

# AUSLEY McMULLEN

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April 9, 2021

## 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 20210034-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 – Schedule E - Cost of Service and Rate Design Projected Test Year 2022 - Studies and Workpapers: Vol II of III- Cost of Service Study -Redacted.

Thank you for your assistance in connection with this matter.

(Document 30 of 34)

Sincerely,



J. Jeffrey Wahlen

JJW/ne  
Attachment

cc: Richard Gentry, Public Counsel  
Jon Moyle, FIPUG

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD  
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED  
 Tampa Electric 2022 OB Budget

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

**SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS -ROR**

LINE NO.	FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES
1	<u>OPERATING REVENUES</u>								
2	1,167,433	666,901	67,302	309,837	42,843	23,948	-	2,884	53,717
3	34,630	26,766	2,445	4,724	556	55	-	91	28
4									
5	1,202,064	693,668	69,747	314,561	43,399	24,004	-	2,975	53,744
6									
7									
8	<u>OPERATING EXPENSES</u>								
9	930	456	44	336	53	35	-	5	-
10	351,495	225,989	21,018	79,595	10,553	5,659	-	833	7,847
11	452,252	268,924	24,333	116,086	14,801	8,021	-	1,148	18,938
12	86,841	52,582	4,680	21,864	2,761	1,416	-	195	3,343
13	1,165	(9,061)	874	3,894	1,240	880	-	38	3,309
14	-	-	-	-	-	-	-	-	-
15									
16	892,683	538,891	50,949	221,776	29,407	16,012	-	2,221	33,437
17									
18									
19	309,380	154,777	18,798	92,785	13,992	7,992	-	755	20,308
20									
21									
22	<u>RATE BASE</u>								
23	10,331,921	6,103,344	546,403	2,714,712	352,959	184,311	-	30,328	399,863
24	59,752	35,728	2,980	17,668	2,298	893	-	186	-
25	23,057	10,908	1,042	8,694	1,328	881	-	130	74
26	210,277	120,093	10,746	63,997	8,787	5,104	-	570	980
27	2,693,830	1,590,947	140,860	664,629	84,264	42,364	-	8,019	162,748
28									
29	7,931,177	4,679,125	420,311	2,140,441	281,110	148,825	-	23,195	238,170
30									
31									
32									
33	3.90	3.31	4.47	4.33	4.98	5.37	-	3.25	8.53
34									
35	1.00	0.85	1.15	1.11	1.28	1.38	-	0.83	2.19

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PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD  
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED  
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TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS - ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
36	<u>DEVELOPMENT OF REVENUE REQUIREMENTS</u>										
37	Total Rate Base	7,931,177	4,679,125	420,311	2,140,441	281,110	148,825	-	23,195	238,170	
38	Total Cost of Capital	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	6.67%	6.67%	
39	(@ 10.75% ROE)										
40	Total Required Net Operating Income	529,010	312,098	28,035	142,767	18,750	9,927	-	1,547	15,886	
41											
42	Less: Achieved Net Operating Income	309,380	154,777	18,798	92,785	13,992	7,992	-	755	20,308	
43											
44	Equals: Return Deficiency/(Surplus)	219,629	157,321	9,236	49,982	4,758	1,934	-	793	(4,422)	
45	Times: Expansion Factor	1.3432	1.3432	1.3432	1.3432	1.3432	1.3432	1.3432	1.3432	1.3432	
46											
47	Equals: Revenue Deficiency/ (Surplus)	294,995	211,306	12,406	67,134	6,390	2,598	-	1,065	(5,939)	
48											
49	Plus: Revenues @ Present Rates	1,202,064	693,668	69,747	314,561	43,399	24,004	-	2,975	53,744	
50											
51	Equals: Total Revenue Requirements	1,497,059	904,974	82,153	381,695	49,789	26,602	-	4,040	47,806	
52	Less: Other Revenues	(34,630)	(26,766)	(2,445)	(4,724)	(556)	(55)	-	(91)	(28)	
53											
54	Equals: Total Sales Revenue Requirements	1,462,428	878,207	79,708	376,971	49,234	26,547	-	3,949	47,778	
55											
56	Sales Revenue Requirements Index	0.80	0.76	0.84	0.82	0.87	0.90	#DIV/0!	0.73	1.12	

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TAMPA ELECTRIC COMPANY  
 COST OF SERVICE STUDY  
 (000's)

OPERATING REVENUES - OPREV

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES
1	SALES REVENUE	REV	1,167,433	666,901	67,302	309,837	42,843	23,948	-	2,884	53,717
2											
3	MISC SERVICE REVENUE: Acct 451	CUST	19,290	17,193	1,691	401	-	-	-	5	-
4				89.1%	8.8%	2.1%	0.0%	0.0%	0.0%	0.0%	0.0%
5	RENT REVENUE: Acct 454										
6	Production	DEM	179	105	9	55	7	4	-	0	-
7	Transmission	DEM	640	379	32	191	24	13	-	0	-
8	Subtransmission	DEM	131	78	7	39	5	3	-	0	-
9	Distribution Primary	DEM	12,807	8,078	623	3,565	460	-	-	81	-
10	Distribution Secondary	DEM	116	84	7	25	-	-	-	0	-
11	TOTAL RENT REVENUE		13,874	8,723	678	3,876	495	20	-	82	-
12											
13	PLANT RELATED REVENUE: Acct 456										
14	Production	DEM	309	180	16	94	12	7	-	0	-
15	Production	EGY	95	47	5	34	5	4	-	1	-
16	Transmission	DEM	413	245	21	124	15	9	-	0	-
17	Transmission Firm Whsl.	REV	-	-	-	-	-	-	-	-	-
18	Subtransmission	DEM	30	18	2	9	1	1	-	0	-
19	Distribution Primary	DEM	93	59	5	26	3	-	-	1	-
20	Distribution Secondary	DEM	41	30	2	9	-	-	-	0	-
21	Distribution	CUST	95	59	6	2	0	0	-	0	28
22	Other	CUST	13	11	1	0	0	0	-	0	-
23	TOTAL PLANT RELATED REVENUE		1,089	648	57	298	37	20	-	2	28
24											
25	ENERGY-RELATED REVENUE: Acct 456										
26	Steam & Miscellaneous	EGY	333	163	16	120	19	13	-	2	-
27	Other SO2 Whsl	EGY	-	-	-	-	-	-	-	-	-
28	Subtotal Non-Sales Revenue	SUBTOTAL	333	163	16	120	19	13	-	2	-
29	Collect Fee/Sales Tax	EGY	80	39	4	29	5	3	-	0	-
30	Energy Power Sales	EGY	-	-	-	-	-	-	-	-	-
31	Unbilled Revenue	EGY	(35)	-	-	-	-	-	-	-	-
32	Subtotal Sales Revenue	SUBTOTAL	44	39	4	29	5	3	-	0	-
33	TOTAL ENERGY RELATED REVENUE		378	203	20	149	23	16	-	2	-
34											
35	TOTAL OPERATING REVENUE										
36	Sales (incl Transm Firm Whsl)	REV	1,167,433	666,901	67,302	309,837	42,843	23,948	-	2,884	53,717
37	Production	DEM	488	285	25	148	19	11	-	0	-
38	Production	EGY	473	249	24	184	29	19	-	3	-
39	Transmission	DEM	1,053	623	53	315	39	22	-	0	-
40	Subtransmission	DEM	161	96	8	48	6	3	-	0	-
41	Distribution Primary	DEM	12,900	8,137	628	3,591	463	-	-	82	-
42	Distribution Secondary	DEM	158	113	9	35	-	-	-	1	-
43	Distribution	CUST	95	59	6	2	0	0	-	0	28
44	Other	CUST	19,303	17,204	1,692	402	0	0	-	5	-
45											
46	TOTAL OPERATING REVENUE		1,202,064	693,668	69,747	314,561	43,399	24,004	-	2,975	53,744

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TAMPA ELECTRIC COMPANY  
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 (000's)

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES
1	<u>FUEL &amp; POWER TRANSACTIONS</u>									
2	Whsl Capacity & Reactive Pwr	DEM	-	-	-	-	-	-	-	-
3	Whsl NR SO 2 allowances	EGY	-	-	-	-	-	-	-	-
4	Whsl NRFuel Handling & Analysis	EGY	-	-	-	-	-	-	-	-
5										
6	Retail Reactive Power	DEM	-	-	-	-	-	-	-	-
7	Retail NRFuel Handling & Misc.	EGY	930	456	44	336	53	35	-	5
8										
9	Production Demand	DEM	-	-	-	-	-	-	-	-
10	Production Energy	EGY	930	456	44	336	53	35	-	5
11	TOTAL FUEL & POWER TRANSACTIONS O&M		930	456	44	336	53	35	-	5
12										
13										
14	<u>PRODUCTION O&amp;M</u>									
15	Production Demand	DEM	57,775	33,756	2,900	17,558	2,236	1,278	-	47
16	Production Demand - Solar	DEM	4,424	2,370	227	1,439	224	136	-	27
17	Production Energy	EGY	40,914	20,070	1,955	14,794	2,313	1,547	-	236
18	TOTAL PRODUCTION O&M		103,112	56,195	5,083	33,791	4,773	2,960	-	309
19										
20										
21	<u>TRANSMISSION O&amp;M</u>									
22	Step-Up Substations	DEM	2,681	1,567	135	815	104	59	-	2
23										
24	High-Volt Transmission	DEM	5,234	3,099	264	1,566	195	109	-	2
25										
26	Subtransmission									
27	Substations	DEM	1,804	1,068	91	539	67	38	-	1
28	LINES	DEM	939	556	47	281	35	20	-	0
29	Subtransmission		2,742	1,624	138	820	102	57	-	1
30										
31	TOTAL TRANSMISSION O&M		10,658	6,289	537	3,201	401	225	-	5

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TAMPA ELECTRIC COMPANY  
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OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES
32	DISTRIBUTION O&M										
33	Substations	DEM	6,000	3,785	292	1,670	215	-	-	38	-
34											
35	OH LINES Direct	CUST	1,390	-	-	-	-	-	-	-	1,390
36	OH LINES Primary	DEM	12,563	7,924	611	3,497	451	-	-	79	-
37	OH LINES Primary (MDS)	CUST	4,778	4,258	419	100	0	-	-	1	-
38	OH LINES Secondary	DEM	2,100	1,507	125	460	-	-	-	8	-
39	OH LINES Secondary (MDS)	CUST	871	777	76	18	-	-	-	0	-
40	TOTAL OH LINES		21,703	14,465	1,232	4,075	451	-	-	89	1,390
41											
42	UG LINES Direct	CUST	2	-	-	-	-	-	-	-	2
43	UG LINES Primary	DEM	2,751	1,735	134	766	99	-	-	17	-
44	UG LINES Primary (MDS)	CUST	821	732	72	17	0	-	-	0	-
45	UG LINES Secondary	DEM	247	177	15	54	-	-	-	1	-
46	UG LINES Secondary (MDS)	CUST	22	19	2	0	-	-	-	0	-
47	TOTAL UG LINES		3,843	2,663	223	838	99	-	-	19	2
48											
49	Transformers Direct	CUST	-	-	-	-	-	-	-	-	-
50	Transformers Primary	DEM	53	33	3	15	2	-	-	0	-
51	Transformers Primary (MDS)	CUST	30	26	3	1	0	-	-	0	-
52	Transformers Secondary	DEM	286	205	17	63	-	-	-	1	-
53	Transformers Secondary (MDS)	CUST	117	104	10	2	-	-	-	0	-
54	TOTAL Transformers		485	369	32	80	2	-	-	1	-
55											
56	Services	CUST	4,529	4,036	397	94	-	-	-	1	-
57	Meters	CUST	6,456	5,197	677	417	70	79	-	17	-
58	Interruptible Equipment	CUST	-	-	-	-	-	-	-	-	-
59	Street Lighting	CUST	2,722	-	-	-	-	-	-	-	2,722
60											
61	Distribution O&M	DEM	24,000	15,366	1,197	6,524	767	-	-	145	-
62	Distribution O&M	CUST	21,738	15,149	1,656	650	70	79	-	20	4,114
63											
64	TOTAL DISTRIBUTION O&M		45,737	30,516	2,853	7,174	837	79	-	165	4,114
65											
66											
67	PROD. TRANS & DIST O&M										
68	Production	DEM	64,880	37,692	3,262	19,813	2,564	1,473	-	76	-
69	Production	EGY	40,914	20,070	1,955	14,794	2,313	1,547	-	236	-
70	Transmission	DEM	5,234	3,099	264	1,566	195	109	-	2	-
71	Subtransmission	DEM	2,742	1,624	138	820	102	57	-	1	-
72	Distribution Primary	DEM	21,367	13,477	1,040	5,948	767	-	-	135	-
73	Distribution Secondary	DEM	2,633	1,889	157	577	-	-	-	10	-
74	Distribution	CUST	21,738	15,149	1,656	650	70	79	-	20	4,114
75	Other	CUST	-	-	-	-	-	-	-	-	-
76	TOTAL PROD. TRANS & DIST O&M		159,507	93,000	8,473	44,166	6,011	3,264	-	480	4,114

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OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			FPSC			GSD	GSLDPR	GSLDSU	IS	LS	
			JURIS	RS	GS					ENERGY	FACILITIES
77	<u>PLUS: OTHER CUSTOMER O&amp;M</u>										
78	Uncollectible	CUST	3,812	2,178	220	1,012	140	78	-	9	175
79	Billing & Records	CUST	31,948	28,466	2,801	669	2	1	-	9	-
80	Meter Reading	CUST	2,794	2,451	264	76	1	0	-	1	-
81	Cust Svc & Info	CUST	2,130	1,898	187	45	0	0	-	1	-
82	Sales	CUST	347	309	30	7	0	0	-	0	-
83	TOTAL OTHER CUSTOMER O&M		41,032	35,303	3,502	1,809	143	79	-	20	175
84											
85	<u>PLUS: ADMIN &amp; GENERAL O&amp;M (EXCL STORM ACCRUAL)</u>										
86	Production	DEM	52,208	30,503	2,621	15,867	2,021	1,155	-	42	-
87	Production - Solar	DEM	4,262	2,284	219	1,387	216	131	-	26	-
88	Production	EGY	21,007	10,305	1,004	7,596	1,188	794	-	121	-
89	Transmission	DEM	4,925	2,916	248	1,473	183	103	-	2	-
90	Subtransmission	DEM	3,118	1,846	157	933	116	65	-	1	-
91	Distribution Primary	DEM	17,064	10,763	831	4,750	612	-	-	108	-
92	Distribution Secondary	DEM	2,191	1,572	131	480	-	-	-	8	-
93	Distribution	CUST	18,801	13,102	1,432	562	61	68	-	17	3,558
94	Other	CUST	27,380	24,396	2,400	573	2	0	-	8	-
95	TOTAL ADMIN & GENERAL O&M		150,956	97,687	9,043	33,620	4,399	2,316	-	334	3,558
96											
97	<u>PLUS: ADMIN &amp; GENERAL (STORM ACCRUAL ONLY)</u>										
98	Production	DEM	-	-	-	-	-	-	-	-	-
99	Production	EGY	-	-	-	-	-	-	-	-	-
100	Transmission	DEM	-	-	-	-	-	-	-	-	-
101	Subtransmission	DEM	-	-	-	-	-	-	-	-	-
102	Distribution Primary	DEM	-	-	-	-	-	-	-	-	-
103	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	-
104	Distribution	CUST	-	-	-	-	-	-	-	-	-
105	Other	CUST	-	-	-	-	-	-	-	-	-
106	TOTAL ADMIN & GENERAL STORM ACCRUAL		-	-	-	-	-	-	-	-	-
107	SUBTOTAL ADMIN & GENERAL O&M		150,956	97,687	9,043	33,620	4,399	2,316	-	334	3,558
108											
109	<u>EQUALS: O&amp;M EXP LESS FUEL &amp; POWER TRANS</u>										
110	Production	DEM	121,350	70,479	6,102	37,066	4,801	2,759	-	144	-
111	Production	EGY	61,920	30,374	2,959	22,389	3,501	2,341	-	357	-
112	Transmission	DEM	10,159	6,015	512	3,039	378	211	-	4	-
113	Subtransmission	DEM	5,861	3,470	295	1,753	218	122	-	2	-
114	Distribution Primary	DEM	38,431	24,240	1,871	10,698	1,379	-	-	243	-
115	Distribution Secondary	DEM	4,824	3,461	288	1,056	-	-	-	19	-
116	Distribution	CUST	40,538	28,252	3,088	1,212	131	147	-	37	7,671
117	Other	CUST	68,411	59,699	5,902	2,382	145	80	-	28	175
118											
119	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)		351,495	225,989	21,018	79,595	10,553	5,659	-	833	7,847
120											
121	<u>EQUALS: O&amp;M EXP PLUS FUEL &amp; POWER TRANS</u>										
122	Production	DEM	121,350	70,479	6,102	37,066	4,801	2,759	-	144	-
123	Production	EGY	62,851	30,830	3,003	22,726	3,554	2,376	-	362	-
124	Transmission	DEM	10,159	6,015	512	3,039	378	211	-	4	-
125	Subtransmission	DEM	5,861	3,470	295	1,753	218	122	-	2	-
126	Distribution Primary	DEM	38,431	24,240	1,871	10,698	1,379	-	-	243	-
127	Distribution Secondary	DEM	4,824	3,461	288	1,056	-	-	-	19	-
128	Distribution	CUST	40,538	28,252	3,088	1,212	131	147	-	37	7,671
129	Other	CUST	68,411	59,699	5,902	2,382	145	80	-	28	175
130	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)		352,425	226,446	21,062	79,931	10,606	5,694	-	839	7,847

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PRESENT RATE STRUCTURE  
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 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED  
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TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
1	<u>PRODUCTION DEPREC EXPENSE</u>										
2	Production Demand	DEM	158,699	92,721	7,966	48,230	6,143	3,511	-	128	-
3	Production Demand - Solar Facilities	DEM	36,949	19,798	1,900	12,022	1,871	1,133	-	225	-
4	Production Energy	EGY	47,556	23,328	2,273	17,195	2,689	1,798	-	274	-
5	TOTAL PRODUCTION DEPRE EXPENSE		243,204	135,847	12,139	77,448	10,703	6,441	-	626	-
6											
7											
8	<u>TRANSMISSION DEPREC EXPENSE</u>										
9	Step-Up Substations	DEM	1,495	874	75	454	58	33	-	1	-
10	Step-Up Substations - Solar	DEM	1,421	761	73	462	72	44	-	9	-
11	Step-Up Substations		2,916	1,635	148	917	130	77	-	10	-
12											
13	High-Volt Transmission	DEM	14,276	8,453	720	4,270	531	297	-	6	-
14											
15	Subtransmission										
16	Substations	DEM	1,347	797	68	403	50	28	-	1	-
17	LINES	DEM	11,980	7,093	604	3,583	446	249	-	5	-
18	Subtransmission		13,327	7,890	672	3,986	496	277	-	5	-
19											
20	TOTAL TRANSMISSION DEPREC EXPENSE		30,519	17,978	1,539	9,173	1,157	651	-	21	-

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

DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
21	<u>DISTRIBUTION DEPREC EXPENSE</u>										
22	Substations	DEM	7,391	4,662	360	2,057	265	-	47	-	
23											
24	Poles Direct	CUST	1,835	-	-	-	-	-	-	1,835	
25	Poles Primary	DEM	9,338	5,890	454	2,599	335	-	59	-	
26	Poles Primary (MDS)	CUST	4,002	3,566	351	84	0	-	1	-	
27	Poles Secondary	DEM	1,803	1,294	108	395	-	-	7	-	
28	Poles Secondary (MDS)	CUST	929	828	81	19	-	-	0	-	
29	TOTAL POLES		17,907	11,577	994	3,097	335	-	67	1,835	
30											
31	OH LINES Direct	CUST	125	-	-	-	-	-	-	125	
32	OH LINES Primary	DEM	4,649	2,932	226	1,294	167	-	29	-	
33	OH LINES Primary (MDS)	CUST	1,550	1,381	136	32	0	-	0	-	
34	OH LINES Secondary	DEM	659	473	39	144	-	-	3	-	
35	OH LINES Secondary (MDS)	CUST	186	166	16	4	-	-	0	-	
36	TOTAL OH LINES		7,168	4,952	418	1,475	167	-	32	125	
37											
38	UG LINES Direct	CUST	8	-	-	-	-	-	-	8	
39	UG LINES Primary	DEM	9,949	6,275	484	2,769	357	-	63	-	
40	UG LINES Primary (MDS)	CUST	2,972	2,648	261	62	0	-	1	-	
41	UG LINES Secondary	DEM	895	642	53	196	-	-	3	-	
42	UG LINES Secondary (MDS)	CUST	78	69	7	2	-	-	0	-	
43	TOTAL UG LINES		13,901	9,634	805	3,029	357	-	67	8	
44											
45	Transformers Direct	CUST	-	-	-	-	-	-	-	-	
46	Transformers Primary	DEM	4,710	2,971	229	1,311	169	-	30	-	
47	Transformers Primary (MDS)	CUST	2,649	2,361	232	55	0	-	1	-	
48	Transformers Secondary	DEM	25,511	18,303	1,523	5,587	-	-	99	-	
49	Transformers Secondary (MDS)	CUST	10,420	9,287	913	217	-	-	3	-	
50	TOTAL Transformers		43,290	32,921	2,898	7,170	169	-	132	-	
51											
52	Services	CUST	5,486	4,890	481	114	-	-	1	-	
53	Meters	CUST	14,448	11,630	1,515	933	157	176	38	-	
54	Interruptible Equipment	CUST	-	-	-	-	-	-	-	-	
55	Street Lighting	CUST	14,964	-	-	-	-	-	-	14,964	
56											
57	Total Distribution Expense										
58	Distribution Expense	DEM	64,904	43,441	3,477	16,353	1,293	-	339	-	
59	Distribution Expense	CUST	59,651	36,825	3,993	1,522	157	176	45	16,932	
60											
61	TOTAL DISTRIBUTION DEPREC EXPENSE		124,555	80,266	7,471	17,875	1,451	176	385	16,932	
62											
63	<u>PROD. TRANS &amp; DIST DEPREC EXPENSE</u>										
64	Production	DEM	198,564	114,154	10,014	61,169	8,144	4,720	362	-	
65	Production	EGY	47,556	23,328	2,273	17,195	2,689	1,798	274	-	
66	Transmission	DEM	14,276	8,453	720	4,270	531	297	6	-	
67	Subtransmission	DEM	13,327	7,890	672	3,986	496	277	5	-	
68	Distribution Primary	DEM	36,036	22,730	1,754	10,031	1,293	-	228	-	
69	Distribution Secondary	DEM	28,868	20,711	1,723	6,322	-	-	112	-	
70	Distribution	CUST	59,651	36,825	3,993	1,522	157	176	45	16,932	
71	Other	CUST	-	-	-	-	-	-	-	-	
72											
73	TOTAL PROD, TRANS & DIST DEPREC EXP		398,278	234,091	21,149	104,496	13,311	7,269	1,032	16,932	

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DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
74	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>										
75	Production	DEM	2,185	1,277	110	664	85	48	-	2	-
76	Production	EGY	961	471	46	347	54	36	-	6	-
77	Transmission	DEM	685	406	35	205	26	14	-	0	-
78	Subtransmission	DEM	190	112	10	57	7	4	-	0	-
79	Distribution Primary	DEM	1,644	1,037	80	458	59	-	-	10	-
80	Distribution Secondary	DEM	524	376	31	115	-	-	-	2	-
81	Distribution	CUST	827	516	53	16	1	1	-	0	241
82	Other	CUST	1,277	1,138	112	27	0	0	-	0	-
83											
84	TOTAL COMMUNICATION EQP DEPREC EXP		8,294	5,333	476	1,888	231	104	-	21	241
85											
86	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>										
87	Production	DEM	256	150	13	78	10	6	-	0	-
88	Production	EGY	-	-	-	-	-	-	-	-	-
89	Transmission	DEM	-	-	-	-	-	-	-	-	-
90	Subtransmission	DEM	-	-	-	-	-	-	-	-	-
91	Distribution Primary	DEM	-	-	-	-	-	-	-	-	-
92	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	-
93	Distribution	CUST	-	-	-	-	-	-	-	-	-
94	Other	CUST	-	-	-	-	-	-	-	-	-
95											
96	TOTAL TRANSPORTATION EQP DEPREC EXP		256	150	13	78	10	6	-	0	-
97											
98	<u>PLUS: GENERAL &amp; INTANGIBLE DEPREC EXP</u>										
99	Production	DEM	14,397	8,411	723	4,375	557	319	-	12	-
100	Production - Solar	DEM	14	7	1	4	1	0	-	0	-
101	Production	EGY	7,046	3,456	337	2,548	398	266	-	41	-
102	Transmission	DEM	1,629	965	82	487	61	34	-	1	-
103	Subtransmission	DEM	789	467	40	236	29	16	-	0	-
104	Distribution Primary	DEM	5,431	3,426	264	1,512	195	-	-	34	-
105	Distribution Secondary	DEM	682	489	41	149	-	-	-	3	-
106	Distribution	CUST	6,068	3,782	388	116	7	7	-	3	1,766
107	Other	CUST	9,368	8,347	821	196	1	0	-	3	-
108											
109	TOTAL GENERAL & INTANGIBLE DEPREC EXP		45,424	29,351	2,696	9,624	1,249	643	-	95	1,766
110											
111	<u>EQUALS: DEPRECIATION EXPENSE</u>										
112	Production	DEM	215,416	123,999	10,860	66,291	8,796	5,093	-	376	-
113	Production	EGY	55,562	27,255	2,655	20,090	3,141	2,100	-	320	-
114	Transmission	DEM	16,591	9,823	836	4,962	618	345	-	7	-
115	Subtransmission	DEM	14,305	8,470	721	4,279	532	298	-	6	-
116	Distribution Primary	DEM	43,112	27,193	2,098	12,001	1,547	-	-	273	-
117	Distribution Secondary	DEM	30,074	21,577	1,795	6,586	-	-	-	116	-
118	Distribution	CUST	66,547	41,122	4,434	1,654	165	184	-	48	18,938
119	Other	CUST	10,646	9,485	933	223	1	0	-	3	-
120											
121	TOTAL DEPRECIATION EXPENSE		452,252	268,924	24,333	116,086	14,801	8,021	-	1,148	18,938

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TAMPA ELECTRIC COMPANY  
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 (000's)

TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
1	<u>PAYROLL TAXES</u>										
2	Production	DEM	4,691	2,740	235	1,426	182	104	-	4	-
3	Production - Solar	DEM	179	96	9	58	9	6	-	1	-
4	Production	EGY	2,381	1,168	114	861	135	90	-	14	-
5	Transmission	DEM	551	326	28	165	20	11	-	0	-
6	Subtransmission	DEM	267	158	13	80	10	6	-	0	-
7	Distribution Primary	DEM	1,835	1,158	89	511	66	-	-	12	-
8	Distribution Secondary	DEM	231	165	14	50	-	-	-	1	-
9	Distribution	CUST	2,051	1,278	131	39	2	3	-	1	597
10	Other	CUST	3,166	2,821	278	66	0	0	-	1	-
11	TOTAL PAYROLL TAXES		15,351	9,911	911	3,256	424	219	-	33	597
12											
13	<u>PLUS: PROPERTY TAXES</u>										
14	Production	DEM	30,445	17,788	1,528	9,253	1,178	674	-	25	-
15	Production	EGY	9,371	4,597	448	3,388	530	354	-	54	-
16	Transmission	DEM	3,632	2,151	183	1,086	135	76	-	1	-
17	Subtransmission	DEM	3,051	1,806	154	913	114	64	-	1	-
18	Distribution Primary	DEM	9,264	5,843	451	2,579	333	-	-	59	-
19	Distribution Secondary	DEM	4,074	2,923	243	892	-	-	-	16	-
20	Distribution	CUST	9,314	5,804	595	179	10	11	-	4	2,710
21	Other	CUST	1,239	1,104	109	26	0	0	-	0	-
22	TOTAL PROPERTY TAXES		70,390	42,016	3,711	18,315	2,300	1,178	-	160	2,710
23											
24											
25	<u>PLUS: OTHER TAXES</u>										
26	Production	DEM	101	59	5	31	4	2	-	0	-
27	Production	EGY	21	10	1	8	1	1	-	0	-
28	Transmission	DEM	11	6	1	3	0	0	-	0	-
29	Subtransmission	DEM	9	5	0	3	0	0	-	0	-
30	Distribution Primary	DEM	24	15	1	7	1	-	-	0	-
31	Distribution Secondary	DEM	10	7	1	2	-	-	-	0	-
32	Distribution	CUST	23	14	1	0	0	0	-	0	7
33	Other	CUST	3	3	0	0	0	0	-	0	-
34	TOTAL OTHER TAXES		201	120	11	54	7	3	-	0	7
35											
36	<u>EQUALS: NON-REVENUE TAXES</u>										
37	Production	DEM	35,416	20,684	1,778	10,767	1,373	785	-	29	-
38	Production	EGY	11,773	5,775	563	4,257	666	445	-	68	-
39	Transmission	DEM	4,193	2,483	211	1,254	156	87	-	2	-
40	Subtransmission	DEM	3,327	1,970	168	995	124	69	-	1	-
41	Distribution Primary	DEM	11,124	7,016	541	3,096	399	-	-	70	-
42	Distribution Secondary	DEM	4,314	3,095	258	945	-	-	-	17	-
43	Distribution	CUST	11,387	7,097	727	218	13	14	-	5	3,314
44	Other	CUST	4,408	3,927	386	92	0	0	-	1	-
45	TOTAL NON-REVENUE TAXES		85,943	52,047	4,633	21,625	2,731	1,401	-	193	3,314

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TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
46	<u>REGULATORY ASSESSMENT FEE</u>										
47	Production	DEM	447	261	22	136	17	10	-	0	-
48	Production	EGY	94	46	4	34	5	4	-	1	-
49	Transmission	DEM	51	30	3	15	2	1	-	0	-
50	Subtransmission	DEM	43	25	2	13	2	1	-	0	-
51	Distribution Primary	DEM	106	67	5	30	4	-	-	1	-
52	Distribution Secondary	DEM	43	31	3	9	-	-	-	0	-
53	Distribution	CUST	101	63	6	2	0	0	-	0	29
54	Other	CUST	14	12	1	0	0	0	-	0	-
55	TOTAL REGULATORY ASSESSMENT FEE		899	536	47	239	30	16	-	2	29
56											
57											
58	<u>EQUALS: TAXES OTHER THAN INCOME</u>										
59	Production	DEM	35,864	20,945	1,801	10,903	1,390	795	-	30	-
60	Production	EGY	11,868	5,821	567	4,291	671	449	-	68	-
61	Transmission	DEM	4,244	2,513	214	1,269	158	88	-	2	-
62	Subtransmission	DEM	3,369	1,995	170	1,008	125	70	-	1	-
63	Distribution Primary	DEM	11,230	7,083	547	3,126	403	-	-	71	-
64	Distribution Secondary	DEM	4,357	3,126	260	954	-	-	-	17	-
65	Distribution	CUST	11,488	7,159	734	220	13	14	-	5	3,343
66	Other	CUST	4,421	3,940	388	93	0	0	-	1	-
67											
68	TOTAL TAXES OTHER THAN INCOME		86,841	52,582	4,680	21,864	2,761	1,416	-	195	3,343



PRESENT RATE STRUCTURE  
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INCOME TAXES - INCTX

Derivation of Operating Income

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
1	<u>TOTAL OPERATING REVENUES</u>										
2	Sales Revenue (incl. Transmission Firm Whsl)	REV	1,167,433	666,901	67,302	309,837	42,843	23,948	-	2,884	53,717
3	Production	DEM	488	285	25	148	19	11	-	0	-
4	Production	EGY	473	249	24	184	29	19	-	3	-
5	Transmission	DEM	1,053	623	53	315	39	22	-	0	-
6	Subtransmission	DEM	161	96	8	48	6	3	-	0	-
7	Distribution Primary	DEM	12,900	8,137	628	3,591	463	-	-	82	-
8	Distribution Secondary	DEM	158	113	9	35	-	-	-	1	-
9	Distribution	CUST	95	59	6	2	0	0	-	0	28
10	Other	CUST	19,303	17,204	1,692	402	0	0	-	5	-
11	TOTAL OPERATING REVENUES		1,202,064	693,668	69,747	314,561	43,399	24,004	-	2,975	53,744
12	<u>LESS: O&amp;M EXPENSE</u>										
14	Production	DEM	121,350	70,479	6,102	37,066	4,801	2,759	-	144	-
15	Production	EGY	61,920	30,374	2,959	22,389	3,501	2,341	-	357	-
16	Transmission	DEM	10,159	6,015	512	3,039	378	211	-	4	-
17	Subtransmission	DEM	5,861	3,470	295	1,753	218	122	-	2	-
18	Distribution Primary	DEM	38,431	24,240	1,871	10,698	1,379	-	-	243	-
19	Distribution Secondary	DEM	4,824	3,461	288	1,056	-	-	-	19	-
20	Distribution	CUST	40,538	28,252	3,088	1,212	131	147	-	37	7,671
21	Other	CUST	68,411	59,699	5,902	2,382	145	80	-	28	175
22	TOTAL O&M EXPENSE		351,495	225,989	21,018	79,595	10,553	5,659	-	833	7,847
23	<u>LESS: FUEL &amp; POWER TRANSACTIONS</u>										
24	Production Demand	DEM	-	-	-	-	-	-	-	-	-
26	Production Energy	EGY	930	456	44	336	53	35	-	5	-
27	TOTAL FUEL & POWER TRANSACTIONS		930	456	44	336	53	35	-	5	-
28	<u>LESS: DEPRECIATION EXPENSE</u>										
29	<u>LESS: DEPRECIATION EXPENSE</u>										
30	Production	DEM	215,416	123,999	10,860	66,291	8,796	5,093	-	376	-
31	Production	EGY	55,562	27,255	2,655	20,090	3,141	2,100	-	320	-
32	Transmission	DEM	16,591	9,823	836	4,962	618	345	-	7	-
33	Subtransmission	DEM	14,305	8,470	721	4,279	532	298	-	6	-
34	Distribution Primary	DEM	43,112	27,193	2,098	12,001	1,547	-	-	273	-
35	Distribution Secondary	DEM	30,074	21,577	1,795	6,586	-	-	-	116	-
36	Distribution	CUST	66,547	41,122	4,434	1,654	165	184	-	48	18,938
37	Other	CUST	10,646	9,485	933	223	1	0	-	3	-
38	TOTAL DEPRECIATION EXPENSE		452,252	268,924	24,333	116,086	14,801	8,021	-	1,148	18,938

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INCOME TAXES - INCTX

LINE NO.			FPSC		GS	GSD	GSLDPR	GSLDSU	IS	LS		
			JURIS	RS						ENERGY	FACILITIES	
39	<u>LESS: AMORTIZATION EXPENSE</u>											
40	Production	DEM	-	-	-	-	-	-	-	-	-	
41	Production	EGY	-	-	-	-	-	-	-	-	-	
42	Transmission	DEM	-	-	-	-	-	-	-	-	-	
43	Subtransmission	DEM	-	-	-	-	-	-	-	-	-	
44	Distribution Primary	DEM	-	-	-	-	-	-	-	-	-	
45	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	-	
46	Distribution	CUST	-	-	-	-	-	-	-	-	-	
47	Other	CUST	-	-	-	-	-	-	-	-	-	
48	TOTAL AMORTIZATION EXPENSE											
49												
50	<u>LESS: TAXES OTHER THAN INCOME</u>											
51	Production	DEM	35,864	20,945	1,801	10,903	1,390	795	-	30	-	
52	Production	EGY	11,868	5,821	567	4,291	671	449	-	68	-	
53	Transmission	DEM	4,244	2,513	214	1,269	158	88	-	2	-	
54	Subtransmission	DEM	3,369	1,995	170	1,008	125	70	-	1	-	
55	Distribution Primary	DEM	11,230	7,083	547	3,126	403	-	-	71	-	
56	Distribution Secondary	DEM	4,357	3,126	260	954	-	-	-	17	-	
57	Distribution	CUST	11,488	7,159	734	220	13	14	-	5	3,343	
58	Other	CUST	4,421	3,940	388	93	0	0	-	1	-	
59	TOTAL TAXES OTHER THAN INCOME											
60												
61	<u>LESS: LOSS ON DISPOSITION &amp; MISC</u>											
62	Production	DEM	-	-	-	-	-	-	-	-	-	
63	Production	EGY	-	-	-	-	-	-	-	-	-	
64	Transmission	DEM	-	-	-	-	-	-	-	-	-	
65	Subtransmission	DEM	-	-	-	-	-	-	-	-	-	
66	Distribution Primary	DEM	-	-	-	-	-	-	-	-	-	
67	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	-	
68	Distribution	CUST	-	-	-	-	-	-	-	-	-	
69	Other	CUST	-	-	-	-	-	-	-	-	-	
70	TOTAL OTHER EXPENSES											
71												
72	<u>EQUALS: OPERATING INCOME</u>											
73	Sales	REV	1,167,433	666,901	67,302	309,837	42,843	23,948	-	2,884	53,717	
74	Production	DEM	(372,141)	(215,137)	(18,738)	(114,112)	(14,968)	(8,636)	-	(549)	-	
75	Production	EGY	(129,808)	(63,658)	(6,202)	(46,923)	(7,337)	(4,905)	-	(747)	-	
76	Transmission	DEM	(29,941)	(17,727)	(1,509)	(8,956)	(1,114)	(623)	-	(12)	-	
77	Subtransmission	DEM	(23,373)	(13,839)	(1,178)	(6,991)	(870)	(487)	-	(9)	-	
78	Distribution Primary	DEM	(79,873)	(50,380)	(3,888)	(22,233)	(2,867)	-	-	(505)	-	
79	Distribution Secondary	DEM	(39,098)	(28,050)	(2,334)	(8,562)	-	-	-	(151)	-	
80	Distribution	CUST	(118,478)	(76,474)	(8,250)	(3,085)	(309)	(345)	-	(90)	(29,925)	
81	Other	CUST	(64,175)	(55,920)	(5,531)	(2,296)	(146)	(80)	-	(27)	(175)	
82	TOTAL OPERATING INCOME											
			310,545	145,716	19,672	96,679	15,232	8,872	-	793	23,616	

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TAMPA ELECTRIC COMPANY  
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INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
83	<u>LESS: INTEREST EXPENSE</u>										
84	Production	DEM	62,885	36,741	3,157	19,111	2,434	1,391	-	51	-
85	Production	EGY	13,232	6,491	632	4,784	748	500	-	76	-
86	Transmission	DEM	6,591	3,903	332	1,972	245	137	-	3	-
87	Subtransmission	DEM	5,547	3,284	280	1,659	206	115	-	2	-
88	Distribution Primary	DEM	14,901	9,399	725	4,148	535	-	-	94	-
89	Distribution Secondary	DEM	6,095	4,373	364	1,335	-	-	-	24	-
90	Distribution	CUST	14,161	8,825	905	272	16	17	-	6	4,121
91	Other	CUST	1,933	1,723	169	40	0	0	-	1	-
92	TOTAL INTEREST EXPENSE		125,345	74,738	6,564	33,321	4,185	2,161	-	256	4,121
93	<u>PLUS: PERMANENT TIMING DIFFERENCES</u>										
94	Production	DEM	7,427	4,339	373	2,257	287	164	-	6	-
95	Production	EGY	1,563	767	75	565	88	59	-	9	-
96	Transmission	DEM	778	461	39	233	29	16	-	0	-
97	Subtransmission	DEM	655	388	33	196	24	14	-	0	-
98	Distribution Primary	DEM	1,760	1,110	86	490	63	-	-	11	-
99	Distribution Secondary	DEM	720	516	43	158	-	-	-	3	-
100	Distribution	CUST	1,672	1,042	107	32	2	2	-	1	487
101	Other	CUST	228	203	20	5	0	0	-	0	-
102	TOTAL PERMANENT TIMING DIFFERENCES		14,803	8,826	775	3,935	494	255	-	30	487
103	<u>EQUALS: FLORIDA TAXABLE INCOME</u>										
104	Sales	REV	1,167,433	666,901	67,302	309,837	42,843	23,948	-	2,884	53,717
105	Production	DEM	(427,599)	(247,539)	(21,522)	(130,966)	(17,115)	(9,863)	-	(594)	-
106	Production	EGY	(141,477)	(69,382)	(6,759)	(51,143)	(7,997)	(5,347)	-	(814)	-
107	Transmission	DEM	(35,754)	(21,169)	(1,802)	(10,694)	(1,331)	(744)	-	(14)	-
108	Subtransmission	DEM	(28,265)	(16,735)	(1,425)	(8,454)	(1,052)	(588)	-	(11)	-
109	Distribution Primary	DEM	(93,014)	(58,669)	(4,527)	(25,891)	(3,339)	-	-	(588)	-
110	Distribution Secondary	DEM	(44,472)	(31,907)	(2,655)	(9,739)	-	-	-	(172)	-
111	Distribution	CUST	(130,967)	(84,257)	(9,048)	(3,324)	(322)	(360)	-	(96)	(33,559)
112	Other	CUST	(65,880)	(57,439)	(5,680)	(2,332)	(146)	(80)	-	(28)	(175)
113	TOTAL FLORIDA TAXABLE INCOME		200,003	79,805	13,883	67,294	11,542	6,966	-	567	19,983
114	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>										
115	Sales	REV	64,209	36,680	3,702	17,041	2,356	1,317	-	159	2,954
116	Production	DEM	(23,518)	(13,615)	(1,184)	(7,203)	(941)	(542)	-	(33)	-
117	Production	EGY	(7,781)	(3,816)	(372)	(2,813)	(440)	(294)	-	(45)	-
118	Transmission	DEM	(1,966)	(1,164)	(99)	(588)	(73)	(41)	-	(1)	-
119	Subtransmission	DEM	(1,555)	(920)	(78)	(465)	(58)	(32)	-	(1)	-
120	Distribution Primary	DEM	(5,116)	(3,227)	(249)	(1,424)	(184)	-	-	(32)	-
121	Distribution Secondary	DEM	(2,446)	(1,755)	(146)	(536)	-	-	-	(9)	-
122	Distribution	CUST	(7,203)	(4,634)	(498)	(183)	(18)	(20)	-	(5)	(1,846)
123	Other	CUST	(3,623)	(3,159)	(312)	(128)	(8)	(4)	-	(2)	(10)
124	TOTAL FLORIDA INCOME TAX		11,000	4,389	764	3,701	635	383	-	31	1,099

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INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
128	<u>EQUALS: FEDERAL TAXABLE INCOME</u>										
129	Sales	REV	1,103,224	630,222	63,600	292,796	40,487	22,631	-	2,726	50,762
130	Production	DEM	(404,081)	(233,925)	(20,338)	(123,763)	(16,173)	(9,321)	-	(561)	-
131	Production	EGY	(133,696)	(65,566)	(6,387)	(48,330)	(7,557)	(5,052)	-	(770)	-
132	Transmission	DEM	(33,788)	(20,005)	(1,703)	(10,106)	(1,258)	(703)	-	(13)	-
133	Subtransmission	DEM	(26,711)	(15,815)	(1,346)	(7,989)	(994)	(556)	-	(10)	-
134	Distribution Primary	DEM	(87,898)	(55,442)	(4,278)	(24,467)	(3,155)	-	-	(556)	-
135	Distribution Secondary	DEM	(42,026)	(30,152)	(2,509)	(9,203)	-	-	-	(162)	-
136	Distribution	CUST	(123,764)	(79,623)	(8,550)	(3,141)	(305)	(340)	-	(91)	(31,713)
137	Other	CUST	(62,257)	(54,280)	(5,368)	(2,204)	(138)	(76)	-	(26)	(166)
138	TOTAL FEDERAL TAXABLE INCOME		189,003	75,415	13,120	63,592	10,907	6,583	-	536	18,884
139											
140	<u>RESULTS: FEDERAL INCOME TAX @ 0.21</u>										
141	Sales	REV	231,677	132,347	13,356	61,487	8,502	4,753	-	572	10,660
142	Production	DEM	(84,857)	(49,124)	(4,271)	(25,990)	(3,396)	(1,957)	-	(118)	-
143	Production	EGY	(28,076)	(13,769)	(1,341)	(10,149)	(1,587)	(1,061)	-	(162)	-
144	Transmission	DEM	(7,095)	(4,201)	(358)	(2,122)	(264)	(148)	-	(3)	-
145	Subtransmission	DEM	(5,609)	(3,321)	(283)	(1,678)	(209)	(117)	-	(2)	-
146	Distribution Primary	DEM	(18,459)	(11,643)	(898)	(5,138)	(663)	-	-	(117)	-
147	Distribution Secondary	DEM	(8,826)	(6,332)	(527)	(1,933)	-	-	-	(34)	-
148	Distribution	CUST	(25,990)	(16,721)	(1,796)	(660)	(64)	(71)	-	(19)	(6,660)
149	Other	CUST	(13,074)	(11,399)	(1,127)	(463)	(29)	(16)	-	(6)	(35)
150	TOTAL FEDERAL INCOME TAX		39,691	15,837	2,755	13,354	2,290	1,382	-	113	3,966
151											
152	<u>ADJ. TO INCOME TAXES (True-ups, Excess Deferred &amp; ITC)</u>										
153	Production	DEM	(19,977)	(11,672)	(1,003)	(6,071)	(773)	(442)	-	(16)	-
154	Production	EGY	(4,203)	(2,062)	(201)	(1,520)	(238)	(159)	-	(24)	-
155	Transmission	DEM	(2,094)	(1,240)	(106)	(626)	(78)	(44)	-	(1)	-
156	Subtransmission	DEM	(1,762)	(1,043)	(89)	(527)	(66)	(37)	-	(1)	-
157	Distribution Primary	DEM	(4,734)	(2,986)	(230)	(1,318)	(170)	-	-	(30)	-
158	Distribution Secondary	DEM	(1,936)	(1,389)	(116)	(424)	-	-	-	(7)	-
159	Distribution	CUST	(4,499)	(2,804)	(287)	(86)	(5)	(6)	-	(2)	(1,309)
160	Other	CUST	(614)	(547)	(54)	(13)	(0)	(0)	-	(0)	-
161	TOTAL ADJUSTMENT TO INCOME TAXES		(39,819)	(23,742)	(2,085)	(10,585)	(1,329)	(687)	-	(81)	(1,309)
162											
163	<u>TOTAL INCOME TAXES (FED. STATE, &amp; ADJ., EXCLUDES PDA)</u>										
164	Sales	REV	295,886	169,026	17,058	78,528	10,859	6,070	-	731	13,615
165	Production	DEM	(128,352)	(74,410)	(6,458)	(39,265)	(5,111)	(2,942)	-	(167)	-
166	Production	EGY	(40,061)	(19,647)	(1,914)	(14,482)	(2,264)	(1,514)	-	(231)	-
167	Transmission	DEM	(11,156)	(6,605)	(562)	(3,337)	(415)	(232)	-	(4)	-
168	Subtransmission	DEM	(8,926)	(5,285)	(450)	(2,670)	(332)	(186)	-	(4)	-
169	Distribution Primary	DEM	(28,308)	(17,855)	(1,378)	(7,880)	(1,016)	-	-	(179)	-
170	Distribution Secondary	DEM	(13,208)	(9,476)	(789)	(2,892)	-	-	-	(51)	-
171	Distribution	CUST	(37,692)	(24,159)	(2,581)	(929)	(87)	(97)	-	(26)	(9,815)
172	Other	CUST	(17,312)	(15,105)	(1,494)	(604)	(37)	(20)	-	(7)	(44)
173											
174	TOTAL INCOME TAXES, EXCLUDING PARENT DEBT ADJUSTMENT		10,872	(3,516)	1,434	6,470	1,596	1,079	-	62	3,756
175											
176	<u>PARENT DEBT ADJUSTMENT (PDA) - 100% RETAIL</u>										
177	Production	DEM	(9,707)	(5,545)	(560)	(2,576)	(356)	(199)	-	(24)	(447)
178	TOTAL PARENT DEBT ADJUSTMENT		(9,707)	(5,545)	(560)	(2,576)	(356)	(199)	-	(24)	(447)
179											
180	<u>TOTAL INCOME TAXES (FED. STATE, &amp; ADJ., INCLUDES PDA)</u>										
181	Sales	REV	295,886	169,026	17,058	78,528	10,859	6,070	-	731	13,615
182	Production	DEM	(138,059)	(79,956)	(7,017)	(41,841)	(5,467)	(3,141)	-	(191)	(447)
183	Production	EGY	(40,061)	(19,647)	(1,914)	(14,482)	(2,264)	(1,514)	-	(231)	-
184	Transmission	DEM	(11,156)	(6,605)	(562)	(3,337)	(415)	(232)	-	(4)	-
185	Subtransmission	DEM	(8,926)	(5,285)	(450)	(2,670)	(332)	(186)	-	(4)	-

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186	Distribution Primary	DEM	(28,308)	(17,855)	(1,378)	(7,880)	(1,016)	-	-	(179)	-
187	Distribution Secondary	DEM	(13,208)	(9,476)	(789)	(2,892)	-	-	-	(51)	-
188	Distribution	CUST	(37,692)	(24,159)	(2,581)	(929)	(87)	(97)	-	(26)	(9,815)
189	Other	CUST	(17,312)	(15,105)	(1,494)	(604)	(37)	(20)	-	(7)	(44)
190											
191	TOTAL INCOME TAXES, INCLUDING PARENT DEBT ADJUSTMENT		1,165	(9,061)	874	3,894	1,240	880	-	38	3,309

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PLANT IN SERVICE - PLTSVC

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES
1	<u>PRODUCTION PLANT</u>									
2	Production Demand	DEM	2,841,061	1,659,907	142,617	863,429	109,966	62,854	-	2,289
3	Production Demand - Solar Facilities	DEM	1,245,962	667,616	64,059	405,405	63,103	38,201	-	7,578
4	Production Energy	EGY	1,268,595	622,290	60,623	458,699	71,725	47,953	-	7,305
5	TOTAL PRODUCTION PLANT		5,355,618	2,949,812	267,299	1,727,533	244,794	149,008	-	17,172
6										
7										
8	<u>TRANSMISSION PLANT</u>									
9	Step-Up Substations	DEM	60,686	35,456	3,046	18,443	2,349	1,343	-	49
10	Step-Up Substations - Solar	DEM	52,808	28,296	2,715	17,183	2,675	1,619	-	321
11	Step-Up Substations		113,494	63,752	5,761	35,626	5,023	2,962	-	370
12										
13	High-Volt Substations & LINES	DEM	488,229	289,064	24,606	146,032	18,172	10,163	-	192
14										
15	Subtransmission									
16	Substations	DEM	76,349	45,204	3,848	22,836	2,842	1,589	-	30
17	LINES	DEM	347,881	205,969	17,533	104,053	12,948	7,242	-	137
18	Subtransmission		424,230	251,172	21,381	126,889	15,790	8,831	-	167
19										
20	TOTAL TRANSMISSION PLANT		1,025,953	603,988	51,749	308,546	38,985	21,956	-	729

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

PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
21	<u>DISTRIBUTION PLANT</u>											
22	Substations	DEM	314,178	198,168	15,292	87,454	11,277	-	-	1,987	-	
23												
24	Poles Direct	CUST	34,293	-	-	-	-	-	-	-	34,293	
25	Poles Primary	DEM	174,491	110,060	8,493	48,571	6,263	-	-	1,104	-	
26	Poles Primary (MDS)	CUST	74,782	66,634	6,556	1,566	5	-	-	21	-	
27	Poles Secondary	DEM	33,697	24,176	2,012	7,379	-	-	-	130	-	
28	Poles Secondary (MDS)	CUST	17,359	15,472	1,522	361	-	-	-	5	-	
29	TOTAL POLES		334,622	216,341	18,582	57,877	6,268	-	-	1,260	34,293	
30												
31	OH LINES Direct	CUST	4,804	-	-	-	-	-	-	-	4,804	
32	OH LINES Primary	DEM	178,953	112,875	8,710	49,813	6,423	-	-	1,132	-	
33	OH LINES Primary (MDS)	CUST	59,651	53,152	5,229	1,249	4	-	-	17	-	
34	OH LINES Secondary	DEM	25,379	18,208	1,515	5,558	-	-	-	98	-	
35	OH LINES Secondary (MDS)	CUST	7,158	6,380	627	149	-	-	-	2	-	
36	TOTAL OH LINES		275,945	190,614	16,082	56,769	6,427	-	-	1,249	4,804	
37												
38	UG LINES Direct	CUST	384	-	-	-	-	-	-	-	384	
39	UG LINES Primary	DEM	466,534	294,267	22,707	129,864	16,745	-	-	2,951	-	
40	UG LINES Primary (MDS)	CUST	139,354	124,170	12,217	2,918	9	-	-	40	-	
41	UG LINES Secondary	DEM	41,956	30,101	2,505	9,188	-	-	-	162	-	
42	UG LINES Secondary (MDS)	CUST	3,648	3,252	320	76	-	-	-	1	-	
43	TOTAL UG LINES		651,877	451,790	37,749	142,046	16,755	-	-	3,154	384	
44												
45	Transformers Direct	CUST	-	-	-	-	-	-	-	-	-	
46	Transformers Primary	DEM	89,047	56,167	4,334	24,787	3,196	-	-	563	-	
47	Transformers Primary (MDS)	CUST	50,089	44,631	4,391	1,049	3	-	-	14	-	
48	Transformers Secondary	DEM	482,311	346,034	28,794	105,620	-	-	-	1,864	-	
49	Transformers Secondary (MDS)	CUST	197,000	175,581	17,269	4,099	-	-	-	51	-	
50	TOTAL Transformers		818,448	622,413	54,788	135,554	3,200	-	-	2,493	-	
51												
52	Services	CUST	215,359	191,944	18,878	4,481	-	-	-	56	-	
53	Meters	CUST	126,087	101,495	13,222	8,138	1,366	1,536	-	330	-	
54	Interruptible Equipment	CUST	-	-	-	-	-	-	-	-	-	
55	Street Lighting	CUST	325,975	-	-	-	-	-	-	-	325,975	
56												
57	Distribution Plant	DEM	1,806,547	1,190,055	94,363	468,234	43,904	-	-	9,990	-	
58	Distribution Plant	CUST	1,255,943	782,710	80,231	24,085	1,388	1,536	-	537	365,456	
59												
60	TOTAL DISTRIBUTION PLANT		3,062,489	1,972,766	174,594	492,319	45,292	1,536	-	10,528	365,456	
61												
62												
63	<u>PROD. TRANS. &amp; DIST PLANT</u>											
64	Production	DEM	4,200,517	2,391,275	212,437	1,304,459	178,092	104,017	-	10,237	-	
65	Production	EGY	1,288,595	622,290	60,623	458,699	71,725	47,953	-	7,305	-	
66	Transmission	DEM	488,229	289,064	24,606	146,032	18,172	10,163	-	192	-	
67	Subtransmission	DEM	424,230	251,172	21,381	126,889	15,790	8,831	-	167	-	
68	Distribution Primary	DEM	1,223,203	771,536	59,537	340,490	43,904	-	-	7,736	-	
69	Distribution Secondary	DEM	583,343	418,519	34,826	127,744	-	-	-	2,254	-	
70	Distribution	CUST	1,255,943	782,710	80,231	24,085	1,388	1,536	-	537	365,456	
71	Other	CUST	-	-	-	-	-	-	-	-	-	
72	TOTAL PROD, TRANS. & DIST PLANT		9,444,060	5,526,566	493,641	2,528,398	329,071	172,500	-	28,428	365,456	

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TAMPA ELECTRIC COMPANY  
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PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
73	<u>PLUS: COMMUNICATION EQUIPMENT</u>											
74	Production	DEM	22,435	13,108	1,126	6,818	868	496	-	18	-	
75	Production	EGY	9,865	4,839	471	3,567	558	373	-	57	-	
76	Transmission	DEM	7,036	4,166	355	2,104	262	146	-	3	-	
77	Subtransmission	DEM	1,947	1,153	98	582	72	41	-	1	-	
78	Distribution Primary	DEM	16,885	10,650	822	4,700	606	-	-	107	-	
79	Distribution Secondary	DEM	5,381	3,861	321	1,178	-	-	-	21	-	
80	Distribution	CUST	8,496	5,295	543	163	9	10	-	4	2,472	
81	Other	CUST	13,117	11,687	1,150	275	1	0	-	4	-	
82	<u>TOTAL COMMUNICATION EQUIPMENT</u>											
83			85,163	54,759	4,886	19,388	2,377	1,067	-	213	2,472	
84	<u>PLUS: TRANSPORTATION EQUIPMENT</u>											
85	Production	DEM	4,362	2,549	219	1,326	169	97	-	4	-	
86	Production	EGY	-	-	-	-	-	-	-	-	-	
87	Transmission	DEM	5,384	3,188	271	1,610	200	112	-	2	-	
88	Subtransmission	DEM	2,607	1,544	131	780	97	54	-	1	-	
89	Distribution Primary	DEM	17,949	11,322	874	4,996	644	-	-	114	-	
90	Distribution Secondary	DEM	2,254	1,617	135	494	-	-	-	9	-	
91	Distribution	CUST	20,054	12,498	1,281	385	22	25	-	9	5,835	
92	Other	CUST	30,960	27,586	2,714	648	2	1	-	9	-	
93	<u>TOTAL TRANSPORTATION EQUIPMENT</u>											
94			83,571	60,303	5,625	10,239	1,135	288	-	146	5,835	
95	<u>PLUS: GENERAL &amp; INTANGIBLE</u>											
96	Production	DEM	243,524	142,280	12,225	74,009	9,426	5,388	-	196	-	
97	Production - Solar	DEM	9,003	4,824	463	2,929	456	276	-	55	-	
98	Production	EGY	104,151	51,089	4,977	37,659	5,889	3,937	-	600	-	
99	Transmission	DEM	24,081	14,258	1,214	7,203	896	501	-	9	-	
100	Subtransmission	DEM	11,661	6,904	588	3,488	434	243	-	5	-	
101	Distribution Primary	DEM	88,253	55,666	4,296	24,566	3,168	-	-	558	-	
102	Distribution Secondary	DEM	10,082	7,233	602	2,208	-	-	-	39	-	
103	Distribution	CUST	89,697	55,900	5,730	1,720	99	110	-	38	26,100	
104	Other	CUST	138,675	123,562	12,157	2,904	9	2	-	40	-	
105	<u>TOTAL GENERAL &amp; INTANGIBLE</u>											
106			719,126	461,716	42,250	156,687	20,377	10,457	-	1,540	26,100	
107	<u>PLUS: ROU LEASES</u>											
108	Production	DEM	-	-	-	-	-	-	-	-	-	
109			-	-	-	-	-	-	-	-	-	
110	<u>EQUALS: PLANT IN SERVICE</u>											
111	Production	DEM	4,479,842	2,554,036	226,470	1,389,542	189,012	110,273	-	10,510	-	
112	Production	EGY	1,382,611	678,218	66,072	499,925	78,171	52,263	-	7,961	-	
113	Transmission	DEM	524,730	310,675	26,446	156,949	19,530	10,923	-	206	-	
114	Subtransmission	DEM	440,445	260,773	22,198	131,739	16,393	9,169	-	173	-	
115	Distribution Primary	DEM	1,346,291	849,174	65,528	374,753	48,322	-	-	8,515	-	
116	Distribution Secondary	DEM	601,060	431,230	35,884	131,624	-	-	-	2,323	-	
117	Distribution	CUST	1,374,190	856,403	87,785	26,352	1,518	1,680	-	588	399,863	
118	Other	CUST	182,752	162,836	16,021	3,827	12	3	-	52	-	
119			-	-	-	-	-	-	-	-	-	
120	<u>TOTAL PLANT IN SERVICE</u>											
			10,331,921	6,103,344	546,403	2,714,712	352,959	184,311	-	30,328	399,863	

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TAMPA ELECTRIC COMPANY  
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PLANT HELD FOR FUTURE USE - PHFFU

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES
1	PLANT HELD FOR FUTURE USE									
2	Production	DEM	12,085	7,061	607	3,673	468	267	-	10
3	Production - Solar	DEM	6,233	3,340	320	2,028	316	191	-	38
4	Production	EGY	-	-	-	-	-	-	-	-
5	Transmission	DEM	11,171	6,614	563	3,341	416	233	-	4
6	Subtransmission	DEM	9,706	5,747	489	2,903	361	202	-	4
7	Distribution Primary	DEM	20,557	12,967	1,001	5,722	738	-	-	130
8	Distribution Secondary	DEM	-	-	-	-	-	-	-	-
9	Distribution	CUST	-	-	-	-	-	-	-	-
10	Other	CUST	-	-	-	-	-	-	-	-
11										
12	TOTAL PLANT HELD FOR FUTURE USE		59,752	35,728	2,980	17,668	2,298	893	-	186

PRESENT RATE STRUCTURE  
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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES
1	<u>PRODUCTION RESERVE</u>									
2	Production Demand	DEM	473,716	276,772	23,780	143,967	18,336	10,480	-	382
3	Production Demand - Solar Facilities	DEM	89,256	47,826	4,589	29,042	4,520	2,737	-	543
4	Production Energy	EGY	533,841	261,867	25,511	193,027	30,183	20,179	-	3,074
5	TOTAL PRODUCTION DEPRE RESERVE		1,096,813	586,464	53,880	366,036	53,039	33,396	-	3,999
6										
7										
8	<u>TRANSMISSION RESERVE</u>									
9	Step-Up Substations	DEM	25,799	15,073	1,295	7,841	999	571	-	21
10	Step-Up Substations - Solar	DEM	3,408	1,826	175	1,109	173	104	-	21
11	Step-Up Substations		29,207	16,899	1,470	8,950	1,171	675	-	42
12										
13	High-Volt Transmission LINES	DEM	109,657	64,924	5,527	32,799	4,081	2,283	-	43
14										
15	Subtransmission									
16	Substations	DEM	9,549	5,654	481	2,856	355	199	-	4
17	LINES	DEM	87,700	51,924	4,420	26,232	3,264	1,826	-	34
18	Subtransmission		97,250	57,578	4,901	29,088	3,620	2,024	-	38
19										
20	TOTAL TRANSMISSION DEPRE RESERVE		236,114	139,402	11,898	70,836	8,872	4,982	-	123

PRESENT RATE STRUCTURE  
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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
21	<u>DISTRIBUTION RESERVE</u>										
22	Substations	DEM	72,828	45,936	3,545	20,272	2,614	-	461	-	
23											
24	Poles Direct	CUST	17,239	-	-	-	-	-	-	17,239	
25	Poles Primary	DEM	87,717	55,327	4,269	24,417	3,148	-	555	-	
26	Poles Primary (MDS)	CUST	37,593	33,497	3,296	787	3	-	11	-	
27	Poles Secondary	DEM	16,939	12,153	1,011	3,710	-	-	65	-	
28	Poles Secondary (MDS)	CUST	8,726	7,778	765	182	-	-	2	-	
29	TOTAL POLES		168,214	108,755	9,341	29,095	3,151	-	633	17,239	
30											
31	OH LINES Direct	CUST	2,704	-	-	-	-	-	-	2,704	
32	OH LINES Primary	DEM	100,712	63,524	4,902	28,034	3,615	-	637	-	
33	OH LINES Primary (MDS)	CUST	33,571	29,913	2,943	703	2	-	10	-	
34	OH LINES Secondary	DEM	14,283	10,247	853	3,128	-	-	55	-	
35	OH LINES Secondary (MDS)	CUST	4,028	3,590	353	84	-	-	1	-	
36	TOTAL OH LINES		155,298	107,275	9,051	31,949	3,617	-	703	2,704	
37											
38	UG LINES Direct	CUST	76	-	-	-	-	-	-	76	
39	UG LINES Primary	DEM	92,730	58,490	4,513	25,812	3,328	-	586	-	
40	UG LINES Primary (MDS)	CUST	27,699	24,681	2,428	580	2	-	8	-	
41	UG LINES Secondary	DEM	8,339	5,983	498	1,826	-	-	32	-	
42	UG LINES Secondary (MDS)	CUST	725	646	64	15	-	-	0	-	
43	TOTAL UG LINES		129,570	89,800	7,503	28,234	3,330	-	627	76	
44											
45	Transformers Direct	CUST	-	-	-	-	-	-	-	-	
46	Transformers Primary	DEM	31,522	19,883	1,534	8,774	1,131	-	199	-	
47	Transformers Primary (MDS)	CUST	17,731	15,799	1,554	371	1	-	5	-	
48	Transformers Secondary	DEM	170,735	122,493	10,193	37,389	-	-	660	-	
49	Transformers Secondary (MDS)	CUST	69,737	62,155	6,113	1,451	-	-	18	-	
50	TOTAL Transformers		289,725	220,330	19,395	47,985	1,133	-	882	-	
51											
52	Services	CUST	132,678	118,253	11,631	2,760	-	-	35	-	
53	Meters	CUST	(40,482)	(32,586)	(4,245)	(2,613)	(439)	(493)	(106)	-	
54	Interruptible Equipment	CUST	-	-	-	-	-	-	-	-	
55	Street Lighting	CUST	131,349	-	-	-	-	-	-	131,349	
56											
57	Distribution Reserve	DEM	595,805	394,037	31,319	153,362	13,837	-	3,251	-	
58	Distribution Reserve	CUST	443,375	263,725	24,901	4,320	(431)	(493)	(16)	151,368	
59											
60	TOTAL DISTRIBUTION DEP REERVE		1,039,181	657,762	56,220	157,682	13,406	(493)	3,235	151,368	
61											
62											
63	<u>PROD. TRANS. &amp; DIST RESERVE</u>										
64	Production	DEM	592,180	341,497	29,839	181,959	24,027	13,892	966	-	
65	Production	EGY	533,841	261,867	25,511	193,027	30,183	20,179	3,074	-	
66	Transmission	DEM	109,657	64,924	5,527	32,799	4,081	2,283	43	-	
67	Subtransmission	DEM	97,250	57,578	4,901	29,088	3,620	2,024	38	-	
68	Distribution Primary	DEM	385,509	243,160	18,764	107,310	13,837	-	2,438	-	
69	Distribution Secondary	DEM	210,296	150,877	12,555	46,052	-	-	813	-	
70	Distribution	CUST	443,375	263,725	24,901	4,320	(431)	(493)	(16)	151,368	
71	Other	CUST	-	-	-	-	-	-	-	-	
72											
73	TOTAL PROD, TRANS, & DIST DEP REERVE		2,372,108	1,383,628	121,998	594,554	75,317	37,885	7,356	151,368	

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TAMPA ELECTRIC COMPANY  
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 ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
74	<u>PLUS: COMMUNICATION EQUIPMENT</u>										
75	Production	DEM	13,603	7,948	683	4,134	527	301	-	11	-
76	Production	EGY	5,981	2,934	286	2,163	338	226	-	34	-
77	Transmission	DEM	4,266	2,526	215	1,276	159	89	-	2	-
78	Subtransmission	DEM	1,181	699	60	353	44	25	-	0	-
79	Distribution Primary	DEM	10,238	6,458	498	2,850	367	-	-	65	-
80	Distribution Secondary	DEM	3,263	2,341	195	714	-	-	-	13	-
81	Distribution	CUST	5,151	3,210	329	99	6	6	-	2	1,499
82	Other	CUST	7,953	7,086	697	167	1	0	-	2	-
83	TOTAL COMM EQUIP DEP RESE		51,636	33,202	2,963	11,756	1,441	647	-	129	1,499
84	<u>PLUS: TRANSPORTATION EQUIPMENT</u>										
85	Production	DEM	1,457	851	73	443	56	32	-	1	-
87	Production	EGY	-	-	-	-	-	-	-	-	-
88	Transmission	DEM	1,235	731	62	369	46	26	-	0	-
89	Subtransmission	DEM	598	354	30	179	22	12	-	0	-
90	Distribution Primary	DEM	4,118	2,597	200	1,146	148	-	-	26	-
91	Distribution Secondary	DEM	517	371	31	113	-	-	-	2	-
92	Distribution	CUST	4,601	2,867	294	88	5	6	-	2	1,339
93	Other	CUST	7,103	6,329	623	149	0	0	-	2	-
94	TOTAL TRANSP EQUIP DEP RESE		19,630	14,102	1,313	2,488	278	76	-	34	1,339
95	<u>PLUS: GENERAL &amp; INTANGIBLE</u>										
96	Production	DEM	97,936	57,219	4,916	29,764	3,791	2,167	-	79	-
98	Production - Solar	DEM	663	355	34	216	34	20	-	4	-
99	Production	EGY	34,085	16,720	1,629	12,324	1,927	1,288	-	196	-
100	Transmission	DEM	7,881	4,666	397	2,357	293	164	-	3	-
101	Subtransmission	DEM	3,816	2,259	192	1,141	142	79	-	1	-
102	Distribution Primary	DEM	27,994	17,657	1,363	7,792	1,005	-	-	177	-
103	Distribution Secondary	DEM	3,299	2,367	197	723	-	-	-	13	-
104	Distribution	CUST	29,355	18,294	1,875	563	32	36	-	13	8,542
105	Other	CUST	45,428	40,477	3,982	951	3	1	-	13	-
106	TOTAL GENERAL & INTANGIBLE		250,456	160,016	14,586	55,832	7,227	3,756	-	499	8,542
107	<u>EQUALS: DEPRECIATION RESERVE</u>										
108	Production	DEM	705,839	407,870	35,545	216,515	28,434	16,412	-	1,061	-
109	Production	EGY	573,907	281,521	27,426	207,514	32,448	21,694	-	3,305	-
111	Transmission	DEM	123,039	72,847	6,201	36,802	4,579	2,561	-	48	-
112	Subtransmission	DEM	102,845	60,891	5,183	30,761	3,828	2,141	-	40	-
113	Distribution Primary	DEM	427,859	269,872	20,825	119,099	15,357	-	-	2,706	-
114	Distribution Secondary	DEM	217,376	155,956	12,977	47,602	-	-	-	840	-
115	Distribution	CUST	482,482	288,096	27,400	5,070	(387)	(445)	-	1	162,748
116	Other	CUST	60,484	53,893	5,302	1,267	4	1	-	17	-
117											
118	TOTAL ACCUM DEPRECIATION RESERVE		2,693,830	1,590,947	140,860	664,629	84,264	42,364	-	8,019	162,748

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TAMPA ELECTRIC COMPANY  
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WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
1	<u>MATERIALS &amp; SUPPLIES</u>										
2	Production	DEM	48,262	28,198	2,423	14,667	1,868	1,068	-	39	-
3	Production	EGY	14,576	7,150	697	5,270	824	551	-	84	-
4	Transmission	DEM	5,610	3,321	283	1,678	209	117	-	2	-
5	Subtransmission	DEM	4,874	2,886	246	1,458	181	101	-	2	-
6	Distribution Primary	DEM	14,054	8,865	684	3,912	504	-	-	89	-
7	Distribution Secondary	DEM	6,702	4,809	400	1,468	-	-	-	26	-
8	Distribution	CUST	14,430	8,993	922	277	16	18	-	6	4,199
9	Other	CUST	-	-	-	-	-	-	-	-	-
10	TOTAL MATERIALS & SUPPLIES		108,509	64,221	5,654	28,730	3,603	1,855	-	248	4,199
11											
12	<u>PLUS: EXCLUSIONS</u>										
13	Production	DEM	2,248	1,313	113	683	87	50	-	2	-
14	Production	EGY	692	339	33	250	39	26	-	4	-
15	Transmission	DEM	268	159	14	80	10	6	-	0	-
16	Subtransmission	DEM	225	133	11	67	8	5	-	0	-
17	Distribution Primary	DEM	684	431	33	190	25	-	-	4	-
18	Distribution Secondary	DEM	301	216	18	66	-	-	-	1	-
19	Distribution	CUST	688	429	44	13	1	1	-	0	200
20	Other	CUST	91	81	8	2	0	0	-	0	-
21	TOTAL CASH		5,198	3,103	274	1,352	170	87	-	12	200
22											
23	<u>PLUS: NET ADDITIONS</u>										
24	Production	DEM	237,042	138,493	11,899	72,040	9,175	5,244	-	191	-
25	Production	EGY	72,961	35,790	3,487	26,381	4,125	2,758	-	420	-
26	Transmission	DEM	28,280	16,744	1,425	8,459	1,053	589	-	11	-
27	Subtransmission	DEM	23,755	14,064	1,197	7,105	884	495	-	9	-
28	Distribution Primary	DEM	72,129	45,496	3,511	20,078	2,589	-	-	456	-
29	Distribution Secondary	DEM	31,718	22,756	1,894	6,946	-	-	-	123	-
30	Distribution	CUST	72,517	45,193	4,632	1,391	80	89	-	31	21,101
31	Other	CUST	9,644	8,593	845	202	1	0	-	3	-
32	TOTAL NET ADDITIONS		548,046	327,129	28,891	142,601	17,906	9,174	-	1,244	21,101
33											
34	<u>MINUS: NET DEDUCTIONS</u>										
35	Production	DEM	285,628	166,880	14,338	86,806	11,056	6,319	-	230	-
36	Production	EGY	87,916	43,126	4,201	31,789	4,971	3,323	-	506	-
37	Transmission	DEM	34,076	20,175	1,717	10,192	1,268	709	-	13	-
38	Subtransmission	DEM	28,624	16,947	1,443	8,562	1,065	596	-	11	-
39	Distribution Primary	DEM	86,914	54,821	4,230	24,193	3,120	-	-	550	-
40	Distribution Secondary	DEM	38,220	27,421	2,282	8,370	-	-	-	148	-
41	Distribution	CUST	87,381	54,456	5,582	1,676	97	107	-	37	25,426
42	Other	CUST	11,621	10,354	1,019	243	1	0	-	3	-
43	TOTAL NET DEDUCTIONS		660,380	394,181	34,812	171,830	21,577	11,055	-	1,499	25,426

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

WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
44	<u>PLUS: FUEL INVENTORY</u>										
45	Production	EGY	21,683	10,636	1,036	7,840	1,226	820	-	125	-
46	TOTAL FUEL INVENTORY		21,683	10,636	1,036	7,840	1,226	820	-	125	-
47	<u>EQUALS: WORKING CAPITAL, (Incl. fuel inventory)</u>										
48	Production	DEM	1,924	1,124	97	585	74	43	-	2	-
49	Production	EGY	21,996	10,790	1,051	7,953	1,244	831	-	127	-
50	Transmission	DEM	81	48	4	24	3	2	-	0	-
51	Subtransmission	DEM	231	136	12	69	9	5	-	0	-
52	Distribution Primary	DEM	(46)	(29)	(2)	(13)	(2)	-	-	(0)	-
53	Distribution Secondary	DEM	502	360	30	110	-	-	-	2	-
54	Distribution	CUST	254	158	16	5	0	0	-	0	74
55	Other	CUST	(1,885)	(1,680)	(165)	(39)	(0)	(0)	-	(1)	-
56											
57											
58	TOTAL WORKING CAPITAL		23,057	10,908	1,042	8,694	1,328	881	-	130	74

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TAMPA ELECTRIC COMPANY  
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CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
1	<u>PRODUCTION CWIP</u>										
2	Production Demand	DEM	117,558	68,684	5,901	35,727	4,550	2,601	-	95	-
3	Production Demand - Solar	DEM	67,464	36,149	3,469	21,951	3,417	2,068	-	410	-
4	Production Energy	EGY	4,478	2,196	214	1,619	253	169	-	26	-
5	TOTAL PRODUCTION CWIP		189,500	107,029	9,584	59,297	8,220	4,838	-	531	-
6											
7	<u>TRANSMISSION CWIP</u>										
8	Step-Up Substations	DEM	-	-	-	-	-	-	-	-	-
9	Hi-Volt Transmission	DEM	3,479	2,060	175	1,041	129	72	-	1	-
10	Subtransmission Common	DEM	3,023	1,790	152	904	113	63	-	1	-
11	TOTAL TRANSMISSION CWIP		6,501	3,849	328	1,945	242	135	-	3	-
12											
13	<u>DISTRIBUTION CWIP</u>										
14											
15	Distribution Primary	DEM	2,110	1,331	103	587	76	-	-	13	-
16	Distribution Secondary	DEM	1,006	722	60	220	-	-	-	4	-
17	Distribution	CUST	2,166	1,350	138	42	2	3	-	1	630
18	TOTAL DISTRIBUTION CWIP		5,282	3,403	301	849	78	3	-	18	630
19											
20	<u>PROD, TRANS &amp; DIST CWIP</u>										
21											
22	Production	DEM	185,022	104,833	9,370	57,678	7,967	4,669	-	505	-
23	Production	EGY	4,478	2,196	214	1,619	253	169	-	26	-
24	Transmission	DEM	3,479	2,060	175	1,041	129	72	-	1	-
25	Subtransmission	DEM	3,023	1,790	152	904	113	63	-	1	-
26	Distribution Primary	DEM	2,110	1,331	103	587	76	-	-	13	-
27	Distribution Secondary	DEM	1,006	722	60	220	-	-	-	4	-
28	Distribution	CUST	2,166	1,350	138	42	2	3	-	1	630
29	Other	CUST	-	-	-	-	-	-	-	-	-
30	TOTAL PROD, TRANS & DIST CWIP		201,283	114,281	10,213	62,091	8,540	4,976	-	552	630

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TAMPA ELECTRIC COMPANY  
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 (000's)

CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
32	<u>PLUS: GENERAL CWIP</u>										
33	Production	DEM	2,853	1,667	143	867	110	63	-	2	-
34	Production	EGY	1,395	684	67	504	79	53	-	8	-
35	Transmission	DEM	323	191	16	96	12	7	-	0	-
36	Subtransmission	DEM	156	92	8	47	6	3	-	0	-
37	Distribution Primary	DEM	1,075	678	52	299	39	-	-	7	-
38	Distribution Secondary	DEM	135	97	8	30	-	-	-	1	-
39	Distribution	CUST	1,202	749	77	23	1	1	-	1	350
40	Other	CUST	1,855	1,653	163	39	0	0	-	1	-
41	TOTAL GENERAL CWIP		8,994	5,812	534	1,906	247	127	-	19	350
42											
43	<u>EQUALS: TOTAL CWIP</u>										
44	Production	DEM	187,875	106,500	9,513	58,545	8,077	4,732	-	507	-
45	Production	EGY	5,873	2,881	281	2,123	332	222	-	34	-
46	Transmission	DEM	3,801	2,251	192	1,137	141	79	-	1	-
47	Subtransmission	DEM	3,179	1,882	160	951	118	66	-	1	-
48	Distribution Primary	DEM	3,185	2,009	155	887	114	-	-	20	-
49	Distribution Secondary	DEM	1,141	819	68	250	-	-	-	4	-
50	Distribution	CUST	3,368	2,099	215	65	4	4	-	1	980
51	Other	CUST	1,855	1,653	163	39	0	0	-	1	-
52											
53	TOTAL CWIP		210,277	120,093	10,746	63,997	8,787	5,104	-	570	980

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

NET PLANT AND RATE BASE - RBASE

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
1	<u>PLANT IN SERVICE</u>										
2	Production	DEM	4,479,842	2,554,036	226,470	1,389,542	189,012	110,273	-	10,510	-
3	Production	EGY	1,382,611	678,218	66,072	499,925	78,171	52,263	-	7,961	-
4	Transmission	DEM	524,730	310,675	26,446	156,949	19,530	10,923	-	206	-
5	Subtransmission	DEM	440,445	260,773	22,198	131,739	16,393	9,169	-	173	-
6	Distribution Primary	DEM	1,346,291	849,174	65,528	374,753	48,322	-	-	8,515	-
7	Distribution Secondary	DEM	601,060	431,230	35,884	131,624	-	-	-	2,323	-
8	Distribution	CUST	1,374,190	856,403	87,785	26,352	1,518	1,680	-	588	399,863
9	Other	CUST	182,752	162,836	16,021	3,827	12	3	-	52	-
10	TOTAL PLANT IN SERVICE		10,331,921	6,103,344	546,403	2,714,712	352,959	184,311	-	30,328	399,863
25	Production	EGY	1,382,611	678,218	66,072	499,925	78,171	52,263	-	7,961	-
26	Transmission	DEM	535,901	317,289	27,009	160,290	19,946	11,156	-	211	-
27	Subtransmission	DEM	450,151	266,519	22,687	134,642	16,755	9,371	-	177	-
28	Distribution Primary	DEM	1,366,848	862,141	66,528	380,475	49,060	-	-	8,645	-
29	Distribution Secondary	DEM	601,060	431,230	35,884	131,624	-	-	-	2,323	-
30	Distribution	CUST	1,374,190	856,403	87,785	26,352	1,518	1,680	-	588	399,863
31	Other	CUST	182,752	162,836	16,021	3,827	12	3	-	52	-
32	TOTAL PLANT		10,385,440	6,135,732	549,062	2,730,352	354,942	185,013	-	30,476	399,863
33											
34	<u>LESS: DEPRECIATION RESERVE</u>										
35	Production	DEM	705,839	407,870	35,545	216,515	28,434	16,412	-	1,061	-
36	Production	EGY	573,907	281,521	27,426	207,514	32,448	21,694	-	3,305	-
37	Transmission	DEM	123,039	72,847	6,201	36,802	4,579	2,561	-	48	-
38	Subtransmission	DEM	102,845	60,891	5,183	30,761	3,828	2,141	-	40	-
39	Distribution Primary	DEM	427,859	269,872	20,825	119,099	15,357	-	-	2,706	-
40	Distribution Secondary	DEM	217,376	155,956	12,977	47,602	-	-	-	840	-
41	Distribution	CUST	482,482	288,096	27,400	5,070	(387)	(445)	-	1	162,748
42	Other	CUST	60,484	53,893	5,302	1,267	4	1	-	17	-
43	TOTAL DEPRECIATION RESERVE		2,693,830	1,590,947	140,860	664,629	84,264	42,364	-	8,019	162,748

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TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
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NET PLANT AND RATE BASE - RBASE

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
44	<u>EQUALS: NET PLANT</u>										
45	Production	DEM	3,786,088	2,153,226	191,531	1,176,700	161,045	94,128	-	9,458	-
46	Production	EGY	808,704	396,697	38,646	292,412	45,723	30,569	-	4,657	-
47	Transmission	DEM	412,862	244,441	20,808	123,489	15,367	8,595	-	162	-
48	Subtransmission	DEM	347,307	205,629	17,504	103,881	12,927	7,230	-	136	-
49	Distribution Primary	DEM	938,989	592,268	45,703	261,376	33,703	-	-	5,939	-
50	Distribution Secondary	DEM	383,685	275,274	22,906	84,022	-	-	-	1,483	-
51	Distribution	CUST	891,708	568,306	60,386	21,282	1,906	2,125	-	587	237,116
52	Other	CUST	122,267	108,943	10,718	2,561	8	2	-	35	-
53	TOTAL NET PLANT		7,691,610	4,544,785	408,202	2,065,722	270,678	142,649	-	22,457	237,116
54	<u>PLUS: WORKING CAPITAL</u>										
55	Production	DEM	1,924	1,124	97	585	74	43	-	2	-
56	Production	EGY	21,996	10,790	1,051	7,953	1,244	831	-	127	-
57	Transmission	DEM	81	48	4	24	3	2	-	0	-
58	Subtransmission	DEM	231	136	12	69	9	5	-	0	-
59	Distribution Primary	DEM	(46)	(29)	(2)	(13)	(2)	-	-	(0)	-
60	Distribution Secondary	DEM	502	360	30	110	-	-	-	2	-
61	Distribution	CUST	254	158	16	5	0	0	-	0	74
62	Other	CUST	(1,885)	(1,680)	(165)	(39)	(0)	(0)	-	(1)	-
63	TOTAL WORKING CAPITAL		23,057	10,908	1,042	8,694	1,328	881	-	130	74
64	<u>PLUS: CWIP</u>										
65	Production	DEM	187,875	106,500	9,513	58,545	8,077	4,732	-	507	-
66	Production	EGY	5,873	2,881	281	2,123	332	222	-	34	-
67	Transmission	DEM	3,801	2,251	192	1,137	141	79	-	1	-
68	Subtransmission	DEM	3,179	1,882	160	951	118	66	-	1	-
69	Distribution Primary	DEM	3,185	2,009	155	887	114	-	-	20	-
70	Distribution Secondary	DEM	1,141	819	68	250	-	-	-	4	-
71	Distribution	CUST	3,368	2,099	215	65	4	4	-	1	980
72	Other	CUST	1,855	1,653	163	39	0	0	-	1	-
73	TOTAL CWIP		210,277	120,093	10,746	63,997	8,787	5,104	-	570	980
74	<u>EQUALS: RATE BASE</u>										
75	Production	DEM	3,975,887	2,260,850	201,140	1,235,830	169,197	98,903	-	9,967	-
76	Production	EGY	836,573	410,368	39,978	302,488	47,299	31,623	-	4,817	-
77	Transmission	DEM	416,744	246,740	21,004	124,650	15,511	8,675	-	164	-
78	Subtransmission	DEM	350,716	207,647	17,676	104,901	13,054	7,301	-	138	-
79	Distribution Primary	DEM	942,128	594,248	45,856	262,250	33,815	-	-	5,959	-
80	Distribution Secondary	DEM	385,328	276,453	23,004	84,382	-	-	-	1,489	-
81	Distribution	CUST	895,330	570,564	60,617	21,352	1,910	2,130	-	589	238,170
82	Other	CUST	122,237	108,916	10,716	2,560	8	2	-	35	-
83	TOTAL RATE BASE		7,924,944	4,675,786	419,991	2,138,413	280,794	148,634	-	23,157	238,170

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

DERIVATION OF UNIT COSTS - UNTCST

PROPOSED ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
1	<b>FUNCTIONALIZED REVENUE REQUIREMENTS</b>										
2	Production	DEM	681,330	390,236	34,398	210,536	28,303	16,454	-	1,403	-
3	Production	EGY	194,865	95,571	9,310	70,447	11,015	7,365	-	1,122	-
4	Transmission	DEM	62,346	36,913	3,142	18,648	2,321	1,298	-	24	-
5	Subtransmission	DEM	50,644	29,985	2,552	15,148	1,885	1,054	-	20	-
6	Distribution Primary	DEM	153,138	96,592	7,454	42,627	5,497	-	-	969	-
7	Distribution Secondary	DEM	69,063	49,549	4,123	15,124	-	-	-	267	-
8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	CUST	188,105	120,991	13,004	4,794	468	523	-	139	48,188
9	Other: Meter Reading, Billing, Cust Svc	CUST	69,882	62,232	6,146	1,478	7	2	-	21	(0)
10	Revenue Associated Expense & Fees	REV	3,863	2,221	223	1,019	140	78	-	10	175
11	<b>TOTAL BASE REVENUE REQUIREMENTS</b>		<b>1,473,236</b>	<b>884,289</b>	<b>80,352</b>	<b>379,820</b>	<b>49,635</b>	<b>26,774</b>	-	<b>3,973</b>	<b>48,363</b>
12											
13	Revenue Expense Expansion Factor		1.00263								
14	<b>BILLING UNITS (ANNUAL)</b>										
15	<b>MWh Sales Related To:</b>										
16	Production & Transmission (Factor 404)			9,671,643	942,224	7,133,715	1,132,127	706,352	-	113,534	
17	Distribution Primary (Factor 405)			9,671,643	942,224	7,132,230	1,132,127	-	-	113,534	
18	Distribution Secondary (Factor 406)			9,671,643	942,224	7,036,377	-	-	-	113,534	
19											
20	<b>Billing kW Related To:</b>										
21	Production & Transmission (Factor 401)					18,296,174	2,513,551	1,004,824	-		
22	Distribution Primary (Factor 402)					18,295,895	2,513,551	-	-		
23	Distribution Secondary (Factor 403)					17,832,648	-	-	-		
24											
25	Annual Bills (Factor 412)		#####	8,685,732	854,556	204,156	660	168	-	2,796	
26											
27	<b>FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)</b>										
28	<b>Customer Related - \$/Bill</b>										
29	MDS, Meters, Svcs, IS Equip		\$ 0.46	\$ 13.97	\$ 15.26	\$ 23.54	\$ 710.64	\$ 3,118.62	#DIV/0!	\$ 49.70	
30	Meter Reading, Billing, Cust Svc		\$ 0.24	\$ 7.18	\$ 7.21	\$ 7.26	\$ 10.26	\$ 11.05	#DIV/0!	\$ 7.35	
31	<b>TOTAL CUSTOMER</b>		<b>\$ 0.70</b>	<b>\$ 21.15</b>	<b>\$ 22.47</b>	<b>\$ 30.80</b>	<b>\$ 720.89</b>	<b>\$ 3,129.67</b>	<b>#DIV/0!</b>	<b>\$ 57.05</b>	
32											
33	Production Energy (cents/kWh)			0.991	0.991	0.990	0.976	1.045	0.000	0.991	
34											
35	<b>Capacity Related</b>										
36	<b>Based on MWh Sales - (cents/kWh)</b>										
37	Production			4.045	3.660	2.959	2.507	2.336	0.000	1.239	
38	Transmission			0.694	0.606	0.475	0.372	0.334	0.000	0.039	
39	Distribution Primary			1.001	0.793	0.599	0.487	0.000	0.000	0.855	
40	Distribution Secondary			0.514	0.439	0.216	0.000	0.000	0.000	0.236	
41											
42	<b>Based on Billing KW Demand - (\$K/month)</b>										
43	Production Demand					\$ 11.54	\$ 11.29	\$ 16.42	\$ -		
44	Transmission Demand					\$ 1.85	\$ 1.68	\$ 2.35	\$ -		
45	Distribution Primary Demand					\$ 2.34	\$ 2.19	\$ -	\$ -		
46	Distribution Secondary Demand					\$ 0.85	\$ -	\$ -	\$ -		

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 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD  
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 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED  
 Tampa Electric 2022 OB Budget

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

DERIVATION OF D-E-C COSTS - DECCST

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

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES
1	<u>RATE BASE</u>									
2	Production	DEM	3,975,887	2,260,850	201,140	1,235,830	169,197	98,903	9,967	-
3	Production	EGY	836,573	410,368	39,978	302,488	47,299	31,623	4,817	-
4	Transmission	DEM	416,744	246,740	21,004	124,650	15,511	8,675	164	-
5	Subtransmission	DEM	350,716	207,647	17,676	104,901	13,054	7,301	138	-
6	Distribution Primary	DEM	942,128	594,248	45,856	262,250	33,815	-	5,959	-
7	Distribution Secondary	DEM	385,328	276,453	23,004	84,382	-	-	1,489	-
8	Distribution	CUST	895,330	570,564	60,617	21,352	1,910	2,130	589	238,170
9	Other	CUST	122,237	108,916	10,716	2,560	8	2	35	-
10	TOTAL RATE BASE		7,924,944	4,675,786	419,991	2,138,413	280,794	148,634	23,157	238,170
11										
12	<u>MULTIPLIED BY RATE OF RETURN</u>		6.67	6.67	6.67	6.67	6.67	6.67	6.67	6.67
13										
14	<u>EQUALS: RETURN ON RATE BASE</u>									
15	Production	DEM	265,192	150,799	13,416	82,430	11,285	6,597	665	-
16	Production	EGY	55,799	27,372	2,667	20,176	3,155	2,109	321	-
17	Transmission	DEM	27,797	16,458	1,401	8,314	1,035	579	11	-
18	Subtransmission	DEM	23,393	13,850	1,179	6,997	871	487	9	-
19	Distribution Primary	DEM	62,840	39,636	3,059	17,492	2,255	-	397	-
20	Distribution Secondary	DEM	25,701	18,439	1,534	5,628	-	-	99	-
21	Distribution	CUST	59,719	38,057	4,043	1,424	127	142	39	15,886
22	Other	CUST	8,153	7,265	715	171	1	0	2	-
23	TOTAL RETURN ON RATE BASE		528,594	311,875	28,013	142,632	18,729	9,914	1,545	15,886
24										
25	<u>PLUS: ADJ. TO INCOME TAXES (True-Ups, Adjs. &amp; ITC)</u>									
26	Production	DEM	(19,977)	(11,672)	(1,003)	(6,071)	(773)	(442)	(16)	-
27	Production	EGY	(4,203)	(2,062)	(201)	(1,520)	(238)	(159)	(24)	-
28	Transmission	DEM	(2,094)	(1,240)	(106)	(626)	(78)	(44)	(1)	-
29	Subtransmission	DEM	(1,762)	(1,043)	(89)	(527)	(66)	(37)	(1)	-
30	Distribution Primary	DEM	(4,734)	(2,986)	(230)	(1,318)	(170)	-	(30)	-
31	Distribution Secondary	DEM	(1,936)	(1,389)	(116)	(424)	-	-	(7)	-
32	Distribution	CUST	(4,499)	(2,804)	(287)	(86)	(5)	(6)	(2)	(1,309)
33	Other	CUST	(614)	(547)	(54)	(13)	(0)	(0)	(0)	-
34	TOTAL ADJ'S TO INCOME TAXES		(39,819)	(23,742)	(2,085)	(10,585)	(1,329)	(687)	(81)	(1,309)
35										
36	<u>LESS INTEREST EXPENSE</u>									
37	Production	DEM	62,885	36,741	3,157	19,111	2,434	1,391	51	-
38	Production	EGY	13,232	6,491	632	4,784	748	500	76	-
39	Transmission	DEM	6,591	3,903	332	1,972	245	137	3	-
40	Subtransmission	DEM	5,547	3,284	280	1,659	206	115	2	-
41	Distribution Primary	DEM	14,901	9,399	725	4,148	535	-	94	-
42	Distribution Secondary	DEM	6,095	4,373	364	1,335	-	-	24	-
43	Distribution	CUST	14,161	8,825	905	272	16	17	6	4,121
44	Other	CUST	1,933	1,723	169	40	0	0	1	-
45	TOTAL INTEREST EXPENSE		125,345	74,738	6,564	33,321	4,185	2,161	256	4,121

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

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
46	<u>PLUS PERMANENT TIMING DIFFERENCES</u>										
47	Production	DEM	7,427	4,339	373	2,257	287	164	-	6	-
48	Production	EGY	1,563	767	75	565	88	59	-	9	-
49	Transmission	DEM	778	461	39	233	29	16	-	0	-
50	Subtransmission	DEM	655	388	33	196	24	14	-	0	-
51	Distribution Primary	DEM	1,760	1,110	86	490	63	-	-	11	-
52	Distribution Secondary	DEM	720	516	43	158	-	-	-	3	-
53	Distribution	CUST	1,672	1,042	107	32	2	2	-	1	487
54	Other	CUST	228	203	20	5	0	0	-	0	-
55	TOTAL PERMANENT TIMING DIFFERENCES		14,803	8,826	775	3,935	494	255	-	30	487
56											
57											
58	<u>EQUALS: OPERATING INCOME BEFORE FIT</u>										
59	Production	DEM	189,757	106,725	9,629	59,504	8,366	4,928	-	604	-
60	Production	EGY	39,927	19,586	1,908	14,437	2,257	1,509	-	230	-
61	Transmission	DEM	19,890	11,776	1,002	5,949	740	414	-	8	-
62	Subtransmission	DEM	16,739	9,910	844	5,007	623	348	-	7	-
63	Distribution Primary	DEM	44,965	28,362	2,189	12,516	1,614	-	-	284	-
64	Distribution Secondary	DEM	18,391	13,194	1,098	4,027	-	-	-	71	-
65	Distribution	CUST	42,731	27,470	2,958	1,098	109	121	-	32	10,943
66	Other	CUST	5,834	5,198	511	122	0	0	-	2	-
67	TOTAL OPER INCOME BEFORE FIT		378,233	222,222	20,139	102,661	13,709	7,321	-	1,237	10,943
68											
69	<u>PLUS: OPER. INCOME.*(FIT/(1-FIT))</u>										
70	Production	DEM	50,442	28,370	2,560	15,818	2,224	1,310	-	161	-
71	Production	EGY	10,614	5,206	507	3,838	600	401	-	61	-
72	Transmission	DEM	5,287	3,130	266	1,581	197	110	-	2	-
73	Subtransmission	DEM	4,449	2,634	224	1,331	166	93	-	2	-
74	Distribution Primary	DEM	11,953	7,539	582	3,327	429	-	-	76	-
75	Distribution Secondary	DEM	4,889	3,507	292	1,071	-	-	-	19	-
76	Distribution	CUST	11,359	7,302	786	292	29	32	-	9	2,909
77	Other	CUST	1,551	1,382	136	32	0	0	-	0	-
78	TOTAL FEDERAL INCOME TAX		100,543	59,072	5,353	27,290	3,644	1,946	-	329	2,909
79											
80	<u>EQUALS: FEDERAL TAXABLE INCOME</u>										
81	Production	DEM	240,198	135,095	12,189	75,322	10,589	6,238	-	765	-
82	Production	EGY	50,541	24,792	2,415	18,274	2,858	1,910	-	291	-
83	Transmission	DEM	25,177	14,907	1,269	7,531	937	524	-	10	-
84	Subtransmission	DEM	21,188	12,545	1,068	6,337	789	441	-	8	-
85	Distribution Primary	DEM	56,918	35,901	2,770	15,844	2,043	-	-	360	-
86	Distribution Secondary	DEM	23,279	16,702	1,390	5,098	-	-	-	90	-
87	Distribution	CUST	54,090	34,772	3,744	1,390	137	154	-	41	13,852
88	Other	CUST	7,385	6,580	647	155	0	0	-	2	-
89	TOTAL FEDERAL TAXABLE INCOME		478,776	281,293	25,493	129,951	17,354	9,267	-	1,566	13,852

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TAMPA ELECTRIC COMPANY  
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PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD  
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 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED  
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TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
90	<u>PLUS: STATE INC TAX = FED. TAX. INCOME *SIT/(1-SIT)</u>										
91	Production	DEM	13,980	7,863	709	4,384	616	363	-	45	-
92	Production	EGY	2,942	1,443	141	1,064	166	111	-	17	-
93	Transmission	DEM	1,465	868	74	438	55	31	-	1	-
94	Subtransmission	DEM	1,233	730	62	369	46	26	-	0	-
95	Distribution Primary	DEM	3,313	2,089	161	922	119	-	-	21	-
96	Distribution Secondary	DEM	1,355	972	81	297	-	-	-	5	-
97	Distribution	CUST	3,148	2,024	218	81	8	9	-	2	806
98	Other	CUST	430	383	38	9	0	0	-	0	-
99	TOTAL STATE INCOME TAX		27,865	16,372	1,484	7,563	1,010	539	-	91	806
100											
101											
102	<u>MINUS: PERMANENT TIMING DIFFERENCES</u>										
103	Production	DEM	7,427	4,339	373	2,257	287	164	-	6	-
104	Production	EGY	1,563	767	75	565	88	59	-	9	-
105	Transmission	DEM	778	461	39	233	29	16	-	0	-
106	Subtransmission	DEM	655	388	33	196	24	14	-	0	-
107	Distribution Primary	DEM	1,760	1,110	86	490	63	-	-	11	-
108	Distribution Secondary	DEM	720	516	43	158	-	-	-	3	-
109	Distribution	CUST	1,672	1,042	107	32	2	2	-	1	487
110	Other	CUST	228	203	20	5	0	0	-	0	-
111	TOTAL PERMANENT TIMING DIFFERENCES		14,803	8,826	775	3,935	494	255	-	30	487
112											
113	<u>PLUS INTEREST EXPENSE</u>										
114	Production	DEM	62,885	36,741	3,157	19,111	2,434	1,391	-	51	-
115	Production	EGY	13,232	6,491	632	4,784	748	500	-	76	-
116	Transmission	DEM	6,591	3,903	332	1,972	245	137	-	3	-
117	Subtransmission	DEM	5,547	3,284	280	1,659	206	115	-	2	-
118	Distribution Primary	DEM	14,901	9,399	725	4,148	535	-	-	94	-
119	Distribution Secondary	DEM	6,095	4,373	364	1,335	-	-	-	24	-
120	Distribution	CUST	14,161	8,825	905	272	16	17	-	6	4,121
121	Other	CUST	1,933	1,723	169	40	0	0	-	1	-
122	TOTAL INTEREST EXPENSE		125,345	74,738	6,564	33,321	4,185	2,161	-	256	4,121
123											
124	<u>EQUALS: OPERATING INCOME BEFORE TAXES</u>										
125	Production	DEM	309,636	175,360	15,682	96,560	13,352	7,828	-	854	-
126	Production	EGY	65,151	31,959	3,113	23,557	3,684	2,463	-	375	-
127	Transmission	DEM	32,455	19,216	1,636	9,708	1,208	676	-	13	-
128	Subtransmission	DEM	27,313	16,171	1,377	8,170	1,017	569	-	11	-
129	Distribution Primary	DEM	73,372	46,279	3,571	20,424	2,634	-	-	464	-
130	Distribution Secondary	DEM	30,009	21,530	1,792	6,572	-	-	-	116	-
131	Distribution	CUST	69,727	44,579	4,760	1,711	159	178	-	48	18,292
132	Other	CUST	9,520	8,482	835	199	1	0	-	3	-
133	TOTAL OPERATING INCOME BEFORE TAXES		617,183	363,576	32,765	166,900	22,054	11,713	-	1,883	18,292

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TAMPA ELECTRIC COMPANY  
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PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD  
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED  
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TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
134	<u>PLUS: TAXES OTHER THAN INCOME</u>										
135	Production	DEM	35,864	20,945	1,801	10,903	1,390	795	-	30	-
136	Production	EGY	11,868	5,821	567	4,291	671	449	-	68	-
137	Transmission	DEM	4,244	2,513	214	1,269	158	88	-	2	-
138	Subtransmission	DEM	3,369	1,995	170	1,008	125	70	-	1	-
139	Distribution Primary	DEM	11,230	7,083	547	3,126	403	-	-	71	-
140	Distribution Secondary	DEM	4,357	3,126	260	954	-	-	-	17	-
141	Distribution	CUST	11,488	7,159	734	220	13	14	-	5	3,343
142	Other	CUST	4,421	3,940	388	93	0	0	-	1	-
143	<u>TOTAL TAXES OTHER THAN INCOME</u>										
144			86,841	52,582	4,680	21,864	2,761	1,416	-	195	3,343
145	<u>PLUS: DEPREC &amp; AMORTIZ EXPENSE</u>										
146	Production	DEM	215,416	123,999	10,860	66,291	8,796	5,093	-	376	-
147	Production	EGY	55,562	27,255	2,655	20,090	3,141	2,100	-	320	-
148	Transmission	DEM	16,591	9,823	836	4,962	618	345	-	7	-
149	Subtransmission	DEM	14,305	8,470	721	4,279	532	298	-	6	-
150	Distribution Primary	DEM	43,112	27,193	2,098	12,001	1,547	-	-	273	-
151	Distribution Secondary	DEM	30,074	21,577	1,795	6,586	-	-	-	116	-
152	Distribution	CUST	66,547	41,122	4,434	1,654	165	184	-	48	18,938
153	Other	CUST	10,646	9,485	933	223	1	0	-	3	-
154	<u>TOTAL DEPREC &amp; AMORTIZ EXPENSE</u>										
155			452,252	268,924	24,333	116,086	14,801	8,021	-	1,148	18,938
156	<u>PLUS: LOSS ON DISPOSITION &amp; MISC.</u>										
157	Production	DEM	-	-	-	-	-	-	-	-	-
158	Production	EGY	-	-	-	-	-	-	-	-	-
159	Transmission	DEM	-	-	-	-	-	-	-	-	-
160	Subtransmission	DEM	-	-	-	-	-	-	-	-	-
161	Distribution Primary	DEM	-	-	-	-	-	-	-	-	-
162	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	-
163	Distribution	CUST	-	-	-	-	-	-	-	-	-
164	Other	CUST	-	-	-	-	-	-	-	-	-
165	<u>TOTAL OTHER EXPENSES</u>										
166			-	-	-	-	-	-	-	-	-
167	<u>PLUS: O &amp; M EXPENSE</u>										
168	Production	DEM	121,350	70,479	6,102	37,066	4,801	2,759	-	144	-
169	Production	EGY	61,920	30,374	2,959	22,389	3,501	2,341	-	357	-
170	Transmission	DEM	10,159	6,015	512	3,039	378	211	-	4	-
171	Subtransmission	DEM	5,861	3,470	295	1,753	218	122	-	2	-
172	Distribution Primary	DEM	38,431	24,240	1,871	10,698	1,379	-	-	243	-
173	Distribution Secondary	DEM	4,824	3,461	288	1,056	-	-	-	19	-
174	Distribution	CUST	40,538	28,252	3,088	1,212	131	147	-	37	7,671
175	Other	CUST	68,411	59,699	5,902	2,382	145	80	-	28	175
176	<u>TOTAL O &amp; M EXPENSE</u>										
			351,495	225,989	21,018	79,595	10,553	5,659	-	833	7,847

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

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
177	<u>PLUS: FUEL &amp; POWER TRANSACTIONS</u>										
178	Production Demand	DEM	-	-	-	-	-	-	-	-	
179	Production Energy	EGY	930	456	44	336	53	35	-	5	
180	TOTAL FUEL & POWER TRANSACTIONS		930	456	44	336	53	35	-	5	
181											
182	<u>EQUALS: TOTAL REVENUE LESS REV TAXES</u>										
183	Production	DEM	682,266	390,783	34,445	210,820	28,339	16,475	-	1,403	
184	Production	EGY	195,432	95,866	9,339	70,664	11,050	7,387	-	1,125	
185	Transmission	DEM	63,450	37,566	3,198	18,978	2,362	1,321	-	25	
186	Subtransmission	DEM	50,848	30,106	2,563	15,209	1,893	1,059	-	20	
187	Distribution Primary	DEM	166,144	104,796	8,087	46,248	5,963	-	-	1,051	
188	Distribution Secondary	DEM	69,264	49,693	4,135	15,168	-	-	-	268	
189	Distribution	CUST	188,300	121,113	13,016	4,797	468	523	-	139	
190	Other	CUST	92,998	81,606	8,058	2,897	147	80	-	35	
191	TOTAL TOTAL REVENUE LESS REV TAXES		1,508,702	911,528	82,840	384,782	50,221	26,845	-	4,066	
192											
193	<u>PLUS: ADD'L REVENUE TAXES (Bad Debt &amp; Regulatory Assess. Fee)</u>										
194	Production	DEM	363	246	14	100	10	4	-	1	
195	Production	EGY	104	60	4	34	4	2	-	1	
196	Transmission	DEM	34	24	1	9	1	0	-	0	
197	Subtransmission	DEM	27	19	1	7	1	0	-	0	
198	Distribution Primary	DEM	88	66	3	22	2	-	-	1	
199	Distribution Secondary	DEM	37	31	2	7	-	-	-	0	
200	Distribution	CUST	100	76	5	2	0	0	-	0	
201	Other	CUST	49	51	3	1	0	0	-	0	
202	TOTAL REVENUE TAXES		802	575	34	183	17	7	-	3	
203											
204	<u>EQUALS: TOTAL REVENUES</u>										
205	Production	DEM	682,629	391,029	34,459	210,920	28,349	16,479	-	1,404	
206	Production	EGY	195,536	95,926	9,343	70,698	11,053	7,389	-	1,126	
207	Transmission	DEM	63,483	37,590	3,199	18,987	2,362	1,321	-	25	
208	Subtransmission	DEM	50,875	30,124	2,564	15,216	1,893	1,059	-	20	
209	Distribution Primary	DEM	166,233	104,862	8,090	46,270	5,965	-	-	1,052	
210	Distribution Secondary	DEM	69,301	49,725	4,137	15,175	-	-	-	268	
211	Distribution	CUST	188,400	121,189	13,021	4,800	468	523	-	139	
212	Other	CUST	93,047	81,657	8,061	2,899	147	80	-	35	
213	TOTAL REVENUES		1,509,504	912,103	82,874	384,965	50,238	26,852	-	4,069	

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TAMPA ELECTRIC COMPANY  
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PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD  
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED  
 Tampa Electric 2022 OB Budget

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

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES	
214	<u>LESS: REVENUE OTHER THAN SALES</u>										
215	Production	DEM	488	285	25	148	19	11	-	0	-
216	Production	EGY	473	249	24	184	29	19	-	3	-
217	Transmission	DEM	1,053	623	53	315	39	22	-	0	-
218	Subtransmission	DEM	161	96	8	48	6	3	-	0	-
219	Distribution Primary	DEM	12,900	8,137	628	3,591	463	-	-	82	-
220	Distribution Secondary	DEM	158	113	9	35	-	-	-	1	-
221	Distribution	CUST	95	59	6	2	0	0	-	59	28
222	Other	CUST	19,303	17,204	1,692	402	0	0	-	5	-
223											
224	TOTAL REVENUE OTHER THAN SALES		34,630	26,766	2,445	4,724	556	55	-	91	28
225											
226	<u>EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMENT)</u>										
227	Production	DEM	682,140	390,744	34,435	210,772	28,330	16,469	-	1,404	-
228	Production	EGY	195,063	95,677	9,319	70,514	11,025	7,370	-	1,123	-
229	Transmission	DEM	62,431	36,967	3,146	18,672	2,323	1,299	-	25	-
230	Subtransmission	DEM	50,714	30,029	2,556	15,168	1,887	1,055	-	20	-
231	Distribution Primary	DEM	153,333	96,725	7,462	42,679	5,502	-	-	970	-
232	Distribution Secondary	DEM	69,143	49,612	4,127	15,141	-	-	-	267	-
233	Distribution	CUST	188,305	121,130	13,015	4,798	468	523	-	139	48,201
234	Other	CUST	73,745	64,453	6,369	2,497	147	80	-	30	175
235											
236	TOTAL SALES REVENUE		1,474,874	885,336	80,429	380,240	49,682	26,796	-	3,978	48,376

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TAMPA ELECTRIC COMPANY  
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PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD  
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED  
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES
1	101	Jurisdictional Production Capacity - 12 CP	kW	3,786,656	2,257,273	192,900	1,112,853	142,447	79,678	-	1,504	-
2		% of Total Company	%	100.0000%	59.6113%	5.0942%	29.3888%	3.7618%	2.1042%	0.0000%	0.0397%	0.0000%
3												
4	105	Distribution Primary Capacity - NCP	kW	4,708,181	2,969,689	229,160	1,310,566	168,989	-	-	29,778	-
5		% of Total Company	%	100.0000%	63.0751%	4.8673%	27.8359%	3.5893%	0.0000%	0.0000%	0.6325%	0.0000%
6												
7	106	Distri. Secondary Capacity - Customer Max Demands	kW	7,090,840	5,087,313	423,327	1,552,799	-	-	-	27,400	-
8		% of Total Company	%	100.0000%	71.7449%	5.9701%	21.8987%	0.0000%	0.0000%	0.0000%	0.3864%	0.0000%
9												
10	117	Transmission - 12 CP	kW	3,828,417	2,266,676	192,950	1,145,098	142,493	79,696	-	1,504	-
11		% of Total Company	%	100.0000%	59.2066%	5.0399%	29.9105%	3.7220%	2.0817%	0.0000%	0.0393%	0.0000%
12												
13	121	Solar-10 Highest Summer CP/10 Highest Winter CP/Dayil	kW	100.0000%	53.5823%	5.1413%	32.5375%	5.0646%	3.0660%	0.0000%	0.6082%	0.0000%
14		% of Total Company	%	100.0000%	53.5823%	5.1413%	32.5375%	5.0646%	3.0660%	0.0000%	0.6082%	0.0000%
15												
16	122	Production Capacity - 12 CP & 1/13th AD	%	100.0000%	58.4256%	5.0198%	30.3911%	3.8706%	2.2123%	0.0000%	0.0806%	0.0000%
17		% of Total Company	%	100.0000%	58.4256%	5.0198%	30.3911%	3.8706%	2.2123%	0.0000%	0.0806%	0.0000%
18												
19	124	Production Capacity - 12 CP & 25% AD	%	100.0000%	56.6683%	4.9746%	31.4724%	4.2050%	2.5063%	0.0000%	0.1734%	0.0000%
20		% of Total Company	%	100.0000%	56.6683%	4.9746%	31.4724%	4.2050%	2.5063%	0.0000%	0.1734%	0.0000%
21												
22	125	Production Capacity - 12 CP & 50% AD	%	100.0000%	54.1300%	4.9094%	33.0343%	4.6879%	2.9309%	0.0000%	0.3076%	0.0000%
23		% of Total Company	%	100.0000%	54.1300%	4.9094%	33.0343%	4.6879%	2.9309%	0.0000%	0.3076%	0.0000%
24												
25	126	Proposed Production Capacity - 12CP & 25% AD	%	100.0000%	56.6683%	4.9746%	0.0000%	0.0000%	0.0000%	0.0000%	0.1734%	0.0000%
26		% of Total Company	%	93.2888%	56.6683%	4.9746%	0.0000%	0.0000%	0.0000%	0.0000%	0.1734%	0.0000%
27												
28	128	Proposed Production Capacity - 12CP & 50% AD	%	100.0000%	54.1300%	4.9094%	0.0000%	0.0000%	0.0000%	0.0000%	0.3076%	0.0000%
29		% of Total Company	%	92.3812%	54.1300%	4.9094%	0.0000%	0.0000%	0.0000%	0.0000%	0.3076%	0.0000%
30												
31	201	Energy - Output to Line	mWh	20,766,634	10,186,747	992,389	7,508,812	1,174,123	784,982	-	119,580	-
32		% of Total Company	%	100.0000%	49.0534%	4.7788%	36.1581%	5.6539%	3.7800%	0.0000%	0.5758%	0.0000%
33												
34	202	Direct Assignment - Wholesale	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35		% of Total Company	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36												
37	204	Retail Energy - Output to Line	mWh	20,766,634	10,186,747	992,389	7,508,812	1,174,123	784,982	-	119,580	-
38		% of Total Company	%	100.0000%	49.0534%	4.7788%	36.1581%	5.6539%	3.7800%	0.0000%	0.5758%	0.0000%
39												
40	205	Retail Jurisdictional Direct Assignment	%									
41		% of Total Company	%									

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 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES
42	308	Meter Investment Assignment	\$000's	#####	#####	16,361,828	10,070,401	1,690,178	1,900,182	-	407,788	-
43		% of Total Company	%	100.0000%	80.4966%	10.4866%	6.4543%	1.0833%	1.2179%	0.0000%	0.2614%	0.0000%
44												
45	309	Interruptible Equipment - IS Direct Assign	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
46		% of Total Company	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
47												
48	310	Street Light Facilities - LS Direct Assignment	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
49		% of Total Company	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
50												
51	311	Meter Reading - Direct Allocation	\$	53,213,913	46,689,849	5,034,778	1,448,787	16,238	6,513	-	17,749	-
52		% of Total Company	%	100.0000%	87.7399%	9.4614%	2.7226%	0.0305%	0.0122%	0.0000%	0.0334%	0.0000%
53												
54	401	Billing kW - Power Supply (P&T)	kW	35,352,988	9,671,643	942,224	18,296,174	2,513,551	1,004,824	-	113,534	-
55		% of Total Company	%	92.0487%	27.3574%	2.6652%	51.7528%	7.1099%	2.8423%	0.0000%	0.3211%	0.0000%
56												
57	402	Billing kW - Distribution Primary Capacity	kW	31,536,847	9,671,643	942,224	18,295,895	2,513,551	-	-	113,534	-
58		% of Total Company	%	100.0000%	30.6678%	2.9877%	58.0143%	7.9702%	0.0000%	0.0000%	0.3600%	0.0000%
59												
60	403	Billing kW - Distribution Secondary Capacity	kW	28,560,048	9,671,643	942,224	17,832,648	-	-	-	113,534	-
61		% of Total Company	%	100.0000%	33.8642%	3.2991%	62.4391%	0.0000%	0.0000%	0.0000%	0.3975%	0.0000%
62												
63	404	Billing mWh - Power Supply (P&T)	mWh	19,751,538	9,671,643	942,224	7,133,715	1,132,127	706,352	-	113,534	-
64		% of Total Company	%	99.7370%	48.9665%	4.7704%	36.1173%	5.7318%	3.5762%	0.0000%	0.5748%	0.0000%
65												
66	405	Billing mWh - Distribution Primary Capacity	mWh	18,991,758	9,671,643	942,224	7,132,230	1,132,127	-	-	113,534	-
67		% of Total Company	%	100.0000%	50.9255%	4.9612%	37.5543%	5.9612%	0.0000%	0.0000%	0.5978%	0.0000%
68												
69	406	Billing mWh - Distribution Secondary Capacity	mWh	17,763,778	9,671,643	942,224	7,036,377	-	-	-	113,534	-
70		% of Total Company	%	100.0000%	54.4459%	5.3042%	39.6108%	0.0000%	0.0000%	0.0000%	0.6391%	0.0000%
71												
72	412	Annual Number of Bills	No. of Bills	9,748,068	8,685,732	854,556	204,156	660	168	-	2,796	-
73		% of Total Company	%	100.0000%	89.1021%	8.7664%	2.0943%	0.0068%	0.0017%	0.0000%	0.0287%	0.0000%
74												
75	418	Distribution Primary - Customer Component	No. of Cust.	812,321	723,811	71,213	17,009	55	-	-	233	-
76		% of Total Company	%	100.0000%	89.1041%	8.7666%	2.0939%	0.0068%	0.0000%	0.0000%	0.0287%	0.0000%
77												
78	420	Distribution Secondary - Customer Component	No. of Cust.	812,108	723,811	71,189	16,896	-	-	-	212	-
79		% of Total Company	%	100.0000%	89.1274%	8.7660%	2.0805%	0.0000%	0.0000%	0.0000%	0.0261%	0.0000%

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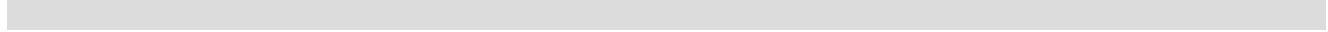
TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	IS	LS ENERGY	LS FACILITIES
80	501	Billed Sales Revenue - Direct Allocation	\$000's	1,167,433	666,901	67,302	309,837	42,843	23,948	-	2,884	53,717
81		% of Total Company	%	100.0000%	57.1254%	5.7649%	26.5400%	3.6699%	2.0514%	0.0000%	0.2471%	4.6013%
82												
83	507	Revenue from Sales - Retail Only	\$000's	1,167,433	666,901	67,302	309,837	42,843	23,948	-	2,884	53,717
84		% of Total Company	%	100.0000%	57.1254%	5.7649%	26.5400%	3.6699%	2.0514%	0.0000%	0.2471%	4.6013%
85												
86	508	Unbilled Sales Revenue - Direct Allocation	\$000's	-	-	-	-	-	-	-	-	-
87		% of Total Company	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
88												
89	607	Distribution O&M - Customer Component	\$000's	21,738	15,149	1,656	650	70	79	-	20	4,114
90		% of Total Company	%	100.0000%	69.6917%	7.6183%	2.9893%	0.3235%	0.3617%	0.0000%	0.0917%	18.9238%
91												
92	907	Distribution Plant - Customer Component	\$000's	1,255,943	782,710	80,231	24,085	1,388	1,536	-	537	365,456
93		% of Total Company	%	100.0000%	62.3205%	6.3881%	1.9177%	0.1105%	0.1223%	0.0000%	0.0428%	29.0981%
94												
95	817	Transmission - 12 CP (Retail Only)	kW	3,828,417	2,266,676	192,950	1,145,098	142,493	79,696	-	1,504	-
96		% of Total Company	%	100.0000%	59.2066%	5.0399%	29.9105%	3.7220%	2.0817%	0.0000%	0.0393%	0.0000%

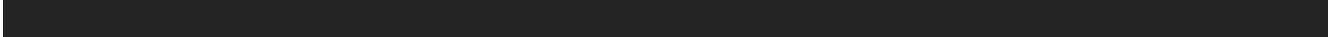
Labor Rates

TEC



Customer Service Professional	Billing Specialist	Meter Field Rep (Union)	Planner Dispatcher (re-route - field)	Meter Field Rep (Reads) (Union)	IT Developer (Contractor)
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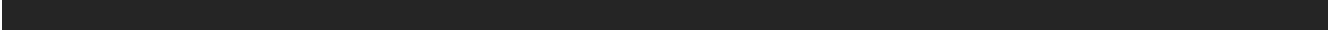
Annual Job Value



Hours Per Year

2,080	2,080	2,080	2,080	2,080	717
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Hourly Rate



Burdens

Payroll Tax (8%)

8.00%	8.00%	8.00%	8.00%	8.00%	0.00%
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Loader Rate (Pension & Benefits)

29.00%	29.00%	29.00%	29.00%	29.00%	0.00%
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Incentives

7.00%	7.00%	7.00%	7.00%	7.00%	0.00%
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Total Burden Rate

44.00%	44.00%	44.00%	44.00%	44.00%	0.00%
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Total Hourly



Previous Hourly Rates

