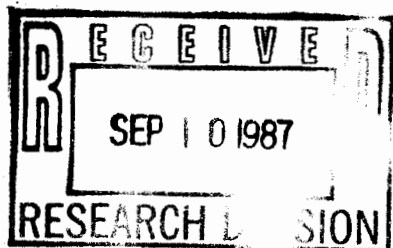


EI806-85-AR

Form Approved  
OMB No. 1902-0021  
(Expires 9/30/87)



RECEIVED

MAY 05 1986

Auditing & Financial Analysis D. A.  
Florida Public Service Commission

**OFFICIAL COPY**

Public Service Commission

Remove from this Office

# FERC FORM NO. 1: ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS

This report is mandatory under the Federal Power Act, Sections 3,4(a), 304 and 309, and 18 CFR141.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)  
**Tampa Electric Company**

Year of Report  
Dec. 31, 19 85

FERC FORM NO. 1 (REVISED 12-85)

To the Board of Directors  
Tampa Electric Company:

In connection with our regular examination of the financial statements of Tampa Electric Company for the year ended Dec. 31, 1985, on which we have reported separately under date of Feb. 3, 1986, we have also reviewed schedules (on the list attached) of Form 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

*Coopers & Lybrand*

Tampa, Florida  
Feb. 3, 1986

TAMPA ELECTRIC COMPANY

List of Schedules for the Year Ended December 31, 1985  
(Included in Form 1) Covered by  
Report of Independent Certified Public Accountants

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Comparative Balance Sheet	110-113
Statement of Income	114 and 117
Statement of Retained Earnings	118-119
Statement of Change in Financial Position	120-121
Notes to Financial Statements	122

**INSTRUCTIONS FOR FILING THE  
FERC FORM NO. 1**

**GENERAL INFORMATION**

**I. Purpose**

This form is a regulatory support requirement (18 CFR 141.1). It is designed to collect financial and operational information from natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is also secondarily considered to be a non-confidential public use form supporting a statistical publication (Statistics of Privately Owned Electric in the United States), published by the Energy Information Administration.

**II. Who Must Submit**

Each Major public utility, licensee, or other, as classified in the Commission's Uniform System of Account Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 CFR 101) must submit this form.

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- (1) One million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual gross interchange out,
- (4) 500 megawatt hours of wheeling for others (deliveries plus losses).

**III. What and Where to Submit**

- (a) Submit an original and four (6) copies of this form to:

U.S. Department of Energy  
Energy Information Administration EI 541  
Mail Station: BG-094  
Forrestal Building  
Washington, D.C.

Retain one copy of this report for your files.

- (b) Submit immediately upon publication, four (4) copies of the latest annual report to stockholders and any *annual* financial or statistical report regularly prepared and distributed to bondholders, security analyst, or industry association. (Do not include monthly and quarterly reports. If reports to stockholders are not prepared, enter "NA" in column (d) on Page 4, List of Schedules.) Mail these reports to:

Chief Accountant  
Federal Energy Regulatory Commission  
825 N. Capitol St., N.E.  
Room 601-RB  
Washington, D.C. 20426

- (c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a letter or report:

- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the chief accountant's published accounting releases), and
- (ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the U.S. (See 18 CFR 41.10-41.12 for specific qualifications.)

<u>Schedules</u>	<u>Reference Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Changes in Financial Position	120-121
Notes to Financial Statements	122-123

When accompanying this form, insert the letter or report immediately following the cover sheet.

## GENERAL INFORMATION (Continued)

### III. What and Where to Submit (Continued) (c) (Continued)

Use the following form for the letter or report unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

In connection with our regular examination of the financial statement of \_\_\_\_\_ we for the year ended on which we have reported separately under date of \_\_\_\_\_ have also reviewed schedules \_\_\_\_\_ of form 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

State in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- (d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirements free of charge from:

U.S. Department of Energy  
National Energy Information Center  
Energy Information Administration  
Washington, D.C. 20585  
(202) 252-8800

### IV. When to Submit:

Submit this report form on or before April 30th of the year following the year covered by this report.

## GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current years amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, either
  - (a) Enter the words "Not Applicable" on the particular page(s), or
  - (b) Omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2, 3, and 4.
- V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. The copies, however, may be carbon copies or other similar means of reproduction provided the impressions are clear and readable.

## GENERAL INSTRUCTIONS (Continued)

- VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VIII. below).
- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses. (     ).
- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the Identification and Attestation page, page 1. Mail dated resubmissions to:

Chief Accountant  
Federal Energy Regulatory Commission  
825 North Capitol Street, N.E.  
Room 601-RB  
Washington, D.C. 20426

- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8½ by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.
- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII. Respondents may submit computer printed schedules (reduced to 8½ by 11) instead of the preprinted schedules if they are in substantially the same format.

## DEFINITIONS

- I. Commission Authorization (Comm. Auth.) — The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- II. Respondent — The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

## EXCERPTS FROM THE LAW

### Federal Power Act, 16 U.S.C. 791a-825r)

"Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:  
...(3) 'corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities' as hereinafter defined;

(4) 'person' means an individual or a corporation;

(5) 'licensee' means any person, State, or municipality licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) 'municipality' means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the laws thereof to carry on the business of developing, transmitting, utilizing, or distributing power;...."

(11) 'project' means a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, a forebay reservoirs directly connected therewith, the primary line or lines transmitting power therefrom to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit as any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, lands, or interest in lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

#### EXCERPTS FROM THE LAW (Continued)

"Sec. 4. The Commission is hereby authorized and empowered—

(a) To make investigations and to collect and record data concerning the utilization of the water resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites,...to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The commission may require that such reports shall include, among other things, full information as to assets and liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies."

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the form or forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed...."

#### GENERAL PENALTIES

"Sec. 315. (a) Any licensee or public utility which willfully fails, within the time prescribed by the Commission, to comply with any order of the Commission, to file any report required under this Act or any rule or regulation of the Commission thereunder, to submit any information or document required by the Commission in the course of an investigation conducted under this Act,...shall forfeit to the United States an amount not exceeding \$1,000 to be fixed by the Commission after notice and opportunity for hearing...."

**FERC FORM NO 1:  
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS**

IDENTIFICATION		
<b>01 Exact Legal Name of Respondent</b> <b>TAMPA ELECTRIC COMPANY</b>	<b>02 Year of Report</b> <b>Dec. 31, 19 <u>85</u></b>	
<b>03 Previous Name and Date of Change (If name changed during year)</b>		
<b>04 Address of Principal Business Office at End of year (Street, City, State, Zip Code)</b> <b>702 N. FRANKLIN STREET, TAMPA, FLORIDA 33602</b>		
<b>05 Name of Contact Person</b> <b>LESTER L. LEFLER</b>	<b>06 Title of Contact Person</b> <b>CONTROLLER</b>	
<b>07 Address of Contact Person (Street, City, State, Zip Code)</b> <b>702 N. FRANKLIN STREET, TAMPA, FLORIDA 33602</b>		
<b>08 Telephone of Contact Person, Including Area Code</b> <b>( 813 ) 228-4111</b>	<b>09 This Report is</b> <b>(1) <input checked="" type="checkbox"/> An Original      (2) <input type="checkbox"/> A Resubmission</b>	<b>10 Date of Report (Mo, Da, Yr)</b>
ATTESTATION		
<p>The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.</p>		
<b>01 Name</b> <b>L. L. LEFLER</b>	<b>03 Signature</b>  <b>/S/ L. L. LEFLER</b>	<b>04 Date Signed (Mo, Da, Yr)</b>  <b>APRIL 28, 1986</b>
<b>02 Title</b> <b>CONTROLLER</b>		
<p>Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.</p>		



Name of Respondent  <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 19 <u>85</u>
<b>LIST OF SCHEDULES (Electric Utility)</b>			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>			
General Information .....	101		
Control Over Respondent .....	102		
Corporations Controlled by Respondent .....	103		
Officers .....	104		
Directors .....	105		
Security Holders and Voting Powers .....	106-107	Ed 12-85	107 -- NONE
Important Changes During the Year .....	108-109		109 -- NONE
Comparative Balance Sheet .....	110-113	12-84	
Statement of Income for the Year .....	114-117	12-84	115 & 116 -- NONE
Statement of Retained Earnings for the Year .....	118-119		
Statement of Changes in Financial Position .....	120-121		
Notes to Financial Statements .....	122-123		123 -- NONE
<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b>			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion .....	200	Ed 12-85	
Nuclear Fuel Materials .....	202	Ed 12-85	----- NONE
Electric Plant in Service .....	204-207	Ed 12-85	
Electric Plant Leased to Others .....	213	Ed 12-85	----- NONE
Electric Plant Held for Future Use .....	214	Ed 12-85	
Construction Work in Progress—Electric .....	216	Ed 12-85	
Construction Overheads—Electric .....	217	Ed 12-85	
General Description of Construction Overhead Procedure .....	218	Ed 12-85	
Accumulated Provision for Depreciation of Electric Utility Plant .....	219	Ed 12-85	
Nonutility Property .....	221	Ed 12-85	
Investments in Subsidiary Companies .....	224-225	Ed 12-85	----- NONE
Extraordinary Property Losses .....	230	Ed 12-85	
Unrecovered Plant and Regulatory Study Costs .....	230	Ed 12-85	
Material and Supplies .....	227	Ed 12-85	
Miscellaneous Deferred Debits .....	233	Ed 12-85	
Accumulated Deferred Income Taxes (Account 190) .....	234	Ed 12-85	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)</b>			
Capital Stock .....	250		
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock .....	251		
Other Paid-In Capital .....	252		
Discount on Capital Stock .....	253		
Capital Stock Expense .....	253		
Long-Term Debt .....	256-257		

Name of Respondent  <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 19 <u>85</u>
<b>LIST OF SCHEDULES (Electric Utility) (Continued)</b>			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>BALANCE SHEET SUPPORTING SCHEDULES</b> (Liabilities and Other Credits) (Continued)			
Taxes Accrued, Prepaid and Charged During Year .....	258-259		
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes .....	261		
Accumulated Deferred Investment Tax Credits .....	264		
Other Deferred Credits .....	266		
Accumulated Deferred Income Taxes—Accelerated Amortization Property .....	268-269		
Accumulated Deferred Income Taxes—Other Property .....	270-271		
Accumulated Deferred Income Taxes—Other .....	272-273		
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
Electric Operating Revenues .....	301	12-84	
Sales of Electricity by Rate Schedules .....	304		
Sales for Resale .....	310-311		
Electric Operation and Maintenance Expenses .....	320-323	12-84	
Number of Electric Department Employees .....	323		
Purchased Power .....	326-327		
Interchange Power .....	328		
Transmission of Electricity for or by Others .....	332		NONE
Miscellaneous General Expenses—Electric .....	333		
Depreciation and Amortization of Electric Plant .....	334-336	335 & 336	NONE
Particulars Concerning Certain Income Deduction and Interest Charges Accounts .....	337		
<b>COMMON SECTION</b>			
Regulatory Commission Expenses .....	350-351		
Research, Development and Demonstration Activities .....	352-353		
Distribution of Salaries and Wages .....	354-355		
Common Utility Plant and Expenses .....	356		NONE
<b>ELECTRIC PLANT STATISTICAL DATA</b>			
Electric Energy Account .....	401		
Monthly Peaks and Output .....	401		
Steam-Electric Generating Plant Statistics (Large Plants) .....	402-403		
Steam-Electric Generating Plant Statistics (Large Plants) Average Annual Heat Rates and Corresponding Net Kwh Output for Most Efficient Generating Units .....	404	12-85	Deleted
Hydroelectric Generating Plant Statistics (Large Plants) .....	406-407		NONE
Pumped Storage Generating Plant Statistics (Large Plants) .....	408-409		NONE
Generating Plant Statistics (Small Plants) .....	410		NONE
Changes Made or Scheduled to be Made in Generating Plant Capacities .....	411	12-85	Deleted
Steam-Electric Generating Plants .....	412-413	12-85	Deleted
Hydroelectric Generating Plants .....	414-415	12-85	Deleted

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>ELECTRIC PLANT STATISTICAL DATA (Continued)</b>			
Pumped Storage Generating Plants .....	416-418	12-85	Deleted
Internal-Combustion Engine and Gas-Turbine Generating Plants .....	420-421	12-85	Deleted
Transmission Line Statistics .....	422-423		
Transmission Lines Added During Year .....	424		
Substations .....	425		
Electric Distribution Meters and Line Transformers .....	427		
Environmental Protection Facilities .....	428		
Environmental Protection Expenses .....	429		
Footnote Data .....	450	-----	NONE
Stockholders' Reports .....	—	-----	NONE

Name of Respondent  <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1985
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**GENERAL INFORMATION**

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

**L. L. LEFLER, CONTROLLER**  
**702 NORTH FRANKLIN STREET**  
**TAMPA, FLORIDA 33602**

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

**STATE OF FLORIDA DECEMBER 1, 1899 - REINCORPORATED APRIL 18, 1949**

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

N/A

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

**THE COMPANY IS A PUBLIC UTILITY OPERATING WHOLLY WITHIN THE STATE OF FLORIDA AND IS ENGAGED IN THE GENERATION, PURCHASE, TRANSMISSION, DISTRIBUTION AND SALE OF ELECTRIC ENERGY.**

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) ☐ Yes... Enter the date when such independent accountant was initially engaged: \_\_\_\_\_

(2) ☒ No

Name of Respondent  <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
<b>CONTROL OVER RESPONDENT</b>			
<p>1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of</p>		<p>trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.</p> <p>2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.</p>	
<p style="text-align: center;"><b>TECO ENERGY, INC. - PARENT COMPANY - 100%</b></p>			

Name of Respondent  TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1985
<b>CORPORATIONS CONTROLLED BY RESPONDENT</b>			
<p>1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.</p> <p>2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.</p>		<p>3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.</p> <p>4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p>	
<b>DEFINITIONS</b>			
<p>1. See the Uniform System of Accounts for a definition of control.</p> <p>2. Direct control is that which is exercised without interposition of an intermediary.</p> <p>3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.</p> <p>4. Joint control is that in which neither interest can effectively control or direct action without the consent</p>		<p>of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.</p>	
Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
<p><b>NOTE: THIS INFORMATION IS PROVIDED TO COMPLY WITH REPORTING REQUIREMENTS OF THE FERC FORM 1. TAMPA ELECTRIC COMPANY DOES NOT EXERCISE CONTROL OVER ITS PARENT, TECO ENERGY, INC., NOR ITS AFFILIATED COMPANIES LISTED BELOW.</b></p>			
	<p>TECO ENERGY, INC. TECO TRANSPORT &amp; TRADE CORP. GULF COAST TRANSIT COMPANY MID-SOUTH TOWING COMPANY ELECTRO-COAL TRANSFER CORP. SOUTHERN MARINE MANAGEMENT COMPANY G C SERVICE COMPANY, INC. TECO TOWING COMPANY TAMPA BAY INDUSTRIAL CORPORATION TECO COAL CORPORATION GATLIFF COAL COMPANY TECO FINANCE, N.V.</p>		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
TAMPA ELECTRIC COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 19 <u>85</u>

**OFFICERS**

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policymaking functions.

2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.

3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	CHAIRMAN OF THE BOARD AND PRES-		
2	IDENT	H. L. CULBREATH	261,616
3	SENIOR VICE PRESIDENT - ADMIN-		
4	ISTRATION	D. N. CAMPBELL	103,340
5	SENIOR VICE PRESIDENT - FINANCE	J. K. TAGGART	80,273
6	SENIOR VICE PRESIDENT - PRODUCTION	H. A. TURNER	129,250
7	SENIOR VICE PRESIDENT - CORPORATE		
8	COMMUNICATIONS AND GOVERNMENTAL		
9	AFFAIRS	G. P. WOOD	153,500
10	SENIOR VICE PRESIDENT - POWER		
11	DISTRIBUTION	G. F. ANDERSON	98,750
12	VICE PRESIDENT - SERVICES	C. S. CAMPBELL	65,625
13	VICE PRESIDENT	R. C. DICKINSON, JR.	90,575
14	VICE PRESIDENT - CORPORATE CONTROLS	H. O. JOHNS	87,494
15	VICE PRESIDENT - INFORMATION RE-		
16	SOURCES	T. A. REED	84,750
17	VICE PRESIDENT - CORPORATE COMMUN-		
18	ICATIONS	T. A. RUDDELL	68,772
19	VICE PRESIDENT - PLANNING AND ASSIS-		
20	TANT TO PRESIDENT	R. D. WELCH	91,375
21	VICE PRESIDENT - GOVERNMENTAL		
22	AFFAIRS	J. H. B. WOODROFFE, III	82,625
23	VICE PRESIDENT - PRODUCTION		
24	OPERATIONS AND MAINTENANCE	R. F. TOMCZAK	74,312
25	SECRETARY	J. E. SPROULL	71,835
26	VICE PRESIDENT, TREASURER AND		
27	ACTING CONTROLLER	A. D. OAK	71,951
28	ASSISTANT VICE PRESIDENT	J. R. ROWE, JR.	68,750
29			
30			
31			
32	THE INFORMATION IS AS OF DECEMBER 31, 1985. SUBSEQUENT TO THAT DATE, THE FOLLOW-		
33	ING CHANGES HAVE OCCURRED:		
34	JANUARY 16, 1986		
35	A. D. OAK WAS ELECTED SENIOR VICE PRESIDENT - FINANCE, REPLACING J. K.		
36	TAGGART		
37	L. L. LEFLER WAS APPOINTED CONTROLLER		
38	R. E. LUDWIG WAS ELECTED TREASURER		
39			
40			
41			
42			
43			
44			

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
<b>DIRECTORS</b>			
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.		2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.	
Name (and Title) of Director (a)	Principal Business Address (b)		
BALDWIN, SARA, L.	812 GROVE PARK AVENUE TAMPA, FL 33609		
CHAPMAN, RICHARD P.	BANK OF NEW ENGLAND, N.A. 28 STATE STREET BOSTON, MA 02106		
CLEWIS, RICHARD M., JR.	3401 SAN NICHOLAS STREET TAMPA, FL 33609		
CULBREATH, H.L. CHAIRMAN OF THE BOARD AND PRES- IDENT	TAMPA ELECTRIC COMPANY P. O. BOX 111 TAMPA, FL 33601		
CULVERHOUSE, HUGH F.	SUITE 908, 1408 NORTH WESTSHORE BLVD. TAMPA, FL 33607		
ESTES, ALFRED S.	ESTES GROVES, INC P. O. BOX 938 WINTER HAVEN, FL 33880		
FERMAN, JAMES L., JR.	FERMAN MOTOR CAR CO., INC. 1307 W. KENNEDY BLVD. TAMPA, FL 33622		
FLOM, EDWARD L.	FLORIDA STEEL CORPORATION P. O. BOX 23328 TAMPA, FL 33622		
GUILD, HENRY R., JR.	GUILD, MONRAD & OATES 50 CONGRESS STREET BOSTON, MA 02109		
MACINNES, WILLIAM C.	TAMPA ELECTRIC COMPANY P. O. BOX 111 TAMPA, FL 33601		
MENDEZ, CHARLES E., JR.	THE MENDEZ/CHUNN CO. 4835 WEST CYPRESS STREET TAMPA, FL 33607		
TURBEVILLE, WILLIAM J., JR.	PHOSPHATE ROCK EXPORT ASSOCIATION P. O. BOX 23626 TAMPA, FL 33623-3626		
WELCH, JAMES O., JR.	NABISCO BRANDS, INC. P. O. BOX 1931 EAST HANOVER, N.J. 07936-1931		



Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 19_85</b>
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### SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby

such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:

**BOOKS DID NOT CLOSE DURING 1985.**

2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy

Total: **10**

By proxy: **0**

3. Give the date and place of such meeting:

**APRIL 9, 1985**

**702 N. FRANKLIN ST  
TAMPA, FLORIDA**

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date): <b>DECEMBER 31, 1985</b>			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	10	10	-	-
5	TOTAL number of security holders	-	1	581	-
6	TOTAL votes of security holders listed below	10	10	-	-
7	TECO ENERGY, INC. - PARENT	10	10	-	-
8	702 N. FRANKLIN STREET				
9	TAMPA, FLORIDA 33602				
10					
11					
12					
13					
14					
15					
16					
17					
18					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
TAMPA ELECTRIC COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 19 <u>85</u>

### IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of

gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State commission authorization, as appropriate, and the amount of obligation or guarantee.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

11. (Reserved.)

12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.

1. NONE
2. NONE
3. NONE
4. NONE
5. NONE
6. SEE NOTES C, D, E, AND F OF NOTES TO FINANCIAL STATEMENTS ON PAGES 122B&1.22C
7. NONE
8. NONE
9. NONE
10. DURING 1985, TAMPA ELECTRIC PAID \$163,585 (EXCLUSIVE OF REIMBURSEMENT FOR EXPENSES) TO THE LAW FIRM OF HERRICK & SMITH, OF WHICH HENRY R. GUILD, JR., A DIRECTOR, IS OF COUNSEL (RETIRED). HERRICK & SMITH HAS PROVIDED LEGAL SERVICES TO THE COMPANY.
12. SEE NOTES TO FINANCIAL STATEMENTS ON PAGE 122A-122E.

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	1 262 101 810	1 914 546 926	
3	Construction Work in Progress (107)	200-201	540 159 185	6 303 914	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		1 802 260 995	1 920 850 840	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	( 365 333 810 )	( 423 552 744 )	
6	Net Utility Plant Enter Total of line 4 less 5)	—	1 436 927 185	1 497 298 096	
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	-	-	
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	-	-	
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	—	-	-	
10	Net Utility Plant (Enter Total of lines 6 and 9)	—	1 436 927 185	1 497 298 096	
11	Utility Plant Adjustments (116)	122	-	-	
12	Gas Stored Underground-Noncurrent (117)	—	-	-	
13	OTHER PROPERTY AND INVESTMENTS				
14	Nonutility Property (121)	221	317 973	309 620	
15	(Less) Accum. Prov. for Depr. and Amort. (122)	—	( 67 490 )	( 90 129 )	
16	Investments in Associated Companies (123)	—	-	-	
17	Investment in Subsidiary Companies (123.1)	224-225	-	-	
18	(For Cost of Account 123.1, See Footnote Page 217, line 23)	—	-	-	
19	Other Investments (124)	—	-	494 045	
20	Special Funds (125-128)	—	26 010	-	
21	TOTAL Other Property and Investments (Total of lines 14 thru 20)	—	276 493	713 536	
22	CURRENT AND ACCRUED ASSETS				
23	Cash (131)	—	675 823	9 185 536	
24	Special Deposits (132-134)	—	181 818	181 818	
25	Working Funds (135)	—	145 074	142 577	
26	Temporary Cash Investments (136)	—	-	11 592	
27	Notes Receivable (141)	—	-	-	
28	Customer Accounts Receivable (142)	—	52 360 135	53 953 427	
29	Other Accounts Receivable (143)	—	3 605 992	12 995 308	
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	—	( 529 957 )	( 939 507 )	
31	Notes Receivable from Associated Companies (145)	—	-	-	
32	Accounts Receivable from Assoc. Companies (146)	—	201 934	393 295	
33	Fuel Stock (151)	2 2 7	104 895 682	84 831 257	
34	Fuel Stock Expense Undistributed (152)	2 2 7	-	850	
35	Residuals (Elec) and Extracted Products (Gas) (153)	2 2 7	-	( 6 054 )	
36	Plant Material and Operating Supplies (154)	2 2 7	28 648 574	33 867 812	
37	Merchandise (155)	2 2 7	-	-	
38	Other Material and Supplies (156)	2 2 7	-	-	
39	Nuclear Materials Held for Sale (157)	202-203/218	-	-	
40	Stores Expenses Undistributed (163)	2 2 7	15 016	16 602	
41	Gas Stored Underground — Current (164.1)	—	-	-	
42	Liquefied Natural Gas Stored (164.2)	—	-	-	
43	Liquefied Natural Gas Held for Processing (164.3)	—	-	-	
44	Prepayments (165)	—	494 677	1 054 658	
45	Advances for Gas Explor., Devel. and Prod. (166)	—	-	-	
46	Other Advances for Gas (167)	—	-	-	
47	Interest and Dividends Receivable (171)	—	385 908	282 548	
48	Rents Receivable (172)	—	-	-	
49	Accrued Utility Revenues (173)	—	13 793 285	19 286 878	
50	Miscellaneous Current and Accrued Assets (174)	—	-	-	
51	TOTAL Current and Accrued Assets (Enter Total of lines 23 thru 50)		204 873 961	215 258 597	



Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
<b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)</b>					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	<b>PROPRIETARY CAPITAL</b>				
2	Common Stock Issued (201)	250	119 696 788	119 696 788	
3	Preferred Stock Issued (204)	250	84 956 000	84 956 000	
4	Capital Stock Subscribed (202, 205)	251	-	-	
5	Stock Liability for Conversion (203, 206)	251	-	-	
6	Premium on Capital Stock (207)	251	19 245	19 245	
7	Other Paid-In Capital (208-211)	252	282 802 603	340 062 979	
8	Installments Received on Capital Stock (212)	251	-	-	
9	(Less) Discount on Capital Stock (213)	253	-	-	
10	(Less) Capital Stock Expense (214)	253	( 1 692 253 )	( 1 692 253 )	
11	Retained Earnings (215, 15.1, 216)	118-119	186 855 582	188 465 528	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-	-	
13	(Less) Reacquired Capital Stock (217)	250	-	-	
14	<b>TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)</b>	—	672 637 965	731 508 287	
15	<b>LONG-TERM DEBT</b>				
16	Bonds (221)	256-257	516 031 623	544 838 362	
17	(Less) Reacquired Bonds (222)	256	-	-	
18	Advances from Associated Companies (223)	256	-	-	
19	Other Long-Term Debt (224)	256	-	-	
20	Unamortized Premium on Long-Term Debt (225)	—	607 016	548 226	
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	—	-	-	
22	<b>TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)</b>	—	516 638 639	545 386 588	
23	<b>OTHER NONCURRENT LIABILITIES</b>				
24	Obligations Under Capital Leases - Noncurrent (227)	—	-	-	
25	Accumulated Provision for Property Insurance (228.1)	—	-	-	
26	Accumulated Provision for Injuries and Damages (228.2)	—	( 69 350 )	2 763 506	
27	Accumulated provision for Pensions and Benefits (228.3)	—	-	-	
28	Accumulated Miscellaneous Operating Provisions (228.4)	—	-	-	
29	Accumulated Provision for Rate Refunds (229)	—	-	-	
30	<b>TOTAL OTHER Noncurrent Liabilities Enter Total of lines 24 thru 29)</b>		( 69 350 )	2 763 506	
31	<b>CURRENT AND ACCRUED LIABILITIES</b>				
32	Notes Payable (231)	—	65 854 000	21 804 000	
33	Accounts Payable (232)	—	46 285 422	39 481 706	
34	Notes Payable to Associated Companies (233)	—	-	-	
35	Accounts Payable to Associated Companies (234)	—	9 619 039	10 591 601	
36	Customer Deposits (235)	—	17 811 835	20 495 883	
37	Taxes Accrued (236)	258-259	11 782 026	( 4 856 896 )	
38	Interest Accrued (237)	—	9 318 201	12 757 014	
39	Dividends Declared (238)	—	-	-	
40	Matured Long-Term Debt (239)	—	-	-	
41	Matured Interest (240)	—	-	-	
42	Tax Collections Payable (241)	—	2 270 902	2 487 316	
43	Miscellaneous Current and Accrued Liabilities (242)	—	9 712 811	9 767 267	
44	Obligations Under Capital Leases-Current (243)		-	-	
45	<b>TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)</b>		172 654 236	112 527 891	

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Omit Cents		
			Balance at Beginning of Year (c)	Balance at End of Year (d)	
46	DEFERRED CREDITS				
47	Customer Advances for Construction (252)		-	-	
48	Accumulated Deferred Investment Tax Credits (255)	264	93 297 832	104 234 015	
49	Deferred Gains from Disposition of Utility Plant (256)		-	-	
50	Other Deferred Credits (253)	266	14 129 452	20 697 168	
51	Unamortized Gain on Reacquired Debt (257)		-	-	
52	Accumulated Deferred Income Taxes (281-283)	268-273	194 222 212	241 779 771	
53	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		301 649 496	366 710 954	
54					
55					
56					
57					
58					
59					
60					
61					
62					
63					
64					
65					
66					
67					
68					
69	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 53)		1 663 510 986	1 758 897 226	

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**STATEMENT OF INCOME FOR THE YEAR**

1. Report amounts for accounts 412 and 413, *Revenue and Expenses from Utility Plant Leased to Others*, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, *Other Utility Operating Income*, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

Line No.	Account  (a)	(Ref.) Page No. (b)	TOTAL *	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	301	861 423 787	717 989 34**
3	Operating Expenses			
4	Operation Expenses (401)	320-323	469 697 606	405 587 526**
5	Maintenance Expenses (402)	320-323	56 731 517	48 134 654
6	Depreciation Expense (403)	334	64 928 199	41 348 521
7	Amort. & Depl. of Utility Plant (404-405)	334	1 590 174	736 637
8	Amort. of Utility Plant Acq. Adj. (406)		-	-
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		1 411 599	1 337 984
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes Other Than Income Taxes (408.1)	258-259	42 655 116	38 986 594
12	Income Taxes — Federal (409.1)	258-259	25 716 053	28 793 326
13	— Other (409.1)	258-259	5 358 307	5 241 345
14	Provision for Deferred Inc. Taxes (410.1)	234, 268-273	63 053 667	39 076 939
15	(Less) Provision for Deferred Income Taxes—Cr. (411.1)	234, 268-273	( 19 155 848 )	( 17 084 609 )
16	Investment Tax Credit Adj. — Net (411.4)	264	9 461 709	14 309 914
17	(Less) Gains from Disp. of Utility Plant (411.6)		( 1 773 )	-
18	Losses from Disp. of Utility Plant (411.7)		-	-
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		721 446 326	606 468 831**
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		139 977 461	111 520 510

\*TOTAL AMOUNT RELATES TO ELECTRIC UTILITY.

\*\*RESTATED TO REFLECT A CHANGE IN RECORDING INTERCHANGE POWER SALES AS OPERATING REVENUES, RATHER THAN NETTING SALES AGAINST PURCHASES IN OPERATION EXPENSE, AS REQUIRED BY THE FLORIDA PUBLIC SERVICE COMMISSION.

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
STATEMENT OF INCOME FOR THE YEAR (Continued)					
Line No.	Account (a)	Ref. Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	
21	Net Utility Operating Income (Carried forward from page 114)	—	139 977 461	111 520 510	
22	Other Income and Deductions				
23	Other Income				
24	Nonutility Operating Income				
25	Revenues From Merchandising, Jobbing and Contract Work (415)		-	-	
26	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		-	-	
27	Revenues From Nonutility Operations (417)		441 195	625 943	
28	(Less) Expenses of Nonutility Operations (417.1)		( 682 684 )	( 807 435 )	
29	Nonoperating Rental Income (418)		( 365 417 )	( 540 124 )	
30	Equity in Earnings of Subsidiary Companies (418.1)		-	-	
31	Interest and Dividend Income (419)		640 118	782 213	
32	Allowance for Other Funds Used During Construction (419.1)		2 636 525	22 390 676	
33	Miscellaneous Nonoperating Income (421)		( 10 168 )	75 330	
34	Gain on Disposition of Property (421.1)		83 000	-	
35	TOTAL Other Income (Enter Total of lines 25 thru 34)		2 742 569	22 526 603	
36	Other Income Deductions				
37	Loss on Disposition of Property (421.2)		-	-	
38	Miscellaneous Amortization (425)	337	-	-	
39	Miscellaneous Income Deductions (426.1-426.5)	337	1 168 692	558 600	
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		1 168 692	558 600	
41	Taxes Applic. to Other Income and Deductions				
42	Taxes Other Than Income Taxes (408.2)	258-259	211 578	129 640	
43	Income Taxes—Federal (409.2)	258-259	( 267 405 )	49 721	
44	Income Taxes—Other (409.2)	258-259	( 33 834 )	5 689	
45	Provision for Deferred Inc. Taxes (410.2)	234,268-273	-	-	
46	(Less) Provision for Deferred Income Taxes—Cr. (411.2)	234,268-273	( 322 752 )	( 324 389 )	
47	Investment Tax Credit Adj.—Net (411.5)		-	-	
48	(Less) Investment Tax Credits (420)		( 8 581 )	( 8 563 )	
49	TOTAL Taxes on Other Income and Deduct. (Total of 42 thru 48)		( 420 994 )	( 147 902 )	
50	Net Other Income and Deductions (Enter Total of lines 35, 40, 49)		1 994 871	22 115 905	
51	Interest Charges				
52	Interest on Long-Term Debt (427)	257	42 194 978	35 841 107	
53	Amort. of Debt Disc. and Expense (428)	256	338 950	1 377 927	
54	Amortization of Loss on Reacquired Debt (428.1)	257	-	-	
55	(Less) Amort. of Premium on Debt-Credit (429)	256	( 58 790 )	( 58 790 )	
56	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)	257	-	-	
57	Interest on Debt to Assoc. Companies (430)	337	-	-	
58	Other Interest Expense (431)	337	6 485 293	7 635 821	
59	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		( 4 233 003 )	( 10 256 102 )	
60	Net Interest Charges (Enter Total of lines 52 thru 59)		44 727 428	34 539 963	
61	Income Before Extraordinary Items (Total of lines 21, 50 and 60)		97 244 904	99 096 452	
62	Extraordinary Items				
63	Extraordinary Income (434)		-	-	
64	(Less) Extraordinary Deductions (435)		-	-	
65	Net Extraordinary Items (Enter Total of line 63 less line 64)		-	-	
66	Income Taxes—Federal and Other (409.3)	258	-	-	
67	Extraordinary Items After Taxes (Enter Total of line 65 less line 66)		-	-	
68	Net Income (Enter Total of lines 61 and 67)		97 244 904	99 096 452	



Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
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**STATEMENT OF RETAINED EARNINGS FOR THE YEAR**

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.

2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).

3. State the purpose and amount for each reservation or appropriation of retained earnings.

4. List first account 439, *Adjustments to Retained Earnings*, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.

5. Show dividends for each class and series of capital stock.

6. Show separately the state and federal income tax effect of items shown in account 439, *Adjustments to Retained Earnings*.

7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.

8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>		
1	Balance — Beginning of Year		186 855 582
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Acct. 439) (Total of lines 4 thru 8)		
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Acct. 439) (Total of lines 10 thru 14)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		97 244 904
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acct. 436) (Total of lines 18 thru 21)		
23	Dividends Declared — Preferred Stock (Account 437)		
24	SERIES A - \$4.32 PER SHARE		214 272
25	SERIES B - \$4.16 PER SHARE		208 000
26	SERIES D - \$4.58 PER SHARE		458 000
27	SERIES E - \$8.00 PER SHARE		1 199 680
28	SERIES F - \$7.44 PER SHARE		1 488 000
28A	SERIES G - \$9.75 PER SHARE		2 925 000
29	TOTAL Dividends Declared — Preferred Stock (Acct. 437) (Total of lines 24 thru 29)		6 492 952
30	Dividends Declared — Common Stock (Account 438)		
31	CASH DIVIDEND		89 142 006
32			
33			
34			
35			
36	TOTAL Dividends Declared — Common Stock (Acct. 438) (Total of lines 31 thru 35)		89 142 006
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance — End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		188 465 528

Name of Respondent  TAMPA ELECTRIC COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19_85
STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item (a)	Amount (b)		
	APPROPRIATED RETAINED EARNINGS (Account 215)  State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)  State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)			
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1)			
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total lines 38 and 47)	188 465 528		
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
49	Balance — Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain)			
53	Balance — End of Year			

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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**STATEMENT OF CHANGES IN FINANCIAL POSITION**

1. This statement is not restricted to those items which are noncurrent in nature. It is intended that this statement be flexible enough in nature so that latitude can be given, under the classification of "Other," to allow for disclosure of all significant changes and transactions, whether they are within or without the current asset and liability groups.

2. If the notes to the funds statement in the respondent's annual report to stockholders are applicable in every respect to this statement, such notes should be attached to page 122.

3. Under "Other" specify significant amounts and group others.

4. Codes used:

(a) Such as net increase-decrease in working capital, etc., other than changes in short term investments shown as item 4(e).

(b) Bonds, debentures and other long-term debt.

(c) Net proceeds or payments.

(d) Include commercial paper.

(e) Identify separately such items as investments, fixed assets, intangibles, etc.

5. Enter on page 122 clarifications and explanations.

Line No.	SOURCES OF FUNDS (See Instructions for Explanation of Codes) (a)	Amounts (b)
1	Funds from Operations	
2	Net Income	97 244 904
3	Principal Non-Cash Charges (Credits) to Income	
4	Depreciation and Depletion	64 928 199
5	Amortization of (Specify) UTILITY PLANT	1 590 174
6	Provision for Deferred or Future Income Taxes (Net)	43 575 066
7	Investment Tax Credit Adjustments	9 453 128
8	(Less) Allowance for Other Funds Used During Construction	( 2 636 525 )
9	Other (Net)	( 500 717 )
10	DEFERRED FUEL COST	(12 693 648 )
11	ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION	( 4 233 003 )
12		
13		
14		
15		
16		
17	TOTAL Funds from Operations (Enter Total of lines 2 thru 16)	196 727 578
18	Funds from Outside Sources (New Money)	
19	Long-Term Debt (b) (c)	29 101 739
20	Preferred Stock (c)	
21	Common Stock (c)	
22	Net Increase in Short-Term Debt (d)	
23	Other (Net)	
24		
25		
26		
27		
28		
29		
30		
31	TOTAL Funds from Outside Sources (Enter Total of lines 19 thru 30)	29 101 739
32	Sale of Non-Current Assets (e)	
33		
34	Contributions from Associated and Subsidiary Companies	57 260 376
35	Other (Net) (a)	
36	CHANGES IN OTHER BALANCE SHEET ACCOUNTS	
37	FUEL INVENTORY	20 063 575
38		
39		
40		
41		
42		
43	TOTAL Sources of Funds (Enter Total of lines 17, 31, 32 thru 42)	303 153 268

Name of Respondent  <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
<b>STATEMENT OF CHANGES IN FINANCIAL POSITION (Continued)</b>				
Line No.	APPLICATION OF FUNDS (a)	Amounts (b)		
44	Construction and Plant Expenditures (Including Land)	128 487 095		
45	Gross Additions to Utility Plant (Less Nuclear Fuel)			
46	Gross Additions to Nuclear Fuel			
47	Gross Additions to Common Utility Plant			
48	Gross Additions to Nonutility Plant			
49	(Less) Allowance for Other Funds Used During Construction	(2 636 525)		
50	Other ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION	(4 233 003)		
51	TOTAL Applications to Construction and Plant Expenditures (Incl. Land) (45 thru 50)	121 617 567		
52	Dividends on Preferred Stock	6 492 952		
53	Dividends on Common Stock	89 142 006		
54	Funds for Retirement of Securities and Short-Term Debt			
55	Long-term Debt (b) (c)	295 000		
56	Preferred Stock (c)			
57	Redemption of Capital Stock			
58	Net Decrease in Short-term Debt (d)	44 050 000		
59	Other (Net)			
60	CHANGES IN OTHER BALANCE SHEET ACCOUNTS			
61	ACCOUNTS RECEIVABLE	16 154 652		
62	ACCRUED TAXES	16 638 922		
63	ACCOUNTS PAYABLE	5 516 183		
64	OTHER	3 245 986		
65				
66	Purchase of Other Non-Current Assets (e)			
67				
68				
69	Investments in and Advances to Associated and Subsidiary Companies			
70	Other (Net) (a):			
71				
72				
73				
74				
75				
76				
77				
78	TOTAL Applications of Funds (Enter Total of lines 51 thru 77)	303 153 268		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
TAMPA ELECTRIC COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 1985

**NOTES TO FINANCIAL STATEMENTS**

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Changes in Financial Position, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, *Utility Plant Adjustments*, explain the origin of such amount, debits and credits during the year, and

plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, *Unamortized Loss on Reacquired Debt*, and 257, *Unamortized Gain on Reacquired Debt*, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.

SEE PAGES 122A - 122E.

## NOTES TO FINANCIAL STATEMENTS

### A. Summary of Significant Accounting Policies

**Basis of Accounting**—The company maintains its accounts in accordance with recognized policies prescribed or permitted by the Florida Public Service Commission (FPSC) and the Federal Energy Regulatory Commission, which policies conform with generally accepted accounting principles in all material respects.

**Revenues and Fuel Costs**—Revenues include amounts resulting from a fuel adjustment clause and a conservation adjustment clause which provide for monthly billing charges to reflect increases or decreases in fuel and conservation costs. These adjustment factors are based on costs projected by the company for a six-month period. Any over-recovery or under-recovery of costs plus an interest factor are to be refunded or billed to Customers during the subsequent six-month period. Over-recoveries of costs are recorded as deferred credits and under-recoveries of costs are recorded as deferred debits.

The company accrues base revenues for services rendered but unbilled to provide a closer matching of revenues and expenses.

Effective Jan. 1, 1985, the company began recording interchange power sales as operating revenues rather than netting sales against purchases in operation expense. Amounts for years prior to 1985 have been reclassified to reflect this change.

**Depreciation**—The company provides for depreciation on the straight-line method at annual rates which will amortize the original cost, less net salvage, of depreciable property over its estimated service life. The provision for depreciation, expressed as a percentage of the original cost of depreciable property, was 3.9% for 1985, and 3.7% for 1984 and 1983.

The original cost of plant retired or otherwise disposed of and the cost of removal less salvage are charged to accumulated depreciation.

**Deferred Income Taxes**—The company provides deferred income taxes only on those timing differences recognized for rate making purposes by the FPSC. These primarily pertain to depreciation, construction-related costs, unbilled revenues, deferred fuel costs and cost of removal.

The company has not provided deferred income taxes on approximately \$59 million of depreciation method differences occurring prior to 1975 and various other tax deductions in conformity with the rate-making practices of the FPSC. Current ratemaking methods used by the FPSC provide for the future recovery of those taxes related to such timing differences previously flowed through.

**Allowance for Borrowed Funds Used During Construction and Allowance for Other Funds Used During Construction (AFDC)**—AFDC is a non-cash credit to income with a corresponding charge to utility plant which represents the cost of borrowed funds and a reasonable return on other funds used for construction.

The rate used to calculate AFDC is revised periodically to reflect significant changes in the company's cost of capital. The rates were: 9.97% for 1985; 9.80% to 9.97% for 1984, and 9.54% to 9.60% for 1983. The base on which AFDC is calculated is reduced in accordance with FPSC rate orders to exclude construction work in progress which has been included in the rate base. The amount included in the rate base for the years 1983, 1984 and until Dec. 3, 1985 was \$158.8 million and has been \$2.6 million since that time.

**Investment Tax Credit**—Investment tax credits, exclusive of the 1.5% relating to TECO Energy's Employees' Stock Ownership Plan, have been recorded as deferred credits and are being amortized to income tax expense over the service lives of the related property.

**Research and Development Costs**—Research and development costs that relate to specific construction projects are capitalized as part of these projects. Other research and development costs are charged to operating expenses as incurred. The amounts charged to operating expenses were \$2.5 million, \$2.3 million, and \$2.3 million for 1985, 1984 and 1983, respectively.

## B. Gannon Project Trust

On April 7, 1983, the company sold at book value certain utility plant assets used in the conversion of its Gannon Station Units 1-4 from oil to coal (the project) to the Gannon Project Trust for \$46.2 million. The trust was established to own, finance and complete the project.

The trust has arranged a credit facility for up to \$130 million to enable it to finance the project. The company is not guaranteeing the borrowings by the trust under the credit facility. The credit facility is supported by an oil backout cost recovery tariff approved by the FPSC. The tariff provides for an accelerated recovery of the capital investment in the project based on the savings derived from the cost differential between coal and oil. The company has assigned its right to the revenues from the tariff to the trust; thus, the tariff revenues are not included as company revenues.

The company is acting as an independent contractor to the trust for the construction and operation of the project and has entered into a completion agreement under which it has agreed that, prior to Dec. 31, 1990, the project will be completed and the tariff in place for at least six months. The last unit was converted to coal and placed back into service in October 1985.

If an event of default should occur under the credit facility, including the termination of the tariff, the trust has the right to exchange the project assets for an undivided interest in the units and/or could require the company to lease the project assets or the trust's undivided interest in the units under terms which qualify as an operating lease.

## C. Common Stock

	Common Stock Shares	Common Stock Amount (Thousands of dollars)	Issue Expense
Balance Dec. 31, 1982 .....	10	\$226,042	\$1,589
Contributed capital .....	—	83,584	103
Balance Dec. 31, 1983 .....	10	309,626	1,692
Contributed capital .....	—	92,892	—
Balance Dec. 31, 1984 .....	10	402,518	1,692
Contributed capital .....	—	57,261	—
Balance Dec. 31, 1985 .....	10	\$459,779	\$1,692

The company has elected the additional 1.5% investment tax credit relating to its Employees' Stock Ownership Plan. The plan, which covers eligible employees, is funded by an amount equal to the additional investment tax credit of 1.5% on certain qualifying expenditures. The additional credit is allowed as a reduction of federal income taxes otherwise payable. Employer contributions for the years 1984 and 1983 were \$0.1 million and \$0.9 million, respectively; the contribution for 1985 is estimated to be \$0.1 million. At Dec. 31, 1985, there were 75,396 shares of TECO Energy common stock reserved for issuance under this plan.

## D. Preferred Stock — Redemption Required

The company issued 300,000 shares of \$100 par value, 9.75%, Series G Preferred Stock in Dec. 1982. The stock is redeemable at the option of the company at a redemption price per share of \$109.75, \$103.66, \$102.44 and \$101.22 if redeemed prior to Feb. 15, 1988, 1989, 1990 and 1991, respectively, and \$100.00 thereafter. However, prior to Feb. 15, 1988, no redemption can be financed out of the proceeds of indebtedness or stock ranking prior to or on a parity with the Series G Preferred Stock having a cost of money less than 9.824%. The sinking fund provision requires that 60,000 shares be redeemed at par value (plus accrued dividends) on Feb. 15 of each year, commencing in 1988. This sinking fund provision results in a seven-year average life for these shares. At the option of the company up to an additional 60,000 shares may be redeemed on any sinking fund date.

## E. Retained Earnings

Certain of the company's first mortgage bond issues contain provisions that limit the payment of dividends on the company's common stock. At Dec. 31, 1985, approximately \$183 million of the company's retained earnings was available for dividends on its common stock.

## F. Long-Term Debt

During 1985, 1984 and 1983 interest income of approximately \$.5 million, \$.7 million and \$.0 million, respectively, was earned on unused proceeds of certain bonds and has been recorded as a reduction of interest on long-term debt.

On Dec. 12, 1985, the Hillsborough County Industrial Development Authority sold \$20.665 million of pollution control revenue bonds for the benefit of the company at a variable short-term tax-exempt commercial paper interest rate.

## G. Short-Term Debt

Notes payable at Dec. 31, 1985, consisted of loans from banks and bank trust departments of \$11.8 million and commercial paper of \$10.0 million. In connection with its short-term borrowing program, the company maintains compensating balances to assure continuing lines of credit. Although actual cash balances fluctuate, the compensating balance requirements at Dec. 31, 1985, were approximately \$6.6 million. Unused lines of credit at Dec. 31, 1985, were approximately \$123 million. Certain lines of credit require commitment fees of .25% on the unused balances.

## H. Retirement Plan

During 1985, the retirement plan of Tampa Electric, which covered substantially all of its employees, was consolidated into one comprehensive plan for TECO Energy. The company's share of pension expense for 1985, 1984 and 1983 was approximately \$5.3 million, \$4.5 million and \$4.1 million, respectively, which provides for the amortization of unfunded prior service costs over 30 years. The company's 1985 contribution of \$5.3 million for the 1984 plan year was equal to the maximum amount allowed for tax purposes. For each of the prior plan years, the company made a contribution equal to the amount accrued for pension expense. Accumulated plan benefits and plan net assets as of the date of the most recent actuarial valuation for that year are presented below for TECO Energy consolidated, in thousands of dollars:

Jan. 1,	1985	1984
Actuarial present value of accumulated plan benefits — Vested .....	\$50,663	\$45,695
— Nonvested .....	5,330	5,278
	<u>\$55,993</u>	<u>\$50,973</u>
Net assets available for benefits .....	<u>\$88,067</u>	<u>\$77,224</u>

The weighted average assumed rate of return used in determining the actuarial present value of accumulated plan benefits was 7.0% for 1985, 1984 and 1983.

In addition to providing pension benefits, the company provides certain health care and life insurance benefits for retired employees. Substantially all of the company's employees become eligible for those benefits when they reach normal retirement age while working for the company. The company recognizes the cost of providing those benefits by expensing the annual insurance premiums, which amounted to \$6.1 million and \$5.1 million for 1985 and 1984, respectively. The cost of providing those benefits for the 401 and 370 eligible retirees for 1985 and 1984, respectively, cannot be separated from the cost of providing benefits for the 3,529 and 3,316 active employees for 1985 and 1984, respectively.



# **I. Income Tax Expense (Thousands of dollars)**

The company is included in the filing of a consolidated Federal income tax return with its parent and affiliates. The company's income tax expense is based upon a separate return computation. Income tax expense for the years 1985, 1984 and 1983 consists of the following components:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
<b>1985</b>			
Currently payable .....	\$25,449	\$5,324	\$30,773
Deferred .....	39,022	4,553	43,575
Investment tax credit .....	12,939	—	12,939
Amortization of investment tax credit .....	(3,486)	—	(3,486)
Total income tax expense .....	<u>\$73,924</u>	<u>\$9,877</u>	<u>83,801</u>
Included in other income, net .....			<u>633</u>
Included in operating expenses .....			<u>\$84,434</u>
<b>1984</b>			
Currently payable .....	\$28,843	\$5,247	\$34,090
Deferred .....	19,818	1,850	21,668
Investment tax credit .....	16,164	—	16,164
Amortization of investment tax credit .....	(1,863)	—	(1,863)
Total income tax expense .....	<u>\$62,962</u>	<u>\$7,097</u>	<u>70,059</u>
Included in other income, net .....			<u>278</u>
Included in operating expenses .....			<u>\$70,337</u>
<b>1983</b>			
Currently payable .....	\$18,270	\$4,620	\$22,890
Deferred .....	13,057	1,641	14,698
Investment tax credit .....	22,007	—	22,007
Amortization of investment tax credit .....	(2,745)	—	(2,745)
Total income tax expense .....	<u>\$50,589</u>	<u>\$6,261</u>	<u>56,850</u>
Included in other income, net .....			<u>185</u>
Included in operating expenses .....			<u>\$57,035</u>

The total income tax provisions for the years 1985, 1984 and 1983 differ from amounts computed by applying the federal statutory tax rate to income before income taxes for the following reasons:

	<u>1985</u>	<u>1984</u>	<u>1983</u>
Net income .....	\$ 97,245	\$ 99,096	\$ 76,807
Total income tax provision .....	<u>83,801</u>	<u>70,059</u>	<u>56,850</u>
Income before income taxes .....	<u>\$181,046</u>	<u>\$169,155</u>	<u>\$133,657</u>
Income taxes on above at federal statutory rate (46 percent) .....	\$ 83,281	\$ 77,811	\$ 61,482
Increase (Decrease) due to state income tax net of federal income tax .....	5,333	3,832	3,381
Net effect of allowance for other funds used during construction .....	(1,336)	(9,704)	(4,206)
Amortization of investment tax credit .....	(3,486)	(1,863)	(2,745)
Other .....	9	(17)	(1,062)
Total income tax provision .....	<u>\$ 83,801</u>	<u>\$ 70,059</u>	<u>\$ 56,850</u>
Provision for income taxes as a percent of income before income taxes .....	46.3%	41.4%	42.5%

**I. Income Tax Expense (Thousands of dollars) Continued**

Deferred tax expense results from timing differences in the recognition of certain expenses or revenues for tax and financial reporting purposes. The sources of these differences and the tax effect of each were as follows:

	<u>1985</u>	<u>1984</u>	<u>1983</u>
Tax depreciation in excess of book depreciation .....	\$35,022	\$ 7,560	\$ 9,409
Construction-related items expensed for tax purposes .....	5,956	13,604	6,106
Unbilled revenues .....	2,181	(646)	1,125
Other .....	416	1,150	(1,942)
	<u>\$43,575</u>	<u>\$21,668</u>	<u>\$14,698</u>

**J. Related Party Transactions**

Certain expenses and other income items are incurred as a result of transactions with affiliates. These items are as follows (in thousands of dollars):

<u>Expenses</u>	<u>1985</u>	<u>1984</u>	<u>1983</u>
Fuel related costs .....	\$148,033	\$123,347	\$95,639
Interest .....	\$ —	\$ —	\$ 29
Other .....	\$ 374	\$ 374	\$ 374
<u>Other Income</u>			
Interest .....	\$ —	\$ —	\$ —

Amounts due from or to affiliates of the company are as follows:

	<u>1985</u>	<u>1984</u>
Accounts receivable .....	\$ 394	\$ 202
Accounts payable .....	\$10,592	\$9,619

Accounts receivable and accounts payable were incurred in the ordinary course of business and do not bear interest.

**K. Commitments and Contingencies**

The company has made certain commitments in connection with its continuing construction program. Total construction expenditures during 1986 are estimated to be \$138.2 million and approximately \$591.0 million for the years 1986-1990.

In orders relating to rate increases granted in 1982 and 1983, the FPSC allowed the company to collect, subject to refund, revenues based on the company's treatment of the deferred investment tax credit for ratemaking purposes, pending receipt of a private letter ruling from the Internal Revenue Service (IRS). On Dec. 17, 1985, the FPSC approved a proposed agency action to require a refund for the 1982 and 1983 cases, which, including interest, results in a charge to earnings of \$2.0 million. The requested letter ruling from the IRS had not been received.

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <b>85</b>
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item (a)	Total (b)	Electric (c)	
1	<b>UTILITY PLANT</b>			
2	In Service			
3	Plant in Service (Classified)	<b>1 238 776 519</b>	<b>1 238 776 519</b>	
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	<b>654 137 647</b>	<b>654 137 647</b>	
7	Experimental Plant Unclassified			
8	<b>TOTAL (Enter Total of lines 3 thru 7)</b>	<b>1 892 914 166</b>	<b>1 892 914 166</b>	
9	Leased to Others			
10	Held for Future Use	<b>21 632 760</b>	<b>21 632 760</b>	
11	Construction Work in Progress	<b>6 303 914</b>	<b>6 303 914</b>	
12	Acquisition Adjustments			
13	<b>TOTAL Utility Plant (Enter Total of lines 8 thru 12)</b>	<b>1 920 850 840</b>	<b>1 920 850 840</b>	
14	Accum. Prov. for Depr., Amort., & Depl.	<b>423 552 744</b>	<b>423 552 744</b>	
15	<b>Net Utility Plant (Enter Total of line 13 less 14)</b>	<b>1 497 298 096</b>	<b>1 497 298 096</b>	
<b>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
16				
17	In Service:			
18	Depreciation	<b>421 112 267</b>	<b>421 112 267</b>	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant	<b>2 440 477</b>	<b>2 440 477</b>	
22	<b>TOTAL In Service (Enter Total of lines 18 thru 21)</b>	<b>423 552 744</b>	<b>423 552 744</b>	
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	<b>TOTAL Leased to Others (Enter Total of lines 24 and 25)</b>			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	<b>TOTAL Held for Future Use (Enter Total of lines 28 and 29)</b>			
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.			
33	<b>TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)</b>	<b>423 552 744</b>	<b>423 552 744</b>	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
TAMPA ELECTRIC COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 19 <u>85</u>
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)			
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, <i>Electric Plant in Service (Classified)</i>, this page and the next include Account 102, <i>Electric Plant Purchased or Sold</i>; Account 103, <i>Experimental Gas Plant Unclassified</i>; and Account 106, <i>Completed Construction Not Classified—Electric</i>.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed ac-</p>		<p>counts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals</p>	
<p style="text-align: center;"><b>NOTE: SEE ATTACHED SCHEDULES ON PAGES 205 THROUGH 207.</b></p>			

TAMPA ELECTRIC COMPANY  
ELECTRIC PLANT IN-SERVICE  
FOR THE YEAR ENDING DECEMBER 31, 1985

PAGE 1 OF 4

ACCT. / LINE SUB-ACCT. NO. NO.	PLANT ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	TOTAL PLANT ADDED	TOTAL PLANT RETIRED	ADJUSTMENTS	PLANT BALANCE END OF YEAR
STEAM PRODUCTION						
HOOKERS POINT						
1 311.60	STRUCTURES & IMPROVEMENTS	7,374,487.03	18,140.87	0.00	12,845.63	7,405,473.53
2 312.60	BOILER PLANT EQUIPMENT	19,013,424.59	170,708.21	(24,777.37)	(311,111.81)	18,848,243.62
3 314.60	TURBOGENERATOR UNITS	14,484,395.65	19,893.81	(17,434.00)	28,944.34	14,515,799.80
4 315.60	ACCESSORY ELECTRIC EQUIPMENT	4,260,409.74	16,313.52	0.00	282,575.09	4,559,298.35
5 316.60	MISC. POWER PLANT EQUIPMENT	1,040,046.12	79,010.09	(29,343.68)	(13,253.25)	1,076,459.28
6	TOTAL HOOKERS POINT	46,172,763.13	304,066.50	(71,555.05)	.00	46,405,274.58
GANNON						
7 311.50	STRUCTURES & IMPROVEMENTS	29,993,424.47	100,554.20	(4,159.72)	(2,160,601.67)	27,929,217.28
8 312.50	BOILER PLANT EQUIPMENT	87,582,231.06	3,198,599.12	(1,124,722.30)	(675,400.39)	88,980,707.49
9 314.50	TURBOGENERATOR UNITS	53,542,913.05	933,366.56	(133,463.07)	2,118,002.26	56,460,818.80
10 315.50	ACCESSORY ELECTRIC EQUIPMENT	14,472,137.65	10,064.62	0.00	711,409.29	15,193,611.56
11 316.50	MISC. POWER PLANT EQUIPMENT	3,832,498.49	324,214.72	0.00	(43,075.16)	4,113,638.05
12	TOTAL GANNON PLANT	189,423,204.72	4,566,799.22	(1,262,345.09)	(49,665.67)	192,677,993.18
BIG BEND #1, 2 & 3						
13 311.40	STRUCTURES & IMPROVEMENTS	55,553,839.05	396,075.98	(193,428.56)	(6,237,404.08)	49,519,082.39
14 312.40	BOILER PLANT EQUIPMENT	191,280,134.90	5,419,592.68	(536,172.78)	(1,229,854.52)	194,933,700.28
15 314.40	TURBOGENERATOR UNITS	74,386,697.80	143,028.92	(281,678.20)	6,338,357.37	80,536,405.89
16 315.40	ACCESSORY ELECTRIC EQUIPMENT	26,776,863.15	87,737.56	(104,096.58)	1,072,262.52	27,832,766.65
17 316.40	MISC. POWER PLANT EQUIPMENT	7,098,908.91	438,942.49	(409,225.22)	124,829.38	7,253,455.56
18	TOTAL BIG BEND #1, 2 & 3	355,096,443.81	6,485,377.63	(1,524,601.34)	68,190.67	360,125,410.77
BIG BEND #4 MAIN						
19 311.44	STRUCTURES & IMPROVEMENTS	0.00	67,517,135.75	0.00	3,290,982.46	70,808,118.21
20 312.44	BOILER PLANT EQUIPMENT	0.00	340,354,524.19	0.00	(131,225,527.65)	209,128,996.54
21 314.44	TURBOGENERATOR UNITS	0.00	99,899,156.19	0.00	(18,526,005.77)	81,373,150.42
22 315.44	ACCESSORY ELECTRIC EQUIPMENT	0.00	51,160,017.56	0.00	(12,100,995.34)	39,059,112.22
23 316.44	MISC. POWER PLANT EQUIPMENT	0.00	3,975,722.66	0.00	92,934.83	4,068,657.49
24	TOTAL BIG BEND #4 MAIN	0.00	562,906,556.35	0.00	(158,468,521.47)	404,438,034.88
BIG BEND #4 FGD SYSTEM						
25 311.45	STRUCTURES & IMPROVEMENTS	0.00	0.00	0.00	16,069,226.84	16,069,226.84
26 312.45	BOILER PLANT EQUIPMENT	0.00	0.00	0.00	118,569,052.40	118,569,052.40
27 315.45	ACCESSORY ELECTRIC EQUIPMENT	0.00	0.00	0.00	19,657,500.79	19,657,500.79
28 316.45	MISC. POWER PLANT EQUIPMENT	0.00	5,804.28	0.00	1,710,326.73	1,716,131.01
29	TOTAL BIG BEND #4 FGD SYSTEM	0.00	5,804.28	0.00	156,006,106.76	156,011,911.04

TAMPA ELECTRIC COMPANY  
ELECTRIC PLANT IN-SERVICE  
FOR THE YEAR ENDING DECEMBER 31, 1985

PAGE 2 OF 4

LINE NO.	ACCT. / SUB-ACCT. NO.	PLANT ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	TOTAL PLANT ADDED	TOTAL PLANT RETIRED	ADJUSTMENTS	PLANT BALANCE END OF YEAR
<hr/>							
		COMMON					
1	311.00	STRUCTURES & IMPROVEMENTS	6,073,761.36	0.00	0.00	(4,265.74)	6,069,495.62
2	316.00	MISC. POWER PLANT EQUIPMENT	3,862,173.28	211,343.67	(3,575.00)	4,265.74	4,074,207.69
3		TOTAL COMMON	9,935,934.64	211,343.67	(3,575.00)	0.00	10,143,703.31
<hr/>							
		TOTAL STEAM PRODUCTION					
4	311.	STRUCTURES & IMPROVEMENTS	98,995,511.91	68,031,906.80	(197,588.28)	10,970,783.44	177,800,613.87
5	312.	BOILER PLANT EQUIPMENT	297,875,790.55	349,143,424.20	(1,685,672.45)	(14,872,841.97)	630,460,700.33
6	314.	TURBOGENERATOR UNITS	142,414,006.50	100,995,445.48	(432,575.27)	(10,040,701.80)	232,936,174.91
7	315.	ACCESSORY ELECTRIC EQUIPMENT	45,509,410.54	51,274,133.26	(104,096.58)	9,622,842.35	106,302,289.57
8	316.	MISC. POWER PLANT EQUIPMENT	15,833,626.80	5,035,037.91	(442,143.90)	1,876,028.27	22,302,549.08
9		TOTAL STEAM PRODUCTION	600,628,346.30	574,479,947.65	(2,862,076.48)	(2,443,889.71)	1,169,802,327.76
<hr/>							
		OTHER PRODUCTION					
10	341.00	STRUCTURES & IMPROVEMENTS	1,558,766.40	0.00	0.00	0.00	1,558,766.40
11	342.00	FUEL HOLDERS, FROD., ACCESS.	1,199,100.12	0.00	0.00	(48,081.21)	1,151,018.91
12	344.00	GENERATORS	15,983,642.72	0.00	0.00	48,081.21	16,031,723.93
13	345.00	ACCESSORY ELECTRIC EQUIPMENT	2,096,912.41	0.00	0.00	0.00	2,096,912.41
14	346.00	MISC. POWER PLANT EQUIPMENT	19,282.25	0.00	0.00	0.00	19,282.25
15		TOTAL OTHER PRODUCTION	20,857,703.90	0.00	0.00	0.00	20,857,703.90
<hr/>							
16		TOTAL PRODUCTION PLANT	621,486,050.20	574,479,947.65	(2,862,076.48)	(2,443,889.71)	1,190,660,031.66

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TAMPA ELECTRIC COMPANY  
ELECTRIC PLANT IN-SERVICE  
FOR THE YEAR ENDING DECEMBER 31, 1985

PAGE 3 OF 4

ACCT. / LINE S.B.-ACCT. NO. NO.	PLANT ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	TOTAL PLANT ADDED	TOTAL PLANT RETIRED	ADJUSTMENTS	PLANT BALANCE END OF YEAR
TRANSMISSION PLANT						
1 350.01	LAND RIGHTS	2,375,305.32	42,418.03	(131,691.88)	0.00	2,286,031.47
2 352.00	STRUCTURES & IMPROVEMENTS	649,279.00	0.00	0.00	0.00	649,279.00
3 353.00	STATION EQUIPMENT	50,519,692.61	7,552,124.63	(562,533.41)	2,488,428.98	59,997,712.81
4 354.00	TOWERS & FIXTURES	4,299,643.35	0.00	0.00	0.00	4,299,643.35
5 355.00	POLES & FIXTURES	26,465,863.17	2,101,578.44	(580,523.14)	(735.44)	27,986,143.03
6 356.00	OVERHEAD CONDUCTORS & DEVICES	28,959,087.10	2,346,779.40	(202,861.44)	(796.68)	31,102,208.38
7 356.01	CLEARING RIGHTS-OF-WAY	1,397,453.53	144,356.26	0.00	0.00	1,543,809.79
8 357.00	UNDERGROUND CONDUIT	681,569.46	14,252.64	0.00	0.00	695,822.10
9 358.00	UNDERGROUND CONDUCTORS & DEVICES	992,500.69	14,163.16	0.00	0.00	1,006,663.85
10 359.00	ROADS AND TRAILS	1,180,135.47	180,219.60	0.00	0.00	1,360,355.07
11	TOTAL TRANSMISSION PLANT	117,432,473.70	12,395,892.16	(1,477,609.87)	2,486,896.86	130,837,652.85
DISTRIBUTION PLANT						
12 360.01	LAND RIGHTS	191,544.88	0.00	0.00	0.00	191,544.88
13 361.00	STRUCTURES & IMPROVEMENTS	385,727.75	39,501.02	0.00	4,401.83	429,630.60
14 362.00	STATION EQUIPMENT	47,846,187.13	4,486,194.61	(292,053.97)	(47,408.98)	53,938,920.79
15 364.00	POLES, TOWERS & FIXTURES	51,313,131.89	5,011,577.22	(538,746.95)	13,946.00	55,819,908.16
16 365.00	OVERHEAD CONDUCTORS & DEVICES	79,063,649.87	5,587,230.52	(704,918.92)	0.00	83,945,961.47
17 366.00	UNDERGROUND CONDUIT	24,282,178.82	3,338,749.86	(3,368.49)	0.00	27,717,560.19
18 367.00	UNDERGROUND CONDUCTORS & DEVICES	33,252,674.80	4,218,584.99	(16,868.14)	0.00	37,555,411.65
19 368.01	LINE TRANSFORMERS	31,219,953.93	13,221,820.24	(1,488,786.36)	33,432.00	43,005,819.81
20 368.02	LINE TRANSFORMERS & CAPACITORS	1,022,165.51	2,649.93	(145,861.00)	(33,432.00)	845,523.44
21 369.01	OVERHEAD SERVICES	24,213,498.15	2,037,229.27	(394,056.00)	0.00	25,856,671.42
22 369.02	UNDERGROUND SERVICES	12,761,530.98	2,472,589.93	(12,290.74)	0.00	14,841,830.17
23 370.10	METERS	21,593,588.72	2,392,061.57	(385,253.78)	0.00	24,202,396.51
24 371.00	INSTALLATIONS ON CUST. PREMISES	386,912.83	0.00	0.00	0.00	386,912.83
25 372.00	STREET LIGHTING & SIGNAL SYSTEMS	21,785,159.91	3,430,946.85	(331,769.36)	(13,946.00)	24,470,361.40
26	TOTAL DISTRIBUTION PLANT	409,651,978.17	46,873,136.01	(4,313,553.71)	(43,007.15)	443,320,453.32

TAMPA ELECTRIC COMPANY  
ELECTRIC PLANT IN-SERVICE  
FOR THE YEAR ENDING DECEMBER 31, 1985

PAGE 4 OF 4

LINE NO.	ACCT. / SUB-ACCT. NO.	PLANT ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	TOTAL PLANT ADDED	TOTAL PLANT RETIRED	ADJUSTMENTS	PLANT BALANCE END OF YEAR
GENERAL PLANT							
1	390.00	STRUCTURES & IMPROVEMENTS	13,356,567.81	3,581,644.60	(187,457.18)	(1,342.32)	16,749,412.91
2	391.01	OFFICE FURNITURE & EQUIPMENT	8,960,615.01	900,970.42	(15,254.16)	0.00	9,846,331.27
3	391.02	COMPUTER EQUIPMENT PRE 1981	436,826.34	0.00	0.00	0.00	436,826.34
4	391.03	COMPUTER EQUIPMENT POST 1980	6,759,161.59	3,792,622.37	0.00	0.00	10,551,783.96
5	392.01	AUTOMOBILES	3,050,077.91	1,349,409.16	(1,086,200.76)	24,150.00	3,337,436.31
6	392.02	LIGHT TRUCKS	3,111,104.13	771,469.52	(254,972.12)	(11,000.01)	3,616,601.52
7	392.03	HEAVY TRUCKS	12,574,057.57	2,062,002.35	(544,838.74)	(13,149.99)	14,078,071.19
8	393.00	STOCKS EQUIPMENT	808,756.57	79,571.67	0.00	0.00	888,328.24
9	394.00	TOOLS, SHOP & GARAGE EQUIPMENT	3,095,131.78	660,998.03	(88,508.85)	0.00	3,667,620.96
10	395.00	LABORATORY EQUIPMENT	1,668,222.46	471,245.50	0.00	0.00	2,139,467.96
11	397.00	COMMUNICATION EQUIPMENT	23,872,374.63	12,413,935.92	(2,088,518.73)	0.00	34,197,791.82
12	398.00	MISCELLANEOUS EQUIPMENT	211,985.91	30,008.47	0.00	1,342.32	243,336.70
13		TOTAL GENERAL PLANT	77,904,881.71	26,113,878.01	(4,265,750.54)	0.00	99,753,009.18
14		TOTAL DEPRECIABLE PLT BALANCE	1,217,675,283.78	659,822,853.83	(12,918,990.60)	.00	1,864,579,147.01
NON-DEPRECIABLE PROPERTY							
15	310.00	LAND-PRODUCTION	6,644,581.17	0.00	0.00	0.00	6,644,581.17
16	340.00	LAND-OTHER PRODUCTION	834,365.75	0.00	0.00	0.00	834,365.75
17	350.00	LAND-TRANSMISSION	5,828,657.45	236,914.63	0.00	10,122.02	6,075,694.12
18	360.00	LAND-DISTRIBUTION	2,087,316.52	217,478.73	0.00	(10,122.02)	2,294,673.23
19	389.00	LAND-GENERAL	1,678,511.50	1,184,890.12	(13,563.58)	0.00	2,849,838.04
20		TOTAL NON-DEPRECIABLES	17,073,432.39	1,639,283.50	(13,563.58)	0.00	18,699,152.31
MISCELLANEOUS INTANGIBLES							
21	303.	SOFTWARE	7,676,552.29	1,959,314.04	0.00	0.00	9,635,866.33
22		TOTAL MISCELLANEOUS INTANGIBLES	7,676,552.29	1,959,314.04	0.00	0.00	9,635,866.33
23		TOTAL PLANT BALANCE	1,242,425,268.46	663,421,451.37	(12,932,554.18)	.00	1,892,914,165.65



Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1985</b>
<b>ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)</b>				
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.		2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.		
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Land Rights:			
2	W.C. MACINNES POWER PLANT SITE - NORTH OF			
3	HILLSBOROUGH/MANATEE COUNTY LINE, WEST OF			
4	HIGHWAY 41	1967	INDETERMINATE	4 317 871
5				
6	TRANSMISSION LINE RIGHT-OF-WAY FROM W.C.			
7	MACINNES POWER PLANT SITE - NORTH OF HILLS-			
8	BOROUGH/MANATEE COUNTY LINE, WEST OF HIGH-			
9	WAY 41	1967		1 111 232
10				
11	SOUTH HILLSBOROUGH TO RIVER TRANSMISSION			
12	RIGHT-OF-WAY	1973		11 348 823
13				
14	PHOSPHATE AREA TRANSMISSION RIGHT-OF-WAY			
15	NORTH OF HILLSBOROUGH/MANATEE COUNTY LINE,			
16	WEST OF HIGHWAY 301, EAST OF U.S. HIGHWAY 41	1973		968 866
17				
18	TRANSMISSION SUBSTATION SITES - LOCATED			
19	THROUGHOUT COMPANY'S SERVICE AREA	VARIOUS	VARIOUS	1 170 584
20				
21	DISTRIBUTION SUBSTATION SITES - LOCATED			
22	THROUGHOUT COMPANY'S SERVICE AREA	VARIOUS	VARIOUS	2 202 588
23				
24	POWER PLANT SITE X - SOUTH OF S.R. 60, WEST			
25	OF PLEASANT GROVE RD., NORTH OF DURANT ROAD			
26	IN HILLSBOROUGH COUNTY	1973	INDETERMINATE	493 702
27				
28				
29	ADDITIONAL LAND FOR GANNON SUBSTATION			
30	LOCATED IN HILLSBOROUGH COUNTY WEST OF			
31	HIGHWAY 41, SOUTH OF HIGHWAY 60	1977	3/86	19 094
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	TOTAL			21 632 760

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
CONSTRUCTION WORK IN PROGRESS—ELECTRIC (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research.		Development, and Demonstration (see Account 107 of the Uniform System of Accounts). 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress—Gas (Account 107) (b)	Estimated Additional Cost of Project ● (c)	
1	C87 BB 1&2 COMPUTER SYSTEM REPL.	1 319 022	3 312 693	
2	D42 DOUBLE BRANCH TXF UPGRADE & 1-13KV CKTV56	222 408	232 979	
3	D53 LAKE GUM SUB NO. 253D	433 536	51 528	
4	E26 HARBOUR ISLAND SUB 69KV LINE	407 163	587 107	
5	E42 GALLAGHER RD SUB NO. 263D	105 852	687 563	
6	E49 UPGRADE DIST AUTOMATED DRAFTING SYSTEM	126 741	50 000	
7	E65 WASHINGTON/MARION TRANSFER	312 693	365 491	
8	E74 HENDERSON RD SUB NO. 229D	634 727	●●	
9	F37 CASEY ROAD SUBSTATION	120 581	613 383	
10	F43 46TH STREET SUB NO. 115D	186 723	628 436	
11	F45 BELL SHOAL SUB NO. 262D	104 548	45 969	
12	F71 GN2 GENERATOR REPL	164 664	4 937 775	
13	H08 BLOOMINGDALE NORTH FEEDER	180 423	15 264	
14	H40 HAYNSWORTH NO. 7 SUBSTATION NO. 317D & LINES	127 030	5 400	
15	H46 27TH STREET SUBSTATION	130 183	377 831	
16	MINOR PROJECTS	1 727 620	-	
17				
18				
19				
20				
21	●MAJOR PROJECTS ONLY			
22	●●PROJECT WILL BE PLACED IN SERVICE MID-JANUARY 1986			
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43	TOTAL	6 303 914	-	

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>Dec. 31, 1985</b>
<b>CONSTRUCTION OVERHEADS—ELECTRIC</b>			
1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items. 2. On page 218 furnish information concerning construction overheads. 3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218 the		accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction. 4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.	
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	
1	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	6 869 528	
2			
3	PENSION COSTS	1 239 443	
4			
5	TAXES	1 496 163	
6			
7	ADMINISTRATIVE AND GENERAL	4 158 348	
8			
9			
10	(THESE OVERHEADS ARE NOT FIRST ASSIGNED TO A BLANKET WORK		
11	ORDER BEFORE BEING PRORATED TO THE INDIVIDUAL CONSTRUCTION		
12	PROJECT. )		
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46	TOTAL	13 763 482	

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
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### GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant Instructions 3 (17) of the U.S. of A.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

AFUDC IS CHARGED DIRECTLY TO ALL ELIGIBLE CONSTRUCTION WORK IN PROGRESS BY THE FOLLOWING METHOD: THE CURRENT MONTH AFUDC BASIS LESS THE AMOUNT INCLUDED IN THE RATE BASE (1/1/85 THROUGH 12/03/85, \$158,761,000 AND \$2,555,000 BEGINNING 12/4/85) IS MULTIPLIED BY 1/12 OF THE YEARLY AFUDC RATE. THIS AMOUNT IS DIVIDED BY THE BASIS TO DETERMINE THE EFFECTIVE MONTHLY RATE. THIS RATE IS THEN APPLIED TO EACH PROJECT ELIGIBLE FOR AFUDC. THE ANNUAL PERCENTAGE RATE USED DURING 1985 WAS 9.97%.

COMPOUNDED AFUDC IS APPLIED TO EACH ELIGIBLE PROJECT. THE COMPOUNDING RATE IS APPLIED MONTHLY AND IS EQUIVALENT TO ANNUAL COMPOUNDING.

PENSION COST AND PAYROLL TAXES ARE CHARGED TO CONSTRUCTION BASED ON THE CAPITALIZATION RATIO OF PAYROLL COST. THE AMOUNT OF THESE OVERHEADS ARE SPREAD TO CONSTRUCTION WORK ORDERS ON THE BASIS OF THE PAYROLL COST THAT IS CAPITALIZED. PENSION COST IN THE AMOUNT OF \$1,239,443 AND PAYROLL TAXES IN THE AMOUNT OF \$1,496,163 WERE APPLIED TO CONSTRUCTION WORK ORDERS DURING 1985.

ADMINISTRATIVE AND GENERAL EXPENSES INCLUDE GENERAL SALARIES AND WAGES, GENERAL OFFICE SUPPLIES AND EXPENSES, WORKMENS' COMPENSATION INSURANCE COST, GENERAL LIABILITY INSURANCE COST, CLAIMS AND DAMAGES SECTION WAGES AND SALARIES, AND THE COST OF PROVIDING SAFETY, ACCIDENT PREVENTION AND SIMILAR EDUCATIONAL ACTIVITIES. THE AMOUNT OF A&G TO BE CAPITALIZED IS DETERMINED BY A STUDY. THE COSTS CAPITALIZED ARE ALLOCATED TO CONSTRUCTION PROJECTS ON THE BASIS OF PAYROLL CHARGED DIRECTLY TO EACH PROJECT.

ADMINISTRATIVE AND GENERAL COSTS IN THE AMOUNT OF \$4,158,348 WERE APPLIED TO CONSTRUCTION WORK ORDERS DURING 1985.

### COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S 47 033 459		
(2)	Short-Term Interest			S 9.66
(3)	Long-Term Debt	D 512 020 759	43.22	d 7.90
(4)	Preferred Stock	P 84 956 000	7.17	p 7.64
(5)	Common Equity	C 587 681 965	49.61	c 15.50
(6)	Total Capitalization		100%	
(7)	Average Construction Work in Progress Balance	W 80 881 879		

2. Gross Rate for Borrowed Funds  $s \left( \frac{S}{W} \right) + d \left( \frac{D}{D+P+C} \right) \left( 1 - \frac{S}{W} \right) = 7.05\%$

3. Rate for Other Funds  $\left[ 1 - \frac{S}{W} \right] \left[ p \left( \frac{P}{D+P+C} \right) + c \left( \frac{C}{D+P+C} \right) \right] = 3.45\%$

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds — 3.13%

b. Rate for Other Funds — 6.84%

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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property. 3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If			the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.		
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	364 483 507	364 483 507		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	64 928 199	64 928 199		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses—Clearing	1 606 163	1 606 163		
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	66 534 362	66 534 362		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	( 12 932 554 )	( 12 932 554 )		
12	Cost of Removal	( 2 832 461 )	( 2 832 461 )		
13	Salvage (Credit)	5 859 413	5 859 413		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	( 9 905 602 )	( 9 905 602 )		
15	Other Debit or Cr. Items (Describe):				
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	421 112 267	421 112 267		
Section B. Balances at End of Year According to Functional Classifications					
18	Steam Production	250 115 579	250 115 579		
19	Nuclear Production				
20	Hydraulic Production—Conventional				
21	Hydraulic Production—Pumped Storage				
22	Other Production	9 713 068	9 713 068		
23	Transmission	31 733 439	31 733 439		
24	Distribution	109 882 034	109 882 034		
25	General	19 668 147	19 668 147		
26	TOTAL (Enter Total of lines 18 thru 26)	421 112 267	421 112 267		

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NONUTILITY PROPERTY (Account 121)					
<p>1. Give a brief description and state the location of nonutility property included in Account 121.</p> <p>2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.</p> <p>3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.</p> <p>4. List separately all property previously devoted to public service and give date of transfer to Account 121, <i>Nonutility Property</i>.</p> <p>5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service (line 44), or (2) other nonutility property (line 45).</p>					
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)	
1	KITCHEN EQUIPMENT AT TERRACE ON THE MALL LOCATED AT TECO PLAZA, DOWNTOWN TAMPA. STREET ADDRESS - 702 NO. FRANKLIN STREET	226 446		226 446	
2					
3	ARTWORK AT TECO PLAZA, DOWNTOWN TAMPA. STREET ADDRESS - 702 NO. FRANKLIN STREET	82 358	647	83 005	
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43					
44	Minor Item Previously Devoted to Public Service	9 169	( 9 000 )	169	
45	Minor Items—Other Nonutility Property				
46	TOTAL	317 973	( 8 353 )	309 620	

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**MATERIAL AND SUPPLIES**

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during the year (on a supplemental page) showing general classes of material and supplies and the various accounts (operating expense, clearing accounts, plant, etc.) affected—debited or credited. Show separately debit or credits to stores expense-clearing, if applicable.

Line No.	Account  (a)	Balance Beginning of Year  (b)	Balance End of Year  (c)	Department or Departments Which Use Material  (d)
1	Fuel Stock (Account 151)	104 895 682	84 831 257	
2	Fuel Stock Expenses Undistributed (Account 152)	-	850	
3	Residuals and Extracted Products (Account 153)	-	( 6 054 )	
4	Plant Materials and Operating Supplies (Account 154) ●			
5	Assigned to — Construction (Estimated)			
6	Assigned to — Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)			
10	Assigned to — Other			
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	28 648 574	33 867 812	
12	Merchandise (Account 155)	-	-	
13	Other Materials and Supplies (Account 156)	-	-	
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)	-	-	
15	Stores Expense Undistributed (Account 163)	15 016	16 602	
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	133 559 272	118 710 467	

●PLANT MATERIALS AND OPERATING SUPPLIES (ACCOUNT 154) IS NOT SEGREGATED BY CONSTRUCTION, OPERATIONS AND MAINTENANCE FUNCTIONS. HOWEVER, MOST STOCK ITEMS CONSIDERED BY THE COMPANY AS RETIREMENT UNITS ARE ISSUED TO CONSTRUCTION PROJECTS ONLY. STOCK ITEMS OTHER THAN RETIREMENT UNITS ARE ISSUED AS REQUIRED FOR CONSTRUCTION, OPERATIONS AND MAINTENANCE PURPOSES.

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EXTRAORDINARY PROPERTY LOSSES (Account 182.1)							
Line No.	Description of Extraordinary Loss (Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).) (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
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20	TOTAL						
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs (Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr).) (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
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49	TOTAL						



Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19 <u>85</u>	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized, show period of amortization in column (a).				3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.			
Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	RECLASSIFICATIONS	-	535 055	VAR.	531 991	3 064	
2	ACCTS PAY TRANS						
3	PNDG. DISTRIBUTION	-	237 951	VAR.	237 838	113	
4	HOOKEYS PT. STEAM						
5	VAL. FAILURE 8/80	60 935	1 555	253	61 865		
6				512	625	-	
7	AMORTIZATION IBM						
8	COMPUTER LOSS	163 585	-	921	56 086	107 499	
9	POLYCHLORINATED						
10	BIPHENYL MGMT PROG.	54 081	229 391	588	235 846	47 626	
11	DIR.CNTRL LOAD MGMT						
12	PROG. EQUIPMENT	83 583	-	908	62 671	20 912	
13	PYRAMID SUIT-LEGAL						
14	EXPENSE	21 444	68 927	-	-	90 371	
15	UNDISTRIBUTED PAY-						
16	ROLL	172 657	3 600 890	VAR.	3 640 521	133 026	
17	STORAGE WATER HEAT						
18	EQUIPMENT	2 424 174	2 657 550	908	842 438	4 239 286	
19	COMM/IND LOAD MGMT.	194 277	280 890	908	71 349	403 818	
20	MCNALLY/PITTSBURG						
21	LITIGATION	-	33 666	K3477	32 762	904	
22							
23	DIR.CNTRL LOAD MGMT						
24	RESIDENTIAL	349 870	-	908	115 624	234 246	
25	LAKELAND ELEC. UTIL.						
26	EVALUATION	-	113 576	426	113 576	-	
27	DEFERRED CONSERVA-						
28	TION COSTS	1 990 153	181 312	908	4	2 171 465	
29	DEFERRED FUEL COSTS	176 377	13 122 672	557	-	13 299 049	
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47	Misc. Work in Progress	578 689	323 744	VAR.	355 921	546 512	
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)						
49	TOTAL	6 269 825	21 387 179	-	6 359 113	21 297 891	

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**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.

2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions	Balance at Beginning of Year	Balance at End of Year
	(a)	(b)	(c)
1	Electric		
2	INSURANCE RESERVE	( 23 938 )	1 363 309
3	LEASE PAYMENTS	2 407 213	3 109 008
4	PLANT SITE WRITE-OFF	744 136	1 411 672
5	RATE REFUND	-	2 008 450
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	3 127 411	7 892 439
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify) LEASE PAYMENTS	1 125 487	1 448 239
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	4 252 898	9 340 678

NOTES

[illegible]

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CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 and 205, 203 and 206, 207, 212)				
<p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, <i>Common Stock Subscribed</i>, and Account 205, <i>Preferred Stock Subscribed</i>, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203,</p> <p><i>Common Stock Liability for Conversion</i>, or Account 206, <i>Preferred Stock Liability for Conversion</i>, at the end of the year.</p> <p>4. For Premium on Account 207, <i>Capital Stock</i>, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p>				
Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)	
1				
2	<u>ACCOUNT 207</u>			
3	PREMIUM ON SALE OF PREFERRED STOCK, SERIES A		12 995	
4	PREMIUM ON SALE OF PREFERRED STOCK, SERIES B		6 250	
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46	TOTAL		19 245	

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
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**OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)**

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) *Donations Received from Stockholders* (Account 208)—State amount and give brief explanation of the origin and purpose of each donation.

(b) *Reduction in Par or Stated Value of Capital Stock* (Account 209)—State amount and give brief explanation of the capital

changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) *Gain on Resale or Cancellation of Reacquired Capital Stock* (Account 210)—Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) *Miscellaneous Paid-In Capital* (Account 211)—Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1		
2	<u>ACCOUNT 208</u>	
3	NONE	
4		
5	<u>ACCOUNT 209</u>	
6	NONE	
7		
8	<u>ACCOUNT 210</u>	
9	GAIN ON CANCELLED STOCK:	
10	NO ACTIVITY DURING YEAR	
11	BALANCE 12/31/85	
12		<u>28 238</u>
13		
14	<u>ACCOUNT 211</u>	
15	MISCELLANEOUS PAID IN CAPITAL:	
16	BALANCE 1/1/85	282 774 365
17	EQUITY CONTRIBUTION FROM PARENT	<u>57 260 376</u>
18	BALANCE 12/31/85	<u>340 034 741</u>
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40	TOTAL	340 062 979

Name of Respondent  <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 19__85
<b>DISCOUNT ON CAPITAL STOCK (Account 213)</b>				
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement		giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.		
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)		
1	<b>ACCOUNT 213</b>	<b>NONE</b>		
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21	<b>TOTAL</b>			
<b>CAPITAL STOCK EXPENSE (Account 214)</b>				
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement		giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.		
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)		
1	<b>COMMON STOCK - NO PAR</b>	<b>700 921</b>		
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22	<b>TOTAL</b>	<b>1 692 253</b>		

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Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 1985	
LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)									
Line No.	Class and Series of Obligation, Coupon Rate and Commission Authorization (new issue)  (a)	Principal Amount of Debt Issued  (b)	Total Expense, Premium of Discount  (c)	Nominal Date of Issue  (d)	Date of Maturity  (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent)  (h)	Interest for Year Amount  (i)
						Date From  (f)	Date To  (g)		
17	7 3/8% SERIES DUE 2002	40 000 000	117 244	1/1/72	1/1/02	2/1/72	2/1/02	40 000 000	2 949 996
18			(63 600)P						
19	8 1/2% SERIES DUE 2004	50 000 000	141 418	1/15/74	1/15/04	1/15/74	1/15/04	50 000 000	4 250 004
20			(182 500)P						
21									
22	INSTALLMENT CONTRACTS								
23									
24									
25	5 3/4% DUE 2007	27 000 000	467 202	3/1/72	3/1/07	3/1/72	3/1/07	26 310 000	1 523 869
26	7 3/4-8 1/4% DUE 1994-2004	44 000 000	1 134 454	12/1/74	12/1/04	12/1/74	12/1/04	32 000 000	2 560 630
27	11 5/8-11 7/8% DUE 2001-2011	25 000 000	937 500	8/1/81	7/31/11	8/1/81	7/31/11	25 000 000	2 960 932
28	12 1/4-12 5/8% DUE 2002-2012	100 000 000	2 624 554	5/1/82	5/1/12	5/1/82	5/1/12	100 000 000	10 374 698*
29	9.9% DUE 2011-2014	85 950 000	769 700	1/31/84	2/1/14	1/31/84	2/1/14	85 950 000	7 795 109
30	VARIABLE RATE DUE 2005	20 665 000	212 070	12/12/85	12/1/05	12/12/85	12/1/05	12 878 362	69 503
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46	*INTEREST EXPENSE IS THE CONTRACTUAL RATE NET OF THE AMOUNT AVOIDED DUE TO AN INTEREST RATE SWAP.								
47									
48									
49	TOTAL	565 615 000	5 184 888					544 838 362	42 194 978



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<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR</b>									
1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.				2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.			3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to		
							proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.		
							4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.		
							(Continued on page 259.)		
Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
1	<b>FEDERAL</b>								
2	INCOME 1985			40 558 822	45 427 000	1 ( 3 355 230 )	( 8 223 408 )		
3	INCOME PRIOR TO 1985	4 182 931		( 15 110 175 )	( 6 079 284 )	2 ( 148 536 )	( 4 996 496 )		
4									
5	UNEMPLOYMENT 1985			201 508	196 216		5 292		
6	1984	5 478			5 478				
7	FICA 1985			7 143 601	7 165 510		( 21 909 )		
8	1984	( 31 690 )		31 690					
9	VEHICLE USE			2 091	2 091				
10									
11	<b>STATE</b>								
12	INCOME 1985			6 264 112	4 488 740	3 ( 5 235 )	1 770 137		
13	INCOME PRIOR TO 1985	1 130 142		( 939 638 )	1 102 114	4 ( 16 995 )	( 928 605 )		
14									
15	GROSS RECEIPTS 1985			10 799 508	7 648 017	5 393 141	3 544 632		
16	1984	2 682 616			2 682 616				
17	UNEMPLOYMENT 1985			50 279	49 077		1 202		
18	1984	2 065			2 065				
19	PUBLIC SERVICE COMMISSION	459 665		920 097	918 550	6 32 761	493 973		
20									
21	INTANGIBLE OCCUPATIONAL LICENSE			9 630	9 630				
22									
23	SALES TAX			1 312	1 312				
24				297 954	294 954		3 000		
25									
26									
27									
28	<b>TOTAL</b>								

• INCLUDES ( 102 554 ) CHARGED TO 232; SHOULD BE CHARGED TO 236.

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>				This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19 <u>85</u>	
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR</b>									
1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.				2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.			proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.		
				3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to			4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.		
(Continued on page 259.)									
Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
1	<b>LOCAL</b>								
2									
3	<b>REAL AND</b>								
4	<b>PERSONAL</b>								
5	<b>PROPERTY</b>	( 3 )		11 011 765	11 011 762				
6	<b>FRANCHISE</b>								
7	1985			13 878 935	10 486 203		3 392 732		
8	1984	3 350 822			3 350 822				
9	<b>OCCUPATIONAL</b>								
10	<b>LICENSE</b>			2 623	2 623				
11	<b>DOCUMENTARY STAMP</b>			11 864	11 864				
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28	<b>TOTAL</b>	11 782 026		75 135 978	88 777 360	( 3 100 094 )	( 4 959 450 ) •		

• INCLUDES (102 554) CHARGED TO 232; SHOULD BE CHARGED TO 236

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <b>85</b>
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)</b>					
<p>5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Enter accounts to which taxes charged were distributed in columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Department only. Group the amounts charged to 408.1, 409.1, 408.2 and 409.2 under other accounts in column (1). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>					
<b>DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)</b>					
Line No.	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings Account 439) (k)	Other (l)	
1					
2	40 826 227			( 267 405 ) OTHER INCOME AND DEDUCTIONS ACCT. 409.2	
3					
4	( 15 110 175 )				
5					
6	160 914			40 594 TAXES CAPITALIZED INTO CWIP	
7					
8	5 698 159			1 445 442 TAXES CAPITALIZED INTO CWIP	
9	31 690				
10	2 091				
11					
12	6 297 946			( 33 834 ) OTHER INCOME AND DEDUCTIONS ACCT. 409.2	
13					
14	( 939 638 )				
15					
16	10 799 508				
17					
18	40 152			10 127 TAXES CAPITALIZED INTO CWIP	
19					
20					
21	920 097				
22	9 630				
23					
24	1 312				
25	297 954				
26					
27					
28	TOTAL				

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 19 85</b>
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)</b>					
<p>5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Enter accounts to which taxes charged were distributed in columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Department only. Group the amounts charged to 408.1, 409.1, 408.2 and 409.2 under other accounts in column (1). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>					
<b>DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)</b>					
Line No.	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings Account 439) (k)	Other (l)	
1					
2					
3					
4					
5	10 800 187			211 578 OTHER INCOME AND DEDUCTIONS ACCT. 408.2	
6	13 878 935				
7					
8					
9					
10	2 623				
11					
12	11 864				
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28	TOTAL 73 729 476			1 406 502	

Name of Respondent  TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)			
EXPLANATION OF ADJUSTMENTS (FROM P. 258, COL. F)			
1 ADJUSTMENT TO RECORD TAX BENEFITS FLOWED-THROUGH FROM OIL BACKOUT TRUST			( 2 827 230 )
RECLASSIFICATION OF PAYSOP CREDIT			<u>( 528 000 )</u>
			<u>( 3 355 230 )</u>
2 ADJUSTMENT TO RECORD TAX EFFECT OF EXERCISE OF STOCK OPTIONS			<u>( 148 536 )</u>
3 ADJUSTMENT TO RECORD TAX BENEFITS FLOWED-THROUGH FROM OIL BACKOUT TRUST			<u>( 5 235 )</u>
4 ADJUSTMENT TO RECORD TAX EFFECT OF EXERCISE OF STOCK OPTIONS			<u>( 16 995 )</u>
5 ADJUSTMENT TO RECORD GROSS RECEIPTS TAXES ON OIL BACKOUT REVENUES			<u>393 141</u>
6 ADJUSTMENT TO RECORD PUBLIC SERVICE COMMISSION REGULATORY FEES ON OIL BACKOUT REVENUES			<u>32 761</u>

Name of Respondent  <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 19 <b>85</b>
<b>RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES</b>			
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with</p>		<p>taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p> <p>3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions.</p>	
Line No.	Particulars (Details) (a)	Amount (b)	
1	Net Income for the Year (Page 117)	97 244 904	
2	Reconciling Items for the Year		
3	<b>INCOME TAXES EXPENSED ON BOOKS</b>	83 801 316	
4	Taxable Income Not Reported on Books		
5	<b>RATE REFUND</b>	4 101 389	
6			
7			
8			
9	Deductions Recorded on Books Not Deducted for Return		
10	<b>BOOK DEPRECIATION</b>	66 005 085	
11	<b>INSURANCE RESERVE</b>	2 832 853	
12	<b>DEFERRED LEASE PAYMENTS</b>	2 084 628	
13	<b>MAC INNES SITE WRITE-OFF</b>	1 363 164	
14	Income Recorded on Books Not Included in Return		
15	<b>AFUDC</b>	6 869 528	
16	<b>UNBILLED REVENUE - NET</b>	4 452 786	
17			
18			
19	Deductions on Return Not Charged Against Book Income		
20	<b>TAX DEPRECIATION</b>	86 337 468	
21	<b>NON-BASE ITEMS</b>	7 718 919	
22	<b>COST OF REMOVAL</b>	2 417 186	
23	<b>BAD DEBT RESERVE - NET BOOK/TAX DIFFERENCE</b>	38 450	
24	<b>DEFERRED FUEL/CONSERVATION EXPENSE</b>	13 303 982	
25			
26			
27	<b>Federal Tax Net Income</b>	136 295 020	
28	Show Computation of Tax:		
29	<b>STATE TAXABLE INCOME</b>	136 295 020	
30	<b>TAX @ 5.5% (LESS \$250 EXEMPTION)</b>	7 496 226	
31	<b>ADJUSTMENT TO RECORD EFFECT OF BIG BEND 4 IN-SERVICE 12/31/84</b>	( 1 232 115 )	
32	<b>ADJUSTMENT TO RECORD PRIOR YEAR'S TAX RETURN TRUE-UPS</b>	( 939 638 )	
33	<b>FEDERAL TAXABLE INCOME</b>	128 798 794	
34	<b>FEDERAL TAX @ 46%</b>	59 247 444	
35	<b>ADJUSTMENT TO RECORD EFFECT OF BIG BEND 4 IN-SERVICE 12/31/84</b>	( 9 372 582 )	
36	<b>ADJUSTMENT TO RECORD PRIOR YEAR'S TAX RETURN TRUE-UPS</b>	( 11 486 720 )	
37	<b>FEDERAL INCOME TAX</b>	38 388 142	
38	<b>LESS: INVESTMENT TAX CREDIT (INCLUDES PRIOR YEAR'S TRUE-UPS)</b>	( 12 939 494 )	
39	<b>NET FEDERAL INCOME TAX - PER BOOKS</b>	25 448 648	
40			
41			
42			
43			
44			

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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME  
FOR FEDERAL INCOME TAXES**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with

taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions.

Line No.	Particulars (Details) (a)	Amount (b)
1	<b>ADDITIONAL INFORMATION IN RESPONSE TO QUESTION 2, PAGE 261:</b>	
2		
3	<b>THE CONSOLIDATED FEDERAL INCOME TAX LIABILITY IS CURRENTLY BEING</b>	
4	<b>APPORTIONED IN ACCORDANCE WITH INTERNAL REVENUE SERVICE REGULATIONS</b>	
5	<b>SECTION 1.1552-1(a)(2) AND SECTION 1.1502-33(d)(2)(ii). THESE</b>	
6	<b>REGULATIONS PROVIDE FOR ALLOCATION OF THE CONSOLIDATED TAX LIABILITY</b>	
7	<b>ON THE BASIS OF THE PERCENTAGE OF THE TOTAL TAX TO THE TAX WHICH</b>	
8	<b>EACH MEMBER WOULD BEAR IF THE TAX WERE COMPUTED ON A SEPARATE</b>	
9	<b>RETURN BASIS. THE TAX LIABILITY ALLOCATED TO EACH COMPANY CANNOT</b>	
10	<b>EXCEED THE TAX LIABILITY COMPUTED AS IF EACH HAD FILED A SEPARATE</b>	
11	<b>RETURN.</b>	
12		
13	<b>TAMPA ELECTRIC COMPANY PARTICIPATES IN THE FILING OF A CONSOLIDATED</b>	
14	<b>FEDERAL INCOME TAX RETURN. AFFILIATES INCLUDED IN THE CONSOLIDATED</b>	
15	<b>RETURN ARE:</b>	
16		
17		
18	<b><u>NAME OF MEMBER OF CONSOLIDATED GROUP</u></b>	
19		
20	<b>TAMPA ELECTRIC COMPANY</b>	
21	<b>TAMPA BAY INDUSTRIAL CORPORATION</b>	
22	<b>GATLIFF COAL CO., INC.</b>	
23	<b>ELECTRO-COAL TRANSFER CORPORATION</b>	
24	<b>SOUTHERN MARINE MANAGEMENT COMPANY</b>	
25	<b>GULFCOAST TRANSIT COMPANY</b>	
26	<b>MID-SOUTH TOWING COMPANY</b>	
27	<b>GC SERVICE COMPANY, INC.</b>	
28	<b>TECO ENERGY, INC.</b>	
29	<b>TECO TRANSPORT AND TRADE CORP.</b>	
30	<b>TECO COAL CORP.</b>	
31	<b>TECO TOWING COMPANY</b>	
32		
33		
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44		





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**OTHER DEFERRED CREDITS (Account 253)**

1. Report below the particulars (details) called for concerning other deferred credits.

2. For any deferred credit being amortized, show the period of amortization.

3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	PROVISION FOR REVENUE					
2	REFUNDS	-	449	1 768 232	5 869 621	4 101 389
3	TRANSPORT RD SUB-LAND	1 000	-	-	-	1 000
4	FUEL INVENTORY	( 306 371 )	501	1 295 587	1 601 958	-
5	TENANTS RENT	82 801	418	748 412	727 268	61 657
6	UNCLAIMED ITEMS	10 816	-	-	-	10 816
7	UNCLAIMED CHECKS	11 347	-	-	1 480	12 827
8	CATV LINE ALTERATIONS-					
9	ADV	929 710	VAR	509 439	556 955	977 226
10	CATV LINE ALTERATIONS-					
11	GROUP W	-	VAR	-	29 828	29 828
12	CATV PROJECT VARIANCE	-	VAR	72 391	67 214	( 5 177 )
13	CATV PROJECT VARIANCE-					
14	OTHER	-	VAR	3 841	8 575	4 734
15	CATV LINE ALTERATIONS-					
16	OTHER	16 504	VAR	40 912	37 306	12 898
17	DEFERRED LEASE PMTS-					
18	UTIL	4 957 830	931	1 326 574	2 633 329	6 264 585
19	DEFERRED LEASE PMTS-					
20	NON-UTIL	2 303 797	418	619 279	1 187 658	2 872 176
21	CONTRACT RETENTION	1 010	-	1 067	57	-
22	DOT - RIGHT-OF-WAY LAND	( 3 930 )	350	1 304	3 930	( 1 304 )
23	DEFERRED PEABODY COST	382 110	923	254 740	-	127 370
24	SALE-AUBURNDALE OFFICE	( 1 250 )	VAR	129 151	152 272	21 871
25	SALE-GANNON STATION					
26	LAND	-	-	1 500	-	( 1 500 )
27	SALE OF BB4 FP&L RIGHT-					
28	OF-WAY	-	-	500	-	( 500 )
29	DEFERRED COMPENSATION	21 806	-	37 775	71 945	55 976
30	DEFERRED CREDIT - FUEL	5 722 272	456	38 276 497	38 705 521	6 151 296
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	14 129 452		45 087 201	51 654 917	20 697 168

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**ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to

amortizable property.

2. For Other (*Specify*), include deferrals relating to other

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	7 903 642	36 771	( 5 880 )
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	7 903 642	36 771	( 5 880 )
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other ( <i>Specify</i> )			
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	7 903 642	36 771	( 5 880 )
18	Classification of TOTAL			
19	Federal Income Tax	7 110 157	32 640	( 5 220 )
20	State Income Tax	793 485	4 131	( 660 )
21	Local Income Tax			

**NOTES**

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
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**ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)**

income and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
						7 934 533	4
							5
							6
							7
						7 934 533	8
							9
							10
							11
							12
							13
							14
							15
							16
						7 934 533	17
							18
						7 137 577	19
						796 956	20
							21

NOTES (Continued)

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1985</b>
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.  
2. For Other (Specify), include deferrals relating to other

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 282			
2	Electric	177 866 046	46 906 827	( 6 985 166 )
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	177 866 046	46 906 827	( 6 985 166 )
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	177 866 046	46 906 827	( 6 985 166 )
10	Classification of TOTAL			
11	Federal Income Tax	161 813 392	41 741 903	( 5 962 479 )
12	State Income Tax	16 052 654	5 164 924	( 1 022 687 )
13	Local Income Tax			

**NOTES**

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282) (Continued)**

income and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
		232.XX	( 3 830 416 )	232.XX	1 844 139	215 801 430	2
							3
							4
		232.XX	( 3 830 416 )	232.XX	1 844 139	215 801 430	5
							6
							7
							8
		232.XX	( 3 830 416 )	232.XX	1 844 139	215 801 430	9
							10
			( 3 402 222 )		1 637 985	195 828 579	11
			( 428 194 )		206 154	19 972 851	12
							13

NOTES (Continued)

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to

amounts recorded in Account 283.

2. For Other (Specify), include deferrals relating to other

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 283			
2	Electric			
3		8 452 524	15 350 513	( 6 640 219 )
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 2 thru 8)	8 452 524	15 350 513	( 6 640 219 )
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 10 thru 16)			
18	Other (Specify)			
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	8 452 524	15 350 513	( 6 640 219 )
20	Classification of TOTAL			
21	Federal Income Tax	7 597 986	13 626 395	( 5 894 429 )
22	State Income Tax	854 538	1 724 118	( 745 790 )
23	Local Income Tax			

**NOTES**

Name of Respondent  <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283) (Continued)**

income and deductions.

3. Provide in the space below explanations for pages 272 and 273. Include amounts relating to insignificant items listed under Other.

4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
		232.XX	( 976 912 )	232.XX	1 857 902	18 043 808	3
							4
							5
							6
							7
							8
		232.XX	( 976 912 )	232.XX	1 857 902	18 043 808	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
		232.XX	( 976 912 )	232.XX	1 857 902	18 043 808	19
							20
			( 867 704 )		1 650 210	16 112 458	21
			( 109 208 )		207 692	1 931 350	22
							23

NOTES (Continued)

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 1985	
<b>ELECTRIC OPERATING REVENUES (Account 400)</b>							
<p>1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of</p> <p>twelve figures at the close of each month.</p> <p>3. If previous year (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.</p> <p>4. <i>Commercial and Industrial Sales</i>, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)</p> <p>5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.</p> <p>6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.</p> <p>7. Include unmetered sales. Provide details of such sales in a footnote..</p>							
Line No.	Title of Account (a)	OPERATING REVENUES		MEGAWATT HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Amount for Previous Year (c)	Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
1	Sales of Electricity						
2	(440) Residential Sales	330 458 430	302 313 597	4 332 140	4 006 377	344 611	328 441
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	193 461 112	172 539 433	3 131 231	2 800 188	42 945	40 531
5	Large (or Ind.) (See Instr. 4)	160 455 001	169 583 839	3 572 110	3 796 072	511	500
6	(444) Public Street and Highway Lighting	5 432 393	5 069 237	37 357	39 824	118	117
7	(445) Other Sales to Public Authorities	44 573 900	40 926 834	747 362	688 176	2 841	2 668
8	(446) Sales to Railroads and Railways						
9	(488) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	734 380 836	690 432 940	11 820 200	11 330 637	391 026	372 257
11	(447) Sales for Resale	38 048 999	24 462 849	1 251 309	797 879		
12	CONTRACT SALES FP&L	83 591 042	-	1 030 999	-		
13	(Less) (449.1) Provision for Rate Refunds	3 428 151					
14	TOTAL Reve. Net of Prov. for Refunds	852 592 726*	714 895 789*	14 102 508**	12 128 516*		
15	Other Operating Revenues						
16	(450) Forfeited Discounts.						
17	(451) Miscellaneous Service Revenues	2 579 690	2 264 826				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	1 423 780	1 516 006				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	710 022	632 537				
22	(456) DEFERRED FUEL REVENUE	(429 024)	58 715				
23	(456) UNBILLED REVENUES	4 546 593	(1 378 532)				
24							
25							
26	TOTAL Other Operating Revenues	8 831 061	3 093 552				
27	TOTAL Electric Operating Revenues	861 423 787	717 989 341*				

\*Includes \$ -0- unbilled revenues.

\*\*Includes -0- MWH relating to unbilled revenues.

NOTE: UNBILLED REVENUES ARE COMPUTED ON AN AGGREGATE BASIS AND NOT BY SPECIFIC RATES AND/OR CUSTOMER CLASSIFICATIONS.

\*RESTATE TO REFLECT A CHANGE IN RECORDING INTERCHANGE POWER SALES AS OPERATING REVENUES, RATHER THAN NETTING SALES AGAINST PURCHASES IN OPERATION EXPENSE, AS REQUIRED BY THE FLORIDA PUBLIC SERVICE COMMISSION.



Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <sup>85</sup>
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### SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the kWh of electricity sold, revenue, average number of customers, average kWh per customer, and average revenue per kWh, excluding data for Sales for Resale is reported on pages 310-311.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as

a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	<b>RESIDENTIAL</b>					
2	RS RESIDENTIAL	4 317 939	328 423 494	344 601	13	76.06
3	OL 1&2 GENL OUTDOOR	14 201	2 034 936	2 022	7	143.30
4	DUPLICATIONS			(2 012)		
5		4 332 140	330 458 430	344 611	13	76.28
6						
7						
8	<b>FUEL ADJ- INC IN ABOVE</b>					
9	RS RESIDENTIAL		109 053 585			
10	OL 1&2 GENL OUTDOOR		343 494			
11			109 397 079			
12						
13	<b>COMMERCIAL &amp; INDUSTRIAL</b>					
14	GS GEN SERV NON DEMAND	630 335	47 020 161	35 643	18	74.60
15	GSD GEN SERV DEMAND	2 171 674	126 585 092	5 347	406	58.29
16	GSLD GEN SERV LARGE DEMAND	1 895 826	99 935 583	100	18 958	52.72
17	IS-1 INTERRUPT IND	1 857 752	71 006 457	26	71 452	38.23
18	IS-2 INTERRUPT ELEC FURN	101 613	4 178 693	1		41.13
19	IS-3 INDUS SERVICE	1 914	81 584	-	-	42.63
20	TS TEMPORARY SERVICE	3 113	410 512	2 325	1	131.87
21	OL 1&2 GENL OUTDR LTS	41 114	4 698 031	2 491		114.27
22	DUPLICATIONS			(2 477)		
23						
24	TOTAL	6 703 341	353 916 113	43 456	154	52.80
25						
26	<b>FUEL ADJ- INC IN ABOVE</b>					
27	GS GEN SERV NON DEMAND		15 888 570			
28	GSD GEN SERV DEMAND		54 673 705			
29	GSLD GEN SERV LARGE DEMAND		46 253 454			
30	IS-1 INTERRUPT IND		42 722 136			
31	IS-2 INTERRUPT ELEC FURN		2 358 034			
32	IS-3 INDUS SERVICE		39 497			
33	TS TEMPORARY SERVICE		78 211			
34	OL OUTDOOR LIGHTING		993 969			
35			163 007 576			
36						
37						
38						
39						
40						
41	Total Billed					
42	Total Unbilled Rev. (See Instr. 6)					
43	TOTAL					

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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**SALES OF ELECTRICITY BY RATE SCHEDULES**

1. Report below for each rate schedule in effect during the year the kWh of electricity sold, revenue, average number of customers, average kWh per customer, and average revenue per kWh, excluding data for Sales for Resale is reported on pages 310-311.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as

a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	<b><u>STREET LIGHTS</u></b>					
2	<b>SL 1, 2, 3</b>	37 357	5 432 393	118	317	145.42
3						
4	<b><u>FUEL ADJ-INC IN ABOVE</u></b>					
5	<b>SL 1, 2, 3</b>		915 112			
6						
7						
8	<b><u>OTHER SALES TO PUBLIC</u></b>					
9	<b><u>AUTHORITIES</u></b>					
10						
11	<b>RS RESIDENTIAL</b>	899	65 739	48	18	73.13
12	<b>GS GENERAL SERVICE</b>	43 935	3 350 905	2 159	20	76.27
13	<b>GSD GEN SERVICE DEMAND</b>	306 460	19 729 882	608	504	64.38
14	<b>GSLD GEN SERV LARGE DEMAND</b>	391 620	20 945 940	25	15 665	53.49
15	<b>OL 1&amp;2 OUTDOOR LIGHTS</b>	4 448	481 434	2 624	2	108.24
16	<b>DUPLICATIONS</b>			(2 623)		
17		747 362	44 573 900	2 841	16 209	59.65
18						
19	<b><u>FUEL ADJ-INC IN ABOVE</u></b>					
20						
21	<b>RS RESIDENTIAL</b>		22 703			
22	<b>GS GENERAL SERVICE</b>		1 107 014			
23	<b>GSD GEN SERVICE DEMAND</b>		7 692 441			
24	<b>GSLD GEN SERV LARGE DEMAND</b>		9 495 888			
25	<b>OL 1&amp;2 OUTDOOR LIGHTING</b>		109 480			
26			18 427 526			
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	<b>Total Billed</b>	11 820 200	734 380 836	391 026		
42	<b>Total Unbilled Rev. (See Instr.6)</b>	-	4 546 593	-		
43	<b>TOTAL</b>	11 820 200	738 927 429	391 026		

Name of Respondent	This Report Is:	Date of report	Year of Report
TAMPA ELECTRIC	(1) An Original <u>  X  </u>	(Mo., Da., Yr.)	
	(2) A Resubmission <u>      </u>	<u>  </u> / <u>  </u> / <u>  </u>	Dec. 31, 1985

SALES FOR RESALE (Account 447)

1. Report of sales during the year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.

2. Provide in column (a) Subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b) using the following codes: FP, firm power supplying total system requirements of customer or total requirements at a specific point

of delivery; FP(C), firm power supplying total system requirements of customer or total requirements at a specific point of delivery with credit allowed customer for available standby; FP(P), firm power supplementing customer's own generation or other purchases; DP, dump power; O, other. Describe in a footnote the nature of any sales classified as Other Power. Place an "x" in column (c) if sale involves export across a state line. Group together sales coded "x" in column (c) by state (or county) of origin identified in column (e), providing a subtotal for each state (or county) of delivery in columns (l) and (p).

LINE NO.	Sales to	Contract Sales to FP&L	City	State	Point of delivery (State or County)	Substation Ownership (If Applicable)	MW or MVA Demand (Specify which)		
							Contract Demand	Average Monthly Maximum Demand	Annual Maximum Demand
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	FLORIDA POWER CORP	(2)				N/A	N/A	N/A	N/A
2	FLORIDA POWER & LIGHT	(2)			SEE PAGE 328	N/A	N/A	N/A	N/A
3	CONTRACT SALES TO FP&L	(2)	FP(P)			N/A	299 MW	250 MW	299 MW
4	LAKELAND	(5)		N		N/A	N/A	N/A	N/A
5	FT. PIERCE	(5)							
6	GAINESVILLE	(5)		O					
7	HOMESTEAD	(5)							
8	JACKSONVILLE	(5)		N					
9	KISSIMMEE	(5)							
10	LAKE WORTH	(5)		E					
11	NEW SMYRNA BEACH	(5)							
12	ORLANDO	(5)							
13	SEBRING	(5)							
14	SEMINOLE	(5)							
15	ST. CLOUD	(5)							
16	STARK	(5)							
17	TALLAHASSEE	(5)							
18	VERO BEACH	(5)							
19									
20									
21									
22									
23									
24									
25									
26									
27									

Name of Respondent	This Report Is:	Date of rep
TAMPA ELECTRIC	(1) An Original <u>  X  </u>	(Mo., Da., Yr.)
	(2) A Resubmission <u>      </u>	<u>  </u> / <u>  </u> / <u>  </u> Dec. 31, 1985

SALES FOR RESALE (Account 447)

3. Report separately firm, dump, and other power sold to the same utility.

4. If delivery is made at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; CS, customer owned or leased.

5. If a fixed number of megawatts of maximum demand is in the power contract as a basis of billings to the customer, enter this number in column (g). Base the number of megawatts of maximum demand entered in columns (h) and (i) on actual monthly readings. Furnish these figures whether

or not they are used in the determination of demand charges. Show in column (j) type of demand reading (i.e., instantaneous 15, 30, 60 minutes integrated).

6. For column (l) enter the number of megawatt hours shown on the bills rendered to the purchasers.

7. Explain in a footnote any amounts entered in column (o), such as fuel or other adjustments.

8. If a contract covers several points of delivery and sale amounts of electric energy are delivered at each point, such sales may be grouped.

NAME OF COMPANY	Type of Demand Reading	Voltage at Which Delivered	Megawatt Hours	REVENUE				Total	L i n e
				Demand Charges	Energy	Other Charges			
(a)	(j)	(k)	(l)	(m)	(n)	(o)		(p)	
FLORIDA POWER CORP	60	230 KV	106,694		3,488,039.41			3,488,039.41	1
FLORIDA POWER & LIGHT	60	230 KV	649,759		17,408,779.00			17,408,779.00	2
CONTRACT SALES TO FP&L	60	230 KV	1,030,999	51,176,735.10	31,467,305.71	947,000.00		83,591,040.81	3
LAKELAND	60	69 KV	54,945		1,971,886.19			1,971,886.19	4
FT. PIERCE	N/A	N/A	6,782		193,161.55			193,161.55	5
GAINESVILLE	N/A	N/A	1,400		38,806.19			38,806.19	6
HOMESTEAD	N/A	N/A	10,216		294,234.81			294,234.81	7
JACKSONVILLE	N/A	N/A	25,772		815,784.73			815,784.73	8
KISSIMMEE	N/A	N/A	13,426		431,456.24			431,456.24	9
LAKE WORTH	N/A	N/A	1,301		39,505.22			39,505.22	10
NEW SMYRNA BEACH	N/A	N/A	4,436		128,613.27			128,613.27	11
ORLANDO	N/A	N/A	64,700		1,722,170.80			1,722,170.80	12
SEBRING	N/A	N/A	4,285		135,770.42			135,770.42	13
SEMINOLE	N/A	N/A	275,178	617,058.75	9,812,345.12			10,429,403.87	14
ST. CLOUD	N/A	N/A	5,235		163,418.04			163,418.04	15
STARK	N/A	N/A	1,185		41,964.24			41,964.24	16
TALLAHASSEE	N/A	N/A	4,169		125,191.31			125,191.31	17
VERO BEACH	N/A	N/A	21,826		620,814.21			620,814.21	18
									19
									20
									21
									22
									23
									24
									25
									26
TOTAL			2,282,308	51,793,793.85	68,899,246.46	947,000.00		121,640,040.31	27

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	<b>1. POWER PRODUCTION EXPENSES</b>			
2	<b>A. Steam Power Generation</b>			
3	Operation			
4	(500) Operation Supervision and Engineering	2 319 213	2 006 153	
5	(501) Fuel	352 514 795	298 895 459	
6	(502) Steam Expenses	8 417 550	4 735 451	
7	(503) Steam from Other Sources	-	-	
8	(Less) (504) Steam Transferred—Cr.	-	-	
9	(505) Electric Expenses	3 512 995	2 790 015	
10	(506) Miscellaneous Steam Power Expenses	6 674 518	5 043 006	
11	(507) Rents	113 291	138 304	
12	<b>TOTAL Operation (Enter Total of Lines 4 thru 11)</b>	<b>373 552 362</b>	<b>313 608 388</b>	
13	Maintenance			
14	(510) Maintenance Supervision and Engineering	1 364 093	1 023 881	
15	(511) Maintenance of Structures	3 304 311	2 613 579	
16	(512) Maintenance of Boiler Plant	26 384 825	20 399 185	
17	(513) Maintenance of Electric Plant	7 785 307	7 426 617	
18	(514) Maintenance of Miscellaneous Steam Plant	1 380 022	1 282 414	
19	<b>TOTAL Maintenance (Enter Total of Lines 14 thru 18)</b>	<b>40 218 558</b>	<b>32 745 676</b>	
20	<b>TOTAL Power Production Expenses—Steam Power (Enter Total of lines 12 and 19)</b>	<b>413 770 920</b>	<b>346 354 064</b>	
21	<b>B. Nuclear Power Generation</b>			
22	Operation			
23	(517) Operation Supervision and Engineering			
24	(518) Fuel			
25	(519) Coolants and Water			
26	(520) Steam Expenses			
27	(521) Steam from Other Sources			
28	(Less) (522) Steam Transferred—Cr.			
29	(523) Electric Expenses			
30	(524) Miscellaneous Nuclear Power Expenses			
31	(525) Rents			
32	<b>TOTAL Operation (Enter Total of lines 23 thru 31)</b>			
33	Maintenance			
34	(528) Maintenance Supervision and Engineering			
35	(529) Maintenance of Structures			
36	(530) Maintenance of Reactor Plant Equipment			
37	(531) Maintenance of Electric Plant			
38	(532) Maintenance of Miscellaneous Nuclear Plant			
39	<b>TOTAL Maintenance (Enter Total of lines 34 thru 38)</b>			
40	<b>TOTAL Power Production Expenses—Nuclear Power (Enter total of lines 32 and 39)</b>			
41	<b>C. Hydraulic power Generation</b>			
42	Operation			
43	(535) Operation Supervision and Engineering			
44	(536) Water for Power			
45	(537) Hydraulic Expenses			
46	(538) Electric Expenses			
47	(539) Miscellaneous Hydraulic Power Generation Expenses			
48	(540) Rents			
49	<b>TOTAL Operation (Enter Total of lines 43 thru 48)</b>			

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
50	<b>C. Hydraulic Power Generation (Continued)</b>			
51	Maintenance			
52	(541) Maintenance Supervision and Engineering			
53	(542) Maintenance of Structures			
54	(543) Maintenance of Reservoirs, Dams, and Waterways			
55	(544) Maintenance of Electric Plant			
56	(545) Maintenance of Miscellaneous Hydraulic Plant			
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)			
58	TOTAL Power Production Expenses—Hydraulic Power (Enter total of lines 49 and 57)			
59	<b>D. Other Power Generation</b>			
60	Operation			
61	(546) Operation Supervision and Engineering			
62	(547) Fuel	2 556 460	2 320 448	
63	(548) Generation Expenses	9 429	15 192	
64	(549) Miscellaneous Other Power Generation Expenses	439	47 324	
65	(550) Rents			
66	TOTAL Operation (Enter Total of lines 61 thru 65)	2 566 328	2 382 964	
67	Maintenance			
68	(551) Maintenance Supervision and Engineering	622	-	
69	(552) Maintenance of Structures	17 416	18 064	
70	(553) Maintenance of Generating and Electric Plant	926 052	884 977	
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	656	12 632	
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	944 746	915 673	
73	TOTAL Power Production Expenses—Other Power (Enter Total of lines 66 and 72)	3 511 074	3 298 637	
74	<b>E. Other Power Supply Expenses</b>			
75	(555) Purchased Power	11 941 271	9 420 590 *	
76	(556) System Control and Load Dispatching	-	-	
77	(557) Other Expenses	(13 157 841)	(401 752)	
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	(1 216 570)	9 018 838	
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	416 065 424	358 671 539	
80	<b>2. TRANSMISSION EXPENSES</b>			
81	Operation			
82	(560) Operation Supervision and Engineering	759 743	726 797	
83	(561) Load Dispatching	972 005	902 814	
84	(562) Station Expenses	648 888	550 275	
85	(563) Overhead Lines Expenses	104 440	101 852	
86	(564) Underground Lines Expenses	342	327	
87	(565) Transmission of Electricity by Others	-	-	
88	(566) Miscellaneous Transmission Expenses	228 841	345 969	
89	(567) Rents	151 568	111 246	
90	TOTAL Operation (Enter Total of lines 82 thru 89)	2 865 827	2 739 280	
91	Maintenance			
92	(568) Maintenance Supervision and Engineering	18 727	24 465	
93	(569) Maintenance of Structures	24 154	19 106	
94	(570) Maintenance of Station Equipment	1 171 467	1 120 050	
95	(571) Maintenance of overhead Lines	1 995 589	1 256 526	
96	(572) Maintenance of underground Lines	10 194	1 567	
97	(573) Maintenance of Miscellaneous Transmission Plant	66	196	
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	3 220 197	2 421 910	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	6 086 024	5 161 190	
100	<b>3. DISTRIBUTION EXPENSES</b>			
101	Operation			
102	(580) Operation Supervision and Engineering	1 029 575	994 209	

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19_85
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
103	<b>3. DISTRIBUTION Expenses (Continued)</b>			
104	(581) Load Dispatching			
105	(582) Station Expenses	622 471	536 484	
106	(583) Overhead Line Expenses	556 981	549 550	
107	(584) Underground Line Expenses	244 141	233 321	
108	(585) Street Lighting and Signal System Expenses	354 626	267 873	
109	(586) Meter Expenses	1 632 615	1 736 452	
110	(587) Customer Installations Expenses	2 029 649	1 878 238	
111	(588) Miscellaneous Expenses	2 899 776	2 993 731	
112	(589) Rents	53 677	55 258	
113	<b>TOTAL Operation (Enter Total of lines 102 thru 112)</b>	9 423 511	9 245 116	
114	<b>Maintenance</b>			
115	(590) Maintenance Supervision and Engineering	299 102	265 820	
116	(591) Maintenance of Structures	38 286	52 248	
117	(592) Maintenance of Station Equipment	1 044 056	938 810	
118	(593) Maintenance of Overhead lines	5 086 007	4 401 741	
119	(594) Maintenance of Underground Lines	903 644	821 130	
120	(595) Maintenance of Line Transformers	571 637	486 077	
121	(596) Maintenance of Street Lighting and Signal Systems	880 896	886 090	
122	(597) Maintenance of Meters	475 042	285 052	
123	(598) Maintenance of Miscellaneous Distribution Plant	528	3 929	
124	<b>TOTAL Maintenance (Enter Total of lines 115 thru 123)</b>	9 299 198	8 140 897	
125	<b>TOTAL Distribution Expenses (Enter Total of lines 113 and 124)</b>	18 722 709	17 386 013	
126	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>			
127	<b>Operation</b>			
128	(901) Supervision	431 143	405 489	
129	(902) Meter Reading Expenses	1 833 880	1 718 913	
130	(903) Customer Records and Collection Expenses	9 531 533	8 180 126	
131	(904) Uncollectible Accounts	4 649 199	1 792 366	
132	(905) Miscellaneous Customer Accounts Expenses	863	1 913	
133	<b>TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)</b>	16 446 618	12 098 807	
134	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
135	<b>Operation</b>			
136	(907) Supervision	115	35	
137	(908) Customer American Expenses	15 965 363	12 997 417	
138	(909) Informational and Instructional Expenses	802 555	705 358	
139	(910) Miscellaneous Customer Service and Informational Expenses	-	-	
140	<b>TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)</b>	16 768 033	13 702 810	
141	<b>6. SALES EXPENSES</b>			
142	<b>Operation</b>			
143	(911) Supervision	-	-	
144	(912) Demonstrating and Selling Expenses	3 701	29 272	
145	(913) Advertising Expenses	-	-	
146	(916) Miscellaneous Sales Expenses	614	560	
147	<b>TOTAL Sales Expenses (Enter Total of lines 143 thru 146)</b>	4 315	29 832	
148	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
149	<b>Operation</b>			
150	(920) Administrative and General Salaries	14 470 048	12 286 436	
151	(921) Office Supplies and Expenses	7 145 705	6 127 452	
152	(Less) (922) Administrative Expenses Transferred—Ct.	(3 798 831)	(3 224 520)	

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1985</b>
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
153	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>			
154	(923) Outside Services Employed	759 641	2 465 839	
155	(924) Property Insurance	1 347 164	1 290 459	
156	(925) Injuries and Damages	1 758 757	1 349 871	
157	(926) Employee Pensions and Benefits	16 222 560	12 433 838	
158	(927) Franchise Requirements	-	-	
159	(928) Regulatory Commission Expenses	1 094 418	829 202	
160	(929) Duplicate Charges—Cr.	-	-	
161	(930.1) General Advertising Expenses	97 209	116 372	
162	(930.2) Miscellaneous General Expenses	5 776 407	4 869 656	
163	(931) Rents	4 414 106	4 216 886	
164	<b>TOTAL Operation (Enter Total of lines 150 thru 163)</b>	<b>49 287 184</b>	<b>42 761 491</b>	
165	Maintenance			
166	(935) Maintenance of General Plant	3 048 816	3 910 498	
167	<b>TOTAL Administrative and General Expenses (Enter Total of lines 164 thru 166)</b>	<b>52 336 000</b>	<b>46 671 989</b>	
168	<b>TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 79, 99, 125, 133, 140, 147, and 167)</b>	<b>526 429 123</b>	<b>453 722 180</b>	

<b>NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES</b>	
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction</p>	
employees in a footnote.	
<p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>	
1. Payroll Period Ended (Date)	<b>DECEMBER 31, 1985</b>
2. Total Regular Full-Time Employees	<b>3 416</b>
3. Total Part-Time and Temporary Employees	<b>1 28</b>
4. Total Employees	<b>3 544</b>



Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 1985			
PURCHASED POWER (Account 555) (Except interchange power)									
<p>1. Report power purchased for resale during the year. Report on page 328 particulars (details) concerning interchange power transactions during the year; do not include such figures on this page.</p> <p>2. Provide in column (a) subheadings and classify purchases as to: (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities,</p>				<p>(6) Cooperatives, and (7) Other Public Authorities. For each purchase designate statistical classification in column (b) using the following codes: FP, firm power; DP, dump or surplus power; O, other. Describe the nature of any purchases classified as Other Power. Enter an "x" in column (c) if purchase involves import across a state line.</p> <p>3. Report separately firm, dump, and other power purchased</p>					
Line No.	Purchase From (a)	Statistical Classification (b)	Import Across State Lines (c)	FERC Rate Schedule No. of Seller (d)	Point of Delivery State or county) (e)	Substation Ownership (if applicable) (f)	MW or MVA of Demand (Specify which)		
							Contract Demand (g)	Average Monthly Maximum Demand (h)	Annual Maximum Demand (i)
1									
2	Other Non-Utilities	FP			Nichols, Florida	SS	12.0	12.7	15.0
3									
4	Municipalities*	DP			Tampa, Florida	RS	0	10.0	22.0
5									
6	Other Non-Utilities**	DP			Mulberry, Florida	SS	0	3.2	11.0
7									
8	Other Non-Utilities**	DP			Mulberry, Florida	SS	0	1.3	2.0
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Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1985</b>	
PURCHASED POWER (Account 555) (Continued) (Except interchange power)							
<p>from the same company.</p> <p>4. If receipt of power is at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; SS, seller owned or leased.</p> <p>5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billing, enter this number in column (g). Base the number of megawatts of maximum demand shown in columns (h) and (i) on actual monthly</p>			<p>readings. Furnish those figures whether they are used or not in the determination of demand charges. Show in column (j) type of demand reading (i.e. instantaneous, 15, 30, or 60 minutes integrated).</p> <p>6. For column (l) enter the number of megawatt hours purchased as shown by the power bills rendered to the purchases.</p> <p>7. Explain in a footnote any amount entered in column (o), such as fuel or other adjustments.</p>				
Type of Demand Reading (d)	Voltage at Which Received (k)	Megawatt Hours (l)	Cost Of Energy				Line No.
			Demand Charges (m)	Energy Charges (n)	Other Charges * (o)	Total (m + n + o) (p)	
60 Min. Integrated	69KV	105720	620280	2408063	94091	3122434	1
60 Min. Integrated	69KV	43384	0	1004961	40284	1045245	2
60 Min. Integrated	69KV	738	0	15727	561	16288	3
60 Min. Integrated	69KV	4	0	82	(286)	(204)	4
		149846	620280	3428833	134 650	4183763	5
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Name of Respondent	This Report Is:	Date of Report	Year of Report
TAMPA ELECTRIC	(1) An Original <u>X</u>	(Mo, Da, Yr)	Dec. 31, 1985
	(2) A Resubmission		

SUMMARY OF INTERCHANGE ACCORDING TO COMPANIES AND POINTS OF INTERCHANGE

1. Report below all of the megawatt-hours received and delivered during the year. For receipts and deliveries under interchange power agreements, show the net charge or credit resulting therefrom.
2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Non-associated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) Cooperatives, and (7) Other Public Authorities. For each interchange across a state line place an "x" in column (b).
3. Furnish particulars (details of settlements for interchange power in a footnote or on a supplemental page; include the name of each company, the nature of the transaction, and the dollar amounts involved. If settlement for any transaction also includes credit or debit amounts other than for increment generation expenses, show such other component amounts separately, in addition to debit or credit for increment generation expenses, and give a brief explanation of the factors and principles under which such other component amounts were determined. If such settlement represents the net of debits and credits under an interconnection, power pooling, coordination, or other such arrangement, submit a copy of the annual summary of transactions and billings among the parties to the agreement. If the amount of settlement reported in this schedule for any transaction does not represent all of the charges and credits covered by the agreement, furnish in a footnote a description of the debits and credits and state the amounts and accounts in which such other amounts are included for the year.

LINE NO.	NAME OF COMPANY	INTER-CHANGES ACROSS STATE LINES	FERC RATES SCHEDULE NUMBER	POINT OF INTERCHANGE	VOLTAGE AT WHICH INTER-CHANGED	MEGAWATT HOURS			Amount of Settlement
						Received	Delivered	Net Difference	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	FLORIDA POWER CORP (2)			W. LAKE WALES	230 KV	260,155	82,929	177,326	
2				LAKE TARPON	230 KV	3,066,347	961	3,065,386	
3				HIGGINS	115 KV	297	0	297	
4				FT. MEADE		0	0	0	
5				W. HAVEN		0	0	0	
6				DADE CITY	69 KV	301,367	34	301,333	
7				PEBBLEDALE	230 KV	547,579	130,652	416,927	
8				DENHAM	69 KV	91,702	10,665	81,097	
9				NORTH BARTON	230 KV	0	193,255	(193,255)	
10	SUB-TOTAL					4,267,447	418,336	3,849,111	(1,342,040.54)
11	LAKELAND (5)			LARSON	69 KV	99,689	4,072	95,617	
12				HIGHLAND CITY	69 KV	76,385	15,215	61,170	
13	SUB-TOTAL					176,074	19,287	156,787	(1,805,920.98)
14	FLORIDA POWER & LIGHT (2)				230 KV	2,747	5,129,996	(5,127,249)	(13,656,770.00)
15	CONTRACT SALES TO FP&L					0	1,030,999	(1,030,999)	(83,591,042.00)
16	FT. PIERCE (5)					0	0	0	(154,832.89)
17	HOMESTEAD (5)					0	0	0	(274,842.96)
18	LAKE WORTH (5)					0	0	0	19,969.00
19	ORLANDO (5)					0	0	0	(1,583,846.55)
20	VERO BEACH (5)					0	0	0	(588,774.44)
21	NEW SMYRNA BEACH (5)					0	0	0	(128,613.27)
22	JACKSONVILLE (5)					0	0	0	(732,324.30)
23	SEBRING (5)					0	0	0	(73,643.93)
24	KISSIMEE (5)					0	0	0	(431,456.24)
25	GAINESVILLE (5)					0	0	0	651,747.54
26	TALLAHASSEE (5)					0	0	0	(83,029.59)
27	ST. CLOUD (5)					0	0	0	(163,419.04)
28	SEMINOLE (5)					0	0	0	(9,401,628.40)
29	STARK (5)					0	0	0	(41,964.24)
30	TOTAL					4,446,268	6,598,618	(2,152,350)	(113,882,532.73)
31	Less Amounts recorded as "Sales for Resale" per FPSC order.					0	2,282,308	(2,282,308)	(121,640,040.31)
32	GRAND TOTAL					4,446,268	4,316,310	129,958	7,757,507.58

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
MISCELLANEOUS GENERAL EXPENSES (Accounting 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	396 090		
2	Nuclear Power Research Expenses	-		
3	Other Experimental and General Research Expenses	2 807 282		
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent	87 966		
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)			
6	CHAMBER OF COMMERCE	10 644		
7	DIRECTORS' FEES AND EXPENSES	82 961		
8	INTERNAL AND PUBLIC COMMUNICATIONS	125 364		
9	ALLOCATION OF PARENT COMPANY COSTS	2 101 716		
10	FINANCING COSTS	35 788		
11	MISCELLANEOUS CIVIC AND OTHER DUES (1551)	59 204		
12	MISCELLANEOUS (87)	69 392		
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46	TOTAL	5 776 407		

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
<b>DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)</b> (Except amortization of acquisition adjustments)			
1. Report in Section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405). 2. Report in section B the rates used to compute amortiza-		In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.	

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	Date of Report (Mo, Da, Yr)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Year of Report Dec. 31, 19 <u>85</u>
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**REGULATORY COMMISSION EXPENSES**

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1	CONTINUING SURVEILLANCE AND				
2	REVIEW OF FUEL COST RECOVERY				
3	CHARGES OF ELECTRIC UTILI-				
4	TIES. DOCKET NO. 850001-EI		38 944	38 944	
5					
6	CONTINUING SURVEILLANCE AND				
7	REVIEW OF CONSERVATION RE-				
8	COVERY CHARGES OF ELECTRIC				
9	UTILITIES. DOCKET NO.				
10	850002-EI.		6 251	6 251	
11					
12	CONTINUING SURVEILLANCE AND				
13	REVIEW OF COGENERATION RE-				
14	COVERY CHARGES OF ELECTRIC				
15	UTILITIES. DOCKET NO.				
16	830377-EU		32 538	32 538	
17					
18	PETITION OF TAMPA ELECTRIC				
19	COMPANY TO INCREASE ITS				
20	RATES. DOCKET NO.				
21	850050-EI		735 043	735 043	
22					
23	CONTINUING SURVEILLANCE AND				
24	REVIEW OF MISCELLANEOUS				
25	FERC DOCKETS		70 353	70 353	
26					
27	MINOR ITEMS (LESS THAN				
28	\$25,000 EACH)		211 289	211 289	
29					
30					
31					
32					
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Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985	
REGULATORY COMMISSION EXPENSES (Continued)							
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.				5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.			
4. The totals of columns (e), (f), (k), and (l) must agree with the totals shown at the bottom of page 223 for Account 186.				6. Minor items (less than \$25,000) may be grouped.			
EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR		Line No.	
CHARGED CURRENTLY TO			Deferred to Account 186 (i)	Contra Account (j)	Amount (k)		Deferred in Account 186, End of Year (l)
Department (f)	Account No. (g)	Amount (h)					
ELECTRIC	928	38 944					1
							2
							3
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							8
							9
							10
							11
ELECTRIC	928	6 251					12
							13
							14
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							16
							17
							18
ELECTRIC	928	32 538					19
							20
							21
							22
							23
							24
ELECTRIC	928	735 043					25
							26
							27
							28
							29
ELECTRIC	928	70 353					30
							31
							32
ELECTRIC	928	211 229					33
							34
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		1 094 418					46

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19_85
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES**

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)

2. Indicate in column (a) the applicable classification, as shown below. Classifications:

A. Electric R, D & D Performed Internally

(1) Generation

a. Hydroelectric

i. Recreation, fish, and wildlife

ii. Other hydroelectric

b. Fossil-fuel steam

c. Internal combustion or gas turbine

d. Nuclear

e. Unconventional generation

f. Siting and heat rejection

(2) System Planning, Engineering and Operation

(3) Transmission

a. Overhead

b. Underground

(4) Distribution

(5) Environment (other than equipment)

(6) Other (Classify and include items in excess of \$5,000.)

(7) Total Cost Incurred

B. Electric R, D & D Performed Externally

(1) Research Support to the Electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1		
2		
3	A - ( 4 )	LIGHTNING LOCATION SYSTEM - DOE
4	B - ( 1 )	ELECTRIC POWER RESEARCH
5	B - ( 4 )	FLORIDA ACID DISPOSITION STUDY
6		
7		
8		
9		
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Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)**

- (2) Research Support to Edison Electric Institute  
 (3) Research Support to Nuclear Power Groups  
 (4) Research Support to Others (Classify)  
 (5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with ex-

penses during the year or the account to which amounts were capitalized during the year, listing Account 107, *Construction Work in Progress*, first. Show in column (f) the amounts related to the account charged in column (e).

5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188, *Research, Development, and Demonstration Expenditures*, Outstanding at the end of the year.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Cost Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
511	-	583	491	20	1
-	2 356 877	930	2 356 877	-	2
<u>26 219</u>	<u>107 604</u>	506	<u>150 702</u>	<u>18 339</u>	3
<u>26 730</u>	<u>2 464 481</u>		<u>2 508 070</u>	<u>18 359</u>	4
					5
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Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>Dec. 31, 1985</b>	Year of Report <b>Dec. 31, 1985</b>
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### DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to *Utility Departments, Construction, Plant Removals, and Other Accounts*, and enter such amounts in

the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	14 184 798		
4	Transmission	2 238 428		
5	Distribution	7 549 976		
6	Customer Accounts	7 786 491		
7	Customer Service and Informational	4 029 217		
8	Sales	592		
9	Administrative and General	15 784 143		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	51 573 645		
11	Maintenance			
12	Production	20 292 693		
13	Transmission	857 793		
14	Distribution	3 774 872		
15	Administrative and General	1 815 178		
16	TOTAL Maint. (Total of lines 12 thru 15)	26 740 536		
17	Total Operation and Maintenance	78 314 181		
18	Production (Enter Total of lines 3 and 12)	34 477 491		
19	Transmission (Enter Total of lines 4 and 13)	3 096 221		
20	Distribution (Enter Total of lines 5 and 14)	11 324 848		
21	Customer Accounts (Transcribe from line 6)	7 786 491		
22	Customer Service and Informational (Transcribe from line 7)	4 029 217		
23	Sales (Transcribe from line 8)	592		
24	Administrative and General (Enter Total of lines 9 and 15)	17 599 321		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	78 314 181	4 416 136	82 730 317
26	Gas			
27	Operation			
28	Production—Manufactured Gas			
29	Production—Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution			
34	Customer Accounts			
35	Customer Service and Informational			
36	Sales			
37	Administrative and General			
38	TOTAL Operation (Enter Total of lines 28 thru 37)			
39	Maintenance			
40	Production—Manufactured Gas			
41	Production—Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution			
46	Administrative and General			
47	TOTAL Maint. (Enter Total of lines 40 thru 46)			

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DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
	Gas (Continued)				
48	Total Operation and Maintenance				
49	Production—Manufactured Gas (Enter Total of lines 28 and 40)				
50	Production—Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)				
51	Other Gas Supply (Enter Total of lines 30 and 42)				
52	Storage, LNG Terminating and Processing (Total of lines 31 and 43)				
53	Transmission (Lines 32 and 44)				
54	Distribution (Lines 33 and 45)				
55	Customer Accounts (Line 34)				
56	Customer Service and Informational (Line 35)				
57	Sales (Line 36)				
58	Administrative and General (Lines 37 and 46)				
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)				
60	Other Utility Departments				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	78 314 181	4 416 136	82 730 317	
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant	21 775 948	3 074 752	24 850 700	
66	Gas Plant				
67	Other				
68	TOTAL Construction (Total of lines 65 thru 67)	21 775 948	3 074 752	24 850 700	
69	Plant Removal (By Utility Departments)				
70	Electric Plant	953 302	152 291	1 105 593	
71	Gas Plant				
72	Other				
73	TOTAL Plant Removal (Total of lines 70 thru 72)	953 302	152 291	1 105 593	
74	Other Accounts (Specify):				
75	NON UTILITY ACCOUNTS			78 552	
76	ACCOUNTS RECEIVABLE & DEFERRED ACCOUNTS			1 779 489	
77					
78					
79					
80					
81					
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	1 807 567	50 474	1 858 041	
96	TOTAL SALARIES AND WAGES	102 850 998	7 693 653	110 544 651	

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### ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, and interchanged during the year.

Line No.	Item (a)	Megawatt Hours (b)	Line No.	Item (a)	Megawatt Hours (b)
1	<b>SOURCES OF ENERGY</b>		20	<b>DISPOSITION OF ENERGY</b>	
2	Generation (Excluding Station Use):		21	Sales to Ultimate Consumers (Including Interdepartmental Sales)	11 820 200
3	Steam	14 473 106	22	Sales for Resale	2 282 308
4	Nuclear		23	Energy Furnished Without Charge	
5	Hydro—Conventional		24	Energy Used by the Company (Excluding Station Use):	
6	Hydro—Pumped Storage		25	Electric Department Only	24 298
7	Other GAS TURBINE	26 515	26	Energy Losses:	
8	Less Energy for Pumping		27	Transmission and Conversion Losses	
9	Net Generation (Enter Total of lines 3 thru 8)	14 499 621	28	Distribution Losses	
10	Purchases	149 846	29	Unaccounted for Losses	
11	Interchanges:		30	<b>TOTAL Energy Losses</b>	<b>652 619</b>
12	In (gross)	4 446 268	31	Energy Losses as Percent of Total on Line 19 <u>4.4</u> %	
13	Out (gross)	4 316 310	32	<b>TOTAL (Enter Total of lines 21, 22, 23, 25, and 30)</b>	<b>14 779 425</b>
14	Net Interchanges (Lines 12 and 13)	129 958			
15	Transmission for/by Others (Wheeling)				
16	Received _____ MWh				
17	Delivered _____ MWh				
18	Net Transmission (Lines 16 and 17)				
19	<b>TOTAL (Enter Total of lines 9, 10, 14, and 18)</b>	<b>14 779 425</b>			

### MONTHLY PEAKS AND OUTPUT

1. Report below the information called for pertaining to simultaneous peaks established monthly (in megawatts) and monthly output (in megawatt-hours) for the combined sources of electric energy of respondent.

2. Report in column (b) the respondent's maximum MW load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system. Show monthly peak including such emergency deliveries in a footnote and briefly explain the nature of the emergency. There may be cases of commingling of purchases and exchanges and "wheeling," also of direct deliveries by the supplier to customers of the reporting utility wherein segregation of MW demand for determination of peaks as specified by this report may be unavailable. In these cases, report peaks which

include these intermingled transactions. Furnish an explanatory note which indicates, among other things, the relative significance of the deviation from basis otherwise applicable. If the individual MW amounts of such totals are needed for billing under separate rate schedules and are estimated, give the amount and basis of estimate.

3. State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated).

4. Monthly output is the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year must agree with line 19 above.

5. If the respondent has two or more power systems not physically connected, furnish the information called for below for each system.

#### NAME OF SYSTEM:

Line No.	Month (a)	MONTHLY PEAK (DAYLIGHT SAVINGS)					Monthly Output (MWh) (See Instr. 4) (g)
		Megawatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	
33	January	2738	TUE	22	8:00 AM	60 MIN	1 215 146
34	February	2214	THUR	14	8:00 AM	60 MIN	971 470
35	March	1752	TUE	19	8:00 AM	60 MIN	1 020 093
36	April	1778	FRI	26	6:00 PM	60 MIN	1 188 774
37	May	2119	TUE	21	6:00 PM	60 MIN	1 281 536
38	June	2388	WED	5	6:00 PM	60 MIN	1 408 949
39	July	2153	MON	8	6:00 PM	60 MIN	1 400 937
40	August	2165	WED	28	5:00 PM	60 MIN	1 464 732
41	September	2149	WED	11	6:00 PM	60 MIN	1 323 011
42	October	2081	WED	2	6:00 PM	60 MIN	1 186 803
43	November	1814	WED	13	7:00 PM	60 MIN	1 054 683
44	December	2314	FRI	27	9:00 AM	60 MIN	1 263 291
45	<b>TOTAL</b>						<b>14 779 425</b>

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<b>STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)</b>							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.			
Line No.	Item (a)	Plant Name <u>HOOKE'S POINT</u> (b)		Plant Name <u>GANNON</u> (c)			
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	STEAM		STEAM			
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	CONVENTIONAL		OUT DOOR BOILER			
3	Year Originally Constructed	1948		1957			
4	Year Last Unit was Installed	1955		1967			
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	232.6		1 270.38			
6	Net Peak Demand on Plant—MW (60 minutes)	139		1 110			
7	Plant Hours Connected to Load	8 760		8 760			
8	Net Continuous Plant Capability (Megawatts)	206		1 099			
9	When Not Limited by Condenser Water	206		1 099			
10	When Limited by Condenser Water	NOT NORMALLY LIMITED		NOT NORMALLY LIMITED			
11	Average Number of Employees	109		353			
12	Net Generation, Exclusive of Plant Use—KWh	199 724 000		5 145 631 000			
13	Cost of Plant:						
14	Land and Land Rights	437 471		349 953			
15	Structures and Improvements	7 405 473		27 979 217			
16	Equipment Costs	38 999 801		164 748 776			
17	Total Cost	46 842 745		● 193 027 946			
18	Cost per KW of Installed Capacity (Line 5)	201.39		● 151.95			
19	Production Expenses:						
20	Operation Supervision and Engineering	352 762		890 251			
21	Fuel	12 972 473		131 692 709			
22	Coolants and Water (Nuclear Plants Only)	-		-			
23	Steam Expenses	1 043 721		2 400 202			
24	Steam From Other Sources	-		-			
25	Steam Transferred (Cr.)	-		-			
26	Electric Expenses	608 879		1 160 851			
27	Misc. Steam (or Nuclear) Power Expenses	779 834		2 498 281			
28	Rents	9 014		29 449			
29	Maintenance Supervision and Engineering	206 972		376 055			
30	Maintenance of Structures	204 336		1 467 865			
31	Maintenance of Boiler (or Reactor) Plant	1 130 124		12 071 636			
32	Maintenance of Electric Plant	1 054 873		3 446 039			
33	Maint. of Misc. Steam (or Nuclear) Plant	174 731		569 511			
34	Total Production Expenses	18 537 719		159 602 849			
35	Expenses per Net KWh	9.28		3.10			
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	OIL 6		COAL		OIL 6	
37	Unit: (Coal—tons of 2,000 lb.) (Oil—barrels of 42 gals.) (Gas—Mcf) (Nuclear—indicate)						
38	Quantity (Units) of Fuel Burned	489 846		2 154 178		133 868	
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if nuclear)	151 199		12 381		149 848	
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	25.08		58.04		0.00	
41	Average Cost of Fuel per Unit Burned	26.48		60.85		26.96	
42	Avg Cost of Fuel Burned per Million Btu	417.03		245.74		428.36	
43	Avg. Cost of Fuel Burned per KWh Net Gen.	6.495		2.584		4.934	
44	Average Btu per KWh Net Generation	15 575		10 516		11 519	

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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)**

9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.

10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 32 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate

plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name <u>GANNON</u> <small>(d)</small>	Plant Name <u>BIG BEND</u> <small>(e)</small>	Plant Name <u>BIG BEND</u> <small>(f)</small>	Line No.
COMBUSTION TURBINE	STEAM	COMBUSTION TURBINE	1
FULL OUTDOOR	OUTDOOR BOILER	FULL OUTDOOR	2
1969	1970	1969	3
1969	1985	1974	4
18	1 822.5	175.5	5
17	1 592	99	6
229	8 760	798	7
14	1 557	144	8
14	1 557	144	9
N/A	NOT NORMALLY LIMITED	N/A	10
1	460	3	11
1 970 000	9 127 751 000	24 545 000	12
			13
	5 753 347	834 366	14
75 362	136 396 427	1 483 404	15
1 732 425	784 178 929	17 566 512	16
1 807 787	926 328 703	19 884 282	17
100.43	508.27	113.30	18
			19
-	1 076 200	-	20
223 361	204 849 613	2 333 099	21
-	-	-	22
-	4 973 627	-	23
-	-	-	24
-	-	-	25
2 054	1 743 265	7 375	26
68	3 396 403	371	27
-	74 828	-	28
534	781 066	88	29
358	1 632 110	17 058	30
-	13 183 065	-	31
31 829	3 284 395	894 223	32
-	635 780	656	33
258 204	235 630 352	3 252 870	34
13.11	2.58	13.25	35
			36
OIL 2	COAL	OIL 2	37
6 506	4 055 387	71 419	38
138 701	11 196	138 712	39
			40
32.94	50.72	32.48	
34.33	50.51	32.67	41
589.36	225.58	560.73	42
11.338	2.244	9.505	43
19 238	9 949	16 952	44

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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)**

9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.

10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 32 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate

plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.

**NOTES TO P. 402**

**NOTE 1**

THE TOTAL COST OF PLANT FOR GANNON STEAM (LINE 17C) AND THE COST PER KW OF INSTALLED CAPACITY FOR GANNON STEAM (LINE 18C) EXCLUDES \$140,334,364 OF GANNON STEAM PLANT IN-SERVICE OWNED BY THE GANNON TRUST. THE TOTAL COST OF PLANT (LINE 17C) AND THE COST PER KWH OF INSTALLED CAPACITY (LINE 18C) FOR GANNON STEAM INCLUDING ASSETS OWNED BY THE GANNON TRUST ARE \$333,362,310 AND \$262.41, RESPECTIVELY.

**NOTE 2**

AFTER AN ANALYSIS OF LOAD REQUIREMENTS, OPERATIONS AT THE HOOKERS POINT PLANT ARE BEING DISCONTINUED UNTIL THE EARLY 1990S AND THE OPERATION OF ONE COMBUSTION TURBINE UNIT AT BIG BEND (65MW) IS BEING DISCONTINUED THROUGH 1988. NO DECISION HAS BEEN MADE WITH RESPECT TO SUBSEQUENT PERIODS.

Line No.
1
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Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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**TRANSMISSION LINE STATISTICS**

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, *Nonutility Property*.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood, or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a

transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	BIG BEND STA	BB SUB GEN LDS	230000		STDC	1.75	.63	3
2	GANNON STA	GAN GEN LEADS	230000		SSPSC	.29		1
3	GANNON STA	GAN GEN LEADS	230000		SDPSC	2.22		3
4	BB PEAK UTS	BIG BEND SUB	230000		WSPSC	.60		1
5	GANNON SUB	SHELDON RD SUB	230000		STDC	14.84		2
6	GANNON SUB	SHELDON RD SUB	230000		WDPSC	13.59		1
7	BIG BEND SUB	STATE RD 60 SUB	230000		STDC	9.37	6.67	2
8	BIG BEND SUB	STATE RD 60 SUB	230000		WDPSC	.05		1
9	BIG BEND SUB	OHIO SUB	230000		STDC		2.36	2
10	BIG BEND SUB	OHIO SUB	230000		WDPSC	9.05		1
11	BIG BEND SUB	OHIO SUB	230000		SSPSC	10.74		1
12	GANNON SUB	PEBBLEDALE	230000		WDPSC	30.36		1
13	GANNON SUB	PEBBLEDALE	230000		STDC	2.07		2
14	GANNON SUB	PEBBLEDALE	230000		WSPSC	1.28		1
15	GANNON SUB	PEBBLEDALE	230000		STDC		5.06	2
16	GANNON SUB	PEBBLEDALE	230000		WDPSC	44.45		1
17	GANNON SUB	RIVER SUB	230000		STDC	.41		2
18	GANNON SUB	RIVER SUB	230000		WDPSC	14.55		1
19	BIG BEND SUB	MINES SUB	230000		STDC	2.38		2
20	BIG BEND SUB	MINES SUB	230000		WDPSC	19.20		1
21	BIG BEND SUB	MINES SUB	230000		STDC	2.25		2
22	BIG BEND SUB	MINES SUB	230000		WDPSC	.90		1
23	BIG BEND SUB	FPL TIE	230000		STDC		.20	2
24	BIG BEND SUB	FPL TIE	230000		ADPSC	3.12		1
25	BIG BEND SUB	FPL TIE	230000		WDPSC	10.06		1
26	BIG BEND SUB	RIVER SUB	230000		STDC	2.36	7.87	2
27	BIG BEND SUB	RIVER SUB	230000		SSPSC	4.29		1
28	BIG BEND SUB	RIVER SUB	230000		WDPSC	7.07		1
29	SHELDON RD SUB	FPC TIE	230000		WDPSC	5.16		1
30	SHELDON RD SUB	FPC TIE	230000		WDPSC	5.11		1
31	BIG BEND SUB	FPL TIE	230000		ADPSC	13.64		1
32	OHIO SUB	SHELDON RD	230000		SSPSC	9.89		1
33	BIG BEND SUB	BIG BEND STA	230000		SSPSC	.48		1
34	BIG BEND SUB	BIG BEND STA	230000		SSPSC	.99		1
35	SHELDON RD	DALE MABRY	230000		WDPSC	10.32		1
36	TOTAL							



Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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### TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, *Nonutility Property*.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood, or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a

transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	MINES SUB	PEBBLEDALE	230000		WDPSC	23.15		1
2	MINES SUB	PEBBLEDALE	230000		WSPSC	.85		1
3	PEBBLEDALE	FPC TIE	230000		WDPSC	2.75		1
4	PEBBLEDALE	FPC TIE	230000		WDPSC	11.32		1
5	SOUTH ELOISE	FPC TIE	230000		WDPSC	16.40		1
6	PEBBLEDALE	ARIANA	230000		WDPSC	2.32		1
7	PEBBLEDALE	ARIANA	230000		STDC	2.99		1
8	PEBBLEDALE	ARIANA	230000		WDPSC	18.42		1
9	GANNON STA	GAN GEN LDS	138000		WDPSC	2.55		3
10	GANNON SUB	JUNEAU SUB	138000		WSPSC	14.84		1
11	GANNON SUB	JUNEAU SUB	138000		WDPSC	1.73		1
12	OHIO SUB	JUNEAU SUB	138000		WSPSC	4.48		1
13	GANNON SUB	HKRS PT SUB	138000		WSPSC	1.82		1
14	GANNON SUB	HKRS PT SUB	138000		SSPDC	.44		2
15	GANNON SUB	HKRS PT SUB	138000		WSPDC	1.21		2
16	OHIO SUB	CLEARVIEW SUB	138000		WSPSC	1.97		1
17	OHIO SUB	CLEARVIEW SUB	138000		UNDRGRND●	.29		1
18	OHIO SUB	HIMES SUB	138000		WSPSC	8.39		1
19	OHIO SUB	CLEARVIEW SUB	138000		WSPSC	1.86		1
20	GANNON	JUNEAU SUB	138000		WSPSC	12.38		1
21	GANNON	JUNEAU SUB	138000		SSPDC		.44	2
22	GANNON	JUNEAU SUB	138000		WSPDC		.79	2
23	VARIOUS	VARIOUS	69000		SPSC	692.69		VAR
24	VARIOUS	VARIOUS	69000		SPDC	2.89	4.05	VAR
25	VARIOUS	VARIOUS	69000		DPSC	19.89		VAR
26	VARIOUS	VARIOUS	69000		DPDC	1.64	1.45	VAR
27	VARIOUS	VARIOUS	69000		UNDRGRND●	7.42		VAR
28								
29	<b>LEGEND</b>							
30	STDC	= STEEL TOWER DOUBLE	CIRCUIT					
31	ADPSC	= ALUMINUM DOUBLE POLE, SINGLE	CIRCUIT					
32	SSPDC	= STEEL POLE, DOUBLE	CIRCUIT					
33	SSPSC	= STEEL SINGLE POLE, SINGLE	CIRCUIT					
34	WDPSC	= WOOD DOUBLE POLE, SINGLE	CIRCUIT					
35	WSPSC	= WOOD SINGLE POLE, SINGLE	CIRCUIT					
36	<b>TOTAL</b>					<b>1 107.53</b>	<b>29.52</b>	



Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19 <u>85</u>		
TRANSMISSION LINE STATISTICS (Continued)								
<p>7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).</p> <p>8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent</p>				<p>operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.</p> <p>9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.</p> <p>10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>				
Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1590 AAC								1
1272 AAC								2
1590 ACSR								3
1590 AAC								4
1590 ACSR								5
1590 ACSR								6
1590 ACSR								7
954 AAC								8
1590 ACSR								9
1590 ACSR & 954 AAC								10
2800 ACAR								11
954 ACSR								12
954 ACSR/AW								13
954 ACSR								14
954 ACSR/AW								15
1590 & 954 ACSR, ACSR/AW								16
1590 ACSR								17
954 ACS & ACC, 1590 ACSR, 795 AAC								18
1590 ACSR								19
1590 ACSR								20
1590 ACSR								21
1590 ACSR								22
1590 & 954 ACSR								23
2/795 ACSR								24
954 ACSR								25
1590 ACSR								26
1590 ACSR								27
1590 & 954 ACSR								28
1590 ACSR								29
1590 ACSR								30
2/795 ACSR								31
2800 ACSR								32
954 AAC								33
1590 & 954 AAC								34
1590 ACSR								35
								36

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 1985		
TRANSMISSION LINE STATISTICS (Continued)								
<p>7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).</p> <p>8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent</p>				<p>operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.</p> <p>9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.</p> <p>10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>				
Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			●● EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	● Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1590 ACSR								1
1590 ACSR								2
954 ACSR								3
1590 & 954 ACSR								4
954 ACSR								5
1590 & 954 ACSR								6
954 ACSR/AW								7
954 ACSR, 1590 ACSR & 954 ACSR/AW								8
600 CU								9
954 AAC & ACSR, 600 CU								10
600 CU								11
636 AAC & 795 SSAC								12
954 AAC								13
954 AAC								14
954 AAC								15
795 SSAC & 336 ACSR								16
500 AAC								17
795 SSAC, 954 AAC & 636 ACSR								18
795 SSAC, 954 AAC								19
636 ACSR, 636 AAC, 954 AAC & 400 CU								20
636 AAC								21
636 AAC								22
VARIOUS								23
VARIOUS								24
VARIOUS								25
VARIOUS								26
VARIOUS								27
								28
● INCLUDES ROADS AND TRAILS								29
●● EXPENSES NOT AVAILABLE BY TRANSMISSION LINES								30
								31
								32
								33
								34
								35
								36
	10 011 378	65 000 461	75 011 839					

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>					This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission				Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19_85				
<b>TRANSMISSION LINES ADDED DURING YEAR</b>															
<p>1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.</p> <p>2. Provide separate subheadings for overhead and underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting in columns (l) to (o), it is permissible to report in these columns the estimated final completion costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).</p> <p>3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.</p>															
Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating)	LINE COST			
	From (a)	To (b)		Type (d)	Average Number per Mile (e)	Present (f)	Ultimate (g)	Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights ●●(l)	Poles, Towers, and Fixtures ●●(m)	Conductors and Devices ●●(n)	Total ●●(o)
1	GANNON	SHELDON	(.01)	STDC		2		1500	ACSR		230				
2	GANNON	SHELDON	(10.03)	WDPSC		1		1570	ACSR		230				
3	SHELDON	DL MAB	10.32	DPSC		1		1500	ACSR		230				
4	MINES	PBLDLE	.24	WDPSC		1		1500	ACSR		230				
5	PBLDLE	FPC TIE	.01	WDPSC		1		954	ACSR		230				
6	VARIOUS		19.27												
7	VARIOUS		1.30												
8	VARIOUS		(1.56)												
9															
10															
11															
12	●NET MILES OF TRANSMISSION LINES ADDED DURING 1985														
13	●●NET THOUSANDS OF DOLLARS ADDED TO TRANSMISSION LINES DURING 1985														
14															
15															
16															
17															
18															
19															
20															
21															
22															
23															
24															
25															
26															
27															
28	TOTAL		19.54									438	1 520	2 172	4 130

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19 <u>85</u>			
<b>SUBSTATIONS</b>											
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> <p>4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).</p> <p>5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p> <p>6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.</p>											
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)
1	ALEXANDER RD-PLANT CITY	DIST-UNATTENDED	69	13		50.4	2				
2	BAY COURT-TAMPA	" "	13	4		7.5	4				
3	BAY COURT-TAMPA	" "	69	13		20.0	1				
4	BELL SHOALS-RURAL	" "	69	13		28.0	1				
5	BELMONT HEIGHTS-TAMPA	" "	13	4		7.5	6				
6	BELMONT HEIGHTS-TAMPA	" "	69	13		28.0	1				
7	BERKLEY RD-RURAL	" "	69	13		28.0	1				
8	BLOOMINGDALE-SAME	" "	69	13		28.0	1				
9	BRANDON-SAME	" "	69	13		56.0	2				
10	BUCKHORN-RURAL	" "	69	13		28.0	1				
11	CALOOSA-RURAL	" "	69	13		22.4	1				
12	CARROLLWOOD VILLAGE-TPA	" "	69	13		50.4	2				
13	CLARKWILD-RURAL	" "	69	13		28.0	1				
14	COOLIDGE-TAMPA	" "	69	13		50.4	2				
15	CYPRESS GDNS-W/HAVEN	" "	69	13		28.0	1				
16	CYPRESS STREET-TAMPA	" "	69	13		56.0	2				
17	DAIRY ROAD-W/HAVEN	" "	69	13		28.0	1				
18	DEL WEBB-SUN CITY	" "	69	13		44.8	2				
19	EAST BAY-RURAL	" "	69	13		14.0	1				
20	EAST WINTER HAVEN-SAME	" "	69	13		56.0	2				
21	EHRlich ROAD-TAMPA	" "	69	13		56.0	2				
22	EL PRADO-TAMPA	" "	69	4		7.5	3				
23	EL PRADO-TAMPA	" "	69	13		28.0	1				
24	ESTUARY-TAMPA	" "	69	13		28.0	1				
25	FERN STREET-TAMPA	" "	13	2		5.0	2				

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<b>SUBSTATIONS</b>											
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> <p>4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).</p> <p>5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p> <p>6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.</p>											
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Trans- formers in Service (g)	Number of Spare Trans- formers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)
1	FERN STREET-TAMPA	DIST-UNATTENDED	13	4		5.0	3				
2	FERN STREET-TAMPA	" "	69	13		28.0	1				
3	56TH STREET-TAMPA	" "	69	13		56.0	2				
4	FIRST STREET-TAMPA	" "	69	13		22.4	1				
5	FLORIDA AVENUE-TAMPA	" "	69	13		28.0	1				
6	FT. KING HWY-RURAL	" "	69	13		32.5	2				
7	46TH STREET-TAMPA	" "	69	13		28.0	1				
8	14TH STREET-TAMPA	" "	69	13		28.0	1				
9	FOWLER AVENUE-TAMPA	" "	69	13		28.0	1				
10	GEORGE RD-RURAL	" "	69	13		28.0	1				
11	GRAY STREET-TAMPA	" "	69	13		56.0	2				
12	GULF CITY-RURAL	" "	69	13		14.0	1				
13	HABANA-TAMPA	" "	69	13		56.0	2				
14	HENDERSON ROAD-TAMPA	" "	69	13		28.0	1				
15	HOPEWELL-PLANT CITY	" "	69	13		20.0	1				
16	HYDE PARK-TAMPA	" "	69	13		42.4	2				
17	HYDE PARK-TAMPA	" "	13	4		7.5	4				
18	IMPERIAL LAKES-RURAL	" "	69	13		12.5	1				
19	INDUSTRIAL PARK-TAMPA	" "	69	13		28.0	1				
20	IVY-TAMPA	" "	69	13		28.0	1				
21	JACKSON RD-TAMPA	" "	69	13		56.0	2				
22	JAN PHYL-W/HAVEN	" "	69	13		28.0	1				
23	KEYSTONE-TAMPA	" "	69	8		3.75	3				
24	KEYSTONE-TAMPA	" "	69	13		18.75	2				
25	KIRKLAND RD-RURAL	" "	69	13		28.0	1				

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 1985			
<b>SUBSTATIONS</b>											
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> <p>4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).</p> <p>5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p> <p>6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.</p>											
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Trans- formers in Service (g)	Number of Spare Trans- formers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)
1	KNIGHTS - RURAL	DIST - UNATTENDED	69	13		12.5	1				
2	LAKE ALFRED - SAME	" "	69	13		12.5	1				
3	LAKE GUM - RURAL	" "	69	13		14.0	1				
4	LAKE MAGDALENE - RURAL	" "	69	13		28.0	1				
5	LAKE REGION - W/HAVEN	" "	69	13		28.0	1				
6	LAKE RUBY - RURAL	" "	69	13		20.0	1				
7	LAKEWOOD - BRANDON	" "	69	13		28.0	1				
8	LOIS - TAMPA	" "	13	4		10.0	7				
9	LOIS - TAMPA	" "	69	13		56.0	2				
10	MAC DILL - TAMPA	" "	69	13		50.4	2				
11	MANHATTAN - TAMPA	" "	69	13		56.0	2				
12	MARION - TAMPA	" "	69	13		67.2	2				
13	MARITIME - TAMPA	" "	69	13		56.0	2				
14	MATANZAS - TAMPA	" "	13	4		10.0	6				
15	MATANZAS - TAMPA	" "	69	13		56.0	2				
16	MC FARLAND - TAMPA	" "	69	13		28.0	1				
17	ORIENT PARK - TAMPA	" "	13	2		3.0	3				
18	ORIENT PARK - TAMPA	" "	69	13		28.0	1				
19	PATTERSON ROAD	" "	69	13		28.0	1				
20	PEACH AVE - RURAL	" "	69	13		28.0	1				
21	PEARSON RD - RURAL	" "	69	13		28.0	1				
22	PINE LAKE - TAMPA	" "	69	13		50.4	2				
23	PLANT AVENUE - TAMPA	" "	69	13		67.2	2				
24	PLANT CITY - SAME	" "	69	13		28.0	1				
25	PLYMOUTH - TAMPA	" "	13	4		10.0	7				

Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 1985</b>			
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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)
1	PLYMOUTH - TAMPA	DIST - UNATTENDED	69	13		28.0	1				
2	POLK CITY - SAME	" "	69	13		12.5	1				
3	PORT SUTTON - TAMPA	" "	69	13		22.4	1				
4	RHODINE ROAD - RURAL	" "	69	13		28.0	1				
5	ROCKY CREEK - RURAL	" "	69	13		48.0	2				
6	ROME AVE - TAMPA	" "	69	13		28.0	1				
7	SAN ANTONIO - SAME	" "	69	13		12.5	1				
8	SECOND AVENUE - TAMPA	" "	13	2		3.75	3				
9	SECOND AVENUE - TAMPA	" "	69	13		9.375	1				
10	SENECA ST - TAMPA	" "	69	13		28.0	1				
11	78TH ST - TAMPA	" "	69	13		22.4	1				
12	SKYWAY - TAMPA	" "	69	13		56.0	2				
13	SOUTH SEFFNER - SAME	" "	69	13		50.4	2				
14	STADIUM - TAMPA	" "	135	13		37.3	1				
15	STATE RD 574 - RURAL	" "	69	13		50.8	3				
16	SUN CITY - SAME	" "	69	13		28.0	1				
17	SUNSET LANE - TAMPA	" "	69	13		28.0	1				
18	TAMPA BAY BLVD - TAMPA	" "	138	13		37.333	1				
19	TEMPLE TERRACE - SAME	" "	69	13		44.8	2				
20	3RD AVE - TAMPA	" "	69	13		28.0	1				
21	30TH ST - TAMPA	" "	69	13		28.0	1				
22	12TH AVE - TAMPA	" "	69	13		28.0	1				
23	27TH ST - TAMPA	" "	69	13		50.4	2				
24	UNIV OF SO FLA - TAMPA	" "	69	13		56.0	2				
25	VAN DYKE RD (TEMP) RURAL	" "	69	13		14.0	1				

[illegible]



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<b>SUBSTATIONS</b>											
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> <p>4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).</p> <p>5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p> <p>6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.</p>											
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Trans- formers in Service (g)	Number of Spare Trans- formers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)
1	ARIANA - RURAL	TRANS - UNATTENDED	69	13		42.4	2				
2	ARIANA - RURAL	" "	230	69		168.0	1				
3	BIG BEND UNIT 1 - RURAL	TRANS - ATTENDED	230	23		480.0	1				
4	BIG BEND UNIT 2 - RURAL	" "	230	23		480.0	1				
5	BIG BEND UNIT 3 - RURAL	" "	230	23		480.0	1				
6	BIG BEND UNIT 4 - RURAL	" "	230	21		480.0	1				
7	GAS TURBINE NO. 2 - RURAL	" "	230	13		71.5	1				
8	GAS TURBINE NO. 3 - RURAL	" "	230	13		71.5	1				
9	BRADLEY - RURAL	TRANS - UNATTENDED	230	69		168.0	1				
10	CLEARVIEW - TAMPA	" "	138	69		300.0	2				
11	DADE CITY - SAME	" "	69	2		5.0	3				
12	DADE CITY - SAME	" "	69	13		28.0	1				
13	DALE MABRY - RURAL	" "	69	13		28.0	1				
14	DALE MABRY - RURAL	" "	230	69		224.0	1				
15	DOUBLE BRANCH	" "	69	13		48.0	2				
16	DOUBLE BRANCH	" "	110	69		30.0	1				
17	11TH AVE - TAMPA	" "	69	13		56.0	2				
18	GANNON STA - TAMPA	" "	230	138		224.0	1				
19	GANNON STA UNIT 1 - TPA	TRANS - ATTENDED	138	15		150.0	2				
20	GANNON STA UNIT 2 - TPA	" "	138	15		150.0	2				
21	GANNON STA UNIT 3 - TPA	" "	138	20		180.0	1				
22	GANNON STA UNIT 4 - TPA	" "	230	18		205.0	1				
23	GANNON STA UNIT 5 - TPA	" "	230	20		270.0	1				
24	GANNON STA UNIT 6 - TPA	" "	230	23		433.0	1				
25	HAMPTON - RURAL	TRANS - UNATTENDED	69	13		28.0	1				

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Name of Respondent <b>TAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
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**ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS**

1. Report below the information called for concerning distribution watt-hour meters and line transformers.

2. Include watt-hour demand distribution meters, but not external demand meters.

3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more

meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item (a)	Number of Watt Hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In MVA) (d)
1	Number at Beginning of Year	4 1 9 6 6 9	1 0 4 6 6 9	4 9 8 7 . 9
2	Additions During Year			
3	Purchases AND REUSED	2 9 9 9 8	1 0 3 4 8	4 7 5 . 1
4	Associated with utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	2 9 9 9 8	1 0 3 4 8	4 7 5 . 1
6	Reductions During Year			
7	Retirements	6 8 2 7	3 2 3 6	1 1 5 . 9
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	6 8 2 7	3 2 3 6	1 1 5 . 9
10	Number at End of year (Lines 1 + 5 - 9)	4 4 2 8 4 0	1 1 1 7 8 1	5 3 4 7 . 1
11	In Stock	1 5 7 6 2	3 9 1 8	3 8 5 . 6
12	Locked Meters on Customers' Premises	2 5 5 7 0		
13	Inactive Transformers on System			
14	In Customers' Use	4 0 1 4 0 5	1 0 7 6 1 4	4 9 3 8 . 7
15	In Company's Use	1 0 3	2 4 9	2 2 . 8
16	TOTAL End of year (Enter Total of lines 11 to 15. This line should equal line 10.)	4 4 2 8 4 0	1 1 1 7 8 1	5 3 4 7 . 1

Name of Respondent	This Report Is:	Date of Report	Year of Report
TAMPA ELECTRIC COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 19 <u>85</u>

### ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility, or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid, or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.

2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgement where direct comparisons are not available.

Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.

Examples of these costs would include a portion of the costs of tall smokestacks, underground lines, and landscaped substations. Explain such costs in a footnote.

3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimated on a percentage of plant basis. Explain such estimations in a footnote.

4. Report all costs under the major classifications provided below and include, as a minimum, the items listed hereunder:

**A. Air pollution control facilities:**

- (1) Scrubbers, precipitators, tall smokestacks, etc.
- (2) Changes necessary to accommodate use of environmentally clean fuels such as low ash or low sulfur fuels including storage and handling

equipment

- (3) Monitoring equipment
- (4) Other.

**B. Water pollution control facilities:**

- (1) Cooling towers, ponds, piping, pumps, etc.
- (2) Waste water treatment equipment
- (3) Sanitary waste disposal equipment
- (4) Oil interceptors
- (5) Sediment control facilities
- (6) Monitoring equipment
- (7) Other.

**C. Solid waste disposal costs:**

- (1) Ash handling and disposal equipment
- (2) Land
- (3) Settling ponds
- (4) Other.

**D. Noise abatement equipment:**

- (1) Structures
- (2) Mufflers
- (3) Sound proofing equipment
- (4) Monitoring equipment
- (5) Other.

**E. Esthetic costs:**

- (1) Architectural costs
- (2) Towers
- (3) Underground lines
- (4) Landscaping
- (5) Other.

**F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.**

**G. Miscellaneous:**

- (1) Preparation of environmental reports
- (2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335.
- (3) Parks and related facilities
- (4) Other.

5. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (g) the actual costs that are included in column (f).

6. Report construction work in progress relating to environmental facilities at line 9.

( \$ 0 0 0 )

Line No.	Classification of Cost	Balance at Beginning of Year	CHANGES DURING YEAR			Balance at End of Year	Actual Cost
			Additions	Retirements	Adjustments		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Air Pollution Control Facilities	9 5 0 3 0	3 5 3 8 5 5	4 1 0		4 4 8 4 7 5	
2	Water Pollution Control Facilities	2 8 8 8 8	1 1 2 1 0	8 1 6 9		3 1 9 2 9	
3	Solid Waste Disposal Costs	3 0 8 8	2 0 1			3 2 8 9	
4	Noise Abatement Equipment	2 3 9				2 3 9	
5	Esthetic Costs						
6	Additional Plant Capacity	6 5 3 2			7 1 0 2	1 3 6 3 4	NOTE 1
7	Miscellaneous (Identify significant)	2 1 1 0			( 2 1 1 0 )	-	NOTE 2
8	TOTAL (Total of lines 1 thru 7)	1 3 5 8 8 7	3 6 5 2 6 6	8 5 7 9	4 9 9 2	4 9 7 5 6 6	NOTE 3
9	Construction Work in Progress	2 5 8 0 9 1				2 7 4	

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TAMPA ELECTRIC COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 1985

### ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 428. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.

2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.

3. Report expenses under the subheadings listed below.

4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.

5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control

equipment, use of alternate environmentally preferable fuels, or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.

6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.

7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expense (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	15 065 337	NOTE 1
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	16 812 258	NOTE 2
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal		
6	Difference in Cost of Environmentally Clean Fuels	8 732 942	
7	Replacement Power Costs	12 373 397	NOTE 3
8	Taxes and Fees		
9	Administrative and General	954 823	
10	Other (Identify significant)		
11	TOTAL	53 938 757	

#### NOTES FOR PAGE 428

**NOTE 1** - LINE NO. 6 DIFFERS FROM 1984 BALANCE DUE TO THE CHANGE IN THE EMBEDDED COST AND PLANT CAPACITY RATING.

**NOTE 2** - BB3 ASH SETTLING POND TRANSFERRED TO ACCOUNT 182.2 (UNRECOVERED PLANT).

**NOTE 3** - ONLY PRODUCTION ENVIRONMENTAL EXPENDITURES HAVE BEEN REPORTED. OTHER ENVIRONMENTAL EXPENDITURES ARE MINIMAL. PRODUCTION ENVIRONMENTAL EXPENDITURES PRIOR TO 1969 WERE \$2 953 746, OF WHICH \$930 757 REMAIN IN SERVICE.

#### NOTES FOR PAGE 429

**NOTE 1** - BOOK DEPRECIATION DETERMINED BY APPLYING CURRENT DEPRECIATION RATES TO POLLUTION CONTROL INVESTMENT.

**NOTE 2** - ALLOCATION OF EXPENSES MADE ON BASIS OF PLANT INVESTMENT.

**NOTE 3** - BASED ON ESTIMATED POWER USAGE TIMES AVERAGE COST PER KWH.

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The following is information requested by  
the Florida Public Service Commission in  
addition to the Federal Energy Regulatory  
Commission Form 1.

**Tampa Electric Company**  
**Business Contracts With Officers and Directors**  
**(Other Than Compensation)**  
**(as of 12/31/85)**

1. H. L. Culbreath (Chairman of the Board, President and Director of Tampa Electric Company), J. K. Taggart (Senior Vice President - Finance of Tampa Electric Company), G. F. Anderson (Senior Vice President - Power Distribution of Tampa Electric Company), D. N. Campbell (Senior Vice President - Administration of Tampa Electric Company), H. A. Turner (Senior Vice President - Production of Tampa Electric Company) and G. P. Wood (Senior Vice President - Corporate Communications and Governmental Affairs of Tampa Electric Company) are also Directors of TECO Transport and Trade Corporation (TECO Transport), a wholly-owned subsidiary of Tampa Electric's parent company, TECO Energy, Inc. Mr. Taggart is also President of TECO Transport. A. D. Oak (Vice President, Treasurer, Acting Controller, and Assistant Secretary of Tampa Electric Company) is also Treasurer of TECO Transport. J. E. Sproull (Secretary of Tampa Electric Company) is also Secretary of TECO Transport. TECO Transport owns five operating companies which in 1985, provided coal transportation, transfer, storage and docking services and transportation of waste water to Tampa Electric in the amount of \$80,116,147.
2. J. E. Sproull (Secretary of Tampa Electric Company), J. K. Taggart (Senior Vice President - Finance of Tampa Electric Company), and A. D. Oak (Vice President, Treasurer, Acting Controller and Assistant Secretary of Tampa Electric Company) are also Directors of Gatliff Coal Co., a wholly-owned subsidiary of Tampa Electric Company's parent company, TECO Energy, Inc. Mr. Sproull is also Secretary of Gatliff. J. K. Taggart is President of Gatliff and A. D. Oak is Treasurer. Gatliff is a coal mining concern based in Gatliff, Kentucky. In 1985, Gatliff sold \$67,917,326 of low sulfur coal to Tampa Electric Company.
3. H. L. Culbreath (Chairman of the Board, President and Director of Tampa Electric Company), J. K. Taggart (Senior Vice President - Finance of Tampa Electric Company) and G. P. Wood (Senior Vice President - Corporate Communications and Governmental Affairs of Tampa Electric Company) and D. N. Campbell (Senior Vice-President - Administration of Tampa Electric Company) are also Directors of Tampa Bay Industrial Corporation (Tampa Bay), a wholly-owned subsidiary of Tampa Electric Company's parent company, TECO Energy, Inc. Mr. Culbreath is also President of Tampa Bay; Mr. Taggart, Mr. Wood and Mr. Campbell are Vice Presidents of Tampa Bay. J. E. Sproull (Secretary of Tampa Electric Company) is also Secretary of Tampa Bay; A. D. Oak (Vice President, Treasurer, Acting Controller and Assistant Secretary of Tampa

Electric Company) is also Treasurer of Tampa Bay. During 1985, Tampa Electric Company leased parking facilities from Tampa Bay, payments for which amounted to \$374,004.

4. H. R. Guild, Jr. (Director of Tampa Electric Company) is of counsel (retired) law firm of Herrick & Smith, Boston, Massachusetts. Herrick & Smith provided legal services to Tampa Electric Company during 1985 which amounted to \$181,071.
5. J. K. Taggart (Senior Vice President - Finance of Tampa Electric Company) is also a Director of Paradyne Corporation of Largo, Florida, a firm not affiliated with Tampa Electric Company. During 1985, Tampa Electric Company paid to Paradyne \$87,903 for purchase or short-term lease of computer equipment.
6. E. L. Flom (Director of Tampa Electric Company) is also Chairman of the Board and Director of Florida Steel Corporation, Tampa, Florida. During 1985, Tampa Electric paid to Florida Steel Corporation \$693 for structural steel.
7. J. L. Ferman, Jr., (Director of Tampa Electric Company) is president of Ferman Motor Car Company, Inc., of Tampa, Florida. During 1985, Tampa Electric paid to Ferman Motor Car Company \$82,952 for purchase of automobiles and related items.
8. J. K. Taggart (Senior Vice President - Finance of Tampa Electric Company) is also a Director of Barnett Bank of Tampa, Tampa, Florida, a firm not affiliated with Tampa Electric Company. During 1985, Tampa Electric paid to Barnett Bank of Tampa \$3,571 for employee stock ownership plan trustee services.
9. E. L. Flom (Director of Tampa Electric Company) is a Director of NCNB National Bank of Florida. During 1985, Tampa Electric paid to NCNB National Bank of Florida \$30,509 for pension plan trustee services.

**BUSINESS TRANSACTIONS WITH RELATED PARTIES OVER \$500**  
**DURING THE TWELVE MONTHS ENDED DECEMBER 31, 1985**

**PART I**

1. Herrick & Smith - legal services  
- Services purchased by respondent in the amount of \$181,071.
2. NCNB National Bank of Florida - commercial banking and trustee services  
- Maintained account; no fees paid. Provided pension plan trustee services in the amount of \$30,509.
3. Gatliff Coal Company - coal mining  
- Low sulfur coal purchased by the respondent in the amount of \$67,917,326.
4. Paradyne Corporation - computer equipment manufacturer, sales and leasing  
- Equipment leases and purchases in the amount of \$87,903.
5. TECO Transport and Trade Corporation - coal transportation, transfer and storage and transportation of waste water  
- Services purchased by respondent in the amount of \$80,116,147.
6. Tampa Bay Industrial Corporation - investments  
- Parking facilities leased by respondent in the amount of \$374,004.
7. Florida Steel Corporation - production and fabrication of steel products  
- Purchase of structural steel in the amount of \$693.
8. Ferman Motor Car Company - automobile dealership  
- Purchase of automobiles and related items in the amount of \$82,952.
9. Barnett Bank of Tampa - Commercial banking and trustee services.  
- Provided employee stock ownership plan services in the amount of \$3,571.

**NOTE:** Sales of electricity at prescribed tariff rates to "related parties" were omitted. Individuals or "related party" companies in Tampa Electric Company's service area did subscribe to electric service with the Company.

**AFFILIATIONS OF OFFICERS AND DIRECTORS**  
(as of 12/31/85)

1. **H. L. Culbreath, Chairman of the Board, President and Director of Tampa Electric Company**  
Director, NCNB Corporation, Charlotte, North Carolina  
Director, Transco Energy Company, Houston, Texas  
President and Director, Tampa Bay Industrial Corporation, Tampa, Florida  
Director, TECO Transport & Trade Corporation, Tampa, Florida  
Chairman of the Board, President and Director, TECO Energy, Inc., Tampa, Florida  
Director, TECO Coal Corporation, Tampa, Florida
2. **David N. Campbell, Senior Vice President - Administration of Tampa Electric Company**  
Director, TECO Transport & Trade Corporation, Tampa, Florida  
Vice President, TECO Energy, Inc., Tampa, Florida  
Vice President and Director, Tampa Bay Industrial Corporation, Tampa, Florida  
Director, TECO Coal Corporation, Tampa, Florida
3. **James K. Taggart, Senior Vice President - Finance of Tampa Electric Company**  
Director, Barnett Bank of Tampa, Tampa, Florida  
Director, Paradyne Corporation, Largo, Florida  
Director, Mid-South Towing Company, Tampa, Florida  
Director, Gulfcoast Transit Company, Tampa, Florida  
Director, Southern Marine Management Company, Tampa, Florida  
Vice President and Director, Tampa Bay Industrial Corporation, Tampa, Florida  
President and Director, TECO Transport & Trade Corporation, Tampa, Florida  
Vice President - Finance, TECO Energy, Inc., Tampa, Florida  
President and Director, TECO Coal Corporation, Tampa, Florida  
President and Director, Gatliff Coal Company, Gatliff, Kentucky  
Director, TECO Towing Company, Tampa, Florida  
Director, Electro - Coal Transfer Corporation, Tampa, Florida  
Director, G C Service Company, Tampa, Florida
4. **Heywood A. Turner, Senior Vice President - Production of Tampa Electric Company**  
Director, TECO Transport & Trade Corporation, Tampa, Florida  
Director, TECO Coal Corporation, Tampa, Florida



5. **G. P. Wood, Senior Vice President - Corporate Communications and Governmental Affairs of Tampa Electric Company**  
Vice President and Director, Tampa Bay Industrial Corporation, Tampa, Florida  
Director, TECO Transport & Trade Corporation, Tampa, Florida  
Director, Southeast Bank, N. A. Region II Consulting Board, Tampa, Florida  
Director, Resource Capital Corporation, Tampa, Florida  
Director, TECO Coal Corporation, Tampa, Florida
6. **Girard F. Anderson, Vice President - Power Distribution of Tampa Electric Company**  
Director, Tampa Bay Industrial Corporation, Tampa, Florida  
Director, TECO Coal Corporation, Tampa, Florida  
Director, TECO Transport & Trade Corporation, Tampa, Florida
7. **Craig S. Campbell, Vice President - Services**  
Vice President, Tampa Bay Industrial Corporation, Tampa, Florida
8. **R. Clayton Dickinson, Jr., Vice President of Tampa Electric Company**  
No affiliations
9. **Howard O. Johns, Vice President - Corporate Controls of Tampa Electric Company**  
No affiliations
10. **Raymond D. Welch, Vice President - Planning of Tampa Electric Company**  
No affiliations
11. **James H. B. Woodroffe, III, Vice President - Governmental Affairs of Tampa Electric Company**  
No affiliations
12. **James E. Sproull, Secretary of Tampa Electric Company**  
Secretary, Tampa Bay Industrial Corporation, Tampa, Florida  
Secretary and Director, Gatliff Coal Company, Gatliff, Kentucky  
Secretary and Director, Mid-South Towing Company, Tampa, Florida  
Secretary and Director, Electro-Coal Transfer Corporation, Tampa, Florida  
Secretary and Director, Gulfcoast Transit Company, Tampa, Florida  
Secretary and Director, Southern Marine Management Company, Tampa, Florida  
Secretary and Director, G C Service Company, Inc., Tampa, Florida  
Secretary, TECO Energy, Inc., Tampa, Florida  
Secretary, TECO Transport & Trade Corporation, Tampa, Florida  
Secretary, TECO Coal Corporation, Tampa, Florida  
Secretary and Director, TECO Towing Company, Tampa, Florida

13. **Alan D. Oak, Vice President, Treasurer, Acting Controller and Assistant Secretary of Tampa Electric Company**  
Treasurer, Mid-South Towing Company, Tampa, Florida  
Treasurer, Electro-Coal Transfer Corporation, Tampa, Florida  
Treasurer, Gulfcoast Transit Company, Tampa, Florida  
Treasurer, Southern Marine Management Company, Tampa, Florida  
Treasurer, G C Service Company, Inc., Tampa, Florida  
Treasurer and Assistant Secretary, TECO Energy, Inc., Tampa, Florida  
Treasurer, TECO Transport & Trade Corporation, Tampa, Florida  
Treasurer and Director, Gatliff Coal Company, Gatliff, Kentucky  
Treasurer, Tampa Bay Industrial Corporation, Tampa, Florida  
Vice President and Treasurer, TECO Coal Corporation, Tampa, Florida  
Treasurer, TECO Towing Company, Tampa, Florida
14. **John R. Rowe, Jr., Assistant Vice President of Tampa Electric Company**  
No affiliations
15. **Timothy A. Reed, Vice President - Information Resources of Tampa Electric Company**  
No affiliations
16. **Thomas A. Ruddell, Vice President - Corporate Communications of Tampa Electric Company**  
No affiliations
17. **Sara L. Baldwin, Director of Tampa Electric Company**  
Corporate Secretary, Baldwin and Sons, Inc., Tampa, Florida  
Director, TECO Energy, Inc., Tampa, Florida
18. **Richard P. Chapman, Director of Tampa Electric Company**  
Director, Fieldcrest Mills, Inc., Eden, North Carolina  
Director, TECO Energy, Inc., Tampa, Florida  
Director, Amoskeag Company, Boston, Massachusetts
19. **Richard M. Clewis, Jr., Director of Tampa Electric Company**  
Secretary-Treasurer, Siwelc Citrus, Inc., Tampa, Florida  
Director, TECO Energy, Inc., Tampa, Florida
20. **Hugh F. Culverhouse, Director of Tampa Electric Company**  
Partner, Culverhouse, Botts & Culverhouse, Attorneys, Tampa, Florida  
Director, American Financial Corporation  
Director, TECO Energy, Inc., Tampa, Florida
21. **Alfred S. Estes, Director of Tampa Electric Company**  
President, Estes Groves, Inc., Winter Haven, Florida  
Director, TECO Energy, Inc., Tampa, Florida
22. **James L. Ferman, Jr., Director of Tampa Electric Company**  
President, Ferman Motor Car Company, Inc., Tampa, Florida  
Director, TECO Energy, Inc., Tampa, Florida

23. **Edward L. Flom, Director of Tampa Electric Company**  
Chairman of the Board and Director, Florida Steel Corporation, Tampa, Florida  
Director, NCNB National Bank of Florida, Tampa, Florida  
Director, TECO Energy, Inc. Tampa, Florida
24. **Henry R. Guild, Jr., Director of Tampa Electric Company**  
Partner, Guild, Monrad & Oates, personal trustees, Boston, Massachusetts  
Director, TECO Energy, Inc., Tampa, Florida  
Director, Trusteed Funds, Inc., Boston, Massachusetts  
Of counsel (retired), Herrick & Smith, Attorneys, Boston, Massachusetts
25. **W. C. MacInnes, Director of Tampa Electric Company**  
Director, Citizens Gas Fuel Company, Adrian, Michigan  
Director, TECO Energy, Inc., Tampa, Florida
26. **Charles E. Mendez, Jr., Director of Tampa Electric Company**  
President, The Mendez/Chunn Company, Tampa, Florida  
Director, TECO Energy, Inc., Tampa, Florida
27. **William J. Turbeville, Jr., Director of Tampa Electric Company**  
Director, First Florida Bank NA, Tampa, Florida  
Director, TECO Energy, Inc., Tampa, Florida
28. **James O. Welch, Jr., Director of Tampa Electric Company**  
President and Chief Executive Officer and Director, Nabisco Brands, Inc., East Hanover, New Jersey  
Director, Vanguard Group of Mutual Funds, Valley Forge, Pennsylvania  
Director, TECO Energy, Inc., Tampa, Florida

TAMPA ELECTRIC COMPANY  
FINANCIAL INFORMATION  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1985

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
UTILITY PLANT				
1. UTILITY PLANT (101-106), (114)	1,914,546,926	1,914,546,926		
2. CONSTRUCTION WORK IN PROGRESS (107)	6,303,914	6,303,914		
3. TOTAL UTILITY PLANT	1,920,850,840	1,920,850,840	0	0
4. LESS ACCUMULATED PROVISION FOR DEPRECIATION AMORTIZATION AND DEPLETION (108,111,115)	423,552,744	423,552,744		
5. NET UTILITY PLANT, LESS NUCLEAR FUEL	1,497,298,096	1,497,298,096	0	0
6. NUCLEAR FUEL (120.1 - 120.4)				
7. LESS: ACCUMULATED PROVISION FOR AMORTIZATION OF NUCLEAR FUEL ASSEMBLIES (120.5)				
8. NET NUCLEAR FUEL	0	0	0	0
9. NET UTILITY PLANT	1,497,298,096	1,497,298,096	0	0
10. GAS STORED UNDERGROUND-NONCURRENT (117)				
11. UTILITY PLANT ADJUSTMENT (116)				
12. OTHER PROPERTY AND INVESTMENTS				
13. NONUTILITY PROPERTY (121) (LESS ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION INCLUDED IN (122) \$90,129	219,491	0		219,491
14. INVESTMENT IN ASSOCIATED COMPANIES (123)				
15. INVESTMENT IN SUBSIDIARY COMPANIES (COST \$0.00) (123.1)				
16. OTHER INVESTMENTS (124)	494,045	494,045		
17. SPECIAL FUNDS (125-128)				
18. TOTAL OTHER PROPERTY AND INVESTMENTS	713,536	494,045	0	219,491
19. CURRENT AND ACCRUED ASSETS				
20. CASH (131)	9,185,536	9,185,536		
21. SPECIAL DEPOSITS (132-134)	181,818	181,818		
22. WORKING FUNDS (135)	142,577	142,577		
23. TEMPORARY CASH INVESTMENTS (136)	11,592	11,592		
24. NOTES AND ACCOUNTS RECEIVABLE (LESS ACCUMULATED PROVISION OF UNCOLLECTIBLE ACCOUNTS) (141-144)	66,009,228	66,009,228		
25. RECEIVABLES FROM ASSOCIATED COMPANIES (145,146)	393,295	0		393,295
26. MATERIALS AND SUPPLIES (151-157, 163)	118,710,467	118,710,467		0
27. GAS STORES UNDERGROUND - CURRENT (164)				
28. PREPAYMENTS (165)	1,054,658	1,050,837		3,821
29. INTEREST AND DIVIDENDS RECEIVABLE (171)	282,548	282,548		
30. RENTS RECEIVABLE (172)				
31. ACCRUED UTILITY REVENUES (173)	19,286,878	19,286,878		
32. MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174)				
33. TOTAL CURRENT AND ACCRUED ASSETS	215,258,597	214,861,481	0	397,116

TAMPA ELECTRIC COMPANY  
FINANCIAL INFORMATION  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1985

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<u>DEFERRED DEBITS</u>				
1. UNAMORTIZED DEBT EXPENSE (181)	6,688,609	6,688,609		
2. EXTRAORDINARY PROPERTY LOSSES (182)	5,848,439	5,848,439		
3. PRELIMINARY SURVEY & INVESTIGATION CHARGES (183)	2,334,330	2,334,330		
4. CLEARING ACCOUNTS (184)	98,691	94,065		4,626
5. TEMPORARY FACILITIES (185)				
6. MISCELLANEOUS DEFERRED DEBITS (186)	21,297,891	21,297,891		
7. DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (187)				
8. RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES (188)	18,359	18,359		
9. UNAMORTIZED LOSS ON REACQUIRED DEBT (189)				
10. ACCUMULATED DEFERRED INCOME TAXES (190)	9,340,678	7,892,439		1,448,239
11. TOTAL DEFERRED DEBITS	45,626,997	44,174,132	0	1,452,865
TOTAL ASSETS AND OTHER DEBITS	1,758,897,226	1,756,827,754	0	2,069,472
<u>PROPRIETARY CAPITAL</u>				
12. COMMON STOCK ISSUED (201)	119,696,788	119,696,788		
13. PREFERRED STOCK ISSUED (204)	84,956,000	84,956,000		
14. CAPITAL STOCK SUBSCRIBED (202,205)				
15. STOCK LIABILITY FOR CONVERSION (203,206)				
16. PREMIUM ON CAPITAL STOCK (207)	19,245	19,245		
17. OTHER - PAID IN CAPITAL STOCK (208-211)	340,062,979	340,062,979		
18. INSTALLMENTS RECEIVED ON CAPITAL STOCK (212)				
19. DISCOUNT ON CAPITAL STOCK (213)				
20. CAPITAL STOCK EXPENSE (214)	(1,692,253)	(1,692,253)		
21. RETAINED EARNINGS (215,215.1,216)	188,465,528	188,465,528		
22. UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)				
23. REACQUIRED CAPITAL STOCK (217)				
TOTAL PROPRIETARY CAPITAL	731,508,287	731,508,287	0	0
<u>LONG TERM DEBT</u>				
24. BONDS (221) (LESS \$0.00 REACQUIRED) (222)	544,838,362	544,838,362		
25. ADVANCES FROM ASSOCIATED COMPANIES (223)				
26. OTHER LONG-TERM DEBT (224)				
27. UNAMORTIZED PREMIUM ON LONG-TERM DEBT (225)	548,226	548,226		
28. UNAMORTIZED DISCOUNT ON LONG-TERM DEBT-DR. (226)				
29. TOTAL LONG-TERM DEBT	545,386,588	545,386,588	0	0

TAMPA ELECTRIC COMPANY  
FINANCIAL INFORMATION  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1985

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<u>CURRENT &amp; ACCRUED LIABILITIES</u>				
1. NOTES PAYABLE (231)	21,804,000	21,804,000		
2. ACCOUNTS PAYABLE (232)	39,481,706	39,481,706		
3. PAYABLES TO ASSOCIATED COMPANIES (233,234)	10,591,601	10,319,086		272,515
4. CUSTOMER DEPOSITS (235)	20,495,883	20,451,781		44,102
5. TAXES ACCRUED (236)	(4,856,896)	(4,726,968)		(129,928)
6. INTEREST ACCRUED (237)	12,757,014	12,757,014		
7. DIVIDENDS DECLARED (238)				
8. MATURED LONG-TERM DEBT (239)				
9. MATURED INTEREST (240)				
10. TAX COLLECTIONS PAYABLE (241)	2,487,316	2,487,316		
11. MISCELLANEOUS CURRENT & ACCRUED LIABILITIES (242)	9,767,267	9,767,267		
12. TOTAL CURRENT & ACCRUED LIABILITIES	112,527,891	112,341,202	0	186,689
<u>DEFERRED CREDITS</u>				
13. CUSTOMER ADVANCES FOR CONSTRUCTION (252)				
14. ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (255)	104,234,015	104,034,978		199,037
15. DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (256)				
16. OTHER DEFERRED CREDITS (253)	20,697,168	17,763,335		2,933,833
17. UNAMORTIZED GAIN ON REACQUIRED DEBT (257)				
18. ACCUMULATED DEFERRED INCOME TAXES (281-283)	241,779,771	241,779,771		
19. TOTAL DEFERRED CREDITS	366,710,954	363,578,084	0	3,132,870
<u>OPERATING RESERVES</u>				
20. OPERATING RESERVES (261-265,228.2)	2,763,506	2,763,506		
21. TOTAL LIABILITIES AND OTHER CREDITS	1,758,897,226	1,755,577,667	0	3,319,559
<u>ELECTRIC UTILITY PLANT</u>				
22. ELECTRIC PLANT IN SERVICE (101)	1,238,776,519	1,238,776,519		
23. ELECTRIC PLANT PURCHASED OR SOLD (102)				
24. EXPERIMENTAL ELECTRIC PLANT (103) UNCLASSIFIED				
25. ELECTRIC PLANT LEASED TO OTHER (104)				
26. ELECTRIC PLANT HELD FOR FUTURE USE (105)	21,632,760	21,632,760		
27. COMPLETED CONSTRUCTION NOT CLASSIFIED ELECTRIC (106)	654,137,647	654,137,647		
28. ELECTRIC PLANT ACQUISITION ADJUSTMENT (114)				
TOTAL	1,914,546,926	1,914,546,926	0	0

TAMPA ELECTRIC COMPANY  
FINANCIAL INFORMATION  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1985

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<u>ELECTRIC UTILITY PLANT (cont'd)</u>				
1. ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (108)	(421,112,267)	(421,112,267)		
2. ACCUMULATED PROVISION FOR AMORTIZATION OF ELECTRIC UTILITY PLANT (111)	(2,440,477)	(2,440,477)		
3. ACCUMULATED PROVISION FOR AMORTIZATION OF ELECTRIC PLANT ACQUISITION ADJUSTMENT (115)				
4. TOTAL	(423,552,744)	(423,552,744)	0	0
5. NUCLEAR FUEL IN PROCESS OF REFINEMENT, CONVERSION ENRICH- MENT & FABRICATION (120.1)				
6. NUCLEAR FUEL MATERIALS & ASSEMBLIES-STOCK AMOUNT (120.2)				
7. NUCLEAR FUEL ASSEMBLIES IN REACTOR (120.3)				
8. SPENT NUCLEAR FUEL (120.4)				
9. ACCUMULATED PROVISION FOR AMORTIZATION OF NUCLEAR FUEL ASSEMBLIES (120.5)				
10. TOTAL	0	0	0	0
<u>OTHER PROPERTY &amp; INVESTMENTS</u>				
11. NON-UTILITY PROPERTY (121)	309,620	0		309,620
12. ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NON-UTILITY PROPERTY (122)	(90,129)	0		(90,129)
13. TOTAL	219,491	0	0	219,491
<u>SPECIAL FUNDS</u>				
14. SINKING FUNDS (125)				
15. DEPRECIATION FUND (126)				
16. AMORTIZATION FUND - FEDERAL (127)				
17. OTHER SPECIAL FUNDS (128)				
TOTAL	0	0	0	0
<u>SPECIAL DEPOSITS</u>				
18. INTEREST SPECIAL DEPOSITS (132)				
19. DIVIDEND SPECIAL DEPOSITS (133)				
20. OTHER SPECIAL DEPOSITS (134)	181,818	181,818		
TOTAL	181,818	181,818	0	0

TAMPA ELECTRIC COMPANY  
FINANCIAL INFORMATION  
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TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<u>NOTES AND ACCOUNTS RECEIVABLE</u>				
1. NOTES RECEIVABLE (141)				
2. CUSTOMER ACCOUNTS RECEIVABLE (142)	53,953,427	53,953,427		
3. OTHER ACCOUNTS RECEIVABLE (143)	12,995,308	12,995,308		
4. ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS CREDIT (144)	(939,507)	(939,507)		
5. TOTAL	66,009,228	66,009,228	0	0
<u>RECEIVABLES FROM ASSOCIATED COMPANIES</u>				
6. NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (145)				
7. ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (146)	393,295	0		393,295
8. TOTAL	393,295	0	0	393,295
<u>MATERIALS AND SUPPLIES</u>				
9. FUEL STOCK (151)	84,831,257	84,831,257		
10. FUEL STOCK EXPENSES UNDISTRIBUTED (152)	850	850		
11. RESIDUALS (153)	(6,054)	(6,054)		
12. PLANT MATERIALS & OPERATING SUPPLIES (154)	33,867,812	33,867,812		
13. MERCHANDISE (155)				
14. OTHER MATERIALS & SUPPLIES (156)				
15. NUCLEAR MATERIALS HELD FOR SALE (157)				
16. STORES EXPENSE UNDISTRIBUTED (163)	16,602	16,602		
17. TOTAL	118,710,467	118,710,467	0	0
<u>PROPRIETARY CAPITAL</u>				
18. COMMON STOCK SUBSCRIBED (202)				
19. PREFERRED STOCK SUBSCRIBED (205)				
20. TOTAL	0	0	0	0
21. DONATIONS RECEIVED FROM STOCKHOLDERS (208)				
22. REDUCTION IN PART OR STATED VALUE OF CAPITAL STOCK (209)				
23. GAIN ON RESALE OR CANCELLATION OF REACQUIRED CAPITAL STOCK (210)	28,238	28,238		
24. MISCELLANEOUS PAID IN CAPITAL (211)	340,034,741	340,034,741		
25. TOTAL	340,062,979	340,062,979	0	0
26. APPROPRIATED RETAINED EARNINGS (215)				
27. APPROPRIATED RETAINED EARNINGS, AMORTIZATION RESERVE, FEDERAL (215.1)				
28. UNAPPROPRIATED RETAINED EARNINGS (216)	188,465,528	188,465,528		
29. TOTAL	188,465,528	188,465,528	0	0



TAMPA ELECTRIC COMPANY  
FINANCIAL INFORMATION  
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TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<u>LONG TERM DEBT</u>				
1. BONDS (221)	544,838,362	544,838,362		
2. REACQUIRED BOND (222)				
3. TOTAL	544,838,362	544,838,362	0	0
<u>PAYABLES TO ASSOCIATED COMPANIES</u>				
4. NOTES PAYABLE TO ASSOCIATED COMPANIES (233)				
5. ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (234)	10,591,601	10,198,306		393,295
6. TOTAL	10,591,601	10,198,306	0	393,295
<u>DEFERRED CREDITS</u>				
7. ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (281)	7,934,533	7,934,533		
8. ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (282)	156,574,807	156,574,807		
9. ACCUMULATED DEFERRED INCOME TAXES - OTHER (283)	77,270,431	77,270,431		
10. TOTAL	241,779,771	241,779,771	0	0
<u>OPERATING RESERVES</u>				
11. PROPERTY INSURANCE RESERVE (261)				
12. INJURIES AND DAMAGES RESERVE (262,228)	2,763,506	2,763,506		
13. PENSION AND BENEFITS RESERVE (263)				
14. MISCELLANEOUS OPERATING RESERVE (265)				
15. TOTAL	2,763,506	2,763,506	0	0
<u>INTANGIBLE PLANT</u>				
16. ORGANIZATION (301)				
17. FRANCHISES AND CONSENTS (302)				
18. MISCELLANEOUS INTANGIBLE PLANT (303)	9,635,866	9,635,866		
19. TOTAL	9,635,866	9,635,866	0	0
<u>PRODUCTION PLANT</u>				
A. STEAM PRODUCTION				
20. LAND AND LAND RIGHTS (310)	6,644,581	6,644,581		
21. STRUCTURES AND IMPROVEMENTS (311)	177,800,614	177,800,614		
22. BOILER PLANT EQUIPMENT (312)	630,460,700	630,460,700		
23. ENGINES AND ENGINE DRIVEN GENERATORS (313)				
24. TURBOGENERATOR UNITS (314)	232,936,175	232,936,175		
25. ACCESSORY ELECTRIC EQUIPMENT (315)	106,302,290	106,302,290		
26. MISCELLANEOUS POWER PLANT EQUIPMENT (316)	22,302,549	22,302,549		
TOTAL	1,176,446,909	1,176,446,909	0	0

TAMPA ELECTRIC COMPANY  
FINANCIAL INFORMATION  
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TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<u>PRODUCTION PLANT (con't)</u>				
<u>B. NUCLEAR PRODUCTION</u>				
1. LAND AND LAND RIGHTS (320)				
2. STRUCTURES AND IMPROVEMENTS (321)				
3. REACTOR PLANT EQUIPMENT (322)				
4. TURBOGENERATOR UNITS (323)				
5. ACCESSORY ELECTRIC EQUIPMENT (324)				
6. MISCELLANEOUS POWER PLANT EQUIPMENT (325)				
7. TOTAL	0	0	0	0
<u>C. HYDRAULIC PRODUCTION</u>				
8. LAND AND LAND RIGHTS (330)				
9. STRUCTURES AND IMPROVEMENTS (331)				
10. RESERVOIRS, DAMS, AND WATERWAYS (332)				
11. WATER WHEELS, TURBINES AND GENERATORS (333)				
12. ACCESSORY ELECTRIC EQUIPMENT (334)				
13. MISCELLANEOUS POWER PLANT EQUIPMENT (335)				
14. ROADS, RAILROADS AND BRIDGES (336)				
15. TOTAL	0	0	0	0
<u>D. OTHER PRODUCTION</u>				
16. LAND AND LAND RIGHTS (340)	834,366	834,366		
17. STRUCTURES AND IMPROVEMENTS (341)	1,558,766	1,558,766		
18. FUEL HOLDERS, PRODUCERS, AND ACCESSORIES (342)	1,151,019	1,151,019		
19. PRIME MOVERS (343)				
20. GENERATORS (344)	16,031,724	16,031,724		
21. ACCESSORY ELECTRIC EQUIPMENT (345)	2,096,912	2,096,912		
22. MISCELLANEOUS POWER PLANT EQUIPMENT (346)	19,282	19,282		
23. TOTAL	21,692,069	21,692,069	0	0
<u>TRANSMISSION PLANT</u>				
24. LAND AND LAND RIGHTS (350)	8,361,726	8,361,726		
25. STRUCTURES AND IMPROVEMENTS (352)	649,279	649,279		
26. STATION EQUIPMENT (353)	59,997,713	59,997,713		
27. TOWERS AND FIXTURES (354)	4,299,643	4,299,643		
28. POLES AND FIXTURES (355)	27,986,143	27,986,143		
29. OVERHEAD CONDUCTORS AND DEVICES (356)	32,646,018	32,646,018		
30. UNDERGROUND CONDUIT (357)	695,802	695,802		
31. UNDERGROUND CONDUCTORS AND DEVICES (358)	916,664	916,664		
32. ROADS AND TRAILS (359)	1,360,359	1,360,359		
33. TOTAL	136,913,347	136,913,347	0	0

TAMPA ELECTRIC COMPANY  
FINANCIAL INFORMATION  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1985

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<u>DISTRIBUTION PLANT</u>				
1. LAND AND LAND RIGHTS (360)	2,476,218	2,476,218		
2. STRUCTURES AND IMPROVEMENTS (361)	429,631	429,631		
3. STATION EQUIPMENT (362)	53,988,921	53,988,921		
4. STORAGE AND BATTERY EQUIPMENT (363)				
5. POLES, TOWERS AND FIXTURES (364)	55,819,908	55,819,908		
6. OVERHEAD CONDUCTORS AND DEVICES (365)	83,945,961	83,945,961		
7. UNDERGROUND CONDUIT (366)	27,717,560	27,717,560		
8. UNDERGROUND CONDUCTORS AND DEVICES (367)	37,555,412	37,555,412		
9. LINE TRANSFORMERS (368)	93,931,343	93,931,343		
10. SERVICES (369)	40,698,502	40,698,502		
11. METERS (370)	24,202,397	24,202,397		
12. INSTALLATIONS ON CUSTOMERS' PREMISES (371)	386,913	386,913		
13. LEASED PROPERTY ON CUSTOMERS' PREMISES (372)				
14. STREET LIGHTING AND SIGNAL SYSTEMS (373)	24,470,361	24,470,361		
15. TOTAL	445,623,127	445,623,127	0	0
<u>GENERAL PLANT</u>				
16. LAND AND LAND RIGHTS (389)	2,849,838	2,849,838		
17. STRUCTURES AND IMPROVEMENTS (390)	16,749,413	16,749,413		
18. OFFICE FURNITURE AND EQUIPMENT (391)	20,834,942	20,834,942		
19. TRANSPORTATION EQUIPMENT (392)	21,032,109	21,032,109		
20. STORES EQUIPMENT (393)	888,328	888,328		
21. TOOLS, SHOP AND GARDEN EQUIPMENT (394)	3,667,621	3,667,621		
22. LABORATORY EQUIPMENT (395)	2,139,468	2,139,468		
23. POWER OPERATED EQUIPMENT (396)				
24. COMMUNICATION EQUIPMENT (397)	34,197,792	34,197,792		
25. MISCELLANEOUS EQUIPMENT (398)	243,337	243,337		
26. OTHER TANGIBLE PROPERTY (399)				
27. TOTAL	102,602,848	102,602,848	0	0
GRAND TOTAL	1,892,914,166	1,892,914,166		

TAMPA ELECTRIC COMPANY  
FINANCIAL INFORMATION  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1985

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<hr/>				
UTILITY OPERATING INCOME				
<hr/>				
1. OPERATING REVENUES (400)	861,423,787	861,423,787		
2. OPERATING EXPENSES:				
3. OPERATION EXPENSE (401)	469,697,606	469,697,606		
4. MAINTENANCE EXPENSE (402)	56,731,517	56,731,517		
5. DEPRECIATION EXPENSE (403)	64,928,199	64,928,199		
6. AMORT. & DEPL. OF UTILITY PLANT (404-405)	1,590,174	1,590,174		
7. AMORT. OF UTILITY PLANT ACQ. ADJ. (406)				
8. AMORT. OF PROPERTY LOSSES (407)	1,411,599	1,411,599		
9. AMORT. OF CONVERSION EXPENSE (407)				
10. TAXES OTHER THAN INCOME TAXES (408.1)	42,655,116	42,655,116		
11. INCOME TAXES - FEDERAL (409.1)	25,716,053	25,716,053		
12. - OTHER (409.1)	5,358,307	5,358,307		
13. PROVISION FOR DEFERRED INCOME TAXES (410.1)	61,990,300	61,990,300		
14. PROVISION FOR DEFERRED INCOME TAXES - CR. (411.1)	(18,092,481)	(18,092,481)		
15. INVESTMENT TAX CREDIT ADJ. - NET (411.4)	9,461,709	9,461,709		
16. GAINS FROM DISP. OF UTILITY PLANT (411.6)	(1,773)	(1,773)		
17. LOSSES FROM DISP. OF UTILITY PLANT (411.7)				
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18. TOTAL UTILITY OPERATING EXPENSES	721,446,326	721,446,326	0	0
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19. NET UTILITY OPERATING INCOME	139,977,461	139,977,461	0	0
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OTHER INCOME AND DEDUCTIONS				
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20. OTHER INCOME:				
21. NONUTILITY OPERATING INCOME (415-418)	(606,906)	0		(606,906)
22. EQUITY IN EARNINGS OF SUBSIDIARY COMPANIES (418.1)				
23. INTEREST AND DIVIDEND INCOME (419)	640,118	0		640,118
24. ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION (419.1)	2,636,525	0		2,636,525
25. MISCELLANEOUS NONOPERATING INCOME (421)	(10,168)	0		(10,168)
26. GAIN ON DISPOSITION OF PROPERTY (421.1)	83,000	0		83,000
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27. TOTAL OTHER INCOME	2,742,569	0	0	2,742,569
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28. OTHER INCOME DEDUCTIONS:				
29. LOSS ON DISPOSITION OF PROPERTY (421.2)				
30. MISCELLANEOUS AMORTIZATION (425)				
31. MISCELLANEOUS INCOME DEDUCTIONS (426.1-426.5)	1,168,692	0		1,168,692
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32. TOTAL OTHER INCOME DEDUCTIONS	1,168,692	0	0	1,168,692
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TAMPA ELECTRIC COMPANY  
FINANCIAL INFORMATION  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1985

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
1. TAXES APPLIC. TO OTHER INCOME & DEDUCTIONS:				
2. TAXES OTHER THAN INCOME TAXES (408.2)	211,578	0		211,578
3. INCOME TAXES - FEDERAL (409.2)	(267,405)	0		(267,405)
4. - OTHER (409.2)	(33,834)	0		(33,834)
5. PROVISION FOR DEFERRED INCOME TAXES (401.1)				
6. PROVISION FOR DEFERRED INCOME TAXES - CR. (411.2)	(322,752)	0		(322,752)
7. INVESTMENT TAX CREDIT ADJ. - NET (411.5)				
8. INVESTMENT TAX CREDITS (420)	(8,581)	0		(8,581)
9. TOTAL TAXES ON OTHER INCOME & DEDUCTIONS	(420,994)	0	0	(420,994)
10. NET OTHER INCOME AND DEDUCTIONS	1,994,871	0	0	1,994,871
INTEREST CHARGES				
11. INTEREST ON LONG-TERM DEBT (427)	42,194,978	42,194,978		
12. AMORT. OF DEBT DISC. AND EXPENSE (428)	338,950	338,950		
13. AMORTIZATION OF LOSS ON REACQUIRED DEBT (428.1)				
14. AMORT. OF PREMIUM ON DEBT - CR. (429)	(58,790)	(58,790)		
15. AMORTIZATION OF GAIN ON REACQUIRED DEBT - CR. (429.1)				
16. INTEREST ON DEBT TO ASSOCIATED COMPANIES (430)		0		
17. OTHER INTEREST EXPENSE (431)	6,485,293	6,485,293		
18. ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION - CREDIT (432)	(4,233,003)	(4,233,003)		
19. NET INTEREST CHARGES	44,727,428	44,727,428	0	0
20. INCOME BEFORE EXTRAORDINARY ITEMS	97,244,904	95,250,033	0	1,994,871
EXTRAORDINARY ITEMS				
21. EXTRAORDINARY INCOME (434)				
22. EXTRAORDINARY DEDUCTIONS (435)				
23. NET EXTRAORDINARY ITEMS	0	0	0	0
24. INCOME TAXES - FEDERAL AND OTHER				
25. EXTRAORDINARY ITEMS AFTER TAXES	0	0	0	0
26. NET INCOME	97,244,904	95,250,033	0	1,994,871

TAMPA ELECTRIC COMPANY  
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TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
OPERATING REVENUES				
SALES OF ELECTRICITY				
1. RESIDENTIAL SALES (440)	330,458,430	330,458,430		
2. COMMERCIAL AND INDUSTRIAL SALES (442)	353,916,113	353,916,113		
3. PUBLIC STREET AND HIGHWAY LIGHTING (444)	5,432,393	5,432,393		
4. OTHER SALES TO PUBLIC AUTHORITIES (445)	44,573,900	44,573,900		
5. SALES TO RAILROADS & RAILWAYS (446)				
6. INTERIM RATE REFUND (456)				
7. TOTAL SALES TO ULTIMATE CUSTOMERS	734,380,836	734,380,836	0	0
8. SALES FOR RESALE (447)	121,640,041	121,640,041		
9. TOTAL SALES OF ELECTRICITY	856,020,877	856,020,877	0	0
OTHER OPERATING REVENUES				
10. FORFEITED DISCOUNTS (450)				
11. MISCELLANEOUS SERVICE REVENUES (451)	2,579,690	2,579,690		
12. SALES OF WATER AND WATER POWER (453)				
13. RENT FROM ELECTRIC PROPERTY (454)	1,423,780	1,423,780		
14. INTERDEPARTMENTAL RENTS (455)				
15. OTHER ELECTRIC REVENUES (456,449)	1,399,440	1,399,440		
16. TOTAL OTHER OPERATING REVENUES	5,402,910	5,402,910	0	0
17. TOTAL ELECTRIC OPERATING REVENUES (400)	861,423,787	861,423,787	0	0
OPERATING EXPENSES				
POWER PRODUCTION EXPENSES				
STEAM POWER GENERATION				
OPERATION				
18. OPERATION SUPERVISION & ENGINEERING (500)	2,319,213	2,319,213		
19. FUEL RECOVERABLE (501.1)	349,961,147	349,961,147		
20. FUEL NON-RECOVERABLE (501.2)	2,553,648	2,553,648		
21. STEAM EXPENSES (502)	8,417,550	8,417,550		
22. STEAM FROM OTHER SOURCES (503)				
23. STEAM TRANSFERRED - CR. (504)				
24. ELECTRIC EXPENSES (505)	3,512,995	3,512,995		
25. MISCELLANEOUS STEAM POWER EXPENSES (506)	6,674,518	6,674,518		
26. RENTS (507)	113,291	113,291		
27. TOTAL OPERATION	373,552,362	373,552,362	0	0

TAMPA ELECTRIC COMPANY  
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TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<hr/>				
MAINTENANCE				
1. MAINTENANCE SUPERVISION & ENGINEERING (510)	1,364,093	1,364,093		
2. MAINTENANCE OF STRUCTURES (511)	3,304,311	3,304,311		
3. MAINTENANCE OF BOILER PLANT (512)	26,384,825	26,384,825		
4. MAINTENANCE OF ELECTRIC PLANT (513)	7,785,307	7,785,307		
5. MAINTENANCE OF MISCELLANEOUS STEAM PLANT (514)	1,380,022	1,380,022		
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6. TOTAL MAINTENANCE	40,218,558	40,218,558	0	0
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7. TOTAL POWER PRODUCTION EXPENSES - STEAM POWER	413,770,920	413,770,920	0	0
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NUCLEAR POWER GENERATION				
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OPERATION				
8. OPERATION SUPERVISION & ENGINEERING (517)				
9. FUEL RECOVERABLE (518.1)				
10. FUEL NON-RECOVERABLE (518.2)				
11. COOLANTS & WATER (519)				
12. STEAM EXPENSES (520)				
13. STEAM FROM OTHER SOURCES (521)				
14. STEAM TRANSFERRED - CR. (522)				
15. ELECTRIC EXPENSES (523)				
16. MISCELLANEOUS NUCLEAR POWER EXPENSES (524)				
17. RENTS (525)				
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18. TOTAL OPERATION	0	0	0	0
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MAINTENANCE				
19. MAINTENANCE SUPERVISION & ENGINEERING (528)				
20. MAINTENANCE OF STRUCTURES (529)				
21. MAINTENANCE OF REACTOR PLANT EQUIPMENT (530)				
22. MAINTENANCE OF ELECTRIC PLANT (531)				
23. MAINTENANCE OF MISCELLANEOUS NUCLEAR PLANT (532)				
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24. TOTAL MAINTENANCE	0	0	0	0
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25. TOTAL POWER PRODUCTION EXPENSES - NUCLEAR POWER	0	0	0	0
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TAMPA ELECTRIC COMPANY  
FINANCIAL INFORMATION  
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TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<hr/>				
HYDRAULIC POWER GENERATION				
<hr/>				
OPERATION				
1. OPERATION SUPERVISION & ENGINEERING (535)				
2. WATER FOR POWER (536)				
3. HYDRAULIC EXPENSES (537)				
4. ELECTRIC EXPENSES (538)				
5. MISCELLANEOUS HYDRAULIC POWER GENERATION EXPENSES (539)				
6. RENTS (540)				
7. TOTAL OPERATION	0	0	0	0
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MAINTENANCE				
8. MAINTENANCE SUPERVISION & ENGINEERING (541)				
9. MAINTENANCE OF STRUCTURES (542)				
10. MAINTENANCE OF RESERVOIRS, DAMS & WATERWAYS (543)				
11. MAINTENANCE OF MISCELLANEOUS HYDRAULIC PLANT (545)				
12. TOTAL MAINTENANCE	0	0	0	0
13. TOTAL POWER PRODUCTION EXPENSES - HYDRAULIC POWER	0	0	0	0
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OTHER POWER GENERATION				
<hr/>				
OPERATION				
15. OPERATION SUPERVISION & ENGINEERING (546)				
16. FUEL RECOVERABLE (547.1)	2,508,524	2,508,524		
17. FUEL NON-RECOVERABLE (547.2)	47,936	47,936		
18. GENERATION EXPENSES (548)	9,429	9,429		
19. MISCELLANEOUS OTHER POWER GENERATION EXPENSES (549)	439	439		
20. RENTS (550)				
21. TOTAL OPERATION	2,566,328	2,566,328	0	0
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MAINTENANCE				
22. MAINTENANCE SUPERVISION & ENGINEERING (551)	622	622		
23. MAINTENANCE OF STRUCTURES (552)	17,416	17,416		
24. MAINTENANCE OF GENERATING & ELECTRIC PLANT (553)	926,052	926,052		
25. MAINTENANCE OF MISCELLANEOUS OTHER POWER GENERATION PLANT (554)	656	656		
26. TOTAL MAINTENANCE	944,746	944,746	0	0
27. TOTAL POWER PRODUCTION EXPENSES - OTHER POWER	3,511,074	3,511,074	0	0
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TAMPA ELECTRIC COMPANY  
FINANCIAL INFORMATION  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1985

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<hr/>				
OTHER POWER SUPPLY EXPENSES				
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1. PURCHASED POWER RECOVERABLE (555.1)	7,857,078	7,857,078		
2. PURCHASED POWER NON-RECOVERABLE (555.2)	4,084,193	4,084,193		
3. SYSTEM CONTROL & LOAD DISPATCHING (556)				
4. OTHER EXPENSES (557)	(13,157,841)	(13,157,841)		
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5. TOTAL OTHER POWER SUPPLY EXPENSES	(1,216,570)	(1,216,570)	0	0
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6. TOTAL POWER PRODUCTION EXPENSES	416,065,424	416,065,424	0	0
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TRANSMISSION EXPENSES				
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7. OPERATION SUPERVISION & ENGINEERING (560)	759,743	759,743		
8. LOAD DISPATCHING (561)	972,005	972,005		
9. STATION EXPENSES (562)	648,888	648,888		
10. OVERHEAD LINE EXPENSES (563)	104,440	104,440		
11. UNDERGROUND LINE EXPENSES (564)	342	342		
12. TRANSMISSION OF ELECTRICITY BY OTHERS (565)				
13. MISCELLANEOUS TRANSMISSION EXPENSES (566)	228,841	228,841		
14. RENTS (567)	151,568	151,568		
	<hr/>			
15. TOTAL OPERATION	2,865,827	2,865,827	0	0
	<hr/>			
MAINTENANCE				
16. MAINTENANCE SUPERVISION & ENGINEERING (568)	18,727	18,727		
17. MAINTENANCE OF STRUCTURES (569)	24,154	24,154		
18. MAINTENANCE OF STATION EQUIPMENT (570)	1,171,467	1,171,467		
19. MAINTENANCE OF OVERHEAD LINES (571)	1,995,589	1,995,589		
20. MAINTENANCE OF UNDERGROUND LINES (572)	10,194	10,194		
21. MAINTENANCE OF MISCELLANEOUS TRANSMISSION PLANT (573)	66	66		
	<hr/>			
22. TOTAL MAINTENANCE	3,220,197	3,220,197	0	0
	<hr/>			
23. TOTAL TRANSMISSION EXPENSES	6,086,024	6,086,024	0	0
	<hr/>			
DISTRIBUTION EXPENSES				
<hr/>				
OPERATION				
24. OPERATION SUPERVISION & ENGINEERING (580)	1,029,575	1,029,575		
25. LOAD DISPATCHING (581)				
26. STATION EXPENSES (582)	622,471	622,471		
27. OVERHEAD LINE EXPENSES (583)	556,981	556,981		
28. UNDERGROUND LINE EXPENSES (584)	244,141	244,141		
29. STREET LIGHTING & SIGNAL SYSTEM EXPENSES (585)	354,626	354,626		
30. METER EXPENSES (586)	1,632,615	1,632,615		
31. CUSTOMER INSTALLATIONS EXPENSES (587)	2,029,649	2,029,649		

(con't)

TAMPA ELECTRIC COMPANY  
FINANCIAL INFORMATION  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1985

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
DISTRIBUTION EXPENSES (con't)				
OPERATION (con't)				
1. MISCELLANEOUS DISTRIBUTION EXPENSES (588)	2,899,776	2,899,776		
2. RENTS (589)	53,677	53,677		
3. TOTAL OPERATION	9,423,511	9,423,511	0	0
MAINTENANCE				
4. MAINTENANCE SUPERVISION & ENGINEERING (590)	299,102	299,102		
5. MAINTENANCE OF STRUCTURES (591)	38,286	38,286		
6. MAINTENANCE OF STATION EQUIPMENT (592)	1,044,056	1,044,056		
7. MAINTENANCE OF OVERHEAD LINES (593)	5,086,007	5,086,007		
8. MAINTENANCE OF UNDERGROUND LINES (594)	903,644	903,644		
9. MAINTENANCE OF LINE TRANSFORMERS (595)	571,637	571,637		
10. MAINTENANCE OF STREET LIGHTING & SIGNAL SYSTEMS (596)	880,896	880,896		
11. MAINTENANCE OF METERS (597)	475,042	475,042		
12. MAINTENANCE OF MISCELLANEOUS DISTRIBUTION PLANT (598)	528	528		
13. TOTAL MAINTENANCE	9,299,198	9,299,198	0	0
14. TOTAL DISTRIBUTION EXPENSES	18,722,709	18,722,709	0	0
CUSTOMER ACCOUNTS EXPENSES				
OPERATION				
15. SUPERVISION (901)	431,143	431,143		
16. METER READING EXPENSES (902)	1,833,880	1,833,880		
17. CUSTOMER RECORDS & COLLECTION EXPENSES (903)	9,531,533	9,531,533		
18. UNCOLLECTIBLE ACCOUNTS (904)	4,649,199	4,649,199		
19. MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSE (905)	863	863		
20. TOTAL CUSTOMER ACCOUNTS EXPENSES	16,446,618	16,446,618	0	0
CUSTOMER SERVICE & INFORMATIONAL EXPENSES				
OPERATION				
21. SUPERVISION (907)	115	115		
22. CUSTOMER ASSISTANCE EXPENSES (908)	15,965,363	15,965,363		
23. INFORMATIONAL & INSTRUCTIONAL EXPENSES (909)	802,555	802,555		
24. MISCELLANEOUS CUSTOMER SERVICE & INFORMATION EXPENSES (910)				
25. TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES	16,768,033	16,768,033	0	0

TAMPA ELECTRIC COMPANY  
FINANCIAL INFORMATION  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1985

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<u>SALES EXPENSE</u>				
OPERATION				
1. SUPERVISION (911)				
2. DEMONSTRATING & SELLING EXPENSES (912)	3,701	3,701		
3. ADVERTISING EXPENSES (913)				
4. MISCELLANEOUS SALES EXPENSES (916)	614	614		
5. TOTAL SALES EXPENSES	4,315	4,315	0	0
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>				
OPERATION				
6. ADMINISTRATIVE & GENERAL SALARIES (920)	14,470,048	14,470,048		
7. OFFICE SUPPLIES AND EXPENSES (921)	7,145,705	7,145,705		
8. ADMINISTRATIVE EXPENSES TRANSFERRED - CR. (922)	(3,798,831)	(3,798,831)		
9. OUTSIDE SERVICES EMPLOYED (923)	759,641	759,641		
10. PROPERTY INSURANCE (924)	1,347,164	1,347,164		
11. INJURIES AND DAMAGES (925)	1,758,757	1,758,757		
12. EMPLOYEE PENSION & BENEFITS (926)	16,222,560	16,222,560		
13. FRANCHISE REQUIREMENTS (927)				
14. REGULATORY COMMISSION EXPENSES (928)	1,094,418	1,094,418		
15. DUPLICATE CHARGES - CR. (929)				
16. GENERAL ADVERTISING EXPENSES (930.1)	97,209	97,209		
17. MISCELLANEOUS GENERAL EXPENSES (930.2)	5,776,407	5,776,407		
18. RENTS (931)	4,414,106	4,414,106		
19. TOTAL OPERATION	49,287,184	49,287,184	0	0
MAINTENANCE				
20. MAINTENANCE OF GENERAL PLANT (932)	3,048,816	3,048,816		
21. TOTAL ADMINISTRATIVE & GENERAL EXPENSES	52,336,000	52,336,000	0	0
22. TOTAL ELECTRIC OPERATION EXPENSES (401)	469,697,608	469,697,608	0	0
23. TOTAL ELECTRIC MAINTENANCE EXPENSES (402)	56,731,515	56,731,515	0	0
24. TOTAL OPERATION & MAINTENANCE	526,429,123	526,429,123	0	0
<u>DEPRECIATION EXPENSE (403)</u>				
25. INTANGIBLE PLANT				
26. STEAM PRODUCTION PLANT	42,927,634	42,927,634		
27. NUCLEAR PRODUCTION PLANT				
28. HYDRAULIC PRODUCTION PLANT - CONVENTIONAL				
29. HYDRAULIC PRODUCTION PLANT - PUMPED STORAGE				
30. OTHER PRODUCTION PLANT	965,136	965,136		
31. TRANSMISSION PLANT	3,482,273	3,482,273		
32. DISTRIBUTION PLANT	14,176,765	14,176,765		
33. GENERAL PLANT	3,376,391	3,376,391		
TOTAL	64,928,199	64,928,199	0	0

TAMPA ELECTRIC COMPANY  
FINANCIAL INFORMATION  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1985

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<hr/>				
AMORTIZATION EXPENSE (404) LIMITED TERM PLANT				
<hr/>				
1. INTANGIBLE PLANT	1,590,174	1,590,174		
2. STEAM PRODUCTION PLANT				
3. NUCLEAR PRODUCTION PLANT				
4. HYDRAULIC PRODUCTION PLANT - CONVENTIONAL				
5. HYDRAULIC PRODUCTION PLANT - PUMPED STORAGE				
6. OTHER PRODUCTION PLANT				
7. TRANSMISSION PLANT				
8. DISTRIBUTION PLANT				
9. GENERAL PLANT				
10. COMMON PLANT - ELECTRIC				
<hr/>				
11. TOTAL	1,590,174	1,590,174	0	0
<hr/>				
AMORTIZATION EXPENSE (405) OTHER ELECTRIC PLANT				
<hr/>				
12. INTANGIBLE PLANT				
13. STEAM PRODUCTION PLANT				
14. NUCLEAR PRODUCTION PLANT				
15. HYDRAULIC PRODUCTION PLANT - CONVENTIONAL				
16. HYDRAULIC PRODUCTION PLANT - PUMPED STORAGE				
17. OTHER PRODUCTION PLANT				
18. TRANSMISSION PLANT				
19. DISTRIBUTION PLANT				
20. GENERAL PLANT				
21. COMMON PLANT - ELECTRIC				
<hr/>				
22. TOTAL	0	0	0	0
<hr/>				
23. AMORTIZATION (404,405) TOTAL	1,590,174	1,590,174	0	0
<hr/>				

Businesses which are a Byproduct, Coproduct or Joint Product Result of Providing Electric Services \*

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing electric service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, etc. This would not include any business for which the assets are properly included in Account 121 Nonutility Property with the associated revenues and expenses segregated out as nonutility also.

Business or Service Conducted	** Book Cost of Assets	Account No. Recorded	* Revenues Generated	Account No. Recorded	* Expenses Generated	Account No. Recorded
Lease of Land or	1,901,680	101	82,351	454		
Structures Thereon	3,503,759	105	59,312	454		
Pole Attachments	Indeterminate	101 & 106	1,282,337	454		
Total	5,405,439		1,424,000			

\* The above revenues are the result of incidental rentals. Property acquired by the Company is to meet the functional requirements of the Production, Transmission, Distribution and General departments. The construction configuration of these assets permit some additional uses of the land. The Company does not engage in any significant activities on the above property and, hence, does not incur significant expenses.

\*\*Approximate original cost of complete parcel or tract, a portion of which produces related revenues.

Tampa Electric Company  
COMPANY

Composite of Statistics for All  
Privately Owned Electric Utility Statistics Under Agency Jurisdiction

As of December 31, 1985

	<u>Amounts</u>
<u>Plant (Intrastate Only)(000 omitted)</u>	
Plant in Service (includes Nuclear fuel net of accumulated amortization)	\$ 1,892,914
Construction Work in Progress	6,304
Plant Acquisition Adjustment	
Plant Held for Future Use	21,633
Materials and Supplies	33,868
Less:	
Depreciation and Amortization Reserves	(423,553)
Contributions in Aid of Construction	*
Net Book Costs	<u>\$ 1,531,166</u>
<u>Revenues and Expenses (Intrastate Only)(000 omitted)</u>	
Operating Revenues	\$ 861,424
Depreciation and Amortization Expenses	66,518
Income Taxes	84,434
Other Taxes	42,655
Other Operating Expenses	527,840
Total Operating Expenses	<u>721,447</u>
Net Operating Income	139,977
Other Income (Net)	1,995
Other Deductions	44,727
Net Income	<u>\$ 97,245</u>
<u>Customers (Intrastate Only)</u>	
Residential - Yearly Average	344,611
Commercial - Yearly Average	42,945
Industrial - Yearly Average	511
Others - Yearly Average	2,959
Total	<u>391,026</u>
<u>Other Statistics (Intrastate Only)</u>	
Average Annual Residential Use - KWH	12,571
Average Residential Cost Per KWH	.076
Average Residential Monthly Bill	80
Gross Plant Investment Per Customer	4,912

\*Plant In Service is reduced for contributions in aid of construction.

## PART II - COMPANY PROFILE

Please provide a brief narrative company profile which would cover the following areas:

- A. Brief Company History
- B. Operating Territory
- C. Major Goals and Objectives
- D. Major Operating Divisions and Functions
- E. Affiliates and Relationships
- F. Current and Projected Growth Patterns

PART III - CORPORATE RECORDS

A. Location:

702 N. Franklin Street  
Tampa, Florida

B. Description:

Tampa Electric is a public utility operating wholly within the state of Florida and is engaged in the generation, purchase, transmission, distribution and sale of electric energy.

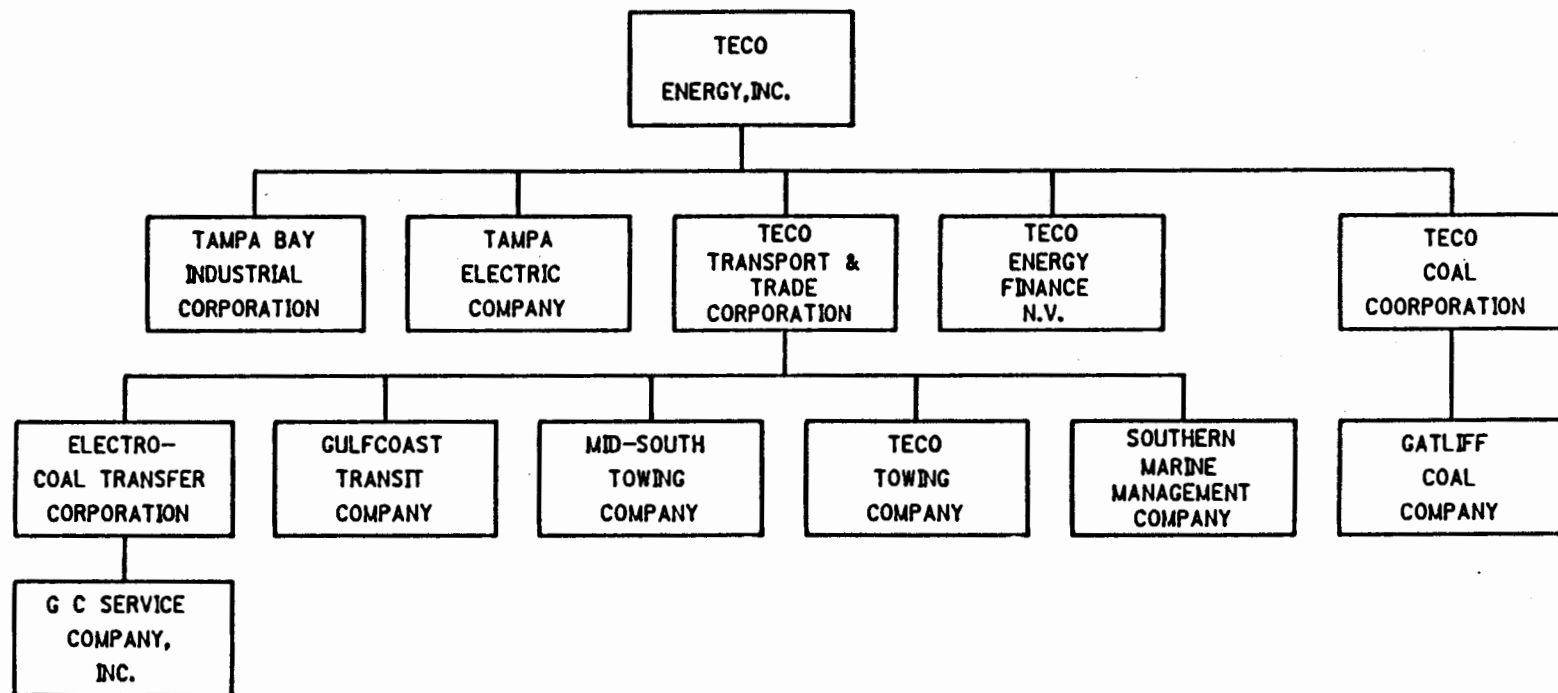
C. List Audit Groups Reviewing Records and Operations:

Coopers & Lybrand  
Florida Public Service Commission  
Federal Energy Regulatory Commission  
Internal Revenue Service  
Florida Department of Revenue  
and a number of other governmental agencies.



PART IV - PARENT/AFFILIATE ORGANIZATIONAL CHART

Current as of: December 31, 1985



# **PART V - LIAISON PERSONNEL DIRECTORY (4)**

(As of 3/31/86)

## **A. List**

Name of Company Representative (1)(2)	Title or Position	Organizational Unit (3) Title (Dept./Div./Etc.)	Name of Immediate Supervisor	State Usual Purpose for Contact with the FPSC	Name of Person Department most often contacted
L. L. Willis, Esq.	Legl Cnsl	Ausley Law Firm	N/A	Legal	All
J. D. Beasley, Esq.	Legl Cnsl	Ausley Law Firm	N/A	Legal	All
K. R. Hart, Esq.	Legl Cnsl	Ausley Law Firm	N/A	Legal	All
H. L. Culbreath	Chmn&Pres	Tampa Electric Company	N/A	Policy	Commissioners
A. D. Oak	Sr. V.P.	Finance	H. L. Culbreath	Policy	Commissioners
G. P. Wood	Sr. V.P.	Corp Comm & Gov Affairs	H. L. Culbreath	Policy	Commissioners
R. F. Tomczak	V.P.	Production Oper. & Maint.	H. A. Turner	Production	E&G
J. R. Rowe, Jr.	Asst. V.P.	Corp Comm & Gov Affairs	G. P. Wood	Regulatory Affairs	E&G and AFAD
L. L. Lefler	Controller	General Accounting	A. D. Oak	Accounting	E&G and AFAD
W. J. Campbell	Director	Rates & Customer Acctg	G. P. Wood	Rates	E&G
L. R. Smith	Asst Dir	Rates & Customer Acctg	W. J. Campbell	Rates	E&G
L. S. McGaughy	Director	Reg Control & Budgets	G. P. Wood	Regulatory Affairs	E&G
W. N. Cantrell	Director	Fuels	H. A. Turner	Fuels	E&G
E. T. Ferrell	Manager	Reg Control	L. S. McGaughy	Regulatory Affairs	E&G and AFAD
R. D. Chapman	Manager	Reg Coordination	L. S. McGaughy	Regulatory Affairs	E&G
A. D. Remmers	Manager	Reg Accounting	L. L. Lefler	Regulatory, Fuels	E&G and AFAD
G. J. Kordecki	Director	Consrv/Load Management	G. P. Wood	Conservation	E&G
D. M. Mestas	Director	Cogeneration	G. P. Wood	Cogeneration	E&G
G. D. Jennings	Director	System Planning	R. D. Welch	Engineering	E&G
T. W. Moore	Manager	Economic & Load Fcsting	G. D. Jennings	Economics	E&G
G. A. Keselowsky	Sr. Engr	Production Staff	C. A. Shelnut	GPIF	E&G
J. E. Mulder	Manager	Rates & Customer Acctg	L. R. Smith	Rates	E&G
W. H. Meyer	Manager	Rates & Customer Acctg	L. R. Smith	Cost Studies	E&G

(1) Also list appropriate legal counsels, and others who may not be on the general payroll.

(2) Please provide individual telephone numbers, if the person cannot be reached through the Company's operator.

(3) Please provide appropriate organizational charts for all persons listed within the Company.

(4) Defined as personal visits or telephone calls as a result of routine recurring interface, rate cases, or audits.

PART V - LIAISON PERSONNEL

B. Organizational Chart\*

Current as of: December 31, 1985

These people are included on the Management Roster attached.

\*For reporting chain for all personnel listed on page 6.

**TAMPA ELECTRIC COMPANY**  
**Liason Personnel**  
**Organizational Chart**  
(As of 3/31/86)

President . . . . .	H. L. Culbreath
Senior Vice President - Finance . . . . .	A. D. Oak
Senior Vice President - Corporate Communications and Governmental Affairs. . . . .	G. P. Wood
Senior Vice President - Production. . . . .	H. A. Turner
Vice President - Planning and Assistant to the President. . . . .	R. D. Welch
Senior Vice President - Finance . . . . .	A. D. Oak
Controller. . . . .	L. L. Lefler
Manager - Regulatory Accounting . . . . .	A. D. Remmers
Senior Vice President - Corporate Communications and Governmental Affairs. . . . .	G. P. Wood
Assistant Vice President . . . . .	J. R. Rowe, Jr.
Director - Rates and Customer Accounting. . . . .	W. J. Campbell
Assistant Director - Rates and Customer Accounting. . . . .	L. R. Smith
Manager - Rates. . . . .	J. E. Mulder
Manager - Cost Studies . . . . .	W. H. Meyer
Director - Regulatory Control and Budgets . . . . .	L. S. McGaughy
Manager - Regulatory Control . . . . .	E. T. Ferrell
Manager - Regulatory Coordination. . . . .	R. D. Chapman
Director - Conservation and Load Management. . . . .	G. J. Kordecki
Director - Cogeneration . . . . .	D. M. Mestas
Senior Vice President - Production . . . . .	H. A. Turner
Vice President - Production Operations and Maintenance . . . . .	R. F. Tomczak
General Manager Production Services. . . . .	C. A. Shelnut
Senior Engineer. . . . .	G. A. Keselowsky
Director - Fuels . . . . .	W. N. Cantrell
Vice President - Planning and Assistant to the President. . . . .	R. D. Welch
Director - System Planning . . . . .	G. D. Jennings
Manager Economic and Load Forecasting . . . . .	T. W. Moore

EXECUTIVE SUMMARY

Supplement to Annual Report  
of

Tampa Electric Company  
Company Name

For the Year  
1985

To: Director  
Auditing & Financial Analysis Department  
Florida Public Service Commission  
101 East Gaines Street  
Tallahassee, Florida 32301-8153

We represent to the best of our knowledge and belief that our annual report for the year ended 1985, as filed pursuant to Commission rule, is in substantial compliance with the following except as noted in the report or as separately explained herein:

1. Uniform system of accounts prescribed by the Commission.
2. Applicable rules and orders of the Commission.
3. Commission approved guidelines, if any, for inter and intracompany allocations.
4. Any communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.
5. Reporting requirements for related party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees.

We are aware that Section 837.06, Florida Statutes provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

H. L. Culbreath  
Chairman of the Board  
and President  
(Name and Title of Chief  
Executive Officer)

/s/ H. L. Culbreath  
(Signature)

April 28, 1986  
(Date)

A. D. Oak  
Senior Vice President -  
Finance  
(Name and Title of Chief  
Financial Officer)

/s/ A. D. Oak  
(Signature)

April 28, 1986  
(Date)

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PART I - OFFICER AND DIRECTOR CONTACT

(as of 3/31/86)

A. Company's Universal Telephone Number: (813) 228-4111

B. Direct Telephone Numbers for Each:

OFFICER

<u>Name</u>	<u>Title</u>	<u>Number</u>
1. H. L. Culbreath	Chairman of the Board and President	228-4293
2. Girard F. Anderson	Senior Vice President-Power Distribution	"
3. David N. Campbell	Senior Vice President-Administration	"
4. Alan D. Oak	Senior Vice President-Finance	"
5. Heywood A. Turner	Senior Vice President-Production	"
6. G. Pierce Wood	Senior Vice President-Corporate Communications and Governmental Affairs	"
7. Craig S. Campbell	Vice President-Services	"
8. R. Clayton Dickinson, Jr.	Vice President	"
9. Howard O. Johns	Vice President-Corporate Controls	"
10. Timothy A. Reed	Vice President-Information Resources	"
11. Thomas A. Ruddell	Vice President-Corporate Communications	"
12. Robert F. Tomezak	Vice President-Production Operations and Maintenance	"
13. Raymond D. Welch	Vice President-Planning	"
14. James H. B. Woodroffe III	Vice President-Governmental Affairs	"
15. John R. Rowe, Jr.	Assistant Vice President	"
16. James E. Sproull	Secretary	"
17. Richard E. Ludwig	Treasurer	"
18. Lester L. Lefler	Controller	"

PART I - OFFICER AND DIRECTOR CONTACT  
(Continued)

DIRECTOR

	<u>Name</u>	<u>Title</u>	<u>Number</u>
1.	Sara L. Baldwin	Corporate Secretary Baldwin & Sons, Inc.	228-4293
2.	Richard P. Chapman	Director Fieldcrest Mills, Inc.	"
3.	Richard M. Clewis, Jr.	Secretary-Treasurer Siwelc Citrus, Inc.	"
4.	H. L. Culbreath	Chairman of the Board and President TECO Energy, Inc., and Tampa Electric Company	"
5.	Hugh F. Culverhouse	Partner Culverhouse, Botts & Culverhouse	"
6.	Alfred S. Estes	President Estes Groves, Inc.	"
7.	James L. Ferman, Jr.	President Ferman Motor Car Company, Inc.	"
8.	Edward L. Flom	Chairman of the Board Florida Steel Corporation	"
9.	Henry R. Guild, Jr.	Partner Guild, Monrad & Oates	"
10.	William C. MacInnes	Chairman of the Executive Committee TECO Energy, Inc., and Tampa Electric Company	"
11.	Charles E. Mendez, Jr.	President The Mendez/Chunn Company	"
12.	William J. Turbeville, Jr.	Retired Chairman The Phosphate Rock Export Association	"
13.	James O. Welch, Jr.	President and Chief Executive Officer Nabisco Brands, Inc.	"

## COMPANY PROFILE

Tampa Electric Company, the principal subsidiary of TECO Energy, Inc., is a public utility operating wholly within the state of Florida and engaged in the generation, transmission, distribution and sale of electric energy. First incorporated in December 1899, Tampa Electric currently serves approximately 401,000 Customers in a 1,900 square mile area of west-central Florida. At year end 1985, the company employed 3,544 regular full-time employees and had a system capability of 3,020 megawatts.

The company is comprised of five principal divisions: Administration, Customer and Governmental Affairs, Finance, Production and System Engineering & Operations.

Tampa Electric's current goals include the following: Reduce the future need for new construction by increasing utilization of existing capacity through the pursuit of energy conservation programs and tighter generation reserve margins; accomplish the energy conservation goals developed by Tampa Electric and approved by the Florida Public Service Commission; ensure adequate and economical fuel resources; improve productivity and reduce additional operating expenses; and ensure the adequacy of the company's communications with its internal and external publics.

Tampa Electric's affiliates under TECO Energy, Inc., the parent company, include TECO Transport and Trade Corp., TECO Coal Corporation, Tampa Bay Industrial Corporation and TECO Energy Finance, N.V..

TECO Energy's largest non-utility subsidiary is TECO Transport and Trade Corp., which directs the activities of TECO Energy's barge and terminal companies. TECO Transport and Trade performs services for Tampa Electric and other companies.

TECO Energy's coal mining operations are managed by TECO Coal Corporation, which supplied about one-fourth of the coal used in Tampa Electric's power plants.

Tampa Bay Industrial Corporation owns and manages real estate holdings in the Florida west coast.

Tampa Electric's service area economy is expected to maintain a forward momentum during 1986. Service area residential Customers are forecasted to increase by 4.9% in 1986, which is similar to the gains experienced in 1985. Over the next decade, the average annual increase in service area residential Customers is projected to be 2.9%.

Both peak load and energy sales are expected to continue to expand during the 1986-1995 period, but at a slower pace than the previous decade. The primary reason for this moderation in the rate of growth is the Company's aggressive conservation, load management and cogeneration programs. For the period 1986-1995, energy sales are expected to grow at a 2.2% annual rate as compared to a 3.3% rate over the previous ten years. The average growth rate in the winter supply system firm load is projected at 2.6%.