

EI806-75-AR

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8-180228(R0289)  
Expires 12-31-78

**Department**  
**ELECTRIC UTILITIES AND LICENSEES**  
**(Classes A and B)**

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# ANNUAL REPORT

**OFFICIAL COPY**  
**Public Service Commission**  
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OF

TAMPA ELECTRIC COMPANY  
(Exact legal name of respondent)

If name was changed during year, show also the previous name and date of change

111 North Dale Mabry Highway, Tampa, Florida 33609  
(Address of principal business office at end of year)

TO THE

## FEDERAL POWER COMMISSION

FOR THE

**YEAR ENDED DECEMBER 31, 1975**

Name, title, address and telephone number (including area code), of the person to be contacted concerning this report:

H. L. Culbreath, President

111 North Dale Mabry Highway, Tampa, Florida 33609

Telephone Number 813-876-4111

TAMPA ELECTRIC COMPANY

List of Schedules for the Year Ended December 31, 1975  
(Included in Form 1) Covered by  
Report of Independent Certified Public Accountants

<u>Description</u>	<u>Schedule Pages</u>
Comparative Balance Sheet - Statement A	110-112
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion - Statement B	113
Statement of Income - Statement C	114-116A
Statement of Retained Earnings - Statement D	117-117A
Statement of Changes in Financial Position - Statement E	118
Materials and Supplies	207
Long-Term Debt	219
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	223-223A
Accumulated Deferred Income Taxes	227-227A-F
Distribution of Salaries and Wages	355-356
Electric Plant in Service	401-403
Electric Plant Held for Future Use	405
Construction Work in Progress and Completed Construction Not Classified (Column (d) excluded)	406-406D
Accumulated Provisions for Depreciation of Electric Plant	408
Electric Operating Revenues (Columns (d) through (g) excluded)	409
Electric Operation and Maintenance Expenses	417-420
Depreciation and Amortization of Electric Plant (Columns (a) through (g) of Section C excluded)	429-430

COOPERS & LYBRAND

CERTIFIED PUBLIC ACCOUNTANTS

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 December 31, 1975, on which we have reported separately under date of February 6, 1976, we have also reviewed the schedules (on the list attached) of Form 1 for the year filed with the Federal Power Commission, for conformity in all material respects with the requirements of the Federal Power 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.

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

Tampa, Florida  
February 6, 1976

*Coopers & Lybrand*

## GENERAL INSTRUCTIONS

1. An original and six conformed copies of this report form properly filled out and attested, shall be filed with the Federal Power Commission, Washington, D.C. 20426, on or before the last day of the third month following the close of the calendar or established fiscal year, by each corporation, person or licensee as defined in section 3 of the Federal Power Act, any agency, authority or other legal entity or instrumentality and any agency, authority or instrumentality of the United States, which are engaged in the generation, transmission or distribution of electricity, whether or not otherwise subject to the jurisdiction of the Commission and which is in either of the following classifications:

Class A - Having annual electric operating revenues of \$2,500,000 or more.

Class B - Having annual electric operating revenues of more than \$1,000,000 but less than \$2,500,000.

One copy of the report should be retained by the respondent in its files. The conformed copies may be carbon copies.

This report form is not prescribed for municipalities as defined in section 3 of the Federal Power Act; i.e. a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under laws thereof to carry on the business of developing, transmitting, utilizing or distributing power.

2. This form of annual report is prepared in conformity with the Uniform System of Accounts for Public Utilities and Licensees prescribed by the Federal Power Commission, and all accounting words and phrases are to be interpreted in accordance with the said classification. If the respondent is not under the jurisdiction of the Commission and does not keep its books in accordance with the above-mentioned Uniform System of Accounts, the report form should be filled out in the best manner possible, the actual accounts kept being substituted, where necessary, for the accounts listed.

3. Instructions should be carefully observed and each question should be answered fully and accurately, whether it has been answered in a previous annual report or not. Where the word "none" truly and completely states the fact, it should be given to any particular inquiry. Where dates are called for, the month and day should be stated as well as the year. Customary abbreviations may be used in stating dates.

4. If any schedule does not apply to the respondent, such fact should be shown on the schedule by the words "not applicable," or the schedule may be omitted and the notation made in the list of schedules on pages iii, iv, and v.

5. The spaces provided in this report are designed to be filled in on a typewriter having elite-size type, and such a typewriter should be used if practicable.

6. Reports should be made out by means which result in a permanent record. The original copy in all cases shall be made out in permanent black ink or with permanent black typewriter ribbon. The conformed copies, however, may be carbon copies or made with hectograph impression or other similar means of reproduction provided the impressions are sharp and accurately aligned as to line numbers and columns. Entries of a contrary or opposite character (such as decreases reported in a column providing for both increases and decreases) should be shown in red ink or enclosed in parentheses.

#### 7. DEFINITIONS:

(a) Commission Authorization (abbreviation Comm. Auth.) as used in this form, means the authorization of the Federal Power Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

(b) Respondent, wherever used in this report, means the person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

8. The annual report should in all particulars be complete in itself. Reference to reports of previous years or to other reports should not be made in lieu of required entries except as specifically authorized.

9. Wherever schedules call for comparisons of figures of 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 why the different figures were used.

10. Additional statements inserted for the purpose of further explanation of accounts or schedules should be made on durable paper conforming to this form in size and width of margin. The inserts should be securely bound in the report. Inserts should bear the titles of the schedules and report form page numbers to which they pertain.

11. Cents are to be omitted on all schedules except where they apply to averages and figures per unit where cents are important. The amount shown on all supporting schedules shall agree with the item in the statements that they support.

12. If the respondent makes a report for a period other than a calendar year, the beginning and end of the period covered must be clearly stated on the front cover, and throughout the report where the year or period is required to be stated.

13. In addition to filing this report, the respondent shall also file with the Commission, immediately upon publication, five copies of its latest annual report to stockholders and of any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (If reports to stockholders are not prepared, so state below).

14. The respondent, if it is under the jurisdiction of the Commission, shall file with the original and each copy of this form, (when the CPA certification accompanies this report it shall be inserted prior to page i. General Instructions) or separately, within 30 days after the filing date for the form, a letter or report (required by Sections 41.10 and 41.12 of the Commission's Regulations under the Federal Power Act) signed by independent certified public accountants or independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the U.S., until December 31, 1975, and beginning January 1, 1976, and each year thereafter, only independent certified public accountants and independent licensed public accountants (licensed on or before December 31, 1970) will be authorized in attesting to the conformity, in all material respects, of the following schedules in this report with the Commission's applicable Uniform System of Accounts (statement certification includes applicable notes relating thereto and published accounting releases):

DESCRIPTION	PAGES
Comparative Balance Sheet-Statement A	110-112
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion-Statement B	113
Statement of Income-Statement C	114-116A
Statement of Retained Earnings-Statement D	117-117A
Statement of Changes in Financial Position-Statement E	118-119
Materials and Supplies	207
Long-Term Debt	219
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	223
Accumulated Deferred Income Taxes	214C-214D, 227-227E
Common Utility Plant and Expenses	351
Distribution of Salaries and Wages	355-356
Electric Plant in Service	401-403
Electric Plant Held for Future Use	405

ADDITIONAL COPIES of this form may be procured from the Federal Power Commission, Washington, D.C. 20426 - Price \$1.75 ea.

## GENERAL INSTRUCTIONS (Continued)

Construction Work in Progress and Completed Construction Not Classified (Column (d) excluded)	406
Accumulated Provision for Depreciation of Electric Utility Plant	408
Electric Operating Revenues (Columns (d) through (g) excluded)	409
Electric Operation and Maintenance Expenses	417-420
Depreciation and Amortization of Electric Plant (Columns (a) through (g) of section C excluded)	429-430A

The letter or report shall be in the following form unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied:

In Connection with our regular examination of the financial statements of \_\_\_\_\_ for the year ended \_\_\_\_\_, on which we have reported separately under date of \_\_\_\_\_, we have also reviewed schedules \_\_\_\_\_ of Form 1 for the year filed with the Federal Power Commission, for conformity in all material respects with the requirements of the Federal Power 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 Power Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

The letter or report shall state, additionally, which, if any, of the schedules set forth above do not conform to the Commission's requirements, and shall describe the discrepancies that exist.

\*Parenthetical phrase inserted only when exceptions are to be reported.

### 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; • • •"

"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. • • •"

"Sec. 311. In order to secure information necessary or appropriate as a basis for recommending legislation, the Commission is authorized and directed to conduct investigations regarding the generation, transmission, distribution, and sale of electric energy, however produced, throughout the United States and its possessions, whether or not otherwise subject to the jurisdiction of the Commission, including the generation, transmission, distribution, and sale of electric energy by any agency, authority, or instrumentality of the United States, or of any State or municipality or other political subdivision of a State. It shall, so far as is practicable, secure and keep current information regarding the ownership, operation, management, and control of all facilities for such generation, transmission, distribution, and sale; the capacity and output thereof and the relationship between the two; the cost of generation, transmission, and distribution; the rates, charges, and contracts in respect of the sale of electric energy and its service to residential, rural, commercial, and industrial consumers and other purchasers by private and public agencies; • • •"

"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. • • •"

**LIST OF SCHEDULES (Electric Utility)**

Designate in column (d) by the terms "none" or "not applicable." as appropriate, in instances where no information or amounts have been reported in certain schedules. Pages may be omitted where the responses are "none" or "not applicable" to the schedules on such pages.

Title of Schedule (a)	Schedule Page No. (b)	Date Revised (c)	Remarks (d)
<b>General Corporate Information and Summary Financial Statements</b>			
General Information . . . . .	101-101A	Dec. 72	
Control Over Respondent . . . . .	102	Dec. 64	None
Corporations Controlled by Respondent . . . . .	103		
Officers . . . . .	104	Dec. 73	
Directors . . . . .	105		
Security Holders and Voting Powers . . . . .	106-107		
Important Changes During the Year . . . . .	108-109	Dec. 70	
Comparative Balance Sheet—Statement A . . . . .	110-112	Dec. 74	
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion—Statement B . . . . .	113	Dec. 72	
Statement of Income for the Year—Statement C . . . . .	114-116A	Dec. 74	
Statement of Retained Earnings for the Year—Statement D . . . . .	117-117A	Dec. 74	
Statement of Changes in Financial Position—Statement E . . . . .	118-119	Dec. 72	
<b>Balance Sheet Supporting Schedules</b>			
Nuclear Fuel Materials . . . . .	200	Dec. 73	None
Nonutility Property . . . . .	201	Dec. 73	
Accumulated Provision for Depreciation and Amortization of Nonutility Property . . . . .	201	Dec. 67	
Investments . . . . .	202	Dec. 74	
Investments in Subsidiary Companies . . . . .	203		
Notes and Accounts Receivable . . . . .	204	Dec. 65	
Accumulated Provision for Uncollectible Accounts—Cr . . . . .	204		
Receivables from Associated Companies . . . . .	206	Dec. 73	
Materials and Supplies . . . . .	207	Dec. 73	
Production Fuel and Oil Stocks . . . . .	209	Dec. 73	
Miscellaneous Current and Accrued Assets . . . . .	210	Dec. 73	None
Extraordinary Property Losses . . . . .	210	Dec. 73	
Unamortized Debt Disc. and Exp. and Unamort. Premium on Debt . . . . .	211	Dec. 73	
Preliminary Survey and Investigation Charges . . . . .	212	Dec. 67	
Miscellaneous Deferred Debits . . . . .	214	Dec. 74	None
Deferred Losses From Disposition of Utility Plant . . . . .	214A	Dec. 73	None
Unamortized Loss and Gain on Reacquired Debt . . . . .	214B		None
Accumulated Deferred Income Taxes . . . . .	214C-D	Dec. 75	
Capital Stock . . . . .	215		
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock . . . . .	216		
Other Paid-In Capital . . . . .	217		None
Discount on Capital Stock . . . . .	218		None

LIST OF SCHEDULE (Electric Utility) (Continued)

Title of Schedule (a)	Schedule Page No. (b)	Date Revised (c)	Remarks (d)
<b>BALANCE SHEET SUPPORTING SCHEDULES (Continued)</b>			
Capital Stock Expense .....	218		
Long-Term Debt .....	219	Dec. 73	
Securities Issued or Assumed and Securities Refunded or Retired During the Year .....	220	Dec. 73	
Notes Payable .....	221	Dec. 73	
Payables to Associated Companies .....	221	Dec. 73	
Taxes Accrued, Prepaid and Charged During Year .....	222-222A	Dec. 73	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes .....	223	Dec. 73	
Miscellaneous Current and Accrued Liabilities .....	224	Dec. 73	
Customer Advances for Construction .....	224	Dec. 73	None
Deferred Gains From Disposition of Utility Plant .....	224A	Dec. 73	None
Other Deferred Credits .....	225	Dec. 73	
Operating Reserves .....	226	Dec. 73	
Accumulated Deferred Income Taxes .....	227-227E	Dec. 74	
Investment Tax Credits Generated and Utilized .....	228	Dec. 75	
Accumulated Deferred Investment Tax Credits .....	229	Dec. 75	
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
Gain or Loss on Disposition of Property .....	300	Dec. 73	None
Income from Utility Plant Leased to Others .....	301	Dec. 73	None
Particulars Concerning Certain Other Income Accounts .....	303	Dec. 73	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts .....	304	Dec. 73	
Expenditures for Certain Civic, Political and Related Activities .....	305	Dec. 73	
Extraordinary Items .....	306	Dec. 74	None
<b>COMMON SECTION</b>			
Common Utility Plant and Expenses .....	351		None
Regulatory Commission Expenses .....	353	Dec. 74	
Charges for Outside Professional and Other Consultative Services .....	354	Dec. 70	
Distribution of Salaries and Wages .....	355-356	Dec. 74	
<b>ELECTRIC PLANT, SALES, OPERATING AND STATISTICAL DATA</b>			
Electric Plant in Service .....	401-403	Dec. 72	
Fish and Wildlife and Recreation Plants .....	403a		None
Electric Plant Leased to Others .....	404		None
Electric Plant Held for Future Use .....	405	Dec. 73	
Construction Work in Progress and Completed Construction not Classi- fied - Electric .....	406	Dec. 72	
Electric Plant Acquisition Adjustments and Accumulated Provision for Amortization of Electric Plant Acquisition Adjustments .....	407	Dec. 74	None
Accumulated Provisions for Depreciation of Electric Utility Plant .....	408	Dec. 74	
Electric Operating Revenues .....	409	Dec. 69	
Sales of Electricity - By Communities .....	410-411		
Sales for Resale .....	412-413	Oct. 1966	
Sales of Electricity by Rate Schedules .....	414		
Sales to Railroads and Railways and Interdepartmental Sales .....	415		None

**LIST OF SCHEDULES (Electric Utility) (Continued)**

Title of Schedule (a)	Schedule Page No. (b)	Date Revised (c)	Remarks (d)
<b>ELECTRIC PLANT, SALES, OPERATING AND STATISTICAL DATA (Continued)</b>			
Rent from Electric Property and Interdepartmental Rents.....	415		None
Sales of Water and Water Power.....	416		
Miscellaneous Service Revenues and Other Electric Revenues.....	416	Dec. 72	
Electric Operation and Maintenance Expenses.....	417-420	Dec. 72	
Number of Electric Department Employees.....	420		
Operation and Maintenance Expenses of Fish and Wildlife and Recreation Operations.....	420a		None
Lease Rentals Charged.....	421-421D	Dec. 72	
Purchased Power.....	422-423	Dec. 1964	None
Interchange Power.....	424	Dec. 69	
Transmission of Electricity for or by Others.....	425		None
Franchise Requirements.....	426	Dec. 69	None
Miscellaneous General Expenses.....	427	Dec. 1967	
Construction Overheads—Electric.....	427	Dec. 73	
General Description of Construction Overhead Procedure.....	428	Dec. 73	
Depreciation and Amortization of Electric Plant.....	429-430A	Dec. 71	
Electric Energy Account.....	431	Oct. 1967	
Monthly Peaks and Output.....	431	Oct. 1967	
Steam-Electric Generating Plant Statistics (Large Plants).....	432-432a	Dec. 71	
Steam-Electric Generating Plant Statistics (Large Plants) Average Annual Heat Rates and Corresponding Net Kwh Output for Most Efficient Generating Units.....	432b	Dec. 1965	
Hydroelectric Generating Plant Statistics (Large Plants).....	433a-433b	Oct. 1967	None
Pumped Storage Generating Plant Statistics (Large Plants).....	433c-433d		None
Generating Plant Statistics (Small Plants).....	434	Oct. 1967	None
Changes Made or Scheduled to be Made in Generating Plant Capacities.....	435		
Steam-Electric Generating Plants.....	436-437	Oct. 1966	
Hydroelectric Generating Plants.....	438-439	Dec. 1966	None
Pumped Storage Generating Plants.....	439a-439c		None
Internal-Combustion Engine and Gas-Turbine Generating Plants.....	440-441	Dec. 1967	
Transmission Line Statistics.....	442-443	Feb. 1967	
Transmission Lines Added During Year.....	444		
Substations.....	445	Dec. 69	
Electric Distribution Meters and Line Transformers.....	447		
Research and Development Activities.....	448-448A	Dec. 72	
Environmental Protection Facilities.....	501		
Environmental Protection Expenses.....	502		
Attestation.....	503	Dec. 75	



GENERAL INFORMATION

1. 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 at which the general corporate books are kept.

J. K. Taggart, Vice President - Finance and Treasurer  
111 North Dale Mabry  
Tampa, Florida 33609

2. Name of 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 date organized.

State of Florida  
December 2, 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.

State of Florida  
Electricity - Generation and Distribution

5. State below each class of security of the respondent which is registered on a national securities exchange or is to become so registered upon notice of issuance. Give, (a) exact title of each class of securities, (b) amount of issued securities registered, (c) amount of unissued securities to become registered upon notice of issuance, and (d) name of each exchange upon which registered or to become registered. Explain briefly if the amounts of issued securities differ from the amounts shown by the respondent's balance sheet.

- (a) Tampa Electric Company Common Stock
- (b) 14,011,008
- (c) 10,988,992
- (d) New York Stock Exchange

GENERAL INFORMATION (Continued)

6. State below the name and address of the respondent's independent certified public accountant or independent licensed public accountants (licensed on or before December 31, 1970, or registered public accountant through December 31, 1975) and date such accountant was engaged. If one of the above accountants has been engaged as the principal accountant to audit the respondent's financial statements who was not the principal accountant for the respondent's prior filed certified financial statements, state the date when such independent accountant was initially engaged.

Tampa Electric Company employs the accounting firm of Coopers & Lybrand, Exchange National Bank Building, Tampa, Florida 33602.

## CORPORATIONS CONTROLLED BY RESPONDENT

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 in a footnote.

2. If control was by other means than a direct holding of vot-

ing rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Foot-note Ref. (d)
Tampa Bay Industrial Corp. Gulfcoast Transit Company Mid-South Towing Company Electro-Coal Transfer Company Southern Marine Management Corp. Resource, Inc. Cal-Glo	Industrial Properties Transportation Company Transportation Company Cargo Transfer Company Transportation Management Training Aids Coal Mining	100 100 100 100 100 100 100	

## DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.

2. Direct control is that which is exercised without interposition of an intermediary.

3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

4. Joint control is that in which neither interest can effectively

control or direct action without the consent 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.

## OFFICERS

1. Report below the name, title, office address, and salary for the year of each general officer of the respondent. Report the information also for each other employee whose annual salary is \$25,000\* or more. The information required by this schedule may be omitted for assistant general officers whose duties do not embrace important executive or policy functions, and whose salaries are less than \$25,000\* per year. (\*\$35,000, if respondent's annual operating revenues are \$50,000,000 or more.)

2. If any officer or other employee reported in this schedule received remuneration from respondent, directly or indirectly, other than the salary reported in column (a), such as commissions, bonuses, shares in profits, moneys paid, set aside or accrued pursuant to any pension, retirement, savings or similar plan (exclusive of plans qualified under Section 401 of the Internal Revenue Code of 1954) including premiums paid for retirement annuities, or life insurance where the respondent is not the beneficiary, or any other advantageous arrangement which constitutes a form of compensation, give the essentials of the plan not previously reported, the basis of determining the ultimate benefits receivable, and the payments or provisions made during the year with respect to each person reported herein. If the word 'none' correctly states the facts with respect to the matters referred to in this instruction, so state.

3. State the annual benefits estimated to be payable to each of the three highest paid officers named herein in the event of

retirement at normal retirement date pursuant to any pension or retirement plan.

4. Describe all transactions since the beginning of the year in which any person who was an officer of the respondent at any time during the year received remuneration, directly or indirectly, from the respondent in the form of securities, options, warrants, rights or other property, or through the exercise or disposition thereof. As to options, warrants or rights granted or extended, give the information under this caption on page 106. If the response "none" correctly states the facts with respect to the matters referred to in this instruction, so state.

5. State briefly any arrangement under which any officer is insured or indemnified against liability which he may incur in his capacity as an officer. If there are no such arrangements, so state.

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

7. Utilities which are not required to file copies of this report with the Securities and Exchange Commission may omit the data called for by instructions 2, 3, 4, and 5. Omission of responses to such instructions for this reason should be stated

Title (a)	Name of Officer (b)	Principal Business Address (City and State) (c)	Salary for Year (d)
President Chief Executive Officer	H. L. Culbreath	111 North Dale Mabry Tampa, Florida 33609	\$ 85 000
Senior Vice President	G. Pierce Wood	"	51 750
Vice President-Operations	James D. Hicks	"	54 375
Vice President-Finance and Treasurer	James K. Taggart	"	43 000
Vice President-Divisions	Heywood A. Turner	"	40 000
Vice President-Services	E. G. Simmons	"	33 250
Secretary	James E. Sproull	"	32 250
Controller	Howard O. Johns	"	30 500
Dir. Sys. Oper & Constr.	Joseph E. Burris	"	39 800
Dir. Method & Proc.	Lester Ulm, Jr.	"	40 500
Dir. Planning	R. D. Welch	"	39 300
Dir. Pwr Plant Constr.	T. L. Jones	"	39 300
Gen. Mgr. Production	H. A. Moshell	"	39 100
Dir. Empl. Relations	D. N. Campbell	"	37 800
Dir. Pwr Plant Engrg.	Alex Kaiser	"	37 800

## DIRECTORS

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. If any of the instructions 2, 3, 4, or 5 of the schedule, Officers, page 104 hereof, is applicable with respect to any director who is not an officer, furnish responses concerning the matters referred

to in those instructions. If the matters referred to in those instructions are not applicable, or if the reporting of this information is not required by reason of Instruction 7 of page 104, so state.

3. Members of the Executive Committee should be designated by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name of Director (a)	Principal Business Address (b)	Term Begon (c)	Term Expires (d)	Directors' Meetings Attended During Year (e)	Fees During Year (f)
William C. MacInnes** Chairman of The Board	Post Office Box 111 Tampa, Florida 33601	4/8/75	4/13/76	5	\$ 4 050
Fischer S. Black*(Resigned) Vice Chairman of the Board	Post Office Box 111 Tampa, Florida 33601	4/9/74	1/16/75	0	0
H. L. Culbreath* President, Chief Executive Officer	Post Office Box 111 Tampa, Florida 33601	4/8/75	4/13/76	6	0
Richard P. Chapman	Post Office Box 2197 Boston, Massachusetts 02106	"	"	6	3 450
Richard M. Clewis, Jr.*	Post Office Box 2288 Tampa, Florida 33601	"	"	6	4 200
Alfred S. Estes*	Post Office Box 938 Winter Haven, Florida 33880	"	"	3	3 900
Willis C. Fitkin	Room 5811, 70 Pine Street New York, New York 10005	"	"	5	3 450
Edward L. Flom*	Post Office Box 23328 Tampa, Florida 33622	"	"	4	4 050
Henry R. Guild*	100 Federal Street Boston, Massachusetts 02110	"	"	6	3 450
Peter O. Knight, Jr. (Resigned)	Post Office Box 1288 Tampa, Florida 33601	4/9/74	2/24/75	0	900
Charles P. Lykes*	Post Office Box 2879 Tampa, Florida 33601	4/8/75	4/13/76	4	4 050

**SECURITY HOLDERS AND VOTING POWERS**

1. (A) 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 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.

(B) Give also the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest 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 concerning the voting rights of such security. State whether voting rights are actual or contingent and 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.

4. Furnish particulars 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.

5. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing  
 not closed during 1975

6. 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 9 770 660  
 By proxy 9 641 979

7. Give the date and place of such meeting  
 4/8/75 Tampa, Florida

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Line No.	Name and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
1	Total votes of all voting securities.....	14 011 008	14 011 008		
2	Total number of security holders.....		13 531	845	
3	Total votes of security holders listed below 1 (a)				
4	Cede & Co.-Box 20, Bowling Green Sta., New York, N.Y. 10004	734 935	734 935		
5	OTR-c/o Treasurer of State, P.O. Box 1170, Columbus, OH 43216	303 000	303 000		
6	Teacher Retirement Sys. of Texas, 1001 Trinity St Austin, Tex 78701	279 400	279 400		
7	Corp. of The President of the Church of Jesus Christ of Latter Day				
8	Saints, 50 East North Temple St., Salt Lake City, Utah 84150	259 500	259 500		
9	Cudd & Co c/oChase Manhattan Bank, Box 1508 Church St Sta. N.Y.10008	256 467	256 467		
10	Starvis & Co., P.O. Box 2983 Church St Sta, New York, N.Y. 10008	220 000	220 000		
11	Bloom & Co. c/o Trust Dept 10-71-472, The 1st Nat'l Bank of Chicago				
12	One-1st Nat'l Plaza, Chicago, Ill. 60670	200 000	200 000		
13	Gilmet & Co,c/o Irving Trust Co, Personal Trust Div 1 Wall St, NY, NY 10015	200 000	200 000		
14	Gerlach & Co,c/o 1st Nat'l City Bank,20 Exchange Pl, NY,NY 10015	175 500	175 500		
15	Arkbo & Co., Box 3182, Boston, Mass 02107	153 000	153 000		

Line No.	(1B) Name and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
16	Hugh L. Culbreath, P.O. Box 111, Tampa, Florida 33601	3 786	3 786		
17	James D. Hicks, P.O. Box 111, Tampa, Florida 33601	900	900		
18	James K. Taggart, P.O. Box 111, Tampa, Florida 33601	366	366		
19	Heywood A. Turner, P.O. Box 111, Tampa, Florida 33601	285	285		
20	James E. Sproull, P.O. Box 111, Tampa, Florida 33601	339	339		
21	Howard O. Johns, P.O. Box 111, Tampa, Florida 33601	448	448		
22	James H. B. Woodroffe III, P.O. Box 111, Tampa, Florida 33601	247	247		
23	George F. Carnes, Jr., P.O. Box 111, Tampa, Florida 33601	202	202		
24	William C. MacInnes, P.O. Box 111, Tampa, Florida 33601	8 800	8 800		
25	Richard M. Clewis Jr., P.O. Box 111, Tampa, Florida 33601	128	128		
26	Alfred S. Estes, P.O. Box 111, Tampa, Florida 33601	100	100		
27	Willis C. Fitkin, P.O. Box 111, Tampa, Florida 33601	500	500		
28	Edward L. Flom, P.O. Box 111, Tampa, Florida 33601	100	100		
29	Charles P. Lykes, P.O. Box 111, Tampa, Florida 33601	1 320	1 320		
30					
31	STOCK PURCHASE PLAN				
32					
33	The Company has a stock purchase plan which provides that the				
34	option price, subject to certain terms and conditions, shall				
35	be 85 per cent of the market value at designated dates. Payments				
36	are withheld from employees during payment periods and the shares				
37	subsequently issued. During 1975, 15,292 shares of common stock				
38	were issued under the plan with total proceeds of \$131,664. At				
39	December 31, 1975, \$138,997 in subscriptions had been received				
40	for 9,837 shares of common stock.				
41					
42					
43					
44					
45					
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52					
53					

### IMPORTANT CHANGES DURING THE YEAR

Hereunder give particulars concerning the matters indicated below. Make the statements explicit and precise and number them in accordance with the inquiries. Each inquiry should be answered. If "none" or "not applicable" states the fact, that response should be made. If information which answers an inquiry is given elsewhere in the report, reference to the schedule in which it appears will be sufficient.

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; 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 also shall 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. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.

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. List electric generating units placed in service during the year, giving the in-service date, location and generating capacity.

1. Winter Haven franchise renewed, without payment of consideration. New franchise is for 30 years.

2. None

3. None

4. None

5. None

6. None

7. None

8. General wage increases and promotions added approximately \$4,800,000 to operating expenses in 1975.

9. None

10. None

11. None



STATEMENT A

COMPARATIVE BALANCE SHEET

Assets and Other Debits

Line No.	Title of Account (a)	Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase or (Decrease) (e)
1	Utility Plant*		\$	\$	\$
2	Utility Plant (101-106, 114).....	113	621 770 385 <sub>y</sub>	683 361 506 <sub>m</sub>	61 591 121 <sub>m</sub>
3	Construction Work in Progress (107).....	113	99 708 550 <sub>y</sub>	134 804 688 <sub>m</sub>	35 096 138 <sub>m</sub>
4	Total Utility Plant.....		\$ 721 478 935 <sub>F</sub>	\$ 818 166 194 <sub>F</sub>	\$ 96 687 259 <sub>F</sub>
5	Less Accumulated Provision for Deprec., Amort. and Depletion (108, 111, 115).....	113	112 548 862 <sub>y</sub>	126 295 282 <sub>m</sub>	13 746 420 <sub>m</sub>
6	Net Utility Plant, Less Nuclear Fuel...	113	\$ 608 930 073 <sub>F</sub>	\$ 691 870 912 <sub>F</sub>	\$ 82 940 839 <sub>F</sub>
7	Nuclear Fuel (120.1-120.4).....	200			
8	Less: Accum. Prov. For Amort. of Nuclear Fuel Assemblies (120.5).....	200			
9	Net Nuclear Fuel.....		\$	\$	\$
10	Net Utility Plant.....		\$	\$	\$
11	Gas Stored Underground-Noncurrent (117)....	207A			
12	Utility Plant Adjustments (116).....	112			
13	Other Property and Investments				
14	Nonutility Property (121) (less Accum. Prov. for Depr. & Amort. incl. in (122)).....	201	132 090 <sub>y</sub>	114 181 <sub>m</sub>	(17 909) <sub>m</sub>
15	Investment in Associated Companies (123)...	202			
16	Investment in Subsidiary Companies (Cost \$ 4 084 145)(123.1).....	203	9 764 527 <sub>y</sub>	10 578 574 <sub>m</sub>	814 047 <sub>m</sub>
17	Other Investments (124).....	202			
18	Special Funds (125 - 128).....		260 000 <sub>y</sub>	246 000 <sub>m</sub>	(14 000) <sub>m</sub>
19	Total Other Property and Investments.....		\$ 10 156 617 <sub>F</sub>	\$ 10 938 755 <sub>F</sub>	\$ 782 138 <sub>F</sub>
	Current and Accrued Assets				
20	Cash (131).....	---	5 676 129 <sub>y</sub>	2 832 800 <sub>m</sub>	(2 843 329) <sub>m</sub>
21	Special Deposits (132 - 134).....	---	1 653 <sub>y</sub>	1 653 <sub>m</sub>	
22	Working Funds (135).....	---	269 259 <sub>y</sub>	200 032 <sub>m</sub>	(69 227) <sub>m</sub>
23	Temporary Cash Investments (136).....	202			
24	Notes and Accts. Receivable (less Accumulated Provision for Uncoll. Accts.) (141-144)..	204	15 296 670 <sub>y</sub>	22 882 333 <sub>m</sub>	7 585 663 <sub>m</sub>
25	Receivables from Assoc. Companies (145, 146)..	206	1 466 060 <sub>y</sub>	2 045 787 <sub>m</sub>	579 727 <sub>m</sub>
26	Materials and Supplies (151-157, 163).....	207	21 338 563 <sub>y</sub>	31 563 864 <sub>m</sub>	10 225 301 <sub>m</sub>
27	Gas Stored Underground-Current (164).....	207A			
28	Prepayments (165).....	---	153 183 <sub>y</sub>	168 806 <sub>m</sub>	15 623 <sub>m</sub>
29	Interest and Dividends Receivable (171)....	---	66 399 <sub>y</sub>	329 647 <sub>m</sub>	263 248 <sub>m</sub>
30	Rents Receivable (172).....	---			
31	Accrued Utility Revenues (173).....	---			
32	Misc. Current and Accrued Assets (174).....	210			
33	Total Current and Accrued Assets.....		\$ 44 267 916 <sub>F</sub>	\$ 60 024 922 <sub>F</sub>	\$ 15 757 006 <sub>F</sub>
	Deferred Debits				
34	Unamort. Debt Expense (181).....	211	1 648 132 <sup>(i)</sup>	2 045 682 <sub>m</sub>	397 550 <sub>m</sub>
35	Extraordinary Property Losses (182).....	210			
36	Prelim. Survey and Investigation Charges (183)..	212	530 174 <sub>y</sub>	347 464 <sub>m</sub>	(182 710) <sub>m</sub>
37	Clearing Accounts (184).....	---	758 <sub>y</sub>	377 <sub>m</sub>	(381) <sub>m</sub>
38	Temporary Facilities (185).....	---			
39	Miscellaneous Deferred Debits (186).....	214	2 175 058 <sub>y</sub>	1 273 931 <sub>m</sub>	(901 127) <sub>m</sub>
40	Deferred Losses from Disposition of Utility Plant (187).....	214A			
41	Research and Development Expenditures (188)..	448	454 170 <sub>y</sub>	585 433 <sub>m</sub>	131 263 <sub>m</sub>
42	Unamortized Loss on Reacquired Debt (189)..	214B			
43	Accumulated Deferred Income Taxes (190)...	214C			
44	Total Deferred Debits.....	---	\$ 4 808 292 <sub>F</sub>	\$ 4 252 887 <sub>F</sub>	\$ (555 405) <sub>F</sub>
45	Total Assets and Other Debits.....		\$ 668 162 898 <sub>F</sub>	\$ 767 087 476 <sub>F</sub>	\$ 98 924 578 <sub>F</sub>

\* These accounts are conformed to NARUC accounts in which amounts recorded in FPC accounts 118 and 119 are classified to the accounts indicated under this caption.

**COMPARATIVE BALANCE SHEET**

**Statement A**

Liabilities and Other Credits (omit cents)

	Title of Account (a)	Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase or (Decrease) (e)
<b>Proprietary Capital</b>					
1	Common Stock Issued (201) -----	215	\$ 76 552 695 <sup>y</sup>	\$ 97 031 859 <sup>n</sup>	\$ 20 479 164 <sup>n</sup>
2	Preferred Stock Issued(204) -----	215	55 000 000 <sup>y</sup>	55 000 000 <sup>n</sup>	
3	Capital Stock Subscribed (202, 205) -----	216		138 997 <sup>n</sup>	138 997 <sup>n</sup>
4	Stock Liability for Conversion (203, 206) -----	216			
5	Premium on Capital Stock (207) -----	216	19 245 <sup>y</sup>	19 245 <sup>n</sup>	
6	Other-Paid-In Capital (208-211) -----	217			
7	Installments Received on Capital Stock (212) -----	216			
8	Discount on Capital Stock (213) -----	218			
9	Capital Stock Expense (214) -----	218	(1 047 077) <sup>y</sup>	(1 164 839) <sup>n</sup>	(117 762) <sup>n</sup>
10	Retained Earnings (215, 216) -----	117	92 010 991 <sup>y</sup>	104 354 997 <sup>n</sup>	12 344 006 <sup>n</sup>
11	Unappropriated Undistributed Subsidiary Earnings (216.1) -----	117			
12	Reacquired Capital Stock (217) -----	215			
13	<b>Total Proprietary Capital</b> -----		<b>\$ 222 535 854<sup>F</sup></b>	<b>\$ 255 380 259<sup>F</sup></b>	<b>\$ 32 844 405<sup>F</sup></b>
<b>Long-Term Debt</b>					
14	Bonds (221) (Less \$ _____ reacquired (222)) -----	219	318 583 972 <sup>y</sup>	334 321 676 <sup>n</sup>	15 737 704 <sup>n</sup>
15	Advances from Associated Companies (223) -----	219			
16	Other Long-Term Debt (224) -----	219	14 000 000 <sup>y</sup>	37 000 000 <sup>n</sup>	23 000 000 <sup>n</sup>
17	Unamortized Premium on Long-Term Debt (225) -----	211	1 191 616 <sup>o</sup>	1 136 938 <sup>n</sup>	(54 678) <sup>n</sup>
18	Unamortized Discount on Long-Term Debt-Dr. (226) -----	211			
19	<b>Total Long-Term Debt</b> -----		<b>\$ 333 775 588<sup>F</sup></b>	<b>\$ 372 458 614<sup>F</sup></b>	<b>\$ 38 683 026<sup>F</sup></b>
<b>Current and Accrued Liabilities</b>					
20	Notes Payable(231) -----	221	28 259 000 <sup>y</sup>	31 135 000 <sup>n</sup>	2 876 000 <sup>n</sup>
21	Accounts Payable (232) -----	—	6 459 974 <sup>y</sup>	10 184 370 <sup>n</sup>	3 724 396 <sup>n</sup>
22	Payables to Associated Companies (233, 234) -----	221	3 725 153 <sup>y</sup>	3 497 731 <sup>n</sup>	(227 422) <sup>n</sup>
23	Customer Deposits (235) -----	—	5 049 950 <sup>y</sup>	6 298 774 <sup>n</sup>	1 248 824 <sup>n</sup>
24	Taxes Accrued (236) -----	222	8 223 964 <sup>y</sup>	12 822 206 <sup>n</sup>	4 598 242 <sup>n</sup>
25	Interest Accrued (237) -----	—	4 393 215 <sup>y</sup>	4 728 979 <sup>n</sup>	335 764 <sup>n</sup>
26	Dividends Declared (238) -----	—			
27	Matured Long-Term Debt (239) -----	—			
28	Matured Interest (240) -----	—			
29	Tax Collections Payable (241) -----	—	911 156 <sup>y</sup>	1 285 999 <sup>n</sup>	374 843 <sup>n</sup>
30	Miscellaneous Current and Accrued Liabilities (242) -----	224	1 754 523 <sup>y</sup>	2 167 093 <sup>n</sup>	412 570 <sup>n</sup>
31	<b>Total Current and Accrued Liabilities</b> -----		<b>\$ 58 776 935<sup>F</sup></b>	<b>\$ 72 120 152<sup>F</sup></b>	<b>\$ 13 343 217<sup>F</sup></b>
<b>Deferred Credits</b>					
32	Customer Advances for Construction (252) -----	224			
33	Accumulated Deferred Investment Tax Credits (255) -----	229	11 896 111 <sup>y</sup>	15 776 159 <sup>n</sup>	3 880 048 <sup>n</sup>
34	Deferred Gains from Disposition of Utility Plant(256) -----	224A			
35	Other Deferred Credits (253) -----	225			
36	Unamortized Gain on Reacquired Debt (257) -----	214B			
37	Accumulated Deferred Income Taxes (281-283) -----	227-227E	40 957 000 <sup>y</sup>	51 112 153 <sup>n</sup>	10 155 153 <sup>n</sup>
38	<b>Total Deferred Credits</b> -----		<b>\$ 52 853 111<sup>F</sup></b>	<b>\$ 66 888 312<sup>F</sup></b>	<b>\$ 14 035 201<sup>F</sup></b>
<b>Operating Reserves</b>					
39	Operating Reserves (261-265) -----	226	221 410 <sup>y</sup>	240 139 <sup>n</sup>	18 729 <sup>n</sup>
40	<b>Total Liabilities and Other Credits</b> -----		<b>\$ 668 162 898<sup>F</sup></b>	<b>\$ 767 087 476<sup>F</sup></b>	<b>\$ 98 924 578<sup>F</sup></b>

o on BACK

**STATEMENT A**

(Continued)

**NOTES TO BALANCE SHEET**

1. The space below is provided for important notes regarding the balance sheet or any account thereof.

2. Furnish particulars as to any significant contingent assets or liabilities existing at end of year, including brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of a 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 to include the rate treatment given these items. See General Instruction 17, Uniform Systems 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 balance sheet relating to the respondent company appearing in the annual report to the stockholders are applicable in every respect and furnish the data required by Instructions 2, 3, 4, and 5 above, such notes may be attached hereto.

5. As of December 31, 1975, \$99,981,903.73 is unrestricted as to cash dividends on common stock.

① Restated to give effect to F.P.C. Order  
No. 505

**STATEMENT B SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Line No.	Item (e)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common* (g)
1	<b>UTILITY PLANT</b>	\$	\$	\$	\$	\$	\$
2	In Service:						
3	Plant in Service (Classified).....	608 469 797	608 469 797				
4	Plant Purchased or Sold.....						
5	Completed Construction not Classified.....	56 562 863	56 562 863				
6	Experimental Plant Unclassified.....						
7	Total.....	665 032 660	665 032 660				
8	Leased to Others.....						
9	Held for Future Use.....	18 328 846	18 328 846				
10	Construction Work in Progress.....	134 804 688	134 804 688				
11	Acquisition adjustments.....						
12	Total Utility Plant.....	818 166 194	818 166 194				
13	Accum. Prov. for Depr., Amort., & Depl.....	126 295 282	126 295 282				
14	Net Utility Plant.....	691 870 912	691 870 912				
15	<b>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION, &amp; DEPLETION</b>						
16	In Service:						
17	Depreciation.....	126 255 178	126 255 178				
18	Amort. and Depl. of Producing Natural Gas Land and Land Rights.....						
19	Amort. of Underground Storage Land and Land Rights...						
20	Amort. of Other Utility Plant.....	40 104	40 104				
21	Total, in Service.....	126 295 282	126 295 282				
22	Leased to Others:						
23	Depreciation.....						
24	Amortization and Depletion.....						
25	Total, Leased to Others.....						
26	Held for Future Use:						
27	Depreciation.....						
28	Amortization.....						
29	Total, Held for Future Use.....						
30	Abandonment of Leases (natural gas).....						
31	Amort. of Plant Acquisition Adj.....						
32	Total Accumulated Provisions (should agree with line 13 above).....	126 295 282	126 295 282				

\* See page 351 for detail of common utility plant and expenses.

STATEMENT C

STATEMENT OF INCOME FOR THE YEAR

1. Amounts recorded in accounts 412 and 413, Revenue from Utility Plant Leased to Others, will be reported using one of the vertical columns to spread amounts over lines 1 to 19, as appropriate similar to a utility department. These amounts will also be included in columns (c) and (d) totals.

2. Amounts recorded in account 414, Other Utility Operating Income, will be reported in a separate column as prescribed for accounts 412 and 413, above.

3. The space below is provided for important notes regarding the statement of income or any account thereof.

4. Give concise explanations concerning unsettled rate proceedings where a contingency exists 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.

5. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases. State the accounting treatment accorded such refunds and furnish the necessary particulars, including income tax effects, so that corrections of prior income and

Line No.	Account (a)	Sch. Page No. (b)	TOTAL		ELECTRIC
			Current year (c)	Increase or (decrease) from preceding year (d)	Current year (e)
1	<u>UTILITY OPERATING INCOME</u>				
2	Operating Revenues (400) .....	-	\$ 254 856 688	\$ 71 460 820	\$ 254 856 688
3	Operating Expenses:				
4	Operation Expenses (401) .....	-	135 375 286	41 320 629	135 375 286
5	Maintenance Expenses (402) .....	-	20 020 436	1 213 623	20 020 436
6	Depreciation Expense (403) .....	-	19 903 788	2 008 410	19 903 788
7	Amort. & Depl. of Utility Plant (404*-405).....	-	2 748	(53)	2 748
8	Amort. of Utility Plant Acq. Adj. (406).....	-			
9	Amort. of Property Losses (407)* .....	-			
10	Amort. of Conversion Expenses (407)* .....	-			
11	Taxes Other Than Income Taxes (408.1).....	222	15 787 969	1 808 598	15 787 969
12	Income Taxes - Federal (409.1).....	222	4 326 823	5 575 823	4 326 823
13	- Other (409.1).....	222	931 301	933 301	931 301
14	Provision for Deferred Inc. Taxes (410.1).....	214c, 227	11 649 153	3 507 153	11 649 153
15	Provision for Deferred Income Taxes - Cr. (411.1)	214c, 227	( 1 164 000)	(243 000)	1 164 000
16	Investment Tax Credit Adj.-Net (411.4).....	228-9	3 805 824	2 310 728	3 805 824
17	Gains from Disp. of Utility Plant (411.6)....	224A	( )	( )	( )
18	Losses from Disp. of Utility Plant (411.7)...	214A	( )	( )	( )
19	Total Utility Operating Expenses.....		\$ 210 639 328	\$ 58 435 212	\$ 210 639 328
20	Net Utility Operating Income (carry forward to page 116-A, line 22).....		\$ 44 217 360	\$ 13 025 608	\$ 44 217 360

NOTES TO STATEMENT OF INCOME

\*Accounts 404.1, 404.2, 404.3, 407.1, 407.2 for natural gas companies

STATEMENT OF INCOME FOR THE YEAR (Continued)			STATEMENT C	
Line No.	Account (a)	Sch. page No. (b)	TOTAL	
			Current year (c)	Increase or (decrease) from preceding year (d)
22	Net Utility Operating Income (Forwarded from Page 114)	-	\$ 44 217 360 <sub>F</sub>	\$ 13 025 608 <sub>F</sub>
23	<b>OTHER INCOME AND DEDUCTIONS</b>			
24	Other Income:			
25	Nonutility Operating Income (415-418).....	303		
26	Equity in Earnings of Subsidiary Companies (418.1).....	-	3 759 218 <sub>W</sub>	1 291 096 <sub>W</sub>
27	Interest and Dividend Income (419).....	303	299 506 <sub>W</sub>	(176 249) <sub>W</sub>
28	Allowance for Funds Used During Construction (419.1).....	-	6 329 843 <sub>W</sub>	(337 168) <sub>W</sub>
29	Miscellaneous Nonoperating Income (421).....	303	40 424 <sub>W</sub>	(3 190 257) <sub>W</sub>
30	Gain on Disposition of Property (421.1).....	300	240 044 <sub>W</sub>	240 044 <sub>W</sub>
31	Total Other Income.....	-	\$ 10 669 035 <sub>F</sub>	\$ (2 172 534) <sub>F</sub>
32	Other Income Deductions:			
33	Loss on Disposition of Property (421.2).....	300		
34	Miscellaneous Amortization (425).....	304		
35	Miscellaneous Income Deductions (426.1 - 426.5).....	304	412 885 <sub>W</sub>	(388 796) <sub>W</sub>
36	Total Other Income Deductions.....	-	\$ 412 885 <sub>F</sub>	\$ (388 796) <sub>F</sub>
37	Taxes Applic. to Other Income and Deductions:			
38	Taxes Other Than Income Taxes (408.2).....	222	4 669 <sub>W</sub>	(366) <sub>W</sub>
39	Income Taxes - Federal (409.2).....	222	(1 141 366) <sub>W</sub>	(243 762) <sub>W</sub>
40	- Other (409.2).....	222	(121 141) <sub>W</sub>	(91 141) <sub>W</sub>
41	Provision for Deferred Inc. Taxes (410.2).....	214C-227		
42	Provision for Deferred Income Taxes-Cr. (411.2).....	214C-227	( )	
43	Investment Tax Credit Adj. - Net (411.5).....	228-9		
44	Investment Tax Credits (420).....	228-9		
45	Total Taxes on Other Income and Deductions.....	-	\$ (1 257 838) <sub>F</sub>	\$ (335 269) <sub>F</sub>
46	Net Other Income and Deductions.....	-	\$ 11 513 988 <sub>F</sub>	\$ (1 448 469) <sub>F</sub>
47	<b>INTEREST CHARGES</b>			
48	Interest on Long-Term Debt (427).....	-	24 060 939 <sub>W</sub>	4 971 907 <sub>W</sub>
49	Amort. of Debt Disc. and Expense (428).....	211	136 904 <sub>W</sub>	113 154 <sub>W</sub>
50	Amortization of Loss on Recquired Debt (428.1).....	214B		
51	Amort. of Premium on Debt - Credit (429).....	211	( 54 678) <sub>W</sub>	(19 160) <sub>W</sub>
52	Amortization of Gain on Recquired Debt - Credit (429.1).....	214B	( )	
53	Interest on Debt to Assoc. Companies (430).....	304		
54	Other Interest Expense (431).....	304	2 780 510 <sub>W</sub>	(1 077 065) <sub>W</sub>
55	Total Interest Charges.....	-	\$ 26 923 675 <sub>F</sub>	\$ 3 988 836 <sub>F</sub>
56	Income Before Extraordinary Items.....	-	\$ 28 807 673 <sub>F</sub>	\$ 7 588 303 <sub>F</sub>
57	<b>EXTRAORDINARY ITEMS</b>			
58	Extraordinary Income (434).....	306		
59	Extraordinary Deductions (435).....	306	( )	
60	Net Extraordinary Items.....	-	\$	\$
61	Income Taxes - Federal and Other (409.3).....	222	\$	\$
62	Extraordinary Items After Taxes.....	-	\$	\$
63	NET INCOME.....	-	\$ 28 807 673 <sub>F</sub>	\$ 7 588 303 <sub>F</sub>

STATEMENT D

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report in this schedule 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) and the contra primary account affected shown in column (b).

3. For each reservation or appropriation of retained earnings state the purpose and amount.

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

5. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.

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 and 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 hereto the Notes to Statement of Retained Earnings.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>			
1	Balance--Beginning of year.....		\$ 92 010 991 <sub>4</sub>
2	Changes (Identify by prescribed retained earnings accounts):		
3	Adjustments to Retained Earnings (Account 439):		
4	Credits:		
5			
6			
7			
8			
9	Total Credits to Retained Earnings (Account 439)-----		\$
10	Debits:		
11			
12			
13			
14			
15	Total Debits to Retained Earnings (Account 439)-----		\$
16	Balance Transferred from Income (Account 433)-----		\$ 28 807 673 <sub>2</sub>
17	Appropriations of Retained Earnings (Account 436):		
18			
19			
20			
21			
22	Total Appropriations of Retained Earnings (Account 436)-----		\$
23	Dividends Declared - Preferred Stock (Account 437);		
24	Series A - \$43.2 Per Share		
25	Series B - \$41.6 Per Share		
26	Series D - \$45.8 Per Share		
27	Series E - \$80.0 Per Share		
28	Series F - \$74.4 Per Share		
29	Total Dividends Declared - Preferred Stock (Account 437)-----	238	\$ 3 570 000 <sub>0</sub>
30	Dividends Declared - Common Stock (Account 438):		
31	\$1.00 Per Share		
32			
33			
34			
35			
36	Total Dividends Declared - Common Stock (Account 438)-----	238	\$ 12 893 667 <sub>2</sub>
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		\$
38	Balance-End of Year-----		\$ 104 354 997 <sub>2</sub>

**STATEMENT OF RETAINED EARNINGS FOR THE YEAR - Statement D (Continued)**

Line No.	Item (a)	Amount (b)
	<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>	
	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) _____	
46	<b>TOTAL RETAINED EARNINGS (Accounts 215, 216) _____</b>	<b>\$ 104 354 997F</b>
	<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</b>	
47	Balance - Beginning of Year (Debit or Credit) _____	5 680 382F
48	Equity in earnings for year (Credit) _____	3 759 218F
49	Dividends received (Debit) _____	3 098 000F
50	Other changes (Explain) _____	
51	Balance - End of Year _____	<b>6 341 600F</b>

NOTES TO STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1) This dividend was not recorded in this account.



STATEMENT E		STATEMENT OF CHANGES IN FINANCIAL POSITION	
Line No.	SOURCES OF FUNDS (a)	Amounts (b)	
1	Funds from Operations:	\$	
2	Net Income .....		28 807 673 <sup>W</sup>
3	Principal Non-Cash Charges (Credits) to Income:		
4	Depreciation and depletion .....		19 903 788 <sup>W</sup>
5	Amortization of <u>Franchises</u> .....		2 748 <sup>W</sup>
6	Provision for deferred or future income taxes (net) .....		10 485 153 <sup>W</sup>
7	Investment tax credit adjustments .....		3 805 824 <sup>W</sup>
8	Other (net): Net Income of Subsidiaries .....		(3 759 218) <sup>W</sup>
9	Allowance for Funds Used During Construction .....		(6 329 843) <sup>W</sup>
10	Automobile Depreciation Charged to Expense .....		357 630 <sup>W</sup>
11			
12	Total Funds from Operations .....	\$	53 273 755 F
13	Funds from Outside Sources (new money):		
14	Long-term debt (b) (c) .....		39 002 705 <sup>W</sup>
15	Preferred stock (c) .....		
16	Common stock (c) .....		20 500 399 <sup>W</sup>
17	Net increase in short-term debt (d) .....		
18	Other (net): Automobile Depreciation Charged to Construction .....		448 336 <sup>W</sup>
19	Decrease in Other Investments .....		2 517 405 <sup>W</sup>
20	Other .....		(236 666) <sup>W</sup>
21	Total Funds from Outside Sources .....	\$	62 232 179 F
22	Sale of Non-Current Assets (e):		
23			
24	Contributions from Associated and Subsidiary Companies .....		
25	Other (net) (a): Decrease in Working Capital .....		3 927 977 <sup>W</sup>
26			
27			
28	Total Sources of Funds .....	\$	119 433 911 F
29	APPLICATION OF FUNDS		
30			
31	Construction and Plant Expenditures (incl. land):	\$	
32	Gross additions to utility plant (less nuclear fuel) .....		103 653 341 <sup>W</sup>
33	Gross additions to nuclear fuel .....		
34	Gross additions to common utility plant .....		
35	Gross additions to nonutility plant .....		(17, 909) <sup>W</sup>
36	Other .....		
37			
38	Total Applications to Construction and Plant Expenditures (incl. land) .....	\$	103 635 432 F
39	Dividends on Preferred Stock .....		3 570 000 <sup>W</sup>
40	Dividends on Common Stock .....		12 893 668 <sup>W</sup>
41	Funds for Retirement of Securities and Short-Term Debt:		
42	Long-term debt (b) (c) .....		6 165 000 <sup>W</sup>
43	Preferred stock (c) .....		
44	Redemption of capital stock .....		
45	Net decrease in short-term debt (d) .....		
46	Other (net): Unamortized Premium Debt Discount & Expense .....		452 227 <sup>W</sup>
47			
48	Purchase of Other Non-Current Assets (e):		
49	Net Decrease in Other Deferred Debits & Credits .....		(952 573) <sup>W</sup>
50	183, 184, 188		
51	Investments in and Advances to Associated and Subsidiary Companies .....		
52	Other (net) (a): Allowance for Funds Used During Construction .....		(6 329 843) <sup>W</sup>
53			
54			
55	Total Applications of Funds .....	\$	119 433 911 F

**NONUTILITY PROPERTY (Account 121)**

1. Give a brief description and state the location of nonutility property included in Account 121.
2. Designate any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars concerning sales, purchases, or transfers of nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. These items are separate and distinct from those allowed to be grouped under instruction No. 5.
5. Minor items may be grouped.

Line No.	Description and Location (a)	Balance Beginning of Year (b)	Purchases Sales, Transfers, etc. (c)	Balance end of the year (d)
1	Approximately 19 acres of Industrial Property adjacent to Big Bend Power Plant Site, located on East side of Tampa Bay	17 933	* 2 170 **(20 079)	\$
2				
3				
4				24
5	Approximately 4.4 acres of property adjacent to Tampa Electric's new Production Office	30 553		
6				
7				30 553
8	Approximately 15 acres located north of Hillsborough/Manatee County Line, West of U. S. Highway 41	29 010		
9				
10				29 010
11	Property located on North side of Polk Street between Pierce and Jefferson Streets	54 594		
12				
13				54 594
14	* Cost Associated with Sale			
15	Trf. to Account 421			
16	** Sale of Property to			
17	Agrico Chemical Company			
18				
19				
20				
21				
22				
23				
24				
25				

**ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)**

Report below the information called for concerning depreciation and amortization of nonutility property.

Line No.	Item (a)	Amount (b)
34	Balance, beginning of year.....	\$ 0
35	Accruals for year, charged to:	
36	(417) Income from Nonutility Operations.....	
37	(418) Nonoperating Rental Income.....	
38	Other Accounts (specify):.....	
39	.....	
40	Total Accruals for Year.....	0
41	Net charges for plant retired:	
42	Book cost of plant retired.....	
43	Cost of removal.....	
44	Salvage (credit).....	( )
45	Total Net Charges.....	0
46	Other debit or credit items (describe):.....	
47	.....	
48	Balance, end of year.....	0

### INVESTMENTS (Accounts 123, 124, 136)

1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments and 136, Temporary Cash Investments.

2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below.

3. Investment in Securities - List and describe each security owned, giving name of issuer, date acquired and date of maturity.

For bonds give also principal amount, date of issue, maturity, and interest rate. For capital stock, including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investments; state number of shares, class and series of stock. Minor investments may be grouped by classes. Investments

included in Account 136, Temporary Cash Investments, also may be grouped by classes.

4. Investment Advances - Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to repayment currently should be included in Accounts 145 and 146.

With respect to each advance show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Include amounts reported in schedule 210B.

5. For any securities, notes or accounts that were pledged designate such securities, notes, or accounts and in a footnote state the name of pledgee and purpose of the pledge.

6. If Commission approval was required for any advance made or security acquired, designate such fact and in a footnote give name of Commission, date of authorization, and case or docket number.

7. Interest and dividend revenues from investments should be reported in column (g), including such revenues from securities disposed of during the year.

8. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price therefor, not including any dividend or interest adjustment includible in column (g).

Line No.	Description of Investment (a)	Book Cost* Beginning of Year (b)	Purchases or Additions During Year (c)	Sales or Other Dispositions* During Year (d)	Principal Amount or No. of Shares End of Year (e)	Book Cost* End of Year (f)	Revenues for Year (g)	Gain or Loss from Invest. Disposed of (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								

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\*If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.

## INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Account 123.1, Investment in Subsidiary Companies.

2. Provide a subheading for each company and list thereunder the information called for, observing the instructions below. Sub-total by company and give a total in columns (e), (f), (g) and (h).

3. Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.

4. Investment Advances-Report separately the amounts of loans or investment advances which are subject to repayment but which are not subject to current set-

tlement. With respect to each advance show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal.

5. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in columns (e) should equal the amount in account 418.1.

6. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts and in a footnote, state the name of pledgee and purpose of the pledge.

7. If Commission approval was required for any ad-

vance made or security acquired, designate such fact and in a footnote give name of Commission, date of authorization, and case or docket number.

8. Interest and dividend revenues from investments should be reported in column (f), including such revenues from securities disposed of during the year.

9. In column (h), report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price therefor, not including interest adjustment includible in column (f).

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment Beginning of Year (d)	Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of investment End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	<u>ACCOUNT 123.1</u>			\$	\$	\$	\$	\$
2	Gulfcoast Transit Company	3-13-59		15,000 <sup>y</sup>				
3	Gulfcoast Transit Company	12-14-59		45,000 <sup>y</sup>				
4	Gulfcoast Transit Company	5-31-68		3,028,382 <sup>y</sup>	1,297,918 <sup>m</sup>	1,146,000 <sup>m</sup>	3,240,300 <sup>m</sup>	
5	Mid-South Towing Company	3-13-59		10,000 <sup>y</sup>				
6	Mid-South Towing Company	12-14-59		30,000 <sup>y</sup>				
7	Mid-South Towing Company	6-6-60		20,000 <sup>y</sup>				
8	Mid-South Towing Company	5-31-68		4,076,442 <sup>y</sup>	587,284 <sup>m</sup>	702,000 <sup>m</sup>	4,021,726 <sup>m</sup>	
9	Electro-Coal Transfer Corp.	12-23-63		50,000 <sup>y</sup>				
10	Electro-Coal Transfer Corp.	5-31-68		1,705,688 <sup>y</sup>	850,035 <sup>m</sup>	1,250,000 <sup>m</sup>	1,355,723 <sup>m</sup>	
11	Tampa Bay Industrial Corp.	9-16-66		50,000 <sup>y</sup>				
12	Tampa Bay Industrial Corp.	5-4-67		704,015 <sup>y</sup>	1,023,981 <sup>m</sup>	(152,829) <sup>m</sup>	1,930,825 <sup>m</sup>	
13	Southern Marine Managements	5-31-68		30,000 <sup>y</sup>			30,000 <sup>m</sup>	
14								
15								
16								
17								
18								
19								
20								
21								
22								
23	TOTAL			\$ 9,764,527 <sup>F</sup>	\$ 3,759,218 <sup>F</sup>	\$ 2,945,171 <sup>F</sup>	\$ 10,578,574 <sup>F</sup>	

Annual report of TAMPA ELECTRIC COMPANY Year ended December 31, 1975

**NOTES AND ACCOUNTS RECEIVABLE**

**Summary for Balance Sheet**

Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143).

Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Notes Receivable (Account 141).....	\$	\$ 145 575 <sup>n</sup>
2	Customer Accounts Receivable (Account 142).....	14 841 101 <sup>y</sup>	21 036 252 <sup>n</sup>
3	Other Accounts Receivable (Account 143)..... (Disclose any capital stock subscriptions received)	533 876 <sup>y</sup>	1 800 008 <sup>n</sup>
4	Total.....	15 374 977 <sup>F</sup>	22 981 835 <sup>F</sup>
5	Less: Accumulated Provision for Uncollectible Accounts—Cr. (Account 144).....	78 307 <sup>y</sup>	99 502 <sup>n</sup>
6	Total, Less Accumulated Provision for Uncollectible Accounts.....	15 296 670 <sup>F</sup>	22 882 333 <sup>F</sup>
7	Notes and Accounts Receivable from Directors, Officers and Employees.		
11	<u>ACCOUNT 141</u>	0	0
12	<u>ACCOUNT 143</u>	12 736 <sup>y</sup>	1 517 143

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS—CR. (Account 144)**

1. Report below the information called for concerning this accumulated provision.
2. Explain any important adjustments of subaccounts.
3. Entries with respect to officers and employees shall not include items for utility services.

Line No.	Item (a)	Utility Customers (b)	Merchandise, Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
21	Balance beginning of year.....	\$ 78 307 <sup>y</sup>	\$	\$	\$	\$ 78 307 <sup>y</sup>
22	Prov. for uncollectibles for year.....	1 012 622 <sup>n</sup>				1 012 622 <sup>n</sup>
23	Accounts written off.....	(1 070 817) <sup>n</sup>				(1 070 817) <sup>n</sup>
24	Coll. of accounts written off.....	79 390 <sup>n</sup>				79 390 <sup>n</sup>
25	Adjustments (explain) :.....					
26	.....					
27	Balance end of year.....	99 502 <sup>F</sup>				99 502 <sup>F</sup>

**RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)**

1. Report particulars of notes and accounts receivable from associated companies at end of year.
2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.
3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.
4. If any note was received in satisfaction of an open account, state the period covered by such open account.
5. Include in column (f) interest recorded as income during the year, including interest on accounts and notes held any time during the year.
6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest For Year (f)
			Debits (c)	Credits (d)		
1	<u>ACCOUNT 145</u>					
2	Tampa Bay Industrial					
3	Corporation					
4						
5						
6	Demand Note-5/1/73	\$668 733		\$37 233	\$631 500	\$63 896
7	@ 10%					
8	Demand Note-1/21/74	275 000			275 000	27 500
9	@ 10%					
10	Demand Note-1/25/74	25 000			25 000	2 500
11	@ 10%					
12	Demand Note-8/1/74	300 000			300 000	30 000
13	@ 10%					
14	Demand Note-11/19/74	100 000			100 000	10 528
15	@ 10%					
16	Demand Note-8/6/75		435 000		435 000	17 521
17	@ 10%					
18	Demand Note-12/30/75		30 000		30 000	16
19		<u>\$1 368 733</u>			<u>\$1 796 500</u>	
20						
21	<u>ACCOUNT 146</u>					
22	Tampa Bay Industrial	\$97 327	\$151 961		\$249 288	
23	Corporation					
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43				<b>TOTAL</b>	<b>\$2 045 788</b>	<b>\$151 961</b>

**MATERIALS AND SUPPLIES**

1. For Account 154, report the amount of plant materials and operating supplies at end of year under titles which are indicative of the character of the material included. In column (d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during year (on a separate page) showing general classes of material and supplies and the various accounts (operating expense, clearing accounts, plant, etc.) affected—debited or credited. Debits or credits to stores expense-clearing shall be shown separately, 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 (Acct. 151)(See sch. pg 209) .....	11 970 030	20 505 231	Electric
2	Fuel Stock Expenses Undistributed (Acct. 152) ...	58 947	97 462	
3	Residuals & Extracted Products (Acct. 153).....	(36 162)	(33 993)	
4	Plant Materials & Operating Supplies (Acct. 154):			
5	Substation Materials		538 608	
6	Poles and Fixtures		1 365 000	
7	Overhead Materials		1 515 786	
8	Communication Equipment		164 413	
9	Overhead Wire and Cable		1 681 323	
10	Fuses and Fuse Links		99 400	
11	Underground Cable and Materials		1 368 006	
12	Metering Equipment		57 812	
13	Street Lighting Equipment		132 196	
14	Miscellaneous Tools and Equipment		153 997	
15	Transformers		3 050 666	
16	Bushings, Transformers and OCB's		211 260	
17	Accounts Payable-Not Classified		265 353	
18	Power Plant Parts and Supplies		262 468	
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	Total Account 154 .....	\$ 9 216 065	\$ 10 866 288	
31	Merchandise (Account 155) .....	\$	\$	
32	Other Materials & Supplies (Acct. 156) .....	126 664	125 858	
33	Nuclear Materials Held for Sale (Acct. 157) * .....			
34	Stores Expense Undistributed (Acct. 163).....	3 019	3 018	
35				
36				
37				
38				
39	Total Materials & Supplies (per balance sheet)..	\$ 21 338 563	\$ 31 563 864	

\* Not applicable to Gas Utilities

**PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)**

1. Report below the information called for concerning production fuel and oil stocks.  
 2. Show quantities in tons of 2000 lb. barrels (42 gals.), of Mcf., whichever unit of quantity is applicable.

3. Each kind of coal or oil should be shown separately.  
 4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from affiliated companies, a statement should be submitted showing the quantity

of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.

Line No.	Item (a)	Total Cost (b)	KINDS OF FUEL AND OIL					
			Bunker "C" Fuel Oil BBls		Coal - Tons		Diesel Fuel Oil - BBls	
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)	Quantity (g)	Cost (h)
1	On hand beginning of year.....	\$11 970 030	299 397	\$ 3 709 313	475 254	\$ 7 306 946	81 648	\$ 953 771
2	Received during year.....	112 848 231	1 779 588	20 884 387	* 3 777 195	* 86 274 153	453 876	5 689 691
3	TOTAL.....	124 818 261	2 078 985	24 593 700	4 252 449	93 581 099	535 524	6 643 462
4	Used during year (specify departments)							
5	Electric Oper. Expense	103 669 825	1 778 340	21 234 479	3 579 617	77 211 216	424 296	5 224 190
6	Inventory Adjustments		903		(29 473)			
7	Ignition Gan & Big Bend	597,051					47 810	597 051
8	Non-Recoverable Gannon	2,902	235	2 902				
9	Prel-Operation Gannon	9,752	778	9 752				
10								
11	Sold or transferred.....	33,441			1	25	2 699	33 416
12	TOTAL DISPOSED OF.....	104,313,031	1 780 256	21 247 133	3 550 145	77 211 241	474 805	5 854 657
13	BALANCE END OF YEAR.....	20,505,230	298 729	3 346 567	702 304	16 369 858	60 719	788 805
Line No.	Item (i)		KINDS OF FUEL AND OIL—Continued					
			Quantity (j)	Cost (k)	Quantity (l)	Cost (m)	Quantity (n)	Cost (o)
14	On hand beginning of year.....		\$		\$		\$	
15	Received during year.....							
16	TOTAL.....							
17	Used during year (specify departments)							
18								
19								
20								
21	*Includes 402,763 tons of low sulphur coal from subsidiary mining company at a cost of							
22	\$13,000,552.00. Due to numerous suppliers of low sulphur coal, information on quantities							
23	consumed and inventories by supplier are not available.							
24	Sold or transferred.....							
25	TOTAL DISPOSED OF.....							
26	BALANCE END OF YEAR.....							

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**PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)**

1. Report below the information called for concerning production fuel and oil stocks.  
 2. Show quantities in tons of 2000 lb. barrels (42 gals.), of Mcf., whichever unit of quantity is applicable.

3. Each kind of coal or oil should be shown separately.  
 4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from affiliated companies, a statement should be submitted showing the quantity

of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.

Line No.	Item (a)	Total Cost (b)	KINDS OF FUEL AND OIL					
			Bunker "C" Fuel Oil BBls		Coal - Tons		Diesel Fuel Oil - BBls	
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)	Quantity (g)	Cost (h)
1	On hand beginning of year .....	\$11 970 030 <sup>y</sup>	299 397 <sup>y</sup>	\$ 3 709 313 <sup>y</sup>	475 254 <sup>y</sup>	\$ 7 306 946 <sup>y</sup>	81 648 <sup>y</sup>	\$ 953 771 <sup>y</sup>
2	Received during year .....		1 779 588 <sup>y</sup>	20 884 387 <sup>y</sup>	3 777 195 <sup>y</sup>	86 274 153 <sup>y</sup>	453 876 <sup>y</sup>	5 689 691 <sup>y</sup>
3	TOTAL .....		2 078 985 <sup>y</sup>	24 593 700 <sup>y</sup>	4 252 449 <sup>y</sup>	93 581 099 <sup>y</sup>	535 524 <sup>y</sup>	6 643 462 <sup>y</sup>
4	Used during year (specify departments)							
5	Electric Oper. Expense		1 778 340 <sup>y</sup>	21 234 479 <sup>y</sup>	3 579 617 <sup>y</sup>	77 211 216 <sup>y</sup>	424 296 <sup>y</sup>	5 224 190 <sup>y</sup>
6	Inventory Adjustments		903 <sup>y</sup>		(29 473) <sup>y</sup>			
7	Ignition Gan & Big Bend						47 810 <sup>y</sup>	597 051 <sup>y</sup>
8	Non-Recoverable Gannon		235 <sup>y</sup>	2 902 <sup>y</sup>				
9	Prel-Operation Gannon		778 <sup>y</sup>	9 752 <sup>y</sup>				
10								
11	Sold or transferred .....				1 <sup>y</sup>	25 <sup>y</sup>	2 699 <sup>y</sup>	33 416 <sup>y</sup>
12	TOTAL DISPOSED OF .....		1 780 256 <sup>y</sup>	21 247 133 <sup>y</sup>	3 550 145 <sup>y</sup>	77 211 241 <sup>y</sup>	474 805 <sup>y</sup>	5 854 657 <sup>y</sup>
13	BALANCE END OF YEAR .....		298 729 <sup>y</sup>	3 346 567 <sup>y</sup>	702 304 <sup>y</sup>	16 369 858 <sup>y</sup>	60 719 <sup>y</sup>	788 805 <sup>y</sup>

Line No.	Item (i)	KINDS OF FUEL AND OIL - Continued					
		Quantity (j)	Cost (k)	Quantity (l)	Cost (m)	Quantity (n)	Cost (o)
		14	On hand beginning of year .....		\$		\$
15	Received during year .....						
16	TOTAL .....						
17	Used during year (specify departments)						
18							
19							
20							
21							
22							
23							
24	Sold or transferred .....						
25	TOTAL DISPOSED OF .....						
26	BALANCE END OF YEAR .....						

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**UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)**

1. Report under separate subheading for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars of expense, premium or discount applicable to each class and series of long-term debt.

2. Show premium amounts in red or by enclosure in parentheses.

3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

5. Furnish particulars regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

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Line No.	Designation of long-term debt (a)	Principal amount of debt issued (b)	Total expense, premium or discount (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From— (d)	To— (e)				
<b>ACCOUNT 181</b>									
1	First Mortgage Bonds	\$	\$			\$	\$	\$	\$
2	2 5/8% Series Due 1976	7 500 000	60 362	8-1-46	8-1-76	1 519	4 515	3 835	2 199
3	3% Series Due 1978	6 000 000	44 784	1-1-48	1-1-78	3 233		1 134	2 099
4	2.80% Series Due 1980	5 000 000	22 043	8-1-50	8-1-80	3 199		607	2 592
5	3.70% Series Due 1983	8 000 000	56 312	10-1-53	10-1-83	12 995		1 728	11 267
6	4 1/8% Series Due 1986	10 000 000	45 351	8-1-56	8-1-86	17 148		1 481	15 667
7	4 1/4% Series Due 1988	25 000 000	89 765	7-1-58	7-1-88	40 395		2 992	37 403
8	4 1/2% Series Due 1993	48 000 000	144 830	5-1-63	5-1-93	88 540		4 830	83 710
9	5 1/2% Series Due 1996	25 000 000	73 250	4-1-66	4-1-96	51 885		2 440	49 445
10	7 1/4% Series Due 1998	30 000 000	86 219	12-1-68	12-1-98	68 736		2 874	65 862
11	7 1/4% Series Due 2001	35 000 000	105 031	1-1-71	1-1-01	91 027		3 500	87 527
12	7 3/8% Series Due 2002	40 000 000	117 244	2-1-72	2-1-02	105 520		3 908	101 612
13	8 1/2% Series Due 2004	50 000 000	141 418	1-15-74	1-15-04	136 901		4 714	132 187
14	Installment Contracts								
15	5 3/4% Due 2007	27 000 000	467 202	3-1-72	3-1-07	427 034		13 392	413 642
16	6 1/2-8 1/4% Due 2004	44 000 000	1 134 454	12-1-74	12-1-04	600 000	534 454	93 984	1 040 470
17						1 648 132	538 969	141 419	2 045 682
<b>ACCOUNT 225 &amp; 226</b>									
19	2 5/8% Series Due 1976	7 500 000	93 750	8-1-46	8-1-76	4 515	(4 515)		
20	3% Series Due 1978	6 000 000	(17 340)	1-1-48	1-1-78	(1 214)	405		(809)
21	4 1/8% Series Due 1986	10 000 000	(14 000)	8-1-56	8-1-86	(5 406)	467		(4 939)
22	4 1/4% Series Due 1988	25 000 000	(345 750)	7-1-58	7-1-88	(155 588)	11 525		(144 063)
23	4 1/2% Series Due 1993	48 000 000	(590 400)	5-1-63	5-1-93	(360 800)	19 680		(341 120)
24	5 1/2% Series Due 1996	25 000 000	(213 250)	4-1-66	4-1-96	(151 051)	7 107		(143 944)
25	7 1/4% Series Due 1998	30 000 000	(270 900)	12-1-68	12-1-98	(215 968)	9 030		(206 938)
26	7 1/4% Series Due 2001	35 000 000	(83 300)	1-1-71	1-1-01	(72 193)	2 776		(69 417)
27	7 3/8% Series Due 2002	40 000 000	(63 600)	2-1-72	2-1-02	(57 241)	2 120		(55 121)
28	8 1/2% Series Due 2004	50 000 000	(182 500)	1-15-74	1-15-04	(176 670)	6 083		(170 587)
						(\$1 191 616)	\$54 678		(\$1 136 938)

① Restated Per F.A.C. Order No. 505

(\$1 191 616)

\$54 678

(\$1 136 938)

**PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)**

1. Report below particulars concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under contemplation.
2. Minor items may be grouped by classes. Show the number of items in each group.

Line No.	Description and purpose of project (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance end of Year (f)
				Account Charged (d)	Amount (e)	
1	Beacon Key Plant Engineering Study	\$ 35 200	\$ 56 840	105	\$ 90 240	\$ 1 800
2	Big Bend Tower Foundation Study	4 559		107	4 559	
3	Leisure House Expansion	2 715		921	2 715	
4	Gannon #5 & 6 Precipitator	424	383	107	807	
5	Ambient Air Study	12 380	98 983	502	<del>100 469</del>	10 894
6	Gas Turbine Feasibility & Sites	1 725	7 896	107	9 621	
7	Gannon Noise Control	1 328		107	1 328	
8	Big Bend #1 EHS		95			95
9	Nuclear Vs Coal Study	7 624	127 322	506	131 578	3 368
10	Environmental Strategy Evaluation	15 957	6 765	107	22 722	
11	Nuclear Siting Evaluations	5 966				5 966
12	Big Bend #1 Boiler Upgrade	5 705	70	107	5 775	
13	Big Bend #2 Boiler Upgrade	30 934	3 718	107	34 605	47
14	Production Warehouse Study	17 880	7 650	163	25 530	
15	Big Bend #4 Spray Cooling	15 770	54 093	131	440	69 423
16	Gannon #5 Feedwater Replacement	9 211	13 836	107	23 047	
17	Gannon #2 Feedwater Replacement	3 232	6 369	107	9 601	
18	Big Bend #4 Waste Water Treatment		764		394	1 158
19	Hookers Point Seawall Damage	3 300	9 878	107	5 950	7 228
20	Hookers Point Ventilation Building Study		170	107	2 940	
21	Gannon #6 Feedwater Replacement	4 083	10 207	107	14 290	
22	Gannon #4 Feedwater Replacement	8 107	42 348	107	50 455	
23	Solid Waste Firing Study		120		6 313	6 433
24	Gannon #5 Boiler Tube Replacement	1 202	1 485	107	2 687	
25	Plant Site	341 818	28 047	506	72 303	3 185
26	Plant Site			105	289 787	
27	Plant Site			232	4 590	
28	Prel. Study Gannon Ventilation Impr.		386			386
29	Prel. Study Gannon #6 Boiler Cir. Study		19 736			19 736
30	Sub TOTAL	530 174	505 584		906 039	129 719

183 15,394  
 502 52,438  
 506 32,637

(Continued on Page 212-a)

**PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)**

1. Report below particulars concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under contemplation.
2. Minor items may be grouped by classes. Show the number of items in each group.

Line No.	Description and purpose of project (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance end of Year (f)
				Account Charged (d)	Amount (e)	
	(Continued from Page 212)	\$	\$		\$	\$
1	Prel. Study SO2 Rem Proc BB #4		1 674			1 674
2	Prel. Study Gannon #4 Steam Line Inspt.		37 541	512	31 685	5 856
3	Prel. Study Gannon #6 Steam Line Inspt.		36 597	512	31 741	4 856
4	Prel. Study Gannon #1 Steam Line Inspt.		10 407	512	1 842	8 565
5	Prel. Study Gannon #2 Steam Line Inspt.		9 537	512	3 001	6 536
6	Prel. Study Gannon #3 Steam Line Inspt.		37 384	512	2 827	34 557
7	Prel. Study Big Bend GT4		20 832	549	20 832	
8	Prel. Study Big Bend #1 Cond Retube		149 817	107	586	149 231
9	Prel. Study Big Bend #2 Rep Cond Tube		132			132
10	Prel. Study Gannon #4 S W Tube Repl.		24 541	512	24 541	
11	Prel. Study Big Bend #2 Cond Water Box		16 619	186	16 330	289
12	Prel. Study Hookers Point Demineralizer		5 921	107	5 921	
13	Prel. Study Gannon #5 Low Pres. Boiler Repair		24 910	186	24 015	895
14	Prel. Study Big Bend #3 Thermal Dil.		29 471	107	29 471	
15	Prel. Study Gannon Discharge Flume Exploratory Invest.		5 154			5 154
16	Prel. Study Add'l. Ash Silo Big Bend		3 996	107	3 996	
17	Prel. Study Repl. Gannon #3 EH4		3 016	107	3 016	
18	Prel. Study Gannon #4 Boiler Gas Fans		19	500	19	
19	Prel. Study Gannon #6 Turbine Blade Welding		488	513	488	
20	Prel. Study Floor Support Beam		2 286	107	2 286	
21	Prel. Study Access Road Big Bend		3 412	107	3 412	
22	Prel. Study Upgrade Hookers Point Screenwell		6	107	6	
23						
24						
25						
26						
27						
28						
29						
30						
	<b>TOTAL</b>	<b>530 174</b>	<b>929 344</b>		<b>1 112 054</b>	<b>347 464</b>

**MISCELLANEOUS DEFERRED DEBITS (Account 186)**

1. Report below the particulars called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized show period of amortization.
3. Minor items may be grouped by classes, showing number of such items.

Line No.	Description of miscellaneous deferred debit (a)	Balance beginning of year (b)	Debits (c)	CREDITS		Balance end of year (f)
				Account charged (d)	Amount (e)	
1	Undistributed Payroll	\$ 36 853	\$ 1 241 053	Various	\$ 1 223 320	\$ 54 586
2	Mineral Aggregates	205 000		143	60 000	145 000
3	Big Bend Feed Water Htrs	523 630	102 514	131	253	625 891
4	Leased Oil Tanker	114 794	209 220	151	157 070	166 944
5	1974 Security Contract Exp	40 358	245 834	181	286 192	
6	Unpaid Constr. Costs	995 323		Various	995 323	
7	Gannon #5 Blr. Pipe Dam		147 861	512	139 329	8 532
8	Main Office Theft Exp.		19 627	920	11 150	8 477
9	Big Bend #2 Cond Wtr. Box		17 539	183	6 276	11 263
10						
11						
12						
13				151	33959	
14				143	123111	
15						
16						
17						
18						
19						
20						
21						
22						
23						
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25						
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30						
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34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress .....	259 100				253 238
48	Deferred regulatory commission expenses (See page 353) .....					
49	<b>TOTAL</b> .....	<b>2 175 058</b>				<b>1 273 931</b>

**CAPITAL STOCK (Accounts 201 and 204)**

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.  
 2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.  
 3. Give particulars concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.  
 4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.  
 5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.  
 6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

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Line No.	Class and Series of Stock (a)	Number of shares authorized by charter (b)	Par. or stated value per share (c)	Call Price at end of Year (d)	OUTSTANDING PER BALANCE SHEET		HELD BY RESPONDENT					
					Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS			
							Shares (g)	Cost (h)	Shares (i)	Amount (j)		
1	<u>ACCOUNT 201</u>		\$	\$		\$						
2	Common Stock	25 000 000	No Par		14011 008	97 030 809						
3	Common Stock				600	1 050						
4					<del>14011 608</del>	<del>97 031 859</del>						
5												
6	<u>ACCOUNT 204</u>											
7	Preferred Stock	1 500 000										
8	4.32% Cumulative Series A				50 000	5 000 000						
9	4.16% " " B				50 000	5 000 000						
10	4.58% " " D				100 000	10 000 000						
11	8.00% " " E				150 000	15 000 000						
12	7.44% " " F				200 000	20 000 000						
13					<del>550 000</del>	<del>\$55 000 000</del>						
14												
15												
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20												
21												
22												
23												
24												
25												
26												
27												
28												
29												

\*Total amount outstanding without reduction for amounts held by respondent.

**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)**

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Common Stock Subscribed, Account 202, and Preferred Stock Subscribed, Account 205, show the subscription price and the balance due on each class at end of year.
3. Describe the agreement and transactions under which a

conversion liability existed under Account 203. Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at end of year.

4. For Premium on Capital Stock, Account 207, designate any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of account and description of item (a)	Number of shares (b)	Amount (c)
1	<u>ACCOUNT 202</u>		\$
2	Common Stock subscribed @ \$14.13 Per Share	9 837	\$138 997 ✓
3			
4	<u>ACCOUNT 203</u>		None
5			
6	<u>ACCOUNT 205</u>		None
7			
8	<u>ACCOUNT 206</u>		None
9			
10	<u>ACCOUNT 207</u>		
11	Premium on Sale of Series A Preferred Stock		12 995 ✓
12	Premium on Sale of Series B Preferred Stock		6 250 ✓
13			
14	<u>ACCOUNT 212</u>		None
15			
16			
17			
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36			
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38			
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40			
41			
42			
43			
44			
45			
46		TOTAL—	\$158 242 ✓

**DISCOUNT ON CAPITAL STOCK (Account 213)**

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off during the year and specify the amount charged.

2. If any change occurred during the year in the balance with

Line No.	Class and series of stock (a)	Balance End of Year (b)
1	<u>ACCOUNT 213</u>	\$ None
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
TOTAL --		

**CAPITAL STOCK EXPENSE (Account 214)**

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

2. If any change occurred during the year in the balance with

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
31	Common Stock - No Par Value	\$ 527 121 <sup>u</sup> 637 718 <sub>y</sub>
32	Preferred Stock - \$100 Par Value	
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		
48		
49		
50		
51		
52		
TOTAL --		\$1 164 839 <sup>f</sup>



**LONG-TERM DEBT (Accounts 221, 222, 223, and 224)**

1. Report by balance sheet accounts particulars concerning long-term debt included in Accounts 221, Bonds; 222, Reacquired Bonds; 223, Advances from Associated Companies; and 224, Other Long-Term Debt.  
 2. For bonds assumed by the respondent, column (a) should include name of the issuing company as well as the description of the bonds.  
 3. Advances from Associated Companies should be reported separately for advances on notes, and advances on open accounts. Demand notes shall be designated as such. Names of associated companies from which advances were received shall be shown in col. (a).

4. For receivers' certificates show the name of the court and date of court order under which such certificates were issued.  
 5. In an insert schedule give explanatory particulars for accounts 223, and 224 of net changes during the year. With respect to long-term advances show for each company (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.  
 6. If the respondent has pledged any of its long-term debt securities, give particulars in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.  
 8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain any difference between the total of column (f) and the total of Account 427, Interest on Long-Term Debt, and Account 430, Interest on Debt to Associated Companies.  
 9. Give particulars concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding* (d)	INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price per \$100 End of Year (i)
					Rate (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	
	<u>ACCOUNT 221</u>			\$	%	\$	\$	\$	\$
1	FIRST MORTGAGE BONDS								
2	2 5/8% Series Due 1976	8/1/46	8/1/76	5 475 000	2 5/8	144 274			100.00
3	3% Series Due 1978	1/1/48	1/1/78	4 380 000	3	126 060		178 000	100.375
4	2.80% Series Due 1980	8/1/50	8/1/80	3 800 000	2.80	107 217			100.41
5	3.70% Series Due 1983	10/1/53	10/1/83	6 240 000	3.70	230 291		68 000	101.15
6	4 1/8% Series Due 1986	8/1/56	8/1/86	9 700 000	4 1/8	400 125			101.75
7	4 1/4% Series Due 1988	7/1/58	7/1/88	25 000 000	4 1/4	1 062 500			102.85
8	4 1/2% Series Due 1993	5/1/63	5/1/93	48 000 000	4 1/2	2 160 000			103.75
9	5 1/2% Series Due 1996	4/1/66	4/1/96	25 000 000	5 1/2	1 375 000			105.00
10	7 1/4% Series Due 1998	12/1/68	12/1/98	30 000 000	7 1/4	2 175 000			106.91
11	7 1/4% Series Due 2001	1/1/71	1/1/01	35 000 000	7 1/4	2 537 500			107.31
12	7 3/8% Series Due 2002	1/1/72	1/1/02	40 000 000	7 3/8	2 950 000			107.43
13	8 1/2% Series Due 2004	1/15/74	1/15/04	50 000 000	8 1/2	4 250 000			109.26
14									
15	Installment Contracts								
16	5 3/4% Due 2007	3/1/72	3/1/07	27 000 000	5 3/4	1 552 500			*
17	6 1/2 - 8 1/4% Due 1979 - 2004	12/1/74	12/1/04	24 726 676	Var	1 895 506			#
18	<u>ACCOUNT 224</u>								
19	Bank Term Loan			37 000 000	**	3 094 966			100.00
20	*Non-Callable Prior to 3/1/82	11/1/74	3/31/77						
21	#Non-Callable Prior to 12/1/84								
22									
23	**Prime Rate (As Defined)								
24	<b>TOTAL</b>			371 321 676		24 060 939	F	246 000	F

\*Total amount outstanding without reduction for amounts held by respondent.

**SECURITIES ISSUED OR ASSUMED AND  
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

1. Furnish an insert schedule giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and gains or losses relating thereto, identified as to Commission authorization numbers and dates.

2. The particulars furnished should be sufficient to show fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. The facts of the accounting should be clearly set forth with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. The identification of each class and series of security should include, as appropriate, the interest or dividend rate, nominal

date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Also to be given are the issuance or redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in general Instruction 17 of the Uniform System of Accounts, references should be given to the Commission authorization for the different accounting and the accounting should be stated.

5. For securities assumed the name of the company for which the liability on the securities was assumed should be given as well as particulars of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, details of these amounts should be furnished with amounts relating to refunded securities clearly earmarked.

Bonds Retired During 1975

First Mortgage Bonds - 2 5/8% Series Due 1976 \$60,000 purchased @ 97 1/4 in anticipation of Sinking Fund Requirements. The realization of \$1,650 was credited to Account 421.	\$ 75 000 <sup>✓</sup>
First Mortgage Bonds - 3% Due 1978. Balance of \$178,000 is held in Sinking Funds Account 125 for future requirements.	60 000 <sup>✓</sup>
First Mortgage Bonds - 2.8% Series Due 1980 called for Sinking Fund @ 100.	50 000 <sup>✓</sup>
First Mortgage Bonds - 3.70% Series Due 1983. \$141,000 purchased @ 74.1 in anticipation of Sinking Fund Requirements. Balance of \$68,000 is held in Sinking Fund Account 125 for future requirements. Realization of \$36,519 was credited to Account 421.	80 000 <sup>✓</sup>
Bonds retired during 1975 reduced Account 221 by.	<u>\$265 000<sup>✓</sup></u>

The Company issued 1,500,000 shares of Common Stock for \$20,347,500 in September, 1975. Expenses in connection with the issue were \$117,762 and were charged to Account 214. Issued through Kidder, Peabody & Co. & Paine, Webber, Jackson & Curtis, Underwriters.

In July 1975, 15,292 shares of Common Stock were issued at \$8.61 per share under the Employee Stock Purchase Plan. \$131,664.12 was a credit to Account 201.

Proceeds of \$138,997, representing 9837 shares of Common Stock subscribed under Employee Stock Purchase Plan, were credited to Account 202.

**SECURITIES ISSUED OR ASSUMED AND  
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

1. Furnish an insert schedule giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and gains or losses relating thereto, identified as to Commission authorization numbers and dates.

2. The particulars furnished should be sufficient to show fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. The facts of the accounting should be clearly set forth with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. The identification of each class and series of security should include, as appropriate, the interest or dividend rate, nominal

date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Also to be given are the issuance or redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in general Instruction 17 of the Uniform System of Accounts, references should be given to the Commission authorization for the different accounting and the accounting should be stated.

5. For securities assumed the name of the company for which the liability on the securities was assumed should be given as well as particulars of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, details of these amounts should be furnished with amounts relating to refunded securities clearly earmarked.

**Installment Contract Payable**

In December 1974, the Hillsborough County Industrial Development Authority issued \$30,000,000 of 6 1/2% to 8 1/4% Bonds, Series 1974-A, due 1979 to 2004, for Tampa Electric Company Pollution Control projects. On January 22, 1975, \$14,000,000 of 7 3/4% Bonds, Series 1974-B, due December 1, 1994 were issued. The underwriter for this issue was Kidder, Peabody & Company. Authorization for this issue was made by Florida Public Service Commission Docket #74794 EU Order #6468. Expenses of this bond issue amounted to \$821,603, which will be amortized over the term of this issue. This expense was charged to Account 181.

**NOTES PAYABLE (Account 231)**

1. Report the particulars indicated concerning notes payable at end of year.
2. Give particulars of collateral pledged, if any.
3. Furnish particulars for any formal or informal compensating balance agreements covering open lines of credit.
4. Any demand notes should be designated as such in column (d).
5. Minor amounts may be grouped by classes, showing the number of such amounts.

Line No.	Payee (a)	Purpose for which issued (b)	Date of Note (c)	Date of Maturity (d)	Int. rate (e)	Balance end of year (f)
1	Various-Comm'l Paper	New Construction	Various	Various	% *	\$ 14 500 000 ✓
2	First Nat'l Bk Tr. Dept.	" "	12/31/75	Demand	5 3/4	5 724 000 ✓
3	First Nat'l Bk Ft. Myers	" "	12/31/75	"	5 7/8	2 562 000 ✓
4	Bank of Clearwater	" "	12/24/75	"	5 3/4	1 678 000 ✓
5	Barnett Bk Tr. Co.	" "	12/30/75	"	5 3/4	4 433 000 ✓
6	Landmark Bank	" "	12/31/75	"	5 3/4	2 238 000 ✓
7						
8						
9						
10	* 5 1/2 - 5 5/8%					
11						
12						
13						
14						
15						
16						
17						
18						
19						
20				TOTAL		31 135 000 ✓

**PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)**

1. Report particulars of notes and accounts payable to associated companies at end of year.
2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234 Accounts Payable to Associated Companies, in addition to a total for the combined accounts.
3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate.
4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year.
5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
31	Gulfcoast Transit	\$ 1 108 461 ✓	5 425 984 ✓	6 276 172 ✓	\$ 1 958 649 ✓	
32	Mid-South Towing Co.	1 257 901 ✓	12 449 234 ✓	12 013 176 ✓	821 843 ✓	
33	Electro-Coal					
34	Transfer Corp.	471 923 ✓	4 050 387 ✓	4 231 572 ✓	653 108 ✓	
35	Tampa Bay Ind'l.	184 454 ✓	190 463 ✓	226 462 ✓	220 453 ✓	
36	Resource, Inc.	100 306 ✓	17 390 ✓	15 913 ✓	98 829 ✓	
37	Gulfcoast Transit	603 546 ✓	248 914 ✓		354 632 ✓	
38	Southern Marine					
39	Management Corp.	505 ✓	920 ✓		(415) ✓	
40	Mid-South Towing Co.	(2 661) ✓	409 527 ✓		(412 188) ✓	
41	Cal-Glo Coal, Inc.	718 ✓	197 898 ✓		(197 180) ✓	
42						
43						
44						
45	Total	3 725 153 ✓	22 990 717 ✓	22 763 295 ✓	3 497 731 ✓	

**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR.**

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to 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 material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.

2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.

3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to

prepaid taxes for 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. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.

Continued page 222A.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes accrued (Account 236) (g)	Prepd. taxes (Incl. in Acct. 165) (h)
	<u>FEDERAL</u>	\$	\$	\$	\$	\$	\$	\$
1	Income - 1975			3 081 579	291 000		2 790 579	
2	Income - 1974	(2 146 604)		103 879	(1 786 949)	255 776		
3	Income - 1973	166 360					166 360	
4	Income - 1972	160 939					160 939	
5	Unemployment 1975			51 107	49 301		1 806	
6	Unemployment 1974	2 155			2 155			
7	F.I.C.A. - 1975			1 660 231	1 631 816		28 415	
8	F.I.C.A. - 1974	7 221			7 221			
9	Vehicle Use			9 188	9 188			
10								
11	<u>STATE</u>							
12	Income - 1975			810 160	87 065		723 095	
13	Income - 1974	(137 001)			(11 768)		(125 233)	
14	Income - 1973	(109 187)					(109 187)	
15	Gross Receipts 1975			3 698 972	1 533 759		2 165 213	
16	Gross Receipts 1974	2 702 312		(1 115)	2 701 197			
17	Unemployment 1975			20 443	19 720		723	
18	Unemployment 1974	431			431			
19	Public Service Commission			229 245	229 245			
20	Intangible			23 379	23 379			
21	Other			1 013	1 013			
22								
23	<u>LOCAL</u>							
24	Real & Personal Property	6 572 341		6 052 142	7 105 923		5 518 560	75
25	Franchise 1975			4 496 390	2 995 454		1 500 936	
26	Franchise 1974	1 004 997			1 004 997			
27	Occupational Licenses			2 600	2 600			
28	<b>TOTAL</b>	<b>\$ 8 223 964</b>	<b>\$</b>	<b>\$ 20 239 213</b>	<b>\$ 15 896 747</b>	<b>\$ 255 776</b>	<b>\$ 12 822 206</b>	<b>\$</b>

**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR. (Continued)**

5. If any tax covers more than one year, the required information of all columns should be shown separately for each tax year. When the amounts accrued pertain to other than the current year, show by footnote for each year whether the tax return has been audited by the Internal Revenue Service and furnish particulars for any adjustments, in total (debit or credit), that have been made to Account 236, Taxes Accrued, due to any such audits.

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.

7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.

9. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.

Line No.	DISTRIBUTION OF TAXES CHARGED (omit cents)					(Show utility department where applicable and account charged)		
	Electric a/c 408.1, 409.1 (i)	Gas a/c 408.1, 409.1 (j)	Other Utility Departments a/c 408.1, 409.1 (k)	Other Income & Deductions a/c 408.2, 409.2 (l)	Extraordinary Items a/c 409.3 (m)	Other Utility Opn. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	Payroll Taxes* (p)
1	\$ 4 222 944			\$ (1 141 365)				
2	103 879							
3								
4								
5	37 798							13 309
6								
7	1 227 905							432 326
8								
9	9 188							
10								
11	931 301			(121 141)				
12								
13								
14	3 698 972					*A/C 107	439 857	
15	(1 115)					*A/C 108	11 101	
16	15 120						<u>450 958</u>	5 323
17								
18	229 245							
19	23 379							
20	1 013							
21								
22	6 047 473			4 669				
23	4 496 390							
24								
25	2 600							
26								
27								
28	\$ 21 046 092	\$	\$	\$ (1 257 837)	\$	\$	\$	\$ 450 958

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REV. ED. (12-74)

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

1. Report hereunder a 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. The reconciliation should include as far as practicable the same detail as furnished on Schedule M-1 of the tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files 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 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.

Line No.	Particulars (a)	Amount (b)
	Net Utility Operating Income Per Statement C, Page 114, Line 21	\$44,217,360 <sup>✓</sup>
	Add: Income taxes	19,549,101 <sup>✓</sup>
	Utility Operating Income before Income Taxes	<u>63,766,461</u> f
	Additional Income and Unallowable Deductions:	
	Depreciation per books	19,903,788 <sup>✓</sup>
	Insurance Reserve	18,729 <sup>✓</sup>
	Allowance for Bad Debts	21,195 <sup>✓</sup>
		<u>19,943,712</u> f
	Additional Deductions and Nontaxable Income:	
	Tax Depreciation	32,029,000
	Repair Allowance	1,338,000
	Cost of Removal	1,681,000
	Prepaid retirement expense	112,306
	Items Charged to Construction:	
	Payroll Taxes	450,958 <sup>✓</sup>
	Pension Expense	625,177 <sup>✓</sup>
	Administrative and General Expense	1,107,143
	Sales and Use Tax	1,557,934
	Interest component of allowance for funds	(2,537,549) <sup>✓</sup>
	Interest Expense	26,923,674 <sup>✓</sup>
		<u>63,287,643</u> f
	Utility Operating Income before State Income Tax	20,422,530 f
	State Income Tax @ 5% Less \$250	<u>1,020,877</u> ✓
	Utility Operating Income Before Federal Income Tax	<u>19,401,653</u> f
	Federal Income Tax @ 48% Less \$13,500	9,299,293 ✓
	Investment Tax Credit	<u>4,260,000</u>
	Utility Operating Income Federal Income Tax Payable	5,039,293 f
	State Tax Payable	1,020,877 ✓
	Under - Accrual	<u>(802,046)</u>
	Total Charged to 409.10	<u>\$ 5,258,124</u> f

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

1. Report hereunder a 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. The reconciliation should include as far as practicable the same detail as furnished on Schedule M-1 of the tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files 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 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.

Line No.	Particulars (a)	Amount (b)
	Other Income and Deductions for the year per Statement C, Page 116A, Line 46	\$11,513,988 <sup>✓</sup>
	Add: Income Taxes	<u>(1,262,507)<sup>✓</sup></u>
	Other Income and Deductions before Income Taxes	<u>10,251,481<sup>F</sup></u>
	Additional Income for Taxes:	
	Excess gain on Sale of Land	<u>1,919</u>
	Additional Deductions and nontaxable income:	
	Tax-exempt interest	838,683
	Net Income of subsidiaries	3,759,218 <sup>✓</sup>
	Allowance for funds used during construction	8,867,392 <sup>✓</sup>
	Discount on reacquired bonds	<u>38,169</u>
		<u>13,503,462<sup>F</sup></u>
	Taxable loss before State Income Tax	(3,250,062) <sup>F</sup>
	State Income Tax @ 5%	<u>(162,503)<sup>✓</sup></u>
	Taxable Loss Before Federal Income Tax	(3,087,559) <sup>F</sup>
	Federal Income Tax:	
	\$241,963 @ 30%	\$ 72,589 <sup>✓</sup>
	\$3,329,522 @ 48%	<u>(1,598,171)<sup>✓</sup></u>
		(1,525,582) <sup>F</sup>
	State Tax Refundable	(162,503)
	Overaccrual	<u>425,578</u>
	Total Credited to 409.20	<u><u>\$ (1,262,507)<sup>F</sup></u></u>



**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)**

1. Report the amount and description of other current and accrued liabilities at end of year.
2. Minor items may be grouped under appropriate title.

Line No.	Item (a)	Balance end of year (b)
1	Accrued Vacation Pay Liability	\$ 1 868 000 ✓
2	Withheld Balance on Contract	3 978 ✓
3	Accrued Pension Liability	295 115 ✓
4		
5		
6		
7		
8		
9		
10		
11		
12		
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14		
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24		
25		
26		
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31		
32		
33		
34		
35		
36		
37	TOTAL ..	\$ 2 167 093 ✓

**CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)**

Line No.	List advances by departments (a)	Balance end of year (b)
41		\$
42		
43		
44		
45		
46		
47		
48		
49		
50		
51		
52	TOTAL ..	

**OPERATING RESERVES (Accounts 261, 262, 263, 264\*, 265)**

1. Report below an analysis of the changes during the year for each of the above-named reserves.

2. Show title of reserve, account number, description of the general nature of the entry and the contra account debited or credited. Combine the amounts of monthly accounting entries of the same general nature. If respondent has more than one utility department, contra accounts debited or credited should indicate the utility department affected.

3. For Accounts 261, Property Insurance Reserve and 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserves.

4. For Account 265, Miscellaneous Operating Reserves, report separately each reserve comprising the account and explain briefly its purpose.

Line No.	Item (a)	Balance Beginning of Year (b)	Debits		Credits		Balance End of Year (g)
			Account (c)	Amount (d)	Account (e)	Amount (f)	
1	<u>ACCOUNT 262</u>						
2							
3	Injuries & Damages			110 640		112 500	
4	General Liability	168 354 y	131	<del>111 426</del>	925	<del>113 286</del>	170 214
5							
6							
7	Injuries & Damages			93 664		110 800	
8	Workmen's Compensation	34 229 y	131	<del>97 274</del>	925	<del>113 610</del>	50 565
9							
10							
11							
12	Injuries & Damages			23 966		24 500	
13	Auto Liability	18 827 y	131	<del>24 007</del>	925	<del>24 541</del>	19 361
14		<u>221 410 F</u>					<u>240 140 F</u>
15							
16							
17							
18							
19							
20							
21							
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32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							

\*Not applicable to Gas Utilities.

**ACCUMULATED DEFERRED INCOME TAXES - - - - -**

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

(b) Total and amortizable cost of such property.  
(c) Date amortization for tax purposes commenced.

2. In the space provided furnish explanations, including the following in columnar order:

(d) "Normal" depreciation rate used in computing the deferred tax.

(a) State each certification number with a brief description of property.

LINE #	ACCOUNT SUBDIVISIONS (a)	BALANCE 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 -----	314 000 <sup>y</sup>	736 000 <sup>m</sup>	
5	Other -----			
6				
7				
8	Total Electric -----	\$ 314 000 <sup>F</sup>	\$ 736 000 <sup>F</sup>	\$
9	Gas:	\$	\$	\$
10	Defense Facilities -----			
11	Pollution Control Facilities -----			
12	Other -----			
13				
14				
15	Total Gas -----	\$	\$	\$
16	Other (Specify) -----	\$	\$	\$
17	Total (Account 281) -----	\$ 314 000 <sup>F</sup>	\$ 736 000 <sup>F</sup>	\$
18	Classification of Total:			
19	Federal Income Tax -----	\$ 285 000 <sup>y</sup>	\$ 663 000 <sup>u</sup>	\$
20	State Income Tax -----	\$ 29 000 <sup>y</sup>	\$ 73 000 <sup>u</sup>	\$
21	Local Income Tax -----	\$	\$	\$

Explanation to:

2 (a) Gannon Unit No's. 4, 5, & 6  
Fly Ash Silos

Gannon Unit No. 6  
Precipitators

Gannon Unit No. 5  
Precipitators

(b) Total \$621,348.29

\$7,301 000

\$4,856,000

Amortizable \$372,808.97

\$4,898,000

\$3,703,000

(c) December 1970

May 1974

February 1975

(d) 2.967%

2.967%

2.967%

(e) State 5.0%

5.0%

5.0%

Federal 45.6%

45.5%

45.6%

----- ACCELERATED AMORTIZATION PROPERTY (Account 281)

(e) Tax rate used to originally defer amounts and the tax rate used during the current year to amortize previous deferrals.

other income and deductions.

4. Use separate pages as required.

3. OTHER (Specify) - include deferrals relating to

CHANGES DURING YEAR		ADJUSTMENTS				BALANCE END OF YEAR (k)	LINE #
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
			30 000 <sup>ad</sup>			1 080 000 <sup>ad</sup>	3
							4
							5
							6
							7
\$	\$		\$ 30 000 <sup>F</sup>		\$	\$ 1 080 000 <sup>F</sup>	8
\$	\$		\$		\$	\$	9
							10
							11
							12
							13
							14
\$	\$		\$		\$	\$	15
\$	\$		\$		\$	\$	16
\$	\$		\$ 30 000 <sup>F</sup>		\$	\$ 1 080 000 <sup>F</sup>	17
							18
\$	\$		\$ 28 000 <sup>ad</sup>		\$	\$ 976 000 <sup>ad</sup>	19
\$	\$		\$ 2 000 <sup>ad</sup>		\$	\$ 104 000 <sup>ad</sup>	20
\$	\$		\$		\$	\$	21

## ACCUMULATED DEFERRED INCOME TAXES - - - - -

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.

declining balance, etc.), estimated lives i.e. useful life, guideline life, guideline class life, etc., and classes of plant to which each method is being applied and date method was adopted.

2. In the space provided furnish below explanations, including the following:

(b) Furnish a table showing for each year, 1954 to date of this report, the annual amounts of tax deferrals, and with respect to each year's tax deferral, the total debits thereto which have been accounted for

(a) State the general method or methods of liberalized depreciation being used (sum-of-year digits,

LINE #	ACCOUNT SUBDIVISIONS (a)	BALANCE BEGINNING OF YEAR (b)	CHANGES DURING YEAR	
			AMOUNTS DEBITED ACCOUNT 410.1 (c)	AMOUNTS CREDITED ACCOUNT 411.1 (d)
1	Account 282:			
2	Electric . . . . .	\$ 36 439 000	\$ 6 726 802	\$ 959 000
3	Gas . . . . .			
4	Other (define) . . . . .			
5	Total . . . . .	\$	\$	\$
6				
7	Other (Specify) . . . . .	\$	\$	\$
8				
9	Total Account 282 . . . . .	\$ 36 439 000	\$ 6 726 802	\$ 959 000
10				
11	Classification of Totals:			
12	Federal Income Tax . . . . .	\$ 34 986 000	\$ 6 102 702	\$ 959 000
13	State Income Tax . . . . .	\$ 1 453 000	\$ 624 100	
14	Local Income Tax . . . . .	\$	\$	\$

Explanation to:

2 (a)	<u>Guideline Class Life</u> (1954 through 1970)	<u>ADR Class Life</u> (1971 to Date)	<u>Non-Class Life</u> (All Years)
Production	DDB & SYD	DDB Switch to	
Transmission & Distribution	DDB	SYD After	
Structures	150 & 200 0/0 DB	1 1/2 Years	
Office Furniture	DDB	"	
Transportation Equipment		"	
Clearing Right of Way			DDB
Dredging			SYD

(b) See Page 227F

The basis used to defer is the straight line book depreciation to liberalized tax depreciation (full-normalization).

- - OTHER PROPERTY (Account 282)

as credits to Accounts 411.1, Provision for Deferred Income Taxes-Gr., Utility Operating Income and 411.2 Provision for Deferred Income Taxes-Gr., Other Income and Deductions, or comparable account of previous system of accounts. Also explain the basis used to defer amounts for the latest year (straight-line tax rate to liberalized tax rate, etc.). State whether the accounting for liberal-

ized depreciation has been directed or approved by any state commission (Electric only).

3. OTHER (Specify) - include deferrals relating to other income and deductions.

4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				BALANCE END OF YEAR (k)	LINE
AMOUNTS DEBITED ACCOUNT 410.2 (e)	AMOUNTS CREDITED ACCOUNT 411.2 (f)	DEBITS		CREDITS			
		ACCT. NO. (g)	AMOUNT (h)	ACCT. NO. (i)	AMOUNT (j)	(k)	
\$	\$		\$ 8 000 <sup>N</sup>		\$ 76 000 <sup>N</sup>	\$ 42 138 802 <sup>N</sup>	1
							2
							3
							4
\$	\$		\$		\$	\$	5
\$	\$		\$		\$	\$	6
\$	\$		\$ 8 000 <sup>F</sup>		\$ 76 000 <sup>F</sup>	\$ 42 138 802 <sup>F</sup>	8
\$	\$		\$ 8 000 <sup>N</sup>		\$ 68 000 <sup>N</sup>	\$ 40 069 702 <sup>N</sup>	10
\$	\$		\$		\$ 8 000 <sup>N</sup>	\$ 2 069 100 <sup>N</sup>	11
\$	\$		\$		\$	\$	12
\$	\$		\$		\$	\$	13
\$	\$		\$		\$	\$	14

**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. In the space provided below:  
 (a) Identify, by amounts and classification, significant items for which deferred taxes are being provided for utility plant.

LINE #	ACCOUNT SUBDIVISIONS (a)	BALANCE BEGINNING OF YEAR (b)	CHANGES DURING YEAR	
			AMOUNTS DEBITED ACCOUNT 410.1 (c)	AMOUNTS CREDITED ACCOUNT 411.1 (d)
1	Account 283:			
2	Electric *	\$ 4 204 000 <sub>y</sub>	\$ 4 186 351 <sub>d</sub>	\$ 205 000 <sub>d</sub>
3	-----			
4	-----			
5	-----			
6	-----			
7	-----			
8	Other			
9	Total Electric	\$ 4 204 000 <sub>f</sub>	\$ 4 186 351 <sub>f</sub>	\$ 205 000 <sub>f</sub>
10	Gas			
11	-----			
12	-----			
13	-----			
14	-----			
15	-----			
16	Other			
17	Total Gas	\$	\$	\$
18	Other (Specify)	\$	\$	\$
19	Total Account 283	\$ 4 204 000 <sub>f</sub>	\$ 4 186 351 <sub>f</sub>	\$ 205 000 <sub>f</sub>
20	Classification of Totals:			
21	Federal Income Tax	\$ 3 788 000 <sub>y</sub>	\$ 3 772 351 <sub>d</sub>	\$ 187 000 <sub>d</sub>
22	State Income Tax	\$ 416 000 <sub>y</sub>	\$ 414 000 <sub>d</sub>	\$ 18 000 <sub>d</sub>
23	Local Income Tax	\$	\$	\$

- \*Items charged to expenses for tax purpose:
- Payroll Taxes
  - Insurance Pension Cost
  - Administrative and General
  - Sales and Use Tax
  - Allowance for Funds used During Construction
  - Cost of Removal
  - Repair Allowance Property

Explanation to:  
 2. See Page 227B Second Part of 2(a)

**- ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) Continued**

(b) Include amounts relating to insignificant items under Other. income and deductions.

3. OTHER (Specify) - Include deferrals relating to other 4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				BALANCE END OF YEAR (k)	LINE #
AMOUNTS DEBITED ACCOUNT 410.2 (e)	AMOUNTS CREDITED ACCOUNT 411.2 (f)	DEBITS		CREDITS			
		ACCT. NO. (g)	AMOUNT (h)	ACCT. NO. (i)	AMOUNT (j)		
\$	\$		\$		\$ 292 000	\$ 7 893 351	1
							2
							3
							4
							5
							6
							7
							8
\$	\$		\$		\$ 292 000	\$ 7 893 351	9
							10
							11
							12
							13
							14
							15
							16
\$	\$		\$		\$	\$	17
\$	\$		\$		\$	\$	18
\$	\$		\$		\$ 292 000	\$ 7 893 351	19
							20
\$	\$		\$		\$ 263 000	\$ 7 110 351	21
\$	\$		\$		\$ 29 000	\$ 783 000	22
\$	\$		\$				23



ANNUAL REPORT OF TAMPA ELECTRIC COMPANY  
YEAR ENDED DECEMBER 31, 1975  
ANNUAL TAX DEFERRALS

<u>DEBITS</u>		<u>CREDITS</u>		<u>BALANCE</u>
<u>YEAR</u>	<u>PROVISION FOR DEFERRED INCOME TAXES</u>	<u>YEAR</u>	<u>INCOME TAXES DEFERRED IN PRIOR YRS CR.</u>	<u>END OF YEAR</u>
1954	38 250 7			38 250 7
1955	189 000 7			227 250 7
1956	325 000 7			552 250 7
1957	600 750 7			1 153 000 7
1958	954 000 7			2 107 000 7
1959	1 110 000 7			3 217 000 7
1960	1 166 000 7			4 383 000 7
1961	1 425 000 7			5 808 000 7
1962	1 442 000 7			7 250 000 7
1963	2 002 000 7			9 252 000 7
1964	1 758 000 7			11 010 000 7
1965	1 513 000 7	1954	2 000 7	12 521 000 7
1966	1 346 000 7	1954-55	15 000 7	13 852 000 7
1967	1 429 000 7	1954-56	41 000 7	15 240 000 7
1968	1 904 000 7	1954-57	97 000 7	17 047 000 7
1969	2 081 000 7	1954-58	178 000 7	18 950 000 7
1970	2 379 000 7	1954-60	266 000 7	21 063 000 7
1971	2 936 000 7	1954-61	396 000 7	23 603 000 7
1972	4 163 000* 7	1954-62	500 000 7	27 266 000 7
1973	6 315 000* 7	1954-63	707 000 7	32 874 000 7
1974	9 004 000* 7	1954-74	921 000 7	40 957 000 7
1975	11 319 153* 7	1954-75	1 164 000 7	51 112 153 7

\*Includes prior year adjustment of:

1972	\$135 000 7
1973	\$140 000 7
1974	\$862 000 7
1975	\$(330 000) 7

**INVESTMENT TAX CREDITS GENERATED AND UTILIZED**

1. This schedule shall be prepared by the reporting company regardless of the method of accounting adopted for the investment tax credits. By footnote state the method of accounting adopted, and whether the company has consented or is required by another Commission, to pass the tax credits on to customers.

2. As indicated in Col. (a), the schedule shall show each year's activities from 1962 through the year covered by this report, and shall separately identify the data for 3 percent (3%), 4 percent (4%), 7 percent (7%), 10 percent (10%) & 11 percent (11%) credits.

3. Report in Cols. (b & e) the amount of investment tax credits generated from properties acquired for use in utility operations and report in Column (c & f) the amount of such generated

credits utilized in computing the annual income taxes. Also explain by footnote any adjustments to Cols. (b through f) such as for corrections, etc., or carryback of unused credits. Such adjustments should be carried back or forward to the applicable years.

4. Report in Col. (d) the weighted-average useful life of all properties used in computing the investment tax credits in Col. (b). Also, show in this column for the year 1971 and thereafter, the option exercised (1) rate base treatment, (2) ratable flow through, or (3) flow through, for rate purposes in accordance with section 46(f) of the Internal Revenue Code.

5. Show by footnote any unused credits available at end of each year for carry forward as a reduction of taxes in subsequent years.

Line No.	Year	Electric			Other Departments or Operations	
		Generated	Utilized	Weighted Average Life of Property (d) *	Generated	Utilized
	(a)	(b)	(c)		(e)	(f)
1	1962-70					
2	3%	6 624 205	6 624 205	30 Years		
3	7%					
4	1971					
5	3%	934 257	172 458	30 Years		
6	4%		761 799	30 Years		
7	7%					
8	1972					
9	3%					
10	4%	822 382	822 382	30 Years		
11	7%					
12	1973					
13	3%					
14	4%	3 259 656	3 259 656	30 Years		
15	7%					
16	1974					
17	3%					
18	4%	2 036 933	2 036 933	30 Years		
19	7%					
20	1975					
21	3%					
22	4%	281 000	281 000	30 Years		
23	7%					
24	10%					
25	11%	3 979 000	3 979 000	30 Years		
26						
27	1976					
28	3%					
29	4%					
30	7%					
31	10%					
32	11%					
33	1977	*Ratable Flow-Through Option Exercised For 1971 and Subsequent Years				
34	3%					
35	4%	Note: The investment tax credit is booked using the service life flow-through method. \$454,176 was flowed through to operating income in 1975.				
36	7%					
37	10%					
38	11%					
39	1978					
40	3%					
41	4%					
42	7%					
43	10%					
44	11%					
45						
46						
47						

**ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)**

Report as specified below information applicable to Account 255. Where appropriate, segregate the balances and trans-

actions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance,

shown in Column (g). Include in Column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance End of Year (h)	Average Period of Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	Electric Utility:								
2	3%	5 509 335				235 296	(1 926)	5 272 113	30 Years
3	4%	6 386 776		281 000		218 880	76 150	6 525 046	30 Years
4									
5	11%			3 979 000				3 979 000	30 Years
6	TOTAL	11 896 111		4 260 000		454 176	74 224	15 776 159	
7									
8	Others:(list								
9	separately and show								
10	3%, 4%, 7%, 10%,								
11	11%, and total)								
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									

**GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2)**

1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type; Leased, Held for Future Use, or Nonutility.

2. Individual gains or losses relating to property with an original cost of less than

\$50,000 may be grouped, with the number of such transactions disclosed in column (a).

3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)

Line No.	Description of property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.25 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2	Non-Utility Property - 19.21 Acres at Big Bend Industrial			\$	
3	Park Site. Sold to Agrico Chemical	16 612 <sup>nd</sup>		213 799 <sup>nd</sup>	
4					
5	Substation Sites & Transmission Line Land (5 Parcels)	5 716 <sup>nd</sup>		26 245 <sup>nd</sup>	
6					
7					
8					
9					
10					
11					
12					
13					
14	Total gain	22 328 <sup>f</sup>		\$ 240 044 <sup>f</sup>	
15	Loss on disposition of property:				
16	None				\$
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31	Total loss				\$

**PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS**

1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide a conspicuous subheading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.

2. Merchandising, Jobbing and Contract Work (Accounts 415 and 416)—Describe the general nature of merchandising, jobbing and contract activities. Show revenues by class of activity, operating expenses classified as to operation, maintenance, depreciation, rents and net income before taxes. Give the bases of any allocations of expenses between utility and merchandising, jobbing and contract work activities.

3. Nonutility Operations (Accounts 417 and 417.1)—Describe each nonutility operation and show revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization and net income before taxes, from the operation. Give the bases of any allocations of expenses between utility and nonutility operations. The book cost of property classified as nonutility operations should be included in Account 121.

4. Nonoperating Rental Income (Account 418)—For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased

or rented to others, give name of lessee, brief description of property, effective date and expiration date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.

5. Interest and Dividend Income (Account 419)—Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses, included in Account 419 as required by the uniform system of accounts.

6. Miscellaneous Nonoperating Income (Account 421)—Give the nature and source of each miscellaneous nonoperating income, and expense and the amount thereof for the year. Minor items may be grouped by classes.

Line No.	Item (a)	Amount (b)
	<u>Account 417</u>	
	<u>Account 418</u>	
1	Miscellaneous Non-Operating Income	
2	Net Income of Associated Companies:	
3	Gulfcoast Transit Co.	1 297 918 <sup>00</sup>
4	Mid-South Towing Co.	587 284 <sup>00</sup>
5	Electro-Coal Co.	850 035 <sup>00</sup>
6	Tampa Bay Industrial Corp.	1 023 981 <sup>00</sup>
7		<u>3 759 218<sup>00</sup></u>
8		
9	<u>Account 419</u>	
10	Interest & Dividend Income:	
11	Employee Purchases & Miscellaneous	12 859 <sup>00</sup>
12	Notes Receivable - Tampa Bay Industrial Corp.	151 961 <sup>00</sup>
13	Teco Employee Loans	69 074 <sup>00</sup>
14	Income Tax Refund	61 794 <sup>00</sup>
15	Stolen Checks	3 818 <sup>00</sup>
16		<u>299 506<sup>00</sup></u>
17	<u>Account 419.1</u>	
18	Allow Funds Used During Construction	6 329 843 <sup>00</sup>
19		
20	<u>Account 421</u>	
21	Miscellaneous Non-Operating Income	
22	Redemption of Bonds - 2 5/8 Series due 1976	1 650 <sup>00</sup>
23	Redemption of Bonds - 3.70 Series due 1983	36 519 <sup>00</sup>
24	Sale of Land	240 044 <sup>00</sup>
25	Miscellaneous	2 255 <sup>00</sup>
26		<u>280 468<sup>00</sup></u>
27		
28		
29		
30		
31		
32		
33		
34		
35	Total Other Income	<u>\$ 10 669 035<sup>00</sup></u>

**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTION AND INTEREST CHARGES ACCOUNTS**

1. Report in this schedule the information specified in the instructions below for the respective income deduction and interest charges accounts. Provide a conspicuous sub-heading for each account and show a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

2. Miscellaneous Amortization (Account 425)—Describe the nature of items included in this account, the contra account charged, the total of amortizations charges for the year, and the period of amortization.

3. Miscellaneous Income Deductions —Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; and 426.5 Other Deductions, of the Uniform System of Accounts. Amounts of less than \$1,000 may be grouped by classes within the

above accounts if the number of items so grouped is shown. Additionally, report the total amount of income deductions included in Account 426.4, particulars of which are contained in the separate schedule "Expenditures for Certain Civic, Political and Related Activities."

4. Interest on Debt to Associated Companies (Account 430)—For each associated company to which interest on debt was incurred during the year show the amount and interest rate respectively for (a) advances on notes (b) advances on open account (c) notes payable (d) accounts payable and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

5. Other Interest Expense (Account 431)—Report particulars, including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	<u>Account 425</u>	None
2	<u>Account 426.01</u>	
3	Boy Scouts of America	5 933 <sup>nd</sup>
4	Florida College	2 500 <sup>nd</sup>
5	Florida Gulf Coast Symphony of Tampa Inc.	1 375 <sup>nd</sup>
6	Florida Youth Steer & Carcass Show & Sale	1 540 <sup>nd</sup>
7	Robert L. Hudson Memorial Scholarship Fund	1 000 <sup>nd</sup>
8	Junior Achievement	3 000 <sup>nd</sup>
9	Junior League of Tampa	2 149 <sup>nd</sup>
10	Little League Baseball	4 714 <sup>nd</sup>
11	St. Josephs Hospital Building Fund	20 000 <sup>nd</sup>
12	Sertoma Club of Dale Mabry	4 055 <sup>nd</sup>
13	Shimberg Sports Complex	2 310 <sup>nd</sup>
14	Tampa Bay Vocational Tech	3 923 <sup>nd</sup>
15	United Fund of Greater Tampa	36 509 <sup>nd</sup>
16	United Fund of East Hillsborough County	2 000 <sup>nd</sup>
17	United Givers Fund of Lake Region	5 497 <sup>nd</sup>
18	University of Florida College of Engineering	7 200 <sup>nd</sup>
19	University of South Florida (Presidents Council)	1 000 <sup>nd</sup>
20	University of Tampa (Forward Fund)	15 000 <sup>nd</sup>
21	Florida Business Roundtable	4 300 <sup>nd</sup>
22	Greater Tampa Chamber of Commerce	3 154 <sup>nd</sup>
23	Plant City Strawberry Festival	2 500 <sup>nd</sup>
24	Tampa Bay Art Center	1 000 <sup>nd</sup>
25	17 Schools	2 316
26	9 Professionals	2 766
27	11 National Welfare	1 582
28	9 Community Welfare	1 246
29	44 Civic	6 227
30	12 Church	1 262
31	5 Municipal	1 125
32	8 Charity	2 205
33	7 Educational & Cultural	1 008
34	5 Little Leagues	1 561
35	3 Youth Football Leagues	1 212
36	82 Membership Dues-Civic Organizations	8 944
37		<u>162 113<sup>F</sup></u>
38		<i>81% verified</i>
39		
40	<u>Account 426.5</u>	
41	Freight Expense	247 983 <sup>nd</sup>
42		<i>Phosphate - equity</i>

**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTION AND INTEREST CHARGES ACCOUNTS**

1. Report in this schedule the information specified in the instructions below for the respective income deduction and interest charges accounts. Provide a conspicuous sub-heading for each account and show a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

2. Miscellaneous Amortization (Account 425)--Describe the nature of items included in this account, the contra account charged, the total of amortizations charges for the year, and the period of amortization.

3. Miscellaneous Income Deductions --Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; and 426.5 Other Deductions, of the Uniform System of Accounts. Amounts of less than \$1,000 may be grouped by classes within the

above accounts if the number of items so grouped is shown. Additionally, report the total amount of income deductions included in Account 426.4, particulars of which are contained in the separate schedule "Expenditures for Certain Civic, Political and Related Activities."

4. Interest on Debt to Associated Companies (Account 430)--For each associated company to which interest on debt was incurred during the year show the amount and interest rate respectively for (a) advances on notes (b) advances on open account (c) notes payable (d) accounts payable and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

5. Other Interest Expense (Account 431)--Report particulars, including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1		\$
2		
3	<u>Account 431</u>	
4	Customers Deposits @ 6%	329 421 <sup>00</sup>
5	Federal Income Tax	2 959 <sup>00</sup>
6	Notes Payable-Banks @ 5 3/8 - 6 3/4%	1 173 390 <sup>00</sup>
7	Commercial Paper @ 4.75 - 9.75%	1 280 712 <sup>00</sup>
8	Interest Allocation - Owl Creek	(7 417) <sup>00</sup>
9	Hillsborough Co. Water Service Contract @ 5 7/8%	1 445 <sup>00</sup>
10		<u>2 780 510<sup>00</sup></u>
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**EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES**

(Account 426.4)

1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities; Account 426.4.

2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customers' bills; (d) inserts in reports to stockholders; (e) news-

paper and magazine editorial services; and (f) other advertising.

3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions, clearly indicating the nature and purpose of the activity.

4. If respondent has not incurred any expenditures contemplated by the instructions of Account 426.4, so state.

5. For reporting years which begin during the calendar year 1963 only, minor amounts may be grouped by classes if the number of items so grouped is shown.

NOTE: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1		\$
2	Expenses incurred in Tallahassee, Florida in connection	
3	with Government Information Expense	2 789 <sup>00</sup>
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### REGULATORY COMMISSION EXPENSES

1. Report particulars 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. Under column (a), furnish name of regulatory commission or body, the docket or case number, and a description of the case. Indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

LINE #	DESCRIPTION (a)	ASSESSED BY REGULATORY COMMISSION (b)	EXPENSES OF UTILITY (c)	TOTAL EXPENSES TO DATE (d)	DEFERRED IN ACCOUNT 186 BEGINNING OF YEAR (e)
1	Federal Power Commission	\$	\$ 127 <sup>m</sup>	\$ 127 <sup>m</sup>	
2	Docket No. E-9007 Interchange				
3	agreement with City of Lakeland.				
4					
5	Federal Power Commission		2 506 <sup>m</sup>	2 506 <sup>m</sup>	
6	Docket No. E-9033 Interchange				
7	agreement with Florida Power				
8	Corporation.				
9					
10	Florida Public Service Commission		3 990	3 990	
11	Docket No. 9046. Concerning		<del>2 860</del>	<del>2 860</del>	
12	promotional practices.				
13					
14	Florida Public Service Commission		780 <sup>m</sup>	780 <sup>m</sup>	
15	Docket No. 72609-EU. Inclusion				
16	of construction work in progress				
17	in the rate base.				
18					
19	Florida Public Service Commission		4 711 <sup>m</sup>	4 711 <sup>m</sup>	
20	Docket No. 73322. Proposed amendment				
21	25-6.97 relating to customer deposits				
22	of electrical utilities.				
23					
24	Florida Public Service Commission		7 209	7 209	
25	Docket No. 73694-EU. General invest.		<del>6 694</del>	<del>6 694</del>	
26	into electrical rate structure to see				
27	whether they tend to promote				
28	conservation of energy.				
29					
30	Florida Public Service Commission		3 026 <sup>m</sup>	3 026 <sup>m</sup>	
31	Docket No. 74576-EU. Capital				
32	facilities charges.				
33					
34	Florida Public Service Commission		146 519	146 519	
35	Docket No. 74597-EU. Petition for		<del>157 561</del>	<del>157 561</del>	
36	an increase in rates and charges				
37	and for approval of a fair and				
38	reasonable rate of return.				
39					
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43					
44					
45					
46	TOTAL - - -				

**REGULATORY COMMISSION EXPENSES (Continued)**

3. Any expenses incurred in prior years which are being amortized should be shown in column (k) and the period of amortization listed in column (a).

5. Expenses incurred during year which were charged currently to income, plant or other accounts should be listed in column (f), (g) and (h).

4. The totals of columns (e), (i), (k) and (l) should agree with that shown on page 214 for Account 186.

6. Minor items may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			DEFERRED IN ACCOUNT 186, END OF YEAR (l)	L I N E #
CHARGED CURRENTLY TO			DEFERRED TO	CONTRA ACCOUNT	AMOUNT		
DEPARTMENT (f)	ACCOUNT NO. (g)	AMOUNT (h)	ACCOUNT 186 (i)	(j)	(k)	(l)	
Electric	928	\$ 127 <sup>✓</sup>					1
							2
							3
							4
Electric	928	2 506 <sup>✓</sup>					5
							6
							7
							8
Electric	928	<del>2 860</del> 3 990					9
							10
							11
							12
Electric	928	780 <sup>✓</sup>					13
							14
							15
							16
Electric	928	4 711 <sup>✓</sup>					17
							18
							19
							20
Electric	928	<del>6 694</del> 7 209					21
							22
							23
							24
Electric	928	3 026 <sup>✓</sup>					25
							26
							27
							28
Electric	928	<del>157 561</del> 146 519					29
							30
							31
							32
							33
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**REGULATORY COMMISSION EXPENSES**

1. Report particulars 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. Under column (a), furnish name of regulatory commission or body, the docket or case number, and a description of the case. Indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

LINE #	DESCRIPTION (a)	ASSESSED BY REGULATORY COMMISSION (b)	EXPENSES OF UTILITY (c)	TOTAL EXPENSES TO DATE (d)	DEFERRED IN ACCOUNT 186 BEGINNING OF YEAR (e)
1	Florida Public Service Commission	\$	<del>\$ 16 409</del>	<del>\$ 16 409</del>	\$
2	Docket No. 74680-CI. General		<del>18 603</del>	<del>18 603</del>	
3	investigation of fuel adjustment				
4	clause of electric companies.				
5					
6	Florida Public Service Commission		2 860	2 860	
7	Docket No. 74794-EU. Pollution				
8	control financing with Hillsborough				
9	County Industrial Development				
10	Authority.				
11					
12	Florida Public Service Commission		12 013	12 013	
13	Ordered LRIC Study, Long Range				
14	Incremental Cost done by NERA,				
15	National Economic Research Assoc.				
16			4 636	4 636	
17	Florida Public Service Commission		<del>3 697</del>	<del>3 697</del>	
18	Ordered cost study.				
19					
20	Interchange Agreement with Peace		1 838	1 838	
21	River - no docket number yet.				
22			4 098	4 098	
23	Miscellaneous		<del>3 499</del>	<del>3 499</del>	
24					
25					
26	<i>DOCKET NO 73632</i>		1130	1130	
27					
28	<i>SUPREME COURT # 47.151</i>		4335	4335	
29					
30					
31					
32					
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37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL - - -		218 581	218 581	

**REGULATORY COMMISSION EXPENSES (Continued)**

3. Any expenses incurred in prior years which are being amortized should be shown in column (k) and the period of amortization listed in column (a).

5. Expenses incurred during year which were charged currently to income, plant or other accounts should be listed in column (f), (g) and (h).

4. The totals of columns (e), (i), (k) and (l) should agree with that shown on page 214 for Account 186.

6. Minor items may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR		DEFERRED IN ACCOUNT 186, END OF YEAR (l)	L I N E #
CHARGED CURRENTLY TO			DEFERRED TO	CONTRA ACCOUNT		
DEPARTMENT (f)	ACCOUNT NO. (g)	AMOUNT (h)	ACCOUNT 186 (i)	(j)	(k)	(l)
Electric	928	<del>\$16 409</del> 18 603				1
						2
						3
						4
Electric	928	2 860 <sup>n</sup>				5
						6
						7
						8
Electric	928	12 013 <sup>n</sup>				9
						10
						11
						12
Electric	928	<del>4 636</del> 3 697				13
						14
						15
						16
Electric	928	1 838 <sup>n</sup>				17
						18
						19
						20
Electric	928	<del>4 298</del> 3 499				21
						22
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	928	1 130				24
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	928	4 335				26
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		218 581				45
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**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES**

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services, such as services concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to \$5,000 in the case of a Class B company or \$10,000 in the case of a Class A company, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

services,  
 (b) description of services received during year and project or case to which services relate,  
 (c) basis of charges,  
 (d) total charges for the year detailing utility department and account charged.

2. For aggregate payments to any one individual, group or partnership, by Class A companies of less than \$10,000 and in the amount of \$600 or more and aggregate payments by Class B companies of less than \$5,000 and in the amount of \$600 or more, there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment.

3. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

4. Designate associated companies.

(a) Name and address of person or organization rendering

1	1(a)	Stone & Webster Management Consultants, Inc.
2	(b)	Subject to complete direction and control of The Board of Directors
3		of the company, Stone & Webster Management Consultants, Inc. furnishes
4		advisory services on Federal Taxation, Insurance, Financing, Selectronics
5		and Punch Card Equipment, Methods and Rates.
6	(c)	Monthly Rate of \$4,167.
7	(d)	\$50,000 charged to Operating Expenses Account 923-other services charged
8		\$9,033 Account 928, \$2,435 Account 921, \$200 Account 930, \$778 to
9		Account 923.
10	2	The foregoing service is of a continuing nature and is rendered under a
11		contract effective November 1, 1955 and continued until terminated by
12		either party on thirty days written notice.
13	1(a)	Holland & Knight, Attorneys at Law, Tampa, Florida.
14	(b)	Furnishes Legal Services.
15	(c)	Monthly retainer of \$3,000=\$36,000-plus additional billings for
16		special services.
17	(d)	\$1,080 Account 183, \$41,718 Account 186, \$157,199 Account 107
18		\$698 Account 108, \$1,654 Account 105, \$1,439 Account 163, \$1,439
19		Account 163, \$9,852 Account 923, \$2,346, Account 421, \$188 Account 506,
20		\$1,460 Account 580, \$158 Account 588, \$250 Account 930, \$2,130 Account
21		926, \$30 Account 589, \$1,121 Account 500, \$55,000 Account 253, \$1,431
22		Account 560.
23	1(a)	Bucklew Ramsey Ott & Gardner, Attorneys at Law, Tampa Florida.
24	(b)	Furnishes Legal Services.
25	(c)	Yearly retainer of \$11,250 plus additional billing for special services.
26	(d)	\$533 Account 426, \$533 Account 930.
27	1(a)	Herrick Smith Donald Farley & Ketchum, Boston, Massachusetts.
28	(b)	Legal Services - (Various) Stock and Bond Research-Pollution
29		Control Bond.
30	(c)	Actual Charges.
31	(d)	\$1,402 Account 930, \$35,390 Account 186, \$74,275 Account 923.
32	1(a)	Byron Harless Schaffer Reid & Associates, Inc., Tampa, Florida.
33	(b)	Consulting Psychoanalyst.
34	(c)	Actual Charges.
35	(d)	\$25,051 Account 923.
36	1(a)	State Street Bank & Trust Company, Boston, Massachusetts.
37	(b)	Trusteeship.
38	(c)	Actual Charges.
39	(d)	\$33,922 Account 930.
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**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES**

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services, such as services concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to \$5,000 in the case of a Class B company or \$10,000 in the case of a Class A company, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

services,  
 (b) description of services received during year and project or case to which services relate,  
 (c) basis of charges,  
 (d) total charges for the year detailing utility department and account charged.

2. For aggregate payments to any one individual, group or partnership, by Class A companies of less than \$10,000 and in the amount of \$600 or more and aggregate payments by Class B companies of less than \$5,000 and in the amount of \$600 or more, there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment.

3. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

4. Designate associated companies.

(a) Name and address of person or organization rendering

- 1 1(a) Conservation Consultants, Inc., Palmetto, Florida.
- 2 (b) Biological Survey.
- 3 (c) Actual Charges.
- 4 (d) \$14,874 Account 183, \$235,765 Account 107.
- 5 1(a) Coopers & Lybrand, Birmingham, Alabama & Tampa, Florida.
- 6 (b) Services for S-7 & S-8 Registration Statements, Annual Audit of Company
- 7 Books, Annual Report Form 12K, Bond Financing, Public Service Commission
- 8 Hearing.
- 9 (c) Actual Charges.
- 10 (d) \$40,400 Account 923, \$20,300 Account 186, \$10,250 Account 928, \$1,299
- 11 Account 921.
- 12 1(a) New England Merchants National Bank, Boston, Massachusetts.
- 13 (b) Services as Transfer Agent.
- 14 (c) Actual Charges.
- 15 (d) \$70,391 Account 930, \$17,067 Account 186.
- 16 1(a) Ausley, Ausley, McMullen, McGehee & Carothers, Tallahassee, Florida.
- 17 (b) Legal Services Rate Hearing.
- 18 (c) Actual Charges.
- 19 (d) \$86,895 Account 928.
- 20 1(a) David L. Babson & Co., Boston, Massachusetts.
- 21 (b) Investment Advise Services.
- 22 (c) Actual Charges.
- 23 (d) \$17,131 Account 926.
- 24 1(a) Environmental Science & Engineering, Inc., Gainesville, Florida.
- 25 (b) Environmental Engineers.
- 26 (c) Actual Charges.
- 27 (d) \$8,272 Account 107, \$60 Account 500, \$101,807 Account 183.
- 28 1(a) Heidt & Associates, Inc., Tampa, Florida.
- 29 (b) Civil Engineering Services.
- 30 (c) Actual Charges.
- 31 (d) \$11,500 Account 107, \$1,239 Account 262.
- 32 1(a) Towers Perrin Forester & Crosby, Inc., Philadelphia, Pennsylvania.
- 33 (b) Actuarial & Consulting Services.
- 34 (c) Actual Charges.
- 35 (d) \$57,112 Account 926, \$750 Account 921.
- 36 1(a) Lewis W. Petteway, Tallahassee, Florida.
- 37 (b) Legal Service.
- 38 (c) Actual Charges.
- 39 (d) \$18,981 Account 928.
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## CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services, such as services concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to \$5,000 in the case of a Class B company or \$10,000 in the case of a Class A company, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

(a) Name and address of person or organization rendering

services,

(b) description of services received during year and project or case to which services relate,

(c) basis of charges,

(d) total charges for the year detailing utility department and account charged.

2. For aggregate payments to any one individual, group or partnership, by Class A companies of less than \$10,000 and in the amount of \$600 or more and aggregate payments by Class B companies of less than \$5,000 and in the amount of \$600 or more, there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment.

3. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

4. Designate associated companies.

1	1(a)	Hunton Williams Gay & Gibson, Richmond, Virginia.
2	(b)	Legal Services.
3	(c)	Actual Charges.
4	(d)	\$42,117 Account 188, \$4,983 Account 107.
5	1(a)	Charles F. Phillips, Jr.
6	(b)	Economic Consultant.
7	(c)	Actual Charges.
8	(d)	\$15,559 Account 928.
9	1(a)	N.U.S. Corporation, Rockville, Maryland.
10	(b)	Nuclear Research Consulting Services.
11	(c)	Actual Charges.
12	(d)	\$74,617 Account 107, \$3,023 Account 183, \$5,181 Account 506.
13	1(a)	Arthur Andersen & Co., Tampa, Florida.
14	(b)	Certified Public Accountants.
15	(c)	Actual Charges.
16	(d)	\$24,580 Account 928.
17	1(a)	Arthur D. Little, Inc., Boston, Massachusetts.
18	(b)	Environmental Consultant.
19	(c)	Actual Charges.
20	(d)	\$46,738 Account 188.
21	1(a)	W. C. MacInnes, Tampa, Florida.
22	(b)	Consulting Service.
23	(c)	Actual Charges.
24	(d)	\$36,000 Account 923.
25	1(a)	University of South Florida, Tampa, Florida.
26	(b)	Biological Consultants.
27	(c)	Actual Charges.
28	(d)	\$18,011 Account 107, \$5,731 Account 183.
29	1(a)	Computer Sciences Corporation, Falls Church, Virginia.
30	(b)	Engineering & Consulting Services.
31	(c)	Actual Charges.
32	(d)	\$14,745 Account 107.
33	1(a)	Mercer Fearington, Tallahassee, Florida.
34	(b)	Legal Services.
35	(c)	Actual Charges.
36	(d)	\$18,201 Account 923.
37	1(a)	B. M. Siegel, Jacksonville, Florida.
38	(b)	Court Reporter.
39	(c)	Actual Charges.
40	(d)	\$11,108 Account 928.
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## CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services, such as services concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to \$5,000 in the case of a Class B company or \$10,000 in the case of a Class A company, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

(a) Name and address of person or organization rendering

services,

(b) description of services received during year and project or case to which services relate,

(c) basis of charges,

(d) total charges for the year detailing utility department and account charged.

2. For aggregate payments to any one individual, group or partnership, by Class A companies of less than \$10,000 and in the amount of \$600 or more and aggregate payments by Class B companies of less than \$5,000 and in the amount of \$600 or more, there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment.

3. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

4. Designate associated companies.

1	1(a)	Cason McWhirter Henderson, Tampa, Florida.
2	(b)	Legal Service.
3	(c)	Actual Charges.
4	(d)	\$34,300 Account 923, \$30,774 Account 186.
5	1(a)	National Economic Research Association, New York, N.Y.
6	(b)	Economic & Research Consultants.
7	(c)	Actual Charges.
8	(d)	\$17,514 Account 928, \$2,630 Account 923.
9	1(a)	Greiner Environmental Sciences Inc., Tampa, Florida.
10	(b)	Environmental Consultants.
11	(c)	Actual Charges.
12	(d)	\$6,379 Account 183, \$7,422 Account 107.
13	1(a)	Mudge Rose Guthrie & Alexander, New York, N.Y.
14	(b)	Counsellors at Law.
15	(c)	Actual Charges.
16	(d)	\$86,815 Account 186.
17	1(a)	Curtis F. McKnight, Tampa, Florida.
18	(b)	Radiographic Testing.
19	(c)	Actual Charges.
20	(d)	\$1,584 Account 183, \$383 Account 506, \$477 Account 513, \$6,361 Account 512, \$3,948 Account 107.
21	1(a)	Tres Computer Systems, Inc.
22	(b)	Computer System Analysts.
23	(c)	Actual Charges.
24	(d)	\$41,889 Account 921, \$27,408 Account 923, \$48,259 Account 107.
25	1(a)	Environmental Associates, Inc., Tampa, Florida.
26	(b)	Environmental Engineers.
27	(c)	Actual Charges.
28	(d)	\$50,117 Account 107.
29	1(a)	Gray & Denton, Tampa, Florida.
30	(b)	Advertising & Layout Consultants
31	(c)	Actual Charges.
32	(d)	\$14,165 Account 930, \$810 Account 902.
33	1(a)	Law Engineering Testing Company.
34	(b)	Consulting Engineers.
35	(c)	Actual Charges.
36	(d)	\$19,053 Account 107.
37	1(a)	Dixon Shear Brown & Stephenson, Tampa, Florida.
38	(b)	Legal Services.
39	(c)	Actual Charges.
40	(d)	\$15,000 Account 107.
41		
42		



## CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services, such as services concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to \$5,000 in the case of a Class B company or \$10,000 in the case of a Class A company, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

(a) Name and address of person or organization rendering

services,

(b) description of services received during year and project or case to which services relate,

(c) basis of charges,

(d) total charges for the year detailing utility department and account charged.

2. For aggregate payments to any one individual, group or partnership, by Class A companies of less than \$10,000 and in the amount of \$600 or more and aggregate payments by Class B companies of less than \$5,000 and in the amount of \$600 or more, there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment.

3. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

4. Designate associated companies.

1	1(a)	Utilities Group, Inc., New York, N.Y.
2	(b)	Feasibility of Acquisition of Peabody Coal Company.
3	(c)	Actual Charges.
4	(d)	\$7,974 Account 930, \$7,162 Account 923.
5	1(a)	Louis Benito Advertising.
6	(b)	Advertising & Layout Consultant
7	(c)	Actual Charges.
8	(d)	\$228,738 Account 930, \$244 Account 928, \$54 Account 183, \$750 Account 921, \$255 Account 105.
9		
10	1(a)	Stone & Webster Engineering Corporation, Tampa, Florida.
11	(b)	Engineering Services.
12	(c)	Actual Charges.
13	(d)	\$23,357 Account 107, \$3,320 Account 183, \$1,064 Account 186, \$31 Account 152, \$1,417 Account 188, \$15 Account 500, \$208 Account 511, \$2,298 Account 512, \$201 Account 506, \$141 Account 513, \$94 Account 514.
14		
15	(a)	Stone & Webster, Engineering Corporation, Boston, Massachusetts.
16	(b)	Engineering Services.
17	(c)	Actual Charges.
18	(d)	\$130,466 Account 107, \$27,492 Account 135, \$221,415 Account 183, \$52,467 Account 186, \$9,763 Account 500, \$13,701 Account 512, \$7,002 Account 513.
19		
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23		The following individuals received amounts less than \$10,000.
24	1.	Dr. Robert F. Hochman, Metallurgical Engineer-\$5,598 Account 107, \$193 Account 183.
25		
26	2.	John McQuigg, Legal Service-\$2,921 Account 923, \$3,360 Account 262.
27	3.	L. F. Pallardy Jr., Appraisal Service-\$1,500 Account 107, \$150 Account 105, \$450 Account 928.
28		
29	4.	Marvin Ziering, Legal Service-\$794 Account 186.
30	5.	C. W. Acree, Appraisal Service-\$1,100 Account 928, \$4,100 Account 107.
31	6.	George F. Helwig-Waste Treatment Service, \$20 Account 500 \$60 Account 506, \$1,260 Account 511.
32		
33	7.	Scott McWilliams-Marketing Service, \$2,000 Account 930.
34	8.	Richard P. Wunderlin-Environmental Consultant-\$800 Account 107, \$800 Account 183.
35		
36	9.	Philip B. Crommelin Jr.-Electrostatic Precipitator Consultant, \$2,966 Account 107.
37		
38	10.	Robert W. Long, Environment Consultant-\$1,600 Account 107, \$1,000 Account 183.
39		
40	11.	Sue S. Habershaw-Court Reporter, \$1,019 Account 107.
41	12.	Harold Irby-Appraisal Service-\$325 Account 108, \$950 Account 107.
42		

**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES**

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services, such as services concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to \$5,000 in the case of a Class B company or \$10,000 in the case of a Class A company, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

services,  
 (b) description of services received during year and project or case to which services relate,  
 (c) basis of charges,  
 (d) total charges for the year detailing utility department and account charged.

2. For aggregate payments to any one individual, group or partnership, by Class A companies of less than \$10,000 and in the amount of \$600 or more and aggregate payments by Class B companies of less than \$5,000 and in the amount of \$600 or more, there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment.

3. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

4. Designate associated companies.

(a) Name and address of person or organization rendering	
1 13.	Richard M. Starns Jr.-Consulting Engineer, \$9,853 Account 107.
2 14.	Dr. R. L. Sullivan-Instructor, \$1,250 Account 560, \$1,250 Account 566.
3 15.	Mike Opalinski-Visible Emissions Observer, \$1,020 Account 500.
4 16.	M. W. Hughes-Consulting Engineer, \$2,085 Account 107.
5 17.	Jack Walker-Advertising & Layout Consultant, \$2,073 Account 930.
6 18.	V. Dean Greene-Newsclipping Service, \$725 Account 930.
7 19.	Steve Phillips Jr.-M.S.A. Consultant, \$605 Account 926.
8 20.	David E. Trimbath-Consultation Services, \$3,165 Account 923.
9 21.	Joseph E. Melendi-Legal Services, \$2,450 Account 262.
10 22.	Sidney L. Barker-Consulting Structural Engineer, \$3,440 Account 594.
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**DISTRIBUTION OF SALARIES AND WAGES**

Report below the distribution of total salaries and wages for the year. Amounts originally charged to clearing accounts should be segregated as to *Utility Departments, Construction, Plant Removals, and Other Accounts*, and shown in the appropriate lines

and spaces provided for such amounts on pages 355 and 356. 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 Clearing Accounts (c)	Total (d)
1	<b>ELECTRIC</b>	\$	\$	\$
2	Operation:			
3	Production.....	4 098 512 <sup>N</sup>		
4	Transmission.....	<del>756 135</del> 755 020		
5	Distribution.....	<del>288 763</del> 288 578		
6	Customer Accounts.....	2 701 209 <sup>N</sup>		
7	Sales.....	214 527 <sup>N</sup>		
8	Administrative and General.....	3 212 366 <sup>N</sup>		
9	Total Operation.....	13 870 212 <sup>F</sup>		
10	Maintenance:			
11	Production.....	5 345 759 <sup>N</sup>		
12	Transmission.....	<del>345 410</del> 344 510		
13	Distribution.....	<del>1252 416</del> 1253 316		
14	Customer Accounts.....			
15	Sales.....			
16	Administrative and General.....	743 069 <sup>N</sup>		
17	Total Maintenance.....	7 686 654 <sup>F</sup>		
18	Total Operation and Maintenance:			
19	Production.....	9 444 271 <sup>N</sup>		
20	Transmission.....	<del>1101 515</del> 1 099 530		
21	Distribution.....	<del>4139 879</del> 4141 894		
22	Customer Accounts.....	2 701 209 <sup>N</sup>		
23	Sales.....	214 527 <sup>N</sup>		
24	Administrative and General.....	3 955 435 <sup>N</sup>	636 625	22 173 496
25	Total Operation and Maintenance.....	21 556 866 <sup>F</sup>	618 489	22 175 355
26	<b>GAS</b>			
27	Operation:			
28	Production—Manufactured Gas.....			
29	Production—Natural Gas (incl. Expl. and Dev.).....			
30	Other Gas Supply.....			
31	Storage.....			
32	Transmission.....			
33	Distribution.....			
34	Customer Accounts.....			
35	Sales.....			
36	Administrative and General.....			
37	Total Operation.....			
38	Maintenance:			
39	Production—Manufactured Gas.....			
40	Production—Natural Gas.....			
41	Other Gas Supply.....			
42	Storage.....			
43	Transmission.....			
44	Distribution.....			
45	Customer Accounts.....			
46	Sales.....			
47	Administrative and General.....			
48	Total Maintenance.....			
49				
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Continued

DISTRIBUTION OF SALARIES AND WAGES (Continued)				
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged Clearing Accts. (c)	Total (d)
	<b>Gas (Continued)</b>	\$	\$	\$
51	Total Operation and Maintenance:			
52	Production—Manufactured Gas.....			
53	Production—Natural Gas (incl. Expl. and Dev.).....			
54	Other Gas Supply.....			
55	Storage.....			
56	Transmission.....			
57	Distribution.....			
58	Customer Accounts.....			
59	Sales.....			
60	Administrative and General.....			
61	Total Operation and Maintenance.....			
62	<b>OTHER UTILITY DEPARTMENTS</b>			
63	Operation and Maintenance.....		676,625	22,193,490
64	Total All Utility Departments.....	21,556,866 F	618,489 F	22,175,355 F
65	<b>UTILITY PLANT</b>			
66	Construction (by utility departments):	6,898,896	1,365,908	8,264,804
67	Electric Plant.....	<del>6,883,742</del>	<del>1,343,184</del>	<del>8,226,926</del>
68	Gas Plant.....			
69	Other.....	6,898,896	1,365,908	8,264,804
70	Total Construction.....	<del>6,883,742 F</del>	<del>1,343,184 F</del>	<del>8,226,926 F</del>
71	Plant Removal (by utility departments):			
72	Electric Plant.....	<del>1,869,609</del>	23,325	<del>1,892,934</del>
73	Gas Plant.....	1,854,451	24,044	1,878,498
74	Other.....			
75	Total Plant Removal.....	<del>1,869,609 F</del>	23,325 F	1,892,934 F
76	Other Accounts (Specify):			
77	Account 152	426,520 W		426,520 W
78	Other	<del>403,985</del>	<del>39,772</del>	<del>443,757</del>
79		361,183	40,996	402,179
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104		31,097,919	2,065,573	
105	TOTAL SALARIES AND WAGES..	<del>31,140,722 F</del>	<del>2,024,770 F</del>	33,165,492 F

**ELECTRIC PLANT IN SERVICE**

(In addition to Account 101, Electric Plant in Service [Classified], this schedule includes Account 102, Electric Plant Purchased or Sold, Account 103, Experimental Electric Plant Unclassified and Account 106, Completed Construction Not Classified-Electric.)

1. Report below the original cost of electric plant in service according to prescribed accounts. In parentheses to indicate the negative effect of such amounts.
2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate. 4. Reclassifications or transfers within utility plant accounts should be shown in column (f). Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, Electric Plant Purchased or Sold. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.
3. Credit adjustments of plant accounts should be enclosed

Line No.	Account (a)	Balance beginning of year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance end of year (g)
1	<b>1. INTANGIBLE PLANT</b>	\$	\$	\$	\$	\$	\$
2	(301) Organization.....	2 514.09					2 514.09
3	(302) Franchises and consents.....	87 278.03		(38 475.37)			48 802.66
4	(303) Miscellaneous intangible plant.....						
5	Total intangible plant.....	89 792.12		(38 475.37)			51 316.75
6	<b>2. PRODUCTION PLANT</b>						
7	<b>STEAM PRODUCTION PLANT</b>						
8	(310) Land and land rights.....	5 287 022.24	481.44				5 287 503.68
9	(311) Structures and improvements.....	44 852 071.62	2 626 224.86	(21 765.97)			47 456 530.51
10	(312) Boiler plant equipment.....	143 739 177.58	16 829 925.21	(2 986 749.93)			157 582 352.86
11	(313) Eng's. and eng. driven generators.....						
12	(314) Turbogenerator units.....	91 946 140.63	1 253 758.33	(53 059.00)			93 146 839.96
13	(315) Accessory electric equipment.....	22 390 344.65	3 396 193.65	(21 810.00)			25 764 728.30
14	(316) Misc. power plant equipment.....	3 752 932.74	737 140.36	(11 230.92)		(570.74)	4 478 271.44
15	Total steam production plant.....	311 967 680.46	24 843 723.85	(3 094 615.82)		(570.74)	333 716 226.75
16	<b>NUCLEAR PRODUCTION PLANT</b>						
17	(320) Land and land rights.....						
18	(321) Structures and improvements.....						
19	(322) Reactor plant equipment.....						
20	(323) Turbogenerator units.....						
21	(324) Accessory electric equipment.....						
22	(325) Misc. power plant equipment.....						
23	Total nuclear production plant.....						
24	<b>HYDRAULIC PRODUCTION PLANT</b>						
25	(330) Land and land rights.....						
26	(331) Structures and improvements.....						
27	(332) Reservoirs, dams, and waterways.....						
28	(333) Wtr. whls., turb., and generators.....						
29	(334) Accessory electric equipment.....						
30	(335) Misc. power plant equipment.....						
31	(336) Roads, railroads, and bridges.....						
32	Total hydraulic production plant.....						

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**ELECTRIC PLANT IN SERVICE (Continued)**

Line No.	Account (a)	Balance beginning of year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance end of year (g)
33	<b>OTHER PRODUCTION PLANT</b>	\$	\$	\$	\$	\$	\$
34	(340) Land and land rights.....	834 365.75					834 365.75
35	(341) Structures and improvements.....	1 244 800.10	(140 162.10)				1 104 638.00
36	(342) Fuel holders, prod., and access'rs..	1 077 202.10	(6 605.15)				1 070 596.95
37	(343) Prime movers.....						
38	(344) Generators.....	15 834 128.13	(399 264.68)				15 434 863.45
39	(345) Accessory electric equipment.....	1 067 384.44	9 040.20				1 076 424.64
40	(346) Misc. power plant equipment.....	1 516.03	4 944.26				6 460.29
41	Total other prod. plant.....	20 059 396.55	(532 047.47)				19 527 349.08
42	Total production plant.....	332 027 086.01	24 311 676.38	(3 094 615.82)		(570.74)	353 243 575.83
43	<b>3. TRANSMISSION PLANT</b>						
44	(350) Land and land rights.....	5 470 501.19	160 281.43	(18 587.85)			5 612 194.77
45	(352) Structures and improvements.....	403 877.14	23 217.36				427 094.50
46	(353) Station equipment.....	30 435 654.26	2 310 827.00	(84 978.94)		(49 522.26)	32 611 980.06
47	(354) Towers and fixtures.....	2 387 529.34	2 118 626.43	(38 000.00)			4 468 155.77
48	(355) Poles and fixtures.....	12 460 608.98	988 016.97	(173 006.15)		23 647.31	13 299 267.11
49	(356) Overhead conductors and devices..	16 585 119.31	2 009 760.95	(260 867.31)		(23 647.31)	18 310 365.64
50	(357) Underground conduit.....	681 966.42	3 756.06				685 722.48
51	(358) Underground conductors and dev..	806 898.34	114 517.39				921 415.73
52	(359) Roads and trails.....	528 824.72	710.34				529 535.06
53	Total transmission plant.....	69 760 979.70	7 729 713.93	(575 440.25)		(49 522.26)	76 865 731.12
54	<b>4. DISTRIBUTION PLANT</b>						
55	(360) Land and land rights.....	1 225 559.91	211 819.01	(733.38)			1 436 645.54
56	(361) Structures and improvements.....	335 939.99	31 767.50				367 707.49
57	(362) Station equipment.....	24 113 695.04	73 387 821.19	(393 241.66)		41 617.26	27 149 891.83
58	(363) Storage battery equipment.....						
59	(364) Poles, towers, and fixtures.....	27 186 190.25	2 188 522.22	(673 179.99)		3 579.23	28 705 111.71
60	(365) Overhead conductors and devices..	39 481 177.13	4 210 977.60	(687 746.06)		3 891.87	43 008 300.54
61	(366) Underground conduit.....	9 366 665.30	71 935 651.54	(405.68)		(2 926.28)	11 298 984.88
62	(367) Underground conductors and dev..	11 419 157.33	1 935 240.12	1 316.75		25 187.15	13 380 901.35
63	(368) Line transformers.....	36 686 741.98	74 515 994.15	(2 387 192.07)		(8 167.69)	38 807 376.37
64	(369) Services.....	13 981 186.12	1 275 233.11	(206 292.38)		372.37	15 050 499.22
65	(370) Meters.....	10 038 974.27	586 792.93	(147 443.78)			10 478 323.42
66	(371) Installations on cust. premises...	386 912.83	840.92			(840.92)	386 912.83

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67	(372) Leased property on cust. premises ..							
68	(373) Street lighting and signal systems ..	9 150 364.14	733 243.28	(196 173.27)		(2 748.85)	9 684 685.30	
69	Total distribution plant .....	183 372 564.29	21 013 903.57	(4 691 091.52)		59 964.14	199 755 340.48	
70	<b>5. GENERAL PLANT</b>							
71	(389) Land and land rights .....	1 131 909.19	38 544.45				1 170 453.64	
72	(390) Structures and improvements .....	13 045 881.49	1 235 760.60	(37 587.20)		(24 099.83)	14 219 955.06	
73	(391) Office furniture and equipment ..	1 676 191.59	204 489.44	(6 266.16)			1 874 414.87	
74	(392) Transportation equipment .....	8 400 915.60	1 016 826.03	(370 406.20)			9 047 335.43	
75	(393) Stores equipment .....	403 062.58	38 092.46	(6 180.21)		19 855.90	454 830.73	
76	(394) Tools, shop and garage equipment ..	1 480 624.14	101 979.01	(29 425.92)		2 561.05	1 555 738.28	
77	(395) Laboratory equipment .....	412 262.92	26 292.85	(3 481.30)			435 074.47	
78	(396) Power operated equipment .....							
79	(397) Communication equipment .....	5 815 041.48	554 879.93	(95 950.51)		(8 529.38)	6 265 441.52	
80	(398) Miscellaneous equipment .....	87 197.68	8 256.40	(2 343.92)		341.12	93 451.28	
81	Subtotal .....							
82	(399) Other tangible property * .....							
83	Total general plant .....	32 453 086.67	3 225 121.17	(551 641.42)		(9 871.14)	35 116 695.28	
84	Total (Accounts 101 and 106) .....	617 703 508.79	56 280 415.05	(8 951 264.38)			665 032 659.46	
85	(102) Electric plant purchased ** .....							
86	(102) Electric plant sold ** .....	( )	( )				( )	
87	(103) Experimental Electric Plant Unclassified .....							
88	Total electric plant in service .....	617 703 508.79	56 280 415.05	(8 951 264.38)			665 032 659.46	

\* State the nature and use of plant included in this account and if substantial in amount submit a supplementary schedule showing sub-account classification of such plant conforming to the requirements of this schedule.

\*\* For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

**NOTE**

Completed Construction Not Classified, Account 106, shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, a tentative distribution of such retirements, on an estimated basis

with appropriate contra entry to the account for accumulated depreciation provision, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

## ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$100,000 or more. Other items of property held for future use may be grouped provided that the number of properties so grouped is indicated.  
 2. For property having an original cost of \$100,000 or more previously used in utility operations, now held for future use, give, 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 end of Year (d)
1	Land and land rights:			\$
2	Beacon Key Power Plant Site - North of Hillsborough/Manatee County Line, West of Highway 41	1967	1985	2 863 867
3				
4				
5				
6	Beacon Key Transmission Right of Way - North of Hillsborough/Manatee County Line, West of Highway 41	1967	1985	248 451
7				
8				
9				
10	Phosphate Area Transmission Right of Way - North of Hillsborough/Manatee County Line, West of Highway 301, East of U. S. Highway 41	1973	Indeterminate	190 646
11				
12				
13				
14				
15	Transmission Substation Sites - located throughout company's service area	1971	Various	572 125
16				
17				
18				
19	Distribution Substation Site - located throughout company's service area	1971	Various	461 573
20				
21				
22	Big Bend Spray Cooling Land - West of U.S. 41, South of Big Bend Road in Hillsborough County	1973	Indeterminate	721 107
23				
24				
25				
26	Other Property:			
27				
28	3 Parcels of Land	1973 & 74	Various	16 473
29				
30	Big Bend Spray Cooling Canal - West of U.S. 41, South of Big Bend Road in Hillsborough County	1975	Indeterminate	12 343 667
31				
32				
33				
34	Gannon Unit 4 Coal Handling Equipment	1975	Indeterminate	474 471
35				
36	Gannon Unit 3 Coal Handling Equipment	1975	Indeterminate	436 466
37				
38				
39				
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42				
43				
44				
45				
46				
47				
48				
	TOTAL ..			18 328 846



**CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED—ELECTRIC (Accounts 107 and 106)**

1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.

Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 401-403, according to a tentative classification by primary accounts.

2. The information specified by this schedule for Account 106, Completed Construction Not Classified-

3. Show items relating to "research and development" projects last under a caption Research and Development; (See account 107, Uniform System of Accounts).

4. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress—Electric (Account 107) (b)	Completed Construction Not Classified—Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Gannon Stack Extension G1285 C15	\$ 1 419 353	382 976	589 335
2	Energy Control System C43	327 934	154 569	2 253 876
3	Big Bend Unit No 3 C54	95 012 225	0	23 630 884
4	Hampton-230 KV R/W C58	1 759 649	0	24 632
5	Gannon Unit No 6 Precipitator Upgrade C65	0	7 238 155	95 800
6	Big Bend 1 & 2 Thermal Dilution C66	0	5 872 630	84 200
7	Gan 1 1st Point Feedwater Heater C68	5 635	118 340	260 138
8	Gannon Units 1-4 Oil Conversion C75	3 656 120	13 381 572	1 804 252
9	Gannon Units 5-Upgrade Precipitator C76	0	4 801 993	112 850
10	Rebuild Keysville 8003-Hopewell 13 KV C98	0	117 176	0
11	Big Bend Unit 1-Upgrade Precipitator D04	5 975 294	0	537 686
12	Big Bend Channel Dredging D05	1 114 672	598 770	(201 277)
13	Marion Street Substations & Lines D17	0	2 927 836	150 001
14	CO2 Fire Protection-Gannon D29	426 024	0	425 162
15	CO2 Fire Protection-Hookers Point D30	353 087	0	370 019
16	Maritime 69/13 KV Substation D54	18 956	393 725	22 679
17	Second Avenue Circuit No 13177 D55	1 813	13 600	8 025
18	Kirkland 69/13 KV Substation Addn D63	0	219 184	0
19	Gannon Waste Water Treatment D74	191 644	0	3 376 520
20	Big Bend Waste Water Treatment D75	1 505 788	0	2 372 740
21	Hookers Pt. Waste Water Treatment D76	94 815	0	2 534 705
22	Hookers Pt.#2 Turbine Casg&Blade Rpl D78	13 608	665 317	139 500
23	Big Bend Unit 1 Expansion Joints D97	17 117	0	100 606
24	Gannon Demineralizer Addition E01	505 830	0	120 041
25	Hookers Point Stack Extensions E02	1 690 271	0	419 778
26	Big Bend Gas Turbine No. 2 and 3 E15	0	16 985 088	1 457 650
27	River 230/69KV Transformer E40	0	436 153	0
28	Ohio 230KV TRF #1 & Sheldon Line E50	5 435 525	0	619 688
29	Bradley 230/69KV Substation E53	867 877	44 220	11 722
30	Rodine Road 69/13KV Substation E54	118 677	0	651 692
31	Hampton 230/69/13KV Subs 4 & Lines #57	1 436 814	535 358	46 720
32	Ruskin 230/69KV Substation #103A E60	95 313	0	500 233
33	Ohio 2nd TRF & In Mt'1 230016 E61	2 568 885	0	3 053 500
34	State Rd 60 Sub #145-230/69 KV Addn E65	642 031	0	181 498
35	Coal Drying for Big Bend Station E66	148 200	0	1 154 520
36	Tampa Street Duct Lines E67	1 679 463	0	209 923
37	New Meter Department Building E70	21 848	0	601 298
38	Sligh Garage Auto Inspection Bldg E71	0	0	480 000
39	Central Oper Center Office Impvmt E72	0	0	100 000
40	Eastern Serv Center Storeroom Addn E73	4 158	0	165 057
41				
42	TOTAL			

## CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED—ELECTRIC (Accounts 107 and 106)

1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.

Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 401-403, according to a tentative classification by primary accounts.

2. The information specified by this schedule for Account 106, Completed Construction Not Classified—

3. Show items relating to "research and development" projects last under a caption Research and Development (See account 107, Uniform System of Accounts).

4. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress—Electric (Account 107) (b)	Completed Construction Not Classified—Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Ruskin Office Addition E74	5 166	0	50 071
2	Central Oper Center Truck Canopy E78	1 652	0	20 023
3	Gannon #4 First Pt Feed Water Heater E84	0	178 459	66 350
4	Hookers Point #5 Condenser Retube E89	596	6 711	267 806
5	Central Shop For Prod Maint E93	0	426 705	65 000
6	Del Webb-1-Sub N0156-Add'l Circuit E95	2 351	17 465	45 336
7	Sheldon-Carollwood Village 69KV Line E96	398 936	17 093	3 790
8	American Cynamid 69KV Tap E98	289 803	0	2 087
9	Founders Life Valut F01	0	112 165	0
10	Hookers Point City Water System F03	152 262	0	251 339
11	Big Bend Unit No 4 450 MW F05	1 882 428	0	163 127 910
12	Ohio-Clearview 138KV Reconductoring F07	16	57 251	0
13	Ohio-Himes Convert CKT 138006 F08	156 238	0	240 176
14	Clearview-Matanzas 69KV Line F09	78 803	20 313	6 138
15	Gannon No 4 Safety Valves F14	0	165 688	6 200
16	Gannon #3 B0 Feed Pump Spare Element F19	0	0	46 000
17	Gannon #6 Oil Conditioning Equip F27	90 675	0	5 528
18	Big Bend #1 Coal Sampling Equip Modif F28	41 766	0	112 234
19	Gannon No 6 Condensate Pumps F30	12 631	0	658 315
20	Gannon No 4 Replace Forced Draft Fans F31	320 976	0	1 615 305
21	Gannon 3-3A&3B Boiler Fd Pump Rplc F32	250 241	0	673 922
22	Gannon 5-5A&5B Circ Water Pump Mtrs F33	146 048	0	89 352
23	Gannon No 1-Reblade Turbine F37	75 931	0	180 067
24	Gannon-Upgrade Coal Sampling System F38	0	0	86 101
25	Palm River Dispatch Comm Addition F43	0	0	100 000
26	Palm River Training Center F44	119 668	0	443
27	Eastern Serv Area Garage Addition F45	0	0	200 000
28	Buckhorn 69/13KV Substation F47	20 667	0	488 147
29	Cypress St Substation Addition F48	59 639	0	153 368
30	El Prado 13KV Circuit F49	31 824	0	64 598
31	Gannon 138KV OCB's F50	142 281	0	68 277
32	Himes 138/69KV Transformer F51	330 829	0	119 464
33	Hookers Prairie 69KV Line F54	72 401	41 045	263
34	Nitram 69/13KV Substation F55	3 474	0	97 865
35	Pebble Creek 69/13KV Substation F56	6 205	0	715 088
36	Ruskin 69/13KV Substation F57	69 970	0	328 587
37	Thatcher Glass 69/4KV Substation F58	55 068	0	156 041
38	Fowler Av 69/13KV Substation F59	19 150	0	475 732
39	Himes 69/13KV Transformer F60	130 547	0	13 385
40	Gen Tel TES3 Vault F61	0	138 674	0
41	Brandon Hospital Vault F62	2	0	65 000
42	East Lake Square Mall F63	89 210	0	56 422

**CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED—ELECTRIC (Accounts 107 and 106)**

1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.

Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 401-403, according to a tentative classification by primary accounts.

2. The information specified by this schedule for Account 106, Completed Construction Not Classified—

3. Show items relating to "research and development" projects last under a caption Research and Development (See account 107, Uniform System of Accounts).

4. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress—Electric (Account 107) (b)	Completed Construction Not Classified—Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Whiting Plaza 3rd Transformer F64	\$ 10	0	\$ 43 733
2	Town N Country Hospital Vault F65	116	0	53 402
3	Lake Silver 69/13KV Transformer F67	138 404	0	161 332
4	Lois Avenue 13KV Circuit F68	16 321	0	63 199
5	Legal Condominum F69	24 104	0	256
6	Imperial Lake Substation & Lines F70	11 624	200 089	325 724
7	Big Bend No 1 Thermocouple Replmt F71	43 612	0	38 368
8	Gannon No 1 Boiler Cyclone Burner F73	60 331	0	122 680
9	Gannon #123&4 Bo Spare Cyclone Brnrs F74	0	231 121	910 000
10	Hookers Point #6 Boiler Ventilation F75	5 950	0	38 817
11	B.B. #1 Boiler Tube Modification F76	355 635	0	181 081
12	B.B. #2 Boiler Tube Modification F77	424 705	0	446 825
13	Gannon #6 High Temp Superheater F78	88	0	261 523
14	Gannon #6 High Temp Reheat Supports F79	22 439	0	46 503
15	Gannon #5 Reheat Penetration Seals F80	15 272	0	21 434
16	Gannon #5 Steel Economizer Baffle F81	19 283	0	16 176
17	Farmland Industries Substa Transf F82	0	63 422	0
18	Big Bend #2 Thermocouple Replace F83	20 559	0	41 538
19	SR 574 69/13 KV Substation #158 F86	88 712	0	332 248
20	Gannon No 3 Reblade Turbine F89	0	0	332 239
21	Materials Management System F92	103 250	0	215 930
22	Customer Q Metering F93	96 625	0	358
23	Borden 69/13KV Temporary Sub #194 F95	7 590	0	28
24	Hookers Point #6 Boiler Economizer F96	203	0	378 492
25	Big Bend #s 1&2 Ash Silos Upgrade F97	4 057	0	242 570
26	Big Bend No 1 Condenser Retube F98	156 966	0	612 882
27	Gannon 6 Extraction Heater No 5 G01	19 287	0	152 029
28	Gannon 2 Extraction Heater No 1 G02	5 488	0	263 318
29	Hookers Point 5 Extraction Htr No 2 G03	6 545	0	138 204
30	Gannon 2 Extraction Heater No 2 G04	5 488	0	263 318
31	Gannon 3 Extraction Heater No 4 G05	3 668	0	208 585
32	Gannon 4 Extraction Heater No 2 G06	55 468	0	257 553
33	Gannon 5 Extraction Heater No 3 G07	16 650	0	208 779
34	Hookers Point Demineralizer Addn G08	6 993	0	117 288
35	Gannon No 6 Floor Support Beams G09	21 026	0	160 039
36	Big Bend No 3 Cooling Modification G10	504 418	0	1 285 201
37	Gannon No 5 Superheater-Radiant Sect G11	3 035	0	255 463
38	Gannon Tap To Circ 230010 H01	2 387	0	738 395
39	Clarkwild 69/13KV Sub Transf & OCB H02	95 708	0	3 418
40	Cypress Gardens Sub 69/13KV Addn H04	12 748	0	225 189
41	Rocky Creek New East Circuit H05	7 307	0	83 471
42	Dade City Sub 69/13KV Addn H06	646	0	46 003

**CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED—ELECTRIC (Accounts 107 and 106)**

1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.

Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 401-403, according to a tentative classification by primary accounts.

3. Show items relating to "research and development" projects last under a caption Research and Development: (See account 107, Uniform System of Accounts).

2. The information specified by this schedule for Account 106, Completed Construction Not Classified-

4. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress—Electric (Account 107) (b)	Completed Construction Not Classified—Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Florida Ave 69/13KV Substation H07	\$ 10 540	0	\$ 737 178
2	Berkley Road 69/13KV Substa & Lines H09	156 301	0	304 291
3	Knights 69/13KV Sub #193 H10	17 840	0	304 908
4	Pinecrest 69/13KV Substa & Lines H11	4 012	0	187 610
5	Ohio-Gannon 230016 & To Cluv 138007 H13	656	0	954 010
6	Hookers Point No 3 Turbine Shell H14	0	0	1 031 223
7	Gannon D-9 Bulldozer H16	0	0	163 304
8	Double Branch Tie Jackson Road H22	50 555	0	188
9	Hookers Point #1 Superheater Tubes H23	0	0	246 290
10	Hookers Point #3 Superheater Tubes H24	0	0	246 366
11	USS Agri-Chem Sub & Metering Sta H25	231	0	82 003
12	Fort Lonesome Cap Bank & 69KV LN-66658 H26	1 304	0	169 869
13	Fort King Sub & Add'l 13KV Circuit H27	10 957	0	83 102
14	Belmont Heights Transf & Dist Line H28	0	0	297 233
15	Hampton Sub No 4 230/69KV Transfmr H29	0	0	487 250
16	Dade City Sub Add'l 13KV Circuit H30	0	0	55 664
17	46th St 28MVA Transformer H47	3 494	0	13
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42	TOTAL	134 804 688	56 562 863	233 831 476

ANNUAL REPORT OF TAMPA ELECTRIC COMPANY YEAR ENDED DECEMBER 31, 1975

Tentative Classification of Account 106, Completed Construction not Classified at December 31, 1975, and the Reversal of Account 106, Classified as at December 31, 1974.

Primary Plant Account	Classification Account 106 As At <u>12/31/75</u>	Reversal of Account 106 Classification <u>At 12/31/74</u>	Net Change In Account 106 <u>To Column C</u>
310		(695 304.00)✓	(695 304.00)✓
311	4 065 662.90✓	(1 762 429.17)✓	2 303 233.73✓
312	19 533 062.14✓	(12 774 504.09)✓	6 758 558.05✓
314	5 983 440.37✓	(5 239 062.28)✓	744 378.09✓
315	4 084 037.11✓	(2 224 821.01)✓	1 859 216.10✓
316	395 167.93✓	(492 181.65)✓	(97 013.72)✓
340	834 365.75✓	(834 365.75)✓	0✓
341	956 122.74✓	(1 096 284.84)✓	(140 162.10)✓
342	875 369.13✓	(882 750.07)✓	(7 380.94)✓
344	12 721 923.69✓	(13 121 188.37)✓	(399 264.68)✓
345	657 334.38✓	(648 294.18)✓	9 040.20✓
346	6 460.29✓	(1 516.03)✓	4 944.26✓
35001	713.83✓	(243.91)✓	469.92✓
352	23 217.36✓	0	23 217.36✓
353	1 287 917.56✓	(557 788.48)✓	730 129.08✓
354	256 796.48✓	0	256 796.48✓
355	389 297.52✓	(510 397.90)✓	(121 100.38)✓
356	550 327.52✓	(772 348.11)✓	(222 020.59)✓
35601	63.77✓	(1 680.89)✓	(1 617.12)✓
357	28.63✓	(34.01)✓	(5.38)✓
358	208.80✓	(128.91)✓	79.89✓
360	170 537.62✓	(63 308.72)✓	107 228.90✓
361	26 287.00✓	(65 062.48)✓	(38 775.48)✓
362	1 250 949.03✓	(1 141 588.06)✓	109 360.97✓
364	54 574.80✓	(101 983.21)✓	(47 408.41)✓
365	222 924.77✓	(455 336.34)✓	(232 411.57)✓
366	1 234 211.29✓	(589 827.57)✓	644 383.72✓
367	575 752.84✓	(362 037.09)✓	213 715.75✓
368	174 080.53✓	(175 802.47)✓	(1 721.94)✓
370	1 633.52✓	(3 778.63)✓	(2 145.11)✓
373	220.19✓	(11 813.01)✓	(11 592.82)✓
390	0	(155 614.90)✓	(155 614.90)✓
391	4 824.94✓	0	4 824.94✓
392	0	(182 073.77)✓	(182 073.77)✓
394	0	(6 147.55)✓	(6 147.55)✓
397	223 105.64✓	(251 900.20)✓	(28 794.56)✓
398	2 242.73✓	0	2 242.73✓
<b>Total</b>	<b>56 562 862.80✓</b>	<b>(45 181 597.65)✓</b>	<b>11 381 265.15✓</b>

### ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Report below the information called for concerning accumulated provision for depreciation of electric utility plant.

2. Explain any important adjustments during year.

3. Explain any difference between the amount for book cost of plant retired, line..., column (c), and that reported in the schedule for electric plant in service, pages 401-403, column (d) exclusive of retirements of nondepreciable property.

4. The provisions of account 108 in the

Uniform System of Accounts contemplate 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, preliminary closing entries should be made to tentatively functionalize the book cost of the

plant retired. In addition, all cost included in retirement work in progress at year end should be included in the appropriate functional classifications.

5. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

6. In section B show the amounts applicable to prescribed functional classifications.

#### A. Balances and Changes During Year

Line No.	Item	Total	Electric plant in service	Electric plant held for future use	Electric plant leased to others
	(a)	(b)	(c)	(d)	(e)
1	Balance beginning of year.....	\$ 112 473 031	\$ 112 473 031	\$	\$
2	Depreciation provisions for year, charged to:				
3	(403) Depreciation expense.....	19 903 788	19 903 788		
4	(413) Expenses of electric plant leased to others.....				
5	Transportation expenses-clearing.....	805 966	805 966		
6	Other clearing accounts.....				
7	Other accounts (specify):				
8					
9	Total Depreciation Provisions for year.....	20 709 754	20 709 754		
10	Net charges for plant retired:				
11	Book cost of plant retired.....	8 912 789	8 912 789		
12	Cost of removal.....	2 217 097	2 217 097		
13	Salvage (credit).....	4 202 279	4 202 279		
14	Net charges for plant retired.....	6 927 607	6 927 607		
15	Other debit or credit items (describe):				
16					
17	BALANCE END OF YEAR.....	126 255 178	126 255 178		

#### B. Balances at End of Year According to Functional Classifications

18	Steam production.....				
19	Nuclear production.....				
20	Hydraulic production—Conventional.....				
21	Hydraulic production—Pumped Storage.....				
22	Other production.....				
23	Transmission.....				
24	Distribution.....				
25	General.....				
26	TOTAL.....				

Segregation Not Available

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Annual report of TAMPA ELECTRIC COMPANY

Year ended December 31, 1975

**ELECTRIC OPERATING REVENUES (Account 400)**

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.  
 2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.  
 3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing pur-

poses, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.  
 4. Unmetered sales should be included below. The de-

tails of such sales should be given in a footnote.  
 5. Classification of Commercial and Industrial Sales, Account 442, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent if such basis of classification is not greater generally than 1000 Kw of demand. See Account 442 of the Uniform System of Accounts. Explain basis of classification.

Line No.	Account (a)	OPERATING REVENUES		KILOWATT-HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH	
		Amount for year (b)	Increase or decrease from preceding year (c)	Amount for year (d)	Increase or decrease from preceding year (e)	Number for year (f)	Increase or decrease from preceding year (g)
1	SALES OF ELECTRICITY	\$	\$				
2	440 Residential sales.....	104 230 235 <sup>m</sup>	26 849 469 <sup>m</sup>	2 906 471 906 <sup>m</sup>	78 660 610 <sup>m</sup>	239 215 <sup>m</sup>	5 859 <sup>m</sup>
3	442 Commercial and industrial sales:						
4	Small (or commercial) see instr. 5....	61 215 555 <sup>m</sup>	17 745 799 <sup>m</sup>	1 766 969 632 <sup>m</sup>	127 282 753 <sup>m</sup>	26 539 <sup>m</sup>	1 463 <sup>m</sup>
5	Large (or industrial) see instr. 5....	71 654 270 <sup>m</sup>	24 851 427 <sup>m</sup>	3 296 792 362 <sup>m</sup>	195 097 020 <sup>m</sup>	598 <sup>m</sup>	(16) <sup>m</sup>
6	444 Public street and highway lighting....	2 240 443 <sup>m</sup>	549 451 <sup>m</sup>	32 054 894 <sup>m</sup>	(1 399 148) <sup>m</sup>	45 <sup>m</sup>	(7) <sup>m</sup>
7	445 Other sales to public authorities.....	13 280 940 <sup>m</sup>	4 264 574 <sup>m</sup>	467 200 756 <sup>m</sup>	38 405 254 <sup>m</sup>	1 881 <sup>m</sup>	107 <sup>m</sup>
8	446 Sales to railroads and railways.....						
9	448 Interdepartmental sales.....						
10	Total sales to ultimate consumers.....	252 621 443 <sup>f</sup>	74 260 720 <sup>f</sup>	8 469 489 550 <sup>f</sup>	438 046 489 <sup>f</sup>	268 278 <sup>f</sup>	7 406 <sup>f</sup>
11	447 Sales for resale.....		(3 206 348) <sup>m</sup>		(265 155 000) <sup>m</sup>		
12	Total sales of electricity.....	252 621 443 <sup>f</sup>	71 054 372 <sup>f</sup>	8 469 489 550 <sup>f</sup>	172 891 489 <sup>f</sup>	268 278 <sup>f</sup>	7 406 <sup>f</sup>
13	OTHER OPERATING REVENUES						
14	450 Forfeited discounts.....						
15	451 Miscellaneous service revenues.....	845 542 <sup>m</sup>	317 146 <sup>m</sup>				
16	453 Sales of water and water power.....						
17	454 Rent from electric property.....	1 059 252 <sup>m</sup>	24 002 <sup>m</sup>				
18	455 Interdepartmental rents.....						
19	456 Other electric revenues.....	330 451 <sup>m</sup>	65 301 <sup>m</sup>				
20							
21							
22							
23							
24	Total other operating revenues.....	2 235 245 <sup>f</sup>	406 449 <sup>f</sup>				
25	Total electric operating revenues.....	254 856 688 <sup>f</sup>	71 460 821 <sup>f</sup>				

List here the total number of "All Electric" customers (estimated where not known)(not subject to audit certification):

(See page 108 Important Changes During the Year, for important new territory added and important rate increases or decreases)

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Rev (12-69)

**SALES OF ELECTRICITY—BY COMMUNITIES**

1. Report below the information called for concerning sales of electricity in each community of 10,000 population or more, or according to operating districts or divisions constituting distinct economic areas if the respondent's records do not readily permit reporting by communities. If reporting is not by communities, the territory embraced within the reported area shall be indi-

cated. Except for state boundaries, community areas need not hold rigidly to political boundaries and may embrace a metropolitan area and immediate environs. The information called for by this schedule, however, may be reported by individual communities of such size as required by a state regulatory commission concerned.

Line No.	Community (a)	RESIDENTIAL SALES (Account 440)			COMMERCIAL AND INDUSTRIAL SALES (Account 442)		
		Operating revenues (b)	Kilowatt-hours sold (c)	Av. No. of cust. per month (d)	Operating revenues (e)	Kilowatt-hours sold (f)	Av. No. of cust. per month (g)
1	Tampa	\$78 078 863	2181 330 035	174 469	\$68 627 636	2280 882 247	18 735
2	Polk County	11 804 232	331 360 902	28 200	10 501 523	347 168 888	3 295
3	Plant City	7 522 411	206 563 587	18 814	48 742 724	2268 950 913	2 536
4	Pasco County	2 046 215	55 814 262	5 489	2 799 282	108 839 664	924
5	S. Hills.	4 778 514	131 403 120	12 243	2 198 660	57 920 282	1 647
6							
7	Total	104 230 235	2906 471 906	239 215	132 869 825	5063 761 994	27 137
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**SALES OF ELECTRICITY—BY COMMUNITIES (Continued)**

2. The information to be shown below should be on the same basis as provided in Schedule entitled "Electric Operating Revenues," page 409.  
 3. Provide a subheading for sales in each State, also a total for each State of sales not required by this schedule to be reported for each community.

4. The totals for Accounts 440, 442, 444, and 445 should agree with the amounts for those accounts shown in Schedule entitled "Electric Operating Revenues."

PUBLIC STREET AND HIGHWAY LIGHTING (Account 444)			OTHER SALES TO PUBLIC AUTHORITIES (Account 445)			TOTAL			
Operating revenues (h)	Kilowatt-hours sold (i)	Av. No. cust. per month (j)	Operating revenues (k)	Kilowatt-hours sold (l)	Av. No. cust. per month (m)	Operating revenues (n)	Kilowatt-hours sold (o)	Av. No. of cust. per month (p)	Line No.
\$ 1 888 480	26 944 820	20	\$ 10 904 483	398687387	1141	\$ 159499462	4887844489	194 365	1
174 466	2 587 969	7	1 079 354	30702791	363	23559575	711820550	31 865	2
112 292	1 624 915	5	685 479	20141484	227	57062906	2497280899	21 582	3
36 010	538 338	4	342 408	9314666	100	5223915	174506930	6 517	4
29 195	358 852	9	269 216	8354428	50	7275585	198036682	13 949	5
2 240 443	32 054 894	45	13 280 940	467200756	1881	252621443	8469489550	268 278	6
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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.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in Schedule entitled "Electric Operating Revenues," page 409. 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.

Line No.	Number and Title of Rate Schedule (a)	Kwh Sold (b)	Revenue (c)	Average Number of Customers (d)	Kwh of Sales per Customer (e)	Revenue per Kwh Sold (f) Cents
1	<u>Residential</u>		\$			
2	Schedule 1-Residential	2893 533 721	103 077 456	239 193	12 097	3.56
3	96-Area Lights	12 938 185	1 152 779	19 582		8.91
4				(19 560)	Dupl.	
5	Total	2906 471 906	104 230 235	239 215		3.59
6						
7	<u>Fuel Adj.-Incl. in above</u>					
8	Schedule 1-Residential		11 036 874			
9	96-Area Lights		50 567			
10	Total		11 087 441			
11						
12	<u>Com'l &amp; Industrial</u>					
13	Schedule 1-Residential	35 565 614	1 183 364	1 535	23 170	3.33
14	25-Sm.Lgt.&Pwr.	658 273 445	28 590 478	24 068	27 351	4.34
15	36-Lrg.Lgt.&Pwr.	3073 920 598	74 788 575	1 507	2 039 762	2.43
16	37-Interruptible					
17	Mining	1059 161 900	22 378 391		9117684 656	2.11
18	39-Interruptible					
19	Furnace	207 126 000	3 883 214		2103563 000	1.87
20	95-Temp. Service	380 756	12 474			3.28
21	96-Area Lgts.	29 333 681	2 033 329	18 311		6.93
22	Total	5063 761 994	132 869 825	27 137		2.62
23						
24	<u>Fuel Adj.-Incl. in above</u>					
25	Schedule 1-Residential		135 902			
26	25-Sm.Lgt.&Pwr.		2 537 320			
27	36-Lrg.Lgt.&Pwr.		11 280 194			
28	37-Interruptible					
29	Mining		3 554 045			
30	39-Interruptible					
31	Furnace		783 129			
32	96-Area Lgts.		113 915			
33	TOTAL		18 404 505			
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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.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in Schedule entitled "Electric Operating Revenues," page 409. 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.

Line No.	Number and Title of Rate Schedule (a)	Kwh Sold (b)	Revenue (c)	Average Number of Customers (d)	Kwh of Sales per Customer (e)	Revenue per Kwh Sold (f) Cents
1	<u>Street Lighting</u>		\$			
2	Schedule	32 054 894	2 240 443	45	712 331	6.99
3						
4	<u>Fuel Adj.-Incl. in above</u>		109 612			
5						
6	<u>Other Public Authorities</u>					
7	Schedule 1-Residential	642 092	21 768	37	17 354	3.39
8	25-Sm.Lgt.&Pwr.	92 684 530	3 760 408	1 702	54 456	4.06
9	36-Lrg.Lgt.&Pwr.	369 870 288	9 250 532	141	2 623 194	2.50
10	96-Area Lgts.	4 003 846	248 232	2 002		6.20
11				(2 001) Dupl.		
12	Total	467 200 756	13 280 940	1 881	248 379	2.84
13						
14	<u>Fuel Adj.-Incl. in above</u>					
15	Schedule 1-Residential		2 337			
16	25-Sm.Lgt.&Pwr.		361 576			
17	36-Lrg.Lgt.&Pwr.		1 446 324			
18	96-Area Lgts.		15 464			
19	Total		1 825 701			
20						
21	TOTAL	8 469 489 550	252 621 443	268 278		
22						
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**SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)**

1. Report particulars concerning sales included in Accounts 446 and 448.
2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at each point, such sales may be grouped.
3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information.
4. Designate associated companies.
5. Provide subheading and total for each account.

Line No.	Item (a)	Point of delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (e)
1	Account 446	None		\$	Cents
2	Account 448	None			
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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**RENT FROM ELECTRIC PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455)**

1. Report particulars concerning rents received included in Accounts 454 and 455.
2. Minor rents may be grouped by classes.
3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account represents profit or return on property, depreciation, and taxes, give particulars and the basis of apportionment of such charges to Account 454 or 455.
4. Designate if lessee is an associated company.
5. Provide a subheading and total for each account.

Line No.	Name of Lessee or Department (a)	Description of property (b)	Amount of revenue for year (c)
		Account 454	
31	Cities Service Oil Co.	Land	\$ 27 778 <sup>00</sup>
32	C. W. Mathews Constr. Co.	Land	2 500 <sup>00</sup>
33	Airdrome Tire Co.	Land	2 400 <sup>00</sup>
34	Tampa Ship Repair & Drydock	Land	<del>13087</del> <del>10 292</del>
35	A. C. Aukerman Co.	Land	1 000 <sup>00</sup>
36	Hardin-Lowrey Reality Co.	Land	673 <sup>00</sup>
37	Metro Bay Realty	Land	1 305 <sup>00</sup>
38	Elsberry Brothers	Land	<del>7025</del> <del>6 375</del>
39	D. E. Britten	Land	1 040 <sup>00</sup>
40	W. W. Ragg Jr.	Land	1 200 <sup>00</sup>
41	Mineral Aggregates	Land	3 000 <sup>00</sup>
42	Burnup-Sims	Land	2 000 <sup>00</sup>
43	Council Farms Inc.	Land	14 594 <sup>00</sup>
44	65-Parcels	Land	<del>6055</del> <del>6 408</del>
45	University of South Florida	Transformers	1044 36
46	MacDill Air Force Base	Transformers	159 <sup>00</sup>
47	J. L. Rozier Co.	Transformers	126 <sup>00</sup>
48	S. S. Kresage	Transformers	1 000 <sup>00</sup>
49	Agrico Chemical Co.	Transformers	5 365 <sup>00</sup>
50		Amount Carried Forward	91 617 89 251 <sup>00</sup>

### SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)

1. Report particulars concerning sales included in Accounts 446 and 448.
2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at each point, such sales may be grouped.
3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information.
4. Designate associated companies.
5. Provide subheading and total for each account.

Line No.	Item (a)	Point of delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (e)
				\$	Cents
1					
2					
3					
4					
5					
6					
7					
8					
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20					

### RENT FROM ELECTRIC PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455)

1. Report particulars concerning rents received included in Accounts 454 and 455.
2. Minor rents may be grouped by classes.
3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account represents profit or return on property, depreciation, and taxes, give particulars and the basis of apportionment of such charges to Account 454 or 455.
4. Designate if lessee is an associated company.
5. Provide a subheading and total for each account.

Line No.	Name of Lessee or Department (a)	Description of property (b)	Amount of revenue for year (c)
		Amount Brought Forward	91,617.89 <del>251</del>
31	Daniels Inc.	Transformers	(1 183)
32	General Telephone Co.	Pole Attachments	499 129
33	ITT Terryphone	Pole Attachments	113
34	Florida Telephone Co.	Pole Attachments	13 193
35	TMP of Lakeland	Pole Attachments	12 705
36	Warner Cable Vision	Pole Attachments	44 740
37	Teleprompter Corp.	Pole Attachments	58 845
38	Western Union	Pole Attachments	18
39	Honeywell Inc.	Relays	1 812
40	C. F. Chemical Co.	Substation	29 777
41	Mobil Chemical Co.	Substation	6 430
42	Agrico Chemical Co.	Substation	16 746
43	Belcher Oil Co.	Oil Tanks	24 509
44	Florida Power & Light Co.	Portion of Line Tie	218 160
45	IMC Chemical Co.	Electric Facilities	35 661
46	Florida Phosphate Terminal	Electric Facilities	6 025
47	IMC Chemical Co.	Metering Equipment	468
48	Daniel Construction Co.	Switching Station	427
49	Lake Magdalene Arms	Meters	60
50			<u>1 059 252 F</u>

**SALES OF WATER AND WATER POWER (Account 453)**

1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power.  
 2. In column (c) show the name of the power development of the respondent supplying the water or water power sold.  
 3. Designate associated companies.

Line No.	Name of purchaser (a)	Purpose for which water was used (b)	Power plant development supplying water or water power (c)	Amount of revenue for year (d)
1				\$
2				
3				
4				
5				
6				
7				
8				
9				
10		TOTAL		

**MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)**

1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by company or by contract concessionaires. Provide a subheading and total for each account. For account 456, list first revenues realized through Research and Development ventures, see account 456.  
 2. Designate associated companies.  
 3. Minor items may be grouped by classes.

	Name of company and description of service (a)	Amt of Revenue for Year (b)
11		\$
12	<u>Account 451</u>	845 542 <sup>h</sup>
13		
14	<u>Account 456</u>	
15	Sale of Steam	118 244 <sup>h</sup>
16	Collection Fee - Florida State Sales Tax	128 215 <sup>h</sup>
17	Profit on Miscellaneous Sales	83 992 <sup>h</sup>
18		<u>330 451<sup>f</sup></u>
19		
20		
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45	TOTAL	1,175,493

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES**

1. Enter in the space provided the operation and maintenance expenses for the year.

2. If the increases and decreases are not derived from previously reported figures explain in footnotes.

Line No.	Account (a)	Amount for year (b)	Increase or decrease from preceding year (c)
		\$	\$
	<b>POWER PRODUCTION EXPENSES</b>		
	<b>STEAM POWER GENERATION</b>		
	<i>Operation</i>		
1			
2			
3		480 713	680
4	500 Operation supervision and engineering.....	99 230 163	28 043 345
5	501 Fuel.....	2 084 444	245 912
6	502 Steam expenses.....		
7	503 Steam from other sources.....		
8	504 Steam transferred—Cr.....	( )	
9	505 Electric expenses.....	1 166 923	141 500
10	506 Miscellaneous steam power expenses.....	2 891 608	935 638
11	507 Rents.....	31 112	17 730
12	Total operation.....	105 884 963	29 384 805
13	<i>Maintenance</i>		
14	510 Maintenance supervision and engineering.....	235 309	28 481
15	511 Maintenance of structures.....	556 387	79 891
16	512 Maintenance of boiler plant.....	10 183 974	311 357
17	513 Maintenance of electric plant.....	3 096 635	307 480
18	514 Maintenance of miscellaneous steam plant.....	705 139	114 638
19	Total maintenance.....	14 777 444	841 847
20	Total power production expenses—steam power.....	120 662 407	30 226 652
21	<b>NUCLEAR POWER GENERATION</b>		
22	<i>Operation</i>		
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	522 Steam transferred—Cr.....	( )	
29	523 Electric expenses.....		
30	524 Miscellaneous nuclear power expenses.....		
31	525 Rents.....		
32	Total operation.....		
33	<i>Maintenance</i>		
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	Total maintenance.....		
40	Total power production expenses—nuclear power.....		
41	<b>HYDRAULIC POWER GENERATION</b>		
42	<i>Operation</i>		
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	Total operation.....		
50	<i>Maintenance</i>		
51	541 Maintenance supervision and engineering.....		
52	542 Maintenance of structures.....		

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account (a)	Amount for year (b)	Increase or decrease from preceding year (c)
53	<b>HYDRAULIC POWER GENERATION (Continued)</b>	\$	\$
54	543 Maintenance of reservoirs, dams and waterways.....		
55	544 Maintenance of electric plant.....		
56	545 Maintenance of miscellaneous hydraulic plant.....		
57	Total maintenance.....		
58	Total power production expenses—hydraulic power.....		
59	<b>OTHER POWER GENERATION</b>		
60	<i>Operation</i>		
61	546 Operation supervision and engineering.....	82 <sup>n</sup>	78 <sup>n</sup>
62	547 Fuel.....	5 248 414 <sup>n</sup>	4 724 760 <sup>n</sup>
63	548 Generation expenses.....	16 591 <sup>n</sup>	11 545 <sup>n</sup>
64	549 Miscellaneous other power generation expenses.....	20 831 <sup>n</sup>	20 627 <sup>n</sup>
65	550 Rents.....		
66	Total operation.....	5 285 918 <sup>F</sup>	4 757 010 <sup>F</sup>
67	<i>Maintenance</i>		
68	551 Maintenance supervision and engineering.....		(1 000) <sup>n</sup>
69	552 Maintenance of structures.....	16 657 <sup>n</sup>	7 253 <sup>n</sup>
70	553 Maintenance of generating and electric plant.....	88 453 <sup>n</sup>	(71 801) <sup>n</sup>
71	554 Maintenance of miscellaneous other power generation plant.....	(980) <sup>n</sup>	(4 524) <sup>n</sup>
72	Total maintenance.....	104 130 <sup>F</sup>	(70 072) <sup>F</sup>
73	Total power production expenses—other power.....	5 390 048 <sup>F</sup>	4 686 938 <sup>F</sup>
74	<b>OTHER POWER SUPPLY EXPENSES</b>		
75	555 Purchased power.....	5 033 719 <sup>n</sup>	4 152 170 <sup>n</sup>
76	556 System control and load dispatching.....		
77	557 Other expenses.....		
78	Total other power supply expenses.....	5 033 719 <sup>F</sup>	4 152 170 <sup>F</sup>
79	Total power production expenses.....	131 086 174 <sup>F</sup>	39 065 760 <sup>F</sup>
80	<b>TRANSMISSION EXPENSES</b>		
81	<i>Operation</i>		
82	560 Operation supervision and engineering.....	304 815 <sup>n</sup>	37 713 <sup>n</sup>
83	561 Load dispatching.....	281 408 <sup>n</sup>	14 122 <sup>n</sup>
84	562 Station expenses.....	177 610 <sup>n</sup>	27 370 <sup>n</sup>
85	563 Overhead line expenses.....	45 512 <sup>n</sup>	8 620 <sup>n</sup>
86	564 Underground line expenses.....	2 114 <sup>n</sup>	887 <sup>n</sup>
87	565 Transmission of electricity by others.....	4 621 <sup>n</sup>	1 818 <sup>n</sup>
88	566 Miscellaneous transmission expenses.....	86 817 <sup>n</sup>	2 773 <sup>n</sup>
89	567 Rents.....	46 450 <sup>n</sup>	31 140 <sup>n</sup>
90	Total operation.....	949 347 <sup>F</sup>	124 443 <sup>F</sup>
91	<i>Maintenance</i>		
92	568 Maintenance supervision and engineering.....	18 019 <sup>n</sup>	3 946 <sup>n</sup>
93	569 Maintenance of structures.....	6 408 <sup>n</sup>	(258) <sup>n</sup>
94	570 Maintenance of station equipment.....	443 398 <sup>n</sup>	40 076 <sup>n</sup>
95	571 Maintenance of overhead lines.....	275 196 <sup>n</sup>	(15 095) <sup>n</sup>
96	572 Maintenance of underground lines.....	1 719 <sup>n</sup>	1 751 <sup>n</sup>
97	573 Maintenance of miscellaneous transmission plant.....	37 <sup>n</sup>	(1 694) <sup>n</sup>
98	Total maintenance.....	744 777 <sup>F</sup>	28 726 <sup>F</sup>
99	Total transmission expenses.....	1 694 124 <sup>F</sup>	153 169 <sup>F</sup>
100	<b>DISTRIBUTION EXPENSES</b>		
101	<i>Operation</i>		
102	580 Operation supervision and engineering.....	461 019 <sup>n</sup>	50 964 <sup>n</sup>
103	581 Load dispatching.....		
104	582 Station expenses.....	263 997 <sup>n</sup>	14 953 <sup>n</sup>
105	583 Overhead line expenses.....	299 796 <sup>n</sup>	(16 327) <sup>n</sup>
106	584 Underground line expenses.....	67 161 <sup>n</sup>	12 165 <sup>n</sup>
107	585 Street lighting and signal system expenses.....	97 772 <sup>n</sup>	5 118 <sup>n</sup>



ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)			
Line No.	Account (a)	Amount for year (b)	Increase or decrease from preceding year (c)
		\$	\$
108	<b>DISTRIBUTION EXPENSES (Continued)</b>		
109	586 Meter expenses.....	484 482 <sup>m</sup>	57 719 <sup>m</sup>
110	587 Customer installations expenses.....	1 012 433 <sup>m</sup>	48 637 <sup>m</sup>
111	588 Miscellaneous distribution expenses.....	867 459 <sup>m</sup>	(10 147) <sup>m</sup>
112	589 Rents.....	66 023 <sup>m</sup>	(8 170) <sup>m</sup>
113	Total operation.....	3 620 142 <sup>F</sup>	154 912 <sup>F</sup>
114	<i>Maintenance</i>		
115	590 Maintenance supervision and engineering.....	136 099 <sup>m</sup>	6 787 <sup>m</sup>
116	591 Maintenance of structures.....	10 219 <sup>m</sup>	1 308 <sup>m</sup>
117	592 Maintenance of station equipment.....	374 881 <sup>m</sup>	(60 072) <sup>m</sup>
118	593 Maintenance of overhead lines.....	1 731 379 <sup>m</sup>	158 788 <sup>m</sup>
119	594 Maintenance of underground lines.....	286 168 <sup>m</sup>	3 456 <sup>m</sup>
120	595 Maintenance of line transformers.....	114 578 <sup>m</sup>	39 143 <sup>m</sup>
121	596 Maintenance of street lighting and signal systems.....	343 041 <sup>m</sup>	69 402 <sup>m</sup>
122	597 Maintenance of meters.....	78 957 <sup>m</sup>	21 102 <sup>m</sup>
123	598 Maintenance of miscellaneous distribution plant.....	9 296 <sup>m</sup>	(18 171) <sup>m</sup>
124	Total maintenance.....	3 084 618 <sup>F</sup>	221 743 <sup>F</sup>
125	Total distribution expenses.....	6 704 760 <sup>F</sup>	376 655 <sup>F</sup>
126	<b>CUSTOMER ACCOUNTS EXPENSES</b>		
127	<i>Operation</i>		
128	901 Supervision.....	142 122 <sup>m</sup>	4 262 <sup>m</sup>
129	902 Meter reading expenses.....	780 170 <sup>m</sup>	68 132 <sup>m</sup>
130	903 Customer records and collection expenses.....	2 819 828 <sup>m</sup>	348 116 <sup>m</sup>
131	904 Uncollectible accounts.....	1 012 622 <sup>m</sup>	374 892 <sup>m</sup>
132	905 Miscellaneous customer accounts expenses.....	21 <sup>m</sup>	13 <sup>m</sup>
133	Total customer accounts expenses.....	4 754 763 <sup>F</sup>	795 415 <sup>F</sup>
134	<b>SALES EXPENSES</b>		
135	<i>Operation</i>		
136	911 Supervision.....	23 816 <sup>m</sup>	(21 753) <sup>m</sup>
137	912 Demonstrating and selling expenses.....	327 247 <sup>m</sup>	(27 928) <sup>m</sup>
138	913 Advertising expenses.....	1 633 <sup>m</sup>	(37 402) <sup>m</sup>
139	916 Miscellaneous sales expenses.....	3 693 <sup>m</sup>	292 <sup>m</sup>
140	Total sales expenses.....	356 389 <sup>F</sup>	(86 791) <sup>F</sup>
141	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
142	<i>Operation</i>		
143	920 Administrative and general salaries.....	2 745 150 <sup>m</sup>	343 032 <sup>m</sup>
144	921 Office supplies and expenses.....	1 375 812 <sup>m</sup>	329 495 <sup>m</sup>
145	922 Administrative expenses transferred—Cr.....	( 1 193 522) <sup>m</sup>	(96 504) <sup>m</sup>
146	923 Outside services employed.....	452 874 <sup>m</sup>	10 267 <sup>m</sup>
147	924 Property insurance.....	539 973 <sup>m</sup>	69 294 <sup>m</sup>
148	925 Injuries and damages.....	437 556 <sup>m</sup>	(112 296) <sup>m</sup>
149	926 Employee pensions and benefits.....	3 288 900 <sup>m</sup>	962 386 <sup>m</sup>
150	927 Franchise requirements.....		
151	928 Regulatory commission expenses.....	218 581 <sup>m</sup>	5 781 <sup>m</sup>
152	929 Duplicate charges—Cr.....	( ) <sup>m</sup>	
153	930 Miscellaneous general expenses.....	1 420 558 <sup>m</sup>	438 836 <sup>m</sup>
154	931 Rents.....	204 164 <sup>m</sup>	88 374 <sup>m</sup>
155	Total operation.....	9 490 046 <sup>F</sup>	2 038 665 <sup>F</sup>
156	<i>Maintenance</i>		
157	932 Maintenance of general plant.....	1 309 466 <sup>m</sup>	191 379 <sup>m</sup>
158	Total administrative and general expenses.....	10 799 512 <sup>F</sup>	2 230 044 <sup>F</sup>
159	Total Electric Operation and Maintenance Expenses.....	155 395 722 <sup>F</sup>	42 534 252 <sup>F</sup>

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

**SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES**

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
160	Power Production Expenses	\$	\$	\$
161	Electric Generation:			
162	Steam power.....	105 884 903 <sup>a</sup>	14 777 444 <sup>a</sup>	120 662 407 <sup>a</sup>
163	Nuclear power.....			
164	Hydraulic—Conventional.....			
165	Hydraulic—Pumped Storage.....			
166	Other power.....	5 285 918 <sup>a</sup>	104 130 <sup>a</sup>	5 390 048 <sup>a</sup>
167	Other power supply expenses.....	5 033 719 <sup>a</sup>		5 033 719 <sup>a</sup>
168	Total power production expenses.....	116 204 600 <sup>F</sup>	14 881 574 <sup>F</sup>	131 086 174 <sup>F</sup>
169	Transmission Expenses.....	949 347 <sup>a</sup>	744 777 <sup>a</sup>	1 694 124 <sup>a</sup>
170	Distribution Expenses.....	3 620 142 <sup>a</sup>	3 084 618 <sup>a</sup>	6 704 760 <sup>a</sup>
171	Customer Accounts Expenses.....	4 754 763 <sup>a</sup>		4 754 763 <sup>a</sup>
172	Sales Expenses.....	356 389 <sup>a</sup>		356 389 <sup>a</sup>
173	Adm. and General Expenses.....	9 490 046 <sup>a</sup>	1 309 466 <sup>a</sup>	10 799 512 <sup>a</sup>
174	Total Electric Operation and Maintenance Expenses...	19 170 687	5 138 861	24 309 548

**NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES**

Number of electric department employees, payroll period ended October 31, 1975

1. Total regular full-time employees.....	<u>2,277</u>
2. Total part-time and temporary employees.....	<u>66</u>
3. Total employees.....	<u>2,343<sup>F</sup></u>

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.

If the respondent's payrolls for the reported period include any special construction forces include such employees as part-time and temporary employees and show the number of such

special construction employees so included.

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.

**LEASE RENTALS CHARGED**

1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.
2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000 the data called for in columns a, b (description only), f, g and j.
3. For leases having annual charges of \$250,000 or more, report the data called for in all the column below.
4. The annual charges referred to in Instruction 1 and 2 include the basic lease payment and other payments to or in behalf of the lessor such as taxes, depreci-

- ation, assumed interest or dividends on the lessor's securities, cost of property replacements\* and other expenditures with respect to leased property except the expense of operating and maintaining such leased property. Expenses paid by lessee are to be itemized in column f below.
5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replaced under terms of the lease or for pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property.
  6. In column (a) report the name of the lessor. List

**A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES**

Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)
Gulfcoast Business Machines	Duplicating Machines	
International Business Machines Corporation	Accounting Machines	
Leasco Computers, Inc.	Accounting Machines	

\*See Electric Plant Instruction 6 and Operating Expense Instruction 3 of the Uniform System of Accounts.

**LEASE RENTALS CHARGED (Continued)**

lessors which are associated companies (describing association) first, followed by non-associated lessors.

7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:

Description of the property, whether lease is a sale and leaseback, whether lessee has option to purchase and conditions of purchase, whether lease is cancellable by either party and the cancellation conditions, state the tax treatment used, the accounting treatment of the lease payments (levelized charges to expense or other treatment), the basis of any charges apportioned between the lessor and lessee, and the responsibility

of the respondent for operation and maintenance expenses and replacement of property.

The above information is to be reported with initiation of the lease and thereafter when changed or every five years, which ever occurs first.

8. Report in column (d), as of the date of the current lease term, the original cost of the property leased, estimated if not known, or the fair market value of the property if greater than original cost and indicate as shown. If leased property is part of a larger unit, such as part of a building, indicate without associating any cost or value with it.

9. Report in column (k) below the estimated remaining annual charges under the current term of the lease. Do not apply a present value factor to the estimate. Assume that cancellable leases will not be cancelled when estimating the remaining charges.

**A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES**

Original Cost (G) or Fair Market Value (F) of Property (d)	Expenses to be Paid By Lessee - Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
		\$ 2 116 ✓				184	
		13 910 ✓				507	
		5 389 ✓				567	
		18 339 ✓				589	
		9 041 ✓				931	
		589 ✓				932	
		<u>\$ 49 384</u>					
		\$ 2 168 ✓				507	
		3 665 ✓				567	
		80 ✓				587	
		1 578 ✓				589	
		44 291 ✓				903	
		225 ✓				921	
		1 313 ✓				926	
		5 758 ✓				930	
		19 360 ✓				931	
		1 085 ✓				932	
		<u>\$ 79 523</u>					
		\$ 18 230 ✓				567	
		6 984 ✓				589	
		28 692 ✓				903	
		649 ✓				930	
		127 881 ✓				931	
		5 509 ✓				932	
		<u>\$187 945</u>					

✓ Trace to company work papers

**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)	Kilowatt-hours (b)
<b>SOURCES OF ENERGY</b>		
1		
2	Generation (excluding station use):	8 701 305 000
3	Steam.....	
4	Nuclear.....	
5	Hydro—conventional.....	
6	Hydro—pumped storage.....	172 396 000
7	Other.....	
8	Less energy for pumping.....	
9	Net generation.....	8 873 701 000
10	Purchases.....	
11	(In (gross)..... 2 572 805 000 Kwh	
12	Out (gross)..... 2 431 633 000 Kwh	
13	Net.....	141 172 000
14	(Received..... Kwh	
15	Delivered..... Kwh	
16	Net.....	
17	Total.....	9 014 873 000
<b>DISPOSITION OF ENERGY</b>		
18		
19	Sales to ultimate consumers (including interdepartmental sales).....	8 469 489 550
20	Sales for resale.....	
21	Energy furnished without charge.....	
22	Energy used by the company (excluding station use):	
23	Electric department only.....	22 651 284
24	Energy losses:	
25	Transmission and conversion losses.....	
26	Distribution losses.....	
27	Unaccounted for losses.....	
28	Total energy losses.....	522 732 166
29	Energy losses as percent of total on line 17..... 5.8%	
30	<b>TOTAL.....</b>	<b>9 014 873 000</b>

**MONTHLY PEAKS AND OUTPUT**

- Report hereunder the information called for pertaining to simultaneous peaks established monthly (in kilowatts) and monthly output (in kilowatt-hours) for the combined sources of electric energy of respondent.
- Monthly peak col. (b) should be respondent's maximum kw. 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. Monthly peak including such emergency deliveries should be shown in a footnote with a brief explanation as to the nature of the emergency.\*
- State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated).
- Monthly output should be 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 should agree with line 17 above.
- If the respondent has two or more power systems not physically connected, the information called for below should be furnished for each system.

....Interconnected....System

Line No.	Month (a)	Net Integrated		MONTHLY PEAK			Monthly output (kwh) (See Instr. 4) (g)
		Kilowatts (b)	Day of week (c)	Day of month (d)	E.S.T. Hour (e)	Type of reading (f)	
31	January.....	1 458 000	Wednesday	15	8:00 AM	60 Minutes	690 788 000
32	February.....	1 261 000	Wednesday	26	7:00 AM	" "	619 404 000
33	March.....	1 365 000	Tuesday	4	8:00 AM	" "	702 244 000
34	April.....	1 463 000	Wednesday	30	5:00 PM	" "	719 144 000
35	May.....	1 506 000	Monday	26	5:00 PM	" "	835 447 000
36	June.....	1 565 000	Monday	16	6:00 PM	" "	817 762 000
37	July.....	1 508 000	Tuesday	8	6:00 PM	" "	822 595 000
38	August.....	1 525 000	Monday	25	5:00 PM	" "	817 413 000
39	September.....	1 463 000	Friday	5	5:00 PM	" "	764 448 000
40	October.....	1 435 000	Wednesday	8	8:00 PM	" "	747 036 000
41	November.....	1 387 000	Monday	24	9:00 AM	" "	705 439 000
42	December.....	1 564 000	Monday	22	7:00 PM	" "	773 153 000
<b>TOTAL.....</b>							<b>9 014 873 000</b>

\* In some cases there may be situations of commingling of purchases and exchanges and "wheeling," also of direct deliveries by the supplier to customers of the reporting utility wherein segregation of kw demand for determination of peaks as specified by this schedule may be unavailable. In these cases peaks may be reported which include these intermingled transactions. An

explanatory note, however, should be furnished, which indicates, among other things, the relative significance of the deviation from basis otherwise applicable. If the individual kw amounts of such totals are needed for billing under separate rate schedules and are estimated, give the amount and basis of estimate.

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

1. Large plants for the purpose of this schedule are steam plants of 25,000 kw or more of installed capacity (name plate rating). Include gas-turbine and internal combustion plants of 10,000 kw and more in this schedule. Include nuclear plants.  
 2. If any plant is leased or operated as a joint facility, indicate such facts by the use of asterisks and footnotes.  
 3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.  
 4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

5. If gas is used and purchased on a therm basis, the B.t.u. content of the gas should be given and the quantity of fuel burned converted to M cu. ft.  
 6. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) should be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.  
 7. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.  
 8. The items under cost of plant represents accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production expenses do not include Purchased Power, System Control and Load Dis-

Line No.	Item (a)	Plant Name	
		Hookers (b) Point	Gannon (c) Station
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	Outdoor 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 kw.)... (Estimated)	232 600	1 270 380
6	Net peak demand on plant—kw. (60 minutes)...	209 000	1 017 000
7	Plant hours connected to load.....	8 760	8 760
8	Net continuous plant capability, kilowatts:		
9	(a) When not limited by condenser water.....	190 000	1 077 000
10	(b) When limited by condenser water.....	Not Normally	Limited
11	Average number of employees.....	100	306
12	Net generation, exclusive of plant use.....	485 845 000 <sup>ad</sup>	4 447 696.000
13	Cost of plant:		
14	Land and land rights.....	\$ 437 470.59 <sup>ad</sup>	\$ 349 952.87 <sup>ad</sup>
15	Structures and improvements.....	5 099 500.14 <sup>ad</sup>	19 771 599.16 <sup>ad</sup>
16	Equipment costs.....	27 230 668.99 <sup>ad</sup>	140 554 289.45 <sup>ad</sup>
17	Total cost.....	\$ 32 767 639.72 <sup>F</sup>	\$ 160 675 841.48 <sup>F</sup>
18	Cost per kw. of installed capacity (Line 5)...		
19	Production expenses:		
20	Operation supervision and engineering.....	\$ 70 758 <sup>ad</sup>	\$ 236 721 <sup>ad</sup>
21	Fuel.....	12 913 602 <sup>ad</sup>	49 660 414 <sup>ad</sup>
22	Coolants and water (nuclear plants only).....		
23	Steam expenses.....	518 650 <sup>ad</sup>	1 047 923 <sup>ad</sup>
24	Steam from other sources.....		
25	Steam transferred (Cr.).....		
26	Electric expenses.....	292 447 <sup>ad</sup>	541 476 <sup>ad</sup>
27	Misc. steam (or nuclear) power expenses ..	400 070 <sup>ad</sup>	1 640 798 <sup>ad</sup>
28	Rents.....	3 666 <sup>ad</sup>	22 019 <sup>ad</sup>
29	Maintenance supervision and engineering.....	44 481 <sup>ad</sup>	110 309 <sup>ad</sup>
30	Maintenance of structures.....	72 830 <sup>ad</sup>	418 643 <sup>ad</sup>
31	Maintenance of boiler (or reactor) plant.....	831 852 <sup>ad</sup>	6 945 715 <sup>ad</sup>
32	Maintenance of electric plant.....	631 813 <sup>ad</sup>	2 001 410 <sup>ad</sup>
33	Maint. of misc. steam (or nuclear) plant ..	59 688 <sup>ad</sup>	500 142 <sup>ad</sup>
34	Total production expenses.....	\$ 15 839 871 <sup>F</sup>	\$ 63 125 570 <sup>F</sup>
35	Expenses per net kwh. (Mills—2 places)...	3.26 ✓	1.42 ✓
36	Fuel: Kind (coal, gas, oil or nuclear).....	Oil	Coal Oil
37	Unit: (Coal—tons of 2,000 lb.) (Oil—barrels of 42 gals.) (Gas—M cu. ft.) (Nuclear, indicate).	Barrel	Ton Barrel
38	Quantity (units) of fuel burned.....	1,072,924 <sup>ad</sup>	1,895,357 <sup>ad</sup> 705,415 <sup>ad</sup>
39	Average heat content of fuel burned (B.t.u. per lb. of coal, per gal. of oil, or per cu. ft. of gas) *	146,487/Gal.	11,352/Lb. 146,945/Gal.
40	Average cost of fuel per unit, as delivered f.o.b. plant during year.....	11.7056	24.73203 11.7056
41	Average cost of fuel per unit burned.....	12.03590 ✓	21.79064 11.85028
42	Avg. cost of fuel burned per million B.t.u.....	195.63¢	95.97¢ 192.01¢
43	Avg. cost of fuel burned per kwh. net gen.....	2.658 ✓	1.018 2.131
44	Average B.t.u. per kwh. net generation.....	13,587	10,612 11,097

\* Nuclear, indicate unit.

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

patching, and other expenses classified as "Other Power Supply Expenses."

9. For I.C. and G.T. plants report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.

10. If any plant is equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas turbine equipment, each should be reported as a separate plant. However, if a gas turbine unit functions in a combined cycle operation with a conventional

steam unit, the gas turbine should be included with the steam plant.

11. If the respondent operates a nuclear power generating plant append (a) a brief explanatory statement concerning accounting for the cost of power generated including any attribution of excess costs to research and development expenses; (b) a brief explanation of types of cost units used with respect to the various components of the fuel cost, and (c) such additional information as may be informative concerning the type of plant, kind of fuel used, fuel enrichment by type and quantity for the reporting period and other physical and operating characteristics of the plant.

12. Schedule applies to Plant in Service only.

Plant Name	Plant Name	Plant Name	Line No.
Gannon Crank(d)ing Unit	Big Bend(e) Station	Big Bend(f) Cranking Unit	1
		1,2&3	2
<u>Gas Turbine</u>	<u>Steam</u>	<u>Gas Turbine</u>	3
Full Outdoor	Outdoor Boiler	Full Outdoor	4
1969	1970	1969	5
1969	Under Construction	1974	6
18 000	891 000	175 500	7
17 000	703 000	142 000	8
1 323	8 756	2 400	9
14 000	685 000	144 000	10
Not Limited	Not Normally Limited	Not Limited	11
Normally Unattended	179	Normally Unattended	12
13 336 000	3 767 764 000	159 060 000	13
\$	\$ 4 500 080.22	\$ 834 365.75	14
75 471.00	22 392 448.89	1 029 167.00	15
1 704 100.99	112 730 720.31	15 884 244.34	16
\$ 1 779 571.99	\$ 139 623 249.42	\$ 17 747 777.09	17
\$	\$ 173 235	\$ 82	18
495 409	36 656 147	4 753 005	19
3 772	517 865	12 819	20
	333 001		21
	850 739	20 831	22
	5 427		23
	80 519		24
15 293	64 908	1 364	25
	2 406 407		26
55 571	463 411	32 882	27
(2 881)	145 309	1 901	28
\$ 567 164	\$ 41 696 967	\$ 4 822 884	29
4.25 42.53	1.11	3.03 30.32	30
Oil	Coal	Oil	31
Barrel	Ton	Barrel	32
40 017	1 684 260	384 279	33
137 899 Gal.	11 233/Lb.	137 899 Gal.	34
12.53578	24.73203	12.53578	35
12.37996	21.76395	12.36863	36
213.72¢	96.87¢	213.56¢	37
3.71¢	.972¢	2.99¢	38
17 382	10 043	13 992	39

**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)**  
**Average Annual Heat Rates and Corresponding Net Kwh Output for Most Efficient Generating Units**

1. Report only the most efficient generating units (not to exceed 10 in number) which were operated at annual capacity factor† of 50 percent or higher. List only unit type installations, i.e., single boiler serving one turbine-generator. It is not necessary to report single unit plants in this schedule. Do not include non-condensing or automatic extraction-type turbine units operated for processing steam and electric power generation.

2. Report annual system heat rate for total conventional steam-power generation and corresponding net generation (Line 11).

3. All heat rates on this page and also on page 432/432a should be computed on the basis of total fuel burned including burner lighting and banking fuel.

Line No.	Plant Name (a)	Unit No. (b)	MW* (c)	B.t.u. Per Net Kwh. (d)	Net Generation Million Kwh. (e)	Kind of Fuel (f)
1	Not Segregated					
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total System Steam Plants</b>						
11			2 393 980	10 553	8 701	

\*Generator rating at maximum hydrogen pressure.

Net Generation—Kwh:

†Annual Unit Capacity Factor=

Unit KW. Capacity (as included in plant total—line 5, p. 432) × 8,760 hours



A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)

Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)

B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.)

International Business Machines Corporation	Accounting Machines	
Leasco Computers, Inc.	Accounting Machines	

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)

Original Cost (O) or Fair Market Value (F) of Property (d)	Expenses to be Paid By Lessee - Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		

B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.)

		\$ 220 ✓				163	
		1 040 ✓				163	
		115 ✓				2480	
		<u>\$1 155</u> ✓					

### INTERCHANGE POWER (Included in Account 555)

1. Report below all of the kilowatt-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) Nonassociated 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. Particulars of settlements for interchange power shall be furnished in a footnote or supplemental schedule which includes 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 deter-

mined. 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 other debits and credits and state the amounts and accounts in which such other amounts are included for the year.

#### Summary of Interchange According to Companies and Points of Interchange

Line No.	Name of company (a)	Interchanges across State lines (b)	FPC Rate Schedule Number (c)	Point of interchange (d)	Voltage at which interchanged (e)	KILOWATT-HOURS			Amount of settlement (i)
						Received (f)	Delivered (g)	Net difference (h)	
1	Florida Power Corp(2)			Pebbledale Sub.	230 KV	577 000	434 899 000	(434 322 000)	
2				W. Lake Wales	230 KV	379 130 000	2 001 000	377 129 000	
3				Higgins Plant	115 KV	614 000	0	614 000	
4				Denham Sub.	69 KV	20 267 000	17 289 000	2 978 000	
5				Orchid Springs Sub.	69 KV	2 026 000	30 210 000	(28 184 000)	
6				Dade City Sub.	69 KV	121 589 000	220 000	121 369 000	
7				Lake Tarpon Sub.	230 KV	2 031 347 000	233 000	2031 114 000	
8				Fort Meade Sub.	69 KV	0	0	0	
9	Sub Total					2 555 550 000	484 852 000	2070 698 000	2341 422.70
11	Fla. Pwr & Lgt Co(2)			Ruskin Sub.	230 KV	468 000	1 935 598 000	(1935 130 000)	2339 116.70
13	City of Lakeland (5)			Lake Parker Sub.	69 KV	16 787 000	11 183 000	5 604 000	353 179.39
15	TOTAL					2 572 805 000	2 431 633 000	141 172 000	5033 718.85

Ref (12-69)

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**MISCELLANEOUS GENERAL EXPENSES (Account 930) (Electric)**

Report below the information called for concerning items included in miscellaneous general expenses.

Line No.	Description of Item (a)	Amount (b)
1	Industry association dues.....	\$ 98 435
2	Nuclear power research expenses.....	15 219 <sup>u</sup>
3	Other experimental and general research expenses.....	524 974
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.....	167 467
5	National and local institutional advertising expenses.....	506 100
6	Other expenses (items of \$100 or more are to be listed separately showing the purpose, recipient, and the amount of such items. Amounts of less than \$100 may be grouped by classes if the number of items so grouped is shown)	
7	Directors Fees & Expenses	35 038 <sup>u</sup>
8	N.Y. Stock Exchange Listing Fee	7 248 <sup>u</sup>
9	Government Information Expense	26 610
10	I.B.M. Rental	213
11	Filing Fee - Form 12-K	250
12	Bad Debt Charge Off - Ex-Employees	336 <sup>u</sup>
13	Bank Service - Commercial Paper	300
14	Chamber of Commerce Dues (See P. 27-A)	17 797
15	Strawberry Festival	7 613 <sup>u</sup>
16	Citrus Showcase	4 356 <sup>u</sup>
17	Utilities Group Expense	7 974 <sup>u</sup>
18	18 Items Less Than \$100	628
19		
20		
21		
22		
23		
24		
25		
26	<b>TOTAL ..</b>	<b>\$1 420 558<sup>F</sup></b>

**CONSTRUCTION OVERHEADS—ELECTRIC**

1. Report below the information called for concerning construction overheads for the year.

2. 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.

3. On page 428 furnish the requested explanatory information concerning construction overheads.

4. A respondent should not report "none" to this schedule

if no overhead apportionments are made, but rather should explain on page 428 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction. 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 shall be considered overheads for the purpose of formulating a response to this schedule.

Line No.	Description of overhead (a)	Total Amount Charged for the Year (b)	Total Cost of construction to which overheads were charged (exclusive of overhead charges) (c)	Percent overheads to construction cost (d)
1	Construction Expenditures on Electric	\$	\$	%
2	Plant 1975		103 653 340.93 <sup>u</sup>	
3	Allowance for Funds Used During			
4	Construction	6 329 843.43 <sup>u</sup>		6.66 <sup>✓</sup>
5	Pension Cost	625 177.23 <sup>u</sup>		.66 <sup>✓</sup>
6	Taxes	450 957.69 <sup>u</sup>		.47 <sup>✓</sup>
7	Administrative & General	<del>1 193 521.51</del>		<del>1.26<sup>✓</sup></del>
8	Sub Total Overhead	<del>7 577 140.87</del>	<del>8 599 499.86</del>	<del>1.34</del>
9			8 683 121.16	
10				
11				
12		8 683 121.16	94 970 219.77	9.14
13				
14	<b>TOTAL ..</b>	<del>8 599 499.86</del>	95 053 041.07	9.05 <sup>✓</sup>

<b>MISCELLANEOUS GENERAL EXPENSES (Account 930) (Electric)</b>		
Report below the information called for concerning items included in miscellaneous general expenses.		
Line No.	Description of Item (a)	Amount (b)
1	Industry association dues.....	\$ 98,435
2	Nuclear power research expenses.....	15,219
3	Other experimental and general research expenses.....	524,974
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.....	167,467
5	National and local institutional advertising expenses.....	506,310
7	Other expenses (items of \$100 or more are to be listed separately showing the purpose, recipient, and the amount of such items. Amounts of less than \$100 may be grouped by classes if the number of items so grouped is shown)	
10	Directors Fees & Expenses (See P.427-A)	34,828
11	N.Y. Stock Exchange-Listing Fee	7,248
12	Government Information Expense (See P.427-B)	26,610
13	IBM-Rental	213
14	Securities & Exchange Commission-Filing Fee	250
15	Bad Debt Charge Off-Ex-Employees	336
16	State Street Bank & Trust Co-Registration Services	300
17	Chamber of Commerce Dues (See P.427-A)	17,797
18	Strawberry Festival (See P.427-B)	7,613
19	Citrus Showcase (See P.427-B)	4,356
20	Oppenheimer & Co., Inc.-Utilities Group Expense	7,974
21	18 Items Less than \$100	628
	<b>TOTAL</b>	<b>\$1,420,558</b>

**CONSTRUCTION OVERHEADS—ELECTRIC**

1. Report below the information called for concerning construction overheads for the year. if no overhead apportionments are made, but rather should explain on page 428 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction. 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 shall be considered overheads for the purpose of formulating a response to this schedule.

2. 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.

3. On page 428 furnish the requested explanatory information concerning construction overheads.

4. A respondent should not report "none" to this schedule.

Line No.	Description of overhead (a)	Total Amount Charged for the Year (b)	Total Cost of construction to which overheads were charged (exclusive of overhead charges) (c)	Percent overheads to construction cost (d)
1	Construction Expenditures on Electric	\$	\$	%
2	Plant 1975		103 653 340.93	
3	Allowance for Funds Used During			
4	Construction	6 329 843.43		6.66
5	Pension Cost	625 177.23		.66
6	Taxes	450 957.69		.47
7	Administrative & General	<del>1 193 521.51</del>		<del>1.26</del>
8	Sub Total Overhead		<del>8 599 499.86</del>	
	<b>TOTAL</b>	<del>8 599 499.86</del>	95 053 841.07	<del>9.05</del>

Annual Report of TAMPA ELECTRIC COMPANY.....Year ended December 31, 1975

CHAMBERS OF COMMERCE DUES

Bartow Chamber of Commerce	\$ 125
Chamber of Commerce of Americas	125
Florida Chamber of Commerce	2,000
Greater Tampa Chamber of Commerce	10,300
Auburndale Chamber of Commerce	250
Mulberry Chamber of Commerce	250
Brandon Chamber of Commerce	560
Dade City Chamber of Commerce	300
East Hillsborough County Chamber of Commerce	1,700
Ybor City Chamber of Commerce	625
Chamber of Commerce of U.S.	1,200
6 Local Chambers - Less than \$100 each	<u>362</u>
	<u>\$17,797 T</u>

Directors Fees & Expenses

	<u>Fees</u>	<u>Expenses</u>	<u>Total</u>
W.C. MacInnes	\$ 4050~	\$ 214~	\$ 4264~
R.D. Chapman	3450~	928~	4378~
W.C. Fitkin	3450~	1066~	4516~
H.R. Guild	3450~	1120~	4570~
R.M. Clewis, Jr.	4200~	--	4200~
A.S. Estes	3900~	--	3900~
E.L. Flom	4050~	--	4050~
C.P. Lykes	4050~	--	4050~
P.O. Knight, Jr.	900~	--	900~
	<u>\$31500 T</u>	<u>\$3328 T</u>	<u>\$34828 T</u>

CHAMBERS OF COMMERCE DUES

Bartow Chamber of Commerce	\$ 125 <sup>w</sup>
Chamber of Commerce of Americas	125 <sup>w</sup>
Florida Chamber of Commerce	2 000 <sup>w</sup>
Greater Tampa Chamber of Commerce	10 300
Auburndale Chamber of Commerce	250 <sup>w</sup>
Mulberry Chamber of Commerce	250 <sup>w</sup>
Brandon Chamber of Commerce	560 <sup>w</sup>
Dade City Chamber of Commerce	300 <sup>w</sup>
East Hillsborough County Chamber of Commerce	1 700 <sup>w</sup>
Ybor City Chamber of Commerce	625 <sup>w</sup>
Chamber of Commerce of U. S.	1 200 <sup>w</sup>
6 Local Chambers - less than \$100 each	362 <sup>w</sup>
	<u>\$ 17 797<sup>f</sup></u>

**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. State the general policy with respect to the capitalization of allowance for funds used during construction to include: (a) the general classes of property included in the allowance base, (b) the method used to compute the allowance, (c) the allowance computation period and (d) the specific factors to support the allowance rate for the year.

Allowance for funds used during construction is applied to each specific construction work order that is not in service. This allowance for the first 6 months was accrued at an annual net rate of 8% of qualified expenditures. Effective July 1, 1975, by order of the Florida Public Service Commission, the company began including \$60 million of construction work in progress in its rate base in lieu of capitalizing AFDC on this amount. This same FPSC order changed the company's net method of capitalizing AFDC to a gross method with a annual rate of 8.49%. Allowance for funds used during construction during 1975 was \$6,329,843.43. Such accrual rates were determined on the basis of, but were less than, the cost of incremental capital employed to finance the company's construction programs.

Pension cost and payroll taxes are expressed as a percentage of total monthly payroll. This percentage is applied to each construction work order with payroll transactions. Taxes in the amount of \$450,957.69 and pension cost in the amount of \$625,177.23 were applied to construction work orders during 1975.

Administrative and general expenses included general salaries and wages, general office supplies and expenses, workman's compensation insurance cost and general liability insurance cost. These expenses are expressed as a percentage of total payroll and are allocated to construction on the basis of payroll charged directly to construction. A & G in the amount of \$1,193,521.51 was charged to construction in 1975.



Annual report of TAMPA ELECTRIC COMPANY.....Year ended December 31, 1975

Citrus Showcase (Community Affairs)

Florida Citrus Showcase, Inc.	\$4237
6 Miscellaneous Items Under \$100	119
Total	<u>\$4356</u>

Strawberry Festival (Community Affairs)

Hillsborough County Fair, Inc.	\$2600
House of Brides	110
Parkesdale Farms	148
A.E. Cole, Inc., Carpenters	2388
Nancy's Sewing Nook	120
Allied Displays	126
C.M. Rollyson Painting	410
Poppells Nursery	495
Cimino McEver Plumbing	250
Futch Appliance	361
20 Miscellaneous Items Under \$100	605
Total	<u>\$7613</u>

Government Information Expense

Employee Expenses (Lodging, etc.)	\$18291
TECO Vehicle Usage Allocation	2658
TECO Payroll	903
Air Fares	2227
Car Rentals	1246
Bucklew, Ramsey & Ott-Expenses	533
General Electric Company	337
Florida Legislative Reporters, Inc.	300
Alcalde, Henderson & O'Bannon, Ltd.	115
Total	<u>\$26610</u>

**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)  
(Except Amortization of Acquisition Adjustments)**

1. Report in section A for the year amounts of; depreciation expense (account 403) according to plant functional classifications and depreciation expense in total only applicable to common plant allocated to the electric department, amortization of limited-term electric plant (account 404) amortization of other electric plant (account 405).

2. Report in section B the rates used to compute amortization charges for electric plant (accounts 404 and 405). State the basis used to compute the charges and whether any changes has been made in the basis or rates used from the preceding report year.

3. Complete reporting of all available information called for in section C shall be made every fifth year beginning with report year 1971, with only changes to columns (c) through (g) from the preceding complete report to be reported annually.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of section C the type of plant included in any subaccounts used.

In column (b) report all depreciable plant balances to which rates are applied showing sub-totals 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.

For columns (c), (d) and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.

If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

**A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES**

Line No.	Functional Classification (a)	Depreciation Expense (account 403) (b)	Amortization of limited-term electric plant (acct. 404) (c)	Amortization of other electric plant (acct. 405) (d)	TOTAL (e)
1	Intangible plant.....	\$	\$	\$	\$
2	Steam production plant.....				
3	Nuclear production plant.....				
4	Hydraulic production plant-Conventional.....				
5	Hydraulic production plant-Pumped Storage.....				
6	Other production plant.....		<u>Not Segregated</u>		
7	Transmission plant.....				
8	Distribution plant.....				
9	General plant.....				
10	Common plant - Electric.....				
11	TOTAL	\$ 19 903 788	\$ 2 748	\$	\$ 19 906 536

**B. BASIS FOR AMORTIZATION CHARGES**

Column (c) is 1/20 of \$11,982.65 indebtedness cancelled in connection with a twenty-year franchise with the City of Plant City, Florida, effective August 1, 1958; 1/20 of \$23,747.09 indebtedness cancelled in connection with a twenty-year franchise with the City of Winter Haven, Florida, effective January 1, 1956; and 1/20 of \$20,281.81 in connection with acquisition of Peace River Distribution System effective January 1, 1963.

**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)**

**C. FACTORS USED IN ESTIMATING DEPRECIATION CHARGES**

Line No.	Acc't. No. (a)	Depreciable Plant Base (thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (percent) (d)	Applied Depr. Rate(s) (percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
1	311	47 457			2.97		
2	312	157 582			2.97		
3	314	93 147			2.90		
4	315	25 765			2.90		
5	316	4 478			4.00		
6	341	1 105			4.00		
7	342	1 071			4.00		
8	344	15 435			4.00		
9	345	1 077			4.00		
10	346	6			4.00		
11	350	1 908			2.01		
12	352	427			2.00		
13	353	32 612			2.79		
14	354	4 468			1.81		
15	355	13 299			2.92		
16	356	18 310			3.07		
17	357	686			1.91		
18	358	921			2.11		
19	359	530			2.00		
20	360	160			2.13		
21	361	368			2.68		
22	362	27 150			3.05		
23	364	28 705			4.12		
24	365	43 008			3.73		
25	366	11 299			3.89		
26	367	13 381			3.19		
27	368	38 807			3.70		
28	369	15 051			3.12		
29	370	10 478			3.28		
30	371	387			5.00		
31	373	9 685			5.00		
32	390	14 220			2.42		
33	391	1 874			3.53		
34	392	9 047			9.21		
35	393	455			4.17		
36	394	1 556			3.80		
37	395	435			2.86		
38	397	6 265			5.00		
39	398	93			4.75		
40							
41							
42							
43							
44							

Book Depreciation Study Will Be Finalized In 1976

**CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES**

Give below the information called for concerning changes in electric generating plant capacities during the year.

**A. Generating Plants or Units Dismantled, Removed from Service, Sold, or Leased to Others During Year**

Line No.	Name of plant (a)	Disposition* (b)	INSTALLED CAPACITY—KILOWATTS			Date** (f)	If sold or leased to another give name and address of purchaser or lessee (g)
			Hydro (c)	Steam (d)	Other (e)		
1	None						
2							
3							
4							
5							
6							
7							

\*State whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service. \*\*Date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.

**B. Generating Units Scheduled for or Undergoing Major Modifications**

Line No.	Name of plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification— Net Kilowatts (c)	ESTIMATED DATES OF CONSTRUCTION	
				Start (d)	Completion (e)
1	F. J. Gannon	Unit 1 Replace Feedwater Heater	98 000	Mar. 1977	Mar. 1977
2	Big Bend	Unit 1 Turbine Blades & Boiler	338 000	Dec. 1975	Apr. 1976
3	Big Bend	Unit 1 Coal Dryers & Boiler	362 000	Nov. 1977	Dec. 1977
4	Big Bend	Unit 2 Turbine Blade & Boiler	386 000	Jan. 1977	Mar. 1977
5					
6					
7					

**C. New Generating Plants Scheduled for or Under Construction**

Line No.	Plant Name and location (a)	Type* (b)	INSTALLED CAPACITY Net KILOWATTS		ESTIMATED DATES OF CONSTRUCTION	
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)
1	Beacon Key	Steam	425		Jan. 1981	Mar. 1985
2						
3						
4						
5						
6						
7						

**D. New Units in Existing Plants Scheduled for or Under Construction**

Line No.	Plant Name and location (a)	Type* (b)	Unit No. (c)	Size of Unit Kilowatts Net(d)	ESTIMATED DATES OF CONSTRUCTION	
					Start (e)	Completion (f)
1	Big Bend-Tampa, Florida	Steam	3	386 000	Mar. 1973	Apr. 1976
2	Big Bend-Tampa, Florida	Steam	4	425 000	Jan. 1978	Mar. 1981
3						
4						
5						
6						
7						

\*Hydro, pumped storage, steam, internal-combustion, gas-turbine, nuclear, etc.

**STEAM-ELECTRIC GENERATING PLANTS**

1. Include in this schedule steam-electric plants of 25,000 kw. (name plate rating) or more of installed capacity.
2. Report the information called for concerning generating plants and equipment at end of year. Show unit type installation, boiler and turbine-generator, on same line.
3. Exclude from this schedule, plant, the book cost of which is included in Account 121, Nonutility Property.
4. Designate any generating plant 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 term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how

Line No.	Name of Plant	Location of Plant	BOILERS				
			Number and Year Installed	Kind of Fuel and Method of Firing	Rated Pressure psig.	Rated Steam Temperature*	Rated Max. Continuous M lbs. Steam per Hour
			(c)	(d) <i>Stm.</i>	(e)	(f)	(g)
1	Hookers Point	Tampa, Florida	#1-1948	Fuel Oil-Atm.	960	900	220
2			#2-1948	Fuel Oil-Mech.	960	900	220
3			#3-1950	"	960	900	303
4			#4-1950	"	960	900	303
5			#5-1953	"	975	900	440
6			#6-1955	"	1450	950	625
7							
8							
9	F. J. Gannon	Tampa, Florida	#1-1957	Coal-Cyclone	1750	1000/1000	910
10			#2-1958	" "	1750	1000/1000	950
11			#3-1960	" "	2175	1000/1000	1160
12			#4-1963	" "	2250	1000/1000	1260
13			#5-1965	Coal-Pulv.	2200	1000/1000	1660
14			#6-1967	" "	2875	1000/1000	2700
15							
16							
17	Big Bend	Tampa, Florida	#1-1970	Coal-Pulv.	2875	1000/1000	2856
18			#2-1973	" "	2875	1000/1000	2856
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							

Note reference:

\*Indicate reheat boilers thusly, 1050/1000.

**STEAM-ELECTRIC GENERATING PLANTS (Continued)**

expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.

5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined. Specify whether lessee is an associated company.

6. Designate any plant or equipment owned, not operated,

and not leased to another company. If such plant or equipment was not operated within the past year explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

7. Include in this schedule gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.

TURBINE-GENERATORS**												Plant Capacity, Maximum Generator Name Plate Rating††††	Line No.
Year Installed	TURBINES				GENERATORS								
	Max. Rating Kilowatt†††††	Type†	Steam Pressure at Throttle psig. †††††	R.P.M.	Name Plate Rating in Kilowatts		Hydrogen Pressure ††		Power Factor	Voltage K.v.††††			
					At Minimum Hydrogen Pressure	At Maximum Hydrogen Pressure †††††	Min. (o)	Max. (p)					
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)		
1948	33 000	SC1.5	850	3 600	30 000	33 000	0.5	15	83%	13.8 KV	232 600	1	
1950	33 000	SC1.5	850	3 600	30 000	34 500	0.5	15	85%	13.8 KV		2	
1950	33 000	SC1.5	850	3 600	30 000	34 500	0.5	15	85%	13.8 KV		3	
1953	44 000	TC1.5	850	3 600	40 000	49 000	0.5	30	85%	13.8 KV		4	
1955	66 000	TC1.5	1250	3 600	65 280	81 600	0.5	30	85%	13.8 KV		5	
1957	120000	TC1.5	1450	3 600	100 000	125 000	0.5	30	85%	15.5 KV		6	
1958	120000	TC1.5	1450	3 600	100 000	125 000	0.5	30	85%	14.4 KV		7	
1960	161000	TC3.5	1800	3 600	163 000	179 000	30	45	85%	20.0 KV	1 270 380	8	
1963	175000	TC2.0	1800	3 600	148 220	187 500	30	60	85%	18.0 KV		9	
1965	259390	TC1.5	1800	3 600	189 218	239 360	30	60	85%	20.0 KV		10	
1967	404231	TC2.0	2400	3 600	333 000	414 000	30	60	90%	22.0 KV		11	
1970	417070	TC2.0	2400	3 600	334 125	445 500	30	60	90%	24.0 KV		12	
1973	417070	TC2.0	2400	3 600	334 125	445 500	30	60	90%	24.0 KV		13	
											891 000	14	
												15	
												16	
												17	
												18	
												19	
												20	
												21	
												22	
												23	
												24	
												25	
												26	
												27	
												28	
												29	
												30	
												31	
												32	
												33	

Note references:

\*\* Report cross-compound turbine-generator units on two lines - H.P. section and L.P. section

† Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements

†† Indicate tandem-compound (T.C.); cross-compound (C.C.); single casing (S.C.); topping unit (T.); and noncondensing (N.C.) Show back pressures

††† Designate air cooled generators.

†††† If other than 3 phase, 60 cycle, indicate other characteristic.

††††† Should agree with column (n).

†††††† Include both ratings for the boiler and the turbine-generator of dual-rated installations.

**INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS**

1. Include in this schedule internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more.
2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line.
3. Exclude from this schedule, plant, the book cost of which is included in Account 121, Nonutility Property.

4. Designate any plants 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 term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such

Line No.	Name of Plant (a)	Location of Plant (b)	PRIME MOVERS			
			Internal-Combustion or Gas-Turbine (c)	Year installed (d)	Cycle* (e)	Belted or Direct Connected (f)
1	Gannon	Tampa, Florida	Gas Turbine	1969	-	Direct *
2	Big Bend GT-1	Tampa, Florida	Gas Turbine	1969	-	Direct *
3	Big Bend GT-2	Tampa, Florida	Gas Turbine	1974	-	Direct *
4	Big Bend GT-3	Tampa, Florida	Gas Turbine	1974	-	Direct *
5						
6	*					
7	Speed Reducing Gear					
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
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27						
28						
29						
30						
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32						
33						
34						
35						
36						
37						
38						
39						
40						

Note references:

- \*Indicate basic cycle for gas-turbine: open or closed.
- Indicate basic cycle for internal-combustion: 2 or 4.

**INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)**

matters as percent of ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.

5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and

annual rent and how determined. Specify whether lessee is an associated company.

6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

PRIME MOVERS Continued	GENERATORS						Total Installed Generating Capacity in Kilowatts (name plate ratings) (n)	Line No.	
	Rated hp. of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency or d.c. (k)	Name Plate Rating of Unit in Kilowatts (l)			Number of Units in Plant (m)
	23 190	1969	13 800	3 $\phi$	60 Cyc	18 000	1	18 000	1
	23 190	1969	13 800	3 $\phi$	60 Cyc	18 000	3	18 000	2
	105 563	1974	13 800	3 $\phi$	60 Cyc	78 750	3	78 750	3
	105 563	1974	13 800	3 $\phi$	60 Cyc	78 750	3	78 750	4
									5
									6
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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. Transmission lines below these voltages may be reported in group totals only for each voltage.

2. Transmission lines include such lines as come within the definition of transmission system plant as given in the Uniform System of Accounts. Substation costs and expenses are not to be included in the costs and expenses reported in this schedule.

3. Data may be reported by individual lines for all voltages if so required by a State commission.

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

5. The type of supporting structure reported in column (e) should indicate whether (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 in the schedule. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

Line No.	DESIGNATION		VOLTAGE*		Type of supporting structure (e)	LENGTH (pole 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	B/B Sub Gen Lds	230		STDC	1.19	.63	3
2	B/B Peak Uts	Big Bend Sub	230		WSPSC	.60		1
3	Big Bend Sub	FPL Tie	230 008		STDC		.20	2
4			230 008		ADPSC	3.12		1
5			230 008		WDPSC	10.00		1
6		FPL Tie	230 014		ADPSC	13.64		1
7			230 014		STDC	2.25		2
8			230 014		WDPSC	.90		1
9		Gannon Sub	230 003		STDC		2.36	2
10			230 003		WDPSC	8.94		1
11		Pebbledale Sub	230 007		STDC	2.38		2
12			230 007		WDPSC	32.67		1
13		River Sub	230 010		STDC	2.36	7.87	2
14			230 010		SSTSC	4.29		1
15			230 010		WDPSC	7.07		1
16		State Rd 60 Sub	230 002		STDC	9.37	6.67	2
17			230 002		WDPSC	.05		1
18	Gannon Station	Gannon Gen Lds	230		WDPSC	2.51		3
19	Gannon Sub	Ariana Sub	230 004		WDPSC	48.32		1
20			230 004		STDC	5.06		2
21			230 004		WSPSC	1.05		1
22		Pebbledale Sub	230 005		STDC		5.06	2
23			230 005		WDPSC	44.00		1
24		River Sub	230 006		STDC	.41		2
25			230 006		WDPSC	14.42		1
26		Sheldon Rd Sub	230 001		STDC	14.85		2
27			230 001		WDPSC	23.73		1
28	Pebbledale Sub	FPC Tie	230 061		WDPSC	2.70		1
29		FPC Tie	230 062		WDPSC	27.71		1
30	Sheldon Rd Sub	FPC Tie	230 013		WDPSC	5.11		1
31		FPC Tie	230 014		WDPSC	5.16		1
32	Gannon Sub	Clearview	138 001		WSPSC	10.73		1
33			138 001		WDPSC	1.75		1
34	Gannon Station	Gan Sub Gen Lds	138		WDPSC	2.55		3
35								
36					TOTAL			

\* Where other than 60 cycle, 3 phase, so indicate  
 \*\* In the case of underground lines, report circuit miles.

**TRANSMISSION LINE STATISTICS (Continued)**

6. Report in columns (f) and (g) the total pole miles of each transmission line. It is intended that column (f) shall show the pole miles of line on structures the cost of which is reported for the line designated, and, conversely, that column (g) shall show the pole miles of line on structures the cost of which is reported for another line. Pole miles of line on leased or partly owned structures shall be reported in column (g) with appropriate designation and footnote explaining the basis of such occupancy and stating whether expenses with respect to such structures are included in the expenses reported for the line designated.

7. Transmission line structures which also support a line of lower voltage should be included with the line of higher voltage. Designate if such is not the case with respect to any transmission line reported in this schedule. Transmission line structures which also support a line of the same voltage should be included with the line most appropriate. The pole miles of such structures for the line in which included should be reported in column (f) and for the other line in column (g).

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 operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to 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.

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.

10. The plant cost figures called for in columns (j) to (l) should be the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE			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
1590 AAC								2
1590 & 954 ACSR								3
2/795 ACSR								4
954 ACSR								5
2/795 ACSR								6
1590 ACSR								7
1590 ACSR								8
1590 ACSR								9
1590 ACSR & 954 AAC								10
1590 ACSR								11
1590 ACSR								12
1590 ACSR								13
1590 ACSR								14
1590 & 054 ACSR								15
1590 ACSR								16
954 AAC								17
1590 & 1292 ACSR								18
1590 & 954 ACSR, 600 Cu.								19
954 ACSR								20
1590 ACSR								21
954 ACSR								22
1590 & 954 ACSR								23
1590 ACSR								24
954 ACSR & AAC								25
1590 ACSR								26
1590 ACSR								27
954 ACSR								28
1590 & 954 ACSR								29
1590 ACSR								30
1590 ACSR								31
954 AAC & ACSR, 600 Cu.								32
954 ACSR & 600 Cu.								33
600 Cu.								34
								35
								36

\*\*\*Includes land, land rights, and clearing right-of-way.

**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. Transmission lines below these voltages may be reported in group totals only for each voltage.
2. Transmission lines include such lines as come within the definition of transmission system plant as given in the Uniform System of Accounts. Substation costs and expenses are not to be included in the costs and expenses reported in this schedule.
3. Data may be reported by individual lines for all voltages if so required by a State commission.

4. Exclude from this schedule any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. The type of supporting structure reported in column (e) should indicate whether (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 in the schedule. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

Line No	DESIGNATION		VOLTAGE *		Type of supporting structure (e)	LENGTH (pole 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	Gannon Sub	Hookers Pt Sub	138 004		WSPSC	1.82		1	
2			138 004		SSPDC	.43		2	
3			138 004		WSPDC	1.22		2	
4		Juneau Sub	138 002		WSPSC	14.84		1	
5			138 002		WDPSC	1.73		1	
6	Juneau Sub	Clearview Sub	138 003		WSPSC	6.30		1	
7			138 003		Undergrd*	.29		1	
8	Various	Various	69		SPSC	611.51		Various	
9	"	"	69		SPDC	2.62	4.05	"	
10	"	"	69		DPSC	21.72		"	
11	"	"	69		DPDC	1.64	1.45	"	
12	"	"	69		Undergrd*	7.69		"	
13									
14									
15	<b>LEGEND</b>								
16	STDC=Steel Tower								
17	Double Circuit								
18	ADPSC=Aluminum Double								
19	Pole, Single Circuit								
20	SSPDC=Steel Single								
21	Pole, Double Circuit								
22	SSPSC=Steel Single								
23	Pole, Single Circuit								
24	WDPSC=Wood Double								
25	Pole, Single Circuit								
26	WSPSC=Wood Single Pole,								
27	Single Circuit								
28									
29	Note: In Col (c) Digits								
30	3 thru 6 indicate								
31	circuit number								
32									
33									
34									
35									
36	<b>TOTAL</b>						980.70 F	28.29 F	59 F

\* Where other than 60 cycle, 1 phase, so indicate  
 \*\* In the case of underground lines, report circuit miles  
 \* Underground Cable Miles

**TRANSMISSION LINE STATISTICS (Continued)**

6. Report in columns (f) and (g) the total pole miles of each transmission line. It is intended that column (f) shall show the pole miles of line on structures the cost of which is reported for the line designated, and, conversely, that column (g) shall show the pole miles of line on structures the cost of which is reported for another line. Pole miles of line on leased or partly owned structures shall be reported in column (g) with appropriate designation and footnote explaining the basis of such occupancy and stating whether expenses with respect to such structures are included in the expenses reported for the line designated.

7. Transmission line structures which also support a line of lower voltage should be included with the line of higher voltage. Designate if such is not the case with respect to any transmission line reported in this schedule. Transmission line structures which also support a line of the same voltage should be included with the line most appropriate. The pole miles of such structures for the line in which included should be reported in column (f) and for the other line in column (g).

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 operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to 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.

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.

10. The plant cost figures called for in columns (j) to (l) should be the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE			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)	
954 AAC	\$	\$	\$	\$	\$	\$	\$	1
954 AAC								2
954 AAC								3
954 AAC & ACSR, 600 Cu.								4
600 Cu.								5
636 AAC, 795 SSAC & 336 ACSR								6
500 AAC								7
Various								8
"								9
"								10
"								11
Various								12
								13
								14
								15
								16
								17
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								35
	5 395 577	37 684 927	43 080 504					36

\*\*\*Includes land, land rights, and clearing right-of-way.

Clearing Right of Way is included in Overhead Conductor under (k)

**TRANSMISSION LINES ADDED DURING YEAR**

1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary, however, to report minor revisions of lines.  
 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).  
 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.

Line No.	LINE DESIGNATION		Line Length in miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage Kv (Operating) (k)	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	Big Bend Sub	Peaking Unit	.60	Sgl Pole		1		1590	AAC		230	\$	\$	\$	\$
2		River	17.39	Stl Twr		1		1590	ACSR		230				
3		River	4.27	Sgl Pole		1		1590	ACSR		230				
4		#3 Gen Lds	.56	Stl Twr		1		1590	AAC		230				
5		Thompson	.90	Dbl Pole		1		2/795	& 954 ACSR		230				
6	Clearview	Tampa Bay	.28	Sgl Pole		1		336	ACSR		138				
7		Tampa Bay	.29	Undergrd		1		500	AAC		138				
8		Juneau	.01	Sgl Pole		1		795	ACSR		138				
9	Various	Various	18.94	Sgl Pole		1		Various			69				
10	Various	Various	2.42	Dbl Pole		1		Various			69				
11															
12															
13															
14	1. Clearing Land & Right of Way is included in Overhead Conductors Under (n)														
15															
16															
17															
18															
19															
20															
21															
22															
23															
24															
25															
26															
27															
28															
29	TOTAL		45.66									24 447	2919 285	1843 520	4787 252

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## SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve but one industrial or street railway customer should not be listed hereunder.

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.

4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the schedule summarize according to function the capacities reported for the individual stations in column (f).

5. Show in cols. (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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.

Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (In service) (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		37 500	2				
2	Bay Court - Tampa	" "	13	4		7 500	4				
3	Bay Court - Tampa	" "	69	13		20 000	1				
4	Belmont Heights - Tampa	" "	13	4		7 500	6				
5	Belmont Heights - Tampa	" "	69	13		20 000	1				
6	Bloomington - Same	" "	69	13		25 000	1				
7	Brandon - Same	" "	69	13		25 000	1				
8	Carrollwood Village-Tampa	" "	69	13		25 000	1				
9	Clarkwild - Rural	" "	69	13		25 000	1				
10	Coolidge - Tampa	" "	69	13		25 000	1				
11	Cypress Gardens-W/Haven	" "	69	13		12 500	1				
12	Cypress St - Tampa	" "	69	13		25 000	1				
13	Dade City - Same	" "	69	13		14 375	4				
14	Dade City - Same	" "	69	8		2 500	3				
15	Dairy Road - W/Haven	" "	69	13		20 000	1				
16	Del Webb - Sun City	" "	69	13		20 000	1				
17	East Bay - Rural	" "	69	13		12 500	1				
18	East Winter Haven-Same	" "	13	4		2 500	3				
19	East Winter Haven-Same	" "	69	13		50 000	2				
20	El Prado - Tampa	" "	69	4		9 375	3				
21	El Prado - Tampa	" "	69	13		25 000	1				
22	Fern Street - Tampa	" "	13	4		10 000	5				
23	Fern Street - Tampa	" "	69	13		25 000	1				
24	56th Street - Tampa	" "	69	13		50 000	2				
25	Ft. King Hwy - Rural	" "	69	13		12 500	1				
26	46th St - Tampa	" "	69	13		25 000	1				
27	14th St - Tampa	" "	69	13		25 000	1				
28	14th St - Tampa	" "	13	4		9 000	6				
29	George Rd - Rural	" "	69	13		25 000	1				

## SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve but one industrial or street railway customer should not be listed hereunder.

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.

4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the schedule summarize according to function the capacities reported for the individual stations in column (f).

5. Show in cols. (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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.

Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (in service) (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	Gray St - Tampa	Dist-Unattended	13	4		5 000	3				
2	Gray St - Tampa	" "	69	13		25 000	1				
3	Habana - Tampa	" "	13	4		6 250	4				
4	Habana - Tampa	" "	69	13		50 000	2				
5	Hopewell - Plant City	" "	69	13		12 500	1				
6	Hyde Park - Tampa	" "	69	13		45 000	2				
7	Hyde Park - Tampa	" "	13	4		7 500	4				
8	Industrial Park - Tampa	" "	69	13		25 000	1				
9	Ivy - Tampa	" "	13	4		5 000	3				
10	Ivy - Tampa	" "	69	13		20 000	1				
11	Jackson Rd - Tampa	" "	69	13		40 000	2				
12	Jan Phyl - W/Haven	" "	69	13		12 500	1				
13	Keystone - Tampa	" "	69	8		3 750	3				
14	Keystone - Tampa	" "	69	13		18 750	2				
15	Kirkland Rd - Rural	" "	69	13		25 000	1				
16	Lake Alfred - Same	" "	69	13		12 500	1				
17	Lake Region - W/Haven	" "	69	13		25 000	1				
18	Lakewood - Brandon	" "	69	13		25 000	1				
19	Lois - Tampa	" "	13	4		10 000	7				
20	Lois - Tampa	" "	69	13		50 000	2				
21	MacDill - Tampa	" "	69	13		20 000	1				
22	Manhattan - Tampa	" "	13	4		6 250	4				
23	Manhattan - Tampa	" "	69	13		25 000	1				
24	Maritime - Tampa	" "	69	13		25 000	1				
25	Matanzas - Tampa	" "	13	4		10 000	6				
26	Matanzas - Tampa	" "	69	13		50 000	2				
27	McFarland - Tampa	" "	13	4		5 000	3				
28	McFarland - Tampa	" "	69	13		25 000	1				
29	Orient Park - Tampa	" "	13	4		3 000	3				

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## SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve but one industrial or street railway customer should not be listed hereunder.

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.

4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the schedule summarize according to function the capacities reported for the individual stations in column (f).

5. Show in cols. (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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.

Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (In service) (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	Orient Park - Tampa	Dist - Unattended	69	13		20 000	1				
2	Pearson Rd - Rural	" "	69	13		25 000	1				
3	Pine Lake - Tampa	" "	69	13		45 000	2				
4	Plant Avenue - Tampa	" "	69	13		60 000	2				
5	Plant City - Same	" "	69	13		25 000	1				
6	Plymouth - Tampa	" "	13	4		10 000	7				
7	Plymouth - Tampa	" "	69	13		20 000	1				
8	Port Sutton - Tampa	" "	69	13		20 000	1				
9	Rocky Creek - Rural	" "	69	13		25 000	1				
10	Rome Ave - Tampa	" "	69	13		25 000	1				
11	San Antonio - Same	" "	69	13		12 500	1				
12	Second Ave - Tampa	" "	13	4		3 750	3				
13	Second Ave - Tampa	" "	69	13		9 375	1				
14	Seneca St - Tampa	" "	69	13		25 000	1				
15	78th St - Tampa	" "	69	13		12 500	1				
16	Skyway - Tampa	" "	69	13		50 000	2				
17	South Seffner - Same	" "	69	13		25 000	1				
18	Sun City - Same	" "	69	13		12 500	1				
19	Sunset Lane - Tampa	" "	13	8		1 500	3				
20	Sunset Lane - Tampa	" "	69	5		2 500	3				
21	Sunset Lane - Tampa	" "	69	13		25 000	1				
22	Tampa Bay Blvd - Tampa	" "	138	13		33 333	1				
23	Temple Terrace - Same	" "	69	13		25 000	1				
24	3rd Ave - Tampa - Tampa	" "	69	13		25 000	1				
25	30th St - Tampa	" "	13	4		3 000	3				
26	30th St - Tampa	" "	69	13		25 000	1				
27	12th Ave - Tampa	" "	69	13		25 000	1				
28	27th St - Tampa	" "	69	13		25 000	1				
29	Univ of So. Fla - Tampa	" "	69	13		50 000	2				

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## SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve but one industrial or street railway customer should not be listed hereunder.
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.
4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the schedule summarize according to function the capacities reported for the individual stations in column (f).

5. Show in cols. (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
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.

Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (In service) (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	VanDyke Rd(Temp) - Rural	Dist - Unattended	69	13		12 500	1				
2	Washington St - Tampa	" "	13	4		3 750	3				
3	Washington St - Tampa	" "	69	13		50 000	2				
4	Waters Ave - Tampa	" "	69	13		25 000	1				
5	Wilson - Plant City	" "	69	13		25 000	1				
6	Yukon - Tampa	" "	13	4		5 000	3				
7	Yukon - Tampa	" "	69	13		25 000	1				
8	Miscellaneous-30 Various	" "	Various			125 375	79				
9											
10		Total Distribution				2 123 333	261				
11											
12											
13											
14											
15											
16											
17											
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Annual report of TAMPA ELECTRIC COMPANY

Year ended December 31, 1975

## SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve but one industrial or street railway customer should not be listed hereunder.

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.

4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the schedule summarize according to function the capacities reported for the individual stations in column (f).

5. Show in cols. (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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.

Line No.	Name and location of substation All in State of Florida (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (In service) (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	Ariana - Rural	Trans - Unattended	69	8		3 750	3				
2	Ariana - Rural	" "	69	13		40 000	2				
3	Ariana - Rural	" "	230	69		150 000	1				
4	Big Bend Unit 1 - Rural	Attended	230	23		480 000	1				
5	Big Bend Unit 2 - Rural	" "	230	23		480 000	1				
6	Big Bend Cranking - Rural	" "	69	13		20 000	1				
7	Gas Turbine #2 - Rural	" "	69	13		71 500	1				
8	Gas Turbine #3 - Rural	" "	69	13		71 500	1				
9	Clearview - Tampa	Unattended	138	69		300 000	2				
10	Double Branch - Rural	" "	69	13		15 625	2				
11	Double Branch - Rural	" "	110	69		30 000	1				
12	11th Ave - Tampa	" "	69	13		40 000	2				
13	Gannon Station - Tampa	Attended	230	138		200 000	1				
14	Gannon Sta Unit 1-Tampa	" "	138	15		150 000	2				
15	Gannon Sta Unit 2-Tampa	" "	138	14		150 000	2				
16	Gannon Sta Unit 3-Tampa	" "	138	19		180 000	1				
17	Gannon Sta Unit 4-Tampa	" "	230	17		205 000	1				
18	Gannon Sta Unit 5-Tampa	" "	230	19		270 000	1				
19	Gannon Sta Unit 6-Tampa	" "	230	19		433 000	1				
20	Gannon Cranking Unit	" "	69	13		20 000	1				
21	Himes - Tampa	Unattended	69	13		38 750	3				
22	Hookers Pt 1 - Tampa	Attended	69	13		42 500	1				
23	Hookers Pt 2 - Tampa	" "	69	13		66 667	2				
24	Hookers Point - Tampa	" "	69	13		88 000	1				
25	Hookers Point - Tampa	" "	69	13		60 000	1				
26	Juneau - Tampa	Unattended	69	13		40 000	2				
27	Juneau - Tampa	" "	130	69		150 000	1				
28	Mulberry - Same	Semi-Attended	69	13		18 750	2				
29	Pebbledale-Rural	Unattended	230	69		300 000	2				

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Annual report of TAMPA ELECTRIC COMPANY

Year ended December 31, 1975

## SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve but one industrial or street railway customer should not be listed hereunder.

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.

4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the schedule summarize according to function the capacities reported for the individual stations in column (f).

5. Show in cols. (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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.

Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (In service) (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	River - Rural	Trans-Unattended	230	69		400 000	2				
2	Sandhill - Rural	" "	230	69		150 000	1				
3	Sheldon Rd - Rural	" "	230	69		75 000	2				
4	South Eloise - Rural	" "	13	8		2 500	3				
5	South Eloise - Rural	" "	69	13		20 000	1				
6	South Eloise - Rural	" "	230	69		150 000	1				
7	South Gibsonton - Same	" "	230	69		175 000	1				
8	State Road 60 - Rural	" "	230	69		175 000	1				
9	Winter Haven - Same	" "	13	4		5 000	2				
10	Winter Haven - Same	" "	69	13		32 500	5				
11	Miscellaneous-Lake Parker	" "	69	13		9 375	1				
12						3					
13		Transmission Total				5 609 417	63F				
14						4					
15		Total Transmission and Distribution				7 732 750	324*F				
24	*Spares are located at our Central Operation Center. They are not located in a particular substation										

## ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

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

2. Watt-hour demand distribution meters should be included below but external demand meters should not be included.

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 (kva) (d)
1	Number at beginning of year .....	298 398	71 690	2 867 967
2	Additions during year:			
3	Purchases .....	9 485	6 855	318 510
4	Associated with utility plant acquired .....			
5	Total additions .....	9 485 <b>F</b>	6 855 <b>F</b>	318 510
6	Reductions during year:			
7	Retirements .....	4 151	5 025	165 254
8	Associated with utility plant sold .....			
9	Total reductions .....	4 151 <b>F</b>	5 025 <b>F</b>	165 254
10	Number at end of year .....	303 732 <b>F</b>	73 520* <b>F</b>	3 021 223* <b>F</b>
11	In stock .....	5 656	3 137	372 631
12	Locked meters on customers' premises .....	26 523		
13	Inactive transformers on system .....			
14	In customers' use .....	271 489	73 394	3 009 436
15	In company's use .....	64	126	11 787
16	Total end of year (as above) .....	303 732 <b>F</b>	76 657 <b>F</b>	3 393 854 <b>F</b>

\*Amount of transformers in service at the year end.

**RESEARCH AND DEVELOPMENT ACTIVITIES**

1. Describe and show below costs incurred and accounts charged during the year for technological research and development projects initiated, continued or concluded during the year. Report also support to others during the year for jointly-sponsored projects. (Recipient must be identified regardless of affiliation.) For any research and development 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 and development in Uniform System of Accounts.)

2. Indicate in column (a) the applicable classification, as shown below; list in column (b) all R & D items performed internally and those items performed outside the company costing \$5,000 or more, briefly describing the specific area of research or development (such as safety, corrosion control, pollution,

automation, measurement, insulation, type of appliance, etc.). Items under \$5,000 may be grouped by classifications provided that the number of items so grouped is indicated. Under Other, A. (6) and B. (4) items should be classified by type of research or development activity.

- Classifications -
- A. Electric Utility R & 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.

Line No.	Classification (a)	Description (b)
1	A-(1)-b	Sulfur Removal Process
2		Nox Emission Research
3		University of South Florida - Fusion Research
4		
5	A-(1)-d	Atomic Ind. Forum-Nat'l Environmental Study Project
6		Atomic Ind. Forum-Price-Anderson Study by The
7		Legislation Drafting Research Fund, Columbia University
8		
9	A-(1)-e	University of Delaware-Solar Conversion Research
10		
11	A-(4)	Rome Sub. Cable Research
12		
13	A-(5)	Pompano Grow Out Research
14		
15	B-(1)	Electric Power Research
16		
17	B-(4)	National Economic Research Assoc.
18		
19		
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**RESEARCH AND DEVELOPMENT ACTIVITIES (Continued)**

- (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 Utility R & D Performed Externally
  - (1) Research Support to the Electric Research Council or the Electric Power Research Institute
  - (2) Research Support to Edison Electric Institute
  - (3) Research Support to Nuclear Power Groups
  - (4) Research Support to Others (Classify)
  - (5) Total Cost Incurred

for R & D performed externally during the current year. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing amounts in account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e). Show in column (g) the total unamortized accumulation of costs of projects. The total of column (g) will equal the balance in account 188, Research and Development Expenditures, outstanding at the end of the year.

4. if costs have not been segregated for research and development activities or project, estimates may be submitted for columns (c), (d) and (f) with such amounts identified by "Est."

3. Show in column (c) all costs incurred for R & D performed internally and column (d) all costs incurred

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

Line No.	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR TO		Unamortized Accumulation (g)
			Account (e)	Amount (f)	
1	34 079.06	124 232.99	A/C 146	9 004.73	536 439.33
2	961.81		A/C 506	2 534.15	0
3	5 000.00		A/C 930	15 000.00	0
4					<u>536 439.33</u>
5					<u>2 500.00</u>
6					
7			A/C 930	437.80	0
8					
9	5 601.92				<u>41 018.80</u>
10					
11	764.13		A/C 107		<u>764.13</u>
12					
13		559.00		4 532.08	0
14					
15		351 197.70	A/C 930	351 197.70	
16					
17		91 692.39	930	100 118.69	<u>4 711.35</u>
18					
19					
20	<u>46 406.92</u>	<u>567 682.08</u>		<u>482 825.15</u>	<u>585 433.61</u>
21					
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## ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this schedule, 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. There shall be reported herein the difference in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. The basis for determining costs without environmental considerations will be the best engineering design achievable without environmental restrictions. It is not intended that special design studies be made for purposes of this response. The best engineering judgement shall suffice where direct comparisons are not available.

These differences in costs would include 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. Similar expenditures for environmental plant included in construction work in progress shall also be reported herein. The cost of facilities may be estimated 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. Use the space below to explain such costs.

3. The cost of facilities included herein shall 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. Use the space provided to explain such estimations.

4. All costs shall be reported under the major classifications provided below and include, but are not limited to, 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. Undergrounding 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 compared of both actual supportable costs and estimates of costs, specify in column (g) the actual costs that are included in column (f).
6. Construction work in progress relating to environmental facilities shall be reported at line 9.

LINE NO	CLASSIFICATION OF COST (a)	BALANCE BEGINNING OF YEAR (b)	CHANGES DURING YEAR			BALANCE END OF YEAR (f)	ACTUAL COST (g)
			ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)		
01	Air Pollution Control Facilities	25 134 987	14490 281			39 625 268	
02	Water Pollution Control Facilities	9 259 510	186 817			9 446 327	
03	Solid Waste Disposal Costs	84 127				84 127	
04	Noise Abatement Equipment						
05	Esthetic Costs						
06	Additional Plant Capacity	6 070 000				**6 070 000	
07	Miscellaneous (Identify Significant)	7 038 459	5869 616			*12 908 075	
08	Total	47 587 083	20546 714			68 133 797	
09	Construction Work in Progress	22 369 535				23 978 622	

**NOTES:**

\* Partially completed spray cooling canal. Final disposition of canal will not be decided until 1977.

\*\* Covers three most recent generating units.

## ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which is reported on page 501. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.

2. The expenses shown below shall include the costs incurred due to the operation of environmental protection equipment, facilities, and programs.

3. Expenses shall be reported under the subheadings listed below.

4. Under item 6 include the difference in costs of environmentally clean fuels as opposed to the alternative fuels that would otherwise be used and are available for use.

5. Item 7 shall include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollu-

tion control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Replacement power purchased shall be priced at the average system price of purchased power if the actual cost of such replacement power is not known. Internally generated replacement power shall be priced 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. This item shall also include 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	CLASSIFICATION OF EXPENSE (a)	AMOUNT (b)	ACTUAL EXPENSES (c)
01	Depreciation . . . . .	192 572	
02	Labor, Maintenance, Materials and supplies cost related to environmental facs. & prod . . . . .	Not Available	
03	Fuel related costs . . . . .		
04	Operation of facilities . . . . .	0	
05	Fly ash and sulfur sludge removal . . . . .	Insignificant	
06	Difference in cost of environmentally clean fuels . . . . .	13 930 000	
07	Replacement power costs . . . . .	1 462 290	
08	Taxes and fees . . . . .	Not Available	
09	Administrative and general . . . . .	Not Available	
	Other (Identify significant) . . . . .		
1	Total . . . . .	15 584 862 F	

NOTES:



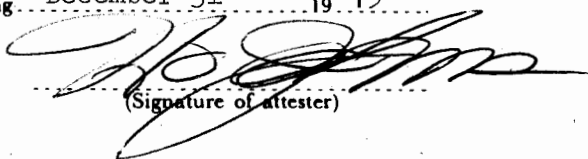
**ATTESTATION**

The foregoing report must be attested by an officer of the company.

..... H. O. Johns ..... certifies that  
 (Insert here the name of the attester)  
 he is ..... Controller .....  
 (Insert here the official title of the attester)  
 of ..... TAMPA ELECTRIC COMPANY .....  
 (Insert here the exact legal title or name of the respondent)

that he has examined the foregoing report; that to the best of his knowledge, information, and belief, all statements of fact contained in the said report are true and the said 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 ..... 19 75 ..... to and including ..... December 31 ..... 19 75 .....



.....  
 (Signature of attester)

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