GRU
More than Energy™

GAINESVILLE REGIONAL UTILITIES
Strategic Planning

August 27, 2009

Division of the Commission Clerk
And Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

090000-OT

Gainesville Regional Utilities (GRU) is hereby submitting proposed tariff sheet revisions for approval by the Florida Public Service Commission (PSC). GRU is submitting one copy of the proposed tariff revisions in legislative format and three (3) copies of the proposed tariff sheets in final form. The new rates would become effective as of October 1, 2010.

Attached is supporting documentation for PSC review.

A list of the existing tariff sheets that are affected by the proposed revisions and the corresponding revised tariff sheets is provided below.

Current Sheet	**Proposed Sheet**
Ninth Revised Sheet No. 1.0	Tenth Revised Sheet No. 1.0
First Revised Sheet No 4.13	Second Revised Sheet No. 4.13
	Original Sheet No 4.14
	Original Sheet No 4.15
	Original Sheet No 4.16
Seventh Revised Sheet No. 6.1	Eighth Revised Sheet No. 6.1
Sixth Revised Sheet No. 6.1.1	Seventh Revised Sheet No. 6.1.1
Tenth Revised Sheet No. 6.3	Eleventh Revised Sheet No. 6.3
Ninth Revised Sheet No. 6.3.1	Tenth Revised Sheet No. 6.3.1
Ninth Revised Sheet No. 6.5	Tenth Revised Sheet No. 6.5
Seventh Revised Sheet No. 6.5.1	Eighth Revised Sheet No. 6.5.1
Eighth Revised Sheet No. 6.7	Ninth Revised Sheet No. 6.7
Eighth Revised Sheet No. 6.7.1	Ninth Revised Sheet No. 6.7.1
Sixth Revised Sheet No. 6.8	Seventh Revised Sheet No. 6.8
	Original Sheet No. 6.8.1
Fourth Revised Sheet No. 6.16.2	Fifth Revised Sheet No. 6.16.2
Fourth Revised Sheet No. 6.17	Fifth Revised Sheet No. 6.17
Fourth Revised Sheet No. 6.17.1	Fifth Revised Sheet No. 6.17.1

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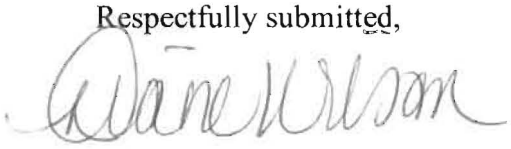
Please feel free to contact me at (352) 393-1282 if you have any questions, comments or require additional information.

Respectfully submitted,



Diane Wilson
Managing Utility Analyst

Enclosures

OVERVIEW

Gainesville Regional Utilities (GRU) is submitting this proposal to increase rates for all four of its retail electric customers; residential, general service non-demand, general service demand and large power. Due to dramatic reductions in our sales in response to the economic downturn and increased efforts by our customers to conserve energy and dollars, staff was tasked with cutting budgets by no less than 10% to avoid large rate increases for our customers. Staff was successful, reducing expenses to yield an increase to the electric system revenue requirement to 6.9% from an initial 15% increase proposal.

The City Commission is in the process of budget review and approved GRU's budget in one budget session on July 20, 2009. The rates included in this submission will be voted on by the City Commission and staff anticipates ratification after a second ordinance reading on September 17, 2009, with rates taking effect on October 1, 2009. year upper tiers were increased much more than lower tiers in an effort to promote conservation. Now that the differential has been established, the increases are more evenly applied to the tiers.

Residential (RES)

- Increase Customer Charge by 4.3% to achieve cost of service
- Increase non-fuel energy charge for all kWh consumption as follows:
    - 0-250 kWh by 4%
    - 251-750 kWh by 6%
    - greater than 750 by 9%

General Service Non-Demand (GSN)

- Increase to Customer Charge to cost of service (did not increase in FY 2009)
- Increase non-fuel energy charge for kWh consumption between 0 and 1500 by 3%
- Increase non-fuel energy charge for kWh consumption greater than 1500 kWh by 8%

General Service Demand (GSD)

- No increase to Customer Charge, as it is already consistent with cost of service
- Increase kilowatt demand charges by 0.5%
- Increase kWh consumption charges by 31%

Large Power (LP)

- No increase to Customer Charge, as it is already consistent with cost of service
- Increase kilowatt demand charges by 0.5%
- Increase kWh consumption charges by 25%

COST OF SERVICE HIGHLIGHTS

GRU's cost of service methodology continues to be an average and excess allocation of costs to GRU's four retail rate classes as submitted previously to the Florida Public Service Commission on numerous occasions. This methodology has been enhanced to divide costs into generation, transmission, distribution, and customer service components (unbundled elements). The revenues by rate class were then compared to costs of service in FY 2008 with the following overall results (see Appendix 1):

TABLE 1
REVENUE CHANGE REQUIRED TO
MATCH COST OF SERVICE

RATE CLASS	PCT CHANGE
RES	+11%
GSND	-15%
GSD	-10%
LP	+11%

While the Cost of Service provides a guide to rate structure and design, it is backward looking while our revenue requirements are driven by the planning horizon. As such, the total dollars for each electric rate class is increasing by about 7%, but it is achieved in many components, including the customer charge and the energy and demand charges. In 2009 and 2010 approximately 11 customers will fall into the large power class, as opposed to 18 in the prior 5 years. As such, adjustments to the allocation of revenue have been made.

RESIDENTIAL RATES

In the Residential class, we are continuing with the three tier rate structure established last year to help lower usage customers by having lower costs per kWh for the lower usage levels. Much care was taken in the design so that customers with higher usage levels will see slightly higher percentage increases than those with usage below 1000 kwh.

Fortunately, due to strategic fuels management planning, the retail fuel adjustment applied to all customer classes will be reduced by 5 mills effective October 1, 2009. Based on the gas and coal contracts in place, staff is confident in assuring the City Commissioners and customers that the fuel adjustment will remain constant at 56 mills throughout FY 2010, reflecting the 5 mill reduction from 61 mills throughout much of 2009. This represents a $5.00 decrease to a 1,000 kWh residential bills, which more than offsets the $2.85 base rate increase for the same level of use. The City Commission was very supportive of these changes.

GENERAL SERVICE NON-DEMAND RATES

As indicated by the cost of service studies, slightly more revenue was collected in the general service non-demand than the costs allocated to serve it during 2008. Moving forward to 2010 revenues need to increase, but the increase to a 1500 kWh GSN bill will only be 2% overall. This is due to a base rate increase of $12.50, partially offset by a reduction of $7.50 in the fuel cost, as discussed in the residential rate discussion above. As seen in the residential class, a larger increase to the second tier was used to be consistent with our conservation goals.

GENERAL SERVICE DEMAND AND LARGE POWER RATES

Most of the General Service Demand and Large Power customers participate in the GRU's Business Partner Discount program, which gives the customers under contract discounts

to their non-fuel charges of 10% and 13%, respectively. This off-sets the results of the cost of service study shown above, which include all costs, including fuel.

In fiscal year 2010, increases for both the demand charge and energy charges for these classes are proposed to achieve the additional revenue required from these groups. Additionally, the General Service Demand and Large Power customer classes will continue to be charged the same demand charge per kW under the proposed rates, as was the case last year. The energy charge for the Large Power customer class will be slightly less than that of the General Service Demand class to reflect a truer cost of service charge to each customer and yield a lower average cost per kWh to customers with better load factors.

The demand customers will also see a decrease in their fuel adjustment, helping to offset some of the base increase. This yields an overall typical bill increase to General Service Demand customers of 4% and to Large Power Customers of 2%.

DISTRIBUTED RESOURCES

In March 2009, GRU implemented a Solar Feed-in-Tariff (FIT) , which was filed with the PSC. As part of this submission, clarify language has been added to the code for more efficient administration and ease of understanding to readers. The pricing for Net Metering payments has also been revised to reflect 2010 pricing. As part of the March 2009 changes, commercial net metering was removed, as the FIT was identified as more beneficial to those customers. After an overwhelming response to the FIT and capacity being filled for the first five years, commercial net metering is being added back to the code as an alternative for customers who were unable to secure FIT capacity.

SUMMARY

In light of a very challenging budget year, we feel we have achieved the fiduciary goals for the utility, while minimizing the impact to our customers, and reducing bills for many customers. Based on cost of service studies, we are comfortable with the distri on of revenue requirements across the classes given the current rate structure. The differences between classes are within acceptable levels of the inaccuracies of available data and methodologies. In allocating the rate increases, the amount of required rate increase revenue assigned to each class was based on total sales in each class as a percentage of total retail electric sales in FY 2008. The proposed rate increases should achieve the required revenue, while keeping the equity among the retail electric classes.

Attached:

Appendix 1: Electric Cost of Service Study Fiscal Year 2008

Electric Cost-of-Service Study
FY 2008

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Gainesville Regional Utilities
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Gainesville, FL 32614
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GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 1
FUNCTIONAL ALLOCATION OF CAPITAL INVESTMENT

Account	Category	Gross Plant *[1]*	Depreciation *[1]*	Net Plant
310-346	Generation	$361,827,023	$206,096,899	$155,730,124
350-359	Transmission	$26,362,127	$17,221,761	$9,140,367
	Distribution			
360	Land & Land Rights	$2,397,680	$0	$2,397,680
361	Structure Improvement	$3,334,217	$709,183	$2,625,033
362	Station Equipment	$16,428,550	$9,311,020	$7,117,530
364	Poles, Towers, etc.	$15,007,554	$3,341,357	$11,666,196
365	Overhead Conductor	$30,959,172	$8,079,190	$22,879,982
366	Underground Conduit	$29,024,136	$6,268,396	$22,755,739
367	Underground Conductor	$49,389,756	$11,459,067	$37,930,690
368	Line Transformer	$41,871,436	$9,326,993	$32,544,443
369	Electric Service	$15,365,087	$9,254,036	$6,111,050
370	Meters	$10,675,453	$5,076,082	$5,599,370
371	Rental Lights	$9,525,004	$2,918,006	$6,606,998
373	Public Street Lights	$7,945,361	$2,111,682	$5,833,678
	Plant Unclassified	$468,442	$0	$468,442
389-399	General Plant	$65,142,616	$34,933,546	$30,209,070
TOTAL		**$685,723,613**	**$326,107,220**	**$359,616,393**

NOTES:

[1] From Continuous Property Records, "Electric Utility Plant Summary" and "Electric Plant Depreciation".

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 2
FUNCTIONAL ALLOCATION OF CAPITAL

Account	Category	Net Plant	Power Production	Transmission	Distribution Substations	Primary Line	Secondary Line	Line Transformers
310-316	Generation	$155,730,124	$155,730,124					
350-359	Transmission	$9,140,367		$9,140,367				
	Distribution							
360	Land & Land Rights	$2,397,680			$2,397,680			
361	Structure Improvement	$2,625,033			$2,625,033			
362	Station Equipment	$7,117,530			$7,117,530			
364	Poles, Towers, etc. [1]	$11,666,196				$3,033,211	$8,632,985	
365	Overhead Conductor [2]	$22,879,982				$15,787,188	$7,092,794	
366	Underground Conduit [2]	$22,755,739				$14,791,231	$7,964,508	
367	Underground Conductor [2]	$37,930,690				$26,551,483	$11,379,207	
368	Line Transformer	$32,544,443						$32,544,443
369	Electric Service	$6,111,050						
370	Meters	$5,599,370						
371	Rental Lights	$6,606,998						
373	Public Street Lights	$5,833,678						
390-399	General Plant [3]	$30,209,070	$12,385,719	$845,854	$1,147,945	$2,477,144	$2,235,471	$1,691,708
	Unclassified Plant	$468,442	$192,061	$13,116	$17,801	$38,412	$34,665	$26,233
	TOTALS	$359,616,393	$168,307,904	$9,999,337	$13,305,989	$62,678,669	$37,339,630	$34,262,383
	Percent of Total		46.80%	2.78%	3.70%	17.43%	10.38%	9.53%
	Percent of Plant Net of Power & Lighting		0.00%	5.64%	7.51%	35.36%	21.07%	19.33%

Account	Category	Net Plant	Electric Service	Meters	Customer Accounts	Rental Lights	Street Lights
310-316	Generation	$155,730,124					
350-359	Transmission	$9,140,367					
	Distribution						
360	Land & Land Rights	$2,397,680					
361	Structure Improvement	$2,625,033					
362	Station Equipment	$7,117,530					
364	Poles, Towers, etc. [1]	$11,666,196					
365	Overhead Conductor [2]	$22,879,982					
366	Underground Conduit [2]	$22,755,739					
367	Underground Conductor [2]	$37,930,690					
368	Line Transformer	$32,544,443					
369	Electric Service	$6,111,050	$6,111,050				
370	Meters	$5,599,370		$5,599,370			
371	Rental Lights	$6,606,998				$6,606,998	
373	Public Street Lights	$5,833,678					$5,833,678
390-399	General Plant [3]	$30,209,070	$2,356,307	$1,540,663	$3,927,179	$906,272	$694,809
	Unclassified Plant [3]	$468,442	$36,538	$23,891	$60,897	$14,053	$10,774
	TOTALS	$359,616,393	$8,503,896	$7,163,923	$3,988,077	$7,527,323	$6,539,261
	Percent of Total		2.36%	1.99%	1.11%	2.09%	1.82%
	Percent of Plant Net of Power & Lighting		4.80%	4.04%	2.25%	3.93%	3.42%

NOTES:

[1] Allocated in proportion to height of poles by cost: greater than 40 ft, primary at 61%; 40 ft and smaller, secondary at 39%.

[2] Allocated in proportion to assets in each category using Plant Asset Report,
Acct 365 - 69% overhead primary line, 31% overhead secondary line; Acct 366 -65% underground primary line, 35% underground secondary line; Acct 367 - 70% underground primary line, 30% underground secondary line.

[3] Allocation based on accounting estimates

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

OPERATING EXPENSES BY FERC
TO BE ALLOCATED BY FUNCTION ON WORKTABLE 3

FERC/Account	*Amount*
Transmission O&M (Annual Report)	$1,162,906
A&G Customer Acts (Annual Report)	$8,007,249
A&G ((Annual Report)	$12,647,231
408	$230,132
426	$0
580	$1,593,064
581	$1,045,307
582	$1,013,078
583	($702,114)
584	$27,148
585	$11,391
586	$9,651
587	$97,395
588	$1,154,376
589	$230
590	$170,635
591	$9,220
592	$186,989
593	$3,907,924
594	$739,632
595	$159,381
596	$167,861
597	$610,472
598	$25,707
666	$30
665	$0
865	$0
866	$30
916	$823,287
TOTAL	**$33,098,216**

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 3A
OVERHEAD - - PERSONAL SERVICES EXPENSES

Account Number		Category	Amount
TRANSMISSION O&M PERSONAL SERVICE EXPENSES			
560	150	Supervison -PS	$17,864
561	150	Operation-PS	$374,490
562	150	Operation-PS	$218,515
566	150	Operation-PS	$15,799
569	150	Operation-PS	$0
570	150	Operation-PS	$45,626
571	150	Operation-PS	$52,636
571	491	Ground Maint.-PS	$0
	TRANSMISSION O&M PS		$724,930
DISTRIBUTION O&M PERSONAL SERVICE EXPENSES			
593	150	Operation-PS	$1,143,070
594	150	Operation-PS	$467,068
595	150	Operation-PS	$105,645
	DISTRIBUTION O&M PS		$1,715,782
SUBSTATION O&M PERSONAL SERVICE EXPENSES			
581	150	Operation-PS	$727,527
582	150	Operation-PS	$305,688
592	150	Relay-PS	$52,661
	SUBSTATION O&M TOTAL PS		$1,085,876
LINE TRANSFORMER O&M PERSONAL SERVICE			
595	150	Operation-PS	$105,645
	LINE TRANSFORMER O&M DIRECT COSTS TOTAL		$105,645
METERS O&M PERSONAL SERVICE			
586	150	Operation-PS	$0
597	150	Operation-PS	$474,475
	METERS O&M TOTAL PS		$474,475
RENTAL LIGHTS O&M PERSONAL SERVICE			
587	150	Operation-PS	$77,647
	RENTAL LIGHTS O&M TOTAL PS		$77,647
STREETLIGHTS O&M PERSONAL SERVICE			
585	150	Operation-PS	$9,113
596	150	Operation-PS	$97,886
	STREETLIGHTS O&M TOTAL PS		$106,999
CUSTOMER ACCOUNTS O&M PERSONAL SERVICE			
901	150	Supervision	$81,396
902	150	Operation-PS	$242,465
903	150	Operation-PS	$1,865,396
	CUSTOMER ACCOUNTS O&M TOTAL PS		$2,189,257
ADMINISTRATION & GENERAL O&M PERSONAL SERVICE			
920	150	Admin & Gen Salaries-PS	$4,729,085
925	150	Operation-PS	$0
926	150	Operation-PS	$0
934	150	Operation-PS	$0
	A & G O&M TOTAL PS		$4,729,085
TOTAL T&D PERSONAL SERVICES			**$11,209,695**

*Values from this page feed into Worktable 3 for allocation into functional areas.

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 3B
FUEL AND POWER PRODUCTION EXPENSES BREAKDOWN

(FERCs 500 through 556, and 565)

FERC	Exp Elem.	Category	Amount		BREAKDOWN Fixed	Variable	Labor	Fuel
501	**0**	**Total Fuel-Residential**	$ 75,864,946					$ 75,864,946
547	**0**	**Total Fuel**	$ 20,715,595					$ 20,715,595
555	**0**	**Total Purchased Power**	$ 30,652,682					$ 30,652,682
FUEL EXPENSE TOTAL				**$ 127,233,223**				
500	**013**	Other Materials & Exp.	$ 236		$ 236			
500	**150**	Operations-PS	$ 1,056,121				$ 1,056,121	
500	**431**	Fringe	$ 264,050				$ 264,050	
	Total Operations-Supervision/Engineering			**$ 1,320,407**				
502	**013**	Other Materials & Expenses	$ 68,720		$ 68,720			
502	**150**	Operation-PS	$ 3,233,281				$ 3,233,281	
502	**162**	Makeup Water	$ 17,409			$ 17,409		
502	**163**	Chemicals	$ 22,359			$ 22,359		
502	**164**	Fuel-Spray Dryer	$ 118,058			$ 118,058		
502	**165**	Water Analysis	$ 190			$ 190		
502	**166**	Regulatory Operating Permit	$ 179,237		$ 179,237			
502	**167**	Particulate Testing	$ 13,424			$ 13,424		
502	**173**	Fuel Analysis	$ -				$ -	
502	**179**	Major Repairs	$ -			$ -		
502	**431**	CWIP-Overhead	$ 808,335				$ 808,335	
	Total Steam Expense			**$ 4,461,012**				
503	**013**	Other Materials & Expenses	$ 19,421		$ 19,421			
503	**150**	Operations-PS	$ 969,112				$ 969,112	
503	**168**	LP Gas	$ -					$ -
503	**169**	Coal Car Contract Mx	$ (1,126)		$ (1,126)			
503	**170**	Coal Car R/R Mx	$ 2,774			$ 2,774		
503	**171**	Flyash Disposal	$ -			$ -		
503	**172**	F/A Report	$ 10,710		$ 10,710			
503	**173**	Fuel Analysis	$ 3,059			$ 3,059		
503	**174**	Aerial Survey	$ -		$ -			
503	**175**	Density Survey	$ -		$ -			
503	**176**	Fuel-Utilities	$ -			$ -		
503	**178**	FLYASH RESIDUAL SALES	$ 62,904			$ 62,904		
503	**179**	Large Expenditures	$ -			$ -		
503	**180**	OTHER CONTRACTUAL SER	$ 10,932			$ 10,932		
503	**181**	Gas Price Analysis	$ 5,232			$ 5,232		
503	**223**	Safety Supplies	$ -		$ -			
503	**375**	Procurement Card Purchases	$ (58)		$ (58)			
503	**431**	Fringe	$ 242,284				$ 242,284	
	Total Fuel Related			**$ 1,325,243**				
505	**013**	Other Materials & Expenses	$ 66,194		$ 66,194			
505	**150**	Operation-PS	$ 1,142,069				$ 1,142,069	
505	**162**	Make-up Water	$ 65,686			$ 65,686		
505	**163**	Chemicals	$ 471,435			$ 471,435		
505	**164**	Fuel-Spray Dryer	$ 124,183			$ 124,183		
505	**165**	Water Analysis	$ -			$ -		
505	**182**	Lubricants	$ 240			$ 240		
505	**183**	Hydrogen, CO2, etc.	$ 28,716			$ 28,716		
505	**184**	Protective Relaying Matls	$ 758			$ 758		
505	**185**	Substation-Materials	$ 226		$ 226			
505	**431**	Fringe	$ 285,527				$ 285,527	
	Total Electric Expense			**$ 2,185,033**				
506	**013**	Other Materials & Expenses	$ 262,378		$ 262,378			
506	**150**	Operating-PS	$ 865				$ 865	
506	**156**	Travel Expenses	$ 36,461		$ 36,461			
506	**165**	Water Analysis	$ 9,191			$ 9,191		
506	**166**	Regulatory Operating Permit	$ -		$ -			
506	**180**	Other Contractual Services	$ 218,344			$ 218,344		
506	**182**	Lubricants	$ -			$ -		
506	**186**	Guarding-Patrolling	$ 55,012				$ 55,012	
506	**187**	First Aid Supplies	$ -		$ -			
506	**188**	Utilities	$ 5,082		$ 5,082			
506	**189**	Test Materials & Supplies	$ 2,557		$ 2,557			
506	**190**	Overhaul Materials	$ 8,815				$ 8,815	
506	**191**	Tools	$ 48,190		$ 48,190			
506	**194**	Waste Materials Disposal	$ 84,816			$ 84,816		
506	**197**	Training	$ 65,288		$ 65,288			
506	**199**	Transportation Equipment	$ 18,114		$ 18,114			

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 3B
FUEL AND POWER PRODUCTION EXPENSES BREAKDOWN

(FERCs 500 through 556, and 565)

FERC	Exp Elem.	Category	Amount		BREAKDOWN Fixed	Variable	Labor	Fuel
506	206	Office Supplies	$ 32,024		$ 32,024			
506	209	Communications/Network	$ 2,534		$ 2,534			
506	211	Dues & Memberships	$ 54,932		$ 54,932			
506	221	Communication Service	$ 11,841		$ 11,841			
506	223	Safety Supplies	$ 77,346		$ 77,346			
506	226	Streetlights Misc Materials	$ -		$ -			
506	229	Radio Maintenance	$ 103		$ 103			
506	241	Meals Reimbursement	$ 684		$ 684			
506	261	Books & Publications	$ 26,080		$ 26,080			
506	298	Computer Maint Materials	$ 10,440			$ 10,440		
506	304	Special Studies	$ -			$ -		
506	308	Materials Underground	$ -		$ -			
506	340	Uniforms & Badges	$ 28,070		$ 28,070			
506	341	Drafting Supplies	$ -		$ -			
506	349	Software Purchases	$ -		$ -			
506	355	Small Office Equipment	$ 1,305		$ 1,305			
506	358	Outside Temp Employment	$ -				$ -	
506	363	AV Supplies	$ -		$ -			
506	366	Car Allowance-Mileage	$ 9,257		$ 9,257			
506	372	Office Equip & Furniture	$ 455		$ 455			
506	375	Procurement Card Purchases	$ 8,204		$ 8,204			
506	386	Data Processing County - DPC &N	$ 5,672		$ 5,672			
506	391	Outside Janitorial Service	$ 20,540		$ 20,540			
506	401	Safety Awards	$ 28,375		$ 28,375			
506	413	Applicant Interview Expense	$ 395		$ 395			
506	414	Special Events	$ 2,804		$ 2,804			
506	431	Fringe Benefits	$ 216				$ 216	
506	437	Transportation Equip - Parts	$ 155,818		$ 155,818			
506	496	Warehouse Consumables	$ 294,687		$ 294,687			
	Total	**Miscellaneous Steam Power Expense**		**$ 1,586,895**				
510	150	Operation-PS	$ 65,749				$ 65,749	
510	431	Fringe	$ 16,438				$ 16,438	
	Total	**Maint-Supervision/Engineering**		**$ 82,187**				
511	013	Other Materials & Expenses	$ 125,015		$ 125,015			
511	150	Operation-PS	$ 174,206				$ 174,206	
511	177	A/C Maintenance/DH	$ -		$ -			
511	179	Large Expenditure	$ 20,346		$ 20,346			
511	190	Overhaul Materials	$ -		$ -			
511	192	A/C Maintenance	$ 18,002		$ 18,002			
511	238	Overhead Materilas	$ -		$ -			
511	240	Contract Tree Trimming Matls	$ -		$ -			
511	292	Parts/Supplies	$ -		$ -			
511	308	Materials Underground	$ -		$ -			
511	375	Procurement Card Purchases	$ -		$ -			
511	431	Vacancy Factor-PS	$ 43,555				$ 43,555	
	Total	**Maintenance of Structures**		**$ 381,125**				
512	013	Other Materials & Expenses	$ 534,715		$ 534,715			
512	150	Operation-PS	$ 2,120,255				$ 2,120,255	
512	156	Travel Expenses	$ -		$ -			
512	166	Regulatory Operating Permit	$ -		$ -			
512	179	Large Maintenance Expenditure	$ 525,573		$ 525,573			
512	190	Overhaul Materials	$ 2,704,366		$ 2,704,366			
512	191	Tools	$ 88		$ 88			
512	200	Supervisory Control Mater	$ -		$ -			
512	204	Environmental Air Monitor	$ 127,754			$ 127,754		
512	247	Meters & Regulators	$ -		$ -			
512	431	Fringe	$ 530,071				$ 530,071	
	Total	**Maintenance of Boiler Plant**		**$ 6,542,822**				
513	13	Other Materials & Expenses	$ 217,500		$ 217,500			
513	150	Operation-PS	$ 836,405				$ 836,405	
513	163	Chemicals	$ -			$ -		
513	179	Large Expenditures	$ 104,998		$ 104,998			
513	185	Substation Materials	$ 8,358		$ 8,358			
513	190	Overhaul-Materials	$ 53,206		$ 53,206			
513	191	Tools	$ -		$ -			
513	238	Overhead Materials	$ -		$ -			
513	375	Procurement Card Purchases	$ -		$ -			

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 3B
FUEL AND POWER PRODUCTION EXPENSES BREAKDOWN

(FERCs 500 through 556, and 565)

					BREAKDOWN			
FERC	Exp Elem.	Category	Amount		Fixed	Variable	Labor	Fuel
513	431	Fringe	$ 209,107				$ 209,107	
	Total Maintenance of Electric Plant			**$ 1,429,573**				
514	013	Other Materials & Exp.	$ 67,880		$ 67,880			
514	150	Operation-PS	$ 230,804				$ 230,804	
514	179	Large Expenditures	$ 14,776		$ 14,776			
514	190	Overhead Materials	$ -		$ -			
514	308	Materials Underground	$ -		$ -			
514	431	Fringe	$ 57,704				$ 57,704	
514	491	Vegetation, Herbicide	$ -		$ -			
	Total Maintenance of Misc Steam Plant			**$ 371,164**				
STEAM POWER GENERATION TOTAL				**$ 19,685,460**				
517	000	Ops Supervision/Engineering	$ 29,097				$ 29,097	
	Total Operations-Supervision/Engineering			**$ 29,097**				
518	000	Nuclear Fuel Expense	$ 9,896		$ 9,896			
518	195	Amort. of Fuel in Reac	$ 374,663		$ 374,663			
518	616	Nuclear Fuel Expense	$ -		$ -			
518	196	Spent Fuel Disposal	$ 84,088		$ 84,088			
	Total Nuclear Fuel Expense			**$ 468,648**				
519	000	Coolant & Water	$ 56,030			$ 56,030		
	Total Coolant & Water			**$ 56,030**				
520	000	Steam Expenses	$ 178,967		$ 178,967			
Steam Expenses				**$ 178,967**				
521	000	Steam from Other Sources	$ -			$ -		
	Total Steam from Other Sources			**$ -**				
524	13	Misc. Nuclear Expenses	$ 595,377		$ 595,377			
524	197	Training-PS	$ 3,709				$ 3,709	
524	366	Mileage Reimb	$ -					
	Total Misc Nuclear Power Expense			**$ 599,085**				
525	621	Rents	$ -		$ -			
	Total Rents			**$ -**				
528	000	Mx Supervision/Engineering	$ 146,789				$ 146,789	
	Total Maint-Supervision/Engineering			**$ 146,789**				
529	000	Maintenance of Structures	$ 42,317		$ 42,317			
	Total Maintenance of Structures			**$ 42,317**				
530	000	Mx of Reactor Plant	$ 168,862		$ 168,862			
530	150	Labor - Operations	$ 51,162				$ 51,162	
530	431	Fringe Benefits - Overhead	$ 12,791				$ 12,791	
530	624	Maint of Reactor Plant Equip.	$ -				$ -	
	Total Maintenance of Reactor Plant			**$ 232,814**				
531	625	Maint. of Electric Plant	$ -		$ -			
	Total Maintenance of Electric Plant			**$ -**				
532	000	Default	$ -		$ -			
532	199	Trans Equip-Gas/Oil/D	$ 250,727		$ 250,727			
	Total Maintenance of Misc Nuclear Plant		$ -	**$ 250,727**				
NUCLEAR POWER GENERATION TOTAL				**$ 2,004,473**				**$ -**
546	401	Supervision-PS	$ -				$ -	
546	150	Operation-PS	$ 39,029				$ 39,029	
546	431	Fringe	$ 9,757				$ 9,757	
	Total Operations-Supervision/Engineering			**$ 48,786**				
548	150	Operation-PS	$ 147,495				$ 147,495	
548	180	Other Contractual Services	$ -			$ -	$ -	
548	188	Utilities	$ -		$ -		$ -	
548	431	Fringe	$ 36,877				$ 36,877	
	Total Generation Expenses			**$ 184,372**				
549	402	Operation PS	$ -				$ -	
549	516	Other Materials & Expenses	$ -		$ -			
	Total Misc Other - Generation Expenses			**$ -**				
551	150	Operation-PS	$ 32,675				$ 32,675	
551	431	Fringe	$ 8,169				$ 8,169	
	Total Maintenance-Supervision/Engineering			**$ 40,843**				
552	402	Operation-PS	$ -				$ -	
552	013	Other Materials & Expenses	$ -				$ -	
	Total Misc Power Generation Plant			**$ -**				
553	013	Materials & Expenses	$ 88,334		$ 88,334			
553	150	Operation-PS	$ 129,853				$ 129,853	
553	173	Fuel Analysis	$ -			$ -		
553	179	Major Repairs	$ 248,129		$ 248,129			

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 3B
FUEL AND POWER PRODUCTION EXPENSES BREAKDOWN

(FERCs 500 through 556, and 565)

FERC	Exp Elem.	Category	Amount		BREAKDOWN Fixed	Variable	Labor	Fuel
553	190	Overhaul	$ 350,083		$ 350,083			
553	204	Environmental Monitoring	$ -			$ -		
553	206	Procurement Card	$ -		$ -			
553	431	Fringe	$ 32,465				$ 32,465	
		Total Maintenance of Gen Electric Equipment		**$ 848,865**				
554	013	Materials & Expenses	$ -		$ -			
554	150	Operation-PS	$ -				$ -	
554	431	Fringe	$ -				$ -	
554	421	Overtime:General-PS	$ -				$ -	
554	547	Trans Equip-Gas/Oil/Diesel	$ -		$ -			
		Total Maintenance of Power Gen Plant	$ -	$ -				
OTHER POWER GENERATION TOTAL				**$ 1,122,866**				$ -
556	375	Procurement Card	$ 80		$ 80			
556	013	Other Materials & Supplies	$ 2,743		$ 2,743			
556	150	Operation-PS	$ 694,599				$ 694,599	
556	188	Utilities	$ 12,500		$ 12,500			
556	200	Supervisory Control Materials	$ 557		$ 557			
556	206	Office Supplies & Printing	$ -		$ -			
556	207	EMS Supplies	$ 69		$ 69			
556	208	EMS/Major Repairs	$ 29,933		$ 29,933			
556	209	Telephone Data Lines	$ -		$ -			
556	212	Power Broker Ops Expense	$ 11,397		$ 11,397			
556	213	CR3 Entitl Share-Tran	$ 174,074		$ 174,074			
556	214	A.I.M.S. Broker Comm	$ -		$ -			
556	240	Contract Tree Trimming matls	$ -			$ -		
556	431	Fringe	$ 173,651				$ 173,651	
		Total System Control/Control Dispatch		**$ 1,099,603**				
SYSTEM CONTROL/CONTROL DISPATCH				**$ 1,099,603**				
ADDITIONAL FUEL COST								
565	065	The Energy Authority	$ -					$ -
565	060	FPL Firm Transmission Cost	$ -					$ -
565	213	CR3 Transmisson Cost	$ -					$ -
565	215	FPC Non-Firm Transmission	$ -					$ -
565	216	FPL Non-Firm Transmission	$ -					$ -
565	580	FPC Firm Transmission Cost	$ -					$ -
565	980	Non-Firm Transmission	$ -					$ -
		Total Trans-Electricity by Others		$ -				$ -
TOTAL TRANSMISSION OF ELECTRICITY BY OTHERS				**$ -**				

		Fixed	Variable	Labor	Fuel
SUB-TOTAL POWER PROD EXPENSE	**$ 23,912,403**	$ 8,560,375	$ 1,453,930	$ 13,898,097	$ -
SUB-TOTAL FUEL EXPENSE	**$ 127,233,223**	$ -	$ -	$ -	$ 127,233,223
SUB-TOTAL TRANS-FUEL EXPENSE	**$ -**	$ -	$ -	$ -	$ -
FUEL & POWER PROD EXPENSE TOTALS	***$ 151,145,626***	***$ 8,560,375***	***$ 1,453,930***	***$ 13,898,097***	***$ 127,233,223***

*Values from this page feed into Worktable 3 for allocation into functional areas.

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 3
OPERATING EXPENSES TO FUNCTIONAL CATEGORIES

Account	Expenses	Direct Amount	Subtotal	Additional Direct Components	Overhead Labor Allocated	Direct Labor	Other Overhead [7]	Total
500-556	**Power Production O&M** [1]		**$151,145,626**		**$3,225,194**		**$3,598,149**	**$157,968,969**
	Fuel	$127,233,223						$127,233,223
	Fixed Expenses	$22,458,473			$3,225,194	$13,898,097	$3,598,149	$29,281,816
	Variable Expenses	$1,453,930						$1,453,930
560-572	**Transmission O&M** [2]	$1,162,906			$168,227	$724,930	$213,770	$1,544,903
	Distribution O&M		$7,958,334	$2,269,047 [4]	$827,625	$1,715,782	$3,790,836	$14,845,842
581,582,592	Substation	$2,245,375		$640,192	$251,988	$1,085,876	$284,460	$3,422,015
[3]	Primary Line	$2,689,610	$4,656,806	$766,851	$229,966	$990,976	$1,339,968	$5,026,395
595	Line Transformer	$159,381		$45,442	$24,516	$105,645	$732,474	$961,813
[3]	Secondary Line	$1,602,284		$456,837	$136,998	$590,355	$798,261	$2,994,380
[3]	Electric Service	$364,912		$104,042	$31,201	$134,450	$181,799	$681,954
586,597	Meters	$620,124		$176,807	$110,107	$474,475	$153,153	$1,060,191
587	Rental Lights	$97,395		$27,769	$18,019	$77,647	$160,922	$304,104
585,596	Street Lights	$179,253		$51,108	$24,830	$106,999	$139,799	$394,989
						$1,715,782		
901-916	**Customer Service**	$7,183,962		$823,287 [5]	$508,039	$2,189,257	$85,259	$8,600,547
	TOTALS	**$167,450,827**		$3,092,334	$4,729,085	$20,378,707	$7,688,014	$182,960,261
							Account 408	$230,132
							Account 426	$0
							O&M Total	$183,190,393
								$195,453,537

NOTES:

[1] See accompanying worksheets for breakdown of costs -- WP#1 thru WP#4; fuel expense includes transmission costs (Accounts 565) recovered through fuel adjustment -- see WP#4.

[2] Does not include transmission costs that were allocated to fuel expense, eg. Account 565

[3] Accounts 591, 593, 594, and 866 ($4,656,806) allocated in proportion to net capital -- 57.76% primary line, 34.41% secondary line, and 7.84% electric service.

[4] Accounts 580, 583, 584, 588, 589, 590, and 598 ($2,269,047) allocated in proportion to Distribution O&M direct amount percentages.

[5] Account 916.

[6] Accounts 920, 926, 940 and personal service expenses from other A&G accounts ($4,729,085=labor) allocated in proportion to personal service costs.

[7] Remaining Administrative & General overhead ($7,688,014) allocated in proportion to net plant.

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 4
DEMAND ALLOCATION FACTORS
FOR FUNCTIONS OTHER THAN POWER SUPPLY AND TRANSMISSION

Category	*Energy Sales [1] MWh*	*Estimated Losses [2]*	*Composite Loss Multiplier*	*Distribution Substation*	*Primary Line*	*Line Transformers*	*Secondary Line*	*Electric Service*
Residential	829,394	0.074	1.0799	1.0724	1.0668	1.0280	0.9902	0.9902
Gen Service Non-Demand	199,596	0.051	1.0537	1.0464	1.0410	1.0031	0.9662	0.9902
Gen Service Demand	570,367	0.037	1.0384	1.0312	1.0259	0.7431	0.0000	0.9942
Large Power	193,728	0.026	1.0267	1.0195	1.0143	0.4933	0.0000	0.9932
City Street Lighting	10,325	0.051	1.0537	1.0464	1.0410	1.0031	0.9662	0.9662
County Street Lighting	4,639	0.051	1.0537	1.0464	1.0410	1.0031	0.9662	0.9662
Rental Lighting	11,705	0.051	1.0537	1.0464	1.0410	1.0031	0.9662	0.9662
City of Alachua	116,530	0.020	1.0204					
Seminole	76,811	0.013	1.0132					
Total	2,013,094							

NOTES:

[1] FY 2008 retail energy sales from Utility Billing Summaries, resale energy sales from actual invoices.

[2] Estimated losses of 7.4% for Residential, 5.1% for General Service Non-Demand, 5.1% for General Service Demand, 2.6% for Large Power, 5.1% for City and County Lighting, 5.1% for Rental Lighting, 2.0% for Alachua,

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 5
NUMBER OF CUSTOMERS IN EACH CLASS

Rate Classification	Oct	Nov	Dec	Jan	Feb	Mar
Residential	84,925	80,382	81,253	81,895	80,787	80,191
Gen Service Non-Demand [2]	8,824	8,819	9,381	9,648	9,380	9,302
Gen Service Demand	1,155	1,194	1,141	1,193	1,182	1,157
Large Power	17	18	16	16	16	16
City Street Lighting	5	5	5	5	5	5
County Street Lighting	3	3	3	3	3	3
Rental Lighting	3,124	3,111	3,105	3,112	3,106	3,171
City of Alachua	1	1	1	1	1	1
Seminole	1	1	1	1	1	1

Rate Classification	Apr	May	Jun	Jul	Aug	Sep
Residential	80,971	81,567	81,400	83,301	89,261	82,850
Gen Service Non-Demand [2]	9,329	9,341	9,213	9,315	9,285	9,291
Gen Service Demand	1,141	1,165	1,153	1,181	1,178	1,193
Large Power	16	17	19	12	16	14
City Street Lighting	5	5	5	5	5	5
County Street Lighting	3	3	3	3	3	3
Rental Lighting	3,113	3,114	3,124	3,116	3,102	3,108
City of Alachua	1	1	1	1	1	1
Seminole	1	1	1	1	1	1

NOTES:

[1] From Monthly Utilitly Billing Summary reports. New Billing System implemented in April 2007, so customer counts may vary from prior system

[2] Traffic signals included in general service non-demand.

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 6A

COST ALLOCATION DETAIL -- POWER PRODUCTION
COST DISTRIBUTION: 100 PERCENT DEMAND-RELATED AND 0 PERCENT CUSTOMER-RELATED

Rate Classification	NCP	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Cost [3]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Cust. Related Cost [6]	Total Cost Allocation [7]
Residential	0	1.00	0	47.7	$22,251,661	82,399	0.0000	0	0.0	$0	$22,251,661
Gen Service Non-Demand [1]	0	1.00	0	12.1	$5,633,214	9,261	0.0000	0	0.0	$0	$5,633,214
Gen Service Demand	0	1.00	0	22.9	$10,679,176	1,169	0.0000	0	0.0	$0	$10,679,176
Large Power	0	1.00	0	7.0	$3,278,026	16	0.0000	0	0.0	$0	$3,278,026
City Street Lighting	0	1.00	0	0.5	$222,156	5	0.0000	0	0.0	$0	$222,156
County Street Lighting	0	1.00	0	0.2	$99,816	3	0.0000	0	0.0	$0	$99,816
Rental Lighting	0	1.00	0	0.5	$251,868	3,117	0.0000	0	0.0	$0	$251,868
City of Alachua	0	1.00	0	5.2	$2,428,172	1	0.0000	0	0.0	$0	$2,428,172
Seminole	0	1.00	0	3.9	$1,801,188	1	0.0000	0	0.0	$0	$1,801,188
TOTALS:	0		0	100.00	$46,645,276	95,972				$0	$46,645,276

CAPITAL INVESTMENT ALLOCATION DETAIL -- POWER PRODUCTION
CAPITAL DISTRIBUTION: 100 PERCENT DEMAND-RELATED AND 0 PERCENT CUSTOMER-RELATED

Rate Classification	NCP	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Capital [8]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Customer Related Capital [6]	Total Capital Allocation [7]
Residential	0	1.00	0	47.7	$80,289,597	82,399	0.0000	0	0.0	$0	$80,289,597
Gen Service Non-Demand [1]	0	1.00	0	12.1	$20,326,056	9,261	0.0000	0	0.0	$0	$20,326,056
Gen Service Demand	0	1.00	0	22.9	$38,533,156	1,169	0.0000	0	0.0	$0	$38,533,156
Large Power	0	1.00	0	7.0	$11,827,944	16	0.0000	0	0.0	$0	$11,827,944
City Street Lighting	0	1.00	0	0.5	$801,594	5	0.0000	0	0.0	$0	$801,594
County Street Lighting	0	1.00	0	0.2	$360,161	3	0.0000	0	0.0	$0	$360,161
Rental Lighting	0	1.00	0	0.5	$908,802	3,117	0.0000	0	0.0	$0	$908,802
City of Alachua	0	1.00	0	5.2	$8,761,456	1	0.0000	0	0.0	$0	$8,761,456
Seminole	0	1.00	0	3.9	$6,499,139	1	0.0000	0	0.0	$0	$6,499,139
	0		0	100.00	$168,307,904	95,972				$0	$168,307,904

NOTES:

[1] General Service Non-Demand includes Traffic Signals.
[2] From Table 5.
[3] Total taken from from Table 2 and allocated up into the rate classifications by Demand Allocation Factor.
[4] From Table 6.
[5] FY 87 Cost-Of-Service Study
[6] No Customer Related Allocation in this Calculation
[7] Demand Related Cost/Capital plus Customer Related Cost/Capital
[8] Total taken from Table 1 and allocated up into rate classifications by Demand Allocation Factor.

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 6B

COST ALLOCATION DETAIL -- TRANSMISSION
COST DISTRIBUTION: 100 PERCENT DEMAND-RELATED AND 0 PERCENT CUSTOMER-RELATED

Rate Classification	NCP	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Cost [3]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Cust. Related Cost [6]	Total Cost Allocation [7]
Residential	0	1.00	0	47.7	$1,276,242	82,399	0.0000	0	0.0	$0	$1,276,242
Gen Service Non-Demand [1]	0	1.00	0	12.1	$323,092	9,261	0.0000	0	0.0	$0	$323,092
Gen Service Demand	0	1.00	0	22.9	$612,503	1,169	0.0000	0	0.0	$0	$612,503
Large Power	0	1.00	0	7.0	$188,011	16	0.0000	0	0.0	$0	$188,011
City Street Lighting	0	1.00	0	0.5	$12,742	5	0.0000	0	0.0	$0	$12,742
County Street Lighting	0	1.00	0	0.2	$5,725	3	0.0000	0	0.0	$0	$5,725
Rental Lighting	0	1.00	0	0.5	$14,446	3,117	0.0000	0	0.0	$0	$14,446
City of Alachua	0	1.00	0	5.2	$139,268	1	0.0000	0	0.0	$0	$139,268
Seminole	0	1.00	0	3.9	$103,307	1	0.0000	0	0.0	$0	$103,307
	0		0	100.00	$2,675,335	95,972				$0	$2,675,335

CAPITAL INVESTMENT ALLOCATION DETAIL -- TRANSMISSION
CAPITAL DISTRIBUTION: 100 PERCENT DEMAND-RELATED AND 0 PERCENT CUSTOMER-RELATED

Rate Classification	NCP	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Capital [8]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Customer Related Capital [6]	Total Capital Allocation [7]
Residential	0	1.00	0	47.7	$4,770,083	82,399	0.0000	0	0.0	$0	$4,770,083
Gen Service Non-Demand [1]	0	1.00	0	12.1	$1,207,591	9,261	0.0000	0	0.0	$0	$1,207,591
Gen Service Demand	0	1.00	0	22.9	$2,289,292	1,169	0.0000	0	0.0	$0	$2,289,292
Large Power	0	1.00	0	7.0	$702,710	16	0.0000	0	0.0	$0	$702,710
City Street Lighting	0	1.00	0	0.5	$47,623	5	0.0000	0	0.0	$0	$47,623
County Street Lighting	0	1.00	0	0.2	$21,398	3	0.0000	0	0.0	$0	$21,398
Rental Lighting	0	1.00	0	0.5	$53,993	3,117	0.0000	0	0.0	$0	$53,993
City of Alachua	0	1.00	0	5.2	$520,527	1	0.0000	0	0.0	$0	$520,527
Seminole	0	1.00	0	3.9	$386,120	1	0.0000	0	0.0	$0	$386,120
	0		0	100.00	$9,999,337	95,972				$0	$9,999,337

NOTES:

[1] General Service Non-Demand includes Traffic Signals.

[2] From Table 5.

[3] Total taken from from Table 2 and allocated up into the rate classifications by Demand Allocation Factor.

[4] From Table 6.

[5] FY 87 Cost-Of-Service Study

[6] No Customer Related Allocation in this Calculation

[7] Demand Related Cost/Capital plus Customer Related Cost/Capital

[8] Total taken from Table 1 and allocated up into rate classifications by Demand Allocation Factor.

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 6C

COST ALLOCATION DETAIL – DISTRIBUTION SUBSTATIONS
COST DISTRIBUTION: 100 PERCENT DEMAND-RELATED AND 0 PERCENT CUSTOMER-RELATED

Rate Classification	NCP [9]	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Cost [3]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Cust. Related Cost [6]	Total Cost Allocation [7]
Residential	261,137	1.00	261,137	53.6	$2,592,024	82,399	0.1667	13,736	71.1	$0	$2,592,024
Gen Service Non-Demand [1]	66,876	1.00	66,876	13.7	$663,806	9,261	0.5000	4,631	24.0	$0	$663,806
Gen Service Demand	117,746	1.00	117,746	24.2	$1,168,735	1,169	0.6667	779	4.0	$0	$1,168,735
Large Power	35,345	1.00	35,345	7.3	$350,829	16	1.0000	16	0.1	$0	$350,829
City Street Lighting	2,466	1.00	2,466	0.5	$24,482	5	0.0500	0	0.0	$0	$24,482
County Street Lighting	1,108	1.00	1,108	0.2	$10,999	3	0.0500	0	0.0	$0	$10,999
Rental Lighting	2,796	1.00	2,796	0.6	$27,756	3,117	0.0500	156	0.8	$0	$27,756
City of Alachua	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$0	$0
Seminole	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$0	$0
	487,475		487,475	100.00	$4,838,631	95,972		19,318	100.00	$0	$4,838,631

CAPITAL INVESTMENT ALLOCATION DETAIL – DISTRIBUTION SUBSTATIONS
CAPITAL DISTRIBUTION: 100 PERCENT DEMAND-RELATED AND 0 PERCENT CUSTOMER-RELATED

Rate Classification	NCP [9]	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Capital [8]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Customer Related Capital [6]	Total Capital Allocation [7]
Residential	261,137	1.00	261,137	53.6	$7,127,933	82,399	0.1667	13,736	71.1	$0	$7,127,933
Gen Service Non-Demand [1]	66,876	1.00	66,876	13.7	$1,825,431	9,261	0.5000	4,631	24.0	$0	$1,825,431
Gen Service Demand	117,746	1.00	117,746	24.2	$3,213,963	1,169	0.6667	779	4.0	$0	$3,213,963
Large Power	35,345	1.00	35,345	7.3	$964,763	16	1.0000	16	0.1	$0	$964,763
City Street Lighting	2,466	1.00	2,466	0.5	$67,325	5	0.0500	0	0.0	$0	$67,325
County Street Lighting	1,108	1.00	1,108	0.2	$30,247	3	0.0500	0	0.0	$0	$30,247
Rental Lighting	2,796	1.00	2,796	0.6	$76,326	3,117	0.0500	156	0.8	$0	$76,326
City of Alachua	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$0	$0
Seminole	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$0	$0
	487,475		487,475	100.00	$13,305,989	95,972		19,318	100.00	$0	$13,305,989

NOTES:

[1] General Service Non-Demand includes Traffic Signals.
[2] From Table 5.
[3] Total taken from from Table 2 and allocated up into the rate classifications by Demand Allocation Factor.
[4] From Table 6.
[5] FY 87 Cost-Of-Service Study
[6] No Customer Related Allocation in this Calculation
[7] Demand Related Cost/Capital plus Customer Related Cost/Capital
[8] Total taken from Table 1 and allocated up into rate classifications by Demand Allocation Factor.
[9] From Table 4 - Non-Coincident Peak

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 6D

COST ALLOCATION DETAIL -- PRIMARY LINE
COST DISTRIBUTION: 50 PERCENT DEMAND-RELATED AND 50 PERCENT CUSTOMER-RELATED

Rate Classification	NCP [9]	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Cost [3]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Cust. Related Cost	Total Cost Allocation [7]
Residential	259,796	1.00	259,796	53.6	$3,324,250	82,399	0.1667	13,736	71.1	$4,412,357	$7,736,608
Gen Service Non-Demand [1]	66,533	1.00	66,533	13.7	$851,325	9,261	0.5000	4,631	24.0	$1,487,445	$2,338,771
Gen Service Demand	117,141	1.00	117,141	24.2	$1,498,894	1,169	0.6667	779	4.0	$250,356	$1,749,250
Large Power	35,163	1.00	35,163	7.3	$449,936	16	1.0000	16	0.1	$5,140	$455,076
City Street Lighting	2,454	1.00	2,454	0.5	$31,398	5	0.0500	0	0.0	$80	$31,479
County Street Lighting	1,102	1.00	1,102	0.2	$14,106	3	0.0500	0	0.0	$48	$14,155
Rental Lighting	2,782	1.00	2,782	0.6	$35,596	3,117	0.0500	156	0.8	$50,063	$85,660
City of Alachua	0	1.00	0	0.0	$0	1	0.0000	0	0.0	$0	$0
Seminole	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$16	$16
	484,971		484,971	100.00	$6,205,507	95,972		19,318	100.00	$6,205,507	$12,411,013

CAPITAL INVESTMENT ALLOCATION DETAIL -- PRIMARY LINE
CAPITAL DISTRIBUTION: 50 PERCENT DEMAND-RELATED AND 50 PERCENT CUSTOMER-RELATED

Rate Classification	NCP [9]	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Capital [8]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Customer Related Capital [6]	Total Capital Allocation [7]
Residential	259,796	1.00	259,796	53.6	$16,788,281	82,399	0.1667	13,736	71.1	$22,283,433	$39,071,714
Gen Service Non-Demand [1]	66,533	1.00	66,533	13.7	$4,299,403	9,261	0.5000	4,631	24.0	$7,511,946	$11,811,349
Gen Service Demand	117,141	1.00	117,141	24.2	$7,569,783	1,169	0.6667	779	4.0	$1,264,356	$8,834,140
Large Power	35,163	1.00	35,163	7.3	$2,272,288	16	1.0000	16	0.1	$25,956	$2,298,244
City Street Lighting	2,454	1.00	2,454	0.5	$158,569	5	0.0500	0	0.0	$406	$158,974
County Street Lighting	1,102	1.00	1,102	0.2	$71,241	3	0.0500	0	0.0	$243	$71,484
Rental Lighting	2,782	1.00	2,782	0.6	$179,770	3,117	0.0500	156	0.8	$252,832	$432,601
City of Alachua	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$81	$81
Seminole	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$81	$81
	484,971		484,971	100.00	$31,339,334	95,972		19,318	100.00	$31,339,334	$62,678,669

NOTES:

[1] General Service Non-Demand includes Traffic Signals.
[2] From Table 5.
[3] Total taken from from Table 2 and allocated up into the rate classifications by Demand Allocation Factor.
[4] From Table 6.
[5] FY 87 Cost-Of-Service Study
[6] No Customer Related Allocation in this Calculation
[7] Demand Related Cost/Capital plus Customer Related Cost/Capital
[8] Total taken from Table 1 and allocated up into rate classifications by Demand Allocation Factor.
[9] From Table 4 - Non-Coincident Peak

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 6E

COST ALLOCATION DETAIL – SECONDARY LINE
COST DISTRIBUTION: 50 PERCENT DEMAND-RELATED AND 50 PERCENT CUSTOMER-RELATED

Rate Classification	NCP [9]	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Cost [3]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Cust. Related Cost [6]	Total Cost Allocation [7]
Residential	432,423	1.00	432,423	83.7	$3,095,317	82,399	0.1667	13,736	71.1	$2,628,572	$5,723,889
Gen Service Non-Demand [1]	78,148	1.00	78,148	15.1	$559,388	9,261	0.5000	4,631	24.0	$886,115	$1,445,503
Gen Service Demand	0	1.00	0	0.0	$0	1,169	0.6667	779	4.0	$149,145	$149,145
Large Power	0	1.00	0	0.0	$0	16	1.0000	16	0.1	$3,062	$3,062
City Street Lighting	2,277	1.00	2,277	0.4	$16,302	5	0.0500	0	0.0	$48	$16,350
County Street Lighting	1,023	1.00	1,023	0.2	$7,324	3	0.0500	0	0.0	$29	$7,353
Rental Lighting	2,582	1.00	2,582	0.5	$18,482	3,117	0.0500	156	0.8	$29,824	$48,306
City of Alachua	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$10	$10
Seminole	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$10	$10
	516,453		516,453	100.00	$3,696,814	95,972		19,318	100.00	$3,696,814	$7,393,627

CAPITAL INVESTMENT ALLOCATION DETAIL -- SECONDARY LINE
CAPITAL DISTRIBUTION: 50 PERCENT DEMAND-RELATED AND 50 PERCENT CUSTOMER-RELATED

Rate Classification	NCP [9]	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Capital [8]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Customer Related Capital [6]	Total Capital Allocation [7]
Residential	432,423	1.00	432,423	83.7	$15,632,112	82,399	0.1667	13,736	71.1	$13,274,933	$28,907,046
Gen Service Non-Demand [1]	78,148	1.00	78,148	15.1	$2,825,044	9,261	0.5000	4,631	24.0	$4,475,100	$7,300,144
Gen Service Demand	0	1.00	0	0.0	$0	1,169	0.6667	779	4.0	$753,216	$753,216
Large Power	0	1.00	0	0.0	$0	16	1.0000	16	0.1	$15,463	$15,463
City Street Lighting	2,277	1.00	2,277	0.4	$82,331	5	0.0500	0	0.0	$242	$82,572
County Street Lighting	1,023	1.00	1,023	0.2	$36,989	3	0.0500	0	0.0	$145	$37,134
Rental Lighting	2,582	1.00	2,582	0.5	$93,339	3,117	0.0500	156	0.8	$150,620	$243,958
City of Alachua	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$48	$48
Seminole	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$48	$48
	516,453		516,453	100.00	$18,669,815	95,972		19,318	100.00	$18,669,815	$37,339,630

NOTES:

[1] General Service Non-Demand includes Traffic Signals.
[2] From Table 5.
[3] Total taken from from Table 2 and allocated up into the rate classifications by Demand Allocation Factor.
[4] From Table 6.
[5] FY 87 Cost-Of-Service Study
[6] No Customer Related Allocation in this Calculation
[7] Demand Related Cost/Capital plus Customer Related Cost/Capital
[8] Total taken from Table 1 and allocated up into rate classifications by Demand Allocation Factor.
[9] From Table 4 - Non-Coincident Peak

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 6F

COST ALLOCATION DETAIL – LINE TRANSFORMERS
COST DISTRIBUTION: 60 PERCENT DEMAND-RELATED AND 40 PERCENT CUSTOMER-RELATED

Rate Classification	NCP [9]	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Cost [3]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Cust. Related Cost [6]	Total Cost Allocation [7]
Residential	375,638	1.00	375,638	67.4	$2,067,433	82,399	0.1667	13,736	71.1	$1,454,229	$3,521,662
Gen Service Non-Demand [1]	70,257	1.00	70,257	12.6	$386,678	9,261	0.5000	4,631	24.0	$490,234	$876,912
Gen Service Demand	87,240	1.00	87,240	15.7	$480,149	1,169	0.6667	779	4.0	$82,513	$562,662
Large Power	18,162	1.00	18,162	3.3	$99,960	16	1.0000	16	0.1	$1,694	$101,654
City Street Lighting	2,364	1.00	2,364	0.4	$13,013	5	0.0500	0	0.0	$26	$13,040
County Street Lighting	1,062	1.00	1,062	0.2	$5,847	3	0.0500	0	0.0	$16	$5,862
Rental Lighting	2,681	1.00	2,681	0.5	$14,753	3,117	0.0500	156	0.8	$16,500	$31,253
City of Alachua	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$5	$5
Seminole	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$5	$5
	557,404		557,404	100.00	$3,067,833	95,972		19,318	100.00	$2,045,222	$5,113,055

CAPITAL INVESTMENT ALLOCATION DETAIL -- LINE TRANSFORMERS
CAPITAL DISTRIBUTION: 60 PERCENT DEMAND-RELATED AND 40 PERCENT CUSTOMER-RELATED

Rate Classification	NCP [9]	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Capital [8]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Customer Related Capital [6]	Total Capital Allocation [7]
Residential	375,638	1.00	375,638	67.4	$13,853,786	82,399	0.1667	13,736	71.1	$9,744,732	$23,598,518
Gen Service Non-Demand [1]	70,257	1.00	70,257	12.6	$2,591,117	9,261	0.5000	4,631	24.0	$3,285,037	$5,876,154
Gen Service Demand	87,240	1.00	87,240	15.7	$3,217,460	1,169	0.6667	779	4.0	$552,914	$3,770,374
Large Power	18,162	1.00	18,162	3.3	$669,829	16	1.0000	16	0.1	$11,351	$681,180
City Street Lighting	2,364	1.00	2,364	0.4	$87,201	5	0.0500	0	0.0	$177	$87,378
County Street Lighting	1,062	1.00	1,062	0.2	$39,177	3	0.0500	0	0.0	$106	$39,284
Rental Lighting	2,681	1.00	2,681	0.5	$98,860	3,117	0.0500	156	0.8	$110,565	$209,425
City of Alachua	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$35	$35
Seminole	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$35	$35
	557,404		557,404	100.00	$20,557,430	95,972		19,318	100.00	$13,704,953	$34,262,383

NOTES:

[1] General Service Non-Demand includes Traffic Signals.

[2] From Table 5.

[3] Total taken from from Table 2 and allocated up into the rate classifications by Demand Allocation Factor.

[4] From Table 6.

[5] FY 87 Cost-Of-Service Study

[6] No Customer Related Allocation in this Calculation

[7] Demand Related Cost/Capital plus Customer Related Cost/Capital

[8] Total taken from Table 1 and allocated up into rate classifications by Demand Allocation Factor.

[9] From Table 4 - Non-Coincident Peak

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 6G

COST ALLOCATION DETAIL -- ELECTRIC SERVICE
COST DISTRIBUTION: 0 PERCENT DEMAND-RELATED AND 100 PERCENT CUSTOMER-RELATED

Rate Classification	NCP [9]	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Cost [3]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Cust. Related Cost [6]	Total Cost Allocation [7]
Residential	486756	1.00	486,756	64.0	$0	82,399	0.1667	13,736	71.1	$1,197,286	$1,197,286
Gen Service Non-Demand [1]	94717	1.00	94,717	12.4	$0	9,261	0.5000	4,631	24.0	$403,616	$403,616
Gen Service Demand	136998	1.00	136,998	18.0	$0	1,169	0.6667	779	4.0	$67,934	$67,934
Large Power	36566	1.00	36,566	4.8	$0	16	1.0000	16	0.1	$1,395	$1,395
City Street Lighting	2277	1.00	2,277	0.3	$0	5	0.0500	0	0.0	$22	$22
County Street Lighting	1023	1.00	1,023	0.1	$0	3	0.0500	0	0.0	$13	$13
Rental Lighting	2582	1.00	2,582	0.3	$0	3,117	0.0500	156	0.8	$13,585	$13,585
City of Alachua	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$4	$4
Seminole	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$4	$4
	760921		760,921	100.00	$0	95,972		19,318	100.00	$1,683,858	$1,683,858

CAPITAL INVESTMENT ALLOCATION DETAIL -- ELECTRIC SERVICE
CAPITAL DISTRIBUTION: 0 PERCENT DEMAND-RELATED AND 100 PERCENT CUSTOMER-RELATED

Rate Classification	NCP [9]	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Capital [8]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Customer Related Capital [6]	Total Capital Allocation [7]
Residential	486,756	1.00	486,756	64.0	$0	82,399	0.1667	13,736	71.1	$6,046,587	$6,046,587
Gen Service Non-Demand [1]	94,717	1.00	94,717	12.4	$0	9,261	0.5000	4,631	24.0	$2,038,359	$2,038,359
Gen Service Demand	136,998	1.00	136,998	18.0	$0	1,169	0.6667	779	4.0	$343,082	$343,082
Large Power	36,566	1.00	36,566	4.8	$0	16	1.0000	16	0.1	$7,043	$7,043
City Street Lighting	2,277	1.00	2,277	0.3	$0	5	0.0500	0	0.0	$110	$110
County Street Lighting	1,023	1.00	1,023	0.1	$0	3	0.0500	0	0.0	$66	$66
Rental Lighting	2,582	1.00	2,582	0.3	$0	3,117	0.0500	156	0.8	$68,606	$68,606
City of Alachua	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$22	$22
Seminole	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$22	$22
	760,921		760,921	100.00	$0	95,972		19,318	100.00	$8,503,896	$8,503,896

NOTES:

[1] General Service Non-Demand includes Traffic Signals.
[2] From Table 5.
[3] Total taken from from Table 2 and allocated up into the rate classifications by Demand Allocation Factor.
[4] From Table 6.
[5] FY 87 Cost-Of-Service Study
[6] No Customer Related Allocation in this Calculation
[7] Demand Related Cost/Capital plus Customer Related Cost/Capital
[8] Total taken from Table 1 and allocated up into rate classifications by Demand Allocation Factor.
[9] From Table 4 - Non-Coincident Peak

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 6H

COST ALLOCATION DETAIL -- METERS
COST DISTRIBUTION: 0 PERCENT DEMAND-RELATED AND 100 PERCENT CUSTOMER-RELATED

Rate Classification	NCP	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Cost [3]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Cust. Related Cost [6]	Total Cost Allocation [7]
Residential	0	1.00	0	0.0	$0	82,399	0.1667	13,736	71.1	$1,331,822	$1,331,822
Gen Service Non-Demand [1]	0	1.00	0	0.0	$0	9,261	0.5000	4,631	24.0	$448,969	$448,969
Gen Service Demand	0	1.00	0	0.0	$0	1,169	0.6667	779	4.0	$75,567	$75,567
Large Power	0	1.00	0	0.0	$0	16	1.0000	16	0.1	$1,551	$1,551
City Street Lighting	0	1.00	0	0.0	$0	5	0.0500	0	0.0	$24	$24
County Street Lighting	0	1.00	0	0.0	$0	3	0.0500	0	0.0	$15	$15
Rental Lighting	0	1.00	0	0.0	$0	3,117	0.0500	156	0.8	$15,111	$15,111
City of Alachua	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$5	$5
Seminole	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$5	$5
	0		0	0.00	$0	95,972		19,318	100.00	$1,873,070	$1,873,070

CAPITAL INVESTMENT ALLOCATION DETAIL -- METERS
CAPITAL DISTRIBUTION: 0 PERCENT DEMAND-RELATED AND 100 PERCENT CUSTOMER-RELATED

Rate Classification	NCP	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Capital [8]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Customer Related Capital [6]	Total Capital Allocation [7]
Residential	0	1.00	0	0.0	$0	82,399	0.1667	13,736	71.1	$5,093,816	$5,093,816
Gen Service Non-Demand [1]	0	1.00	0	0.0	$0	9,261	0.5000	4,631	24.0	$1,717,171	$1,717,171
Gen Service Demand	0	1.00	0	0.0	$0	1,169	0.6667	779	4.0	$289,022	$289,022
Large Power	0	1.00	0	0.0	$0	16	1.0000	16	0.1	$5,933	$5,933
City Street Lighting	0	1.00	0	0.0	$0	5	0.0500	0	0.0	$93	$93
County Street Lighting	0	1.00	0	0.0	$0	3	0.0500	0	0.0	$56	$56
Rental Lighting	0	1.00	0	0.0	$0	3,117	0.0500	156	0.8	$57,795	$57,795
City of Alachua	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$19	$19
Seminole	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$19	$19
	0		0	0.00	$0	95,972		19,318	100.00	$7,163,923	$7,163,923

NOTES:

[1] General Service Non-Demand includes Traffic Signals.

[2] From Table 5.

[3] Total taken from from Table 2 and allocated up into the rate classifications by Demand Allocation Factor.

[4] From Table 6.

[5] FY 87 Cost-Of-Service Study

[6] No Customer Related Allocation in this Calculation

[7] Demand Related Cost/Capital plus Customer Related Cost/Capital

[8] Total taken from Table 1 and allocated up into rate classifications by Demand Allocation Factor.

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 6I

COST ALLOCATION DETAIL -- CUSTOMER ACCOUNTS
COST DISTRIBUTION: 0 PERCENT DEMAND-RELATED AND 100 PERCENT CUSTOMER-RELATED

Rate Classification	*NCP*	*Wtg. Factor*	*Wtd NCP*	*Dem. Alloc. Fctr [2]*	*Demand Related Cost [3]*	*No.of Cust. [4]*	*Wtg Factor [5]*	*Wtd No. of Cust.*	*%*	*Cust. Related Cost [6]*	*Total Cost Allocation [7]*
Residential	0	1.00	0	0.0	$0	82,399	0.1667	13,736	71.1	$6,071,724	$6,071,724
Gen Service Non-Demand *[1]*	0	1.00	0	0.0	$0	9,261	0.5000	4,631	24.0	$2,046,833	$2,046,833
Gen Service Demand	0	1.00	0	0.0	$0	1,169	0.6667	779	4.0	$344,508	$344,508
Large Power	0	1.00	0	0.0	$0	16	1.0000	16	0.1	$7,073	$7,073
City Street Lighting	0	1.00	0	0.0	$0	5	0.0500	0	0.0	$111	$111
County Street Lighting	0	1.00	0	0.0	$0	3	0.0500	0	0.0	$66	$66
Rental Lighting	0	1.00	0	0.0	$0	3,117	0.0500	156	0.8	$68,891	$68,891
City of Alachua	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$22	$22
Seminole	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$22	$22
	0		0	0.00	$0	95,972		19,318	100.00	$8,539,249	$8,539,249

CAPITAL INVESTMENT ALLOCATION DETAIL -- CUSTOMER ACCOUNTS
CAPITAL DISTRIBUTION: 0 PERCENT DEMAND-RELATED AND 100 PERCENT CUSTOMER-RELATED

Rate Classification	*NCP*	*Wtg. Factor*	*Wtd NCP*	*Dem. Alloc. Fctr [2]*	*Demand Related Capital [8]*	*No.of Cust. [4]*	*Wtg Factor [5]*	*Wtd No. of Cust.*	*%*	*Customer Related Capital [6]*	*Total Capital Allocation [7]*
Residential	0	1.00	0	0.0	$0	82,399	0.1667	13,736	71.1	$2,835,671	$2,835,671
Gen Service Non-Demand *[1]*	0	1.00	0	0.0	$0	9,261	0.5000	4,631	24.0	$955,930	$955,930
Gen Service Demand	0	1.00	0	0.0	$0	1,169	0.6667	779	4.0	$160,895	$160,895
Large Power	0	1.00	0	0.0	$0	16	1.0000	16	0.1	$3,303	$3,303
City Street Lighting	0	1.00	0	0.0	$0	5	0.0500	0	0.0	$52	$52
County Street Lighting	0	1.00	0	0.0	$0	3	0.0500	0	0.0	$31	$31
Rental Lighting	0	1.00	0	0.0	$0	3,117	0.0500	156	0.8	$32,174	$32,174
City of Alachua	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$10	$10
Seminole	0	1.00	0	0.0	$0	1	0.0500	0	0.0	$10	$10
	0		0	0.0	$0	95,972		19,318	100.00	$3,988,077	$3,988,077

NOTES:

[1] General Service Non-Demand includes Traffic Signals.
[2] From Table 5.
[3] Total taken from from Table 2 and allocated up into the rate classifications by Demand Allocation Factor.
[4] From Table 6.
[5] FY 87 Cost-Of-Service Study
[6] No Customer Related Allocation in this Calculation
[7] Demand Related Cost/Capital plus Customer Related Cost/Capital
[8] Total taken from Table 1 and allocated up into rate classifications by Demand Allocation Factor.

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 6J

COST ALLOCATION DETAIL -- RENTAL LIGHTS (DIRECT)
COST DISTRIBUTION: 0 PERCENT DEMAND-RELATED AND 100 PERCENT CUSTOMER-RELATED

Rate Classification	NCP	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Cost [3]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Cust. Related Cost [6]	Total Cost Allocation [7]
Residential	0	1.00	0	0.0	$0	82,399	0.0000	0	0.0	$0	$0
Gen Service Non-Demand [1]	0	1.00	0	0.0	$0	9,261	0.0000	0	0.0	$0	$0
Gen Service Demand	0	1.00	0	0.0	$0	1,169	0.0000	0	0.0	$0	$0
Large Power	0	1.00	0	0.0	$0	16	0.0000	0	0.0	$0	$0
City Street Lighting	0	1.00	0	0.0	$0	5	0.0000	0	0.0	$0	$0
County Street Lighting	0	1.00	0	0.0	$0	3	0.0000	0	0.0	$0	$0
Rental Lighting	0	1.00	0	0.0	$0	3,117	1.0000	3,117	100.0	$1,210,165	$1,210,165
City of Alachua	0	1.00	0	0.0	$0	1	0.0000	0	0.0	$0	$0
Seminole	0	1.00	0	0.0	$0	1	0.0000	0	0.0	$0	$0
	0		0	0.00	$0	95,972		3,117	100.00	$1,210,165	$1,210,165

CAPITAL INVESTMENT ALLOCATION DETAIL -- RENTAL LIGHTS (DIRECT)
CAPITAL DISTRIBUTION: 0 PERCENT DEMAND-RELATED AND 100 PERCENT CUSTOMER-RELATED

Rate Classification	NCP	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Capital [8]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Customer Related Capital [6]	Total Capital Allocation [7]
Residential	0	1.00	0	0.0	$0	82,399	0.0000	0	0.0	$0	$0
Gen Service Non-Demand [1]	0	1.00	0	0.0	$0	9,261	0.0000	0	0.0	$0	$0
Gen Service Demand	0	1.00	0	0.0	$0	1,169	0.0000	0	0.0	$0	$0
Large Power	0	1.00	0	0.0	$0	16	0.0000	0	0.0	$0	$0
City Street Lighting	0	1.00	0	0.0	$0	5	0.0000	0	0.0	$0	$0
County Street Lighting	0	1.00	0	0.0	$0	3	0.0000	0	0.0	$0	$0
Rental Lighting	0	1.00	0	0.0	$0	3,117	1.0000	3,117	100.0	$7,527,323	$7,527,323
City of Alachua	0	1.00	0	0.0	$0	1	0.0000	0	0.0	$0	$0
Seminole	0	1.00	0	0.0	$0	1	0.0000	0	0.0	$0	$0
	0		0	0.00	$0	95,972		3,117	100.00	$7,527,323	$7,527,323

NOTES:

[1] General Service Non-Demand includes Traffic Signals.
[2] From Table 5.
[3] Total taken from from Table 2 and allocated up into the rate classifications by Demand Allocation Factor.
[4] From Table 6.
[5] FY 87 Cost-Of-Service Study
[6] No Customer Related Allocation in this Calculation
[7] Demand Related Cost/Capital plus Customer Related Cost/Capital
[8] Total taken from Table 1 and allocated up into rate classifications by Demand Allocation Factor.

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 6K

COST ALLOCATION DETAIL -- STREET LIGHTS (DIRECT)
COST DISTRIBUTION: 0 PERCENT DEMAND-RELATED AND 100 PERCENT CUSTOMER-RELATED

Rate Classification	NCP	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Cost [3]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Cust. Related Cost [6]	Total Cost Allocation [7]
Residential	0	1.00	0	0.0	$0	82,399	0.0000	0	0.0	$0	$0
Gen Service Non-Demand [1]	0	1.00	0	0.0	$0	9,261	0.0000	0	0.0	$0	$0
Gen Service Demand	0	1.00	0	0.0	$0	1,169	0.0000	0	0.0	$0	$0
Large Power	0	1.00	0	0.0	$0	16	0.0000	0	0.0	$0	$0
City Street Lighting	0	1.00	0	0.0	$0	5	1.0000	5	62.5	$733,579	$733,579
County Street Lighting	0	1.00	0	0.0	$0	3	1.0000	3	37.5	$440,147	$440,147
Rental Lighting	0	1.00	0	0.0	$0	3,117	0.0000	0	0.0	$0	$0
City of Alachua	0	1.00	0	0.0	$0	1	0.0000	0	0.0	$0	$0
Seminole	0	1.00	0	0.0	$0	1	0.0000	0	0.0	$0	$0
	0		0	0.00	$0	95,972		8	100.00	$1,173,726	$1,173,726

CAPITAL INVESTMENT ALLOCATION DETAIL -- STREET LIGHTS (DIRECT)
CAPITAL DISTRIBUTION: 0 PERCENT DEMAND-RELATED AND 100 PERCENT CUSTOMER-RELATED

Rate Classification	NCP	Wtg. Factor	Wtd NCP	Dem. Alloc. Fctr [2]	Demand Related Capital [8]	No.of Cust. [4]	Wtg Factor [5]	Wtd No. of Cust.	%	Customer Related Capital [6]	Total Capital Allocation [7]
Residential	0	1.00	0	0.0	$0	82,399	0.0000	0	0.0	$0	$0
Gen Service Non-Demand [1]	0	1.00	0	0.0	$0	9,261	0.0000	0	0.0	$0	$0
Gen Service Demand	0	1.00	0	0.0	$0	1,169	0.0000	0	0.0	$0	$0
Large Power	0	1.00	0	0.0	$0	16	0.0000	0	0.0	$0	$0
City Street Lighting	0	1.00	0	0.0	$0	5	1.0000	5	62.5	$4,087,038	$4,087,038
County Street Lighting	0	1.00	0	0.0	$0	3	1.0000	3	37.5	$2,452,223	$2,452,223
Rental Lighting	0	1.00	0	0.0	$0	3,117	0.0000	0	0.0	$0	$0
City of Alachua	0	1.00	0	0.0	$0	1	0.0000	0	0.0	$0	$0
Seminole	0	1.00	0	0.0	$0	1	0.0000	0	0.0	$0	$0
	0		0	0.00	$0	95,972		8	100.00	$6,539,261	$6,539,261

NOTES:

[1] General Service Non-Demand includes Traffic Signals.
[2] From Table 5.
[3] Total taken from from Table 2 and allocated up into the rate classifications by Demand Allocation Factor.
[4] From Table 6.
[5] FY 87 Cost-Of-Service Study
[6] No Customer Related Allocation in this Calculation
[7] Demand Related Cost/Capital plus Customer Related Cost/Capital
[8] Total taken from Table 1 and allocated up into rate classifications by Demand Allocation Factor.

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 6L
COST ALLOCATION DETAIL -- ENERGY-RELATED COSTS (EXCLUDING FUEL)
BASIS FOR ALLOCATION: ENERGY SALES PLUS LOSSES [1]

Rate Classification	Energy Sales Plus Losses (MWh)	Weighting Factor	Weighted Energy Sales Plus Losses	Percent	Cost Allocation ($)
Residential	895,674	1.00	895,674	42.2	$574,322
Gen Service Non-Demand [2]	210,322	1.00	210,322	9.9	$134,862
Gen Service Demand	592,281	1.00	592,281	27.9	$379,781
Large Power	198,899	1.00	198,899	9.4	$127,538
City Street Lighting	10,879	1.00	10,879	0.5	$6,976
County Street Lighting	4,888	1.00	4,888	0.2	$3,134
Rental Lighting	12,334	1.00	12,334	0.6	$7,909
City of Alachua	118,908	1.00	118,908	5.6	$76,246
Seminole	77,823	1.00	77,823	3.7	$49,901
TOTAL [3]	2,122,008		2,122,008	100.00	$1,360,669

WORKTABLE 6M
COST ALLOCATION DETAIL -- FUEL
BASIS FOR ALLOCATION: ENERGY SALES PLUS LOSSES [1]

Rate Classification	Energy Sales Plus Losses (MWh)	Weighting Factor	Weighted Energy Sales Plus Losses (MWh)	Percent	Cost Allocation ($)
Residential	895,674	1.00	895,674	42.2	$51,156,112
Gen Service Non-Demand [2]	210,322	1.00	210,322	9.9	$12,012,469
Gen Service Demand	592,281	1.00	592,281	27.9	$33,827,926
Large Power	198,899	1.00	198,899	9.4	$11,360,048
City Street Lighting	10,879	1.00	10,879	0.5	$621,350
County Street Lighting	4,888	1.00	4,888	0.2	$279,176
Rental Lighting	12,334	1.00	12,334	0.6	$704,452
City of Alachua	118,908	1.00	118,908	5.6	$6,791,390
Seminole	77,823	1.00	77,823	3.7	$4,444,834
TOTAL	2,122,008		2,122,008	100.00	$121,197,757

NOTES:

[1] From Table 3.

[2] General Service Non-Demand includes Traffic Signals.

[3] Cost to be allocated is fromTable 2.

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 6N
COST ALLOCATION DETAIL -- GENERAL FUND TRANSFER
BASIS FOR ALLOCATION: ENERGY SALES PLUS LOSSES [1]

Rate Classification	Energy Sales Plus Losses (MWh)	Weighting Factor	Weighted Energy Sales Plus Losses	Percent	Cost Allocation ($)
Residential	895,674	1.00	895,674	42.2	$6,776,913
Gen Service Non-Demand [2]	210,322	1.00	210,322	9.9	$1,591,353
Gen Service Demand	592,281	1.00	592,281	27.9	$4,481,359
Large Power	198,899	1.00	198,899	9.4	$1,504,924
City Street Lighting	10,879	1.00	10,879	0.5	$82,313
County Street Lighting	4,888	1.00	4,888	0.2	$36,984
Rental Lighting	12,334	1.00	12,334	0.6	$93,322
City of Alachua	118,908	1.00	118,908	5.6	$899,690
Seminole	77,823	1.00	77,823	3.7	$588,830
TOTAL	2,122,008		2,122,008	100.00	$16,055,689

NOTES:

[1] From Table 3.

[2] General Service Non-Demand includes Traffic Signals.

[3] Cost to be allocated is fromTable 2.

WORKTABLE 6N
COST ALLOCATION DETAIL -- GENERAL FUND TRANSFER
BASIS FOR ALLOCATION: TOTAL CAPITAL INVESTMENT [1]

Rate Classification	Total Capital Investment	Weighting Factor	Weighted Capital Investment	Percent	Cost Allocation ($)
Residential	$197,740,964	1.00	$197,740,964	55.0	$8,830,629
Gen Service Non-Demand [2]	$53,058,185	1.00	$53,058,185	14.8	$2,368,873
Gen Service Demand	$58,187,140	1.00	$58,187,140	16.2	$2,597,864
Large Power	$16,506,584	1.00	$16,506,584	4.6	$736,965
City Street Lighting	$5,332,760	1.00	$5,332,760	1.5	$238,090
County Street Lighting	$3,012,084	1.00	$3,012,084	0.8	$134,480
Rental Lighting	$9,611,004	1.00	$9,611,004	2.7	$429,100
City of Alachua	$9,282,199	1.00	$9,282,199	2.6	$414,420
Seminole	$6,885,475	1.00	$6,885,475	1.9	$307,414
TOTAL	$359,616,393		$359,616,393	100.01	$16,055,689

NOTES:

[1] From Table 3.

[2] General Service Non-Demand includes Traffic Signals.

[3] Cost to be allocated is fromTable 2.

Table 8 (total cap investment) x Table 9 total of $16,055,689.00. The total from Table 2 GFT is allocated to classes based on capital investment ratios, e.g. 55% of capital assets.

DISTRIBUTION PRIMARY AND SECONDARY CONDUCTOR TOTALS

OVERHEAD AND UNDERGROUND [1]

FERC	PROPERTY UNIT ID	(P) PRIMARY (S) SECONDARY	ITEM DESCRIPTION	UNITS	LENGTH	LENGTH IN MILES
365	DISTRIBUTION OVERHEAD CONDUCTOR					
	8100038	P	BARE ALUMINUM #4 CONDUCTOR	FT	915,118	173.3
	8100039	P	BARE ALUMINUM #2 CONDUCTOR	FT	2,060,440	390.2
	8100040	P	PRIMARY MESSENGER CABLE-ALUMOWELD-7 #	FT	685,312	129.8
	8100041	P	PRIMARY AERIAL CABLE-TREE PROOF #2	FT	973,775	184.4
	8100042	P	BARE ALUMINUM 1/0 CONDUCTOR	FT	524,775	99.4
	8100043	P	BARE ALUMINUM 3/0 CONDUCTOR	FT	923,012	174.8
	8100044	P	BARE ALUMINUM 4/0 CONDUCTOR	FT	7,240	1.4
	8100045	P	ALUMINUM 266 PRIMARY	FT	136,637	25.9
	8100046	P	BARE ALUMINUM 394.5 AAAC CONDUCTOR	FT	1,021,544	193.5
	8100047	P	BARE ALUMINUM 795 AAC CONDUCTOR	FT	2,122,796	402.0
	8100048	P	BARE ALUMINUM 795 ACSRCONDUCTOR	FT	5,476	1.0
	8100050	P	CONDUCTOR OH #4 HARD DRAWN CU	FT	429,612	81.4
	8100051	P	CONDUCTOR OH #6 SOFT DRAWN CU	FT	3,900,634	738.8
	8100052	P	CONDUCTOR OH #4 SOFT DRAWN CU	FT	56,324	10.7
	8100053	P	CONCUTOR OH #2 HARD DRAWN CU	FT	761,405	144.2
	8100054	P	BARE COPPER 1/0 CONDUCTOR	FT	461,962	87.5
	8100055	P	BARE COPPER 4/0 CONDUCTOR	FT	649,247	123.0
	8100056	S	SUPERVISORY CONTROL CABLE	FT	1,520	0.3
	8100057	S	SECONDARY COPPER CABLE	FT	1,999,637	378.7
	8100058	S	SECONDARY ALUMINUM CABLE	FT	1,291	0.2
	8100059	S	CABLE OH SECONDARY #4/0 QPX	FT	102,425	19.4
	8100060	S	CABLE OH SECONDARY 336.4 QPX 4/0 NEUTRAI	FT	19,724	3.7
	8100061	S	CABLE OH SECONDARY #2 TPX	FT	407,235	77.1
	8100062	S	CABLE OH SECONDARY #6 DPX	FT	233,371	44.2
	8100063	S	CABLE OH SECONDARY #1/0 TPX	FT	376,071	71.2
	8100064	S	CABLE OH SECONDARY #1/0 QPX	FT	76,561	14.5
	8100065	S	CABLE OH SECONDARY #4/0 TPX	FT	204,589	38.7
365			DISTRIBUTION OVERHEAD TOTAL LENGTH	FT	**19,057,733**	**3,609.4**
			PRIMARY	82%	15,635,309	2,961.2
			SECONDARY	18%	3,422,424	648.2
367	DISTRIBUTION UNDERGROUND CONDUCTOR					
	8100139	P	ALUMINUM #2 PRIMARY	FT	22,840	4.3
	8100142	P	ALUMINUM #1 PRIMARY	FT	45,180	8.6
	8100143	P	ALUMINUM 1/0 PRIMARY	FT	0	0.0
	8100146	P	ALUMINUM 4/0 PRIMARY	FT	434	0.1
	8100149	P	ALUMINUM 500 PRIMARY	FT	131,841	25.0
	8100150	P	ALUMINUM 750 PRIMARY	FT	2,450	0.5
	8100151	P	ALUMINUM 1000 PRIMARY	FT	483,874	91.6
	8100152	P	COPPER #4 PRIMARY	FT	1,630	0.3
	8100153	P	COPPER #2 PRIMARY	FT	145,480	27.6
	8100154	P	COPPER 1/0 PRIMARY	FT	1,670	0.3
	8100155	P	COPPER 4/0 PRIMARY	FT	1,440	0.3
	8100156	P	COPPER 500 PRIMARY	FT	780	0.1
	8100157	S	ALUMINUM 1/0 SECONDARY	FT	448,126	84.9
	8100158	S	ALUMINUM 4/0 SECONDARY	FT	926,172	175.4
	8100159	S	ALUMINUM 350 SECONDARY	FT	484,101	91.7
	8100160	S	ALUMINUM 500 SECONDARY	FT	207	0.0

	8100163	S	SUPERVISORY CONTROL CABLE	FT	8,577	1.6
	8100164	S	COPPER 4/0 SECONDARY	FT	40,705	7.7
367			**DISTRIBUTION OVERHEAD TOTAL LENGTH**		**2,745,507**	**520.0**
			PRIMARY	31%	837,619	158.6
			SECONDARY	69%	1,907,888	361.3
			TOTAL PRIMARY LINE	**76%**	**16,472,928**	**3,119.9**
			TOTAL SECONDARY LINE	**24%**	**5,330,312**	**1,009.5**

CONTINUING PROPERTY RECORDS PLANT ASSET REPORT

DISTRIBUTION PRIMARY AND SECONDARY CONDUCTOR TOTALS

OVERHEAD AND UNDERGROUND

FERC ACCNT #	PROPERTY UNIT ID	PRIMARY SECONDARY	ITEM DESCRIPTION	TOTAL ASSET	
364		PRIMARY	**DISTRIBUTION POLES TOWERS AND FIXITURES**		
	8100001	S	POLE - WOOD 25 FT.	$5,253	
	8100002	S	POLE - WOOD 30 FT.	$2,146,927	
	8100003	S	POLE - WOOD 35 FT.	$1,048,795	
	8100004	S	POLE - WOOD 40 FT.	$2,334,632	
	8100005	P	POLE - WOOD 45 FT.	$10,993	
	8100006		POLE - WOOD 45 FT. /5	$224	
	8100007		POLE - WOOD 45 FT. /4	$2,575,078	
	8100008		POLE - WOOD 45 FT. /3	$0	
	8100009	p	POLE - WOOD 50 FT.	$24,295	
	8100010		POLE - WOOD 50 FT./3	$575,361	
	8100011		POLE - WOOD 50 FT./2	$223,216	
	8100012	p	POLE - WOOD 55 FT.	$1,087,822	
	8100013	p	POLE - WOOD 60 FT.	$1,255	
	8100014		POLE - WOOD 60 FT./1	$8,753	
	8100015		POLE - WOOD 60 FT./2	$241,853	
	8100016	p	POLE - WOOD 65 FT.	$39,691	
	8100017	p	POLE - WOOD 70 FT.	$76,368	
	8100018	p	POLE - WOOD 75 FT.	$18,384	
	8100019	p	POLE - WOOD 80 FT.	$5,799	
	8100020	p	POLE - WOOD 85 FT.	$760	
	8100021	p	POLE - WOOD 90 FT.	$75,758	
	8100022	s	POLE - CONCRETE 30 FT.	$190,959	
	8100023	s	POLE - CONCRETE 35 FT. (IFAMM)	$2,341	
	8100024		POLE - CONCRETE 35 FT./II	$26,423	
	8100025		POLE - CONCRETE 35 FT./II	$434,401	
	8100026	s	POLE - CONCRETE 40 FT.	$170,993	
	8100027	p	POLE - CONCRETE 45 FT.	$155,013	
	8100028	p	POLE - CONCRETE 50 FT.	$889,216	
	8100029	p	POLE - CONCRETE 55 FT.	$1,251,486	
	8100030	p	POLE - CONCRETE 60 FT.	$0	
	8100031		POLE - CONCRETE 60 FT./IV	$645,117	
	8100032		POLE - CONCRETE 60 FT./VIITR	$0	
	8100033	p	POLE - CONCRETE 65 FT.	$208,467	
	8100034		POLE - CONCRETE 65 FT./IV	$0	
	8100035		POLE - CONCRETE 65 FT./VIITR	$0	
	8100036	p	POLE - CONCRETE 70 FT.	$12,074	
	8100037	s	POLE - CONCRETE 48 FT. TRAFFIC SIGNAL	$4,441	
	8100860		POLE, FIBERGLASS BREAKAWAY 30'	$4,217	
	8100868		POLE,CONCRETE BLACK OCTAGONAL 35'	$41,945	
	8100874		POLE,BOTTLENECK BLACK LUMEC	$80,764	
	8100885		POLE,BOTTLENECK BLACK LUMEC	$125,942	
	8101025		POLE - CONCRETE 40 FT. OCTAGONAL BLACK	$97,952	
	8101029		POLE, CONTRETE, 55' -OCTAGONAL BLK STAND	$24,412	
364		**DISTRIBUTION POLES TOWERS AND FIXITURES**		$14,867,381	
			PRIMARY	$3,857,379	26.0%
			SECONDARY	$11,010,002	74.0%

FERC ACCNT #	PROPERTY UNIT ID	PRIMARY SECONDARY	ITEM DESCRIPTION	TOTAL ASSET
365		PRIMARY	**DISTRIBUTION OVERHEAD CONDUCTOR**	$0

CONTINUING PROPERTY RECORDS PLANT ASSET REPORT
DISTRIBUTION PRIMARY AND SECONDARY CONDUCTOR TOTALS
OVERHEAD AND UNDERGROUND

50	P	COVERED TAP WIRE, #4 COPPER	$2,217
100	P	GROUNDS	$0
105	P	INSULATORS	$0
9202	P	INSTALLATION-TRANSFORMER, PAD, 3PH 75	$0
8100038	P	BARE ALUMINUM #4 CONDUCTOR	$638,322
8100039	P	BARE ALUMINUM #2 CONDUCTOR	$2,271,022
8100040	P	PRIMARY MESSENGER CABLE-ALUMOWELD-7 #8	$1,251,228
8100041	P	PRIMARY AERIAL CABLE-TREE PROOF #2	$3,456,899
8100042	S	BARE ALUMINUM 1/0 CONDUCTOR	$266,559
8100043	P	BARE ALUMINUM 3/0 CONDUCTOR	$886,781
8100044	P	BARE ALUMINUM 4/0 CONDUCTOR	$5,103
8100045	P	ALUMINUM 266 PRIMARY	$242,239
8100046	P	BARE ALUMINUM 394.5 AAAC CONDUCTOR	$1,147,475
8100047	P	BARE ALUMINUM 795 AAC CONDUCTOR	$6,828,293
8100048	P	BARE ALUMINUM 795 ACSRCONDUCTOR	$15,418
8100049	P	BARE COPPER #4 CONDUCTOR	$2,292
8100050		CONDUCTOR OH #4 HARD DRAWN CU.	$434,337
8100051		CONDUCTOR OH #6 SOFT DRAWN CU.	$2,199,116
8100052		CONDUCTOR OH #4 SOFT DRAWN CU.	$30,942
8100053	P	BARE COPPER #2 CONDUCTOR	$399,476
8100054	P	BARE COPPER 1/0 CONDUCTOR	$440,395
8100055	P	BARE COPPER 4/0 CONDUCTOR	$833,579
8100056	S	SUPERVISORY CONTROL CABLE	$5,555
8100057	S	SECONDARY COPPER CABLE	$1,245,150
8100058	S	SECONDARY ALUMINUM CABLE	$10,902
8100059	S	CABLE OH SECONDARY #4/0 QPX	$325,450
8100060	S	CABLE OH SECONDARY 336.4 QPX 4/0 NEUTRAL	$70,898
8100061	S	CABLE OH SECONDARY #2 TPX (SHRIMP)	$1,221,578
8100062	S	CABLE OH SECONDARY #6 DPX (ST LGT)	$424,319
8100063	S	CABLE OH SECONDARY #1/0 TPX (LEDA)	$1,201,709
8100064	S	CABLE OH SECONDARY #1/0 QPX	$229,568
8100065	S	CABLE OH SECONDARY #4/0 TPX (LEPAS)	$660,300
8100066	P	RECLOSER 1 PH, 100 AMPS	$43,245
8100067	P	RECLOSER 140A 10	$9,654
8100068	P	RECLOSER 560A 30 W/CONTROL	$225,113
8100069	P	SECTIONALIZER 400A 30	$221,949
8100070	P	OIL SWITCHES	$46,827
8100071		OIL SWITCHES/HORIZONTAL	$236,416
8100072		OIL SWITCHES/VERTICAL	$419,710
8100073	P	GROUP OPERATED SWITCHES	$0
8100074	P	BLADE SWITCHES	$3,523
8100075		SWITCH, BLADE (IN-LINE DISCONNECT)	$22,800
8100077	P	SURGE ARRESTORS	$626,301
8100079	P	PRIM. AERIAL CABLE-TREE PROOF 397.5 AAC	$214,762
8100080	P	D.A.-TRANSCEIVER,900 MHZ-(MDS) -1991	$5,046
8100081	P	D.A.-TRANSCEIVER,900 MHZ-(DARCOM) -1991	$3,244
8100082	P	D.A.-TRANSCEIVER,REPEATER,900 MHZ -1991	$6,721
8100083	P	D.A.-TRANSCEIVER TESTER/SIMULATOR -1991	$424
8100084	P	D.A.-ANTENNA, REPEATER,900 MHZ -1991	$2,515
8100085	P	D.A.-ANTENNA, REMOTE 900 MHZ -1991	$942
8100086	P	D.A.-HELIAX CABLE,REPEATER ANTENNA -1991	$2,172
8100087	P	D.A.-COAXIAL CABLE,REMOTE ANTENNA -1991	$706

CONTINUING PROPERTY RECORDS PLANT ASSET REPORT
DISTRIBUTION PRIMARY AND SECONDARY CONDUCTOR TOTALS
OVERHEAD AND UNDERGROUND

	8100088	P	D.A.-MODEM,1200 BAUD -1991	$732
	8100089	P	D.A.-MASTER STATION COMPUTER,PRINTER1991	$5,544
	8100090	P	D.A.-REMOTE TERMINAL UNITS -1991	$17,078
	8100091	P	D.A.-PRINTER CIRCUIT BOARD,RTU-RECLO1991	$576
	8100092	P	AUTO.DIST.SWITCH SYSTEM	$138,656
	8100093	P	CAPACITOR AUTOMATION-RADIO TRANSMITTER	$5,914
	8100094	P	CAPACITOR AUTO.-SWITCH W/ VOLT. OVERRIDE	$0
	8100095	P	CAPACITOR AUTOMATION-COMPUTER CONTROLLER	$6,415
365			**DISTRIBUTION OVERHEAD TOTAL LENGTH**	$29,014,105
			PRIMARY	$20,008,797 69.0%
			SECONDARY	$9,005,308 31.0%

FERC ACCNT #	PROPERTY UNIT ID	PRIMARY SECONDARY	ITEM DESCRIPTION	TOTAL ASSET ($)
366	90033	PRIMARY	**DISTRIBUTION UNDERGROUND CONDUIT**	
366	8100096	P	DUCT-GALV. 2.0 IN.	$171,524
366	8100097	S	DUCT-GALV. 1.0 IN.	$3,670
366	8100098	S	DUCT-GALV. 1.5 IN.	$59,721
366	8100099	S	DUCT-GALV. 2.5IN	$185,845
366	8100100	S	DUCT-GALV. 3.0 IN.	$135,073
366	8100101	P	DUCT-GALV. 4.0 IN.	$176,300
366	8100102	P	DUCT-GALV. 6.0 IN.	$200,999
366	8100103	S	DUCT-PVC 1.0 IN.	$15,313
366	8100104	S	DUCT-PVC 1.5 IN.	$200,111
366	8100105	P	DUCT-PVC 2.0 IN.	$2,921,290
366	8100106	S	DUCT-PVC 3.0 IN.	$1,045,542
366	8100107	P	DUCT-PVC 4.0 IN.	$2,613,418
366	8100108	P	DUCT-PVC 6.0 IN.	$4,245,553
366	8100109	S	DUCT-PVC 2.5 IN.	$1,469,300
366	8100110	S	DUCT-HIGH DENSITY POLYETHYLENE 1.5 IN.	$141,866
366	8100111	S	DUCT-HIGH DENSITY POLYETHYLENE 2 IN.	$2,753,412
366	8100112	S	DUCT-HIGH DENSITY POLYETHYLENE 2.5 IN.	$439,713
366	8100113	S	DUCT-HIGH DENSITY POLYETHYLENE 3 IN.	$269,048
366	8100114	S	DUCT-HIGH DENSITY POLYETHYLENE 4 IN.	$1,934,982
366	8100115	P	DUCT-HIGH DENSITY POLYETHYLENE 6 IN.	$1,146,582
366	8100116	P	DUCT-BANK ENCASED	$41,122
366	8100117	P	PADS, CONCRETE	$3,338
	8100118		PADS, CONCRETE (SINGLE PH TX)	$187,317
	8100119		PADS, CONCRETE (SWITCHGEAR)	$10,539
	8100120		BOX CONCRETE-SWITCHGEAR & 3/0 JUNCT BX	$418,442
366	8100121	P	PRIMARY JUNCTION BOX,FEED THRU CABINETS	$3,237
	8100122		CABINET 3 PH JUNCTION	$535,041
	8100123		CABINET FEED THRU	$31,631
366	8100124	P	ENCLOSURE,URD SERVICE	$2,210,391
366	8100125	S	10" ROUND PEDESTAL	$263,724
366	8100126	P	PRIMARY HANDHOLES	$2,280,932
366	8100127	P	MANHOLE,CONCRETE(8X12X7)	$457,881
366	8100128	P	MANHOLE,CONCRETE(8X8X7)	$40,593
366	8100129	P	MANHOLE,CONCRETE(6X6X7)	$40,136
366	8100130	P	MANHOLE,CONCRETE(9X12X7)	$2,043,196
366	8100131	P	MANHOLE,CONCRETE (6X6X4)	$22,709
366	8100132	P	VAULTS	$3,431
366	8100133	P	PAD,SPACER, 200A SW	$34,803

CONTINUING PROPERTY RECORDS PLANT ASSET REPORT
DISTRIBUTION PRIMARY AND SECONDARY CONDUCTOR TOTALS
OVERHEAD AND UNDERGROUND

366	8100134	P	PAD,SPACER, 600A SW	$68,151	
366	8100135	P	FT.CLARK SUBSTATION-ALL 366 UNITS	$111,141	
366	8100136	P	SUGARFOOT SUBSTATION-ALL 366 UNITS	$24,335	
366	8100137	P	SERENOLA SUBSTATION-ALL 366 UNITS	$33,752	
366		**DIST UNDERGROUND CONDUIT TOTAL LENGTH**		$28,995,103	
			PRIMARY	$18,894,814	65.0%
			SECONDARY	$10,100,289	35.0%

FERC ACCNT #	PROPERTY UNIT ID	PRIMARY SECONDARY	ITEM DESCRIPTION	TOTAL ASSET ($)	
367		PRIMARY	**DISTRIBUTION UNDERGROUND CONDUCTOR**		
367	8100138	P	METER PEDESTALS - CUSTOMER OWNED	$365,922	
367	8100139	P	ALUMINUM #2 PRIMARY	$253,227	
367	8100142	S	ALUMINUM #1 PRIMARY	$133,329	
367	8100143	P	ALUMINUM 1/0 PRIMARY	$0	
367	8100146	P	ALUMINUM 4/0 PRIMARY	$28,021	
367	8100149	P	ALUMINUM 500 PRIMARY	$1,529,899	
367	8100150	P	ALUMINUM 750 PRIMARY	$19,534	
367	8100151	P	ALUMINUM 1000 PRIMARY	$8,740,865	
367	8100152	P	COPPER #4 PRIMARY	$5,590	
367	8100153	P	COPPER #2 PRIMARY	$460,861	
367	8100154	P	COPPER 1/0 PRIMARY	$17,691	
367	8100155	P	COPPER 4/0 PRIMARY	$6,079	
367	8100156	P	COPPER 500 PRIMARY	$5,550	
367	8100157	S	ALUMINUM 1/0 SECONDARY	$959,711	
367	8100158	S	ALUMINUM 4/0 SECONDARY	$2,300,955	
367	8100159	S	ALUMINUM 350 SECONDARY	$1,722,992	
367	8100160	S	ALUMINUM 500 SECONDARY	$11,899	
367	8100163	S	SUPERVISORY CONTROL CABLE	$14,205	
367	8100164	P	COPPER 4/0 SECONDARY	$86,388	
367	8100165	P	SECTIONALIZER- 400 A	$6,533	
367	8100076	P	SWITCH, BLADE (HOOKSTICK DISCONNECT)	$656,208	
367	8100167	P	SURGE ARRESTORS	$10,000	
367	8100283	P	FUSED CUTOUTS	$817,126	
367	8100172	P	SWITCHING ENCLOSURES	$195,861	
367	8100173	P	SWITCH, 200 AMP -PAD	$390,366	
367	8100174	P	SWITCH, 600 AMP - PAD	$21,196	
367	8100179	P	SWITCH, 600 AMP - WALL MOUNTED	$5,587	
367	8100180	P	SWITCH, 600 AMP - SUBSURFACE VACUUM	$0	
367	350	P	GROUNDS	$0	
367	400	S	TERMINATIONS	$0	
367	405	S	ALUMINUM 6/3 CABLE	$0	
367	8100185	S	TRIPLEX #6 URD CABLE	$618,049	
367	8100186	P	SWITCH, AUTOMATIC POWER TRANSFER	$43,028	
367	8100187	P	FT CLARK SUBSTATION - ALL 367 UNITS	$4,368	
367	8100188	P	FT CLARKE SUBSTATION - INSTALLATION - 1978	$6,476	
367	8100189	P	SERENOLA SUBSTATION - ALL 367 UNITS	$1,424	
367	8100190	P	KELLY STA - CIRC 213 - ALL 367 UNITS - 1980	$14,763	
367		**DIST UNDERGROUND CONDUCTOR TOTAL LENGTH**		$19,453,706	
			PRIMARY	$13,692,566	70.0%
			SECONDARY	$5,761,140	30.0%
			TOTAL PRIMARY LINE	$56,453,556	61.1%
			TOTAL SECONDARY LINE	$35,876,739	38.9%

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

TABLE 1
FUNCTIONAL ALLOCATION OF CAPITAL INVESTMENT

Category	Capital Investment [1]	Percent [2]
Power Production	$168,307,904	46.80%
Transmission	$9,999,337	2.78%
Distribution Substations	$13,305,989	3.70%
Primary Line	$62,678,669	17.43%
Secondary Line	$37,339,630	10.38%
Line Transformers	$34,262,383	9.53%
Electric Service	$8,503,896	2.36%
Meters	$7,163,923	1.99%
Customer Accounts	$3,988,077	1.11%
Rental Lights	$7,527,323	2.09%
Street Lights	$6,539,261	1.82%
TOTAL	**$359,616,393**	**100.00%**

NOTES:

[1] See Worktables 1 and 2.

[2] Percent of total Capital Investment.

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

WORKTABLE 7
NON OPERATING EXPENSES AND REVENUE CREDITS

	Category	Amount	Source
non-operating expense	MISCELLANEOUS OPERATING REVENUE	$0	from Worktable 3, Account 426 entry
	DEBT SERVICE	$31,243,213	ELECTRIC FUND, STATEMENT OF OPERATING INCOME
	UPIF	$16,006,372	ELECTRIC FUND, STATEMENT OF OPERATING INCOME
	MISCELLANEOUS TRANSFERS	$0	ELECTRIC FUND, STATEMENT OF OPERATING INCOME
	TOTAL NON OE	47,249,585	
non-operating expense	GENERAL FUND TRANSFER	$19,500,376	ELECTRIC FUND, STATEMENT OF OPERATING INCOME
	SURCHARGE REVENUE	3,460,602	Schedule of Combining Statement of Revenue and Expense and Retained Earnings
	NUCLEAR DECOMMISSIONING/FUEL DISPOS	468,648	ELECTRIC FUND, STATEMENT OF OPERATING INCOME
non-revenue credits	INTERCHANGE REVENUE	$8,045,902	Schedule of Net Revenues in Accordance with Bond Resolution, Electric Utility Fund
	INTERCHANGE FUEL COST	$6,155,599	Schedule of Net Revenues in Accordance with Bond Resolution, Electric Utility Fund
	INTERCHANGE NET REVENUE	$1,890,303	
credits	INTEREST INCOME	$2,859,539	Schedule of Net Revenues in Accordance with Bond Resolution, Electric Utility Fund
	SERVICE CHARGES	$2,415,365	Schedule of Net Revenues in Accordance with Bond Resolution, Electric Utility Fund
	POLE RENTALS	$582,895	Schedule of Net Revenues in Accordance with Bond Resolution, Electric Utility Fund
	MISCELLANEOUS OTHER REVENUES	$873,578	Schedule of Net Revenues in Accordance with Bond Resolution, Electric Utility Fund
	INTEREST INCOME FROM SINKING FUND	*$0*	no longer done
	TOTAL CREDITS	$6,731,377	

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

TABLE 2
SUMMARY OF FISCAL YEAR 2008 FUNCTIONAL EXPENSES

Category	Operating Expenses [1]	Non-Operating Expenses [2]	Total	Revenue Credits [3]	Subtotal [4]	Misc. Taxes [5]	Net Cost of Service [6]
Power Production	$29,281,816	$22,582,430	$51,864,246	$5,265,206	$46,599,040	$46,236	$46,645,276
Transmission	$1,544,903	$1,313,801	$2,858,704	$186,021	$2,672,683	$2,652	$2,675,335
Distribution Substations	$3,422,015	$1,748,259	$5,170,274	$336,439	$4,833,835	$4,796	$4,838,631
Primary Line	$5,026,395	$8,235,278	$13,261,673	$862,962	$12,398,711	$12,302	$12,411,013
Secondary Line	$2,994,380	$4,906,011	$7,900,391	$514,093	$7,386,298	$7,329	$7,393,627
Line Transformers	$961,813	$4,501,695	$5,463,508	$355,521	$5,107,987	$5,068	$5,113,055
Electric Service	$681,954	$1,117,317	$1,799,271	$117,082	$1,682,189	$1,669	$1,683,858
Meters	$1,060,191	$941,260	$2,001,451	$130,238	$1,871,213	$1,857	$1,873,070
Customer Accounts	$8,600,547	$523,989	$9,124,536	$593,751	$8,530,785	$8,464	$8,539,249
Rental Lights	$304,104	$989,006	$1,293,110	$84,145	$1,208,965	$1,200	$1,210,165
Street Lights	$394,989	$859,186	$1,254,175	$81,612	$1,172,563	$1,163	$1,173,726
Energy Related	$1,453,930	$0	$1,453,930	$94,610	$1,359,320	$1,349	$1,360,669
Fuel	$127,233,223	$0		$6,155,599	$121,077,624	$120,133	$121,197,757
General Fund Transfer	$0	$19,500,376		$3,460,602	$16,039,774	$15,915	$16,055,689
TOTALS	$182,960,260	$67,218,608	103,445,269.00	$18,237,881	$231,940,987	$230,132	**$232,171,120**

NOTES:

[1] Does not contain gross receipts taxes -- see Worktable 3.

[2] Includes $0 miscellaneous operating expenses (Account 426), $31,243,213 for debt service, $16,006,372 utility plant improvements, and $0 miscellaneous transfers for security purchase agreements obligations, sinking fund obligations, and water/wastewater UPIF allocated in proportion to capital in Table 1; $468,648 nuclear decommissioning/fuel disposal allocated to Power Production; $19,500,376 General Fund Transfer reduced by $3,460,602 Surcharge Revenue.

[3] Includes $8,045,902 interchange revenue with $6,155,599 fuel cost allocated to Fuel and $1,890,303 net revenue allocated to Power Production with $2,859,539 interest income, $2,415,365 pole rentals, $873,578 miscellaneous other revenues.
Data for the year ended September 30, 2008, allocated in proportion to operating and non-operating expenses excluding Fuel and GFT.

[4] Operating and non-operating expenses less revenue credits.

[5] $230,132 miscellaneous taxes allocated in proportion to sub-totals.

[6] Subtotal plus miscellaneous taxes.

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

TABLE 3
ENERGY ALLOCATION FACTORS

Rate Classification	Energy Sales (MWh) [1]	Composite Loss Multiplier [2]	Energy Sales Plus Losses (MWh) [3]	Percent [4]
Residential	829,394	1.0799	895,674	42.21%
Gen Service Non-Demand [5]	199,596	1.0537	210,322	9.91%
Gen Service Demand	570,367	1.0384	592,281	27.91%
Large Power	193,728	1.0267	198,899	9.37%
City Street Lighting	10,325	1.0537	10,879	0.51%
County Street Lighting	4,639	1.0537	4,888	0.23%
Rental Lighting	11,705	1.0537	12,334	0.58%
City of Alachua [6]	116,530	1.0204	118,908	5.60%
Seminole	76,811	1.0132	77,823	3.67%
TOTALS	2,013,094	1.0541 [7]	2,122,008	100.00%

NOTES:

[1] FY 2008 retail energy sales from Utility Billing Summaries, resale energy sales from actual invoices.

[2] Estimated losses of 7.4% for Residential, 5.1% for General Service Non-Demand, 3.7% for General Service Demand, 2.6% for Large Power, 5.1% for City and County Lighting, 5.1% for Rental Lighting, 2.0 % for Alachua, and 1.3% for Seminole.

[3] Energy Sales times Composite Loss Multiplier.

[4] Percent of total Energy Sales Plus Losses.

[5] General Service Non-Demand includes 2,073 MWh for Traffic Signals.

[6] Does not include energy supplied to replace deficiency in scheduled nuclear capacity.

[7] Based on FY96 native load losses of 147,298 MWh with 92,341 MWh assigned to native load sales.

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

TABLE 4
DEMAND ALLOCATION FACTORS
FOR FUNCTIONS OTHER THAN POWER SUPPLY AND TRANSMISSION

	ANNUAL LOAD FACTORS [3]				
Rate Classification [1]	Distribution Substation	Primary Line	Line Transformer	Secondary Line	Electric Service
Residential	38.9	38.9	25.9	21.7	19.3
Gen Service Non-Demand [2]	35.7	35.7	32.5	28.2	23.8
Gen Service Demand	57.0	57.0	55.5	-	47.3
Large Power	63.8	63.8	60.1	-	60.1
City Street Lighting	50.0	50.0	50.0	50.0	50.0
County Street Lighting	50.0	50.0	50.0	50.0	50.0
Rental Lighting	50.0	50.0	50.0	50.0	50.0

	Energy Sales Plus Losses [4]				
Rate Classification [1]	Distribution Substation	Primary Line	Line Transformer	Secondary Line	Electric Service
Residential	889,404	884,836	852,592	821,244	821,244
Gen Service Non-Demand [2]	208,850	207,777	200,206	192,844	197,640
Gen Service Demand	588,136	585,115	423,837	0	567,050
Large Power	197,507	196,493	95,571	0	192,415
City Street Lighting	10,803	10,748	10,356	9,975	9,975
County Street Lighting	4,854	4,829	4,653	4,482	4,482
Rental Lighting	12,248	12,185	11,741	11,309	11,309

	Calculated NCP [5]				
Rate Classification [1]	Distribution Substation	Primary Line	Line Transformer	Secondary Line	Electric Service
Residential	261,137	259,796	375,638	432,423	486,756
Gen Service Non-Demand [2]	66,876	66,533	70,257	78,148	94,717
Gen Service Demand	117,746	117,141	87,240	0	136,998
Large Power	35,345	35,163	18,162	0	36,566
City Street Lighting	2,466	2,454	2,364	2,277	2,277
County Street Lighting	1,108	1,102	1,062	1,023	1,023
Rental Lighting	2,796	2,782	2,681	2,582	2,582

NOTES:

[1] Excludes Alachua and Seminole, since as wholesale customers, do not use distribution services.

[2] General Service Non-Demand includes 1,966 MWh for Traffic Signals.

[3] 1996 Load Factor Study modification.

[4] See Worktable 4.

[5] Non-Coincident Peak Demand (kiloWatts) =
100,000 X Energy Sales Plus Losses (MWh) / (8,760 Hours in Year X Annual Load Factor)

GAINESVILLE REGIONAL UTILITIES
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TABLE 5
DEMAND ALLOCATION FACTORS FOR POWER SUPPLY AND TRANSMISSION

Rate Classification	Energy Sales Plus Losses [1]	Annual Peak Load Factor [2]	Non-Coincident Peak Demand [3]	Average Demand [4]	Class Excess Demand [5]
Residential	895,674	38.88	262,978	102,246	160,732
Gen Service Non-Demand [10]	210,322	35.65	67,347	24,009	43,338
Gen Service Demand	592,281	57.02	118,576	67,612	50,964
Large Power	198,899	63.79	35,594	22,705	12,889
City Street Lighting	10,879	-	2,534	1,242	1,293
County Street Lighting	4,888	-	1,139	558	581
Rental Lighting	12,334	-	2,873	1,408	1,465
City of Alachua	118,908	51.96	27,702	13,574	14,128
Seminole	77,823	42.23	21,037	8,884	12,153
SYSTEM	**2,122,008**		**539,781**	**242,238**	**297,543**

Rate Classification	Class Excess Allocation Factor [6]	Allocation of Excess Demand [7]	Total Demand Allocation [8]	Demand Allocation Factor [9]
Residential	0.5402	113,853	216,099	0.4770
Gen Service Non-Demand [10]	0.1457	30,698	54,707	0.1208
Gen Service Demand	0.1713	36,100	103,712	0.2289
Large Power	0.0433	9,129	31,835	0.0703
City Street Lighting	0.0043	916	2,157	0.0048
County Street Lighting	0.0020	411	969	0.0021
Rental Lighting	0.0049	1,038	2,446	0.0054
City of Alachua	0.0475	10,007	23,581	0.0521
Seminole	0.0408	8,609	17,492	0.0386
SYSTEM [11]	**1.0000**	**210,762**	**453,000**	**1.0000**

NOTES:

[1] From Table 3.

[2] 1996 Load Factor Study modification with actual Alachua and Seminole FY04 load factor using billed energy.

*[3] Non-Coincident Peak Demand (kiloWatts) = Energy Sales Plus Losses (MWh) / 8760 hours per year / Annual Peak Load Factor * 100,000.*

*[4] Average Demand (kiloWatts) = Energy Sales Plus Losses * 1,000 / 8760 hours per year.*

[5] Class Excess Demand (kiloWatts) = Non-Coincident Peak Demand - Average Demand.

[6] Class Excess Allocation Factor = Class Excess Demand / System Class Excess Demand.

*[7] Allocation of Excess Demand (kiloWatts) = Class Excess Allocation Factor * System Excess Demand.*

[8] Total Demand Allocation = Average Demand + Allocation of Excess Demand.

[9] Demand Allocation Factor = Total Demand Allocation / System Total Demand Allocation.

[10] General Service Non-Demand includes 2,073 MWh for Traffic Signals.

[11] System Excess Demand = System Peak (453 MW) - System Average Demand.

GAINESVILLE REGIONAL UTILITIES
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TABLE 6
NUMBER OF CUSTOMERS IN EACH RATE CLASS

Rate Classification	Customers [1]	Percent [2]
Residential	82,399	85.9%
Gen Service Non-Demand [3]	9,261	9.6%
Gen Service Demand	1,169	1.2%
Large Power	16	0.0%
City Street Lighting	5	0.0%
County Street Lighting	3	0.0%
Rental Lighting	3,117	3.2%
City of Alachua	1	0.0%
Seminole	1	0.0%
TOTAL	**95,972**	**100.0%**

NOTES:

[1] Fiscal year average, see Worktable 5.

[2] Percent of total Number of Customers.

[3] General Service Non-Demand includes traffic signals.

GAINESVILLE REGIONAL UTILITIES
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TABLE 7
COST-OF-SERVICE ALLOCATIONS TO RATE CLASSES [1]

Rate Classification	Power Production	Transmission	Distribution Substations	Primary Line	Line Transformers	Secondary Line	Electric Service
Residential	$22,251,661	$1,276,242	$2,592,024	$7,736,608	$3,521,662	$5,723,889	$1,197,286
Gen Service Non-Demand [2]	$5,633,214	$323,092	$663,806	$2,338,771	$876,912	$1,445,503	$403,616
Gen Service Demand	$10,679,176	$612,503	$1,168,735	$1,749,250	$562,662	$149,145	$67,934
Large Power	$3,278,026	$188,011	$350,829	$455,076	$101,654	$3,062	$1,395
City Street Lighting	$222,156	$12,742	$24,482	$31,479	$13,040	$16,350	$22
County Street Lighting	$99,816	$5,725	$10,999	$14,155	$5,862	$7,353	$13
Rental Lighting	$251,868	$14,446	$27,756	$85,660	$31,253	$48,306	$13,585
City of Alachua	$2,428,172	$139,268	$0	$0	$5	$10	$4
Seminole	$1,801,188	$103,307	$0	$16	$5	$10	$4
TOTALS	$46,645,276	$2,675,335	$4,838,631	$12,411,013	$5,113,055	$7,393,627	$1,683,858

			Direct				
Rate Classification	Meters	Customer Service	Rental Lights	Street Lights	Energy Related	Fuel	General Fund Transfer
Residential	$1,331,822	$6,071,724	$0	$0	$574,322	$51,156,112	$8,830,629
Gen Service Non-Demand [2]	$448,969	$2,046,833	$0	$0	$134,862	$12,012,469	$2,368,873
Gen Service Demand	$75,567	$344,508	$0	$0	$379,781	$33,827,926	$2,597,864
Large Power	$1,551	$7,073	$0	$0	$127,538	$11,360,048	$736,965
City Street Lighting	$24	$111	$0	$733,579	$6,976	$621,350	$238,090
County Street Lighting	$15	$66	$0	$440,147	$3,134	$279,176	$134,480
Rental Lighting	$15,111	$68,891	$1,210,165	$0	$7,909	$704,452	$429,100
City of Alachua	$5	$22	$0	$0	$76,246	$6,791,390	$414,420
Seminole	$5	$22	$0	$0	$49,901	$4,444,834	$307,414
TOTALS	$1,873,070	$8,539,249	$1,210,165	$1,173,726	$1,360,669	$121,197,757	$16,055,689

Rate Classification	Net Cost of Service [3]
Residential	$112,263,980
Gen Service Non-Demand	$28,696,920
Gen Service Demand	$52,215,050
Large Power	$16,611,227
City Street Lighting	$1,920,400
County Street Lighting	$1,000,942
Rental Lighting	$2,908,500
City of Alachua	$9,849,541
Seminole	$6,706,706
TOTAL	$232,173,265

NOTES:

[1] See Worktables 6A (Power Production), 6B (Transmission), 6C (Distribution Substations), 6D (Primary Line), 6E (Secondary Line), 6F (Line Transformers), 6G (Electric Service), 6H (Meters), 6I (Customer Service), 6J (Rental Lights), 6K (Street Lights), 6L (Energy-Related), 6M (Fuel), and 6N (General Fund Transfer).

[2] General Service Non-Demand includes Traffic Signals

[3] Sum of cost of service allocations for each rate class.

GAINESVILLE REGIONAL UTILITIES
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TABLE 8
SUMMARY OF CAPITAL INVESTMENT ALLOCATIONS TO RATE CLASSES [1]

Rate Classification	Power Production	Transmission	Distribution Substations	Primary Line	Line Transformers	Secondary Line	Electric Service
Residential	$80,289,597	$4,770,083	$7,127,933	$39,071,714	$23,598,518	$28,907,046	$6,046,587
Gen Service Non-Demand [2]	$20,326,056	$1,207,591	$1,825,431	$11,811,349	$5,876,154	$7,300,144	$2,038,359
Gen Service Demand	$38,533,156	$2,289,292	$3,213,963	$8,834,140	$3,770,374	$753,216	$343,082
Large Power	$11,827,944	$702,710	$964,763	$2,298,244	$681,180	$15,463	$7,043
City Street Lighting	$801,594	$47,623	$67,325	$158,974	$87,378	$82,572	$110
County Street Lighting	$360,161	$21,398	$30,247	$71,484	$39,284	$37,134	$66
Rental Lighting	$908,802	$53,993	$76,326	$432,601	$209,425	$243,958	$68,606
City of Alachua	$8,761,456	$520,527	$0	$81	$35	$48	$22
Seminole	$6,499,139	$386,120	$0	$81	$35	$48	$22
TOTALS	$168,307,904	$9,999,337	$13,305,989	$62,678,669	$34,262,383	$37,339,630	$8,503,896

			Direct				
Rate Classification	Meters	Customer Service	Rental Lights	Street Lights	Energy Related	Fuel	General Fund Transfer
Residential	$5,093,816	$2,835,671	$0	$0	$0	$0	$0
Gen Service Non-Demand [2]	$1,717,171	$955,930	$0	$0	$0	$0	$0
Gen Service Demand	$289,022	$160,895	$0	$0	$0	$0	$0
Large Power	$5,933	$3,303	$0	$0	$0	$0	$0
City Street Lighting	$93	$52	$0	$4,087,038	$0	$0	$0
County Street Lighting	$56	$31	$0	$2,452,223	$0	$0	$0
Rental Lighting	$57,795	$32,174	$7,527,323	$0	$0	$0	$0
City of Alachua	$19	$10	$0	$0	$0	$0	$0
Seminole	$19	$10	$0	$0	$0	$0	$0
TOTALS	$7,163,923	$3,988,077	$7,527,323	$6,539,261	$0	$0	$0

Rate Classification	Total Capital Investment [3]
Residential	$197,740,964
Gen Service Non-Demand [2]	$53,058,185
Gen Service Demand	$58,187,140
Large Power	$16,506,584
City Street Lighting	$5,332,760
County Street Lighting	$3,012,084
Rental Lighting	$9,611,004
City of Alachua	$9,282,199
Seminole	$6,885,475
TOTAL	$359,616,393

NOTES:

[1] See Worktables 6A (Power Production), 6B (Transmission), 6C (Distribution Substations), 6D (Primary Line), 6F (Line Transformers), 6E (Secondary Line), 6G (Electric Service), 6H (Meters), 6I (Customer Service), 6J (Rental Lights), and 6K (Street Lights).

[2] General Service Non-Demand includes Traffic Signals.

[3] Sum of cost of service allocations for each rate class

GAINESVILLE REGIONAL UTILITIES
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TABLE 9
FUNCTIONAL ALLOCATION OF THE GENERAL FUND TRANSFER

Rate Classification	Power Production	Transmission	Distribution Substations	Primary Line	Line Transformers	Secondary Line	Electric Service
Residential	$0	$498,192	$662,937	$3,122,806	$1,860,353	$1,707,036	$423,685
Gen Service Non-Demand [2]	$0	$133,643	$177,837	$837,713	$499,052	$457,924	$113,656
Gen Service Demand	$0	$146,562	$195,028	$918,692	$547,293	$502,190	$124,643
Large Power	$0	$41,577	$55,326	$260,615	$155,257	$142,462	$35,359
City Street Lighting	$0	$0	$0	$0	$0	$0	$0
County Street Lighting	$0	$0	$0	$0	$0	$0	$0
Rental Lighting	$0	$0	$0	$0	$0	$0	$0
City of Alachua	$0	$23,380	$31,112	$146,553	$87,306	$80,111	$19,883
Seminole	$0	$17,343	$23,078	$108,712	$64,763	$59,426	$14,749
TOTALS	**$0**	**$860,697**	**$1,145,318**	**$5,395,090**	**$3,214,023**	**$2,949,148**	**$731,976**

			Direct	
Rate Classification	Meters	Customer Service	Rental Lights	Street Lights
Residential	$356,924	$198,696	$0	$0
Gen Service Non-Demand [2]	$95,747	$53,301	$0	$0
Gen Service Demand	$105,003	$58,454	$0	$0
Large Power	$29,787	$16,582	$0	$0
City Street Lighting	$0	$0	$0	$238,090
County Street Lighting	$0	$0	$0	$134,480
Rental Lighting	$0	$0	$429,100	$0
City of Alachua	$16,750	$9,325	$0	$0
Seminole	$12,425	$6,917	$0	$0
TOTALS	**$616,637**	**$343,275**	**$429,100**	**$372,570**

Rate Classification	General Fund Transfer
Residential	$8,830,629
Gen Service Non-Demand [2]	$2,368,873
Gen Service Demand	$2,597,864
Large Power	$736,965
City Street Lighting	$238,090
County Street Lighting	$134,480
Rental Lighting	$429,100
City of Alachua	$414,420
Seminole	$307,414
TOTAL	$16,057,834

NOTES:

[1] General Fund Transfer allocated based on percent of capital investment (see Table 1 and Worktable 6N)

[2] General Service Non-Demand includes Traffic Signals.

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TABLE 10
FUNCTIONAL ALLOCATION OF COST OF SERVICE TO RATE CLASSES

Rate Classification	Power Production [1]	Transmission	Distribution Substations	Primary Line	Line Transformers	Secondary Line	Electric Service
Residential	$73,982,095	$1,774,433	$3,254,961	$10,859,414	$5,382,014	$7,430,926	$1,620,971
Gen Service Non-Demand [2]	$17,780,545	$456,736	$841,643	$3,176,484	$1,375,964	$1,903,426	$517,272
Gen Service Demand	$44,886,882	$759,065	$1,363,763	$2,667,942	$1,109,955	$651,334	$192,577
Large Power	$14,765,612	$229,588	$406,155	$715,691	$256,911	$145,523	$36,753
City Street Lighting	$850,482	$12,742	$24,482	$31,479	$13,040	$16,350	$22
County Street Lighting	$382,127	$5,725	$10,999	$14,155	$5,862	$7,353	$13
Rental Lighting	$964,229	$14,446	$27,756	$85,660	$31,253	$48,306	$13,585
City of Alachua	$9,295,807	$162,648	$31,112	$146,553	$87,311	$80,120	$19,888
Seminole	$6,295,923	$120,650	$23,078	$108,728	$64,768	$59,435	$14,754
TOTALS	$169,203,702	$3,536,032	$5,983,949	$17,806,103	$8,327,078	$10,342,775	$2,415,834

	Direct			
Rate Classification	Meters	Customer Service	Rental Lights	Street Lights
Residential	$1,688,747	$6,270,420	$0	$0
Gen Service Non-Demand [2]	$544,717	$2,100,134	$0	$0
Gen Service Demand	$180,570	$402,962	$0	$0
Large Power	$31,339	$23,655	$0	$0
City Street Lighting	$24	$111	$0	$971,669
County Street Lighting	$15	$66	$0	$574,627
Rental Lighting	$15,111	$68,891	$1,639,265	$0
City of Alachua	$16,755	$9,347	$0	$0
Seminole	$12,430	$6,939	$0	$0
TOTALS	$2,489,707	$8,882,524	$1,639,265	$1,546,296

Rate Classification	Net Cost of Service [3]
Residential	$112,263,980
Gen Service Non-Demand	$28,696,920
Gen Service Demand	$52,215,050
Large Power	$16,611,227
City Street Lighting	$1,920,400
County Street Lighting	$1,000,942
Rental Lighting	$2,908,500
City of Alachua	$9,849,541
Seminole	$6,706,706
TOTAL	$232,173,265

NOTES:

[1] Fuel and Energy Related costs fully allocated to Power Production

[2] General Service Non-Demand includes Traffic Signals.

[3] Sum of cost of service allocations for each rate class.

GAINESVILLE REGIONAL UTILITIES
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TABLE 11
REVENUE RECEIPTS UNDER PRESENT RATES BY CUSTOMER CLASS

Rate Classification	Energy Sales (MWh) [1]	Base Rate (mills/kwh) [2]	Base Rate Revenue [3]	Fuel Adjustment (mills/kWh) [4]	Fuel Adjustment Revenue [5]	Total Sales Revenue [6]
Residential	829,394	63.26	$52,464,529	58.49	$48,508,461	$100,972,990
Gen Service Non-Demand [7]	199,596	110.21	$21,997,741	58.49	$11,673,683	$33,671,424
Gen Service Demand	570,367	43.49	$24,803,265	58.49	$33,358,842	$58,162,107
Large Power	193,728	18.25	$3,535,599	58.49	$11,330,496	$14,866,095
City Street Lighting	10,325	177.16	$1,829,077	58.49	$603,849	$2,432,926
County Street Lighting	4,639	67.62	$313,656	58.49	$271,294	$584,950
Rental Lighting	11,705	247.18	$2,893,207	58.49	$684,584	$3,577,791
City of Alachua	116,530	48.65	$5,668,950	31.11	$3,625,234	$9,294,184
Seminole	76,811	26.18	$2,011,025	49.05	$3,767,588	$5,778,613
TOTALS	2,013,094		$115,517,048		$113,824,031	$229,341,079

NOTES:

[1] FY 2008 retail energy sales from Utility Billing Summaries, resale energy sales from actual invoices.

[2] Base Rate Revenue divided by Energy Sales for each class.

[3] Annual Report 2008 - Schuedules of Net Revenues in Accordance with Bond Resolution - Electric Utility Fund

[4] Retail = $106,431,210 net retail fuel adjustment revenue / 1,819,753 MWh retail sales; City of Alachua = $4,296,915 wholesale fuel adjustment revenue / 116,530 MWh wholesale sales; Seminole = $4,196,652 wholesale fuel adjustment revenue / 76,811 MWh wholesale sales.

[5] Energy Sales for each class times mills/kWh Fuel Adjustment. $106,431,210 retail fuel adjustment revenue; $4,196,652 SEC fuel adjustment revenue and -$4,296,915 Alachua fuel adjustment revenue.

[6] Base Rate Revenue plus Fuel Adjustment Revenue for each class.

[7] General Service Non-Demand includes $144,233 for Traffic Signals.

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

TABLE 12
ALLOCATION OF TOTAL REVENUE UNDER PRESENT RATES TO CUSTOMER CLASSES AND COMPARISON WITH COST OF SERVICE

Rate Classification	Total Revenue Allocation [1]	Net Cost of Service [2]	Net Cost of Service Less Total Revenue (Over-) or Under-Collection	Percent of Base Rate Revenue
Residential	$100,972,990	$112,263,980	$11,290,990	11.18%
Gen Service Non-Demand [5]	$33,671,424	$28,696,920	($4,974,504)	-14.77%
Gen Service Demand	$58,162,107	$52,215,050	($5,947,057)	-10.22%
Large Power	$14,866,095	$16,611,227	$1,745,132	11.74%
City Street Lighting	$2,432,926	$1,920,400	($512,526)	-21.07%
County Street Lighting	$584,950	$1,000,942	$415,992	71.12%
Rental Lighting	$3,577,791	$2,908,500	($669,291)	-18.71%
City of Alachua [6]	$9,294,184	$9,849,541	$555,357	5.98%
Seminole	$5,778,613	$6,706,706	$928,093	16.06%
TOTALS	$229,341,079	$232,173,266	$2,832,187	

ALLOCATION OF TOTAL REVENUE WITH PROPOSED RATE CHANGE

			Required Revenue Change	
Rate Classification	Proposed Rate Change Percent	Effect of Implemented Rate Change [3]	Required Revenue Adjustment [4]	Percent of Base Revenue
Residential	1.00%	$1,009,730	$10,281,260	10.08%
Gen Service Non-Demand [5]	0.00%	$0	($4,974,504)	-14.77%
Gen Service Demand	0.00%	$0	($5,947,057)	-10.22%
Large Power	0.00%	$0	$1,745,132	11.74%
City Street Lighting	0.00%	$0	($512,526)	-21.07%
County Street Lighting	71.00%	$415,314	$678	0.07%
Rental Lighting	0.00%	$0	($669,291)	-18.71%
City of Alachua [6]	6.00%	$557,651	($2,294)	-0.02%
Seminole	16.00%	$924,578	$3,515	0.05%
TOTALS		$2,907,273	($75,086)	

NOTES:

[1] From Table 9.

[2] From Table 7.

[3] Revenue increase or decrease from rate change

[4] Total Revenue Allocation plus Effect of Proposed Rate Change less Net Cost of Service.

[5] General Service Non-Demand includes $144,233 for Traffic Signals.

[6] Excludes cost and revenue associated with nuclear backup.

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

TABLE 13
UNBUNDLED COSTS BY RATE CLASS

	Power Production		Transmission	Distribution Substations	Primary Line		Line Transformers		Secondary Line		Electric Service
Rate Classification	$/kW-m	$/kWh	$/kWh	$/kWh	$/kW-m	$/Cust. /Mo	$/kW-m	$/Cust. /Mo	$/kWh	$/Cust. /Mo	$/kWh
Residential	$28.529		$0.684	$1.255	$3.483	$0.000	$1.194		$1.432		$0.278
Gen Service Non-Demand [2]	$27.084		$0.696	$1.282	$3.979	$0.000	$1.632		$2.030		$0.455
Gen Service Demand	$36.067		$0.610	$0.965	$1.898	$0.000	$1.060		$0.000		$0.117
Large Power	$38.652		$0.601	$0.958	$1.696	$0.000	$1.179		$0.000		$0.084
City Street Lighting	$32.850		$0.492	$0.946	$1.069	$0.000	$0.460		$0.598		$0.001
County Street Lighting	$32.850		$0.492	$0.946	$1.070	$0.000	$0.460		$0.599		$0.001
Rental Lighting	$32.850		$0.492	$0.946	$2.566	$0.000	$0.972		$1.559		$0.438
City of Alachua	$32.850		$0.575	$0.110	$0.000	$0.000	$0.000		$0.000		$0.000
Seminole	$29.994		$0.575	$0.110	$0.000	$0.000	$0.000		$0.000		$0.000

Rate Classification	Meters $/kW-m	Customer Service $/kW-m
Residential	$0.651	$2.418
Gen Service Non-Demand [2]	$0.830	$3.199
Gen Service Demand	$0.145	$0.324
Large Power	$0.082	$0.062
City Street Lighting	$0.001	$0.004
County Street Lighting	$0.001	$0.006
Rental Lighting	$0.515	$2.347
City of Alachua	$0.059	$0.033
Seminole	$0.059	$0.033

Totals	
Rate Classification	$/kW-m
Residential	$39.92
Gen Service Non-Demand [2]	$41.19
Gen Service Demand	$41.19
Large Power	$43.31
City Street Lighting	$36.42
County Street Lighting	$36.42
Rental Lighting	$42.68
City of Alachua	$33.63
Seminole	$30.77

NOTES:

[1] Total costs in Table 10 divided by {Demand Allocation in Table 5 multiplied by 12 months}

[2] Distribution includes five components: Distribution Substations, Primary Line, Line Transformers, Secondary Line and Electric Services. Distribution Substation cost/kW-m is calculated as in footnote [1]. The cost of the other four components in Table 10 is divided by (the Calculated Non-Coincident Peak in Table 4 multiplied by 12 months)

[3] General Service Non-Demand includes Traffic Signals.

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

TABLE 14
UNBUNDLED COSTS BY RATE CLASS

Rate Classification	Power Production		Transmission	Distribution Substations	Primary Line		Line Transformers		Secondary Line		Electric Service
	$/kW-m	$/kWh	$/kWh	$/kWh	$/kWh	$/Cust/Month	$/kWh	$/Cust/Month	$/kWh	$/Cust/Month	$/kWh
Residential	$0.0000	$0.0826	$0.0020	$0.0037	$0.0123	$0.0000	$0.0063		$0.0090		$0.0020
Gen Service Non-Demand	$0.0000	$0.0845	$0.0022	$0.0040	$0.0153	$0.0000	$0.0069		$0.0099		$0.0026
Gen Service Demand	$0.0000	$0.0758	$0.0013	$0.0023	$0.0045	$0.0000	$0.0019		$0.0011		$0.0003
Large Power	$0.0000	$0.0742	$0.0012	$0.0020	$0.0036	$0.0000	$0.0013		$0.0007		$0.0002
City Street Lighting	$0.0000	$0.0782	$0.0012	$0.0023	$0.0029	$0.0000	$0.0012		$0.0015		$0.0000
County Street Lighting	$0.0000	$0.0782	$0.0012	$0.0023	$0.0029	$0.0000	$0.0012		$0.0015		$0.0000
Rental Lighting	$0.0000	$0.0782	$0.0012	$0.0023	$0.0069	$0.0000	$0.0025		$0.0039		$0.0011
City of Alachua	$0.0000	$0.0782	$0.0014	$0.0003	$0.0012	$0.0000	$0.0007		$0.0007		$0.0002
Seminole	$0.0000	$0.0809	$0.0016	$0.0003	$0.0014	$0.0000	$0.0008		$0.0008		$0.0002

Rate Classification	Meters	Customer Service
	$/Cust/Month	$/Cust/Month
Residential	$1.71	$6.34
Gen Service Non-Demand	$4.90	$18.90
Gen Service Demand	$12.87	$28.73
Large Power	$163.22	$123.20
City Street Lighting	$0.40	$1.84
County Street Lighting	$0.40	$1.84
Rental Lighting	$0.40	$1.84
City of Alachua	$1,396.27	$778.90
Seminole	$1,035.85	$578.26

Rate Classification	$/Customer/Mo.	$/kWh
Residential	$8.05	$0.1178
Gen Service Non-Demand [2]	$23.80	$0.1254
Gen Service Demand	$41.60	$0.0872
Large Power	$286.42	$0.0832
City Street Lighting	$2.25	$0.0872
County Street Lighting	$2.25	$0.0872
Rental Lighting	$2.25	$0.0961
City of Alachua	$2,175.17	$0.0826
Seminole	$1,614.11	$0.0859

GAINESVILLE REGIONAL UTILITIES
FY 2008 ELECTRIC COST OF SERVICE STUDY

TABLE 16
FUNCTIONALLY UNBUNDLED COST OF SERVICE (AVERAGE PRICE) BY RETAIL RATE CLASS

Rate Classification	Power Production [1]		Transmission [2]		Distribution Substations [3]		Primary Line [3]		Line Transformers [3]	
	$/kW-m	$/kWh	$/kW-m	$/kWh	$/kW-m	$/kWh	$/kW-m	$/kWh	$/kW-m	$/kWh
Residential	$0.000	$0.08260	$0.000	$0.00198	$0.000	$0.0037	$0.000	$0.0123	$0.000	$0.00631
Gen Service Non-Demand [7]	$0.000	$0.08454	$0.000	$0.00217	$0.000	$0.0040	$0.000	$0.0153	$0.000	$0.00687
Gen Service Demand	$2.885	$0.06972	$0.610	$0.00000	$0.965	$0.0000	$1.898	$0.0000	$1.060	$0.00000
Large Power	$3.092	$0.06830	$0.601	$0.00000	$0.958	$0.0000	$1.696	$0.0000	$1.179	$0.00000
City of Alachua	$2.628	$0.07192	$0.575	$0.00000	$0.110	$0.0000	$0.000	$0.0000	$0.0000	$0.0000
Seminole	$2.399	$0.07192	$0.575	$0.00000	$0.110	$0.0000	$0.000	$0.0000	$0.0000	$0.0000

Rate Classification	Secondary Line [3]		Electric Service [3]		Meters [4]	Customer Service [4]
	$/kW-m	$/kWh	$/kW-m	$/kWh	$/month	$/month
Residential	$0.000	$0.00905	$0.000	$0.00197	$1.71	$6.34
Gen Service Non-Demand [7]	$0.000	$0.00987	$0.000	$0.00262	$4.90	$18.90
Gen Service Demand	$0.000	$0.00000	$0.117	$0.00000	$12.87	$28.73
Large Power	$0.000	$0.00000	$0.084	$0.00000	$163.22	$123.20
City of Alachua	$0.000	$0.00000	$0.000	$0.00000	$1,396.27	$778.90
Seminole	$0.000	$0.00000	$0.000	$0.00000	$1,035.85	$578.26

Totals			
Rate Classification	$/Customer/Mo.	$/kW-m	$kWh
Residential	$8.05	$0.00	$0.11785
Gen Service Non-Demand	$23.80	$0.00	$0.12539
Gen Service Demand [7]	$41.60	$7.536	$0.06972
Large Power	$286.42	$7.609	$0.06830
City of Alachua	$2,175.17	$3.313	$0.07192
Seminole	$1,614.11	$3.084	$0.07192

NOTES:

[1] Power production costs are allocated 100% to energy for the Residential and General Service rate classes. For the General Service Demand and Large Power Rate classes, they are allocated 8% demand related and 92% energy related. Power Production costs from Table 10 are divided by either the corresponding Energy Sales Plus Losses (energy related) or the Total Demand Allocation (demand related) multiplied by 12 months from Table 5.

[2] Transmission costs are allocated 100% to energy for the Residential and General Service rate classes. For the General Service Demand and Large Power Rate classes, they are allocated 100% demand related. Transmission costs from Table 10 are divided by either the corresponding Energy Sales Plus Losses (energy related) or the Total Demand Allocation (demand related) multiplied by 12 months from Table 5.

[3] Distribution Substations, Primary Line, Line Transformer, Secondary Line, and Electric Service costs are allocated 100% to energy for the Residential and General Service rate classes.For the General Service Demand and Large Power Rate classes, they are allocated 100% demand related.Costs from Table 10 are divided by either the corresponding Energy Sales Plus Losses (energy related) or the Calculated NCP (demand related) multiplied by 12 months from Table 4.

[4] Meters and Customer Service are allocated 100% customer related. The costs are divided by the average number of customers from Table 6 multiplied by 12 months.

[5] General Service Non-Demand includes Traffic Signals

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ELECTRIC DOCUMENTATION

GAINESVILLE REGIONAL UTILITIES

CITY OF GAINESVILLE, FLORIDA

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Submitted to Florida Public Service Commission

ISSUED BY: Diane Wilson
Managing Utility Analyst

EFFECTIVE DATE: October 1, 2009

Sec. 27-21, DEFINITIONS

For the purpose of this article, the following words and phrases shall have the meanings respectively ascribed to them in this section:

AC Power shall mean electrical power of the type distributed by the electric utility distribution system and delivered for consumption to the customer's meter. AC power is created by systems that utilize time-varying electrical current ("alternating current").

Business partners rate discount rider shall mean that written agreement in accordance with Appendix A, Utilities (1)1. between the city and certain nonresidential electric service customers whereunder the retail rates otherwise applicable to such customers are discounted in exchange for a long term, electric service commitment by the customer. The rider shall be available to only the following retail customer rate classes: general service non-demand, general service demand, or large power.

Consumer shall mean any person or entity that receives and utilizes electric service at a specific location.

Customer shall mean the person or entity responsible for payment for all electric, natural gas, water or wastewater services used at a specific location, and further defined as that person who has applied for and requested that services be made available at the specific location and has agreed to pay for all usage of such services occurring at the location. The customer and the consumer may be one and the same.

Curtailable electric service rider shall mean all nonresidential electric customers who are eligible for large power electric service. Customers on this rate agree that the city may curtail at least 500 kW of power demand and must enter into an agreement designating the city as the customer's exclusive supplier of electricity for a minimum initial term of ten years. This rider may be applied to service that is a verifiable amount of electric power demand that can be reduced or interrupted upon request of the city but solely at the discretion of the customer.

DC Power shall mean electrical power of the type stored in batteries. DC power is generated by systems that utilize electrical current that does not vary over time ("direct current"). One important example of such a system is a photovoltaic solar array which converts sunlight into DC power. DC power must be converted to AC power before it can be distributed by the utility electrical distribution system.

Demand shall mean the greatest average amount of electric power measured in kilowatts required by a consumer throughout any 30-minute interval during each billing month.

Developer shall mean any person or entity with ownership or control of a development that can contract with the utility for the construction of electrical facilities.

Distributed Generation shall mean small, modular, decentralized, grid-connected or off-grid energy systems located in or near the place where energy is used. For purposes of Net Metering, the generation is connected to the customers' premises behind the electric revenue meter. For purposes of Feed-In-Tariff, the generation may be independent of an existing utility customer account or may be at an existing customer premise and connected to the grid beyond the electric revenue meter. A solar photovoltaic distributed resource will be referred to as SPDR in Appendix A. The nameplate capacity of SPDRs is stated in direct current (DC) and is referred to as such in the solar industry, therefore all references to solar capacity are intended to be interpreted as DC values.

Feed-in-Tariff shall mean the provision by which the utility may purchase renewable electric energy and the associated renewable energy credits or other environmental attributes from a customer or entity within the utility's electric service area pursuant to the Standard Offer Contract.

(Continued on Sheet No. 4.14)

(Continued from Sheet No. 4.13)

General service shall mean:
(1) Non-demand. All nonresidential electric service where a demand of 50 kilowatts or greater has not been established. When a customer on this rate establishes a demand of 50 kilowatts, or greater, the appropriate demand rate will be applied for the current billing month plus a minimum of 11 succeeding billing months. All energy supplied shall be through a single meter and a single point of delivery. Customers operating multi-family dwellings with residential electric service supplied through a single meter and a single point of delivery may enter into an agreement for service under this schedule. During the period beginning May 15 and ending October 15 each year, customers with an established billing demand of 50 kilowatts or greater may enter into an agreement for service under this schedule if their maximum demand established during peak periods does not exceed a demand of 49 kilowatts anytime within 12 consecutive billing months. Peak periods are defined in Appendix A, Utilities, Subsection (1)f.1.(ii)(B), residential service, time-of-use rate. General service demand customers who wish to enter into an agreement for service under this schedule by metering demand during peak periods will pay a one-time meter installation charge in accordance with the schedule set out in Appendix A.
(2) Demand. All nonresidential electric service with an established billing demand of 50 but less than 1,000 kilowatts per month. Customers on this rate will be changed to the non-demand rate for the current billing month at such time as their demand has been below 50 kilowatts for 12 consecutive billing months following the effective date of this subsection. Customers with a nonresidential electric service demand of 50 kilowatts or less may enter into an agreement for service under this schedule. All energy supplied shall be through a single meter and a single point of delivery.

Interruptible electric service rider shall mean all nonresidential electric customers who are eligible for either large power electric service.
Customers on this rate agree that the city may interrupt at least 500 kW of power demand and must enter into an agreement designating the city as the customer's exclusive supplier of electricity for a minimum initial term of ten years. This rider may be applied to service that is electric power demand at a single metering point that can be totally interrupted either automatically or manually at the discretion of the city.

Large power service shall mean all nonresidential electric service with a 12-month rolling average demand of 1,000 kilowatts per month or over. Customers on this rate will be changed to the applicable general service rate for the current billing month at such time as their 12-month rolling average demand falls below 1,000 kilowatts.. All energy supplied shall be through a single meter and a single point of delivery.

Meter tampering shall mean when any person shall willfully alter, injure, or knowingly suffer to be injured any electric meter or meter seal or other apparatus or device belonging to the city in such a manner as to cause loss or damage or to prevent any such meter installed for registering electricity, from registering the quantity which otherwise would pass through the same; or to alter the index or break the seal of any such meter; or in any way to hinder or interfere with the proper action or just registration of any such meter or device or make or cause to be made any connection of any wire or appurtenance in such a manner as to use, without the consent of the city, any electricity without such electric service being reported for payment or such electricity passing through a meter provided by the city and used for measuring and registering the quantity of electricity passing through the same.

Metering point, as distinguished from point of delivery, shall mean the point at which the instrument is installed to meter the flow of electric energy from the city to the consumer. The city shall have the option to meter any service on either the primary or secondary side of the transformer.

Month shall mean an interval between successive meter reading dates, which interval may be 30 days, more or less.

(Continued on Sheet No. 4.15)

(Continued from Sheet No. 4.14)

Net Metering shall mean where a retail customer has installed a photovoltaic or other approved distributed generation system on the customer's side of the electric revenue meter and payment for the excess kilowatt hours delivered to the utility shall be credited against the customer's billing account. The excess kilowatt hours produced by the distributed generation system and delivered to the utility shall be credited at the prevailing rate in Appendix A, Section Utilities (1) Electricity, i. 1. (A).
Point of delivery shall mean the point where the city's wires or apparatus are connected with those of the consumer.

Residential service shall mean service to a single living unit located in a single-family or multiple-family dwelling or a living unit consisting of a sorority, fraternity, cooperative housing unit of a college or university or other nonprofit group living unit. A living unit shall be a place where people reside on a nontransient basis containing a room or rooms comprising the essential elements of a single housekeeping unit. Each separate facility for the preparation, storage and keeping of food for consumption within the premises shall cause a housekeeping unit to be construed as a single living unit. All energy supplied shall be through a single meter at a single point of delivery. This definition is intended to define a rate class. This definition is not to be construed as a definition of service conductors or related service entrance equipment.

Related civil infrastructure shall mean all components required to construct an underground duct system in addition to the conduit and concrete equipment foundations. These components include but are not limited to cable pull boxes, manholes, vaults, transition boxes, pedestals and miscellaneous parts (i.e. couplings, bellends, pulling eyes and similar hardware).

Retained, expanded or attracted load service rider shall mean at the sole discretion of the city, this rider may be made applicable to nonresidential electric service provided under either of the following retail rate schedules: general service demand, or large power. This rider may only be applied to service that is either retained, expanded or attracted load, as described below:
(a) Retained load shall be continued service to a previously existing, creditworthy customer facing definite cessation of local operations or a customer having a documented alternative source of electric supply either from relocation, self-generation or a third-party supplier. Retention of such load and/or customer must be determined by the city commission to be in the best interest of the city.
(b) Expanded load shall be a minimum of 100 kW of additional verifiable service, within the same site, provided to a previously existing customer. The additional load cannot result from load shifted from another site or facility within the city's utility service area. Such expansion of load and/or facilities must be determined by the city commission to be in the best interest of the city.
(c) Attracted load shall be new service of at least 100 kW that locates within the city's utility service area after having demonstrably considered sites within other feasible locations, not within the city's utility service area. Such new service, customer and facilities must be determined by the city commission to be in the best interest of the city.
(d) The determination that approval of this retained, expanded or attracted load service rider is in the best interest of the city, shall be based upon the following minimal criteria:
(1) Application of the rider is demonstratively necessary to either retain, expand, or attract electrical load;
(2) Revenues foregone by the city under this rider, together with the fiscal cost of all other financial incentives to be offered by the city to the applicant coincidentally with this rider, shall not outweigh the long term quantitative and qualitative benefits to the city's taxpayers and utility rate payers.
(3) The business activity associate with the retained, expanded, or attracted load shall be consistent with, but not

(Continued on Sheet No. 4.16)

(Continued from Sheet No. 4.15)

limited to, the city's goals, objectives and policies regarding the following:
Land Use and Zoning
Consistency with existing policies and plans
Ability to obtain requisite approvals if any
Effect upon recreation
Sites within target re-development areas
Environmental Impacts
Water and air emissions
Characteristics of solid waste generated and related control methods
Stormwater
History of environmental compliance
Energy efficiency
Economic Development Objectives
Improving underemployment
Industrial diversification
Job creation/retention
Workforce enhancement
Quality of jobs
Employee fringe benefits
Impact on existing business
Transportation Infrastructure
Level of service
Public transportation access

Service shall include, in addition to all electric energy required by consumer, the readiness and ability on the part of the city to furnish electric energy to the consumer; thus, the maintenance by the city at the point of delivery of approximately the agreed voltage and frequency shall constitute the rendering of service irrespective of whether consumer makes any use thereof.

Service leads shall mean the portion of the consumer's installation to which the city connects its service wires.

Service wires shall mean the wires of the city to which are connected the service leads of the consumer.

Standard Offer Contract shall mean the terms and conditions promulgated by the general manager for utilities for customers and non-customers qualifying under the provisions of Appendix A, Section Utilities (1) Electricity, i. 1. (B).

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Sec. 27-27 Retail Rates – GENERAL SERVICE NON-DEMAND (Non-Time Differentiated)

AVAILABILITY [Sec. 27-27(d)]

This service is available to consumers both within and outside the corporate limits of the city.

APPLICABILITY [Sec. 27-21]

Non-demand. All nonresidential electric service where a demand of fifty (50) kilowatts or greater has not been established. When a customer on this rate establishes a demand of fifty (50) kW, or greater, the appropriate demand rate will be applied for the current billing month plus a minimum of eleven (11) succeeding billing months. All energy supplied shall be through a single meter and a single point of delivery. During the period beginning May 15 and ending October 15 each year, customers with an established billing demand of 50 kilowatts or greater may enter into an agreement for service under this schedule if their maximum demand established during peak periods does not exceed a demand of 49 kilowatts anytime within twelve (12) consecutive billing months. Peak periods are defined in Appendix A, UTILITIES, Subsection (1)f1(ii)(B), Residential Service, Time-of-Use Rate. General Service demand customers who wish to enter into an agreement for service under this schedule by metering demand during peak periods will pay a one time meter installation charge of $200.00.

METER INSTALLATION CHARGE [Appendix A, UTILITIES, (1)d]

General Service, Time-of-Demand meter installation (§27-21) $200.00

CHARACTER OF SERVICE [Sec. 27-21]

Service. The term "service" shall include in addition to all electric energy required by consumer the readiness and ability on the part of the city to furnish electric energy to the consumer; thus, the maintenance by the city at the point of delivery of approximately the agreed voltage and frequency shall constitute the rendering of service irrespective of whether consumer makes any use thereof.

LIMITATIONS OF SERVICE

See "Resale of Electricity Prohibited" on Sheet 4.8.

RATE [Appendix A, UTILITIES, (1)g1(i)]

Base Rate. The rates to be charged and collected for electric energy furnished by the city to consumers for general service, non-demand are hereby fixed as follows:

(A) Customer charge, per month..... $25.50

(B) First 1,500 kilowatt hours per month, per kWh.....
Generation charge, taxable fuel..... $0.0065
Generation charge, non-fuel..... $0.0247
Transmission charge..... $0.0021
Distribution charge..... $0.0367
Total charge, per kWh..... $0.0070

(Continued on Sheet No. 6.1.1)

(Continued from Sheet No. 6.1)

(C) All kWh per month, over 1,500, per kWh.....
Generation charge, taxable fuel..... $0.0065
Generation charge, non-fuel..... $0.0375
Transmission charge..... $0.0032
Distribution charge..... $0.0558
Total charge, per kWh..... $0.1030

MINIMUM CHARGE [Appendix A, UTILITIES, (1)g1(i)(C)]

Minimum Monthly Bill. The minimum monthly bill shall be equal to the customer charge.

BILLING TERMS

All bills rendered will express charges in terms of total charges per kWh.

TERMS OF PAYMENT

See "Utility Service-Application; Period of Service; Transfer of Service; Authority to Determine Type of Service; Withholding Service for Prior indebtedness" on Sheet 4.2 and "Combined Statements-Rendering; Information; Date Payable; Delinquencies; Penalties" on Sheet 4.5.

FUEL ADJUSTMENT

See "Fuel Adjustment Clause" beginning on Sheet No. 6.14.

SURCHARGE [Sec. 27-27(c)]

Surcharge for consumers outside the City limits. The rates to be charged and collected by the city for electric energy furnished by the city outside of its corporate limits to consumers of retail electric service shell be the base rates as set for above, plus a surcharge equal the amount of the city utility tax charged consumers inside the city limits; provided, however, that the United State of America, the State of Florida, and all political subdivisions, agencies, boards, commissions, and instrumentalities thereof and all recognized places of religious assembly of the State of Florida are exempt from the payment of the surcharge imposed and levied thereby.

GROSS RECEIPTS TAX RECOVERY

See "Gross receipts Tax Recovery" on Sheet No. 6.15.

(Continued on Sheet No. 6.1.2)

Sec 27-27 Retail Rates – GENERAL SERVICE DEMAND (Non-Time Differentiated)

AVAILABILITY [Sec. 27-27(d)]

This service is available to consumers both within and outside the corporate limits of the city.

APPLICABILITY [Sec. 27-21]

Demand. All nonresidential electric service with an established billing demand of fifty (50) but less than one thousand (1,000) kilowatts per month. Customers in this rate will be changed to the no-demand rate of the current billing month at such time as their billing demand has been below fifty (50) kW for twelve (12) consecutive billing months following the effective date of this subsection. Customers with a demand of 50 kW or less may enter an agreement for service under this schedule. All energy supplied shall be through a single meter and a single point of delivery.

CHARACTER OF SERVICE [Sec. 27-21]

Service. The term "service" shall include in addition to all electric energy required by consumer the readiness and ability on the part of the city to furnish electric energy to the consumer; thus, the maintenance by the city at the point of delivery of approximately the agreed voltage and frequency shall constitute the rendering of service irrespective of whether consumer makes any use thereof.

LIMITATION OF SERVICE

See "Resale of Electricity Prohibited" on Sheet 4.8.

RATE [Appendix A, UTILITIES, (1)g1(iii)]

Base Rate. The rates to be charged and collected for electric energy furnished by the city to consumers by general service demand are hereby fixed as follows:

(A) Customer Charge, per month.....$45.00
(B) Demand Charge:
I. No discounts, per kW, per month
Generation charge..... $3.540
Transmission charge..... $0.750
Distribution charge..... $4.960
total charge, per kW..... $9.250
II. With primary metering discount, per kW, per month
Generation charge..... $3.540
Transmission charge..... $0.750
Distribution charge..... $4.775
Total charge, per kW.....$9.065

(Continued on Sheet 6.3.1)

(Continued from Sheet No. 6.3)

III. With primary service discount, per kW, per month
Generation charge..... $3.540
Transmission charge..... $0.750
Distribution charge..... $4.810
Total charge, per kW..... $9.100

IV. With primary metering and service discount, per kW, per month
Generation charge..... $3.540
Transmission charge..... $0.750
Distribution charge..... $4.628
Total charge, per kW..... $8.918

The billing demand is the highest demand established during the month. The demand shall be integrated over a thirty (30) minute period.

(C) Energy Charge:

I. No discounts, per kWh, per month
Generation charge, taxable fuel..... $0.0065
Generation charge, non-fuel..... $0.0280
Transmission charge..... $0.0012
Distribution charge..... $0.0063
Total charge, per kWh..... $0.0420

II. With primary metering discount, per kW, per month
Generation charge, taxable fuel..... $0.0065
Generation charge, non-fuel..... $0.0280
Transmission charge..... $0.0012
Distribution charge..... $0.0055
Total charge, per kWh..... $0.0412

MINIMUM CHARGE [Appendix A, UTILITIES, (1)g1(iii)(E)]

Minimum monthly bill. The minimum monthly bill shall be equal to the monthly customer charge plus thirty-five (35) times the demand charge. For those customers with an established demand of less than 50 kW who have entered into an agreement for service under this schedule, the minimum monthly bill shall be equal to the monthly customer charge plus 35 times the demand charge.

BILLING TERMS

All bills rendered will express charges in terms of total charges per kWh or kW.

TERMS OF PAYMENT

See "Utility Service-Application; Period of Service; Transfer of Service; Authority to Determine Type of Service; Withholding Service for Prior indebtedness" on Sheet 4.2 and "Combined Statements-Rendering; Information; Date Payable; Delinquencies; Penalties" on Sheet 4.5.

(Continued on Sheet 6.3.2)

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Sec. 27-27 Retail Rates – RESIDENTIAL SERVICE (Non-Time Differentiated)

AVAILABILITY [Sec. 27-27(d)]

This service is available to consumers both within and outside the corporate limits of the city.

APPLICABILITY [Sec. 27-21]

Residential Service. Service to a single living unit located in a single-family or multiple-family dwelling or a living unit consisting of a sorority, fraternity, cooperative housing unit of a college or university or other non-profit group living unit. A living unit shall be a place where people reside on a non-transient basis containing a room or rooms comprising the essential elements of a single housekeeping unit. Each separate facility for the preparation, storage and keeping of food for consumption within the premises shall cause a housekeeping unit to be construed as a single living unit. All energy supplied shall be through a single meter at a single point of delivery.

CHARACTER OF SERVICE [Sec. 27-21]

Service. The term "service" shall include in addition to all electric energy required by consumer the readiness and ability on the part of the city to furnish electric energy to the consumer; thus, the maintenance by the city at the point of delivery of approximately the agreed voltage and frequency shall constitute the rendering of service irrespective of whether consumer makes any use thereof.

LIMITATION OF SERVICE

See "Resale of Electricity Prohibited" on Sheet 4.8.

RATE [Appendix A, UTILITIES, (1)g1(ii)]

Base Rate. The rates to be charged and collected for electric energy furnished by the city to consumers by residential service are hereby fixed as follows:

(i) *Non-Time-Differentiated Rate.* All residential customers may elect service at this rate:

(A) Customer charge, per month	$8.45
(B) kiloWatt-hour usage from 0-250 kWh, per kWh	
Generation charge, taxable fuel	$0.0065
Generation charge, non-fuel	$0.0087
Transmission charge	$0.0008
Distribution charge	$0.0120
Total charge, per kWh	$0.0280
(C) kiloWatt-hour usage from 251-750 kWh, per kWh	
Generation charge, taxable fuel	$0.0065
Generation charge, non-fuel	$0.0310
Transmission charge	$0.0020
Distribution charge	$0.0340
Total charge, per kWh	$0.0670

(Continued on Sheet No. 6.5.1)

(Continued from Sheet No. 6.5)

(C) kiloWatt-hour usage greater than 750 kWh, per kWh

Generation charge, taxable fuel	$0.0065
Generation charge, non-fuel	$0.0388
Transmission charge	$0.0032
Distribution charge	$0.0535
Total charge, per kWh	$0.1020

MINIMUM CHARGE [Appendix A, UTILITIES, (1)g1(i)(C)]

Minimum Monthly Bill. The minimum monthly bill shall be equal to the customer charge.

BILLING TERMS

All bills rendered will express charges in terms of total charges per kWh.

TERMS OF PAYMENT

See "Utility Service-Application; Period of Service; Transfer of Service; Authority to Determine Type of Service; Withholding Service for Prior indebtedness" on Sheet 4.2 and "Combined Statements-Rendering; Information; Date Payable; Delinquencies; Penalties" on Sheet 4.5.

FUEL ADJUSTMENT

See "Fuel Adjustment Clause" beginning on Sheet No. 6.14.

SURCHARGE [Sec. 27-27(c)]

Surcharge for consumers outside the City limits. The rates to be charged and collected by the city for electric energy furnished by the city outside of its corporate limits to consumers of retail electric service shell be the base rates as set for above, plus a surcharge equal the amount of the city utility tax charged consumers inside the city limits; provided, however, that the United State of America, the State of Florida, and all political subdivisions, agencies, boards, commissions, and instrumentalities thereof and all recognized places of religious assembly of the State of Florida are exempt from the payment of the surcharge imposed and levied thereby.

GROSS RECEIPTS TAX RECOVERY

See "Gross receipts Tax Recovery" on Sheet No. 6.15.

(Continued on Sheet No. 6.5.2)

Sec. 27-27 Retail Rates – LARGE POWER SERVICE (Non-Time Differentiated)

AVAILABILITY [Sec 27-27(d)]

This service is available to consumers both withing and outside the corporate limits of the city.

APPLICABILITY [Sec. 27-21]

Large Power Service. All nonresidential electric service with an established billing demand of one thousand (1,000) kilowatts per month or over. Customers in this rate will be changed to the applicable general service rate for the current billing month at such time as their 12-month rolling average billing demand falls below one thousand (1,000) kW. All energy supplied shall be through a single meter and a single point of delivery.

CHARACTER OF SERVICE [Sec. 27-21]

Service. The term "service" shall include in addition to all electric energy required by consumer the readiness and ability on the part of the city to furnish electric energy to the consumer; thus, the maintenance by the city at the point of delivery of approximately the agreed voltage and frequency shall constitute the rendering of service irrespective of whether consumer makes any use thereof.

LIMITATION OF SERVICE

See "Resale of Electricity Prohibited" on Sheet 4.8.

RATE [Appendix A, UTILITIES, (1)h1]

Base Rate. The rates to be charged and collected for electric energy furnished by the city to consumers by large power service are hereby fixed as follows:

(A) Customer Charge, per month.....	$300.00
(B) Demand Charge:	
I. No discounts, per kW, per month	
Generation charge.....	$3.760
Transmission charge.....	$0.730
Distribution charge.....	$4.760
Total charge, per kW.....	$9.250
II. With primary metering discount, per kW, per month	
Generation charge.....	$3.760
Transmission charge.....	$0.730
Distribution charge.....	$4.575
Total charge, per kW.....	$9.065

(Continued on Sheet 6.7.1)

(Continued from Sheet No. 6.7)

III. With primary service discount, per kW, per month
Generation charge..... $3.760
Transmission charge..... $0.730
Distribution charge..... $4.610
Total charge, per kW..... $9.100

IV. With primary metering and service discount, per kW, per month
Generation charge..... $3.760
Transmission charge..... $0.730
Distribution charge..... $4.428
Total charge, per kW..... $8.918

The billing demand is the highest demand established during the month. The demand shall be integrated over a thirty (30) minute period.

(C) Energy Charge:

I. No discounts, per kWh, per month
Generation charge, taxable fuel..... $0.0065
Generation charge, non-fuel..... $0.0093
Transmission charge..... $0.0031
Distribution charge..... $0.0201
Total charge, per kWh..... $0.0390

II. With primary metering discount, per kW, per month
Generation charge, taxable fuel..... $0.0065
Generation charge, non-fuel..... $0.0093
Transmission charge..... $0.0031
Distribution charge..... $0.0193
Total charge, per kWh..... $0.0382

MINIMUM CHARGE [Appendix A, UTILITIES, (1)g1(ii)(E)]

Minimum monthly bill. The minimum monthly bill shall be equal to the monthly customer charge plus seven hundred (700) times the demand charge.

BILLING TERMS

All bills rendered will express charges in terms of total charges per kWh or kW.

TERMS OF PAYMENT

See "Utility Service-Application; Period of Service; Transfer of Service; Authority to Determine Type of Service; Withholding Service for Prior indebtedness" on Sheet 4.2 and "Combined Statements-Rendering; Information; Date Payable; Delinquencies; Penalties" on Sheet 4.5.

(Continued on Sheet 6.7.2)

Sec. 27-27 Retail Rates – DISTRIBUTED RESOURCES CREDIT RATE:

1. General Provision.

(A) Net Metering: Applicable only to electric customers of the utility with solar photovoltaic systems All Renewable Energy Credits (RECs) and other environmental attributes, including, but not limited to carbon offset credits that accrue as a result of the operation of the SPDR which is receiving payment under the Net Metering provision hereof shall be the property of the utility.

(i) Residential: To be credited at $0.064 per KWh plus the prevailing retail fuel adjustment (See § 27-28).

(ii) Non-Residential: To be credited according to rate class as follows:

General Service Non-Demand($/kWh).....$0.081
General Service Demand ($/kWh).....$0.042
Large Power ($/kWh).....$0.039
plus the prevailing retail fuel adjustment (See section 27-28) .

(B) Non-solar Distributed Resource (shall be credited at a rate based upon the utility's avoided cost as negotiated by contract.

(C) Solar Energy Purchase Agreement(Solar Feed In Tariff - SEPA): Applicable to all classes of electric customers and non-customers located within the utility electric distribution service area.

(i) Energy generated from a qualified SPDR shall be purchased at non-negotiated rates as set forth in the SEPA.

(ii) Each SPDR system requires a separate SEPA, which will be in effect for a term no longer than the balance of the calendar year in which the contract is executed plus 20 calendar years, unless sooner terminated under the terms of the SEPA.

(iii) To become and remain "qualified", the SPDR shall adhere to all conditions and terms of applicable utility interconnection agreements promulgated by the general manager or his/her designee and applicable federal, state and local safety, building and other applicable codes.

(iv) The general manager or his/her designee may cease to commit to additional capacity, or offer new contracts after a total of 4 MW (DC) of solar photovoltaic distributed generation capacity per year has been connected to the utility system, or as safety and reliability of the utility system require.

(v) The general manager, or his/her designee, is authorized to establish the administrative guidelines and procedures governing the application process, the design review and interconnection process, the form of contract, and any policies related to the status of applications in excess of 4 MW (DC) capacity in a given calendar year,. subject to City Commission policy review.

(Continued on Sheet 6.8.1)

(Continued from Sheet 6.8)

(vi) All Renewable Energy Credits (RECs) and other environmental attributes, including but not limited to carbon offset credits, that accrue as a result of operation of the SPDR under a SEPA or receiving payment under the Feed-In-Tariff shall be the property of the utility.

(vii) The solar Feed-in-Tariff rate is established in accordance with the following schedule, which is subject to periodic review and subsequent revision to the rates as recommended by the general manager, or his/her designee, and adopted by the City Commission in the exercise of its sole discretion:

Contract Entered into Under This Policy During Calendar Year	Fixed Rate per kWh Applied Uniformly From the Date of Installation Through December 31,	Fixed Rate $/kWh Over Life of Contract	
		Building or Pavement Mounted (any size) or Ground Mounted < 25 kW (DC)	Free Standing (Non-Building or Non-Pavement Mounted)
2009	2030	$0.32	$0.26
2010	2031	$0.32	$0.26
2011	2032	tbd	tbd
2012	2033	tbd	tbd
2013	2034	tbd	tbd
2014	2035	tbd	tbd
2015	2036	tbd	tbd
2016	2037	tbd	tbd

(viii) A qualified SPDR which has capacity reserved for 2010 may be allowed to begin delivering energy to the utility prior to January 1, 2010. Under this arrangement, the SPDR shall be paid at the avoided cost for energy delivered prior to January 1, 2010, which is $0.0065/kWh plus the prevailing retail electric fuel adjustment (Section 27-28), and shall be paid the Feed-in -Tariff rate thereafter for the term of the contract.

(ix) Each SPDR will be subject to a monthly charge to cover administrative expenses, including, but not limited to the capital cost of the meter, meter reading, and payment processing, as follows:

System Size	Charge per Month
Less than 5kW	$8.45
5kW up to 49kW	$25.50
50kW up to 999 kW	$45.00
1000 kW (1 MW) or greater	$300.00

This monthly charge will be deducted from monthly payments received from the utility for electricity purchased from the SPDR.

(Continued from Sheet No. 6.16.1)

2. Monthly rental charges for approved public streetlight fixtures for which lights are operated and maintained by the city's utilities department, and for which installation costs were borne by a government agency other than the city's utilities department (does not include underground civil infrastructure costs or pole rental fees or fuel adjustment charges (sec. 27-28)):

	Monthly charge per fixture	Monthly kWh per fixture
Light Type 1 - 70 watt HPS Light	$ 4.00	35
Light Type 13, 19, 25 - 100 watt HPS Light*	$ 4.00	41
Light Type 11 – 100 watt HPS Light	$ 4.00	41
Light Type 14, 15, 32 - 150 watt HPS Light	$ 5.50	66
Light Type 2, 3 - 175 watt MV Light	$ 5.25	69
Light Type 4- 250 watt HPS Light*	$ 8.00	103
Light Type 12, 16, 31 – 250 watt HPS Light	$ 8.00	103
Light Type 5, 6, 7- 400 watt HPS Light*	$11.50	163
Light Type 10, 17, 22, 23, 24 - 400 watt HPS Light	$11.50	163
Light Type 26 – 100 watt Granville Style Light	$ 5.50	41
Light Type 28 - 100 watt MV Coach Style Light*	$ 9.00	41
Light Type 29 - 100 watt HPS Traditional Style Light	$ 9.75	41
Light Type 30 – 100 watt MH Traditional Style Light	$10.00	41
Light Type 33, 34 – 200 watt HPS Renaissance Style Light	$ 9.00	82
60 watt LED Light	$ 3.42	25

* Not Available for Installation

3. Should an agency request public streetlight service utilizing fixtures and/or poles for which no rate has been set forth in the Gainesville Code of Ordinances, the city may provide such service if the service is approved by the general manager for utilities or his/her designee, and if the agency requesting such service enters into a contract with the city specifying terms and conditions of such service. Unapproved fixtures shall be installed on metered service only.

4. Fuel Adjustment (See Sec. 27-28)The fuel adjustment in Section 27-28 shall be applied to all public streetlight and rental outdoor light services based on the estimated average energy use per fixture according to the monthly kWh per fixture listed in the rate tables in section 27-28.1, Rates.

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RENTAL OUTDOOR LIGHT SERVICE [Sec. 27-30.1]

Monthly Fixture Charges for Rental Outdoor Lighting Service

1. Monthly rental charges for approved rental outdoor light fixtures (does not include underground civil infrastructure costs or pole rental charges or fuel adjustment charges (see Sec. 27-28)):

Fixture Type, Size and Description	Monthly charge Per Fixture	Monthly kWh Per Fixture
Group 1 Flood Lights		
Light Type 7 – 400 watt MV Flood Light*	$13.25	163
Light Type 10 – 400 watt HPS Flood Light	$12.75	163
Light Type 12 – 250 watt HPS Flood Light	$11.50	103
Light Type 22 – 400 watt MH Flood Light	$13.75	163
Group 1 Luminaires		
Light Type 1 – 70 watt HPS Cutoff Light*	$ 9.50	35
Light Type 3 - 175 watt MV Area Light*	$ 9.75	69
Light Type 11 – 100 watt HPS Cutoff Street Light Grey	$ 9.50	41
Light Type 13 – 100 watt HPS Area Light*	$ 9.75	41
Light Type 14 – 150 watt HPS Cutoff Street Light Grey	$ 10.00	66
Group 2 Luminaires		
Light Type 4 – 250 watt HPS Non Cutoff Street Light*	$15.00	103
Light Type 5 – 400 watt MV Non Cutoff Street Light*	$13.25	163
Light Type 6 – 400 watt HPS Non Cutoff Street Light*	$15.50	163
Light Type 16 – 250 watt HPS Cutoff Street Light	$12.00	103
Light Type 23 – 400 watt HPS Cutoff Street Light Grey*	$15.25	163
Group 3 Luminaires		
Light Type 24 – 400 watt HPS Cutoff Street Light Black	$20.75	163
Light Type 31 – 250 watt HPS Cutoff Street Light Black	$19.25	103
Light Type 32 – 150 watt HPS Cutoff Street Light Black	$18.50	66
Group 1 Decorative Lights		
Light Type 2 – 175 watt MV Post Top Street Light Conical Style*	$15.25	69
Light Type 15 – 150 watt HPS Bronze Decorative Shoe Box Style Light	$13.00	66
Light Type 19 – 100 watt HPS Post Top Street Light Conical Style	$15.25	41
Light Type 25 – 100 watt HPS Cutoff Lantern Style Street Light*	$16.75	41
Group 2 Decorative Lights		
Light Type 17 – 400 watt MH Round Cutoff Roadway Light Black	$25.00	163
Light Type 26 – 100 watt HPS Granville Style Light*	$34.50	41
Light Type 28 – 100 watt MV Pedestrian Street Light Coach Style*	$33.75	41
Light Type 29 – 100 watt HPS Cutoff Street Light Traditional Style	$36.75	41

(Continued on Sheet No. 6.17.1)

(Continued from Sheet No. 6.17)

Group 3 Decorative Lights		
Light Type 27 – 100 watt HPS Domus Style Light	$39.25	41
Light Type 30 – 100 watt MH Cutoff Street Light Traditional Style	$38.00	41
Light Type 33 – 200 watt HPS Renaissance II Style Light	$41.50	82
Light Type 34 – 200 watt HPS Renaissance IV Style Light	$42.50	82

* Not Available for Installation

2. Monthly rental charges for approved rental outdoor light fixtures for which lights are operated and maintained by the city's utilities department, and for which installation costs were borne by a customer other than the city's utilities department (does not include underground civil infrastructure costs or pole rental fees):

Fixture Type, Size and Description	Monthly charge Per Fixture	Monthly kWh Per Fixture
Light Type 1 - 70 watt HPS Light	$ 4.00	35
Light Type 13, 19, 25 - 100 watt HPS Light*	$ 4.00	41
Light Type 11 – 100 watt HPS Light	$ 4.00	41
Light Type 14, 15, 32 - 150 watt HPS Light	$ 5.50	66
Light Type 2, 3 - 175 watt MV Light*	$ 5.25	69
Light Type 4- 250 watt HPS Light*	$ 8.00	103
Light Type 12, 16, 31 – 250 watt HPS Light	$ 8.00	103
Light Type 5, 6, 7- 400 watt HPS Light*	$11.50	163
Light Type 10, 17, 22, 23, 24 – 400 watt HPS Light	$11.50	163
Light Type 26 – 100 watt Granville Style Light	$ 8.50	41
Light Type 27 – 100 watt HPS Domus Light	$ 5.50	41
Light Type 28 - 100 watt MV Coach Style Light	$ 9.00	41
Light Type 29 - 100 watt HPS Traditional Style Light	$ 9.75	41
Light Type 30 – 100 watt MH Traditional Style Light	$ 10.00	41
Light Type 33, 34 – 200 watt HPS Renaissance Style Light	$ 9.00	82
60 watt LED Light	$ 3.42	25

* Not Available for Installation

3. Should a utility customer request rental outdoor light service utilitzing fixtures and/or poles for which no reate has been set forth in the Gainesville Code of Ordinances, the city may provide such service if the service is approved by the generla manager for utilities or his/her designee, and if the customer requresing such service enters into a contract with the city specifying terms and conditions of such service. Unapproved fixtures shall be installed on metered service only.

4. Rental Contract Termination Fee. The rates for rental outdoor lighting service include a recovery of installation charges over a sixty (60) month period. If a customer elects to terminate the five (5) year contract prior to end of the sixty (60) month period, an early termination fee of ten dollars ($10.00) per month per light and six dollars ($6.00) per month per pole, shall be billed to the account for each month remaining on the contract, which is less than sixty (60) months beyond first months billing of the contract.
5. Fuel Adjustment (See Sec. 27-28). The fuel adjustment in Section 27-28 shall be applied to all public streetlight and rental outdoor light services based on the estimated average energy use per fixture according to the monthly kWh per fixture listed in the rate tables in section 27-28.1, Rates

(Continued on Sheet No. 6.17.2)