



070 000-01

November 1, 2007

Ms. Blanca S. Bayo
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

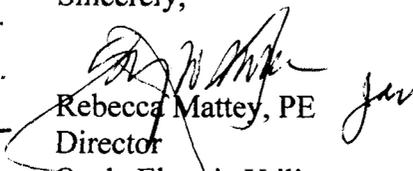
Dear Ms. Bayo:

Enclosed herewith in quadruplicate are the following rate tariff sheets for your review and approval:

- Second Revised Sheet No. 1.0
- Fourth Revised Sheet No. 4.0
- Third Revised Sheet No. 4.2
- Thirteenth Revised Sheet No. 6
- Thirteenth Revised Sheet No. 7
- Fourteenth Revised Sheet No. 8
- Sixth Revised Sheet No. 9.1

In addition to these tariffs, we have enclosed one copy of the existing tariffs with the proposed changes marked in red ink and a copy of the supporting data for the tariffs. Should you require additional information, please let me know.

Sincerely,


Rebecca Matthey, PE
Director
Ocala Electric Utility

- CMP _____
- COM _____
- CTR _____
- ECR * _____
- GCL _____
- OPC _____
- RCA _____
- SCR _____
- SGA _____
- SEC _____
- OTH _____

* Tariffs forwarded to ECR.
* 1 copy of Cost of Service & Rate Design Study provided.
R.V.N.

201 SE Third Street
Ocala, Florida 34471-2174

DOCUMENT NUMBER-DATE

10190 NOV-8 5

FPSC-COMMISSION CLERK

CITY OF OCALA, FLORIDA, MUNICIPAL ELECTRIC UTILITY

2100 NE 30TH AVENUE

OCALA, FL 34470-4875

TELEPHONE: 352.351.6600

Filed with the
Florida Public Service Commission

DOCUMENT NUMBER-DATE

10190 NOV-86

FPSC-COMMISSION CLERK

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MISCELLANEOUS CHARGES

Initial Connection Charges:	\$40.00 Transfer & Service
All Rate Schedules	
Reconnect Charges:	
1. Residential or Commercial Self-Contained Meter	\$25.00 (day) \$50.00 (after hours)
2. Residential C.T. Rated or where secondary was cut at pole	\$45.00 (day) \$160.00 (after hours)
3. Commercial with C.T. rates or primary metering equipment	\$45.00 (day) \$160.00 (after hours)
Same Day Service Charge:	\$60.00 (after 4 p.m.)
Forced Collection Charge:	
<p>A forced collection charge shall be assessed to all customer accounts who make arrangements to pay or actually pay past-due charges after the account is scheduled to be cut for non-payment. The full amount of the past-due balance must be received in the Utility Business Office no later than 5 p.m. on the 35th day after the billing date to avoid the forced collection charge. All accounts that appear on the cut list will be assessed a forced collection charge equal to the reconnection fee for the type of service rendered, whether or not the service was actually interrupted. The account credit history will be adjusted and four (4) credit points will be placed on the customer's account, just as if the account had actually been disconnected.</p>	
	5% of unpaid balance with a minimum of \$20.00
Bad Check Charge:	As permitted by Florida Statutes.
Temporary Service Connect Charge:	\$100.00
Contribution in aid of construction:	See Line Extension Policy

(continued on Page 2

MISCELLANEOUS CHARGES

Initial Connection Charges:	\$40.00	Transfer & Service
All Rate Schedules		
Reconnect Charges:		
1. Residential or Commercial	\$25.00 (day)	\$50.00 (after hours)
Self-Contained Meter		
2. Residential C.T. Rated or where secondary	\$45.00 (day)	\$160.00 (after hours)
was cut at pole		
3. Commercial with C.T. rates or primary	\$45.00 (day)	\$160.00 (after hours)
metering equipment		
Same Day Service Charge:	\$60.00	(after 4 p.m.)
Forced Collection Charge:		
A forced collection charge shall be assessed to all	5%	of unpaid balance with a minimum of
customer accounts who make arrangements to		\$20.00
pay or actually pay past-due charges after the		
account is scheduled to be cut for non-payment.		
The full amount of the past-due balance must be		
received in the Utility Business Office no later		
than 5 p.m. on the 35 th day after the billing date		
to avoid the forced collection charge. All		
accounts that appear on the cut list will be		
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reconnection fee for the type of service rendered,		
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(Continued on Page 2)

MISCELLANEOUS CHARGES

Initial Connection Charges: All Rate Schedules	\$40.00	Transfer & Service
Reconnect Charges:		
1. Residential or Commercial Self-Contained Motor	\$25.00 (day) \$50.00 (after hours)	
2. Residential C.T. Rated or where secondary was cut at pole	\$45.00 (day) \$160.00 (after hours)	
3. Commercial with C.T. rates or primary metering equipment	\$45.00 (day) \$160.00 (after hours)	
Same Day Service Charge:	\$60.00	(after 4 p.m.)
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<p>A forced collection charge shall be assessed to all customer accounts who make arrangements to pay or actually pay past-due charges after the account is scheduled to be cut for non-payment. The full amount of the past-due balance must be received in the Utility Business Office no later than 5 p.m. on the 35th day after the billing date to avoid the forced collection charge. All accounts that appear on the cut list will be assessed a forced collection charge equal to the reconnection fee for the type of service rendered, whether or not the service was actually interrupted. The account credit history will be adjusted and four (4) credit points will be placed on the customer's account, just as if the account had actually been disconnected.</p>		5% of unpaid balance with a minimum of \$20.00
Bad Check Charge:		As permitted by Florida Statutes.
Temporary Service Connection Charge:	\$100.00	
Contribution in aid of construction:		See Line Extension Policy

Continued on Page 2

MISCELLANEOUS CHARGES

(Cont.)

Continued from Page 2

Meter Tampering Charges:	\$250.00 plus actual damage and cost to repair. Deposit is raised to 2.25 times average bill.
Meter Test Charge:	\$20.00 if last test was less than 12 months. (The \$20.00 will be refunded if the meter is found to be registering higher than the industry standard limits.)
Gross Receipts Recovery:	A factor is applied for collection of the amount of State of Florida Gross Receipts Tax presently in effect.
Utility Tax and Surcharge:	A utility tax is applied to all purchases of electricity and services related to electric customer service, distribution, transmission and power supply inside the city limits, and an equivalent surcharge is applied outside the city limits to sales of electricity and related services by the Ocala Electric Utility, in accordance with City Ordinance.

MISCELLANEOUS CHARGES

(Cont.)

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OCALA ELECTRIC UTILITY

Second
~~FIRST REVISED SHEET # 1.0~~
~~CANCELS ORIGINAL SHEET # 1.0~~

First Revised

CITY OF OCALA, FLA. MUNICIPAL ELECTRIC UTILITY

~~P. O. BOX 1270~~ 2100 NE 30th Avenue

OCALA, FLORIDA ~~34478~~ 34470-4275

TELEPHONE: ~~(904) 629-8437~~ 352-351-6600

Filed with Florida Public Service Commission

DOCUMENT NUMBER - DATE

10190 NOV-85

FPSC-COMMISSION CLERK

Issued By: ~~Dean G. Shaw~~, Director

Rebecca Matley

Effective: ~~October 1, 1995~~

MISCELLANEOUS CHARGES

Initial Connection Charge	40.00	
All Rate Schedules	18.00	Transfer & Service
 Reconnect:		
After cut for non-payment		
Residential or Commercial	25.00	50.00
Self-Contained Meter	20.00 (day)	\$ 40.00 (after hours)
Residential C.T. Rated or where secondary was cut at pole	45.00	160.00
	40.00 (day)	\$ 80.00 (after hours)
Commercial with C.T. rated or primary metering equipment	45.00	160.00
	60.00 (day)	\$120.00 (after hours)
 Forced Collection Charge:		
A forced collection charge shall be assessed to all customer accounts who make arrangements to pay or actually pay past due charges after the account is scheduled to be cut for non-payment. The full amount of the past due balance must be received in the Utility Business Office not later than 5 p.m. on the 35th day after the billing date to avoid the forced collection charge. All accounts that appear on the cut list will be assessed a forced collection charge equal to the reconnection fee for the type of service rendered, whether or not the service was actually interrupted. The account credit history will be adjusted and four(4) credit points will be placed on the customer's account, just as if the account had actually been disconnected.		Residential/Commercial Self-Contained Meter \$20.00
		Residential C.T. rated or where secondary would be cut at pole \$40.00
		Commercial with C.T. rated or primary metering equipment \$60.00
 Bad Check Charge:		
		\$5% with \$20.00 Minimum, or as permitted by Florida Statutes.
 Ratchet Charge:		
		None
 Contribution in aid of construction:		
		None

Continued on Page 2

- Meter Tampering Charges: ^{#250 plus} Based on actual damage and cost to repair - Deposit is raised to 2-1/4 times average bill.
- Meter Test Charge: \$20.00 if last test was less than 12 months. (The \$20.00 will be refunded if the meter is found to be registering higher than the industry standard limits.)
- Gross Receipts Recovery: A factor is applied for collection of the amount of State of Florida Gross Receipts Tax presently in effect.
- Utility Tax and Surcharge: A utility tax is applied to all purchases of electricity and services related to electric customer service, distribution, transmission and power supply inside the city limits, and an equivalent surcharge is applied outside the city limits to sales of electricity and related services by the Ocala Electric Utility, in accordance with City Ordinance.

RS
 1, 16

RATE SCHEDULE RS
 RESIDENTIAL SERVICE

AVAILABILITY:

Available throughout the entire territory served by the Ocala Electric Utility.

APPLICABLE:

To full domestic residential electric service consumers in private residences, served through one residential meter and individually metered apartments for all domestic uses and to electric service to common areas of residential multi-family units, where the electricity used does not exceed 0.3 kVA per associated residential unit.

CHARACTER OF SERVICE:

Continuous service, alternating current, sixty hertz, 120/240 volt single phase or 120/240 or 120/208 volt, three phase at the option of the Utility. Three phase service will be supplied only under the conditions set forth in the City of Ocala's current Rules and Regulations for electric service.

LIMITATIONS OF SERVICE:

Additional charges for three-phase service are borne by the customer including additional cost of metering equipment. These costs are non-refundable and all equipment will remain the property of the City.

Service under the rate is subject to the Ocala Electric Utility Department's Rules and Regulations for Electric Service.

RATE PER MONTH:

Customer Service Charge	\$7.00 9.35
Power Supply: All kWh sold	\$0.05290 0.05596
Distribution: All kWh delivered	\$0.01649 0.01419
Transmission: All kWh delivered	\$0.00595 0.00530

MINIMUM CHARGE:

The minimum monthly bill shall be the customer service charge plus other applicable charges, if any, covered by Ordinance, State Statutes or Federal Law.

BILLING ADJUSTMENTS:

Bulk Power Cost Adjustment: (See Sheet No. 13)
 Energy Management Cost Adjustment: (See Sheet No. 17)

GS
 3, 36

RATE SCHEDULE GS
 GENERAL SERVICE NON-DEMAND

AVAILABILITY:

Available throughout the entire territory served by the Ocala Electric Utility.

APPLICABLE:

To all commercial consumers, including churches, schools and public meeting places, where the measured monthly kVA demand has not met or exceeded 50 kVA for more than two (2) months out of the past twelve (12) months.

CHARACTER OF SERVICE:

Continuous service, alternating current, sixty hertz, where available, may be single-phase or three-phase at standard secondary voltages at the option of the Utility.

LIMITATIONS OF SERVICE:

Energy supplied hereunder will normally be delivered through not more than one single phase or one polyphase meter.

Where special equipment to serve the customer is required, the City may, at its option, require a specified Term Service Contract. When the customer requires the utility to furnish and install more than one point of transformation beyond the electric meter or any other special facilities for the exclusive use of the customer, such customer will be required to pay a monthly charge of 1-1/2 percent of the City of Ocala's installed cost of all facilities provided, in addition to all charges as stated herein.

Service under the rate is subject to the Ocala Electric Utility Department's Rules and Regulations for electric service.

RATE PER MONTH:

Customer Service Charge	\$7.00-	\$12.24
Power Supply: All kWh sold	\$0.05280	\$0.05676
Distribution: All kWh delivered	\$0.01649	\$0.01348
Transmission: All kWh delivered	\$0.00595-	\$0.00500

MINIMUM CHARGE:

The minimum monthly bill shall be the customer service charge plus other applicable charges, if any, covered by Ordinance, State Statutes or Federal Law.

BILLING ADJUSTMENTS:

Bulk Power Cost Adjustment: (See Sheet No. 13)
 Energy Management Cost Adjustment: (See Sheet No. 17)

GSD
 5, 5M, 56

RATE SCHEDULE GSD
 GENERAL SERVICE DEMAND RATE

Page 1 of 2

AVAILABILITY:

Available throughout the entire territory served by the Ocala Electric Utility.

APPLICABLE:

Applicable to utility customers, other than residential or recreational outdoor lighting, where the measured monthly KVA demand is 50 KVA or more for three (3) or more months out of the past twelve (12) months. Also, at the option of any customer with demands of less than 50 KVA who agrees to pay for service under this rate schedule for a minimum initial term of twelve (12) months.

CHARACTER OF SERVICE:

Continuous service, alternating current, sixty hertz, single or three-phase, and available standard voltage at the option of the Utility.

LIMITATIONS OF SERVICE:

Power supplied hereunder will normally be delivered through not more than one meter.

Where special equipment to serve the customer is required, the City may, at its option, require a specified Term Service Contract. When the customer requires the Utility to furnish and install more than one point of transformation beyond the electric meter or any other special facilities for the exclusive use of the customer, such customer shall be required to pay a monthly charge of 1-1/2 percent of the City of Ocala's installed cost of all facilities provided, in addition to all charges as stated herein.

Service under the rate is subject to the Ocala Electric Utility Department's Rules and Regulations for electric service.

RATE PER MONTH:

Customer Service Charge

Demand Charge: All kVA associated with kWh sold

Power Supply: All kWh sold

Distribution: All kWh delivered

Transmission: All kWh delivered

Note: Replaced by six (6) new rates for varying levels of demand:

\$1.00	< 50 KVA
\$5.95	50 - 149 KVA
\$0.02760	150 - 249 KVA
\$0.01435	300 - 499 KVA
\$0.00518	500 - 999 KVA
	> 1000 KVA

Rates shown on fourteenth Revised Sheet 8 (table format)

Continued on Page 2

RATE SCHEDULE GSLLF
 GENERAL SERVICE LOW LOAD FACTOR RATE

RATE PER MONTH:

Customer Service Charge	\$ 21.00 24.12
Demand Charge: All kVA	\$0.0000 per kVA
Power Supply: All kWh sold	\$0.07923 0.10000
Distribution: All kWh delivered	\$0.02473 0.01658
Transmission: All kWh delivered	\$0.00894 0.00280

MINIMUM BILL:

The minimum bill per month shall be the Customer Service Charge plus other applicable charges, if any, covered by Ordinance, State Statutes or Federal Law.

DETERMINATION OF DEMAND:

Demand in kVA shall be established for record purposes and shall be taken each month as the highest 15-minute demand in kVA as registered on an integrating meter, or at the Utility's option, as the highest registration of a kW demand meter divided by a 90% lagging power factor, and adjusted to the nearest kVA.

BILLING ADJUSTMENTS:

The rate set forth in this tariff is based upon the delivery and measurement of the transformed energy. When the measurement of energy is made at the primary voltage of the distribution line used to supply the customer, the energy, as billed, will be the metered energy multiplied by 0.975.

The rate set forth herein may be increased by the monthly charge as set forth under LIMITATIONS OF SERVICE or the FACILITIES CHARGE as set forth under SPECIAL CONDITIONS.

In addition to the above:

- Bulk Power Cost Adjustment: (See Sheet No. 13)
- Energy Management Cost Adjustment: (See Sheet No. 17)

Continued on Page 3

MISCELLANEOUS CHARGES

(Cont.)

Continued from Page 2

- Meter Tampering Charges: \$250.00 plus actual damage and cost to repair. Deposit is raised to 2.25 times average bill.
- Meter Test Charge: \$20.00 if last test was less than 12 months. (The \$20.00 will be refunded if the meter is found to be registering higher than the industry standard limits.)
- Gross Receipts Recovery: A factor is applied for collection of the amount of State of Florida Gross Receipts Tax presently in effect.
- Utility Tax and Surcharge: A utility tax is applied to all purchases of electricity and services related to electric customer service, distribution, transmission and power supply inside the city limits, and an equivalent surcharge is applied outside the city limits to sales of electricity and related services by the Ocala Electric Utility, in accordance with City Ordinance.

<p>RS 1, 16</p>	<p>RATE SCHEDULE RS RESIDENTIAL SERVICE</p>	<p>Page 1 of 1</p>												
<p><u>AVAILABILITY:</u></p> <p>Available throughout the entire territory served by the Ocala Electric Utility.</p>														
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<p><u>RATE PER MONTH:</u></p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 60%;">Charge</th> <th style="width: 40%;">Amount</th> </tr> </thead> <tbody> <tr> <td>Customer</td> <td style="text-align: right;">\$9.35</td> </tr> <tr> <td>Power Supply</td> <td style="text-align: right;">\$0.05596</td> </tr> <tr> <td>Transmission</td> <td style="text-align: right;">\$0.00530</td> </tr> <tr> <td>Distribution</td> <td style="text-align: right;">\$0.01419</td> </tr> <tr> <td style="text-align: right;">Subtotal Usage Charge</td> <td style="text-align: right;">\$0.07545</td> </tr> </tbody> </table>			Charge	Amount	Customer	\$9.35	Power Supply	\$0.05596	Transmission	\$0.00530	Distribution	\$0.01419	Subtotal Usage Charge	\$0.07545
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RS 1, 16	RATE SCHEDULE RS RESIDENTIAL SERVICE	Page 1 of 1																
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RS 1, 16	RATE SCHEDULE RS RESIDENTIAL SERVICE	Page 1 of 1
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AVAILABILITY:

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APPLICABLE:

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CHARACTER OF SERVICE:

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LIMITATIONS OF SERVICE:

Additional charges for three-phase service are borne by the customer including additional cost of metering equipment. These costs are non-refundable and all equipment will remain the property of the City.

Service under the rate is subject to the Ocala Electric Utility Department's Rules and Regulations for Electric Service.

RATE PER MONTH:

Charge	Amount
Customer	\$9.35
Power Supply	\$0.05596
Transmission	\$0.00530
Distribution	\$0.01419
Subtotal Usage Charge	\$0.07545

MINIMUM CHARGE:

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BILLING ADJUSTMENTS:

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RS 1, 16	RATE SCHEDULE RS RESIDENTIAL SERVICE	Page 1 of 1
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Available throughout the entire territory served by the Ocala Electric Utility.

APPLICABLE:

To full domestic residential electric service consumers in private residences, served through one residential meter and individually metered apartments for all domestic uses and to electric service to common areas of residential multi-family units, where the electricity used does not exceed 0.3 kVA per associated residential unit.

CHARACTER OF SERVICE:

Continuous service, AC, 60 hertz, 120/240 volt single-phase, or 120/240 or 120/208 volt, three-phase at the option of the Utility. Three-phase service will be supplied only under the conditions set forth in the City of Ocala's current rules and regulations for electric service.

LIMITATIONS OF SERVICE:

Additional charges for three-phase service are borne by the customer including additional cost of metering equipment. These costs are non-refundable and all equipment will remain the property of the City.

Service under the rate is subject to the Ocala Electric Utility Department's Rules and Regulations for Electric Service.

RATE PER MONTH:

Charge	Amount
Customer	\$9.35
Power Supply	\$0.05596
Transmission	\$0.00530
Distribution	\$0.01419
Subtotal Usage Charge	\$0.07545

MINIMUM CHARGE:

The minimum monthly bill shall be the customer service charge plus other applicable charges, if any, covered by Ordinance, State Statutes or Federal Law.

BILLING ADJUSTMENTS:

Bulk Power Cost Adjustment:	(See Sheet No. 13)
Energy Management Cost Adjustment:	(See Sheet No. 17)

RS 1, 16	RATE SCHEDULE RS RESIDENTIAL SERVICE	Page 1 of 1
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AVAILABILITY:

Available throughout the entire territory served by the Ocala Electric Utility.

APPLICABLE:

To full domestic residential electric service consumers in private residences, served through one residential meter and individually metered apartments for all domestic uses and to electric service to common areas of residential multi-family units, where the electricity used does not exceed 0.3 kVA per associated residential unit.

CHARACTER OF SERVICE:

Continuous service, AC, 60 hertz, 120/240 volt single-phase, or 120/240 or 120/208 volt, three-phase at the option of the Utility. Three-phase service will be supplied only under the conditions set forth in the City of Ocala's current rules and regulations for electric service.

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BILLING ADJUSTMENTS:

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Energy Management Cost Adjustment:	(See Sheet No. 17)

RS 1, 16	RATE SCHEDULE RS RESIDENTIAL SERVICE	Page 1 of 1
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AVAILABILITY:

Available throughout the entire territory served by the Ocala Electric Utility.

APPLICABLE:

To full domestic residential electric service consumers in private residences, served through one residential meter and individually metered apartments for all domestic uses and to electric service to common areas of residential multi-family units, where the electricity used does not exceed 0.3 kVA per associated residential unit.

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BILLING ADJUSTMENTS:

Bulk Power Cost Adjustment:	(See Sheet No. 13)
Energy Management Cost Adjustment:	(See Sheet No. 17)

GS 03, 06	RATE SCHEDULE GS GENERAL SERVICE NON-DEMAND	Page 1 of 1
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AVAILABILITY:

Available throughout the entire territory served by the Ocala Electric Utility.

APPLICABLE:

To all commercial consumers, including churches, schools and public meeting places, where the measured monthly kVA demand has not met or exceeded 50 kVA for more than two (2) months out of the past twelve (12) months.

CHARACTER OF SERVICE:

Continuous service, alternating current, sixty hertz, where available, may be single-phase or three-phase at standard secondary voltages at the option of the Utility.

LIMITATIONS OF SERVICE:

Energy supplied hereunder will normally be delivered through not more than one single-phase or one polyphase meter.

Where special equipment to serve the customer is required, the City may, at its option, require a specified Term Service Contract. When the customer requires the utility to furnish and install more than one point of transformation beyond the electric meter or any other special facilities for the exclusive use of the customer, such customer will be required to pay a monthly charge of 1.5 percent of the City of Ocala's installed cost of all facilities provided, in addition to all charges as stated herein.

Service under the rate is subject to the Ocala Electric Utility Department's Rules and Regulations for electric service.

RATE PER MONTH:

Charge	Amount
Customer	\$12.24
Power Supply	\$0.05676
Transmission	\$0.00500
Distribution	\$0.01348
Subtotal Usage Charge	\$0.07524

MINIMUM CHARGE:

The minimum monthly bill shall be the customer service charge plus other applicable charges, if any, covered by Ordinance, State Statutes or Federal Law.

BILLING ADJUSTMENTS:

Bulk Power Cost Adjustment: (See Sheet No. 13)
 Energy Management Cost Adjustment: (See Sheet No. 17)

GS 03, 06	RATE SCHEDULE GS GENERAL SERVICE NON-DEMAND	Page 1 of 1
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AVAILABILITY:

Available throughout the entire territory served by the Ocala Electric Utility.

APPLICABLE:

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Continuous service, alternating current, sixty hertz, where available, may be single-phase or three-phase at standard secondary voltages at the option of the Utility.

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Energy supplied hereunder will normally be delivered through not more than one single-phase or one polyphase meter.

Where special equipment to serve the customer is required, the City may, at its option, require a specified Term Service Contract. When the customer requires the utility to furnish and install more than one point of transformation beyond the electric meter or any other special facilities for the exclusive use of the customer, such customer will be required to pay a monthly charge of 1.5 percent of the City of Ocala's installed cost of all facilities provided, in addition to all charges as stated herein.

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GS 03, 06	RATE SCHEDULE GS GENERAL SERVICE NON-DEMAND	Page 1 of 1
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Charge	Amount
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BILLING ADJUSTMENTS:

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GS 03, 06	RATE SCHEDULE GS GENERAL SERVICE NON-DEMAND	Page 1 of 1
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AVAILABILITY:

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 Energy Management Cost Adjustment: (See Sheet No. 17)

GSD 05, 05M, 06	RATE SCHEDULE GSD GENERAL SERVICE DEMAND RATE	Page 1 of 2
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AVAILABILITY:

Available throughout the entire territory served by the Ocala Electric Utility.

APPLICABLE:

Applicable to non-residential utility customers who have monthly demands that fall within one of the six demand categories set forth in the table below. The demand required to qualify for one of these rates is deemed to be that demand established for three(3) or more months out of the past twelve (12) months.

CHARACTER OF SERVICE:

Continuous service, alternating current, sixty hertz, single or three-phase, and available standard voltage at the option of the Utility.

LIMITATIONS OF SERVICE:

Power supplied hereunder will normally be delivered through not more than one meter.

Where special equipment to serve the customer is required, the City may, at its option, require a specified Term Service Contract. When the customer requires the Utility to furnish and install more than one point of transformation beyond the electric meter or any other special facilities for the exclusive use of the customer, such customer shall be required to pay a monthly charge of 1-1/2 percent of the City of Ocala's installed cost of all facilities provided, in addition to all charges as stated herein.

Service under the rate is subject to the Ocala Electric Utility Department's Rules and Regulations for electric service.

RATE PER MONTH:

Rate Name	GSD-1	GSD-2	GSD-3	GSD-4	GSD-5	GSD-6
Demand (kVA)	Less than 50	50-149	150-299	300-499	500-999	1000 or over
Customer Charge	\$24.49	\$73.46	\$146.91	\$243.88	\$483.21	\$1445.11
Demand Charge	\$6.56	\$6.76	\$7.05	\$7.32	\$7.63	\$8.29
Power Supply Charge	\$0.03584	\$0.03553	\$0.03504	\$0.03544	\$0.03500	\$0.03389
Transmission Charge	\$0.00270	\$0.00260	\$0.00260	\$0.00260	\$0.02960	\$0.00390
Distribution Charge	\$0.00878	\$0.00636	\$0.00536	\$0.00536	\$0.00626	\$0.00640
Subtotal Usage Charge	\$0.04732	\$0.04449	\$0.04354	\$0.04340	\$0.04422	\$0.04419

Continued on Page 2

GSD 05, 05M, 06	RATE SCHEDULE GSD GENERAL SERVICE DEMAND RATE	Page 1 of 2
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AVAILABILITY:

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APPLICABLE:

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Rate Name	GSD-1	GSD-2	GSD-3	GSD-4	GSD-5	GSD-6
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Continued on Page 2

GSD 05, 05M, 06	RATE SCHEDULE GSD GENERAL SERVICE DEMAND RATE					Page 1 of 2
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<p>GSD 05, 05M, 06</p>	<p>RATE SCHEDULE GSD GENERAL SERVICE DEMAND RATE</p>	<p>Page 1 of 2</p>																																																								
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GSLLFX	RATE SCHEDULE GSLLFX GENERAL SERVICE LOW LOAD FACTOR RATE (Cont.)	Page 2 of 3
		Continued from Page 1
<u>RATE PER MONTH:</u>		
Charge	Amount	
Customer Charge	\$24.12	
Power Supply	\$0.10000	
Transmission	\$0.00280	
Distribution	\$0.01658	
Subtotal Usage	\$0.11965	
<u>MINIMUM BILL:</u>		
The minimum bill per month shall be the Customer Service Charge plus other applicable charges, if any, covered by Ordinance, State Statutes or Federal Law.		
<u>DETERMINATION OF DEMAND:</u>		
Demand in kVA shall be established for record purposes and shall be taken each month as the highest 15-minute demand in kVA as registered on an integrating meter, or at the Utility's option, as the highest registration of a kW demand meter divided by a 90% lagging power factor, and adjusted to the nearest kVA.		
<u>BILLING ADJUSTMENTS:</u>		
The rate set forth in this tariff is based upon the delivery and measurement of the transformed energy. When the measurement of energy is made at the primary voltage of the distribution line used to supply the customer, the energy, as billed, will be the metered energy multiplied by 0.975.		
The rate set forth herein may be increased by the monthly charge as set forth under LIMITATIONS OF SERVICE or the FACILITIES CHARGE as set forth under SPECIAL CONDITIONS .		
In addition to the above:		
Bulk Power Cost Adjustment:	(See Sheet No. 13)	
Energy Management Cost Adjustment:	(See Sheet No. 17)	
		Continued on Page 3

GSLLFX	RATE SCHEDULE GSLLFX GENERAL SERVICE LOW LOAD FACTOR RATE (Cont.)	Page 2 of 3
		Continued from Page 1
<u>RATE PER MONTH:</u>		
Charge	Amount	
Customer Charge	\$24.12	
Power Supply	\$0.10000	
Transmission	\$0.00280	
Distribution	\$0.01658	
Subtotal Usage	\$0.11965	
<u>MINIMUM BILL:</u>		
The minimum bill per month shall be the Customer Service Charge plus other applicable charges, if any, covered by Ordinance, State Statutes or Federal Law.		
<u>DETERMINATION OF DEMAND:</u>		
Demand in kVA shall be established for record purposes and shall be taken each month as the highest 15-minute demand in kVA as registered on an integrating meter, or at the Utility's option, as the highest registration of a kW demand meter divided by a 90% lagging power factor, and adjusted to the nearest kVA.		
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OCALA ELECTRIC UTILITY

Second
~~FIRST REVISED SHEET # 1.0~~
~~CANCELS ORIGINAL SHEET # 1.0~~

First Revised

CITY OF OCALA, FLA. MUNICIPAL ELECTRIC UTILITY

~~P. O. BOX 1270~~ 2100 NE 30th Avenue

OCALA, FLORIDA ~~34478~~ 34470-4275

TELEPHONE: ~~(904) 629-8437~~ 352-351-6600

Filed with Florida Public Service Commission

DOCUMENT NUMBER - DATE

10190 NOV-85

FPSC-COMMISSION CLERK

Issued By: ~~Dean G. Shaw~~, Director

Rebecca Matley

Effective: ~~October 1, 1995~~

MISCELLANEOUS CHARGES

Initial Connection Charge	40.00	
All Rate Schedules	18.00	Transfer & Service
 Reconnect:		
After cut for non-payment		
Residential or Commercial	25.00	50.00
Self-Contained Meter	20.00 (day)	\$ 40.00 (after hours)
Residential C.T. Rated or where	45.00	160.00
secondary was cut at pole	40.00 (day)	\$ 80.00 (after hours)
Commercial with C.T. rated or	45.00	160.00
primary metering equipment	60.00 (day)	\$120.00 (after hours)
 Forced Collection Charge:		
A forced collection charge shall be assessed to all customer accounts who make arrangements to pay or actually pay past due charges after the account is scheduled to be cut for non-payment. The full amount of the past due balance must be received in the Utility Business Office not later than 5 p.m. on the 35th day after the billing date to avoid the forced collection charge. All accounts that appear on the cut list will be assessed a forced collection charge equal to the reconnection fee for the type of service rendered, whether or not the service was actually interrupted. The account credit history will be adjusted and four(4) credit points will be placed on the customer's account, just as if the account had actually been disconnected.		Residential/Commercial Self-Contained Meter \$20.00
		Residential C.T. rated or where secondary would be cut at pole \$40.00
		Commercial with C.T. rated or primary metering equipment \$60.00
 Bad Check Charge:		
		\$5% with \$20.00 Minimum, or as permitted by Florida Statutes.
 Ratchet Charge:		
		None
 Contribution in aid of construction:		
		None

Continued on Page 2

- Meter Tampering Charges: ^{#250 plus} Based on actual damage and cost to repair - Deposit is raised to 2-1/4 times average bill.
- Meter Test Charge: \$20.00 if last test was less than 12 months. (The \$20.00 will be refunded if the meter is found to be registering higher than the industry standard limits.)
- Gross Receipts Recovery: A factor is applied for collection of the amount of State of Florida Gross Receipts Tax presently in effect.
- Utility Tax and Surcharge: A utility tax is applied to all purchases of electricity and services related to electric customer service, distribution, transmission and power supply inside the city limits, and an equivalent surcharge is applied outside the city limits to sales of electricity and related services by the Ocala Electric Utility, in accordance with City Ordinance.

RS
 1, 16

RATE SCHEDULE RS
 RESIDENTIAL SERVICE

AVAILABILITY:

Available throughout the entire territory served by the Ocala Electric Utility.

APPLICABLE:

To full domestic residential electric service consumers in private residences, served through one residential meter and individually metered apartments for all domestic uses and to electric service to common areas of residential multi-family units, where the electricity used does not exceed 0.3 kVA per associated residential unit.

CHARACTER OF SERVICE:

Continuous service, alternating current, sixty hertz, 120/240 volt single phase or 120/240 or 120/208 volt, three phase at the option of the Utility. Three phase service will be supplied only under the conditions set forth in the City of Ocala's current Rules and Regulations for electric service.

LIMITATIONS OF SERVICE:

Additional charges for three-phase service are borne by the customer including additional cost of metering equipment. These costs are non-refundable and all equipment will remain the property of the City.

Service under the rate is subject to the Ocala Electric Utility Department's Rules and Regulations for Electric Service.

RATE PER MONTH:

Customer Service Charge	\$7.00	\$9.35
Power Supply: All kWh sold	\$0.05290	\$0.05596
Distribution: All kWh delivered	\$0.01649	\$0.01419
Transmission: All kWh delivered	\$0.00595	\$0.00530

MINIMUM CHARGE:

The minimum monthly bill shall be the customer service charge plus other applicable charges, if any, covered by Ordinance, State Statutes or Federal Law.

BILLING ADJUSTMENTS:

Bulk Power Cost Adjustment: (See Sheet No. 13)
 Energy Management Cost Adjustment: (See Sheet No. 17)

MISCELLANEOUS CHARGES

Initial Connection Charge
 All Rate Schedules

\$18.00 Transfer & Service

Reconnect:

After cut for non-payment
 Residential or Commercial
 Self-Contained Meter

\$20.00 (day) \$ 40.00 (after hours)

Residential C.T. Rated or where
 secondary was cut at pole

\$40.00 (day) \$ 80.00 (after hours)

Commercial with C.T. rated or
 primary metering equipment

\$60.00 (day) \$120.00 (after hours)

Forced Collection Charge:

A forced collection charge shall be assessed to all customer accounts who make arrangements to pay or actually pay past due charges after the account is scheduled to be cut for non-payment. The full amount of the past due balance must be received in the Utility Business Office not later than 5 p.m. on the 35th day after the billing date to avoid the forced collection charge. All accounts that appear on the cut list will be assessed a forced collection charge equal to the reconnection fee for the type of service rendered, whether or not the service was actually interrupted. The account credit history will be adjusted and four(4) credit points will be placed on the customer's account, just as if the account had actually been disconnected.

Residential/Commercial
 Self-Contained Meter

\$20.00

Residential C.T. rated or
 where secondary would be cut
 at pole

\$40.00

Commercial with C.T. rated or
 primary metering equipment

\$60.00

Bad Check Charge:

\$5% with \$20.00 Minimum, or as permitted by Florida Statutes.

Ratchet Charge:

None

Contribution in aid of construction:

None

Continued on Page 2

Meter Tampering Charges:	Based on actual damage and cost to repair - Deposit is raised to 2-1/4 times average bill.
Meter Test Charge:	\$20.00 if last test was less than 12 months. (The \$20.00 will be refunded if the meter is found to be registering higher than the industry standard limits.)
Gross Receipts Recovery:	A factor is applied for collection of the amount of State of Florida Gross Receipts Tax presently in effect.
Utility Tax and Surcharge:	A utility tax is applied to all purchases of electricity and services related to electric customer service, distribution, transmission and power supply inside the city limits, and an equivalent surcharge is applied outside the city limits to sales of electricity and related services by the Ocala Electric Utility, in accordance with City Ordinance.

RS

1, 16

RATE SCHEDULE RS
RESIDENTIAL SERVICEAVAILABILITY:

Available throughout the entire territory served by the Ocala Electric Utility.

APPLICABLE:

To full domestic residential electric service consumers in private residences, served through one residential meter and individually metered apartments for all domestic uses and to electric service to common areas of residential multi-family units, where the electricity used does not exceed 0.3 kVA per associated residential unit.

CHARACTER OF SERVICE:

Continuous service, alternating current, sixty hertz, 120/240 volt single phase or 120/240 or 120/208 volt, three phase at the option of the Utility. Three phase service will be supplied only under the conditions set forth in the City of Ocala's current Rules and Regulations for electric service.

LIMITATIONS OF SERVICE:

Additional charges for three-phase service are borne by the customer including additional cost of metering equipment. These costs are non-refundable and all equipment will remain the property of the City.

Service under the rate is subject to the Ocala Electric Utility Department's Rules and Regulations for Electric Service.

RATE PER MONTH:

Customer Service Charge	\$7.00
Power Supply: All kWh sold	\$0.05280
Distribution: All kWh delivered	\$0.01649
Transmission: All kWh delivered	\$0.00595

MINIMUM CHARGE:

The minimum monthly bill shall be the customer service charge plus other applicable charges, if any, covered by Ordinance, State Statutes or Federal Law.

BILLING ADJUSTMENTS:

Bulk Power Cost Adjustment: (See Sheet No. 13)
Energy Management Cost Adjustment: (See Sheet No. 17)

GS
3, 36RATE SCHEDULE GS
GENERAL SERVICE NON-DEMANDAVAILABILITY:

Available throughout the entire territory served by the Ocala Electric Utility.

APPLICABLE:

To all commercial consumers, including churches, schools and public meeting places, where the measured monthly kVA demand has not met or exceeded 50 kVA for more than two (2) months out of the past twelve (12) months.

CHARACTER OF SERVICE:

Continuous service, alternating current, sixty hertz, where available, may be single-phase or three-phase at standard secondary voltages at the option of the Utility.

LIMITATIONS OF SERVICE:

Energy supplied hereunder will normally be delivered through not more than one single phase or one polyphase meter.

Where special equipment to serve the customer is required, the City may, at its option, require a specified Term Service Contract. When the customer requires the utility to furnish and install more than one point of transformation beyond the electric meter or any other special facilities for the exclusive use of the customer, such customer will be required to pay a monthly charge of 1-1/2 percent of the City of Ocala's installed cost of all facilities provided, in addition to all charges as stated herein.

Service under the rate is subject to the Ocala Electric Utility Department's Rules and Regulations for electric service.

RATE PER MONTH:

Customer Service Charge	\$7.00
Power Supply: All kWh sold	\$0.05280
Distribution: All kWh delivered	\$0.01649
Transmission: All kWh delivered	\$0.00595

MINIMUM CHARGE:

The minimum monthly bill shall be the customer service charge plus other applicable charges, if any, covered by Ordinance, State Statutes or Federal Law.

BILLING ADJUSTMENTS:

Bulk Power Cost Adjustment:	(See Sheet No. 13)
Energy Management Cost Adjustment:	(See Sheet No. 17)

GSD
 5, SM, 56

RATE SCHEDULE GSD
 GENERAL SERVICE DEMAND RATE

Page 1 of 2

AVAILABILITY:

Available throughout the entire territory served by the Ocala Electric Utility.

APPLICABLE:

Applicable to utility customers, other than residential or recreational outdoor lighting, where the measured monthly KVA demand is 50 KVA or more for three (3) or more months out of the past twelve (12) months. Also, at the option of any customer with demands of less than 50 KVA who agrees to pay for service under this rate schedule, for a minimum initial term of twelve (12) months.

CHARACTER OF SERVICE:

Continuous service, alternating current, sixty hertz, single or three-phase, and available standard voltage at the option of the Utility.

LIMITATIONS OF SERVICE:

Power supplied hereunder will normally be delivered through not more than one meter.

Where special equipment to serve the customer is required, the City may, at its option, require a specified Term Service Contract. When the customer requires the Utility to furnish and install more than one point of transformation beyond the electric meter or any other special facilities for the exclusive use of the customer, such customer shall be required to pay a monthly charge of 1-1/2 percent of the City of Ocala's installed cost of all facilities provided, in addition to all charges as stated herein.

Service under the rate is subject to the Ocala Electric Utility Department's Rules and Regulations for electric service.

RATE PER MONTH:

Customer Service Charge	\$21.00
Demand Charge: All kVA associated with kWh sold	\$ 5.95
Power Supply: All kWh sold	\$0.02760
Distribution: All kWh delivered	\$0.01435
Transmission: All kWh delivered	\$0.00518

Continued on Page 2

Page 2 of 3
Continued from Page 1RATE SCHEDULE GSLLF
GENERAL SERVICE LOW LOAD FACTOR RATERATE PER MONTH:

Customer Service Charge	\$21.00
Demand Charge: All kVA	\$0.0000 per kVA
Power Supply: All kWh sold	\$0.07923
Distribution: All kWh delivered	\$0.02473
Transmission: All kWh delivered	\$0.00894

MINIMUM BILL:

The minimum bill per month shall be the Customer Service Charge plus other applicable charges, if any, covered by Ordinance, State Statutes or Federal Law.

DETERMINATION OF DEMAND:

Demand in kVA shall be established for record purposes and shall be taken each month as the highest 15-minute demand in kVA as registered on an integrating meter, or at the Utility's option, as the highest registration of a kW demand meter divided by a 90% lagging power factor, and adjusted to the nearest kVA.

BILLING ADJUSTMENTS:

The rate set forth in this tariff is based upon the delivery and measurement of the transformed energy. When the measurement of energy is made at the primary voltage of the distribution line used to supply the customer, the energy, as billed, will be the metered energy multiplied by 0.975.

The rate set forth herein may be increased by the monthly charge as set forth under LIMITATIONS OF SERVICE or the FACILITIES CHARGE as set forth under SPECIAL CONDITIONS.

In addition to the above:

Bulk Power Cost Adjustment:	(See Sheet No. 13)
Energy Management Cost Adjustment:	(See Sheet No. 17)

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Cost of Service and Rate Design Study Ocala Electric Utility Ocala, Florida



Prepared by:

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November 30, 2007

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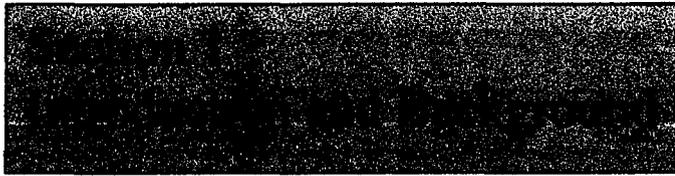
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1.01 Introduction

The City of Ocala (specifically the Ocala Electric Utility, hereinafter referred to as the City and OEU) retained C. H. Guernsey & Company ("Guernsey") to prepare a multi-year cost of service and rate study in August 2005. Several scenarios have been studied. This report contains the results of our analysis.

The focus of the study was what increases should be made to the base electric rates over the three fiscal years 2008-2010. Fiscal years are abbreviated as FY2008 or simply FY08. FY08 was chosen as the first year of the three year period since it is the first year that any rate changes could be implemented.

1.02 Background

OEU is an operating department of the City of Ocala, Florida. Located in central Florida, the Ocala has a population of about 50,000 according to the latest available census data. OEU provides electric service to approximately 50,000 accounts - 30,000 within the city limits and 20,000 outside the city limits. The following tables summarize FY2006 sales

	Consumers		Total
	Inside	Outside	
Residential	23,570	17,929	41,499
Small Commercial	5,042	1,939	6,981
GSD	982	184	1,167
City Accounts	218	9	227
Area Lights	410	471	881
Street Lights	1	-	1
GSLLF	21	8	28
Constant Load	1	-	1
	30,245	20,540	50,785
	59.6%	40.4%	100.0%

	Energy Sales (kWh)		Total
	Inside	Outside	
Residential	282,636,513	267,487,187	550,123,700
Small Commercial	122,543,136	29,252,772	151,795,908
GSD	572,957,740	70,666,577	643,624,317
City Accounts	14,225,780	137,673	14,363,453
Area Lights	5,655,354	-	5,655,354
Street Lights	5,773,570	-	5,773,570
GSLLF	1,229,127	449,760	1,678,887
Constant Load	1,289,731	-	1,289,731
	1,006,310,951	367,993,969	1,374,304,920
	73.2%	26.8%	100.0%

	Base Electric Revenues (\$)		Total
	Inside	Outside	
Residential	\$23,252,884	\$21,639,145	\$44,892,030
Small Commercial	\$9,686,537	\$2,384,889	\$12,071,426
GSD	\$37,484,602	\$4,849,672	\$42,334,274
City Accounts	\$1,098,667	\$14,483	\$1,113,150
Area Lights	\$1,026,761	\$0	\$1,026,761
Street Lights	\$434,487	\$0	\$434,487
GSLLF	\$143,934	\$52,668	\$196,602
Constant Load	\$0	\$0	\$0
	\$73,127,873	\$28,940,857	\$102,068,730
	71.6%	28.4%	100.0%

The revenues shown above are base electric revenues and do not include revenues from the following sources:

- Other Electric Revenue of \$7.4 million
- Purchased power adjustment (BPCA) revenues of \$49.5 million
- Other operating revenues of \$3.9 million.

The total operating revenue for FY 2006 was \$162.8 million as detailed in the following table:

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Base Revenues

Residential	\$44,923,365.3
Commercial	\$12,080,740.7
Large Power	\$42,435,571.3
City Departments	\$1,121,882.2
Area Lighting	\$1,031,776.6
Street Lights	\$434,716.4
Subtotal Base Revenues	\$102,028,052.6

Other Electric Revenue

Diversion of Service	\$1,030.0
Electric Surcharge	\$2,834,081.2
Load Retention Credit	-\$247,511.3
Property Owner Participation	\$935,342.7
Gross Receipts Tax	\$3,892,286.1
Subtotal Other Electric Revenues	\$7,415,228.6

BPCA Revenue

Subtotal BPCA Revenue	\$49,524,175.1
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Other Operating Revenues

Subtotal Other Operating Revenues	\$3,877,805.1
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Total Revenue	\$162,845,261.3
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1.03 Information Reviewed

In conducting our analysis and developing the rates to be effective for usage in December 2007, we reviewed and analyzed the following information:

- Billing reports for current rate classes for FY04-FY06.
- Financial reports for FY04-FY06.
- Budget for FY06
- CAFR reports for FY03-FY05.
- Wholesale power billing from FMPA and Progress Energy Florida by month for FY04.
- The 1996 cost of service and rate study prepared by staff
- FMPA contract for wholesale power
- Additional information provided by FMPA related to future increases in wholesale costs
- Ordinances and resolutions relating to the electric utility
- Current rate tariffs
- Calculations prepared by staff evaluating their cost of providing various services to

members and justifications for revising those fees and charges to match costs.

- General ledger reports for FY04-FY06

In addition, we conducted interviews and had several meetings with City and OEU staff including the following:

- The city manager and assistant city manager
- The finance department director and several department staff members
- The electric department director and several department staff members
- The primary contacts for this study were Chas Johnson (finance), Brenda Epple (electric) and Kathleen Libby (electric).

We conducted several meetings during the course of this project and the findings are presented herein.

1.04 Organization of the Report

The remainder of this section discusses how the study was performed, the results and our recommendations.

- Section 2 contains a list of all assumptions used in the study.
- Section 3 contains the calculations of test year financials
- Section 4 contains the calculations of allocation factors
- Section 5 contains various reports from the cost of service program
- Section 6 contains the calculations of standard and TOU rates
- Section 7 contains a comparison of existing and proposed rates with other Florida utilities.
- Section 8 contains appendices of various other items related to this study

1.05 Study Procedures

This cost of service and rate study was completed using standard industry ratemaking methodologies including those from the Electric Allocation Manual published by the National Association of Regulatory Utility Commissioners (NARUC). Financial information was taken from OEU’s most recent financial statements, billing records, EIA reports and general ledger reports. OEU staff also provided certain other engineering and operational data. Revenue requirements were calculated based on cash accounting.

Most electric utilities use the accounting methods prescribed by the Federal Energy Regulatory Administration, or FERC for short. Using the FERC accounts allows utilities to report their costs to the appropriate energy agencies, such as the Energy Information Administration (a subsidiary agency of the Department of Energy) and the Florida Public Service Commission, and other agencies that have oversight over the operations of the utility. OEU maintains some, but not all, of its accounting records in FERC accounts. OEU plant records are kept partially in FERC accounts. They were “conformed” to FERC accounts using data provided by OEU, our knowledge of the industry and on assumptions discussed with OEU staff. OEU revenue and expense accounts were conformed, to the degree necessary, to “FERC-type” accounts.

Step 1 – Establish the Proper Rate Classes

OEU staff requested that new large power rate classes be developed since they currently bill any demand customer from 1 kW to 5,500 kW at the same demand rate. A detailed analysis of all large power accounts was completed and it was determined that the existing demand rate class (the GSD rate) should be further subdivided into six (6) new large power classes.

OEU currently has 8 basic and three time-of-use (TOU) rate classes. These rates are as follows:

Rate Class	Rate Code	Applicable Time of Use Rate
Residential (RS)	01	Residential TOU (RST)
Commercial or General Service (GS)	03	General Service TOU (GST)
Large Power or General Service Demand (GSD)	05	General Service Demand TOU (GSDT)
City Accounts	06	
General Service Low Load Factor	35	
Constant Load	86	
Area Lights	07	
Street Lights	17	

Therefore, the existing demand rate class (GSD) was further subdivided into six (6) new rate classifications:

- LP < 50 kW
- LP 50 – 149 kW
- LP 150 – 299 kW
- LP 300 – 499 kW
- LP 500 – 999 kW
- LP > 1000 kW

In addition, it was determined that the following rates were not needed and it is recommended that they be eliminated:

- Private Constant Load (Rate Code 80)
- City Accounts (Rate Code 6)
- Large Power – Minimum Demand (Rate Code 5M)

Thus, the following revised rate classifications were used in the cost of service study and revenue requirements by rate class were calculated and rate components established for each.

Revised Rate Class	Rate Code	TOU Rate
Residential (RS)	01	Residential TOU (RST)
Commercial or General Service (GS)	03	General Service TOU (GST)
Large Power < 50 kW	51	General Service Demand TOU (GSDT)
Large Power 50 – 149 kW	52	General Service Demand TOU (GSDT)
Large Power 150 – 299 kW	53	General Service Demand TOU (GSDT)
Large Power 300 – 499 kW	54	General Service Demand TOU (GSDT)
Large Power 500 – 999 kW	55	General Service Demand TOU (GSDT)
Large Power >1000 kW	56	General Service Demand TOU (GSDT)
General Service Low Load Factor	35	
Constant Load	86	
Area Lights	07	
Street Lights	17	

Step 2 – Determine the Allocation Factors

Allocation factors were calculated for revenues, electric energy (kWh) sales, number of consumers, non-coincident and coincident peak

demand (four factors), meters, transformers, services, total utility plant, and so on. These factors were calculated using information provided by OEU in the form of billing summaries, general ledger reports, financial statements, current cost information for materials and equipment, and certain engineering and operations data.

These allocation factors include:

- Customers
- Customers (no lights)
- Annual non-coincident peak (NCP) demand
- 12 month NCP demand
- PSC 12 CP (using $12/13 * 12CP + 1/13 * Avg. kW$)
- Summer months coincident peak (3CP) demand
- 12 month CP demand
- Single-phase CP demand
- Three-phase CP demand
- Energy sales and purchases
- Transformers
- Meters
- Services
- Purchased Power – Energy
- Purchased Power – Demand
- Customer Revenues
- Demand Revenues
- Energy Revenues
- Total Revenues
- Surcharge Revenues
- Load Retention Credit
- Transfer to City

Step 3 – Develop the Test Year Financials

The test year revenues and expenses for FY07 was developed based on FY06 actual financial reports with consideration given to all “known and measurable” conditions needed to make the data accurate and acceptable. Test year financials for the successive FY08-FY13 were similarly developed based on the following general assumptions:

- Operating expenses (including labor, benefits, materials, supplies, contracts, and overhead) were increased at 4.0% per year
- Base electric revenues were calculated using current base rates and billing units calculated using current billing units and a 2.44% growth factor to reflect increases in sales developed in the most recent load forecast by FMPA.
- Base purchased power expenses were calculated using the current base power cost of \$0.0575 per kWh and purchased power billing units calculated based on energy sales forecasted by the FMPA load forecast and appropriate load and loss factors.
- Projected purchased power expenses were calculated using forecasted FMPA wholesale rates and purchase power billing units calculated based on energy sales forecasted by the FMPA load forecast and appropriate load and loss factors.
- Depreciation and amortization expenses were calculated based on the depreciation rate of current plant projected to include additions to plant based on the capital improvements plan and the projected annual replacements and renewals (“R&R”) plan
- Two scenarios were developed to increase the net margins. Each proposal added an amount to the revenue requirement which would produce additional net income to be used to offset prior year losses:

- Proposal #1-\$1.0 Million in FY08 and \$2.5 Million each year thereafter

- Proposal #2-\$1.0 Million in FY08 and \$3.5 Million each year thereafter

For more details about the assumptions used in the study, please refer to Section 2.0.

Step 4 – Perform the Cost Allocations

The base cost of service case for FY08 was developed using the cost of service (COS) model in the Co-Options® program, a proprietary software package developed by C. H. Guernsey & Company. Once the base rates were calculated,

rates for successive years were calculated based on the yearly increase in revenue requirements.

Step 5 – Calculation the Rate Components

The COS model produces a number of reports which provide details of the allocations of plant, operating expenses, revenues, and rate base by rate class. The program also provides reports that allow for the calculation of rate components for each rate class. These rate components are included on the report titled Summary of Components of Expenses.

Step 6 – Perform a Proof of Revenue

A comparative analysis of the cost of service rates and existing rates was made to determine the proposed rates. Once the proposed rates were determined, a comparison was made of cost of service, proposed and existing rates to insure that the proposed rates would produce sufficient revenues to meet the revenue requirements and hence, OEU’s financial goals. Moreover, the comparison shows how the proposed rates will affect each rate class.

The “proof of revenue” analysis is developed on a spreadsheet showing the three sets of rate components and billing units by rate class described below:

- Rate components from the cost of service (COS) study along with the forecasted billing units by rate class. The result is the revenue that would be produced if all the rates developed by the COS were adopted as calculated.
- Rate components for the proposed rates and forecasted billing units calculate the proposed revenues that would be produced using the proposed rates and forecasted billing units.
- Rate components for the existing rates and forecasted billing units calculate the existing revenues that are currently being produced.
- The difference in revenues produced from the proposed rate components and existing rate

components are shown in dollars and percentage by rate class.

Step 7 – Obtain Approval of Proposed Rates

The “proof of revenue” spreadsheet provides the best means to demonstrate the extent to which the proposed rates meet the objectives of the cost of service study and how the proposed rates will affect each ratepayer group. Decision-makers often use the proof of revenue analysis to determine if the proposed rates are acceptable to meet the all the rate study goals.

Step 8 – File Rate Tariffs and Supporting Cost of Service with the Florida PSC

Once the rates are approved, they are filed with the Florida PSC along with the necessary supporting data and can be effective within 30 days.

1.06 Study Results

The study shows a need for an \$11.9 million increase in base electric revenues spread over a three year period of time beginning December 1, 2007. The initial increase of \$4.1 million will help meet the assumptions (see Section 2) and to maintain acceptable margins throughout the period of the study (2008-2013). A goal in the study was that the new rates should produce additional revenues to replenish funds utilized by the electric department over the course of the past several years and be sufficient to meet the needs through FY13.

1.04 Recommendations

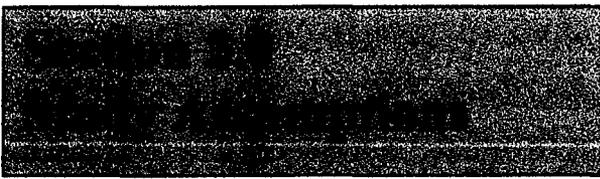
Recommendation No. 1

Based on the Commission’s acceptance of Proposal #2, there should be an increase in the base electric rates of \$11.9 million spread over a three year period beginning in December 2007. The attached Tables #1 and #2 detail the revenue

requirements calculation, how much additional rate revenues are required and how much additional net income will be generated on the bottom line.

Recommendation No. 2

Based on the cost of service analysis, there should be an increase in fees and charges spread over the three year period beginning in December 2007. The fee schedule is attached.



The assumptions used in the cost of service (COS) studies are as follows:

1. Energy and demand projections were obtained from the 2006 load forecast document prepared for OEU by FMPA. These forecasts were used for determining:

- Demand and energy billing unit projections used for calculating purchased power requirements
- Customer, demand and energy billing units for calculating base electric revenues
- Demand projections used in calculating demand allocation factors (e.g., CP, 3CP, NCP, 12 NCP, etc.).

An attachment from the 2006 load forecast is included herein.

2. Load factors and coincidence factors were obtained as follows:

- For large power consumer classes, load factors were obtained from billing reports. Coincidence factors used for large power ranged between 65 and 90% based on demand data available from the OEU metering department and the standard Bary Curves.
- For the lighting classes, load factors were calculated based on a standard utility assumption that over the course of a year, a light burns about 11 hours per day or about a 45% LF. Photocell controlled lights typically have a low coincident factor in the summer months and a high coincident factor in the winter months. The CF used in the study varies between 20 and 90% depending on the month of the year.

- For the residential and general service classes, load factors and coincidence factors were calculated by balancing the total system peak load (obtained from FMPA) with the sum of other metered or known demands, i.e., large power load which is metered and lights that can be calculated. The coincidence factors used in the study compare favorably with the general shape of Bary Curves.

A schedule of these factors is included herein.

3. Plant account data obtained from OEU was analyzed in detail and generally conformed to the FERC Uniform System of Accounts (USOA) to the degree possible. Some plant data is already kept in FERC accounts while other data is lumped into rather large unclassified accounts. Using information provided by OEU, all plant data was reclassified and conformed to standard FERC plant accounts. There is likely room for more accuracy in future studies as the plant accounting is converted totally to FERC accounts.

Schedules of plant accounts are included herein.

4. Expense account data was obtained from the general ledger and financial ("CAFR") statements. The OEU expense accounts are not kept in accordance with FERC accounting and it was deemed unnecessary to conform them. The expense accounts used by OEU include:

- Transmission
- Substation
- Distribution
- Engineering
- Metering
- Customer Service
- Disaster
- ESCO
- Administrative
- Overhead

The expense accounts used in the study attempt to replicate the FERC expense accounts to the extent possible and include:

- Substation (substation plus ¼ of engineering, ½ metering)
- Transmission (transmission plus ½ engineering)
- Distribution (distribution plus ¼ engineering, ½ metering)
- Customer Service (customer service, ESCO, energy management and “in kind” services)
- Administrative & General (administrative plus non-divisional “overhead” expenses)
- Disaster (not included in the calculation since the City is typically reimbursed by FEMA for significant disaster expenses, except for regular labor which was included)

Schedules of the expenses are included herein.

5. The allocation factors for transformers, meters and services were calculated using a typical average cost for each rate class obtained from the OEU engineering department.

A schedule of these allocation factors is included herein.

6. The allocation factors of other plant values, i.e., poles and fixtures, overhead conductors and devices, underground conduit and conductor, etc. were calculated based on the miles of line in each category and the current construction cost for each for the following categories:

- Single-phase extensions
- Single-phase main (backbone) feeders
- Three-phase extensions
- Three-phase main (backbone) feeders

The allocations of these plant expenses were based on the following assumptions:

- The cost of single-phase lines (extensions and main feeders) was allocated only to single-phase customer classes based on the percentage of single-phase coincident demand by rate class
- The cost of three-phase extensions was allocated only to three-phase rate customer classes based on the percentage of three-phase coincident demand by rate class.
- The cost of three-phase main feeders was allocated to all rate classes (single and three-phase) based on a 12NCP allocation since all consumers are ultimately fed from the three-phase mains.

A schedule of these plant assignments is included herein.

7. OEU will continue to contribute to the City’s general fund in an amount determined by a formula established in an ordinance passed by the City council (Resolution No. 2002-61) adopted July 2, 2002. These contributions are often referred to as “payments in lieu of taxes” or PILOT for short. The formula provides that OEU will transfer to the City an amount equal to 10% of revenues collected from consumers outside the city limits plus 7.0 mills per kWh on all electric sales (averaged over the past three years less streetlights). In 2006, the transfer was \$11,757,392. Its contribution is assumed to be \$12 million in the test year Fiscal 2007 and increase by \$250,000 each year thereafter.

A schedule of the transfers is included herein.

8. The OEU electric transmission, substation and distribution plant will require upgrading in the next few years in order to maintain its ability to deliver electric energy in a reliable and safe fashion. In addition, OEU plans to implement an automated meter reading (AMR) system as well as a software upgrade. In accordance with data provided by OEU, it was assumed that the OEU would spend \$96.6 million for system upgrades

and improvements over the seven-year period of FY07 through FY13.

A schedule of capital improvements is included herein.

9. The City will fund its capital improvements projects as follows:

- 100% of capital expenditures included in the Capital Improvements Plan (CIP) discussed in #8 above will be funded from bond funds. The City has about \$22 million in bond funds currently available. Once the \$22 million in existing bond funds are spent (on or about December 31, 2007), the city will issue new revenue bonds about every two years (in FY08, FY10 and FY12) for an additional \$74.6 million at an estimated interest rate of 5.5%. At some point, the City anticipates that it will “wrap its debt” in order to reduce P&I payments. A complete P&I payment schedule is attached.
- 100% of annual replacement and renewal (“R&R”) expenditures for new services, upgrades, etc. will be funded from operating revenues. In Fiscal Year 2006, the R&R expenditures were \$5.2 million. It is anticipated that it will be \$5.0 million in FY07, \$5.25 million in FY08 and increase at \$250,000 per year thereafter.

10. The estimated principal and interest (P&I) payments for the CIP bond funds were furnished by the Ocala finance department.

**Ocala COS and Rate Study
Principle and Interest Payment Schedule**

	P&I Payment	Comments
FY07	\$1,502,864	budgeted P&I07
FY08	\$1,502,864	
FY09	\$3,299,352	wrapped debt begins here.
FY10	\$4,085,519	
FY11	\$4,083,844	
FY12	\$4,084,641	

A copy of the complete debt service schedules is included herein.

11. The cost of projected base purchased power is calculated using the base cost of purchased power of \$0.0575 per kWh and the projected purchased power billing units. The billing units are based on FY06 actual and increased annually at about 2.5% based on the 2006 FMPA load forecast.

A schedule of base purchased power costs is attached.

12. The cost of projected actual purchased power costs is calculated using the most current rate schedule provided by FMPA and billing units as described above.

**FLORIDA MUNICIPAL POWER AGENCY
ARP Average Rate Forecast**

<u>Demand Capacity & Transmission Charge</u>					
	(\$/kW-mo)				
	2008	2009	2010	2011	2012
	14.95	15.60	16.48	16.83	16.72
<u>Energy Charge</u>					
	(\$/MWH)				
	2008	2009	2010	2011	2012
	58.65	57.15	57.15	57.15	57.15

Note: Rates shown in 2008-09 are ARP Budget

13. The cost of service is based on a cash revenue requirement (RR). The RR calculation is the sum of purchased power cost, operations and maintenance expense, capital required for new construction net of depreciation, debt service payments (P&I), transfer of funds to the city and any additional margin requirements required for reserve account funding.

The cash revenue requirement for FY2008 is as follows:

- \$82.7 million for base purchased power expense based on the forecasted energy sales less area lights (according to the BPCA formulation)
- \$31.0 million for operating costs, including operations and maintenance of electric plant, consumer metering and billing services, accounting, bad debt expense and administrative and general expenses
- \$5.3 million in annual R&R capital requirements less depreciation expense of \$4.7 million
- \$12.3 million distribution to the City's general fund
- \$2.8 million for debt service payments (principal and interest)
- \$1.0 million for additional net income required to maintain historical debt service coverage (DSC) requirements and bond covenant reserve levels.

Total cash revenue requirement for FY08 is \$128.8 million.

14. The City needs the net operating income from the electric department to be increased in order to maintain reserve levels as prescribed in the bond indenture agreements. The amount of the net income is a major factor in determining the overall increase needed. Therefore, the City established two scenarios for evaluation. These scenarios show varying amounts of desired net income over a three year ramp period. The following table defines those scenarios.

Period	Additional Margin	Net Cash Income	Additional Margin	Net Cash Income
FY08	\$1,000,000	\$1,271,315	\$1,000,000	\$1,271,315
FY09	\$2,500,000	\$3,080,940	\$3,500,000	\$3,580,940
FY10	\$2,500,000	\$5,168,615	\$3,500,000	\$6,681,115
FY11	\$2,500,000	\$4,313,705	\$3,500,000	\$5,864,018
FY12	\$2,500,000	\$3,277,313	\$3,500,000	\$4,866,383
FY13	\$2,500,000	\$2,192,036	\$3,500,000	\$3,820,833
Total		\$19,303,924		\$26,084,604

15. Operating expenses will increase at 4% per year. Operating expenses include labor, benefits, payroll taxes, materials, supplies, maintenance, and allocation of administrative and overhead. An analysis of FY06 expenses was made and it was determined that there was no need to make any additional adjustments (sometimes referred to in ratemaking as "known and measurable" adjustments) other than the 4% increase to make them applicable for future test years. OEU anticipates that its expenses will increase due to increases in labor and benefits expense plus increases in the cost of materials and supplies.

16. The rates adopted in the three year window (FY08-FY10) should be sufficient to maintain positive net incomes through FY13.

Ocala Electric Utility		a	b	c	d	e	f	g	
Cost of Service and Rate Study		Actual	Test Year						
Calculation of Revenue Requirements		FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013
				Phase 1	Phase 2	Phase 3			
	Operating Expenses								
1	Purchased Power Expense	\$119,776,396	\$123,147,262	\$133,003,086	\$138,617,583	\$142,985,914	\$147,964,955	\$151,517,044	\$155,536,431
2	Less: BPCA	\$41,079,045	\$42,482,478	\$50,321,682	\$53,869,144	\$56,118,765	\$58,926,127	\$60,252,245	\$61,990,012
3	Base Purchased Power Expense	\$78,697,350	\$80,664,784	\$82,681,403	\$84,748,438	\$86,867,149	\$89,038,828	\$91,264,799	\$93,546,419
4	Substation Expense	\$2,066,308	\$2,148,960	\$2,234,918	\$2,324,315	\$2,417,288	\$2,513,979	\$2,614,538	\$2,719,120
5	Transmission Expense	\$924,198	\$961,166	\$999,613	\$1,039,597	\$1,081,181	\$1,124,428	\$1,169,405	\$1,216,182
6	Distribution Expense	\$6,977,855	\$7,256,969	\$7,547,248	\$7,849,137	\$8,163,103	\$8,489,627	\$8,829,212	\$9,182,381
7	Customer Expenses	\$3,017,644	\$3,138,349	\$3,263,883	\$3,394,439	\$3,530,216	\$3,671,425	\$3,818,282	\$3,971,013
8	Administrative and General Expense	\$4,311,098	\$4,483,542	\$4,662,884	\$4,849,399	\$5,043,375	\$5,245,110	\$5,454,914	\$5,673,111
9	Depreciation and Amortization Exp	\$4,798,935	\$5,574,024	\$6,478,648	\$6,887,311	\$7,318,581	\$7,438,920	\$7,814,542	\$8,169,296
10	Other Operating Expenses (GRT)	\$4,805,046	\$4,997,248	\$5,197,138	\$5,405,024	\$5,621,225	\$5,846,074	\$6,079,917	\$6,323,113
11	Less: Capital Projects in Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Plus: Additional Bad Debt Expense	\$0	\$500,000	\$500,000	\$450,000	\$405,000	\$364,500	\$328,050	\$295,245
13	Adjustment to Balance to CAFR	\$5,541	\$5,763	\$5,993	\$6,233	\$6,482	\$6,741	\$7,011	\$7,292
14		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
15	Total Operating Expenses	\$105,603,975	\$109,730,805	\$113,571,728	\$116,953,894	\$120,453,601	\$123,739,632	\$127,380,671	\$131,103,172
16	Less: Non Recurring Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
17		\$105,603,975	\$109,730,805	\$113,571,728	\$116,953,894	\$120,453,601	\$123,739,632	\$127,380,671	\$131,103,171
18									
19	Operating Exp less Purch Power	\$26,906,625	\$29,066,021	\$30,890,325	\$32,205,455	\$33,586,451	\$34,700,804	\$36,115,872	\$37,556,752
20									
21	Transfer to City (PILOT)	\$11,757,392	\$12,000,000	\$12,250,000	\$12,500,000	\$12,750,000	\$13,000,000	\$13,250,000	\$13,500,000
22	Transfer to Reserve Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Transfer to Storm Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Subtotal	\$117,361,366	\$121,730,805	\$125,821,728	\$129,453,894	\$133,203,601	\$136,739,632	\$140,630,671	\$144,603,171
25									
26	LESS: Depreciation Expense	-\$4,798,935	-\$5,574,024	-\$6,478,648	-\$6,887,311	-\$7,318,581	-\$7,438,920	-\$7,814,542	-\$8,169,296
27	PLUS: Capital Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	PLUS: Annual Capital (R&R)	\$5,234,576	\$5,000,000	\$5,250,000	\$5,500,000	\$5,750,000	\$6,000,000	\$6,250,000	\$6,500,000
29	PLUS: Principal and Interest Payment	\$1,490,534	\$1,484,429	\$2,756,885	\$4,029,341	\$4,563,800	\$5,098,258	\$5,805,927	\$6,513,596
30	PLUS: Additional Income for Margin	\$0	\$0	\$1,000,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
31	Net Capital Requirements	\$1,926,175	\$910,405	\$2,528,237	\$5,142,030	\$5,495,218	\$6,159,338	\$6,741,385	\$7,344,300
32	Total Revenue Requirements	\$119,287,541	\$122,641,210	\$128,349,965	\$134,595,923	\$138,698,819	\$142,898,971	\$147,372,056	\$151,947,471
33	(Net increase in revenue requirements)			2.2%	2.4%	0.5%	0.5%	0.6%	0.6%
34	LESS: Current Revenues								
35	Base Electric Revenues	\$102,028,053	\$104,239,219	\$106,781,556	\$109,385,900	\$112,053,762	\$114,786,691	\$117,586,275	\$120,454,140
36	Other Income (EMCA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Subtotal Base Electric Revenues	\$102,028,053	\$104,239,219	\$106,781,556	\$109,385,900	\$112,053,762	\$114,786,691	\$117,586,275	\$120,454,140
38	Other Electric Revenues	\$7,415,229	\$7,600,609	\$7,790,625	\$7,985,390	\$8,185,025	\$8,389,651	\$8,599,392	\$8,814,377
39	Additional Service Fees & Chg	\$0	\$0	\$600,000	\$1,132,000	\$1,150,000	\$1,170,000	\$1,200,000	\$1,200,001

Table1

40	BPCA Revenue for Power Cost Adj	\$41,079,045	\$42,482,478	\$50,321,682	\$53,869,144	\$56,118,765	\$58,926,127	\$60,252,245	\$61,990,012
41	Less: BPCA Revenue	\$41,079,045	\$42,482,478	\$50,321,682	\$53,869,144	\$56,118,765	\$58,926,127	\$60,252,245	\$61,990,012
42	Net BPCA Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
43	BPCA Revenue for Rate Stabilization	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
44	BPCA Revenue for EIF	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
45	Total Electric Revenues	\$113,193,281	\$115,589,829	\$118,322,181	\$121,121,290	\$123,988,787	\$126,926,342	\$129,935,667	\$133,018,517
46	Other Operating Revenues	\$3,877,805	\$3,974,750	\$4,074,119	\$4,175,972	\$4,280,371	\$4,387,381	\$4,497,065	\$4,609,492
47	Adjustment to Balance to CAFR	\$76,267							
48	Total Revenue Current Rates	\$117,147,353	\$119,564,579	\$122,396,300	\$125,297,262	\$128,269,158	\$131,313,722	\$134,432,732	\$137,628,009
49	Non-Operating Revenues								
50	Investment Incomes	\$0	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,001
51	Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Other Non-Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	Subtotal Non-Operating Income	\$0	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,001
54									
55	Total Revenue from All Sources	\$117,147,353	\$120,264,579	\$123,096,300	\$125,997,262	\$128,969,158	\$132,013,722	\$135,132,732	\$138,328,010
56									
57	Additional Revenues Required								
58	Additional Revenue Required	\$2,140,188	\$2,376,631	\$5,253,665	\$8,598,662	\$9,729,661	\$10,885,249	\$12,239,324	\$13,619,461
59									
60	Current Revenue	\$117,147,353	\$120,264,579	\$123,096,300	\$125,997,262	\$128,969,158	\$132,013,722	\$135,132,732	\$138,328,010
61	Phase 1 Increase	\$0	\$0	\$4,100,000	\$4,202,500	\$4,307,563	\$4,415,252	\$4,525,633	\$4,638,774
62	Phase 2 Increase			\$0	\$3,000,000	\$3,075,000	\$3,151,875	\$3,230,672	\$3,311,439
63	Phase 3 Increase				\$0	\$3,000,000	\$3,075,000	\$3,151,875	\$3,230,672
64	New Rate Revenues			\$4,100,000	\$7,202,500	\$10,382,563	\$10,642,127	\$10,908,180	\$11,180,884
65	Proposed New Revenue	\$117,147,353	\$120,264,579	\$127,196,300	\$133,199,762	\$139,351,720	\$142,655,849	\$146,040,912	\$149,508,894
66	Rate Increase (%)			3.8%	2.7%	2.7%			
67									
68	Purchased Power (Total)	\$78,697,350	\$80,664,784	\$82,681,403	\$84,748,438	\$86,867,149	\$89,038,828	\$91,264,799	\$93,546,419
69	O&M	\$22,107,689	\$23,491,997	\$24,411,677	\$25,318,144	\$26,267,870	\$27,261,885	\$28,301,330	\$29,387,457
70	Depreciation	\$4,798,935	\$5,574,024	\$6,478,648	\$6,887,311	\$7,318,581	\$7,438,920	\$7,814,542	\$8,169,296
71	Transfer to City	\$11,757,392	\$12,000,000	\$12,250,000	\$12,500,000	\$12,750,000	\$13,000,000	\$13,250,000	\$13,500,000
73	Total Expenses	\$117,361,366	\$121,730,805	\$125,821,728	\$129,453,894	\$133,203,601	\$136,739,632	\$140,630,671	\$144,603,172
74									
75	Net Income	-\$214,013	-\$1,466,226	\$1,374,572	\$3,745,868	\$6,148,120	\$5,916,216	\$5,410,241	\$4,905,722
76	Plus: Depreciation	\$4,798,935	\$5,574,024	\$6,478,648	\$6,887,311	\$7,318,581	\$7,438,920	\$7,814,542	\$8,169,296
77	Net Cash Available	\$4,584,922	\$4,107,798	\$7,853,220	\$10,633,179	\$13,466,701	\$13,355,136	\$13,224,783	\$13,075,018
78	Less: Cash Invested in Plant	\$5,234,576	\$5,000,000	\$5,250,000	\$5,500,000	\$5,750,000	\$6,000,000	\$6,250,000	\$6,500,000
79	Less: Cash for P&I Payment	\$1,490,534	\$1,484,429	\$2,756,885	\$4,029,341	\$4,563,800	\$5,098,258	\$5,805,927	\$6,513,596
80	Net Operating Income	-\$2,140,188	-\$2,376,631	-\$153,665	\$1,103,838	\$3,152,902	\$2,256,878	\$1,168,856	\$61,422
81	Desired Net Margin		\$0	\$1,000,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
82	Diff in Actual and Desired Margin		-\$2,376,631	-\$1,153,665	-\$1,396,162	\$652,902	-\$243,122	-\$1,331,144	-\$2,438,578
83									
84	ProForma Income Statement	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013
85	(Based on Projected Total Purchased Power)								

Table1

86	Base Electric Revenue	\$102,028,053	\$104,239,219	\$106,781,556	\$109,385,900	\$112,053,762	\$114,786,691	\$117,586,275	\$120,454,140
87	Other Electric Revenue (EMCA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88	Total Base Electric Revenue	\$102,028,053	\$104,239,219	\$106,781,556	\$109,385,900	\$112,053,762	\$114,786,691	\$117,586,275	\$120,454,140
89	Other Electric Revenue	\$7,415,229	\$7,600,609	\$7,790,625	\$7,985,390	\$8,185,025	\$8,389,651	\$8,599,392	\$8,814,377
90	Additional Service Charges	\$0	\$0	\$600,000	\$1,132,000	\$1,150,000	\$1,170,000	\$1,200,000	\$1,200,001
91	BPCA Revenue for Rate Stabilization	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
92	BPCA Revenue for EIF	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
93		\$113,193,281	\$115,589,829	\$118,922,181	\$122,253,290	\$125,138,787	\$128,096,342	\$131,135,667	\$134,218,517
94	Other Operating Revenues	\$3,877,805	\$3,974,750	\$4,074,119	\$4,175,972	\$4,280,371	\$4,387,381	\$4,497,065	\$4,609,492
95	Subtotal Operating Revenues	\$117,071,086	\$119,564,579	\$122,996,300	\$126,429,262	\$129,419,158	\$132,483,722	\$135,632,732	\$138,828,009
96	Other Income (Interest on Investments)	\$0	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,001
97	Net Revenue	\$117,071,086	\$120,264,579	\$123,696,300	\$127,129,262	\$130,119,158	\$133,183,722	\$136,332,732	\$139,528,010
98	Addition Revenue from Rate Increase	\$0	\$0	\$4,100,000	\$7,202,500	\$10,382,563	\$10,642,127	\$10,908,180	\$11,180,884
99	Proposed Base Revenue	\$117,071,086	\$120,264,579	\$127,796,300	\$134,331,762	\$140,501,720	\$143,825,849	\$147,240,912	\$150,708,894
100	BPCA Revenue	\$41,079,045	\$42,482,478	\$50,321,682	\$53,869,144	\$56,118,765	\$58,926,127	\$60,252,245	\$61,990,012
101	Total Revenue	\$158,150,132	\$162,747,057	\$178,117,982	\$188,200,906	\$196,620,485	\$202,751,976	\$207,493,157	\$212,698,906
102									
103	Purchased Power (Forecasted using FMPA rat	\$119,776,396	\$123,147,262	\$133,003,086	\$138,617,583	\$142,985,914	\$147,964,955	\$151,517,044	\$155,536,431
104	O&M Expenses	\$22,107,689	\$23,491,997	\$24,411,677	\$25,318,144	\$26,267,870	\$27,261,885	\$28,301,330	\$29,387,457
105	Depreciation	\$4,798,935	\$5,574,024	\$6,478,648	\$6,887,311	\$7,318,581	\$7,438,920	\$7,814,542	\$8,169,296
106	Transfer to City	\$11,757,392	\$12,000,000	\$12,250,000	\$12,500,000	\$12,750,000	\$13,000,000	\$13,250,000	\$13,500,000
107	Transfer to Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
108	Total Expenses	\$158,440,412	\$164,213,284	\$176,143,411	\$183,323,038	\$189,322,365	\$195,665,760	\$200,882,916	\$206,593,184
109									
110	Net Income	-\$290,280	-\$1,466,226	\$1,974,572	\$4,877,868	\$7,298,120	\$7,086,216	\$6,610,241	\$6,105,722
111									
112	Depreciation	\$4,798,935	\$5,574,024	\$6,478,648	\$6,887,311	\$7,318,581	\$7,438,920	\$7,814,542	\$8,169,296
113	Net Cash Available (NI + Depreciation)	\$4,508,655	\$4,107,798	\$8,453,220	\$11,765,179	\$14,616,701	\$14,525,136	\$14,424,783	\$14,275,018
114									
115	Less: Capital Expenditures	\$5,234,576	\$5,000,000	\$5,250,000	\$5,500,000	\$5,750,000	\$6,000,000	\$6,250,000	\$6,500,000
116	Less: P&I Payments	\$1,490,534	\$1,484,429	\$2,756,885	\$4,029,341	\$4,563,800	\$5,098,258	\$5,805,927	\$6,513,596
117	Actual Cash Income	-\$2,216,455	-\$2,376,631	\$446,335	\$2,235,838	\$4,302,902	\$3,426,878	\$2,368,856	\$1,261,422
118	Desired Net Margin	\$0	\$0	\$1,000,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
119	Diff in Actual and Desired Margin	-\$2,216,455	-\$2,376,631	-\$553,665	-\$264,162	\$1,802,902	\$926,878	-\$131,144	-\$1,238,578

Table1

Proposal #1 -Additional Margin of \$1million in FY08; all remaining years \$2.5million

Ocala Electric Utility Cost of Service and Rate Study Calculation of Revenue Requirements		a	b	c	d	e	f	g		
		Actual	Test Year	Test Year						
		FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	
				Phase 1	Phase 2	Phase 3				
Operating Expenses										
1	Purchased Power Expense	\$119,776,396	\$123,147,262	\$133,003,086	\$138,617,583	\$142,985,914	\$147,964,955	\$151,517,044	\$155,536,431	
2	Less: BPCA	\$41,079,045	\$42,482,478	\$50,321,682	\$53,869,144	\$56,118,765	\$58,926,127	\$60,252,245	\$61,990,012	
3	Base Purchased Power Expense	\$78,697,350	\$80,664,784	\$82,681,403	\$84,748,438	\$86,867,149	\$89,038,828	\$91,264,799	\$93,546,419	
4	Substation Expense	\$2,066,308	\$2,148,960	\$2,234,918	\$2,324,315	\$2,417,288	\$2,513,979	\$2,614,538	\$2,719,120	
5	Transmission Expense	\$924,198	\$961,166	\$999,613	\$1,039,597	\$1,081,181	\$1,124,428	\$1,169,405	\$1,216,182	
6	Distribution Expense	\$6,977,855	\$7,256,969	\$7,547,248	\$7,849,137	\$8,163,103	\$8,489,627	\$8,829,212	\$9,182,381	
7	Customer Expenses	\$3,017,644	\$3,138,349	\$3,263,883	\$3,394,439	\$3,530,216	\$3,671,425	\$3,818,282	\$3,971,013	
8	Administrative and General Expense	\$4,311,098	\$4,483,542	\$4,662,884	\$4,849,399	\$5,043,375	\$5,245,110	\$5,454,914	\$5,673,111	
9	Depreciation and Amortization Exp	\$4,798,935	\$5,574,024	\$6,478,648	\$6,887,311	\$7,318,581	\$7,438,920	\$7,814,542	\$8,169,296	
10	Other Operating Expenses (GRT)	\$4,805,046	\$4,997,248	\$5,197,138	\$5,405,024	\$5,621,225	\$5,846,074	\$6,079,917	\$6,323,113	
11	Less: Capital Projects in Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	Plus: Additional Bad Debt Expense	\$0	\$500,000	\$500,000	\$450,000	\$405,000	\$364,500	\$328,050	\$295,245	
13	Adjustment to Balance to CAFR	\$5,541	\$5,763	\$5,993	\$6,233	\$6,482	\$6,741	\$7,011	\$7,292	
14		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	
15	Total Operating Expenses	\$105,603,975	\$109,730,805	\$113,571,728	\$116,953,894	\$120,453,601	\$123,739,632	\$127,380,671	\$131,103,172	
16	Less: Non Recurring Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	
17		\$105,603,975	\$109,730,805	\$113,571,728	\$116,953,894	\$120,453,601	\$123,739,632	\$127,380,671	\$131,103,171	
18										
19	Operating Exp less Purch Power	\$26,906,625	\$29,066,021	\$30,890,325	\$32,205,455	\$33,586,451	\$34,700,804	\$36,115,872	\$37,556,752	
20										
21	Transfer to City (PILOT)	\$11,757,392	\$12,000,000	\$12,250,000	\$12,500,000	\$12,750,000	\$13,000,000	\$13,250,000	\$13,500,000	
22	Transfer to Reserve Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	Transfer to Storm Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	Subtotal	\$117,361,366	\$121,730,805	\$125,821,728	\$129,453,894	\$133,203,601	\$136,739,632	\$140,630,671	\$144,603,171	
25										
26	LESS: Depreciation Expense	-\$4,798,935	-\$5,574,024	-\$6,478,648	-\$6,887,311	-\$7,318,581	-\$7,438,920	-\$7,814,542	-\$8,169,296	
27	PLUS: Capital Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	PLUS: Annual Capital (R&R)	\$5,234,576	\$5,000,000	\$5,250,000	\$5,500,000	\$5,750,000	\$6,000,000	\$6,250,000	\$6,500,000	
29	PLUS: Principal and Interest Payment	\$1,490,534	\$1,484,429	\$2,756,885	\$4,029,341	\$4,563,800	\$5,098,258	\$5,805,927	\$6,513,596	
30	PLUS: Additional Income for Margin	\$0	\$0	\$1,000,000	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000	
31	Net Capital Requirements	\$1,926,175	\$910,405	\$2,528,237	\$6,142,030	\$6,495,218	\$7,159,338	\$7,741,385	\$8,344,300	
32	Total Revenue Requirements	\$119,287,541	\$122,641,210	\$128,349,965	\$135,595,923	\$139,698,819	\$143,898,971	\$148,372,056	\$152,947,471	
33	(Increase in revenue requirements)			2.2%	3.1%	0.5%	0.5%	0.6%	0.6%	
34	LESS: Current Revenues									
35	Base Electric Revenues	\$102,028,053	\$104,239,219	\$106,781,556	\$109,385,900	\$112,053,762	\$114,786,691	\$117,586,275	\$120,454,140	
36	Other Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	Subtotal Base Electric Revenues	\$102,028,053	\$104,239,219	\$106,781,556	\$109,385,900	\$112,053,762	\$114,786,691	\$117,586,275	\$120,454,140	
38	Other Electric Revenues	\$7,415,229	\$7,600,609	\$7,790,625	\$7,985,390	\$8,185,025	\$8,389,651	\$8,599,392	\$8,814,377	
39	Additional Service Fees & Chg	\$0	\$0	\$600,000	\$1,132,000	\$1,150,000	\$1,170,000	\$1,200,000	\$1,200,001	

Table 2

40	BPCA Revenue for Power Cost Adj	\$41,079,045	\$42,482,478	\$50,321,682	\$53,869,144	\$56,118,765	\$58,926,127	\$60,252,245	\$61,990,012
41	Less: BPCA Revenue	\$41,079,045	\$42,482,478	\$50,321,682	\$53,869,144	\$56,118,765	\$58,926,127	\$60,252,245	\$61,990,012
42	Net BPCA Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
43	BPCA Revenue for Rate Stabilization	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
44	BPCA Revenue for EIF	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
45	Total Electric Revenues	\$113,193,281	\$115,589,829	\$118,322,181	\$121,121,290	\$123,988,787	\$126,926,342	\$129,935,667	\$133,018,517
46	Other Operating Revenues	\$3,877,805	\$3,974,750	\$4,074,119	\$4,175,972	\$4,280,371	\$4,387,381	\$4,497,065	\$4,609,492
47	Adjustment to Balance to CAFR	\$76,267							
48	Total Revenue Current Rates	\$117,147,353	\$119,564,579	\$122,396,300	\$125,297,262	\$128,269,158	\$131,313,722	\$134,432,732	\$137,628,009
49	Non-Operating Revenues								
50	Investment Incomes	\$0	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,001
51	Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Other Non-Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	Subtotal Non-Operating Income	\$0	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,001
54									
55	Total Revenue from All Sources	\$117,147,353	\$120,264,579	\$123,096,300	\$125,997,262	\$128,969,158	\$132,013,722	\$135,132,732	\$138,328,010
56									
57	Additional Revenues Required								
58	Additional Revenue Required	\$2,140,188	\$2,376,631	\$5,253,665	\$9,598,662	\$10,729,661	\$11,885,249	\$13,239,324	\$14,619,461
59									
60	Current Revenue	\$117,147,353	\$120,264,579	\$123,096,300	\$125,997,262	\$128,969,158	\$132,013,722	\$135,132,732	\$138,328,010
61	Phase 1 Increase	\$0	\$0	\$4,100,000	\$4,202,500	\$4,307,563	\$4,415,252	\$4,525,633	\$4,638,774
62	Phase 2 Increase			\$0	\$3,500,000	\$3,587,500	\$3,677,188	\$3,769,117	\$3,863,345
63	Phase 3 Increase				\$0	\$4,000,000	\$4,100,000	\$4,202,500	\$4,307,563
64	New Rate Revenues			\$4,100,000	\$7,702,500	\$11,895,063	\$12,192,439	\$12,497,250	\$12,809,681
65	Proposed New Revenue	\$117,147,353	\$120,264,579	\$127,196,300	\$133,699,762	\$140,864,220	\$144,206,161	\$147,629,982	\$151,137,691
66	Rate Increase (%)			3.8%	3.2%	3.6%			
67									
68	Purchased Power (Total)	\$78,697,350	\$80,664,784	\$82,681,403	\$84,748,438	\$86,867,149	\$89,038,828	\$91,264,799	\$93,546,419
69	O&M	\$22,107,689	\$23,491,997	\$24,411,677	\$25,318,144	\$26,267,870	\$27,261,885	\$28,301,330	\$29,387,457
70	Depreciation	\$4,798,935	\$5,574,024	\$6,478,648	\$6,887,311	\$7,318,581	\$7,438,920	\$7,814,542	\$8,169,296
71	Transfer to City	\$11,757,392	\$12,000,000	\$12,250,000	\$12,500,000	\$12,750,000	\$13,000,000	\$13,250,000	\$13,500,000
72	Transfer to Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Total Expenses	\$117,361,366	\$121,730,805	\$125,821,728	\$129,453,894	\$133,203,601	\$136,739,632	\$140,630,671	\$144,603,172
74									
75	Net Income	-\$214,013	-\$1,466,226	\$1,374,572	\$4,245,868	\$7,660,620	\$7,466,329	\$6,999,311	\$6,534,519
76	Plus: Depreciation	\$4,798,935	\$5,574,024	\$6,478,648	\$6,887,311	\$7,318,581	\$7,438,920	\$7,814,542	\$8,169,296
77	Net Cash Available	\$4,584,922	\$4,107,798	\$7,853,220	\$11,133,179	\$14,979,201	\$14,905,448	\$14,813,853	\$14,703,815
78	Less: Cash Invested in Plant	\$5,234,576	\$5,000,000	\$5,250,000	\$5,500,000	\$5,750,000	\$6,000,000	\$6,250,000	\$6,500,000
79	Less: Cash for P&I Payment	\$1,490,534	\$1,484,429	\$2,756,885	\$4,029,341	\$4,563,800	\$5,098,258	\$5,805,927	\$6,513,596
80	Net Operating Income	-\$2,140,188	-\$2,376,631	-\$153,665	\$1,603,838	\$4,665,402	\$3,807,190	\$2,757,926	\$1,690,219
81	Desired Net Margin		\$0	\$1,000,000	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000
82	Diff in Actual and Desired Margin		-\$2,376,631	-\$1,153,665	-\$1,896,162	\$1,165,402	\$307,190	-\$742,074	-\$1,809,781
83									
84	ProForma Income Statement	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013

Table 2

Proposal #2 Additional Margin of \$1.0million in FY08;all remaining years \$3.5million

85	(Base... Projected Total Purchased Power)								
86	Base Electric Revenue	\$102,028,053	\$104,239,219	\$106,781,556	\$109,385,900	\$112,053,762	\$114,786,691	\$117,586,275	\$120,454,140
87	Other Electric Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88	Total Base Electric Revenue	\$102,028,053	\$104,239,219	\$106,781,556	\$109,385,900	\$112,053,762	\$114,786,691	\$117,586,275	\$120,454,140
89	Other Electric Revenue	\$7,415,229	\$7,600,609	\$7,790,625	\$7,985,390	\$8,185,025	\$8,389,651	\$8,599,392	\$8,814,377
90	Additional Service Charges	\$0	\$0	\$600,000	\$1,132,000	\$1,150,000	\$1,170,000	\$1,200,000	\$1,200,001
91	BPCA Revenue for Rate Stabilization	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
92	BPCA Revenue for EIF	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
93		\$113,193,281	\$115,589,829	\$118,922,181	\$122,253,290	\$125,138,787	\$128,096,342	\$131,135,667	\$134,218,517
94	Other Operating Revenues	\$3,877,805	\$3,974,750	\$4,074,119	\$4,175,972	\$4,280,371	\$4,387,381	\$4,497,065	\$4,609,492
95	Subtotal Operating Revenues	\$117,071,086	\$119,564,579	\$122,996,300	\$126,429,262	\$129,419,158	\$132,483,722	\$135,632,732	\$138,828,009
96	Other Income (Interest on Investments)	\$0	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,001
97	Net Revenue	\$117,071,086	\$120,264,579	\$123,696,300	\$127,129,262	\$130,119,158	\$133,183,722	\$136,332,732	\$139,528,010
98	Addition Revenue from Rate Increase	\$0	\$0	\$4,100,000	\$7,702,500	\$11,895,063	\$12,192,439	\$12,497,250	\$12,809,681
99	Proposed Base Revenue	\$117,071,086	\$120,264,579	\$127,796,300	\$134,831,762	\$142,014,220	\$145,376,161	\$148,829,982	\$152,337,691
100	BPCA Revenue	\$41,079,045	\$42,482,478	\$50,321,682	\$53,869,144	\$56,118,765	\$58,926,127	\$60,252,245	\$61,990,012
101	Total Revenue	\$158,150,132	\$162,747,057	\$178,117,982	\$188,700,906	\$198,132,985	\$204,302,288	\$209,082,228	\$214,327,703
102									
103	Purchased Power (Forecasted using FMP-A rat	\$119,776,396	\$123,147,262	\$133,003,086	\$138,617,583	\$142,985,914	\$147,964,955	\$151,517,044	\$155,536,431
104	O&M Expenses	\$22,107,689	\$23,491,997	\$24,411,677	\$25,318,144	\$26,267,870	\$27,261,885	\$28,301,330	\$29,387,457
105	Depreciation	\$4,798,935	\$5,574,024	\$6,478,648	\$6,887,311	\$7,318,581	\$7,438,920	\$7,814,542	\$8,169,296
106	Transfer to City	\$11,757,392	\$12,000,000	\$12,250,000	\$12,500,000	\$12,750,000	\$13,000,000	\$13,250,000	\$13,500,000
107	Transfer to Reserve		\$0	\$0	\$0	\$0	\$0	\$0	\$0
108	Total Expenses	\$158,440,412	\$164,213,284	\$176,143,411	\$183,323,038	\$189,322,365	\$195,665,760	\$200,882,916	\$206,593,184
109									
110	Net Income	-\$290,280	-\$1,466,226	\$1,974,572	\$5,377,868	\$8,810,620	\$8,636,529	\$8,199,311	\$7,734,519
111									
112	Depreciation	\$4,798,935	\$5,574,024	\$6,478,648	\$6,887,311	\$7,318,581	\$7,438,920	\$7,814,542	\$8,169,296
113	Net Cash Available (NI + Depreciation)	\$4,508,655	\$4,107,798	\$8,453,220	\$12,265,179	\$16,129,201	\$16,075,448	\$16,013,853	\$15,903,815
114									
115	Less: Capital Expenditures	\$5,234,576	\$5,000,000	\$5,250,000	\$5,500,000	\$5,750,000	\$6,000,000	\$6,250,000	\$6,500,000
116	Less: P&I Payments	\$1,490,534	\$1,484,429	\$2,756,885	\$4,029,341	\$4,563,800	\$5,098,258	\$5,805,927	\$6,513,596
117	Actual Cash Income	-\$2,216,455	-\$2,376,631	\$446,335	\$2,735,838	\$5,815,402	\$4,977,190	\$3,957,926	\$2,890,219
118	Desired Net Margin	\$0	\$0	\$1,000,000	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000
119	Diff in Actual and Desired Margin	-\$2,216,455	-\$2,376,631	-\$553,665	-\$764,162	\$2,315,402	\$1,477,190	\$457,926	-\$609,781

						Account Balance	Budgeted	Difference	
457	0	0	343	11100	ELECTRIC	TRANSFER&SERV CHG	268,742	249,000	(19,742)
457	0	0	343	11200	ELECTRIC	ATTACHMENT RENTAL	202,886	245,000	42,114
457	0	0	343	11300	ELECTRIC	RECONNECTION FEES	257,006	270,000	12,994
457	0	0	343	11500	ELECTRIC	DIVERSION OF SERVICES	1,030	20,000	18,970
457	0	0	343	11600	ELECTRIC	RESIDENTIAL	44,923,365	44,743,083	(180,282)
457	0	0	343	11700	ELECTRIC	COMMERCIAL	12,080,741	12,022,306	(58,435)
457	0	0	343	11800	ELECTRIC	LARGE POWER	42,435,571	41,311,417	(1,124,154)
457	0	0	343	11900	ELECTRIC	CITY DEPARTMENTS	1,121,882	1,439,217	317,335
457	0	0	343	12000	ELECTRIC	AREA LIGHTING	1,031,777	940,615	(91,162)
457	0	0	343	12100	ELECTRIC	STREET LIGHTS	434,716	469,418	34,702
457	0	0	343	12200	ELECTRIC	ELECTRIC SURCHARGE	2,834,081	3,036,368	202,287
457	0	0	343	12300	ELECTRIC	EQUIPMENT RENTAL	90,977	100,000	9,023
457	0	0	343	12400	ELECTRIC	LOAD RETENTION CREDIT	(247,511)	186,000	433,511
457	0	0	343	12500	ELECTRIC	PROP OWN PART	935,343	882,000	(53,343)
457	0	0	343	12700	ELECTRIC	BLK PWR COST ADJ (BPCA)	49,524,175	51,331,000	1,806,825
457	0	0	343	12800	ELECTRIC	ENERGY CONSERVATION ADJ	656,716	651,038	(5,678)
457	0	0	343	12900	ELECTRIC	GROSS RECEIPTS TAX	3,892,286	3,129,170	(763,116)
457	0	0	343	15000	ELECTRIC	POWER WHEELING (MARTEL)	101,736	120,236	18,500
457	0	0	349	20000	ELECTRIC	HWY LIGHT MAINT - FDOT	175,378	-	(175,378)
457	0	0	359	40000	ELECTRIC	DAMAGE TO UTILITY PL	41,569	42,000	431
457	0	0	359	50000	ELECTRIC	DAMAGE TO CITY PROP	-	1,000	1,000
457	0	0	361	10000	ELECTRIC	INT INCL PROF ON INV	277,689	250,000	(27,689)
457	0	0	361	11000	ELECTRIC	INTEREST INC: FEES	(6,713)	(10,000)	(3,287)
457	0	0	361	15500	ELECTRIC	ELEC INT ON W&S NOTES	151	-	(151)
457	0	0	361	40000	ELECTRIC	LATE CHARGES	1,373,874	1,200,000	(173,874)
457	0	0	362	15700	ELECTRIC	RENT-ELEC.SURGE PROTECT	74,135	64,000	(10,135)
457	0	0	364	42000	ELECTRIC	INS PROC/LOSS-F,F&E	6,543	-	(6,543)
457	0	0	364	49000	ELECTRIC	OTHER SALE/LIQ-F,F&E	4,392	-	(4,392)
457	0	0	365	90000	ELECTRIC	OTHER SCRAP&SURP SLS	117,539	12,000	(105,539)
457	0	0	367	10000	ELECTRIC	GAIN(LOSS)-SALE OF INVST	18,613	(100,000)	(118,613)
457	0	0	369	44000	ELECTRIC	REFUND FR VENDORS	-	15,000	15,000
457	0	0	369	90300	ELECTRIC	SALES TAX COMMISSIONS	360	361	1
457	0	0	369	90500	ELECTRIC	CITY FEES	155,436	5,000	(150,436)
457	0	0	369	90700	ELECTRIC	WORKING CAPITAL	-	7,275,178	7,275,178
457	0	0	369	90800	ELECTRIC	CASH OVER&SHORT	4,860	4,000	(860)
457	0	0	369	91000	ELECTRIC	SERV- METER CHECK	-	250	250

457	0	0	369	91400 ELECTRIC	LEGAL FEES	-	300	300
457	0	0	369	91500 ELECTRIC	CK COLL CHGS	24,368	15,000	(9,368)
457	0	0	369	92100 ELECTRIC	MISC UNCLASSIFIED	2,574	1,000	(1,574)
457	0	0	369	92300 ELECTRIC	COPYING CHARGE	2	-	(2)
457	0	0	369	92500 ELECTRIC	INTERNET BID PROCESSING	422	-	(422)
457	0	0	369	92800 ELECTRIC	TEMP SERVICE CHARGE	27,800	23,500	(4,300)
457	0	0	369	95700 ELECTRIC	HOLIDAY LIGHTING PROGRAM	749	17,000	16,251
						\$162,845,261	\$169,961,457	\$7,116,196
					Base Electric Revenue	\$102,028,053	\$100,926,056	-\$1,101,997
					Other Electric Revenue	\$7,415,229	\$7,253,538	-\$161,691
					BPCA	\$49,524,175	\$51,331,000	\$1,806,825
					Other Operating Revenue	\$3,877,805	\$10,450,863	\$6,573,058
					Total Revenue	\$162,845,261	\$169,961,457	\$7,116,196
					Less: Working Capital		\$7,275,178	
					Total Revenues per GL		\$162,686,279	

<u>Other Operating Revenue</u>	<u>Account Balance</u>	<u>Budgeted</u>	<u>Difference</u>
TRANSFER&SERV CHG	268,742	249,000	(19,742)
ATTACHMENT RENTAL	202,886	245,000	42,114
RECONNECTION FEES	257,006	270,000	12,994
EQUIPMENT RENTAL	90,977	100,000	9,023
ENERGY CONSERVATION ADJ	656,716	651,038	(5,678)
POWER WHEELING (MARTEL)	101,736	120,236	18,500
HWY LIGHT MAINT - FDOT	175,378	-	(175,378)
DAMAGE TO UTILITY PL	41,569	42,000	431
DAMAGE TO CITY PROP	-	1,000	1,000
INT INCL PROF ON INV	277,689	250,000	(27,689)
INTEREST INC: FEES	(6,713)	(10,000)	(3,287)
ELEC INT ON W&S NOTES	151	-	(151)
LATE CHARGES	1,373,874	1,200,000	(173,874)
RENT-ELEC.SURGE PROTECT	74,135	64,000	(10,135)
INS PROC/LOSS-F,F&E	6,543	-	(6,543)
OTHER SALE/LIQ-F,F&E	4,392	-	(4,392)
OTHER SCRAP&SURP SLS	117,539	12,000	(105,539)
GAIN(LOSS)-SALE OF INVST	18,613	(100,000)	(118,613)
REFUND FR VENDORS	-	15,000	15,000
SALES TAX COMMISSIONS	360	361	1
CITY FEES	155,436	5,000	(150,436)
WORKING CAPITAL	-	7,275,178	7,275,178
CASH OVER&SHORT	4,860	4,000	(860)
SERV- METER CHECK	-	250	250
LEGAL FEES	-	300	300
CK COLL CHGS	24,368	15,000	(9,368)
MISC UNCLASSIFIED	2,574	1,000	(1,574)
COPYING CHARGE	2	-	(2)
INTERNET BID PROCESSING	422	-	(422)
TEMP SERVICE CHARGE	27,800	23,500	(4,300)
HOLIDAY LIGHTING PROGRAM	749	17,000	16,251
	3,877,805	10,450,863	6,573,058

<u>Base Revenues</u>	<u>Account Balance</u>	<u>Budgeted</u>	<u>Difference</u>
Residential	\$44,923,365.3	\$44,743,083	-\$180,282
Commercial	\$12,080,740.7	\$12,022,306	-\$58,435
Large Power	\$42,435,571.3	\$41,311,417	-\$1,124,154
City Departments	\$1,121,882.2	\$1,439,217	\$317,335
Area Lighting	\$1,031,776.6	\$940,615	-\$91,162
Street Lights	\$434,716.4	\$469,418	\$34,702
Subtotal Base Revenues	\$102,028,052.6	\$100,926,056	-\$1,101,997
<u>Other Electric Revenue</u>			
Diversion of Service	\$1,030.0	\$20,000	\$18,970
Electric Surcharge	\$2,834,081.2	\$3,036,368	\$202,287
Load Retention Credit	-\$247,511.3	\$186,000	\$433,511
Property Owner Participation	\$935,342.7	\$882,000	-\$53,343
Gross Receipts Tax	\$3,892,286.1	\$3,129,170	-\$763,116
Subtotal Other Electric Revenues	\$7,415,228.6	\$7,253,538	-\$161,691
<u>BPCA Revenue</u>			
Subtotal BPCA Revenue	\$49,524,175.1	\$51,331,000	\$1,806,825
<u>Other Operating Revenues</u>			
Subtotal Other Operating Revenues	\$3,877,805.1	\$159,510,594	\$543,138
Total Revenue	\$162,845,261.3	\$169,961,457	\$7,116,196

				Account Balance	Budgeted	Difference		
457	0	0	343	11200 ELECTRIC	ATTACHMENT RENTAL	202,886.25	245,000.00	42,113.75
457	0	0	343	11300 ELECTRIC	RECONNECTION FEES	257,005.79	270,000.00	12,994.21
457	0	0	343	11500 ELECTRIC	DIVERSION OF SERVICES	1,030.00	20,000.00	18,970.00
457	0	0	343	11600 ELECTRIC	RESIDENTIAL	44,923,365.30	44,743,083.00	(180,282.30)
457	0	0	343	11700 ELECTRIC	COMMERCIAL	12,080,740.72	12,022,306.00	(58,434.72)
457	0	0	343	11800 ELECTRIC	LARGE POWER	42,435,571.27	41,311,417.00	(1,124,154.27)
457	0	0	343	11900 ELECTRIC	CITY DEPARTMENTS	1,121,882.22	1,439,217.00	317,334.78
457	0	0	343	12000 ELECTRIC	AREA LIGHTING	1,031,776.81	940,815.00	(91,161.61)
457	0	0	343	12100 ELECTRIC	STREET LIGHTS	434,716.44	489,418.00	34,701.56
457	0	0	343	12200 ELECTRIC	ELECTRIC SURCHARGE	2,834,081.21	3,036,388.00	202,286.79
457	0	0	343	12300 ELECTRIC	EQUIPMENT RENTAL	90,977.26	100,000.00	9,022.74
457	0	0	343	12400 ELECTRIC	LOAD RETENTION CREDIT	(247,511.34)	188,000.00	433,511.34
457	0	0	343	12500 ELECTRIC	PROP OWN PART	935,342.65	882,000.00	(53,342.65)
457	0	0	343	12700 ELECTRIC	BLK PWR COST ADJ (BPCA)	49,524,175.05	51,331,000.00	1,806,824.95
457	0	0	343	12800 ELECTRIC	ENERGY CONSERVATION ADJ	856,716.33	851,038.00	(5,678.33)
457	0	0	343	12900 ELECTRIC	GROSS RECEIPTS TAX	3,892,286.09	3,129,170.00	(763,116.09)
457	0	0	343	15000 ELECTRIC	POWER WHEELING (MARTEL)	101,735.65	120,236.00	18,500.35
457	0	0	349	20000 ELECTRIC	HWY LIGHT MAINT - FDOT	175,378.19	-	(175,378.19)
457	0	0	359	40000 ELECTRIC	DAMAGE TO UTILITY PL	41,588.72	42,000.00	431.28
457	0	0	359	50000 ELECTRIC	DAMAGE TO CITY PROP	-	1,000.00	1,000.00
457	0	0	361	10000 ELECTRIC	INT INCL PROF ON INV	277,889.17	260,000.00	(27,889.17)
457	0	0	361	11000 ELECTRIC	INTEREST INC: FEES	(8,713.11)	(10,000.00)	(3,286.89)
457	0	0	361	15500 ELECTRIC	ELEC INT ON W&S NOTES	151.26	-	(151.26)
457	0	0	361	40000 ELECTRIC	LATE CHARGES	1,373,873.94	1,200,000.00	(173,873.94)
457	0	0	362	15700 ELECTRIC	RENT-ELEC.SURGE PROTECT	74,134.87	84,000.00	(10,134.87)
457	0	0	364	42000 ELECTRIC	INS PROC/LOSS-F,F&E	8,542.74	-	(8,542.74)
457	0	0	364	49000 ELECTRIC	OTHER SALE/LIQ-F,F&E	4,392.41	-	(4,392.41)
457	0	0	365	90000 ELECTRIC	OTHER SCRAP&SURP SLS	117,538.87	12,000.00	(105,538.87)
457	0	0	367	10000 ELECTRIC	GAIN(LOSS)-SALE OF INVST	18,813.22	(100,000.00)	(118,813.22)
457	0	0	369	44000 ELECTRIC	REFUND FR VENDORS	-	15,000.00	15,000.00
457	0	0	369	90300 ELECTRIC	SALES TAX COMMISSIONS	360.09	361.00	0.91
457	0	0	369	90500 ELECTRIC	CITY FEES	155,435.98	5,000.00	(150,435.98)
457	0	0	369	90700 ELECTRIC	WORKING CAPITAL	-	7,275,178.00	7,275,178.00
457	0	0	369	90800 ELECTRIC	CASH OVER&SHORT	4,860.11	4,000.00	(860.11)
457	0	0	369	91000 ELECTRIC	SERV- METER CHECK	-	250.00	250.00
457	0	0	369	91400 ELECTRIC	LEGAL FEES	-	300.00	300.00
457	0	0	369	91500 ELECTRIC	CK COLL CHGS	24,388.00	15,000.00	(9,388.00)
457	0	0	369	92100 ELECTRIC	MISC UNCLASSIFIED	2,574.18	1,000.00	(1,574.18)
457	0	0	369	92300 ELECTRIC	COPYING CHARGE	2.00	-	(2.00)
457	0	0	369	92500 ELECTRIC	INTERNET BID PROCESSING	422.00	-	(422.00)
457	0	0	369	92800 ELECTRIC	TEMP SERVICE CHARGE	27,800.00	23,500.00	(4,300.00)
457	0	0	369	95700 ELECTRIC	HOLIDAY LIGHTING PROGRAM	749.34	17,000.00	16,250.66
457	0	0	381	36000 ELECTRIC	CONT-ELEC.89A CONST.FD	3,628,367.06	-	(3,628,367.06)
457	0	0	381	69000 ELECTRIC	CONT-92B UTIL.SYS.BD.SKG	930,166.09	18,099.00	(912,067.09)
457	0	0	381	75000 ELECTRIC	CONT-1987 ELEC.RES.FD.	3,000,000.00	3,000,000.00	-
457	0	0	383	10000 ELECTRIC	FOR CURRENT OPER	780,815.88	780,815.00	(0.88)

						Account Balance	Budgeted	Difference	
457	32	32	531	11000	ELECTRIC ADMINISTRATION	ACCRUED PAYROLL EXPENSES	3,851.09	-	(3,851.09)
457	32	32	531	11100	ELECTRIC ADMINISTRATION	SALARIES - REGULAR	525,239.80	512,843.00	(12,396.80)
457	32	32	531	11200	ELECTRIC ADMINISTRATION	SALARIES - OVERTIME	3,406.09	3,350.00	(56.09)
457	32	32	531	11300	ELECTRIC ADMINISTRATION	SALARIES - PARTTIME	13,711.24	19,864.00	6,152.76
457	32	32	531	11400	ELECTRIC ADMINISTRATION	SALARIES - LONGEVITY	8,246.51	8,247.00	0.49
457	32	32	531	11600	ELECTRIC ADMINISTRATION	EMPLOYEE AWARDS	-	300.00	300.00
457	32	32	531	12100	ELECTRIC ADMINISTRATION	FICA TAXES	39,137.31	39,676.00	538.69
457	32	32	531	12200	ELECTRIC ADMINISTRATION	RETIREMENT CONTRIB	81,058.56	81,988.00	929.44
457	32	32	531	12300	ELECTRIC ADMINISTRATION	INSURANCE-LIFE&HEALTH	48,400.00	48,400.00	-
457	32	32	531	12400	ELECTRIC ADMINISTRATION	WORKERS' COMPENSATION	2,798.04	2,798.00	(0.04)
457	32	32	531	12600	ELECTRIC ADMINISTRATION	DISABILITY INC.REPLACE.	1,854.96	1,855.00	0.04
457	32	32	531	12700	ELECTRIC ADMINISTRATION	EXECUTIVE LIFE INSURANCE	1,336.00	1,336.00	-
457	32	32	531	13000	ELECTRIC ADMINISTRATION	EXECUTIVE CAR ALLOWANCE	4,731.14	4,740.00	8.86
457	32	32	531	13100	ELECTRIC ADMINISTRATION	CAR ALLOWANCE	600.08	1,200.00	599.92
457	32	32	531	13500	ELECTRIC ADMINISTRATION	EXECUTIVE PHYSICAL ALLOW	920.00	1,500.00	580.00
457	32	32	531	30500	ELECTRIC ADMINISTRATION	ADVERTISING-PROMOTIONS	10,067.38	23,500.00	8,200.52
457	32	32	531	30800	ELECTRIC ADMINISTRATION	ADVERTISING	-	2,000.00	2,000.00
457	32	32	531	31800	ELECTRIC ADMINISTRATION	BOOKS PUBLICATIONS&MAPS	341.48	2,500.00	2,158.52
457	32	32	531	36000	ELECTRIC ADMINISTRATION	ALLOCATION - I.T.	78,126.96	78,127.00	0.04
457	32	32	531	37800	ELECTRIC ADMINISTRATION	DUES & SUBSCRIPTION	48,656.69	51,970.00	3,313.31
457	32	32	531	39200	ELECTRIC ADMINISTRATION	ALLOCATION-CLINIC	26,042.04	26,042.00	(0.04)
457	32	32	531	39400	ELECTRIC ADMINISTRATION	ALLOCATION-PROPERTY INS	226,569.96	226,570.00	0.04
457	32	32	531	39600	ELECTRIC ADMINISTRATION	ALLOCATION-GENL/AUTO INS	385,757.04	385,757.00	(0.04)
457	32	32	531	39900	ELECTRIC ADMINISTRATION	ALLOCATION-RISK MGMT	46,542.44	46,704.00	161.56
457	32	32	531	40700	ELECTRIC ADMINISTRATION	ALLOCATION-INFO & PUBL	2,169.96	2,170.00	0.04
457	32	32	531	40800	ELECTRIC ADMINISTRATION	MISC UNCLASSIFIED	1,500.34	2,000.00	499.66
457	32	32	531	42000	ELECTRIC ADMINISTRATION	PRINTING & BINDING	754.62	2,095.00	1,340.38
457	32	32	531	42200	ELECTRIC ADMINISTRATION	COPY CONTRACT	2,159.55	2,278.00	118.45
457	32	32	531	43000	ELECTRIC ADMINISTRATION	PROF SVS -ENG / ARCH	157,244.69	190,521.00	366.24
457	32	32	531	43200	ELECTRIC ADMINISTRATION	PROF SVS -LEGAL/AUDIT	11,976.52	23,857.00	11,880.48
457	32	32	531	43900	ELECTRIC ADMINISTRATION	PROF SVS - OTHER	77,428.22	92,062.00	2,633.78
457	32	32	531	46500	ELECTRIC ADMINISTRATION	RELOCATION EXPENSE	-	2,500.00	2,500.00
457	32	32	531	46800	ELECTRIC ADMINISTRATION	RENTAL - EQUIP & LAND	1,324.29	1,325.00	0.71
457	32	32	531	47000	ELECTRIC ADMINISTRATION	ALLOC - COURIER SERVICE	11,709.00	11,709.00	-
457	32	32	531	47200	ELECTRIC ADMINISTRATION	ALLOC-FACILITIES MAINT.	135,807.00	135,807.00	-
457	32	32	531	47400	ELECTRIC ADMINISTRATION	ALLOCATION-800MHZ SYSTEM	1,118.04	1,118.00	(0.04)
457	32	32	531	48100	ELECTRIC ADMINISTRATION	REPAIR & MAINT - FUEL	697.26	3,200.00	2,502.74
457	32	32	531	48200	ELECTRIC ADMINISTRATION	REPAIR & MAINT-BLD/GRNDS	687.76	6,054.00	5,366.24
457	32	32	531	48600	ELECTRIC ADMINISTRATION	REPAIR & MAINT-OTHER EQP	212.25	1,500.00	1,287.75
457	32	32	531	49000	ELECTRIC ADMINISTRATION	REPAIR & MAINT-RADIO EQP	1,046.60	1,500.00	453.40
457	32	32	531	52100	ELECTRIC ADMINISTRATION	SUPPLIES - CLEANING	5,698.89	7,775.00	2,076.11

457	32	32	531	52800	ELECTRIC	ADMINISTRATION	SUPPLIES - OFFICE	3,444.45	3,725.00	280.55
457	32	32	531	53100	ELECTRIC	ADMINISTRATION	SUPPLIES - OPERATING	5,042.37	6,500.00	1,457.63
457	32	32	531	53200	ELECTRIC	ADMINISTRATION	SUPPLIES-PLAQUES & CFT	109.00	2,500.00	2,391.00
457	32	32	531	53400	ELECTRIC	ADMINISTRATION	SUPPLIES - POSTAGE	365.10	950.00	584.90
457	32	32	531	53600	ELECTRIC	ADMINISTRATION	SUPPLIES - SMALL TOOL&EQ	5,786.02	5,400.00	(386.02)
457	32	32	531	53800	ELECTRIC	ADMINISTRATION	SUPPLIES - SUNDRY	1,619.32	2,550.00	930.68
457	32	32	531	53900	ELECTRIC	ADMINISTRATION	SUPP-SM. PC EQP/SOFTWARE	3,221.72	3,009.00	(212.72)
457	32	32	531	55300	ELECTRIC	ADMINISTRATION	TRAVEL & TRAINING	16,594.34	29,048.00	9,963.96
457	32	32	531	55400	ELECTRIC	ADMINISTRATION	TRAINING - LOCAL	9,036.21	13,500.00	4,463.79
457	32	32	531	55700	ELECTRIC	ADMINISTRATION	TELECOMM. DEPT. FEES	6,993.84	7,434.00	440.16
457	32	32	531	55800	ELECTRIC	ADMINISTRATION	TELEPHONE (INCL.FAX)	4,886.55	6,804.00	1,917.45
457	32	32	531	57400	ELECTRIC	ADMINISTRATION	O&M CHARGE-AUTOS/EQUIP	2,767.92	5,687.00	2,919.08
457	32	32	531	57500	ELECTRIC	ADMINISTRATION	REPLACE CHG-AUTOS/EQUIP	2,202.78	4,214.00	2,011.22
457	32	32	531	57600	ELECTRIC	ADMINISTRATION	UTILITIES	159,734.40	159,000.00	(734.40)
457	32	32	531	66600	ELECTRIC	ADMINISTRATION	OTH MACH & EQUIP	-	5,562.00	5,562.00
							Total Spent	\$2,190,734	\$2,314,621	\$71,266
							Encumbered	\$62,632		
							Total Spent and Encumbered	\$2,243,366		
							Budget	\$2,314,621		
							Under (Over) Budget	\$71,266		

						Account Balance	Budgeted	Difference	
457	32	230	531	11000	ELECTRIC CUSTOMER SERVICES	ACCRUED PAYROLL EXPENSE:	5,659.72	-	(5,659.72)
457	32	230	531	11100	ELECTRIC CUSTOMER SERVICES	SALARIES - REGULAR	1,218,681.51	1,189,796.00	(28,885.51)
457	32	230	531	11200	ELECTRIC CUSTOMER SERVICES	SALARIES - OVERTIME	46,969.96	47,090.00	120.04
457	32	230	531	11400	ELECTRIC CUSTOMER SERVICES	SALARIES - LONGEVITY	18,485.13	20,750.00	4,264.87
457	32	230	531	11600	ELECTRIC CUSTOMER SERVICES	EMPLOYEE AWARDS	-	800.00	800.00
457	32	230	531	12100	ELECTRIC CUSTOMER SERVICES	FICA TAXES	90,417.38	94,340.00	3,922.62
457	32	230	531	12200	ELECTRIC CUSTOMER SERVICES	RETIREMENT CONTRIB	188,425.11	189,110.00	684.89
457	32	230	531	12300	ELECTRIC CUSTOMER SERVICES	INSURANCE-LIFE&HEALTH	207,273.00	207,273.00	-
457	32	230	531	12400	ELECTRIC CUSTOMER SERVICES	WORKERS' COMPENSATION	20,998.04	20,998.00	(0.04)
457	32	230	531	12800	ELECTRIC CUSTOMER SERVICES	DISABILITY INC.REPLACE.	6,066.00	6,066.00	-
457	32	230	531	31800	ELECTRIC CUSTOMER SERVICES	BOOKS PUBLICATIONS&MAPS	74.75	100.00	25.25
457	32	230	531	36000	ELECTRIC CUSTOMER SERVICES	ALLOCATION - I.T.	428,376.00	428,376.00	-
457	32	230	531	37800	ELECTRIC CUSTOMER SERVICES	DUES & SUBSCRIPTION	1,466.00	1,600.00	134.00
457	32	230	531	39400	ELECTRIC CUSTOMER SERVICES	ALLOCATION-PROPERTY INS	15,855.00	15,855.00	-
457	32	230	531	40800	ELECTRIC CUSTOMER SERVICES	MISC UNCLASSIFIED	283.75	900.00	616.25
457	32	230	531	42000	ELECTRIC CUSTOMER SERVICES	PRINTING & BINDING	28,568.34	56,759.00	28,190.66
457	32	230	531	42200	ELECTRIC CUSTOMER SERVICES	COPY CONTRACT	3,393.77	4,000.00	606.23
457	32	230	531	43200	ELECTRIC CUSTOMER SERVICES	PROF SVS -LEGAL/AUDIT	73,635.00	59,858.00	(13,777.00)
457	32	230	531	43900	ELECTRIC CUSTOMER SERVICES	PROF SVS - OTHER	187,122.06	297,585.00	113,372.43
457	32	230	531	46200	ELECTRIC CUSTOMER SERVICES	REFUNDS & BAD DEBTS	459.72	2,045.00	1,585.28
457	32	230	531	46800	ELECTRIC CUSTOMER SERVICES	RENTAL - EQUIP & LAND	17,917.17	25,687.00	3,377.47
457	32	230	531	47200	ELECTRIC CUSTOMER SERVICES	ALLOC-FACILITIES MAINT.	105,722.04	105,722.00	(0.04)
457	32	230	531	47300	ELECTRIC CUSTOMER SERVICES	ALLOCATION - CENTRAL SVC	30.99	31.00	0.01
457	32	230	531	47400	ELECTRIC CUSTOMER SERVICES	ALLOCATION-800MHZ SYSTEM	1,956.00	1,956.00	-
457	32	230	531	48100	ELECTRIC CUSTOMER SERVICES	REPAIR & MAINT - FUEL	26,293.28	23,518.00	(2,775.28)
457	32	230	531	48600	ELECTRIC CUSTOMER SERVICES	REPAIR & MAINT-OTHER EQP	26,338.27	26,339.00	0.73
457	32	230	531	49000	ELECTRIC CUSTOMER SERVICES	REPAIR & MAINT-RADIO EQP	1,018.80	1,591.00	572.20
457	32	230	531	52100	ELECTRIC CUSTOMER SERVICES	SUPPLIES - CLEANING	21.49	-	(21.49)
457	32	230	531	52800	ELECTRIC CUSTOMER SERVICES	SUPPLIES - OFFICE	1,964.48	5,336.00	3,371.52
457	32	230	531	53100	ELECTRIC CUSTOMER SERVICES	SUPPLIES - OPERATING	11,468.53	10,004.00	(1,464.53)
457	32	230	531	53400	ELECTRIC CUSTOMER SERVICES	SUPPLIES - POSTAGE	179,992.24	190,486.00	10,493.76
457	32	230	531	53600	ELECTRIC CUSTOMER SERVICES	SUPPLIES - SMALL TOOL&EQ	4,766.15	8,707.00	3,940.85
457	32	230	531	53800	ELECTRIC CUSTOMER SERVICES	SUPPLIES - SUNDRY	958.34	959.00	0.66
457	32	230	531	53900	ELECTRIC CUSTOMER SERVICES	SUPP-SM. PC EQP/SOFTWARE	2,899.50	3,900.00	1,000.50
457	32	230	531	54000	ELECTRIC CUSTOMER SERVICES	SUPPLIES - UNIFORMS	915.87	1,858.00	942.13
457	32	230	531	55300	ELECTRIC CUSTOMER SERVICES	TRAVEL & TRAINING	1,401.38	2,178.00	776.62
457	32	230	531	55400	ELECTRIC CUSTOMER SERVICES	TRAINING - LOCAL	1,787.38	2,876.00	1,088.62
457	32	230	531	55700	ELECTRIC CUSTOMER SERVICES	TELECOMM. DEPT. FEES	25,518.76	25,781.00	262.24

457	32	230	531	55800	ELECTRIC	CUSTOMER SERVICES	TELEPHONE (INCL.FAX)	22,441.79	26,195.00	3,753.21
457	32	230	531	57400	ELECTRIC	CUSTOMER SERVICES	O&M CHARGE-AUTOS/EQUIP	21,917.90	23,815.00	1,897.10
457	32	230	531	57500	ELECTRIC	CUSTOMER SERVICES	REPLACE CHG-AUTOS/EQUIP	14,069.36	14,258.00	188.64
457	32	230	531	66600	ELECTRIC	CUSTOMER SERVICES	OTH MACH & EQUIP	-	10,828.00	10,828.00
Total Spent								\$3,009,608	\$3,155,324	\$144,233
Encumbered								\$1,483		
Total Spent and Encumbered								\$3,011,091		
Budget								\$3,155,324		
Under (Over) Budget								\$144,233		

							Account Balance	Budgeted	Difference
457	32	231	531	11000	ELECTRIC DISTRIBUTION	ACCRUED PAYROLL EXPENSE!	(5,378.46)	-	5,378.46
457	32	231	531	11100	ELECTRIC DISTRIBUTION	SALARIES - REGULAR	1,786,174.39	2,542,410.00	756,235.61
457	32	231	531	11200	ELECTRIC DISTRIBUTION	SALARIES - OVERTIME	432,932.05	491,014.00	58,081.95
457	32	231	531	11400	ELECTRIC DISTRIBUTION	SALARIES - LONGEVITY	35,422.99	54,012.00	18,589.01
457	32	231	531	12100	ELECTRIC DISTRIBUTION	FICA TAXES	160,666.85	243,375.00	82,708.15
457	32	231	531	12200	ELECTRIC DISTRIBUTION	RETIREMENT CONTRIB	273,679.41	457,483.00	183,803.59
457	32	231	531	12300	ELECTRIC DISTRIBUTION	INSURANCE-LIFE&HEALTH	207,856.03	289,674.00	81,817.97
457	32	231	531	12400	ELECTRIC DISTRIBUTION	WORKERS' COMPENSATION	46,763.75	72,760.00	25,996.25
457	32	231	531	12500	ELECTRIC DISTRIBUTION	UNEMPLOYMENT COMPEN	4,596.00	4,256.00	(340.00)
457	32	231	531	12600	ELECTRIC DISTRIBUTION	DISABILITY INC.REPLACE.	7,967.91	11,753.00	3,785.09
457	32	231	531	13300	ELECTRIC DISTRIBUTION	O/T MEALS - MEAL ALLOW	1,606.31	5,429.00	3,822.69
457	32	231	531	30500	ELECTRIC DISTRIBUTION	ADVERTISING-PROMOTIONS	166.50	800.00	633.50
457	32	231	531	31800	ELECTRIC DISTRIBUTION	BOOKS PUBLICATIONS&MAPS	799.92	1,220.00	420.08
457	32	231	531	36000	ELECTRIC DISTRIBUTION	ALLOCATION - I.T.	32,469.00	32,469.00	-
457	32	231	531	37800	ELECTRIC DISTRIBUTION	DUES & SUBSCRIPTION	715.99	1,200.00	484.01
457	32	231	531	39500	ELECTRIC DISTRIBUTION	ALLOCATION-SPECIAL INS	21,531.29	78,000.00	56,468.71
457	32	231	531	40300	ELECTRIC DISTRIBUTION	LOSS ON INVENTORY	261,729.20	-	(261,729.20)
457	32	231	531	41700	ELECTRIC DISTRIBUTION	MANDATED DISPOSAL ITEMS	31,260.84	40,000.00	5,000.00
457	32	231	531	41800	ELECTRIC DISTRIBUTION	PAYMENTS - OTHER GOVT	1,486.96	3,500.00	2,013.04
457	32	231	531	42000	ELECTRIC DISTRIBUTION	PRINTING & BINDING	461.72	1,051.00	589.28
457	32	231	531	43900	ELECTRIC DISTRIBUTION	PROF SVS - OTHER	967,062.77	1,400,596.00	218,264.83
457	32	231	531	46800	ELECTRIC DISTRIBUTION	RENTAL - EQUIP & LAND	11,067.51	19,080.00	8,012.49
457	32	231	531	47200	ELECTRIC DISTRIBUTION	ALLOC-FACILITIES MAINT.	45,879.00	45,879.00	-
457	32	231	531	47400	ELECTRIC DISTRIBUTION	ALLOCATION-800MHZ SYSTEM	12,713.04	12,713.00	(0.04)
457	32	231	531	48000	ELECTRIC DISTRIBUTION	REPAIR & MAINT-AUTO/EQP	722.15	1,500.00	777.85
457	32	231	531	48100	ELECTRIC DISTRIBUTION	REPAIR & MAINT - FUEL	84,405.61	148,990.00	64,584.39
457	32	231	531	48200	ELECTRIC DISTRIBUTION	REPAIR & MAINT-BLD/GRNDS	135.00	300.00	165.00
457	32	231	531	48600	ELECTRIC DISTRIBUTION	REPAIR & MAINT-OTHER EQP	810,944.19	720,208.00	(215,736.19)
457	32	231	531	48800	ELECTRIC DISTRIBUTION	REPAIR & MAINT -OTHER	4,832.00	9,520.00	4,688.00
457	32	231	531	49000	ELECTRIC DISTRIBUTION	REPAIR & MAINT-RADIO EQP	8,679.62	10,000.00	1,320.38
457	32	231	531	49200	ELECTRIC DISTRIBUTION	HOLIDAY LIGHTING PGM.	50,920.34	40,000.00	(10,920.34)
457	32	231	531	52100	ELECTRIC DISTRIBUTION	SUPPLIES - CLEANING	243.15	388.00	144.85
457	32	231	531	52800	ELECTRIC DISTRIBUTION	SUPPLIES - OFFICE	5,189.16	3,640.00	(1,549.16)
457	32	231	531	53100	ELECTRIC DISTRIBUTION	SUPPLIES - OPERATING	7,731.44	10,768.00	3,036.56
457	32	231	531	53200	ELECTRIC DISTRIBUTION	SUPPLIES-PLAQUES & CFT	153.63	235.00	81.37
457	32	231	531	53400	ELECTRIC DISTRIBUTION	SUPPLIES - POSTAGE	-	300.00	300.00
457	32	231	531	53600	ELECTRIC DISTRIBUTION	SUPPLIES - SMALL TOOL&EQ	77,546.54	72,800.00	(4,746.54)
457	32	231	531	53800	ELECTRIC DISTRIBUTION	SUPPLIES - SUNDRY	133.74	1,240.00	1,106.26
457	32	231	531	53900	ELECTRIC DISTRIBUTION	SUPP-SM. PC EQP/SOFTWARE	5,523.74	6,400.00	876.26
457	32	231	531	54000	ELECTRIC DISTRIBUTION	SUPPLIES - UNIFORMS	22,537.90	42,764.00	20,226.10
457	32	231	531	55300	ELECTRIC DISTRIBUTION	TRAVEL & TRAINING	17,872.43	22,150.00	4,277.57

457	32	231	531	55400	ELECTRIC DISTRIBUTION	TRAINING - LOCAL	4,899.36	9,500.00	4,600.64
457	32	231	531	55700	ELECTRIC DISTRIBUTION	TELECOMM. DEPT. FEES	7,992.68	8,060.00	67.32
457	32	231	531	55800	ELECTRIC DISTRIBUTION	TELEPHONE (INCL.FAX)	7,236.55	8,905.00	1,668.45
457	32	231	531	57400	ELECTRIC DISTRIBUTION	O&M CHARGE-AUTOS/EQUIP	220,892.84	403,043.00	182,150.16
457	32	231	531	57500	ELECTRIC DISTRIBUTION	REPLACE CHG-AUTOS/EQUIP	331,627.97	321,410.00	(10,217.97)
457	32	231	531	57600	ELECTRIC DISTRIBUTION	UTILITIES	25,195.90	36,267.00	11,071.10
457	32	231	531	61100	ELECTRIC DISTRIBUTION	AUTOS & EQUIPMENT	-	200.00	200.00
457	32	231	531	62200	ELECTRIC DISTRIBUTION	BUILDINGS	-	24,000.00	24,000.00
457	32	231	531	63300	ELECTRIC DISTRIBUTION	IMPROV O/T BLDGS	-	3,472,125.00	3,458,375.00
457	32	231	531	64400	ELECTRIC DISTRIBUTION	INVENTORY	-	-	(2,173,167.14)
457	32	231	531	65500	ELECTRIC DISTRIBUTION	LAND	-	5,000.00	5,000.00
457	32	231	531	66600	ELECTRIC DISTRIBUTION	OTH MACH & EQUIP	-	185,344.00	181,239.00
457	32	231	531	95100	ELECTRIC DISTRIBUTION	TRF-AIRPORT FUND	99,986.76	100,000.00	13.24
						Total Spent	\$6,136,034	\$11,473,731	\$2,803,668
						Encumbered	\$2,536,030		
						Total Spent and Encumbered	\$8,670,063		
						Budget	\$11,473,731		
						Under (Over) Budget	\$2,803,668		

							Account Balance	Budgeted	Difference	
457	32	233	531	11000	ELECTRIC	METER	ACCRUED PAYROLL EXPENSES	592.20	-	(592.20)
457	32	233	531	11100	ELECTRIC	METER	SALARIES - REGULAR	385,088.26	488,157.00	103,068.74
457	32	233	531	11200	ELECTRIC	METER	SALARIES - OVERTIME	39,540.52	49,529.00	9,988.48
457	32	233	531	11400	ELECTRIC	METER	SALARIES - LONGEVITY	5,881.12	8,752.00	2,870.88
457	32	233	531	11600	ELECTRIC	METER	EMPLOYEE AWARDS	-	100.00	100.00
457	32	233	531	12100	ELECTRIC	METER	FICA TAXES	30,358.74	40,265.00	9,906.26
457	32	233	531	12200	ELECTRIC	METER	RETIREMENT CONTRIB	68,326.97	84,553.00	16,226.03
457	32	233	531	12300	ELECTRIC	METER	INSURANCE-LIFE&HEALTH	62,920.00	62,920.00	-
457	32	233	531	12400	ELECTRIC	METER	WORKERS' COMPENSATION	10,696.94	14,288.00	3,591.06
457	32	233	531	12600	ELECTRIC	METER	DISABILITY INC.REPLACE.	1,737.09	2,317.00	579.91
457	32	233	531	13300	ELECTRIC	METER	O/T MEALS - MEAL ALLOW	10.33	150.00	12.84
457	32	233	531	31800	ELECTRIC	METER	BOOKS PUBLICATIONS&MAPS	495.00	495.00	-
457	32	233	531	36000	ELECTRIC	METER	ALLOCATION - I.T.	21,459.96	21,460.00	0.04
457	32	233	531	37800	ELECTRIC	METER	DUES & SUBSCRIPTION	107.76	108.00	0.24
457	32	233	531	40900	ELECTRIC	METER	ALLOCATION-RECORDS MGMT	356.04	356.00	(0.04)
457	32	233	531	42000	ELECTRIC	METER	PRINTING & BINDING	998.74	999.00	0.26
457	32	233	531	43900	ELECTRIC	METER	PROF SVS - OTHER	86.40	24,913.00	24,826.60
457	32	233	531	47400	ELECTRIC	METER	ALLOCATION-800MHZ SYSTEM	2,934.00	2,934.00	-
457	32	233	531	48100	ELECTRIC	METER	REPAIR & MAINT - FUEL	30,351.54	27,630.00	(2,721.54)
457	32	233	531	48400	ELECTRIC	METER	REPAIR & MAINT - METERS	-	5,352.00	5,352.00
457	32	233	531	48600	ELECTRIC	METER	REPAIR & MAINT-OTHER EQP	1,819.85	2,780.00	960.15
457	32	233	531	49000	ELECTRIC	METER	REPAIR & MAINT-RADIO EQP	2,444.53	2,445.00	0.47
457	32	233	531	52800	ELECTRIC	METER	SUPPLIES - OFFICE	3,388.05	4,997.00	1,608.95
457	32	233	531	53100	ELECTRIC	METER	SUPPLIES - OPERATING	19,605.39	20,666.00	1,060.61
457	32	233	531	53400	ELECTRIC	METER	SUPPLIES - POSTAGE	138.42	148.00	9.58
457	32	233	531	53600	ELECTRIC	METER	SUPPLIES - SMALL TOOL&EQ	6,899.66	8,833.00	1,933.34
457	32	233	531	53800	ELECTRIC	METER	SUPPLIES - SUNDRY	142.13	143.00	0.87
457	32	233	531	53900	ELECTRIC	METER	SUPP-SM. PC EQP/SOFTWARE	11,404.77	11,405.00	0.23
457	32	233	531	54000	ELECTRIC	METER	SUPPLIES - UNIFORMS	5,865.40	5,846.00	(19.40)
457	32	233	531	55300	ELECTRIC	METER	TRAVEL & TRAINING	1,683.74	2,684.00	1,000.26
457	32	233	531	55400	ELECTRIC	METER	TRAINING - LOCAL	1,250.53	1,154.00	(96.53)
457	32	233	531	55700	ELECTRIC	METER	TELECOMM. DEPT. FEES	2,289.08	2,290.00	0.92
457	32	233	531	55800	ELECTRIC	METER	TELEPHONE (INCL.FAX)	14,166.96	14,470.00	303.04
457	32	233	531	57400	ELECTRIC	METER	O&M CHARGE-AUTOS/EQUIP	21,813.61	20,138.00	(1,675.61)

457	32	233	531	57500	ELECTRIC	METER	REPLACE CHG-AUTOS/EQUIP	16,604.54	15,331.00	(1,273.54)
457	32	233	531	57600	ELECTRIC	METER	UTILITIES	658.08	663.00	4.92
457	32	233	531	63300	ELECTRIC	METER	IMPROV O/T BLDGS	-	394,309.00	199,909.00
457	32	233	531	64400	ELECTRIC	METER	INVENTORY	-	-	(18,285.20)
457	32	233	531	66600	ELECTRIC	METER	OTH MACH & EQUIP	-	19,062.00	19,062.00
							Total Spent	\$772,116	\$1,362,642	\$377,714
							Encumbered	\$212,812		
							Total Spent and Encumbered	\$984,928		
							Budget	\$1,362,642		
							Under (Over) Budget	\$377,714		

							Account Balance	Budgeted	Difference	
457	32	234	531	11000	ELECTRIC	SUBSTATION	ACCRUED PAYROLL EXPENSES	(5,538.65)	-	5,538.65
457	32	234	531	11100	ELECTRIC	SUBSTATION	SALARIES - REGULAR	708,149.72	694,405.00	(13,744.72)
457	32	234	531	11200	ELECTRIC	SUBSTATION	SALARIES - OVERTIME	27,823.35	27,937.00	113.65
457	32	234	531	11400	ELECTRIC	SUBSTATION	SALARIES - LONGEVITY	18,793.98	19,124.00	330.02
457	32	234	531	12100	ELECTRIC	SUBSTATION	FICA TAXES	54,427.87	55,382.00	954.13
457	32	234	531	12200	ELECTRIC	SUBSTATION	RETIREMENT CONTRIB	113,773.77	117,593.00	3,819.23
457	32	234	531	12300	ELECTRIC	SUBSTATION	INSURANCE-LIFE&HEALTH	66,073.48	66,964.00	890.52
457	32	234	531	12400	ELECTRIC	SUBSTATION	WORKERS' COMPENSATION	18,978.44	19,190.00	211.56
457	32	234	531	12600	ELECTRIC	SUBSTATION	DISABILITY INC.REPLACE.	3,890.06	3,933.00	42.94
457	32	234	531	13300	ELECTRIC	SUBSTATION	O/T MEALS - MEAL ALLOW	517.90	250.00	(267.90)
457	32	234	531	31800	ELECTRIC	SUBSTATION	BOOKS PUBLICATIONS&MAPS	-	100.00	100.00
457	32	234	531	36000	ELECTRIC	SUBSTATION	ALLOCATION - I.T.	16,044.96	16,045.00	0.04
457	32	234	531	39400	ELECTRIC	SUBSTATION	ALLOCATION-PROPERTY INS	38,969.04	38,969.00	(0.04)
457	32	234	531	41700	ELECTRIC	SUBSTATION	MANDATED DISPOSAL ITEMS	5,520.07	6,000.00	479.93
457	32	234	531	42000	ELECTRIC	SUBSTATION	PRINTING & BINDING	87.88	200.00	112.12
457	32	234	531	43900	ELECTRIC	SUBSTATION	PROF SVS - OTHER	2,868.20	2,728.00	(140.20)
457	32	234	531	46800	ELECTRIC	SUBSTATION	RENTAL - EQUIP & LAND	204.06	300.00	95.94
457	32	234	531	47400	ELECTRIC	SUBSTATION	ALLOCATION-800MHZ SYSTEM	2,094.96	2,095.00	0.04
457	32	234	531	48000	ELECTRIC	SUBSTATION	REPAIR & MAINT-AUTO/EQP	85.73	-	(85.73)
457	32	234	531	48100	ELECTRIC	SUBSTATION	REPAIR & MAINT - FUEL	12,361.86	11,600.00	(761.86)
457	32	234	531	48200	ELECTRIC	SUBSTATION	REPAIR & MAINT-BLD/GRNDS	15,898.50	17,000.00	1,101.50
457	32	234	531	48600	ELECTRIC	SUBSTATION	REPAIR & MAINT-OTHER EQP	39,283.39	37,800.00	(1,483.39)
457	32	234	531	48800	ELECTRIC	SUBSTATION	REPAIR & MAINT -OTHER	159.89	200.00	40.11
457	32	234	531	49000	ELECTRIC	SUBSTATION	REPAIR & MAINT-RADIO EQP	1,273.50	1,500.00	226.50
457	32	234	531	52800	ELECTRIC	SUBSTATION	SUPPLIES - OFFICE	1,273.95	1,400.00	126.05
457	32	234	531	53100	ELECTRIC	SUBSTATION	SUPPLIES - OPERATING	8,012.27	8,000.00	(12.27)
457	32	234	531	53600	ELECTRIC	SUBSTATION	SUPPLIES - SMALL TOOL&EQ	6,991.83	7,300.00	308.17
457	32	234	531	53900	ELECTRIC	SUBSTATION	SUPP-SM. PC EQP/SOFTWARE	3,876.88	10,350.00	6,473.12
457	32	234	531	54000	ELECTRIC	SUBSTATION	SUPPLIES - UNIFORMS	4,669.45	4,950.00	280.55
457	32	234	531	55300	ELECTRIC	SUBSTATION	TRAVEL & TRAINING	1,965.10	2,145.00	179.90
457	32	234	531	55400	ELECTRIC	SUBSTATION	TRAINING - LOCAL	2,144.95	3,200.00	1,055.05
457	32	234	531	55700	ELECTRIC	SUBSTATION	TELECOMM. DEPT. FEES	1,765.04	1,715.00	(50.04)
457	32	234	531	55800	ELECTRIC	SUBSTATION	TELEPHONE (INCL.FAX)	1,677.12	3,000.00	1,322.88

457	32	234	531	57400	ELECTRIC	SUBSTATION	O&M CHARGE-AUTOS/EQUIP	26,702.33	26,234.00	(468.33)
457	32	234	531	57500	ELECTRIC	SUBSTATION	REPLACE CHG-AUTOS/EQUIP	22,459.17	22,392.00	(67.17)
457	32	234	531	57600	ELECTRIC	SUBSTATION	UTILITIES	206.72	200.00	(6.72)
457	32	234	531	66600	ELECTRIC	SUBSTATION	OTH MACH & EQUIP	-	27,250.00	16,950.74
Total Spent								\$1,223,487	\$1,257,451	\$23,665
Encumbered								\$10,299		
Total Spent and Encumbered								\$1,233,786		
Budget								\$1,257,451		
Under (Over) Budget								\$23,665		

							Account Balance	Budgeted	Difference
457	32	237	531	11100	ELECTRIC TRANSMISSION	SALARIES - REGULAR	5,785.98	19,211.00	13,425.02
457	32	237	531	11200	ELECTRIC TRANSMISSION	SALARIES - OVERTIME	1,859.82	5,000.00	3,140.18
457	32	237	531	12100	ELECTRIC TRANSMISSION	FICA TAXES	559.10	1,123.00	563.90
457	32	237	531	12200	ELECTRIC TRANSMISSION	RETIREMENT CONTRIB	1,048.73	10,610.00	9,561.27
457	32	237	531	12300	ELECTRIC TRANSMISSION	INSURANCE-LIFE&HEALTH	800.00	800.00	-
457	32	237	531	12600	ELECTRIC TRANSMISSION	DISABILITY INC.REPLACE.	618.96	619.00	0.04
457	32	237	531	63300	ELECTRIC TRANSMISSION	IMPROV O/T BLDGS	-	249,700.00	249,700.00
Total Spent							\$10,673	\$287,063	\$276,390
Encumbered							\$0		
Total Spent and Encumberec							\$10,673		
Budget							\$287,063		
Under (Over) Budget									\$276,390

							Account Balance	Budgeted	Difference
457	32	278	531	11000	ELECTRIC	"IN KIND" SERVICES ACCRUED PAYROLL EXPENSES	123.26	-	(123.26)
457	32	278	531	11100	ELECTRIC	"IN KIND" SERVICES SALARIES - REGULAR	4,204.22	3,923.00	(281.22)
457	32	278	531	11200	ELECTRIC	"IN KIND" SERVICES SALARIES - OVERTIME	1,912.06	1,913.00	0.94
457	32	278	531	12100	ELECTRIC	"IN KIND" SERVICES FICA TAXES	455.34	435.00	(20.34)
457	32	278	531	12200	ELECTRIC	"IN KIND" SERVICES RETIREMENT CONTRIB	819.19	776.00	(43.19)
457	32	278	531	12300	ELECTRIC	"IN KIND" SERVICES INSURANCE-LIFE&HEALTH	521.65	496.00	(25.65)
457	32	278	531	48200	ELECTRIC	"IN KIND" SERVICES REPAIR & MAINT-BLD/GRNDS	-	2,457.00	2,457.00
						Total Spent	\$8,036	\$10,000	\$1,964
						Encumbered	\$0		
						Total Spent and Encumbered	\$8,036		
						Budget	\$10,000		
						Under (Over) Budget	\$1,964		

							Account Balance	Budgeted	Difference
457	32	648	531	32700	ELECTRIC	BULK POWER CR3 DECOMMISSIONINGCOST	338,180.00	338,180.00	-
457	32	648	531	33000	ELECTRIC	BULK POWER CR #3 O&M	1,986,904.80	2,333,224.00	346,319.20
457	32	648	531	36600	ELECTRIC	BULK POWER DEPRECIATION	260,058.00	-	(260,058.00)
457	32	648	531	38400	ELECTRIC	BULK POWER ELECTRICITY FOR RESALE	109,940,159.99	108,894,513.00	(1,045,646.99)
457	32	648	531	39000	ELECTRIC	BULK POWER FUEL OIL COST	6,285,149.77	13,365,249.00	7,080,099.23
457	32	648	531	43200	ELECTRIC	BULK POWER PROF SVS -LEGAL/AUDIT	20,746.92	46,500.00	25,753.08
457	32	648	531	46800	ELECTRIC	BULK POWER RENTAL - EQUIP & LAND	31,354.71	33,000.00	1,645.29
457	32	648	531	67000	ELECTRIC	BULK POWER CR#3 CONST CHGS	733,963.19	742,512.00	8,548.81
457	32	648	531	67200	ELECTRIC	BULK POWER CR#3 NUCLEAR FUEL	179,878.14	179,879.00	0.86
Total Spent							\$119,776,396	\$125,933,057	\$6,156,661
Less: CR #3 Depreciation							260,058.00		
							119,516,338		
Encumbered							\$0		
Total Spent and Encumbered							\$239,552,791		
Budget							\$125,933,057		

							Account Balanc	Budgeted	Difference	
457	32	962	525	11000	ELECTRIC	HURRICANE RITA AID	ACCRUED PAYROLL EXPENSES	794.64	-	(794.64)
457	32	962	525	11200	ELECTRIC	HURRICANE RITA AID	SALARIES - OVERTIME	(1,047.43)	-	1,047.43
457	32	962	525	12100	ELECTRIC	HURRICANE RITA AID	FICA TAXES	(74.78)	-	74.78
457	32	962	525	12200	ELECTRIC	HURRICANE RITA AID	RETIREMENT CONTRIB	(162.36)	-	162.36
457	32	962	525	12300	ELECTRIC	HURRICANE RITA AID	INSURANCE-LIFE&HEALTH	(304.70)	-	304.70
457	32	962	525	48100	ELECTRIC	HURRICANE RITA AID	REPAIR & MAINT - FUEL	744.12	-	(744.12)
457	32	963	525	11200	ELECTRIC	HURRICANE WILMA	SALARIES - OVERTIME	35,365.62	35,367.00	1.38
457	32	963	525	12100	ELECTRIC	HURRICANE WILMA	FICA TAXES	2,663.42	2,664.00	0.58
457	32	963	525	12200	ELECTRIC	HURRICANE WILMA	RETIREMENT CONTRIB	4,888.84	4,890.00	1.16
457	32	963	525	12300	ELECTRIC	HURRICANE WILMA	INSURANCE-LIFE&HEALTH	1,624.92	1,626.00	1.08
457	32	963	525	13300	ELECTRIC	HURRICANE WILMA	O/T MEALS - MEAL ALLOW	192.55	-	(192.55)
457	32	963	525	48600	ELECTRIC	HURRICANE WILMA	REPAIR & MAINT-OTHER EQP	1,677.17	-	(1,677.17)
							Total Spent	\$46,362	\$44,547	-\$1,815
							Encumbered	\$0		
							Total Spent and Encumbered	\$46,362		
							Budget	\$44,547		
							Under (Over) Budget	-\$1,815		

							Account Balance	Alloc to Admin	Budgeted	Difference	
457	32	999	531	10800	ELECTRIC	NON-DIVISIONAL SALARIES - RES FOR INC	-		418,000.00	418,000.00	
457	32	999	531	30100	ELECTRIC	NON-DIVISIONAL ALLOCATION - PURCHASING	-		435,072.00	435,072.00	
457	32	999	531	30400	ELECTRIC	NON-DIVISIONAL ALLOCATION-ADMIN EXP	223,413.49	223,413.49	346,403.00	122,989.51	
457	32	999	531	31200	ELECTRIC	NON-DIVISIONAL AMORTIZATION EXP	(16,199.09)		-	16,199.09	
457	32	999	531	35400	ELECTRIC	NON-DIVISIONAL CONTINGENCIES	-	-	150,000.00	150,000.00	
457	32	999	531	36600	ELECTRIC	NON-DIVISIONAL DEPRECIATION	4,547,935.62		-	(4,547,935.62)	
457	32	999	531	40500	ELECTRIC	NON-DIVISIONAL LOSS ON RET OF F/A	133,680.48	133,680.48	-	(133,680.48)	
457	32	999	531	41800	ELECTRIC	NON-DIVISIONAL PAYMENTS - OTHER GOVT	4,160,694.48		3,339,000.00	(821,694.48)	
457	32	999	531	46200	ELECTRIC	NON-DIVISIONAL REFUNDS & BAD DEBTS	1,103,021.68	1,103,021.68	700,000.00	(403,021.68)	
457	32	999	531	57600	ELECTRIC	NON-DIVISIONAL UTILITIES	659,773.46	659,773.46	550,000.00	(109,773.46)	
457	32	999	531	66600	ELECTRIC	NON-DIVISIONAL OTH MACH & EQUIP	-	-	1,575,784.00	1,575,784.00	
457	32	999	531	72500	ELECTRIC	NON-DIVISIONAL AGENT FEES	475.00	475.00	-	(475.00)	
457	32	999	531	75000	ELECTRIC	NON-DIVISIONAL INTEREST	12,681.00		120,000.00	107,319.00	
Non Divisional alloc to Admin								\$2,120,364			
								-			
457	32	999	531	90100	ELECTRIC	NON-DIVISIONAL TRF-GENERAL FUND	11,757,391.67	11,757,391.67	11,511,896.00	(245,495.67)	
457	32	999	531	93600	ELECTRIC	NON-DIVISIONAL TRF-ELEC.89A CONST.FD	549,411.59	549,411.59	-	(549,411.59)	
457	32	999	531	96900	ELECTRIC	NON-DIVISIONAL TRF-05B UTIL SYS BD SK-E	1,490,533.80	1,490,533.80	1,490,534.00	0.20	
457	32	999	531	97100	ELECTRIC	NON-DIVISIONAL TRF-2003 CAP IMP CTF SKG	305,192.04	305,192.04	305,192.00	(0.04)	
457	32	999	531	97500	ELECTRIC	NON-DIVISIONAL TRF-1987 ELEC.RES.FD.	7,479,177.03	7,479,177.03	3,750,000.00	(3,729,177.03)	
457	32	999	531	10800		SALARIES - RES FOR INC	418,000				
457	32	999	531	30100		ALLOCATION - PURCHASING	435,072				
457	32	999	531	30400		ALLOCATION-ADMIN EXP	346,403				
457	32	999	531	35400		CONTINGENCIES	150,000				
457	32	999	531	41800		PAYMENTS - OTHER GOVT	3,339,000				
457	32	999	531	46200		REFUNDS & BAD DEBTS	700,000				
457	32	999	531	57600		UTILITIES	550,000				
457	32	999	531	66600		OTH MACH & EQUIP	1,575,784				
457	32	999	531	75000		INTEREST	120,000				
Subtotal Non Divisional Expenses							7,634,259				
457	32	999	531	90100		TRF-GENERAL FUND	11,511,896				
457	32	999	531	96900		TRF-92B UTIL.SYS.BD.SKG.	1,490,534				
457	32	999	531	97100		TRF-2003 CAP IMP CTF SKG	305,192				
457	32	999	531	97500		TRF-1987 ELEC.RES.FD.	3,750,000				

						Account Balance	Budgeted	Difference
650	0	0	104	0 ELECTRIC SYSTEM R & R		EQUITY IN POOLED CASH	6,888,222.00	
650	0	0	135	0 ELECTRIC SYSTEM R & R		INT & DIV REC - INVEST	55,438.75	
650	0	0	271	30000 ELECTRIC SYSTEM R & R		RES. FOR R & R	(6,943,660.75)	
650	0	0	361	10000 ELECTRIC SYSTEM R & R		INT INCL PROF ON INV	301,018.71	117,000.00
650	0	0	361	11000 ELECTRIC SYSTEM R & R		INTEREST INC: FEES	(7,555.00)	-
650	0	0	367	10000 ELECTRIC SYSTEM R & R		GAIN(LOSS)-SALE OF INVST	(24,620.75)	-
650	0	0	369	90700 ELECTRIC SYSTEM R & R		WORKING CAPITAL	-	(117,000.00)
674	0	0	104	0 ECONOMIC IMPROVEMENT FD		EQUITY IN POOLED CASH	1,739,106.89	
674	0	0	135	0 ECONOMIC IMPROVEMENT FD		INT & DIV REC - INVEST	13,581.25	
674	0	0	271	30000 ECONOMIC IMPROVEMENT FD		RES. FOR R & R	(1,752,688.14)	
674	0	0	361	10000 ECONOMIC IMPROVEMENT FD		INT INCL PROF ON INV	74,390.04	15,000.00
674	0	0	361	11000 ECONOMIC IMPROVEMENT FD		INTEREST INC: FEES	(1,869.39)	-
674	0	0	367	10000 ECONOMIC IMPROVEMENT FD		GAIN(LOSS)-SALE OF INVST	(6,002.69)	-
674	0	0	369	90700 ECONOMIC IMPROVEMENT FD		WORKING CAPITAL	-	706,690.00
674	0	0	369	92100 ECONOMIC IMPROVEMENT FD		MISC UNCLASSIFIED	34,450.00	-
674	0	0	381	75000 ECONOMIC IMPROVEMENT FD		CONT-1987 ELEC.RES.FD.	750,000.00	750,000.00
674	99	999	531	30600 ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	ADVERTISING	145,000.00	145,000.00
674	99	999	531	30800 ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	FILM COMMISSION	84,999.96	85,000.00
674	99	999	531	44100 ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	PROF. SVS. - MARKETING	48,373.61	50,000.00
674	99	999	531	57800 ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	GOCDC	-	30,000.00
674	99	999	531	84100 ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	COUNCIL SUPPORT	59,546.00	59,546.00
674	99	999	531	85100 ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	GRANT - CLAIRSON	-	58,500.00
674	99	999	531	85500 ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	GRANT-TAYLOR,BEAN, WHIT.	-	37,500.00
674	99	999	531	85600 ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	GRANT - CHENEY BROTHERS	200,000.00	305,000.00
674	99	999	531	85800 ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	EIF GRANTS/CONTRIBUTIONS	162,984.00	275,644.00
674	99	999	531	87100 ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	GRANT-UNF SM BUS DEV CTR	50,000.00	50,000.00
674	99	999	531	87200 ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	GRANT - CARDINAL GLASS	-	260,000.00
674	99	999	531	88400 ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	GRANT - DAYCO (QTI)	-	115,500.00
675	0	0	104	0 1987 ELECTRIC RESERVE FD		EQUITY IN POOLED CASH	18,699,358.60	
675	0	0	132	1000 1987 ELECTRIC RESERVE FD		LOAN REC.FROM FUND # 001	655,132.20	
675	0	0	132	51000 1987 ELECTRIC RESERVE FD		LOAN RECEIV.FROM FD.451	1,195,462.82	
675	0	0	132	52000 1987 ELECTRIC RESERVE FD		LOANS REC FROM GOLF FUND	429,845.96	
675	0	0	135	0 1987 ELECTRIC RESERVE FD		INT & DIV REC - INVEST	141,400.89	
675	0	0	271	13200 1987 ELECTRIC RESERVE FD		FB RES FOR INTERFD LOANS	(639,845.19)	
675	0	0	271	30000 1987 ELECTRIC RESERVE FD		RES. FOR R & R	(20,481,355.28)	

675	0	0	361	10000	1987	ELECTRIC RESERVE FD	INT INCL PROF ON INV	869,768.61	475,000.00	(394,768.61)
675	0	0	361	11000	1987	ELECTRIC RESERVE FD	INTEREST INC: FEES	(19,197.93)	-	19,197.93
675	0	0	367	10000	1987	ELECTRIC RESERVE FD	GAIN(LOSS)-SALE OF INVST	(55,879.47)	-	55,879.47
675	0	0	369	90700	1987	ELECTRIC RESERVE FD	WORKING CAPITAL	-	1,887,693.00	1,887,693.00
675	0	0	381	57000	1987	ELECTRIC RESERVE FD	CONT-ELECTRIC FUND	7,479,177.03	3,750,000.00	(3,729,177.03)
675	99	999	531	93600	1987	ELECTRIC RESERVE FD	NON-DIVISIONAL TRF-ELEC.89A CONST.FD	2,362,693.00	2,362,693.00	-
675	99	999	531	95700	1987	ELECTRIC RESERVE FD	NON-DIVISIONAL TRF-ELECTRIC FUND	3,000,000.00	3,000,000.00	-
675	99	999	531	97400	1987	ELECTRIC RESERVE FD	NON-DIVISIONAL TRF - ECONOMIC IMPR FUND	750,000.00	750,000.00	-

							ACCOUNT	ENCUMBERED	BUDGETED	AVAILABLE	
							BALANCE	AMOUNT	AMOUNT	AMOUNT	
336	32	221	531	43900	2005B UTIL SYS BD CNST-E	NUBY'S TO BASELINE	PROF SVS - OTHER	-	499,268.92	3,000,000.00	2,500,731.08
336	32	221	531	63300	2005B UTIL SYS BD CNST-E	NUBY'S TO BASELINE	IMPROV O/T BLDGS	-	-	2,091,760.00	2,091,760.00
336	32	221	531	95700	2005B UTIL SYS BD CNST-E	NUBY'S TO BASELINE	TRF-ELECTRIC FUND	63,231.08	-	-	(63,231.08)
336	32	222	531	43900	2005B UTIL SYS BD CNST-E	T&D MOD. TO DEARMIN	PROF SVS - OTHER	-	-	500,000.00	500,000.00
336	32	222	531	63300	2005B UTIL SYS BD CNST-E	T&D MOD. TO DEARMIN	IMPROV O/T BLDGS	-	-	2,000,000.00	2,000,000.00
336	32	223	531	11100	2005B UTIL SYS BD CNST-E	2ND 230KV TIE SS N/ERGLE	SALARIES - REGULAR	-	-	48,585.00	48,585.00
336	32	223	531	11200	2005B UTIL SYS BD CNST-E	2ND 230KV TIE SS N/ERGLE	SALARIES - OVERTIME	-	-	5,000.00	5,000.00
336	32	223	531	12100	2005B UTIL SYS BD CNST-E	2ND 230KV TIE SS N/ERGLE	FICA TAXES	-	-	4,130.00	4,130.00
336	32	223	531	12200	2005B UTIL SYS BD CNST-E	2ND 230KV TIE SS N/ERGLE	RETIREMENT CONTRIB	-	-	8,368.00	8,368.00
336	32	223	531	12300	2005B UTIL SYS BD CNST-E	2ND 230KV TIE SS N/ERGLE	INSURANCE-LIFE&HEALTH	-	-	2,750.00	2,750.00
336	32	223	531	13300	2005B UTIL SYS BD CNST-E	2ND 230KV TIE SS N/ERGLE	O/T MEALS - MEAL ALLOW	-	-	400.00	400.00
336	32	223	531	43000	2005B UTIL SYS BD CNST-E	2ND 230KV TIE SS N/ERGLE	PROF SVS -ENG / ARCH	-	114,530.59	203,400.00	88,869.41
336	32	223	531	63300	2005B UTIL SYS BD CNST-E	2ND 230KV TIE SS N/ERGLE	IMPROV O/T BLDGS	-	163,771.50	1,038,600.00	874,828.50
336	32	223	531	95700	2005B UTIL SYS BD CNST-E	2ND 230KV TIE SS N/ERGLE	TRF-ELECTRIC FUND	119,249.37	-	-	(119,249.37)
336	32	224	531	11100	2005B UTIL SYS BD CNST-E	DEARMIN 12KV ADDITION	SALARIES - REGULAR	-	-	72,865.00	72,865.00
336	32	224	531	11200	2005B UTIL SYS BD CNST-E	DEARMIN 12KV ADDITION	SALARIES - OVERTIME	-	-	8,000.00	8,000.00
336	32	224	531	12100	2005B UTIL SYS BD CNST-E	DEARMIN 12KV ADDITION	FICA TAXES	-	-	6,233.00	6,233.00
336	32	224	531	12200	2005B UTIL SYS BD CNST-E	DEARMIN 12KV ADDITION	RETIREMENT CONTRIB	-	-	12,627.00	12,627.00
336	32	224	531	12300	2005B UTIL SYS BD CNST-E	DEARMIN 12KV ADDITION	INSURANCE-LIFE&HEALTH	-	-	4,150.00	4,150.00
336	32	224	531	13300	2005B UTIL SYS BD CNST-E	DEARMIN 12KV ADDITION	O/T MEALS - MEAL ALLOW	-	-	600.00	600.00
336	32	224	531	43000	2005B UTIL SYS BD CNST-E	DEARMIN 12KV ADDITION	PROF SVS -ENG / ARCH	-	491,636.00	560,000.00	68,364.00
336	32	224	531	63300	2005B UTIL SYS BD CNST-E	DEARMIN 12KV ADDITION	IMPROV O/T BLDGS	-	579,715.00	1,950,000.00	1,370,285.00
336	32	224	531	95700	2005B UTIL SYS BD CNST-E	DEARMIN 12KV ADDITION	TRF-ELECTRIC FUND	81,574.64	-	-	(81,574.64)
336	32	225	531	11100	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	SALARIES - REGULAR	-	-	265,000.00	265,000.00
336	32	225	531	11200	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	SALARIES - OVERTIME	-	-	15,000.00	15,000.00
336	32	225	531	12100	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	FICA TAXES	-	-	21,423.00	21,423.00
336	32	225	531	12200	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	RETIREMENT CONTRIB	-	-	35,000.00	35,000.00
336	32	225	531	12300	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	INSURANCE-LIFE&HEALTH	-	-	14,000.00	14,000.00
336	32	225	531	13300	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	O/T MEALS - MEAL ALLOW	-	-	1,000.00	1,000.00
336	32	225	531	41800	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	PAYMENTS - OTHER GOVT	-	-	2,841.00	2,841.00
336	32	225	531	43000	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	PROF SVS -ENG / ARCH	-	-	13,070.00	13,070.00
336	32	225	531	63300	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	IMPROV O/T BLDGS	-	459,487.87	936,005.00	476,517.13
336	32	225	531	66600	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	OTH MACH & EQUIP	-	-	144,812.00	144,812.00
336	32	225	531	95700	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	TRF-ELECTRIC FUND	446,242.54	-	-	(446,242.54)
336	32	226	531	43900	2005B UTIL SYS BD CNST-E	NUBY'S CORNER TRANS.LINE	PROF SVS - OTHER	-	96,498.41	375,041.00	278,542.59
336	32	226	531	63300	2005B UTIL SYS BD CNST-E	NUBY'S CORNER TRANS.LINE	IMPROV O/T BLDGS	-	-	3,640,366.00	3,640,366.00
336	32	226	531	65500	2005B UTIL SYS BD CNST-E	NUBY'S CORNER TRANS.LINE	LAND	-	-	5,000.00	5,000.00
336	32	226	531	95700	2005B UTIL SYS BD CNST-E	NUBY'S CORNER TRANS.LINE	TRF-ELECTRIC FUND	279,298.30	-	-	(279,298.30)
336	32	227	531	95700	2005B UTIL SYS BD CNST-E	OCALA PALMS SUBSTATION	TRF-ELECTRIC FUND	12.60	-	-	(12.60)
336	32	228	531	11100	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	SALARIES - REGULAR	-	-	71,047.00	71,047.00
336	32	228	531	11200	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	SALARIES - OVERTIME	-	-	13,600.00	13,600.00
336	32	228	531	12100	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	FICA TAXES	-	-	6,264.00	6,264.00
336	32	228	531	12200	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	RETIREMENT CONTRIB	-	-	11,600.00	11,600.00
336	32	228	531	12300	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	INSURANCE-LIFE&HEALTH	-	-	6,811.00	6,811.00
336	32	228	531	43900	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	PROF SVS - OTHER	-	211.01	145,230.00	145,018.99
336	32	228	531	48200	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	REPAIR & MAINT-BLD/GRNDS	-	-	5,383.00	5,383.00

336	32	228	531	48600	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	REPAIR & MAINT-OTHER EQP	-	-	2,000.00	2,000.00
336	32	228	531	63300	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	IMPROV O/T BLDGS	-	122,456.27	3,095,954.00	2,973,497.73
336	32	228	531	65500	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	LAND	-	-	5,609.00	5,609.00
336	32	228	531	95700	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	TRF-ELECTRIC FUND	1,876,889.19	-	-	(1,876,889.19)
336	32	228	531	99000	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	TRF-TELECOMM. FUND (490)	53,198.48	-	-	(53,198.48)
336	32	231	531	11100	2005B UTIL SYS BD CNST-E	DISTRIBUTION	SALARIES - REGULAR	-	-	100,000.00	100,000.00
336	32	231	531	11200	2005B UTIL SYS BD CNST-E	DISTRIBUTION	SALARIES - OVERTIME	-	-	20,000.00	20,000.00
336	32	231	531	12100	2005B UTIL SYS BD CNST-E	DISTRIBUTION	FICA TAXES	-	-	9,945.00	9,945.00
336	32	231	531	12200	2005B UTIL SYS BD CNST-E	DISTRIBUTION	RETIREMENT CONTRIB	-	-	16,250.00	16,250.00
336	32	231	531	43900	2005B UTIL SYS BD CNST-E	DISTRIBUTION	PROF SVS - OTHER	-	-	100,000.00	100,000.00
336	32	231	531	63300	2005B UTIL SYS BD CNST-E	DISTRIBUTION	IMPROV O/T BLDGS	-	-	353,805.00	353,805.00
336	32	231	531	95700	2005B UTIL SYS BD CNST-E	DISTRIBUTION	TRF-ELECTRIC FUND	59,713.15	-	-	(59,713.15)
336	32	234	531	11100	2005B UTIL SYS BD CNST-E	SUBSTATION	SALARIES - REGULAR	-	-	33,975.00	33,975.00
336	32	234	531	11200	2005B UTIL SYS BD CNST-E	SUBSTATION	SALARIES - OVERTIME	-	-	4,000.00	4,000.00
336	32	234	531	12100	2005B UTIL SYS BD CNST-E	SUBSTATION	FICA TAXES	-	-	2,936.00	2,936.00
336	32	234	531	12200	2005B UTIL SYS BD CNST-E	SUBSTATION	RETIREMENT CONTRIB	-	-	5,948.00	5,948.00
336	32	234	531	12300	2005B UTIL SYS BD CNST-E	SUBSTATION	INSURANCE-LIFE&HEALTH	-	-	1,950.00	1,950.00
336	32	234	531	13300	2005B UTIL SYS BD CNST-E	SUBSTATION	O/T MEALS - MEAL ALLOW	-	-	400.00	400.00
336	32	234	531	63300	2005B UTIL SYS BD CNST-E	SUBSTATION	IMPROV O/T BLDGS	-	523,300.00	625,000.00	101,700.00
336	32	250	531	11100	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	SALARIES - REGULAR	-	-	26,050.00	26,050.00
336	32	250	531	11200	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	SALARIES - OVERTIME	-	-	8,100.00	8,100.00
336	32	250	531	12100	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	FICA TAXES	-	-	3,500.00	3,500.00
336	32	250	531	12200	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	RETIREMENT CONTRIB	-	-	5,800.00	5,800.00
336	32	250	531	12300	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	INSURANCE-LIFE&HEALTH	-	-	3,400.00	3,400.00
336	32	250	531	43200	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	PROF SVS -LEGAL/AUDIT	-	-	240.00	240.00
336	32	250	531	48200	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	REPAIR & MAINT-BLD/GRNDS	-	-	200.00	200.00
336	32	250	531	63300	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	IMPROV O/T BLDGS	-	-	60,710.00	60,710.00
336	32	250	531	95700	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	TRF-ELECTRIC FUND	98,895.02	-	-	(98,895.02)
336	32	250	531	99000	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	TRF-TELECOMM. FUND (490)	8,182.82	-	-	(8,182.82)
336	32	251	531	11100	2005B UTIL SYS BD CNST-E	SHAW AUTOTRANSFORMER	SALARIES - REGULAR	-	-	135,000.00	135,000.00
336	32	251	531	11200	2005B UTIL SYS BD CNST-E	SHAW AUTOTRANSFORMER	SALARIES - OVERTIME	-	-	9,000.00	9,000.00
336	32	251	531	12100	2005B UTIL SYS BD CNST-E	SHAW AUTOTRANSFORMER	FICA TAXES	-	-	11,017.00	11,017.00
336	32	251	531	12200	2005B UTIL SYS BD CNST-E	SHAW AUTOTRANSFORMER	RETIREMENT CONTRIB	-	-	18,000.00	18,000.00
336	32	251	531	12300	2005B UTIL SYS BD CNST-E	SHAW AUTOTRANSFORMER	INSURANCE-LIFE&HEALTH	-	-	7,200.00	7,200.00
336	32	251	531	13300	2005B UTIL SYS BD CNST-E	SHAW AUTOTRANSFORMER	O/T MEALS - MEAL ALLOW	-	-	800.00	800.00
336	32	251	531	43000	2005B UTIL SYS BD CNST-E	SHAW AUTOTRANSFORMER	PROF SVS -ENG / ARCH	-	-	7,000.00	7,000.00
336	32	251	531	63300	2005B UTIL SYS BD CNST-E	SHAW AUTOTRANSFORMER	IMPROV O/T BLDGS	-	1,232,124.70	2,200,000.00	967,875.30
336	32	251	531	95700	2005B UTIL SYS BD CNST-E	SHAW AUTOTRANSFORMER	TRF-ELECTRIC FUND	275,044.25	-	-	(275,044.25)
336	32	252	531	11100	2005B UTIL SYS BD CNST-E	SHADY #2 SUBSTATION	SALARIES - REGULAR	-	-	66,610.00	66,610.00
336	32	252	531	11200	2005B UTIL SYS BD CNST-E	SHADY #2 SUBSTATION	SALARIES - OVERTIME	-	-	6,800.00	6,800.00
336	32	252	531	12100	2005B UTIL SYS BD CNST-E	SHADY #2 SUBSTATION	FICA TAXES	-	-	5,723.00	5,723.00
336	32	252	531	12200	2005B UTIL SYS BD CNST-E	SHADY #2 SUBSTATION	RETIREMENT CONTRIB	-	-	9,579.00	9,579.00
336	32	252	531	12300	2005B UTIL SYS BD CNST-E	SHADY #2 SUBSTATION	INSURANCE-LIFE&HEALTH	-	-	4,901.00	4,901.00
336	32	252	531	13300	2005B UTIL SYS BD CNST-E	SHADY #2 SUBSTATION	O/T MEALS - MEAL ALLOW	-	-	700.00	700.00
336	32	252	531	63300	2005B UTIL SYS BD CNST-E	SHADY #2 SUBSTATION	IMPROV O/T BLDGS	-	-	132,030.00	132,030.00
336	32	252	531	95700	2005B UTIL SYS BD CNST-E	SHADY #2 SUBSTATION	TRF-ELECTRIC FUND	222,217.92	-	-	(222,217.92)
336	32	253	531	11100	2005B UTIL SYS BD CNST-E	BASELINE SUBSTN MODIFIC	SALARIES - REGULAR	-	-	77,000.00	77,000.00
336	32	253	531	11200	2005B UTIL SYS BD CNST-E	BASELINE SUBSTN MODIFIC	SALARIES - OVERTIME	-	-	8,000.00	8,000.00

336	32	253	531	12100	2005B UTIL SYS BD CNST-E	BASELINE SUBSTN MODIFIC	FICA TAXES	-	-	6,503.00	6,503.00
336	32	253	531	12200	2005B UTIL SYS BD CNST-E	BASELINE SUBSTN MODIFIC	RETIREMENT CONTRIB	-	-	10,625.00	10,625.00
336	32	253	531	12300	2005B UTIL SYS BD CNST-E	BASELINE SUBSTN MODIFIC	INSURANCE-LIFE&HEALTH	-	-	4,250.00	4,250.00
336	32	253	531	13300	2005B UTIL SYS BD CNST-E	BASELINE SUBSTN MODIFIC	O/T MEALS - MEAL ALLOW	-	-	600.00	600.00
336	32	253	531	43000	2005B UTIL SYS BD CNST-E	BASELINE SUBSTN MODIFIC	PROF SVS -ENG / ARCH	-	-	3,000.00	3,000.00
336	32	253	531	63300	2005B UTIL SYS BD CNST-E	BASELINE SUBSTN MODIFIC	IMPROV O/T BLDGS	-	195,855.11	316,908.00	121,052.89
336	32	253	531	95700	2005B UTIL SYS BD CNST-E	BASELINE SUBSTN MODIFIC	TRF-ELECTRIC FUND	103,999.00	-	-	(103,999.00)
336	99	999	531	31200	2005B UTIL SYS BD CNST-E	NON-DIVISIONAL	AMORTIZATION EXP	5,959.14	-	-	(5,959.14)
							Total Spent	\$3,693,708	\$4,478,855	\$24,772,979	\$16,600,416
							Encumbered	\$4,478,855			
							Total Spent and Encumbered	\$8,172,563			
							Budget	\$24,772,979			
							Under (Over) Budget	\$16,600,416			

**FLORIDA MUNICIPAL POWER AGENCY
ARP Average Rate Forecast**

		2008	2009	2010	2011	2012
		14.95	15.60	16.48	16.83	16.72
		2008	2009	2010	2011	2012
		58.65	57.15	57.15	57.15	57.15

Ocala Electric Utilities
Reconciliation of General Ledger Accounts to CAFR

Purchased Power Expense	\$119,516,338	Bulk power less depreciation for CR3	
Substation Expense	\$2,066,308	Substation + 1/2 metering and 1/4 engineering	
Transmission Expense	\$924,198	Transmission + 1/2 engineering	
Distribution Expense	\$6,977,855	Distribution + 1/4 engineering + 1/2 metering	
Customer Expenses	\$3,017,644	Customer + in kind (Energy Mgt not included since budgeted with separate charge)	
Administrative and General Expense	\$4,311,098	Admin + Non Divisional	
Depreciation and Amortization Exp	\$4,798,935	Depreciation on all plant + depreciation on CR #3	
Other Operating Expenses	\$4,805,046	Other operating expenses = payments to other govt (gross receipts)	
Less: Capital Projects in Expenses	0		
Adjustment to Balance to CAFR	0		
Total Operating Expenses	\$146,417,421		\$147,134,268 Total from CAFR
			\$146,417,421 Total exp to RR calc
(From worksheets that follow)	<u>Acct Balance</u>		<u>\$716,847</u> Net diffence
Admin	\$2,190,734		<u>\$664,944</u> Less: EMCA exp (billed as separate charge)
Customer Serv	\$3,009,608		<u>\$51,903</u> Remaining difference
Distr	\$6,135,034		<u>\$46,362</u> Less: Hurricane expense (non-recurring/unbudgeted expense)
Energy Mgt	\$664,944		<u>\$5,541</u> Net diffence
Metering	\$772,116	\$386,058 =50% metering	
Substation	\$1,223,487		
Engineering	\$1,827,051	\$456,763 =25% engineering	
Transmission	\$10,673		GL CAFR
In kind serv	\$8,036		\$146,477,234 \$147,134,268
Bulk Power	\$119,516,338		\$147,128,727 \$147,128,727
Hurricane Exp	\$46,362		- \$651,493 \$5,541
Non Divisional	\$2,120,364		
EIF and R			<u>CAFR</u>
Depreciation	\$4,547,936		13,916,725
Amortization Expense	-\$16,199		3,270,281
Depreciation CR#3	\$260,058		6,088,699
Other related amort expenses	\$7,141		472,530
			<u>2,376,069</u>
Other Expense	\$4,160,694		26,124,304
Other Expense 2	\$644,352		116,225,310
	<u>\$147,128,727</u>		142,349,614
			<u>4,784,654</u>
			147,134,268 CAFR Expenses (FY06)
Depr & Amort Subtotal	\$4,798,935		

<u>EMCA Calculation</u>
\$664,944 EMC Expense
1,443,879,107 Billing units
\$0.00046 EMCA (Spent)
\$831,899 EMC Budget
1,443,879,107 Billing units
\$0.00058 EMCA (Budget)

Ocala Electric Utility
Billing History

Rate Code

	<u>Oct-05</u>	<u>Nov-05</u>	<u>Dec-05</u>	<u>Jan-06</u>	<u>Feb-06</u>	<u>Mar-06</u>	<u>Apr-06</u>	<u>May-06</u>	<u>Jun-06</u>	<u>Jul-06</u>	<u>Aug-06</u>	<u>Aug-06</u>	<u>Total</u>
Consumers													
01	41,012	41,009	41,108	41,267	41,345	41,639	41,507	41,850	41,949	41,851	42,102	42,017	
03	6,872	6,891	6,910	6,898	6,897	6,941	6,978	7,060	7,117	7,112	7,160	7,130	
05	1,140	1,145	1,163	1,166	1,161	1,163	1,172	1,188	1,179	1,165	1,179	1,186	
06	228	228	228	228	228	228	228	226	227	225	225	225	
07	842	848	858	873	882	886	892	901	899	901	911	911	
17	1	1	1	1	1	1	1	1	1	1	1	1	
35	27	27	27	28	28	28	28	29	29	29	29	27	
5M	-	-	-	-	-	-	-	-	-	-	-	-	
80	-	-	-	-	-	-	-	-	-	-	-	-	
86	1	1	1	1	1	1	1	1	1	1	1	1	
	50,123	50,150	50,296	50,462	50,543	50,887	50,807	51,258	51,402	51,285	51,808	51,498	
Billing Units													
01	41,012	41,009	41,108	41,267	41,345	41,839	41,507	41,850	41,949	41,851	42,102	42,017	
03	6,872	6,891	6,910	6,898	6,897	6,941	6,978	7,060	7,117	7,112	7,160	7,130	
05	1,140	1,145	1,163	1,166	1,161	1,163	1,172	1,188	1,179	1,165	1,179	1,186	
06	228	228	228	228	228	228	228	226	227	225	225	225	
07	6,155	6,131	6,179	6,181	6,205	6,223	6,219	6,289	6,271	6,283	6,283	6,380	76560
17	6,829	6,760	6,832	6,835	6,843	6,845	6,845	7,203	6,896	6,898	6,898	6,902	82824
35	27	27	27	28	28	28	28	29	29	29	29	27	
5M	-	-	-	-	-	-	-	-	-	-	-	-	
80	-	-	-	-	-	-	-	-	-	-	-	-	
86	1	1	1	1	1	1	1	1	1	1	1	1	
	62,264	62,192	62,448	62,604	62,708	63,068	62,978	63,828	63,669	63,564	63,877	63,868	
kWh Sold													
01	49,516,183	34,903,807	37,832,725	47,846,748	40,363,380	38,558,204	33,213,042	41,149,213	50,870,550	55,832,812	63,059,596	57,177,440	550,123,700
03	13,949,724	11,133,855	10,256,560	11,342,238	10,589,904	10,952,706	10,711,688	11,993,257	14,201,837	14,947,484	15,919,574	16,797,291	151,795,908
05	58,481,270	51,124,419	49,508,938	48,255,071	48,822,744	46,343,997	49,885,021	50,228,092	57,527,365	61,373,727	60,440,141	63,653,532	643,624,317
06	1,135,564	1,088,586	1,131,123	1,316,612	1,127,636	1,100,090	1,141,856	1,063,678	1,194,821	1,396,416	1,318,209	1,349,862	14,363,453
07	489,427	467,206	471,747	471,773	475,939	477,939	477,708	485,723	485,809	488,383	486,383	479,317	5,655,354
17	448,326	448,326	494,705	526,624	449,680	487,049	471,098	454,853	527,759	487,122	489,514	489,514	5,773,570
35	154,254	127,252	117,807	134,488	129,383	126,068	133,661	119,061	155,204	164,782	159,984	156,945	1,678,887
5M	-	-	-	-	-	-	-	-	-	-	-	-	-
80	-	-	-	-	-	-	-	-	-	-	-	-	-
86	102,472	102,472	106,005	120,139	98,938	102,472	113,072	98,938	109,539	116,606	102,472	116,606	1,289,731
	124,257,220	99,395,923	99,919,610	110,011,691	100,057,604	98,148,525	98,127,126	105,572,815	125,052,684	134,585,342	141,855,873	139,220,507	1,374,304,920
Rev less													
BPCA													
01	4,017,294	2,899,072	3,131,489	3,892,965	3,326,176	3,206,362	2,776,463	3,407,921	4,119,294	4,469,201	5,062,924	4,582,871	\$44,892,030
03	1,097,162	889,289	842,688	915,741	843,266	875,796	856,579	958,105	1,115,776	1,182,008	1,263,172	1,231,845	\$12,071,426
05	3,801,671	3,399,715	3,285,437	3,217,451	3,159,421	3,146,226	3,300,828	3,374,361	3,735,364	3,934,548	3,914,941	4,062,292	\$42,334,274
06	88,425	84,235	89,352	101,242	88,635	87,317	89,721	84,434	91,811	104,945	101,223	101,811	\$1,113,150
07	79,635	91,053	84,471	80,442	85,733	82,965	105,455	81,043	81,439	87,330	123,919	43,276	\$1,026,761
17	33,739	33,739	37,229	39,555	33,841	36,653	35,452	34,230	39,716	36,658	36,838	36,838	\$434,487
35	17,982	14,934	13,867	15,771	15,195	14,821	15,678	14,051	18,132	19,213	18,671	18,286	\$196,602
5M	-	-	-	-	-	-	-	-	-	-	-	-	\$0
80	-	-	-	-	-	-	-	-	-	-	-	-	\$0
86	-	-	-	-	-	-	-	-	-	-	-	-	\$0
	\$9,135,908	\$7,412,036	\$7,484,533	\$8,263,166	\$7,552,267	\$7,452,139	\$7,180,176	\$7,954,146	\$9,201,550	\$9,833,902	\$10,521,687	\$10,077,219	\$102,068,730

FUND	DPT	DIV	ACCT	OBJ	FUND NAME	DIVISION NAME	OBJECT NAME	ACCOUNT BALANCE	ENCUMBER AMOUNT	BUDGETED AMOUNT	AVAILABLE AMOUNT
269	0	0	103	0	2005B UTIL SYS BD SKG-E		CASH WITH FISCAL AGENT	\$1,022,787			
269	0	0	215	5200	2005B UTIL SYS BD SKG-E		ACCR INT PAY-SER 2005B	-\$487,767			
269	0	0	271	20000	2005B UTIL SYS BD SKG-E		RES. FOR DEBT SERVICE	-\$555,000			
269	0	0	361	10000	2005B UTIL SYS BD SKG-E		INT INCL PROF ON INV	\$27,547		\$18,259	-\$9,288
269	0	0	361	11000	2005B UTIL SYS BD SKG-E		INTEREST INC: FEES	-\$678		\$0	\$678
269	0	0	367	10000	2005B UTIL SYS BD SKG-E		GAIN(LOSS)-SALE OF INVST	-\$1,627		\$0	\$1,627
269	0	0	369	90700	2005B UTIL SYS BD SKG-E		WORKING CAPITAL	\$0		-\$171,010	-\$171,010
269	0	0	381	57000	2005B UTIL SYS BD SKG-E		CONT-ELECTRIC FUND	\$1,490,534		\$1,490,534	\$0
269	99	999	531	72500	2005B UTIL SYS BD SKG-E	NON-DIVISIONAL			\$0	\$180	\$2
269	99	999	531	75000	2005B UTIL SYS BD SKG-E	NON-DIVISIONAL	INTEREST	\$410,452	\$0	\$939,524	\$529,072
269	99	999	531	77500	2005B UTIL SYS BD SKG-E	NON-DIVISIONAL	PRINCIPAL	\$0	\$0	\$380,000	\$380,000
269	99	999	531	95700	2005B UTIL SYS BD SKG-E	NON-DIVISIONAL	TRF-ELECTRIC FUND	\$930,166	\$0	\$18,099	-\$912,067
336	0	0	151	0	2005B UTIL SYS BD CNST-E		INVESTMENTS	\$22,084,037			
336	0	0	155	30000	2005B UTIL SYS BD CNST-E		UNAMORT BOND COSTS	\$312,398			
336	0	0	201	0	2005B UTIL SYS BD CNST-E		VOUCHERS PAYABLE	-\$140,057			
336	0	0	206	0	2005B UTIL SYS BD CNST-E		CONT PAY-RETAIN PERCENT	-\$59,279			
336	0	0	216	0	2005B UTIL SYS BD CNST-E		ACC WAGES PAYABLE	-\$9,416			
336	0	0	271	0	2005B UTIL SYS BD CNST-E		FUND BALANCE	-\$22,187,884			
336	0	0	361	10000	2005B UTIL SYS BD CNST-E		INT INCL PROF ON INV	\$435,429		\$250,000	-\$185,429
336	0	0	369	90700	2005B UTIL SYS BD CNST-E		WORKING CAPITAL	\$0		\$22,180,286	\$22,180,286
336	0	0	381	57000	2005B UTIL SYS BD CNST-E		CONT-ELECTRIC FUND	\$549,412		\$0	-\$549,412
336	0	0	381	75000	2005B UTIL SYS BD CNST-E		CONT-1987 ELEC.RES.FD.	\$2,362,693		\$2,362,693	\$0
336	32	221	531	43900	2005B UTIL SYS BD CNST-E	NUBY'S TO BASELINE	PROF SVS - OTHER	\$0	\$499,269	\$3,000,000	\$2,500,731
336	32	221	531	63300	2005B UTIL SYS BD CNST-E	NUBY'S TO BASELINE	IMPROV O/T BLDGS	\$0	\$0	\$2,091,780	\$2,091,780
336	32	221	531	95700	2005B UTIL SYS BD CNST-E	NUBY'S TO BASELINE	TRF-ELECTRIC FUND	\$83,231	\$0	\$0	-\$83,231
336	32	222	531	43900	2005B UTIL SYS BD CNST-E	T&D MOD. TO DEARMIN	PROF SVS - OTHER	\$0	\$0	\$500,000	\$500,000
336	32	222	531	63300	2005B UTIL SYS BD CNST-E	T&D MOD. TO DEARMIN	IMPROV O/T BLDGS	\$0	\$0	\$2,000,000	\$2,000,000
336	32	223	531	11100	2005B UTIL SYS BD CNST-E	2ND 230KV TIE SS N/ERGLE	SALARIES - REGULAR	\$0	\$0	\$48,585	\$48,585
336	32	223	531	11200	2005B UTIL SYS BD CNST-E	2ND 230KV TIE SS N/ERGLE	SALARIES - OVERTIME	\$0	\$0	\$5,000	\$5,000
336	32	223	531	12100	2005B UTIL SYS BD CNST-E	2ND 230KV TIE SS N/ERGLE	FICA TAXES	\$0	\$0	\$4,130	\$4,130
336	32	223	531	12200	2005B UTIL SYS BD CNST-E	2ND 230KV TIE SS N/ERGLE	RETIREMENT CONTRIB	\$0	\$0	\$8,368	\$8,368
336	32	223	531	12300	2005B UTIL SYS BD CNST-E	2ND 230KV TIE SS N/ERGLE	INSURANCE-LIFE&HEALTH	\$0	\$0	\$2,750	\$2,750
336	32	223	531	13300	2005B UTIL SYS BD CNST-E	2ND 230KV TIE SS N/ERGLE	O/T MEALS - MEAL ALLOW	\$0	\$0	\$400	\$400
336	32	223	531	43000	2005B UTIL SYS BD CNST-E	2ND 230KV TIE SS N/ERGLE	PROF SVS -ENG / ARCH	\$0	\$114,531	\$203,400	\$88,869
336	32	223	531	63300	2005B UTIL SYS BD CNST-E	2ND 230KV TIE SS N/ERGLE	IMPROV O/T BLDGS	\$0	\$163,772	\$1,038,600	\$874,829
336	32	223	531	95700	2005B UTIL SYS BD CNST-E	2ND 230KV TIE SS N/ERGLE	TRF-ELECTRIC FUND	\$119,249	\$0	\$0	-\$119,249
336	32	224	531	11100	2005B UTIL SYS BD CNST-E	DEARMIN 12KV ADDITION	SALARIES - REGULAR	\$0	\$0	\$72,865	\$72,865
336	32	224	531	11200	2005B UTIL SYS BD CNST-E	DEARMIN 12KV ADDITION	SALARIES - OVERTIME	\$0	\$0	\$8,000	\$8,000
336	32	224	531	12100	2005B UTIL SYS BD CNST-E	DEARMIN 12KV ADDITION	FICA TAXES	\$0	\$0	\$6,233	\$6,233
336	32	224	531	12200	2005B UTIL SYS BD CNST-E	DEARMIN 12KV ADDITION	RETIREMENT CONTRIB	\$0	\$0	\$12,627	\$12,627

FUND	DPT	DIV	ACCT	OBJ	FUND NAME	DIVISION NAME	OBJECT NAME	ACCOUNT	ENCUMBER	BUDGETED	AVAILABLE
								BALANCE	AMOUNT	AMOUNT	AMOUNT
336	32	224	531	12300	2005B UTIL SYS BD CNST-E	DEARMIN 12KV ADDITION	INSURANCE-LIFE&HEALTH	\$0	\$0	\$4,150	\$4,150
336	32	224	531	13300	2005B UTIL SYS BD CNST-E	DEARMIN 12KV ADDITION	O/T MEALS - MEAL ALLOW	\$0	\$0	\$600	\$600
336	32	224	531	43000	2005B UTIL SYS BD CNST-E	DEARMIN 12KV ADDITION	PROF SVS -ENG / ARCH	\$0	\$491,636	\$560,000	\$68,364
336	32	224	531	63300	2005B UTIL SYS BD CNST-E	DEARMIN 12KV ADDITION	IMPROV O/T BLDGS	\$0	\$579,715	\$1,950,000	\$1,370,285
336	32	224	531	95700	2005B UTIL SYS BD CNST-E	DEARMIN 12KV ADDITION	TRF-ELECTRIC FUND	\$81,575	\$0	\$0	-\$81,575
336	32	225	531	11100	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	SALARIES - REGULAR	\$0	\$0	\$265,000	\$265,000
336	32	225	531	11200	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	SALARIES - OVERTIME	\$0	\$0	\$15,000	\$15,000
336	32	225	531	12100	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	FICA TAXES	\$0	\$0	\$21,423	\$21,423
336	32	225	531	12200	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	RETIREMENT CONTRIB	\$0	\$0	\$35,000	\$35,000
336	32	225	531	12300	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	INSURANCE-LIFE&HEALTH	\$0	\$0	\$14,000	\$14,000
336	32	225	531	13300	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	O/T MEALS - MEAL ALLOW	\$0	\$0	\$1,000	\$1,000
336	32	225	531	41800	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	PAYMENTS - OTHER GOVT	\$0	\$0	\$2,841	\$2,841
336	32	225	531	43000	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	PROF SVS -ENG / ARCH	\$0	\$0	\$13,070	\$13,070
336	32	225	531	63300	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	IMPROV O/T BLDGS	\$0	\$459,488	\$936,005	\$476,517
336	32	225	531	66800	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	OTH MACH & EQUIP	\$0	\$0	\$144,812	\$144,812
336	32	225	531	95700	2005B UTIL SYS BD CNST-E	NUBY'S CORNER SUBSTATION	TRF-ELECTRIC FUND	\$448,243	\$0	\$0	-\$448,243
336	32	226	531	43900	2005B UTIL SYS BD CNST-E	NUBY'S CORNER TRANS.LINE	PROF SVS - OTHER	\$0	\$98,498	\$375,041	\$278,543
336	32	226	531	63300	2005B UTIL SYS BD CNST-E	NUBY'S CORNER TRANS.LINE	IMPROV O/T BLDGS	\$0	\$0	\$3,640,368	\$3,640,368
336	32	226	531	65500	2005B UTIL SYS BD CNST-E	NUBY'S CORNER TRANS.LINE	LAND	\$0	\$0	\$5,000	\$5,000
336	32	226	531	95700	2005B UTIL SYS BD CNST-E	NUBY'S CORNER TRANS.LINE	TRF-ELECTRIC FUND	\$279,298	\$0	\$0	-\$279,298
336	32	227	531	95700	2005B UTIL SYS BD CNST-E	OCALA PALMS SUBSTATION	TRF-ELECTRIC FUND	\$13	\$0	\$0	-\$13
336	32	228	531	11100	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	SALARIES - REGULAR	\$0	\$0	\$71,047	\$71,047
336	32	228	531	11200	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	SALARIES - OVERTIME	\$0	\$0	\$13,800	\$13,800
336	32	228	531	12100	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	FICA TAXES	\$0	\$0	\$6,264	\$6,264
336	32	228	531	12200	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	RETIREMENT CONTRIB	\$0	\$0	\$11,800	\$11,800
336	32	228	531	12300	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	INSURANCE-LIFE&HEALTH	\$0	\$0	\$6,811	\$6,811
336	32	228	531	43900	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	PROF SVS - OTHER	\$0	\$211	\$145,230	\$145,019
336	32	228	531	48200	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	REPAIR & MAINT-BLD/GRNDS	\$0	\$0	\$5,383	\$5,383
336	32	228	531	48800	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	REPAIR & MAINT-OTHER EQP	\$0	\$0	\$2,000	\$2,000
336	32	228	531	63300	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	IMPROV O/T BLDGS	\$0	\$122,456	\$3,095,954	\$2,973,498
336	32	228	531	65500	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	LAND	\$0	\$0	\$5,609	\$5,609
336	32	228	531	95700	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	TRF-ELECTRIC FUND	\$1,876,889	\$0	\$0	-\$1,876,889
336	32	228	531	99000	2005B UTIL SYS BD CNST-E	OCALA PALMS TRANSMS.LINE	TRF-TELECOMM. FUND (490)	\$53,198	\$0	\$0	-\$53,198
336	32	231	531	11100	2005B UTIL SYS BD CNST-E	DISTRIBUTION	SALARIES - REGULAR	\$0	\$0	\$100,000	\$100,000
336	32	231	531	11200	2005B UTIL SYS BD CNST-E	DISTRIBUTION	SALARIES - OVERTIME	\$0	\$0	\$20,000	\$20,000
336	32	231	531	12100	2005B UTIL SYS BD CNST-E	DISTRIBUTION	FICA TAXES	\$0	\$0	\$9,945	\$9,945
336	32	231	531	12200	2005B UTIL SYS BD CNST-E	DISTRIBUTION	RETIREMENT CONTRIB	\$0	\$0	\$16,250	\$16,250
336	32	231	531	43900	2005B UTIL SYS BD CNST-E	DISTRIBUTION	PROF SVS - OTHER	\$0	\$0	\$100,000	\$100,000
336	32	231	531	63300	2005B UTIL SYS BD CNST-E	DISTRIBUTION	IMPROV O/T BLDGS	\$0	\$0	\$353,805	\$353,805
336	32	231	531	95700	2005B UTIL SYS BD CNST-E	DISTRIBUTION	TRF-ELECTRIC FUND	\$59,713	\$0	\$0	-\$59,713
336	32	234	531	11100	2005B UTIL SYS BD CNST-E	SUBSTATION	SALARIES - REGULAR	\$0	\$0	\$33,975	\$33,975
336	32	234	531	11200	2005B UTIL SYS BD CNST-E	SUBSTATION	SALARIES - OVERTIME	\$0	\$0	\$4,000	\$4,000

FUND	DPT	DIV	ACCT	OBJ	FUND NAME	DIVISION NAME	OBJECT NAME	ACCOUNT BALANCE	ENCUMBER AMOUNT	BUDGETED AMOUNT	AVAILABLE AMOUNT
336	32	234	531	12100	2005B UTIL SYS BD CNST-E	SUBSTATION	FICA TAXES	\$0	\$0	\$2,936	\$2,936
336	32	234	531	12200	2005B UTIL SYS BD CNST-E	SUBSTATION	RETIREMENT CONTRIB	\$0	\$0	\$5,948	\$5,948
336	32	234	531	12300	2005B UTIL SYS BD CNST-E	SUBSTATION	INSURANCE-LIFE&HEALTH	\$0	\$0	\$1,950	\$1,950
336	32	234	531	13300	2005B UTIL SYS BD CNST-E	SUBSTATION	O/T MEALS - MEAL ALLOW	\$0	\$0	\$400	\$400
336	32	234	531	63300	2005B UTIL SYS BD CNST-E	SUBSTATION	IMPROV O/T BLDGS	\$0	\$523,300	\$825,000	\$101,700
336	32	250	531	11100	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	SALARIES - REGULAR	\$0	\$0	\$26,050	\$26,050
336	32	250	531	11200	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	SALARIES - OVERTIME	\$0	\$0	\$8,100	\$8,100
336	32	250	531	12100	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	FICA TAXES	\$0	\$0	\$3,500	\$3,500
336	32	250	531	12200	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	RETIREMENT CONTRIB	\$0	\$0	\$5,800	\$5,800
336	32	250	531	12300	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	INSURANCE-LIFE&HEALTH	\$0	\$0	\$3,400	\$3,400
336	32	250	531	43200	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	PROF SVS -LEGAL/AUDIT	\$0	\$0	\$240	\$240
336	32	250	531	48200	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	REPAIR & MAINT-BLD/GRNDS	\$0	\$0	\$200	\$200
336	32	250	531	63300	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	IMPROV O/T BLDGS	\$0	\$0	\$60,710	\$60,710
336	32	250	531	95700	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	TRF-ELECTRIC FUND	\$98,895	\$0	\$0	-\$98,895
336	32	250	531	99000	2005B UTIL SYS BD CNST-E	SHADY II 69KV LINE	TRF-TELECOMM. FUND (490)	\$8,183	\$0	\$0	-\$8,183
336	32	251	531	11100	2005B UTIL SYS BD CNST-E	SHAW AUTOTRANSFORMER	SALARIES - REGULAR	\$0	\$0	\$135,000	\$135,000
336	32	251	531	11200	2005B UTIL SYS BD CNST-E	SHAW AUTOTRANSFORMER	SALARIES - OVERTIME	\$0	\$0	\$9,000	\$9,000
336	32	251	531	12100	2005B UTIL SYS BD CNST-E	SHAW AUTOTRANSFORMER	FICA TAXES	\$0	\$0	\$11,017	\$11,017
336	32	251	531	12200	2005B UTIL SYS BD CNST-E	SHAW AUTOTRANSFORMER	RETIREMENT CONTRIB	\$0	\$0	\$18,000	\$18,000
336	32	251	531	12300	2005B UTIL SYS BD CNST-E	SHAW AUTOTRANSFORMER	INSURANCE-LIFE&HEALTH	\$0	\$0	\$7,200	\$7,200
336	32	251	531	13300	2005B UTIL SYS BD CNST-E	SHAW AUTOTRANSFORMER	O/T MEALS - MEAL ALLOW	\$0	\$0	\$800	\$800
336	32	251	531	43000	2005B UTIL SYS BD CNST-E	SHAW AUTOTRANSFORMER	PROF SVS -ENG / ARCH	\$0	\$0	\$7,000	\$7,000
336	32	251	531	63300	2005B UTIL SYS BD CNST-E	SHAW AUTOTRANSFORMER	IMPROV O/T BLDGS	\$0	\$1,232,125	\$2,200,000	\$987,875
336	32	251	531	95700	2005B UTIL SYS BD CNST-E	SHAW AUTOTRANSFORMER	TRF-ELECTRIC FUND	\$275,044	\$0	\$0	-\$275,044
336	32	252	531	11100	2005B UTIL SYS BD CNST-E	SHADY #2 SUBSTATION	SALARIES - REGULAR	\$0	\$0	\$86,610	\$86,610
336	32	252	531	11200	2005B UTIL SYS BD CNST-E	SHADY #2 SUBSTATION	SALARIES - OVERTIME	\$0	\$0	\$6,800	\$6,800
336	32	252	531	12100	2005B UTIL SYS BD CNST-E	SHADY #2 SUBSTATION	FICA TAXES	\$0	\$0	\$5,723	\$5,723
336	32	252	531	12200	2005B UTIL SYS BD CNST-E	SHADY #2 SUBSTATION	RETIREMENT CONTRIB	\$0	\$0	\$9,579	\$9,579
336	32	252	531	12300	2005B UTIL SYS BD CNST-E	SHADY #2 SUBSTATION	INSURANCE-LIFE&HEALTH	\$0	\$0	\$4,901	\$4,901
336	32	252	531	13300	2005B UTIL SYS BD CNST-E	SHADY #2 SUBSTATION	O/T MEALS - MEAL ALLOW	\$0	\$0	\$700	\$700
336	32	252	531	63300	2005B UTIL SYS BD CNST-E	SHADY #2 SUBSTATION	IMPROV O/T BLDGS	\$0	\$0	\$132,030	\$132,030
336	32	252	531	95700	2005B UTIL SYS BD CNST-E	SHADY #2 SUBSTATION	TRF-ELECTRIC FUND	\$222,218	\$0	\$0	-\$222,218
336	32	253	531	11100	2005B UTIL SYS BD CNST-E	BASELINE SUBSTN MODIFIC	SALARIES - REGULAR	\$0	\$0	\$77,000	\$77,000
336	32	253	531	11200	2005B UTIL SYS BD CNST-E	BASELINE SUBSTN MODIFIC	SALARIES - OVERTIME	\$0	\$0	\$8,000	\$8,000
336	32	253	531	12100	2005B UTIL SYS BD CNST-E	BASELINE SUBSTN MODIFIC	FICA TAXES	\$0	\$0	\$6,503	\$6,503
336	32	253	531	12200	2005B UTIL SYS BD CNST-E	BASELINE SUBSTN MODIFIC	RETIREMENT CONTRIB	\$0	\$0	\$10,625	\$10,625
336	32	253	531	12300	2005B UTIL SYS BD CNST-E	BASELINE SUBSTN MODIFIC	INSURANCE-LIFE&HEALTH	\$0	\$0	\$4,250	\$4,250
336	32	253	531	13300	2005B UTIL SYS BD CNST-E	BASELINE SUBSTN MODIFIC	O/T MEALS - MEAL ALLOW	\$0	\$0	\$800	\$800
336	32	253	531	43000	2005B UTIL SYS BD CNST-E	BASELINE SUBSTN MODIFIC	PROF SVS -ENG / ARCH	\$0	\$0	\$3,000	\$3,000
336	32	253	531	63300	2005B UTIL SYS BD CNST-E	BASELINE SUBSTN MODIFIC	IMPROV O/T BLDGS	\$0	\$195,855	\$316,908	\$121,053
336	32	253	531	95700	2005B UTIL SYS BD CNST-E	BASELINE SUBSTN MODIFIC	TRF-ELECTRIC FUND	\$103,998	\$0	\$0	-\$103,998
336	99	999	531	31200	2005B UTIL SYS BD CNST-E	NON-DIVISIONAL			\$0	\$0	-\$5,959

FUND	DPT	DIV	ACCT	OBJ	FUND NAME	DIVISION NAME	OBJECT NAME	ACCOUNT BALANCE	ENCUMBER AMOUNT	BUDGETED AMOUNT	AVAILABLE AMOUNT
								\$3,693,708	\$4,478,855	\$24,772,979	
457	0	0	102	0	ELECTRIC		PETTY CASH &/OR REVLVG	\$2,300			
457	0	0	102	1000	ELECTRIC		CASH DRAWERS	\$1,000			
457	0	0	104	0	ELECTRIC		EQUITY IN POOLED CASH	\$5,798,412			
457	0	0	115	0	ELECTRIC		ACCOUNTS RECEIVABLE	\$10,899,270			
457	0	0	115	10000	ELECTRIC		RET CHECKS RECEIVABLE	\$18,112			
457	0	0	115	12800	ELECTRIC		A/R-NR WS INSTAL/UTL BIL	\$89			
457	0	0	115	30000	ELECTRIC		A/R UTILITIES	\$11,475,245			
457	0	0	115	45700	ELECTRIC		A/R-UTIL RETURNED ITEMS	\$15,373			
457	0	0	115	50000	ELECTRIC		A/R MISCELLANEOUS	\$101,911			
457	0	0	115	60000	ELECTRIC		A/R - OTHER	\$6,877			
457	0	0	115	85700	ELECTRIC		A/R-B.TILLMAN(RESTITUTN)	-\$503			
457	0	0	117	0	ELECTRIC		EST UNCOLL A/R	-\$957,978			
457	0	0	128	23200	ELECTRIC		NOTES RECEIV.-ESCO SALES	\$55,608			
457	0	0	128	45500	ELECTRIC		N/R-W&S (ON UTIL BILLS)	\$2,700			
457	0	0	135	0	ELECTRIC		INT & DIV REC - INVEST	\$80,549			
457	0	0	141	0	ELECTRIC		INVENTORY OF SUPPLIES	\$3,903,984			
457	0	0	141	5000	ELECTRIC		ALL FOR OBS INVENT	-\$486,080			
457	0	0	151	0	ELECTRIC		INVESTMENTS	\$8,222,827			
457	0	0	151	20000	ELECTRIC		INV - CR#3	\$13,038,088			
457	0	0	151	25000	ELECTRIC		INVESTMENT IN CR-3 N/F	\$3,130,327			
457	0	0	151	28000	ELECTRIC		ACC AMORTIZATION	-\$3,130,327			
457	0	0	155	0	ELECTRIC		PREPAID EXPENSE	\$235,847			
457	0	0	157	5200	ELECTRIC		UNAMOR PREM-BDS SOLD 05B	-\$849,212			
457	0	0	181	0	ELECTRIC		LAND	\$5,325,882	\$0	\$5,325,882	
457	0	0	182	0	ELECTRIC		BUILDINGS	\$5,399,360			
457	0	0	183	0	ELECTRIC		ALL FOR DEP - BLDGS	-\$1,016,863		\$4,382,497	
457	0	0	184	0	ELECTRIC		IMP OTHER THAN BLDGS	\$48,089,880	-\$14,435,098	\$33,634,780	
457	0	0	184	53000	ELECTRIC		STATION EQUIPMENT	\$2,510,464	-\$2,328,267	\$182,197	
457	0	0	184	54000	ELECTRIC		TOWERS & FIXTURES	\$4,498,024	-\$2,848,280	\$1,647,764	
457	0	0	184	55000	ELECTRIC		POLES & FIXTURES	\$3,879,956	-\$2,588,733	\$1,091,223	
457	0	0	184	56000	ELECTRIC		OVHD COND & DEVICES	\$2,088,421	-\$1,822,582	\$265,859	
457	0	0	184	57000	ELECTRIC		UNDERGROUND CONDUIT	\$1,145,978	-\$1,145,978	\$0	
457	0	0	184	58000	ELECTRIC		UNDERGRND TRANSM CONDUCT	\$111,130	-\$12,985	\$98,165	
457	0	0	184	82000	ELECTRIC		STATION EQUIPMENT	\$688	-\$688	\$0	
457	0	0	184	84000	ELECTRIC		POLES, TOWERS, & FIXTURES	\$10,320,178	-\$4,005,431	\$6,314,744	
457	0	0	184	85000	ELECTRIC		OVERHD CONDUCT & DEVICES	\$8,932,473	-\$4,846,440	\$4,086,034	
457	0	0	184	86000	ELECTRIC		UNDERGROUND CONDUIT	\$1,085,422	-\$367,202	\$718,220	
457	0	0	184	87000	ELECTRIC		UNDERGRND COND & DEVICES	\$10,416,023	-\$4,875,531	\$5,540,492	
457	0	0	184	88000	ELECTRIC		LINE TRANSFORMERS	\$21,129,018	-\$11,814,364	\$9,314,652	
457	0	0	184	89000	ELECTRIC		SERVICES	\$2,880,213	-\$1,316,035	\$1,584,178	
457	0	0	184	70000	ELECTRIC		METERS	\$4,252,938	-\$2,715,923	\$1,537,013	

FUND	DPT	DIV	ACCT	OBJ	FUND NAME	DIVISION NAME	OBJECT NAME	ACCOUNT BALANCE	ENCUMBER AMOUNT	BUDGETED AMOUNT	AVAILABLE AMOUNT
457	0	0	184	71000	ELECTRIC		INSTALL ON CUST PREMISES	\$1,340,440	-\$936,737	\$403,703	
457	0	0	184	73000	ELECTRIC		STREET LIGHT & SIGNAL SYS	\$1,889,420	-\$1,809,286	\$280,133	
457	0	0	185	0	ELECTRIC		ALL FOR DEP-IMP O/T BLDG	-\$14,435,099		\$76,387,515	
457	0	0	185	53000	ELECTRIC		ALL FOR DEP-STA EQP	-\$2,328,287		\$4,183,818	
457	0	0	185	54000	ELECTRIC		ALL FOR DEP-TWR & FIX	-\$2,848,280		-\$2,825,630	
457	0	0	185	55000	ELECTRIC		ALL FOR DEP-POLES & FIX	-\$2,586,733		\$77,745,701	
457	0	0	185	56000	ELECTRIC		AL FOR DEP-OVHD COND&DEV	-\$1,822,562		\$3,944	
457	0	0	185	57000	ELECTRIC		ALL FOR DEP-UNGD CONDUIT	-\$1,145,978		\$3,355	
457	0	0	185	58000	ELECTRIC		ALL FOR DEP-UND TRN COND	-\$12,965		\$77,753,000	
457	0	0	185	62000	ELECTRIC		ALLOW FOR DEP - STA EQP	-\$668			
457	0	0	185	64000	ELECTRIC		ALL FOR DEP-POLE, TWR, FIX	-\$4,005,431			
457	0	0	185	65000	ELECTRIC		ALL FOR DEP-OVD COND&DEV	-\$4,846,440			
457	0	0	185	66000	ELECTRIC		ALL FOR DEP-UND CONDUIT	-\$387,202			
457	0	0	185	67000	ELECTRIC		ALL FOR DEP-URD COND&DEV	-\$4,875,531			
457	0	0	185	68000	ELECTRIC		ALL FOR DEP-LINE TRANSF	-\$11,814,364			
457	0	0	185	69000	ELECTRIC		ALLOW FOR DEP-SERVICES	-\$1,316,035			
457	0	0	185	70000	ELECTRIC		ALL FOR DEP-METERS	-\$2,715,923			
457	0	0	185	71000	ELECTRIC		ALL FOR DEP-INST/CUST PR	-\$936,737			
457	0	0	185	73000	ELECTRIC		AL FOR DEP-ST LT&SIG SYS	-\$1,809,286			
457	0	0	186	0	ELECTRIC		EQUIPMENT	\$4,183,818			
457	0	0	186	66000	ELECTRIC		PROP CTL ERROR	\$3,944			
457	0	0	186	68000	ELECTRIC			\$3,355			
457	0	0	187	0	ELECTRIC		ALL FOR DEP-EQUIP	-\$2,825,630			
457	0	0	188	0	ELECTRIC		ACC DEP-ALL F/A CTGS	-\$9,397,282			
457	0	0	189	0	ELECTRIC		CONST WORK IN PROGRESS	\$6,209,389			
457	0	0	201	0	ELECTRIC		VOUCHERS PAYABLE	-\$189,512			
457	0	0	202	0	ELECTRIC		ACCOUNTS PAYABLE	-\$8,222,827			
457	0	0	202	7000	ELECTRIC		ACCTS PAYABLE-FD 457	-\$420			
457	0	0	202	41000	ELECTRIC		ACCT.PAY.-FMPA	-\$8,885,537			
457	0	0	207	1000	ELECTRIC		DUE TO GENERAL FUND	-\$282,903			
457	0	0	207	53000	ELECTRIC		DUE TO FUND #53	-\$485,476			
457	0	0	207	55000	ELECTRIC		DUE TO W&S FUND	-\$1,471,480			
457	0	0	207	58000	ELECTRIC		DUE TO FUND #58	-\$222,487			
457	0	0	208	0	ELECTRIC		DUE TO OTHER GOVT UNITS	-\$381,048			
457	0	0	208	10000	ELECTRIC		SALES TAX PAYABLE	-\$398,579			
457	0	0	208	11000	ELECTRIC		SALES TAX PAY-UTIL. ACCR	-\$244,650			
457	0	0	208	13000	ELECTRIC		SALES TAX ON BAD DEBTS	-\$4,320			
457	0	0	211	0	ELECTRIC		MATURED BONDS PAYABLE	-\$555,000			
457	0	0	215	0	ELECTRIC		ACC INT PAYABLE	-\$948			
457	0	0	216	0	ELECTRIC		ACC WAGES PAYABLE	-\$188,326			
457	0	0	220	20000	ELECTRIC		CUST DEPOSIT ESCROW	-\$3,688,104			
457	0	0	220	21000	ELECTRIC		DEPOSITS REFUNDED	-\$9,632			

FUND	DPT	DIV	ACCT	OBJ	FUND NAME	DIVISION NAME	OBJECT NAME	ACCOUNT BALANCE	ENCUMBER AMOUNT	BUDGETED AMOUNT	AVAILABLE AMOUNT
457	0	0	220	22000	ELECTRIC		NEIGHBORS WHO CARE	-\$3,893			
457	0	0	229	80000	ELECTRIC		COMP AB (S&V) PAY-CURR	-\$783,734			
457	0	0	232	5200	ELECTRIC		REV.BDS.PAY-TERM-2005B	-\$5,330,000			
457	0	0	233	5200	ELECTRIC		REV.BDS.PAY-SERIAL-2005B	-\$15,150,000			
457	0	0	271	0	ELECTRIC		FUND BALANCE	-\$78,585,637			
457	0	0	271	1000	ELECTRIC		R/E RESVD-EXT TRF TO 001	-\$1,500,000			
457	0	0	271	20000	ELECTRIC		RES. FOR DEBT SERVICE	\$555,000			
457	0	0	337	98300	ELECTRIC		HURRICANE WILMA AID FY06	\$69,555		\$0	-\$69,555
457	0	0	343	11100	ELECTRIC		TRANSFER&SERV CHG	\$288,742		\$249,000	-\$19,742
457	0	0	343	11200	ELECTRIC		ATTACHMENT RENTAL	\$202,866		\$245,000	\$42,114
457	0	0	343	11300	ELECTRIC		RECONNECTION FEES	\$257,006		\$270,000	\$12,994
457	0	0	343	11500	ELECTRIC		DIVERSION OF SERVICES	\$1,030		\$20,000	\$18,970
457	0	0	343	11800	ELECTRIC		RESIDENTIAL	\$44,923,365		\$44,743,083	-\$180,282
457	0	0	343	11700	ELECTRIC		COMMERCIAL	\$12,080,741		\$12,022,308	-\$58,435
457	0	0	343	11800	ELECTRIC		LARGE POWER	\$42,435,571		\$41,311,417	-\$1,124,154
457	0	0	343	11900	ELECTRIC		CITY DEPARTMENTS	\$1,121,882		\$1,436,217	\$317,335
457	0	0	343	12000	ELECTRIC		AREA LIGHTING	\$1,031,777		\$940,615	-\$91,162
457	0	0	343	12100	ELECTRIC		STREET LIGHTS	\$434,716		\$469,418	\$34,702
457	0	0	343	12200	ELECTRIC		ELECTRIC SURCHARGE	\$2,834,081		\$3,036,368	\$202,287
457	0	0	343	12300	ELECTRIC		EQUIPMENT RENTAL	\$90,977		\$100,000	\$9,023
457	0	0	343	12400	ELECTRIC		LOAD RETENTION CREDIT	-\$247,511		\$186,000	\$433,511
457	0	0	343	12500	ELECTRIC		PROP OWN PART	\$935,343		\$882,000	-\$53,343
457	0	0	343	12700	ELECTRIC		BLK PWR COST ADJ (BPCA)	\$49,524,175		\$51,331,000	\$1,806,825
457	0	0	343	12800	ELECTRIC		ENERGY CONSERVATION ADJ	\$656,716		\$651,038	-\$5,678
457	0	0	343	12900	ELECTRIC		GROSS RECEIPTS TAX	\$3,892,286		\$3,129,170	-\$763,116
457	0	0	343	15000	ELECTRIC		POWER WHEELING (MARTEL)	\$101,736		\$120,236	\$18,500
457	0	0	349	20000	ELECTRIC		HWY LIGHT MAINT - FDOT	\$175,378		\$0	-\$175,378
457	0	0	359	40000	ELECTRIC		DAMAGE TO UTILITY PL	\$41,569		\$42,000	\$431
457	0	0	359	50000	ELECTRIC		DAMAGE TO CITY PROP	\$0		\$1,000	\$1,000
457	0	0	361	10000	ELECTRIC		INT INCL PROF ON INV	\$277,689		\$250,000	-\$27,689
457	0	0	361	11000	ELECTRIC		INTEREST INC: FEES	-\$8,713		-\$10,000	-\$3,287
457	0	0	361	15500	ELECTRIC		ELEC INT ON W&S NOTES	\$151		\$0	-\$151
457	0	0	361	40000	ELECTRIC		LATE CHARGES	\$1,373,874		\$1,200,000	-\$173,874
457	0	0	362	15700	ELECTRIC		RENT-ELEC.SURGE PROTECT	\$74,135		\$84,000	-\$10,135
457	0	0	364	42000	ELECTRIC		INS PROC/LOSS-F,F&E	\$6,543		\$0	-\$6,543
457	0	0	364	49000	ELECTRIC		OTHER SALE/LIQ-F,F&E	\$4,392		\$0	-\$4,392
457	0	0	365	90000	ELECTRIC		OTHER SCRAP&SURP SLS	\$117,539		\$12,000	-\$105,539
457	0	0	367	10000	ELECTRIC		GAIN(LOSS)-SALE OF INVST	\$18,813		-\$100,000	-\$118,813
457	0	0	369	44000	ELECTRIC		REFUND FR VENDORS	\$0		\$15,000	\$15,000
457	0	0	369	90300	ELECTRIC		SALES TAX COMMISSIONS	\$360		\$361	\$1
457	0	0	389	90500	ELECTRIC		CITY FEES	\$155,436		\$5,000	-\$150,436
457	0	0	389	90700	ELECTRIC		WORKING CAPITAL	\$0		\$7,275,178	\$7,275,178

FUND	DPT	DIV	ACCT	OBJ	FUND NAME	DIVISION NAME	OBJECT NAME	ACCOUNT BALANCE	ENCUMBER AMOUNT	BUDGETED AMOUNT	AVAILABLE AMOUNT
457	0	0	389	90800	ELECTRIC		CASH OVER&SHORT	\$4,860		\$4,000	-\$860
457	0	0	389	91000	ELECTRIC		SERV- METER CHECK	\$0		\$250	\$250
457	0	0	389	91400	ELECTRIC		LEGAL FEES	\$0		\$300	\$300
457	0	0	389	91500	ELECTRIC		CK COLL CHGS	\$24,368		\$15,000	-\$9,368
457	0	0	389	92100	ELECTRIC		MISC UNCLASSIFIED	\$2,574		\$1,000	-\$1,574
457	0	0	389	92300	ELECTRIC		COPYING CHARGE	\$2		\$0	-\$2
457	0	0	389	92500	ELECTRIC		INTERNET BID PROCESSING	\$422		\$0	-\$422
457	0	0	389	92800	ELECTRIC		TEMP SERVICE CHARGE	\$27,800		\$23,500	-\$4,300
457	0	0	389	95700	ELECTRIC		HOLIDAY LIGHTING PROGRAM	\$749		\$17,000	\$16,251
457	0	0	381	38000	ELECTRIC		CONT-ELEC.89A CONST.FD	\$3,626,367		\$0	-\$3,626,367
457	0	0	381	69000	ELECTRIC		CONT-92B UTIL.SYS.BD.SKG	\$930,166		\$18,099	-\$912,067
457	0	0	381	75000	ELECTRIC		CONT-1987 ELEC.RES.FD.	\$3,000,000		\$3,000,000	\$0
457	0	0	383	10000	ELECTRIC		FOR CURRENT OPER	\$780,816		\$780,815	-\$1
457	32	32	531	11000	ELECTRIC	ADMINISTRATION	ACCRUED PAYROLL EXPENSES	\$3,851	\$0	\$0	-\$3,851
457	32	32	531	11100	ELECTRIC	ADMINISTRATION	SALARIES - REGULAR	\$525,240	\$0	\$512,843	-\$12,397
457	32	32	531	11200	ELECTRIC	ADMINISTRATION	SALARIES - OVERTIME	\$3,406	\$0	\$3,350	-\$56
457	32	32	531	11300	ELECTRIC	ADMINISTRATION	SALARIES - PARTTIME	\$13,711	\$0	\$19,864	\$6,153
457	32	32	531	11400	ELECTRIC	ADMINISTRATION	SALARIES - LONGEVITY	\$8,247	\$0	\$8,247	\$0
457	32	32	531	11600	ELECTRIC	ADMINISTRATION	EMPLOYEE AWARDS	\$0	\$0	\$300	\$300
457	32	32	531	12100	ELECTRIC	ADMINISTRATION	FICA TAXES	\$39,137	\$0	\$39,676	\$539
457	32	32	531	12200	ELECTRIC	ADMINISTRATION	RETIREMENT CONTRIB	\$81,059	\$0	\$81,988	\$929
457	32	32	531	12300	ELECTRIC	ADMINISTRATION	INSURANCE-LIFE&HEALTH	\$48,400	\$0	\$48,400	\$0
457	32	32	531	12400	ELECTRIC	ADMINISTRATION	WORKERS' COMPENSATION	\$2,798	\$0	\$2,798	\$0
457	32	32	531	12600	ELECTRIC	ADMINISTRATION	DISABILITY INC.REPLACE.	\$1,855	\$0	\$1,855	\$0
457	32	32	531	12700	ELECTRIC	ADMINISTRATION	EXECUTIVE LIFE INSURANCE	\$1,336	\$0	\$1,336	\$0
457	32	32	531	13000	ELECTRIC	ADMINISTRATION	EXECUTIVE CAR ALLOWANCE	\$4,731	\$0	\$4,740	\$9
457	32	32	531	13100	ELECTRIC	ADMINISTRATION	CAR ALLOWANCE	\$600	\$0	\$1,200	\$600
457	32	32	531	13500	ELECTRIC	ADMINISTRATION	EXECUTIVE PHYSICAL ALLOW	\$920	\$0	\$1,500	\$580
457	32	32	531	30500	ELECTRIC	ADMINISTRATION	ADVERTISING-PROMOTIONS	\$10,067	\$5,232	\$23,500	\$8,201
457	32	32	531	30800	ELECTRIC	ADMINISTRATION	ADVERTISING	\$0	\$0	\$2,000	\$2,000
457	32	32	531	31800	ELECTRIC	ADMINISTRATION	BOOKS PUBLICATIONS&MAPS	\$341	\$0	\$2,500	\$2,159
457	32	32	531	38000	ELECTRIC	ADMINISTRATION	ALLOCATION - I.T.	\$78,127	\$0	\$78,127	\$0
457	32	32	531	37800	ELECTRIC	ADMINISTRATION	DUES & SUBSCRIPTION	\$48,857	\$0	\$51,970	\$3,113
457	32	32	531	39200	ELECTRIC	ADMINISTRATION	ALLOCATION-CLINIC	\$26,042	\$0	\$26,042	\$0
457	32	32	531	39400	ELECTRIC	ADMINISTRATION	ALLOCATION-PROPERTY INS	\$226,570	\$0	\$226,570	\$0
457	32	32	531	39600	ELECTRIC	ADMINISTRATION	ALLOCATION-GENL/AUTO INS	\$385,757	\$0	\$385,757	\$0
457	32	32	531	39900	ELECTRIC	ADMINISTRATION	ALLOCATION-RISK MGMT	\$46,542	\$0	\$46,704	\$162
457	32	32	531	40700	ELECTRIC	ADMINISTRATION	ALLOCATION-INFO & PUBL	\$2,170	\$0	\$2,170	\$0
457	32	32	531	40800	ELECTRIC	ADMINISTRATION	MISC UNCLASSIFIED	\$1,500	\$0	\$2,000	\$500
457	32	32	531	42000	ELECTRIC	ADMINISTRATION	PRINTING & BINDING	\$755	\$0	\$2,095	\$1,340
457	32	32	531	42200	ELECTRIC	ADMINISTRATION	COPY CONTRACT	\$2,160	\$0	\$2,278	\$118

FUND	DPT	DIV	ACCT	OBJ	FUND NAME	DIVISION NAME	OBJECT NAME	ACCOUNT BALANCE	ENCUMBER AMOUNT	BUDGETED AMOUNT	AVAILABLE AMOUNT
457	32	32	531	43000	ELECTRIC	ADMINISTRATION	PROF SVS -ENG / ARCH	\$157,245	\$32,910	\$190,521	\$366
457	32	32	531	43200	ELECTRIC	ADMINISTRATION	PROF SVS -LEGAL/AUDIT	\$11,977	\$0	\$23,857	\$11,880
457	32	32	531	43900	ELECTRIC	ADMINISTRATION	PROF SVS - OTHER	\$77,428	\$12,000	\$92,082	\$2,634
457	32	32	531	46500	ELECTRIC	ADMINISTRATION	RELOCATION EXPENSE	\$0	\$0	\$2,500	\$2,500
457	32	32	531	46800	ELECTRIC	ADMINISTRATION	RENTAL - EQUIP & LAND	\$1,324	\$0	\$1,325	\$1
457	32	32	531	47000	ELECTRIC	ADMINISTRATION	ALLOC - COURIER SERVICE	\$11,709	\$0	\$11,709	\$0
457	32	32	531	47200	ELECTRIC	ADMINISTRATION	ALLOC-FACILITIES MAINT.	\$135,807	\$0	\$135,807	\$0
457	32	32	531	47400	ELECTRIC	ADMINISTRATION	ALLOCATION-800MHZ SYSTEM	\$1,118	\$0	\$1,118	\$0
457	32	32	531	48100	ELECTRIC	ADMINISTRATION	REPAIR & MAINT - FUEL	\$697	\$0	\$3,200	\$2,503
457	32	32	531	48200	ELECTRIC	ADMINISTRATION	REPAIR & MAINT-BLD/GRNDS	\$688	\$0	\$6,054	\$5,366
457	32	32	531	48600	ELECTRIC	ADMINISTRATION	REPAIR & MAINT-OTHER EQP	\$212	\$0	\$1,500	\$1,288
457	32	32	531	49000	ELECTRIC	ADMINISTRATION	REPAIR & MAINT-RADIO EQP	\$1,047	\$0	\$1,500	\$453
457	32	32	531	52100	ELECTRIC	ADMINISTRATION	SUPPLIES - CLEANING	\$5,699	\$0	\$7,775	\$2,076
457	32	32	531	52800	ELECTRIC	ADMINISTRATION	SUPPLIES - OFFICE	\$3,444	\$0	\$3,725	\$281
457	32	32	531	53100	ELECTRIC	ADMINISTRATION	SUPPLIES - OPERATING	\$5,042	\$0	\$6,500	\$1,458
457	32	32	531	53200	ELECTRIC	ADMINISTRATION	SUPPLIES-PLAQUES & CFT	\$109	\$0	\$2,500	\$2,391
457	32	32	531	53400	ELECTRIC	ADMINISTRATION	SUPPLIES - POSTAGE	\$365	\$0	\$950	\$585
457	32	32	531	53600	ELECTRIC	ADMINISTRATION	SUPPLIES - SMALL TOOL&EQ	\$5,786	\$0	\$5,400	-\$386
457	32	32	531	53800	ELECTRIC	ADMINISTRATION	SUPPLIES - SUNDRY	\$1,619	\$0	\$2,550	\$931
457	32	32	531	53900	ELECTRIC	ADMINISTRATION	SUPP-SM. PC EQP/SOFTWARE	\$3,222	\$0	\$3,009	-\$213
457	32	32	531	55300	ELECTRIC	ADMINISTRATION	TRAVEL & TRAINING	\$16,594	\$2,490	\$29,048	\$9,964
457	32	32	531	55400	ELECTRIC	ADMINISTRATION	TRAINING - LOCAL	\$9,036	\$0	\$13,500	\$4,464
457	32	32	531	55700	ELECTRIC	ADMINISTRATION	TELECOMM. DEPT. FEES	\$6,964	\$0	\$7,434	\$440
457	32	32	531	55800	ELECTRIC	ADMINISTRATION	TELEPHONE (INCL.FAX)	\$4,687	\$0	\$6,804	\$1,917
457	32	32	531	57400	ELECTRIC	ADMINISTRATION	O&M CHARGE-AUTOS/EQUIP	\$2,768	\$0	\$5,887	\$2,919
457	32	32	531	57500	ELECTRIC	ADMINISTRATION	REPLACE CHG-AUTOS/EQUIP	\$2,203	\$0	\$4,214	\$2,011
457	32	32	531	57600	ELECTRIC	ADMINISTRATION	UTILITIES	\$159,734	\$0	\$159,000	-\$734
457	32	32	531	66600	ELECTRIC	ADMINISTRATION	OTH MACH & EQUIP	\$0	\$0	\$5,562	\$5,562
								\$2,190,734	\$52,632	\$2,314,621	
457	32	230	531	11000	ELECTRIC	CUSTOMER SERVICES	ACCRUED PAYROLL EXPENSES	\$5,660	\$0	\$0	-\$5,660
457	32	230	531	11100	ELECTRIC	CUSTOMER SERVICES	SALARIES - REGULAR	\$1,218,682	\$0	\$1,189,796	-\$28,886
457	32	230	531	11200	ELECTRIC	CUSTOMER SERVICES	SALARIES - OVERTIME	\$46,970	\$0	\$47,090	\$120
457	32	230	531	11400	ELECTRIC	CUSTOMER SERVICES	SALARIES - LONGEVITY	\$16,485	\$0	\$20,750	\$4,265
457	32	230	531	11600	ELECTRIC	CUSTOMER SERVICES	EMPLOYEE AWARDS	\$0	\$0	\$800	\$800
457	32	230	531	12100	ELECTRIC	CUSTOMER SERVICES	FICA TAXES	\$90,417	\$0	\$94,340	\$3,923
457	32	230	531	12200	ELECTRIC	CUSTOMER SERVICES	RETIREMENT CONTRIB	\$188,425	\$0	\$189,110	\$685
457	32	230	531	12300	ELECTRIC	CUSTOMER SERVICES	INSURANCE-LIFE&HEALTH	\$207,273	\$0	\$207,273	\$0
457	32	230	531	12400	ELECTRIC	CUSTOMER SERVICES	WORKERS' COMPENSATION	\$20,996	\$0	\$20,996	\$0
457	32	230	531	12600	ELECTRIC	CUSTOMER SERVICES	DISABILITY INC.REPLACE.	\$6,066	\$0	\$6,066	\$0
457	32	230	531	31800	ELECTRIC	CUSTOMER SERVICES	BOOKS PUBLICATIONS&MAPS	\$75	\$0	\$100	\$25
457	32	230	531	36000	ELECTRIC	CUSTOMER SERVICES	ALLOCATION - I.T.	\$428,376	\$0	\$428,376	\$0
457	32	230	531	37800	ELECTRIC	CUSTOMER SERVICES	DUES & SUBSCRIPTION	\$1,466	\$0	\$1,600	\$134

FUND	DPT	DIV	ACCT	OBJ	FUND NAME	DIVISION NAME	OBJECT NAME	ACCOUNT BALANCE	ENCUMBER AMOUNT	BUDGETED AMOUNT	AVAILABLE AMOUNT
457	32	230	531	39400	ELECTRIC	CUSTOMER SERVICES	ALLOCATION-PROPERTY INS	\$15,855	\$0	\$15,855	\$0
457	32	230	531	40800	ELECTRIC	CUSTOMER SERVICES	MSC UNCLASSIFIED	\$284	\$0	\$900	\$618
457	32	230	531	42000	ELECTRIC	CUSTOMER SERVICES	PRINTING & BINDING	\$28,568	\$0	\$56,768	\$28,191
457	32	230	531	42200	ELECTRIC	CUSTOMER SERVICES	COPY CONTRACT	\$3,394	\$0	\$4,000	\$606
457	32	230	531	43200	ELECTRIC	CUSTOMER SERVICES	PROF SVS -LEGAL/AUDIT	\$73,635	\$0	\$59,858	-\$13,777
457	32	230	531	43900	ELECTRIC	CUSTOMER SERVICES	PROF SVS - OTHER	\$187,122	-\$2,909	\$297,585	\$113,372
457	32	230	531	46200	ELECTRIC	CUSTOMER SERVICES	REFUNDS & BAD DEBTS	\$460	\$0	\$2,045	\$1,585
457	32	230	531	46800	ELECTRIC	CUSTOMER SERVICES	RENTAL - EQUIP & LAND	\$17,917	\$4,392	\$25,687	\$3,377
457	32	230	531	47200	ELECTRIC	CUSTOMER SERVICES	ALLOC-FACILITIES MAINT.	\$105,722	\$0	\$105,722	\$0
457	32	230	531	47300	ELECTRIC	CUSTOMER SERVICES	ALLOCATION - CENTRAL SVC	\$31	\$0	\$31	\$0
457	32	230	531	47400	ELECTRIC	CUSTOMER SERVICES	ALLOCATION-800MHZ SYSTEM	\$1,956	\$0	\$1,956	\$0
457	32	230	531	48100	ELECTRIC	CUSTOMER SERVICES	REPAIR & MAINT - FUEL	\$26,293	\$0	\$23,518	-\$2,775
457	32	230	531	48600	ELECTRIC	CUSTOMER SERVICES	REPAIR & MAINT-OTHER EQP	\$26,338	\$0	\$26,339	\$1
457	32	230	531	49000	ELECTRIC	CUSTOMER SERVICES	REPAIR & MAINT-RADIO EQP	\$1,019	\$0	\$1,591	\$572
457	32	230	531	52100	ELECTRIC	CUSTOMER SERVICES	SUPPLIES - CLEANING	\$21	\$0	\$0	-\$21
457	32	230	531	52800	ELECTRIC	CUSTOMER SERVICES	SUPPLIES - OFFICE	\$1,964	\$0	\$5,338	\$3,372
457	32	230	531	53100	ELECTRIC	CUSTOMER SERVICES	SUPPLIES - OPERATING	\$11,469	\$0	\$10,004	-\$1,465
457	32	230	531	53400	ELECTRIC	CUSTOMER SERVICES	SUPPLIES - POSTAGE	\$179,992	\$0	\$190,488	\$10,494
457	32	230	531	53800	ELECTRIC	CUSTOMER SERVICES	SUPPLIES - SMALL TOOL&EQ	\$4,766	\$0	\$8,707	\$3,941
457	32	230	531	53800	ELECTRIC	CUSTOMER SERVICES	SUPPLIES - SUNDRY	\$958	\$0	\$959	\$1
457	32	230	531	53900	ELECTRIC	CUSTOMER SERVICES	SUPP-SM. PC EQP/SOFTWARE	\$2,900	\$0	\$3,900	\$1,001
457	32	230	531	54000	ELECTRIC	CUSTOMER SERVICES	SUPPLIES - UNIFORMS	\$916	\$0	\$1,858	\$942
457	32	230	531	55300	ELECTRIC	CUSTOMER SERVICES	TRAVEL & TRAINING	\$1,401	\$0	\$2,178	\$777
457	32	230	531	55400	ELECTRIC	CUSTOMER SERVICES	TRAINING - LOCAL	\$1,787	\$0	\$2,878	\$1,099
457	32	230	531	55700	ELECTRIC	CUSTOMER SERVICES	TELECOMM. DEPT. FEES	\$25,519	\$0	\$25,781	\$262
457	32	230	531	55800	ELECTRIC	CUSTOMER SERVICES	TELEPHONE (INCL.FAX)	\$22,442	\$0	\$26,195	\$3,753
457	32	230	531	57400	ELECTRIC	CUSTOMER SERVICES	O&M CHARGE-AUTOS/EQUIP	\$21,918	\$0	\$23,815	\$1,897
457	32	230	531	57500	ELECTRIC	CUSTOMER SERVICES	REPLACE CHG-AUTOS/EQUIP	\$14,069	\$0	\$14,258	\$189
457	32	230	531	66600	ELECTRIC	CUSTOMER SERVICES	OTH MACH & EQUIP	\$0	\$0	\$10,828	\$10,828
								\$3,009,608	\$1,483	\$3,156,324	
457	32	231	531	11000	ELECTRIC	DISTRIBUTION	ACCRUED PAYROLL EXPENSES	-\$5,378	\$0	\$0	\$5,378
457	32	231	531	11100	ELECTRIC	DISTRIBUTION	SALARIES - REGULAR	\$1,786,174	\$0	\$2,542,410	\$756,236
457	32	231	531	11200	ELECTRIC	DISTRIBUTION	SALARIES - OVERTIME	\$432,932	\$0	\$491,014	\$58,082
457	32	231	531	11400	ELECTRIC	DISTRIBUTION	SALARIES - LONGEVITY	\$35,423	\$0	\$54,012	\$18,589
457	32	231	531	12100	ELECTRIC	DISTRIBUTION	FICA TAXES	\$180,667	\$0	\$243,375	\$62,708
457	32	231	531	12200	ELECTRIC	DISTRIBUTION	RETIREMENT CONTRIB	\$273,679	\$0	\$457,483	\$183,804
457	32	231	531	12300	ELECTRIC	DISTRIBUTION	INSURANCE-LIFE&HEALTH	\$207,856	\$0	\$289,674	\$81,818
457	32	231	531	12400	ELECTRIC	DISTRIBUTION	WORKERS' COMPENSATION	\$48,764	\$0	\$72,760	\$25,996
457	32	231	531	12500	ELECTRIC	DISTRIBUTION	UNEMPLOYMENT COMPEN	\$4,598	\$0	\$4,258	-\$340
457	32	231	531	12600	ELECTRIC	DISTRIBUTION	DISABILITY INC.REPLACE.	\$7,968	\$0	\$11,753	\$3,785
457	32	231	531	13300	ELECTRIC	DISTRIBUTION	O/T MEALS - MEAL ALLOW	\$1,608	\$0	\$5,429	\$3,823
457	32	231	531	30500	ELECTRIC	DISTRIBUTION	ADVERTISING-PROMOTIONS	\$167	\$0	\$600	\$634

FUND	DPT	DIV	ACCT	OBJ	FUND NAME	DIVISION NAME	OBJECT NAME	ACCOUNT BALANCE	ENCUMBER AMOUNT	BUDGETED AMOUNT	AVAILABLE AMOUNT
457	32	231	531	31800	ELECTRIC	DISTRIBUTION	BOOKS PUBLICATIONS&MAPS	\$800	\$0	\$1,220	\$420
457	32	231	531	36000	ELECTRIC	DISTRIBUTION	ALLOCATION - I.T.	\$32,469	\$0	\$32,469	\$0
457	32	231	531	37800	ELECTRIC	DISTRIBUTION	DUES & SUBSCRIPTION	\$716	\$0	\$1,200	\$484
457	32	231	531	39500	ELECTRIC	DISTRIBUTION	ALLOCATION-SPECIAL INS	\$21,531	\$0	\$78,000	\$56,469
457	32	231	531	40300	ELECTRIC	DISTRIBUTION	LOSS ON INVENTORY	\$281,729	\$0	\$0	-\$281,729
457	32	231	531	41700	ELECTRIC	DISTRIBUTION	MANDATED DISPOSAL ITEMS	\$31,261	\$3,739	\$40,000	\$5,000
457	32	231	531	41800	ELECTRIC	DISTRIBUTION	PAYMENTS - OTHER GOVT	\$1,487	\$0	\$3,500	\$2,013
457	32	231	531	42000	ELECTRIC	DISTRIBUTION	PRINTING & BINDING	\$462	\$0	\$1,051	\$589
457	32	231	531	43900	ELECTRIC	DISTRIBUTION	PROF SVS - OTHER	\$987,083	\$215,268	\$1,400,598	\$218,265
457	32	231	531	46800	ELECTRIC	DISTRIBUTION	RENTAL - EQUIP & LAND	\$11,068	\$0	\$19,080	\$8,012
457	32	231	531	47200	ELECTRIC	DISTRIBUTION	ALLOC-FACILITIES MAINT.	\$45,879	\$0	\$45,879	\$0
457	32	231	531	47400	ELECTRIC	DISTRIBUTION	ALLOCATION-800MHZ SYSTEM	\$12,713	\$0	\$12,713	\$0
457	32	231	531	48000	ELECTRIC	DISTRIBUTION	REPAIR & MAINT-AUTO/EQP	\$722	\$0	\$1,500	\$778
457	32	231	531	48100	ELECTRIC	DISTRIBUTION	REPAIR & MAINT - FUEL	\$84,408	\$0	\$148,990	\$64,584
457	32	231	531	48200	ELECTRIC	DISTRIBUTION	REPAIR & MAINT-BLD/GRNDS	\$135	\$0	\$300	\$165
457	32	231	531	48600	ELECTRIC	DISTRIBUTION	REPAIR & MAINT-OTHER EQP	\$810,944	\$125,000	\$720,208	-\$215,738
457	32	231	531	48800	ELECTRIC	DISTRIBUTION	REPAIR & MAINT -OTHER	\$4,832	\$0	\$9,520	\$4,688
457	32	231	531	49000	ELECTRIC	DISTRIBUTION	REPAIR & MAINT-RADIO EQP	\$8,680	\$0	\$10,000	\$1,320
457	32	231	531	49200	ELECTRIC	DISTRIBUTION	HOLIDAY LIGHTING PGM.	\$50,920	\$0	\$40,000	-\$10,920
457	32	231	531	52100	ELECTRIC	DISTRIBUTION	SUPPLIES - CLEANING	\$243	\$0	\$388	\$145
457	32	231	531	52800	ELECTRIC	DISTRIBUTION	SUPPLIES - OFFICE	\$5,189	\$0	\$3,840	-\$1,549
457	32	231	531	53100	ELECTRIC	DISTRIBUTION	SUPPLIES - OPERATING	\$7,731	\$0	\$10,768	\$3,037
457	32	231	531	53200	ELECTRIC	DISTRIBUTION	SUPPLIES-PLAQUES & CFT	\$154	\$0	\$235	\$81
457	32	231	531	53400	ELECTRIC	DISTRIBUTION	SUPPLIES - POSTAGE	\$0	\$0	\$300	\$300
457	32	231	531	53800	ELECTRIC	DISTRIBUTION	SUPPLIES - SMALL TOOL&EQ	\$77,547	\$0	\$72,800	-\$4,747
457	32	231	531	53800	ELECTRIC	DISTRIBUTION	SUPPLIES - SUNDRY	\$134	\$0	\$1,240	\$1,106
457	32	231	531	53900	ELECTRIC	DISTRIBUTION	SUPP-SM. PC EQP/SOFTWARE	\$5,524	\$0	\$6,400	\$876
457	32	231	531	64000	ELECTRIC	DISTRIBUTION	SUPPLIES - UNIFORMS	\$22,538	\$0	\$42,764	\$20,226
457	32	231	531	55300	ELECTRIC	DISTRIBUTION	TRAVEL & TRAINING	\$17,872	\$0	\$22,150	\$4,278
457	32	231	531	55400	ELECTRIC	DISTRIBUTION	TRAINING - LOCAL	\$4,899	\$0	\$9,500	\$4,601
457	32	231	531	55700	ELECTRIC	DISTRIBUTION	TELECOMM. DEPT. FEES	\$7,993	\$0	\$8,060	\$67
457	32	231	531	55800	ELECTRIC	DISTRIBUTION	TELEPHONE (INCL.FAX)	\$7,237	\$0	\$8,905	\$1,668
457	32	231	531	57400	ELECTRIC	DISTRIBUTION	O&M CHARGE-AUTOS/EQUIP	\$220,893	\$0	\$403,043	\$182,150
457	32	231	531	57500	ELECTRIC	DISTRIBUTION	REPLACE CHG-AUTOS/EQUIP	\$331,828	\$0	\$321,410	-\$10,218
457	32	231	531	57800	ELECTRIC	DISTRIBUTION	UTILITIES	\$25,196	\$0	\$38,267	\$11,071
457	32	231	531	61100	ELECTRIC	DISTRIBUTION	AUTOS & EQUIPMENT	\$0	\$0	\$200	\$200
457	32	231	531	62200	ELECTRIC	DISTRIBUTION	BUILDINGS	\$0	\$0	\$24,000	\$24,000
457	32	231	531	63300	ELECTRIC	DISTRIBUTION	IMPROV O/T BLDGS	\$0	\$13,750	\$3,472,125	\$3,458,375
457	32	231	531	64400	ELECTRIC	DISTRIBUTION	INVENTORY	\$0	\$2,173,187	\$0	-\$2,173,187
457	32	231	531	65500	ELECTRIC	DISTRIBUTION	LAND	\$0	\$0	\$5,000	\$5,000
457	32	231	531	66800	ELECTRIC	DISTRIBUTION	OTH MACH & EQUIP	\$0	\$4,105	\$185,344	\$181,239
457	32	231	531	95100	ELECTRIC	DISTRIBUTION	TRF-AIRPORT FUND	\$99,987	\$0	\$100,000	\$13

FUND	DPT	DIV	ACCT	OBJ	FUND NAME	DIVISION NAME	OBJECT NAME	ACCOUNT	ENCUMBER	BUDGETED	AVAILABLE
								BALANCE	AMOUNT	AMOUNT	AMOUNT
								\$8,135,834	\$2,635,030	\$11,473,731	
457	32	232	531	11000	ELECTRIC	ENERGY MGMT SERVICES	ACCRUED PAYROLL EXPENSES	-\$249	\$0	\$0	\$249
457	32	232	531	11100	ELECTRIC	ENERGY MGMT SERVICES	SALARIES - REGULAR	\$270,024	\$0	\$267,877	-\$2,347
457	32	232	531	11200	ELECTRIC	ENERGY MGMT SERVICES	SALARIES - OVERTIME	\$17,500	\$0	\$21,829	\$4,129
457	32	232	531	11400	ELECTRIC	ENERGY MGMT SERVICES	SALARIES - LONGEVITY	\$5,472	\$0	\$5,473	\$1
457	32	232	531	12100	ELECTRIC	ENERGY MGMT SERVICES	FICA TAXES	\$21,532	\$0	\$21,545	\$13
457	32	232	531	12200	ELECTRIC	ENERGY MGMT SERVICES	RETIREMENT CONTRIB	\$45,026	\$0	\$44,965	-\$61
457	32	232	531	12300	ELECTRIC	ENERGY MGMT SERVICES	INSURANCE-LIFE&HEALTH	\$33,880	\$0	\$33,880	\$0
457	32	232	531	12400	ELECTRIC	ENERGY MGMT SERVICES	WORKERS' COMPENSATION	\$5,726	\$0	\$5,726	\$0
457	32	232	531	12500	ELECTRIC	ENERGY MGMT SERVICES	UNEMPLOYMENT COMPEN	\$4,400	\$0	\$4,400	\$0
457	32	232	531	12600	ELECTRIC	ENERGY MGMT SERVICES	DISABILITY INC.REPLACE.	\$1,419	\$0	\$1,419	\$0
457	32	232	531	30500	ELECTRIC	ENERGY MGMT SERVICES	ADVERTISING-PROMOTIONS	\$23,901	\$0	\$36,872	\$12,971
457	32	232	531	30600	ELECTRIC	ENERGY MGMT SERVICES	ADVERTISING	\$500	\$0	\$1,000	\$500
457	32	232	531	30900	ELECTRIC	ENERGY MGMT SERVICES	ADVERTISING-SPONSORSHIPS	\$76,890	\$0	\$100,500	\$23,610
457	32	232	531	31800	ELECTRIC	ENERGY MGMT SERVICES	BOOKS PUBLICATIONS&MAPS	\$0	\$0	\$500	\$500
457	32	232	531	36000	ELECTRIC	ENERGY MGMT SERVICES	ALLOCATION - I.T.	\$15,956	\$0	\$15,956	\$0
457	32	232	531	37800	ELECTRIC	ENERGY MGMT SERVICES	DUES & SUBSCRIPTION	\$1,197	\$0	\$2,550	\$1,353
457	32	232	531	38800	ELECTRIC	ENERGY MGMT SERVICES	ELEC.LOAD MGT.REBATE	\$482	\$0	\$2,543	\$2,061
457	32	232	531	40800	ELECTRIC	ENERGY MGMT SERVICES	MISC UNCLASSIFIED	\$48	\$0	\$600	\$552
457	32	232	531	42000	ELECTRIC	ENERGY MGMT SERVICES	PRINTING & BINDING	\$787	\$0	\$4,200	\$3,413
457	32	232	531	42200	ELECTRIC	ENERGY MGMT SERVICES	COPY CONTRACT	\$2,523	\$0	\$2,661	\$138
457	32	232	531	43200	ELECTRIC	ENERGY MGMT SERVICES	PROF SVS -LEGAL/AUDIT	\$0	\$0	\$300	\$300
457	32	232	531	43900	ELECTRIC	ENERGY MGMT SERVICES	PROF SVS - OTHER	\$73,399	\$59,346	\$153,183	\$20,438
457	32	232	531	48800	ELECTRIC	ENERGY MGMT SERVICES	RENTAL - EQUIP & LAND	\$0	\$0	\$1,000	\$1,000
457	32	232	531	47400	ELECTRIC	ENERGY MGMT SERVICES	ALLOCATION-800MHZ SYSTEM	\$559	\$0	\$559	\$0
457	32	232	531	48100	ELECTRIC	ENERGY MGMT SERVICES	REPAIR & MAINT - FUEL	\$7,031	\$0	\$6,112	-\$919
457	32	232	531	48600	ELECTRIC	ENERGY MGMT SERVICES	REPAIR & MAINT-OTHER EQP	\$0	\$0	\$200	\$200
457	32	232	531	49000	ELECTRIC	ENERGY MGMT SERVICES	REPAIR & MAINT-RADIO EQP	\$15	\$0	\$756	\$741
457	32	232	531	52800	ELECTRIC	ENERGY MGMT SERVICES	SUPPLIES - OFFICE	\$2,886	\$0	\$2,417	-\$469
457	32	232	531	53100	ELECTRIC	ENERGY MGMT SERVICES	SUPPLIES - OPERATING	\$10,071	\$0	\$27,057	\$16,986
457	32	232	531	53200	ELECTRIC	ENERGY MGMT SERVICES	SUPPLIES-PLAQUES & CFT	\$10	\$0	\$50	\$40
457	32	232	531	53400	ELECTRIC	ENERGY MGMT SERVICES	SUPPLIES - POSTAGE	\$6	\$0	\$200	\$194
457	32	232	531	53600	ELECTRIC	ENERGY MGMT SERVICES	SUPPLIES - SMALL TOOL&EQ	\$19,533	\$0	\$31,350	\$11,817
457	32	232	531	53900	ELECTRIC	ENERGY MGMT SERVICES	SUPP-SM. PC EQP/SOFTWARE	\$0	\$0	\$1,000	\$1,000
457	32	232	531	54000	ELECTRIC	ENERGY MGMT SERVICES	SUPPLIES - UNIFORMS	\$1,042	\$0	\$1,410	\$368
457	32	232	531	55300	ELECTRIC	ENERGY MGMT SERVICES	TRAVEL & TRAINING	\$1,889	\$0	\$4,634	\$2,745
457	32	232	531	55400	ELECTRIC	ENERGY MGMT SERVICES	TRAINING - LOCAL	\$1,216	\$0	\$2,023	\$807
457	32	232	531	55700	ELECTRIC	ENERGY MGMT SERVICES	TELECOMM. DEPT. FEES	\$2,006	\$0	\$2,206	\$200
457	32	232	531	55800	ELECTRIC	ENERGY MGMT SERVICES	TELEPHONE (INCL.FAX)	\$2,471	\$0	\$3,980	\$1,490
457	32	232	531	57400	ELECTRIC	ENERGY MGMT SERVICES	O&M CHARGE-AUTOS/EQUIP	\$8,135	\$0	\$8,880	\$745
457	32	232	531	57500	ELECTRIC	ENERGY MGMT SERVICES	REPLACE CHG-AUTOS/EQUIP	\$7,661	\$0	\$8,422	\$761
457	32	232	531	66600	ELECTRIC	ENERGY MGMT SERVICES	OTH MACH & EQUIP	\$0	\$0	\$2,084	\$2,084

Table 36

FUND	DPT	DIV	ACCT	OBJ	FUND NAME	DIVISION NAME	OBJECT NAME	ACCOUNT BALANCE	ENCUMBER AMOUNT	BUDGETED AMOUNT	AVAILABLE AMOUNT
								\$664,944	\$69,346	\$831,899	
457	32	233	531	11000	ELECTRIC	METER	ACCRUED PAYROLL EXPENSES	\$592	\$0	\$0	-\$592
457	32	233	531	11100	ELECTRIC	METER	SALARIES - REGULAR	\$385,068	\$0	\$488,157	\$103,069
457	32	233	531	11200	ELECTRIC	METER	SALARIES - OVERTIME	\$39,541	\$0	\$49,529	\$9,988
457	32	233	531	11400	ELECTRIC	METER	SALARIES - LONGEVITY	\$5,881	\$0	\$8,752	\$2,871
457	32	233	531	11600	ELECTRIC	METER	EMPLOYEE AWARDS	\$0	\$0	\$100	\$100
457	32	233	531	12100	ELECTRIC	METER	FICA TAXES	\$30,359	\$0	\$40,265	\$9,906
457	32	233	531	12200	ELECTRIC	METER	RETIREMENT CONTRIB	\$68,327	\$0	\$84,553	\$16,226
457	32	233	531	12300	ELECTRIC	METER	INSURANCE-LIFE&HEALTH	\$62,920	\$0	\$62,920	\$0
457	32	233	531	12400	ELECTRIC	METER	WORKERS' COMPENSATION	\$10,697	\$0	\$14,288	\$3,591
457	32	233	531	12600	ELECTRIC	METER	DISABILITY INC.REPLACE.	\$1,737	\$0	\$2,317	\$580
457	32	233	531	13300	ELECTRIC	METER	O/T MEALS - MEAL ALLOW	\$10	\$127	\$150	\$13
457	32	233	531	31800	ELECTRIC	METER	BOOKS PUBLICATIONS&MAPS	\$495	\$0	\$495	\$0
457	32	233	531	36000	ELECTRIC	METER	ALLOCATION - I.T.	\$21,460	\$0	\$21,460	\$0
457	32	233	531	37800	ELECTRIC	METER	DUES & SUBSCRIPTION	\$108	\$0	\$108	\$0
457	32	233	531	40900	ELECTRIC	METER	ALLOCATION-RECORDS MGMT	\$356	\$0	\$356	\$0
457	32	233	531	42000	ELECTRIC	METER	PRINTING & BINDING	\$999	\$0	\$999	\$0
457	32	233	531	43900	ELECTRIC	METER	PROF SVS - OTHER	\$86	\$0	\$24,913	\$24,827
457	32	233	531	47400	ELECTRIC	METER	ALLOCATION-800MHZ SYSTEM	\$2,934	\$0	\$2,934	\$0
457	32	233	531	48100	ELECTRIC	METER	REPAIR & MAINT - FUEL	\$30,352	\$0	\$27,630	-\$2,722
457	32	233	531	48400	ELECTRIC	METER	REPAIR & MAINT - METERS	\$0	\$0	\$5,352	\$5,352
457	32	233	531	48600	ELECTRIC	METER	REPAIR & MAINT-OTHER EQP	\$1,820	\$0	\$2,780	\$960
457	32	233	531	49000	ELECTRIC	METER	REPAIR & MAINT-RADIO EQP	\$2,445	\$0	\$2,445	\$0
457	32	233	531	52800	ELECTRIC	METER	SUPPLIES - OFFICE	\$3,388	\$0	\$4,997	\$1,609
457	32	233	531	53100	ELECTRIC	METER	SUPPLIES - OPERATING	\$19,605	\$0	\$20,666	\$1,061
457	32	233	531	53400	ELECTRIC	METER	SUPPLIES - POSTAGE	\$138	\$0	\$148	\$10
457	32	233	531	53600	ELECTRIC	METER	SUPPLIES - SMALL TOOL&EQ	\$8,900	\$0	\$8,833	\$1,833
457	32	233	531	53800	ELECTRIC	METER	SUPPLIES - SUNDRY	\$142	\$0	\$143	\$1
457	32	233	531	53900	ELECTRIC	METER	SUPP-SM. PC EQP/SOFTWARE	\$11,405	\$0	\$11,405	\$0
457	32	233	531	54000	ELECTRIC	METER	SUPPLIES - UNIFORMS	\$5,865	\$0	\$5,846	-\$19
457	32	233	531	55300	ELECTRIC	METER	TRAVEL & TRAINING	\$1,684	\$0	\$2,684	\$1,000
457	32	233	531	55400	ELECTRIC	METER	TRAINING - LOCAL	\$1,251	\$0	\$1,154	-\$97
457	32	233	531	55700	ELECTRIC	METER	TELECOMM. DEPT. FEES	\$2,289	\$0	\$2,280	\$1
457	32	233	531	55800	ELECTRIC	METER	TELEPHONE (INCL.FAX)	\$14,167	\$0	\$14,470	\$303
457	32	233	531	57400	ELECTRIC	METER	O&M CHARGE-AUTOS/EQUIP	\$21,814	\$0	\$20,138	-\$1,676
457	32	233	531	57500	ELECTRIC	METER	REPLACE CHG-AUTOS/EQUIP	\$16,605	\$0	\$15,331	-\$1,274
457	32	233	531	57600	ELECTRIC	METER	UTILITIES	\$658	\$0	\$663	\$5
457	32	233	531	63300	ELECTRIC	METER	IMPROV O/T BLDGS	\$0	\$194,400	\$394,308	\$199,909
457	32	233	531	64400	ELECTRIC	METER	INVENTORY	\$0	\$18,285	\$0	-\$18,285
457	32	233	531	66600	ELECTRIC	METER	OTH MACH & EQUIP	\$0	\$0	\$19,062	\$19,062
								\$772,116	\$212,812	\$1,362,642	
457	32	234	531	11000	ELECTRIC	SUBSTATION	ACCRUED PAYROLL EXPENSES	-\$5,539	\$0	\$0	\$5,539

FUND	DPT	DIV	ACCT	OBJ	FUND NAME	DIVISION NAME	OBJECT NAME	ACCOUNT	ENCUMBER	BUDGETED	AVAILABLE
								BALANCE	AMOUNT	AMOUNT	AMOUNT
457	32	234	531	11100	ELECTRIC	SUBSTATION	SALARIES - REGULAR	\$708,150	\$0	\$694,405	-\$13,745
457	32	234	531	11200	ELECTRIC	SUBSTATION	SALARIES - OVERTIME	\$27,823	\$0	\$27,937	\$114
457	32	234	531	11400	ELECTRIC	SUBSTATION	SALARIES - LONGEVITY	\$18,794	\$0	\$19,124	\$330
457	32	234	531	12100	ELECTRIC	SUBSTATION	FICA TAXES	\$54,428	\$0	\$55,382	\$954
457	32	234	531	12200	ELECTRIC	SUBSTATION	RETIREMENT CONTRIB	\$113,774	\$0	\$117,593	\$3,819
457	32	234	531	12300	ELECTRIC	SUBSTATION	INSURANCE-LIFE&HEALTH	\$86,073	\$0	\$86,984	\$891
457	32	234	531	12400	ELECTRIC	SUBSTATION	WORKERS' COMPENSATION	\$18,978	\$0	\$19,190	\$212
457	32	234	531	12600	ELECTRIC	SUBSTATION	DISABILITY INC.REPLACE.	\$3,890	\$0	\$3,933	\$43
457	32	234	531	13300	ELECTRIC	SUBSTATION	O/T MEALS - MEAL ALLOW	\$518	\$0	\$250	-\$268
457	32	234	531	31800	ELECTRIC	SUBSTATION	BOOKS PUBLICATIONS&MAPS	\$0	\$0	\$100	\$100
457	32	234	531	36000	ELECTRIC	SUBSTATION	ALLOCATION - I.T.	\$18,045	\$0	\$18,045	\$0
457	32	234	531	39400	ELECTRIC	SUBSTATION	ALLOCATION-PROPERTY INS	\$38,969	\$0	\$38,969	\$0
457	32	234	531	41700	ELECTRIC	SUBSTATION	MANDATED DISPOSAL ITEMS	\$5,520	\$0	\$6,000	\$480
457	32	234	531	42000	ELECTRIC	SUBSTATION	PRINTING & BINDING	\$88	\$0	\$200	\$112
457	32	234	531	43900	ELECTRIC	SUBSTATION	PROF SVS - OTHER	\$2,888	\$0	\$2,728	-\$140
457	32	234	531	46800	ELECTRIC	SUBSTATION	RENTAL - EQUIP & LAND	\$204	\$0	\$300	\$86
457	32	234	531	47400	ELECTRIC	SUBSTATION	ALLOCATION-800MHZ SYSTEM	\$2,095	\$0	\$2,095	\$0
457	32	234	531	48000	ELECTRIC	SUBSTATION	REPAIR & MAINT-AUTO/EQP	\$86	\$0	\$0	-\$86
457	32	234	531	48100	ELECTRIC	SUBSTATION	REPAIR & MAINT - FUEL	\$12,382	\$0	\$11,800	-\$762
457	32	234	531	48200	ELECTRIC	SUBSTATION	REPAIR & MAINT-BLD/GRNDS	\$15,899	\$0	\$17,000	\$1,102
457	32	234	531	48600	ELECTRIC	SUBSTATION	REPAIR & MAINT-OTHER EQP	\$39,283	\$0	\$37,800	-\$1,483
457	32	234	531	48800	ELECTRIC	SUBSTATION	REPAIR & MAINT -OTHER	\$180	\$0	\$200	\$40
457	32	234	531	49000	ELECTRIC	SUBSTATION	REPAIR & MAINT-RADIO EQP	\$1,274	\$0	\$1,500	\$227
457	32	234	531	52800	ELECTRIC	SUBSTATION	SUPPLIES - OFFICE	\$1,274	\$0	\$1,400	\$126
457	32	234	531	53100	ELECTRIC	SUBSTATION	SUPPLIES - OPERATING	\$8,012	\$0	\$8,000	-\$12
457	32	234	531	53600	ELECTRIC	SUBSTATION	SUPPLIES - SMALL TOOL&EQ	\$6,992	\$0	\$7,300	\$308
457	32	234	531	53900	ELECTRIC	SUBSTATION	SUPP-SM. PC EQP/SOFTWARE	\$3,877	\$0	\$10,350	\$6,473
457	32	234	531	54000	ELECTRIC	SUBSTATION	SUPPLIES - UNIFORMS	\$4,069	\$0	\$4,950	\$281
457	32	234	531	55300	ELECTRIC	SUBSTATION	TRAVEL & TRAINING	\$1,965	\$0	\$2,145	\$180
457	32	234	531	55400	ELECTRIC	SUBSTATION	TRAINING - LOCAL	\$2,145	\$0	\$3,200	\$1,055
457	32	234	531	55700	ELECTRIC	SUBSTATION	TELECOMM. DEPT. FEES	\$1,765	\$0	\$1,715	-\$50
457	32	234	531	55800	ELECTRIC	SUBSTATION	TELEPHONE (INCL.FAX)	\$1,677	\$0	\$3,000	\$1,323
457	32	234	531	57400	ELECTRIC	SUBSTATION	O&M CHARGE-AUTOS/EQUIP	\$26,702	\$0	\$26,234	-\$468
457	32	234	531	57500	ELECTRIC	SUBSTATION	REPLACE CHG-AUTOS/EQUIP	\$22,459	\$0	\$22,382	-\$67
457	32	234	531	57600	ELECTRIC	SUBSTATION	UTILITIES	\$207	\$0	\$200	-\$7
457	32	234	531	68600	ELECTRIC	SUBSTATION	OTH MACH & EQUIP	\$0	\$10,299	\$27,250	\$16,951
								\$1,223,487	\$10,299	\$1,257,451	
457	32	235	531	11000	ELECTRIC	ENGINEERING	ACCRUED PAYROLL EXPENSES	\$1,336	\$0	\$0	-\$1,336
457	32	235	531	11100	ELECTRIC	ENGINEERING	SALARIES - REGULAR	\$793,153	\$0	\$946,709	\$153,556
457	32	235	531	11200	ELECTRIC	ENGINEERING	SALARIES - OVERTIME	\$44,335	\$0	\$56,064	\$11,729
457	32	235	531	11400	ELECTRIC	ENGINEERING	SALARIES - LONGEVITY	\$13,343	\$0	\$15,541	\$2,198
457	32	235	531	11600	ELECTRIC	ENGINEERING	EMPLOYEE AWARDS	\$256	\$0	\$0	-\$256

FUND	DPT	DIV	ACCT	OBJ	FUND NAME	DIVISION NAME	OBJECT NAME	ACCOUNT	ENCUMBER	BUDGETED	AVAILABLE
								BALANCE	AMOUNT	AMOUNT	AMOUNT
457	32	235	531	12100	ELECTRIC	ENGINEERING	FICA TAXES	\$64,806	\$0	\$75,298	\$10,492
457	32	235	531	12200	ELECTRIC	ENGINEERING	RETIREMENT CONTRIB	\$136,427	\$0	\$153,916	\$17,489
457	32	235	531	12300	ELECTRIC	ENGINEERING	INSURANCE-LIFE&HEALTH	\$77,471	\$0	\$81,960	\$14,489
457	32	235	531	12400	ELECTRIC	ENGINEERING	WORKERS' COMPENSATION	\$14,795	\$0	\$17,504	\$2,709
457	32	235	531	12600	ELECTRIC	ENGINEERING	DISABILITY INC.REPLACE.	\$3,549	\$0	\$4,208	\$659
457	32	235	531	30600	ELECTRIC	ENGINEERING	ADVERTISING	\$0	\$0	\$1,100	\$1,100
457	32	235	531	31800	ELECTRIC	ENGINEERING	BOOKS PUBLICATIONS&MAPS	\$499	\$0	\$910	\$411
457	32	235	531	36000	ELECTRIC	ENGINEERING	ALLOCATION - I.T.	\$221,362	\$0	\$221,362	\$0
457	32	235	531	37800	ELECTRIC	ENGINEERING	DUES & SUBSCRIPTION	\$559	\$0	\$2,441	\$1,882
457	32	235	531	40900	ELECTRIC	ENGINEERING	ALLOCATION-RECORDS MGMT	\$21,676	\$0	\$21,676	\$0
457	32	235	531	41800	ELECTRIC	ENGINEERING	PAYMENTS - OTHER GOVT	\$0	\$0	\$830	\$830
457	32	235	531	42000	ELECTRIC	ENGINEERING	PRINTING & BINDING	\$107	\$0	\$2,500	\$2,393
457	32	235	531	42200	ELECTRIC	ENGINEERING	COPY CONTRACT	\$1,632	\$0	\$1,721	\$89
457	32	235	531	43900	ELECTRIC	ENGINEERING	PROF SVS - OTHER	\$177,925	\$131,640	\$456,576	\$147,011
457	32	235	531	46800	ELECTRIC	ENGINEERING	RENTAL - EQUIP & LAND	\$0	\$0	\$1,556	\$1,556
457	32	235	531	47400	ELECTRIC	ENGINEERING	ALLOCATION-800MHZ SYSTEM	\$2,794	\$0	\$2,794	\$0
457	32	235	531	48100	ELECTRIC	ENGINEERING	REPAIR & MAINT - FUEL	\$18,580	\$0	\$16,338	-\$2,222
457	32	235	531	48600	ELECTRIC	ENGINEERING	REPAIR & MAINT-OTHER EQP	\$5,210	\$0	\$4,880	-\$330
457	32	235	531	49000	ELECTRIC	ENGINEERING	REPAIR & MAINT-RADIO EQP	\$1,915	\$0	\$2,171	\$256
457	32	235	531	52800	ELECTRIC	ENGINEERING	SUPPLIES - OFFICE	\$4,579	\$0	\$4,578	-\$1
457	32	235	531	53100	ELECTRIC	ENGINEERING	SUPPLIES - OPERATING	\$6,358	\$0	\$6,817	\$461
457	32	235	531	53600	ELECTRIC	ENGINEERING	SUPPLIES - SMALL TOOL&EQ	\$8,313	\$0	\$8,758	\$445
457	32	235	531	53800	ELECTRIC	ENGINEERING	SUPPLIES - SUNDRY	\$118	\$0	\$300	\$182
457	32	235	531	53900	ELECTRIC	ENGINEERING	SUPP-SM. PC EQP/SOFTWARE	\$82,851	\$0	\$83,456	\$605
457	32	235	531	54000	ELECTRIC	ENGINEERING	SUPPLIES - UNIFORMS	\$2,576	\$0	\$2,695	\$117
457	32	235	531	55300	ELECTRIC	ENGINEERING	TRAVEL & TRAINING	\$63,784	\$0	\$71,333	\$7,569
457	32	235	531	55400	ELECTRIC	ENGINEERING	TRAINING - LOCAL	\$1,826	\$0	\$3,312	\$1,688
457	32	235	531	55700	ELECTRIC	ENGINEERING	TELECOMM. DEPT. FEES	\$5,239	\$0	\$6,364	\$1,125
457	32	235	531	55800	ELECTRIC	ENGINEERING	TELEPHONE (INCL.FAX)	\$6,489	\$0	\$10,610	\$4,141
457	32	235	531	57400	ELECTRIC	ENGINEERING	O&M CHARGE-AUTOS/EQUIP	\$23,777	\$0	\$21,768	-\$2,009
457	32	235	531	57500	ELECTRIC	ENGINEERING	REPLACE CHG-AUTOS/EQUIP	\$19,671	\$0	\$17,784	-\$1,887
457	32	235	531	66600	ELECTRIC	ENGINEERING	OTH MACH & EQUIP	\$0	\$0	\$82,325	\$82,325
								\$1,827,051	\$131,640	\$2,398,155	\$439,464
457	32	237	531	11100	ELECTRIC	TRANSMISSION	SALARIES - REGULAR	\$5,788	\$0	\$19,211	\$13,425
457	32	237	531	11200	ELECTRIC	TRANSMISSION	SALARIES - OVERTIME	\$1,860	\$0	\$5,000	\$3,140
457	32	237	531	12100	ELECTRIC	TRANSMISSION	FICA TAXES	\$559	\$0	\$1,123	\$564
457	32	237	531	12200	ELECTRIC	TRANSMISSION	RETIREMENT CONTRIB	\$1,049	\$0	\$10,810	\$9,561
457	32	237	531	12300	ELECTRIC	TRANSMISSION	INSURANCE-LIFE&HEALTH	\$800	\$0	\$800	\$0
457	32	237	531	12600	ELECTRIC	TRANSMISSION	DISABILITY INC.REPLACE.	\$619	\$0	\$619	\$0
457	32	237	531	63300	ELECTRIC	TRANSMISSION	IMPROV O/T BLDGS	\$0	\$0	\$249,700	\$249,700
								\$10,673	\$0	\$287,063	
457	32	278	531	11000	ELECTRIC	"IN KIND" SERVICES	ACCRUED PAYROLL EXPENSES	\$123	\$0	\$0	-\$123

FUND	DPT	DIV	ACCT	OBJ	FUND NAME	DIVISION NAME	OBJECT NAME	ACCOUNT BALANCE	ENCUMBER AMOUNT	BUDGETED AMOUNT	AVAILABLE AMOUNT
457	32	278	531	11100	ELECTRIC	"IN KIND" SERVICES	SALARIES - REGULAR	\$4,204	\$0	\$3,923	-\$281
457	32	278	531	11200	ELECTRIC	"IN KIND" SERVICES	SALARIES - OVERTIME	\$1,912	\$0	\$1,913	\$1
457	32	278	531	12100	ELECTRIC	"IN KIND" SERVICES	FICA TAXES	\$455	\$0	\$435	-\$20
457	32	278	531	12200	ELECTRIC	"IN KIND" SERVICES	RETIREMENT CONTRIB	\$819	\$0	\$778	-\$43
457	32	278	531	12300	ELECTRIC	"IN KIND" SERVICES	INSURANCE-LIFE&HEALTH	\$522	\$0	\$498	-\$28
457	32	278	531	48200	ELECTRIC	"IN KIND" SERVICES	REPAIR & MAINT-BLD/GRNDS	\$0	\$0	\$2,457	\$2,457
								\$8,036	\$0	\$10,000	
457	32	648	531	32700	ELECTRIC	BULK POWER	CR3 DECOMMISSIONINGCOST	\$338,180	\$0	\$338,180	\$0
457	32	648	531	33000	ELECTRIC	BULK POWER	CR #3 O&M	\$1,988,905	\$0	\$2,333,224	\$346,319
457	32	648	531	38800	ELECTRIC	BULK POWER	DEPRECIATION	\$280,058	\$0	\$0	-\$280,058
457	32	648	531	38400	ELECTRIC	BULK POWER	ELECTRICITY FOR RESALE	\$109,940,180	\$0	\$108,894,513	-\$1,045,647
457	32	648	531	39000	ELECTRIC	BULK POWER	FUEL OIL COST	\$8,285,150	\$0	\$13,365,249	\$7,080,099
457	32	648	531	43200	ELECTRIC	BULK POWER	PROF SVS -LEGAL/AUDIT	\$20,747	\$0	\$48,500	\$25,753
457	32	648	531	48800	ELECTRIC	BULK POWER	RENTAL - EQUIP & LAND	\$31,355	\$0	\$33,000	\$1,645
457	32	648	531	67000	ELECTRIC	BULK POWER	CR#3 CONST CHGS	\$733,983	\$0	\$742,512	\$8,549
457	32	648	531	67200	ELECTRIC	BULK POWER	CR#3 NUCLEAR FUEL	\$179,878	\$0	\$179,879	\$1
								\$119,778,396	\$0	\$128,933,067	
457	32	982	525	11000	ELECTRIC	HURRICANE RITA AID	ACCRUED PAYROLL EXPENSES	\$795	\$0	\$0	-\$795
457	32	982	525	11200	ELECTRIC	HURRICANE RITA AID	SALARIES - OVERTIME	-\$1,047	\$0	\$0	\$1,047
457	32	982	525	12100	ELECTRIC	HURRICANE RITA AID	FICA TAXES	-\$75	\$0	\$0	\$75
457	32	982	525	12200	ELECTRIC	HURRICANE RITA AID	RETIREMENT CONTRIB	-\$162	\$0	\$0	\$162
457	32	982	525	12300	ELECTRIC	HURRICANE RITA AID	INSURANCE-LIFE&HEALTH	-\$305	\$0	\$0	\$305
457	32	982	525	48100	ELECTRIC	HURRICANE RITA AID	REPAIR & MAINT - FUEL	\$744	\$0	\$0	-\$744
457	32	983	525	11200	ELECTRIC	HURRICANE WILMA	SALARIES - OVERTIME	\$35,368	\$0	\$35,367	\$1
457	32	983	525	12100	ELECTRIC	HURRICANE WILMA	FICA TAXES	\$2,863	\$0	\$2,864	\$1
457	32	983	525	12200	ELECTRIC	HURRICANE WILMA	RETIREMENT CONTRIB	\$4,889	\$0	\$4,890	\$1
457	32	983	525	12300	ELECTRIC	HURRICANE WILMA	INSURANCE-LIFE&HEALTH	\$1,825	\$0	\$1,826	\$1
457	32	983	525	13300	ELECTRIC	HURRICANE WILMA	OT MEALS - MEAL ALLOW	\$193	\$0	\$0	-\$193
457	32	983	525	48600	ELECTRIC	HURRICANE WILMA	REPAIR & MAINT-OTHER EQP	\$1,877	\$0	\$0	-\$1,877
								\$48,362	\$0	\$44,547	-\$1,818
457	32	999	531	10800	ELECTRIC	NON-DIVISIONAL	SALARIES - RES FOR INC	\$0	\$0	\$418,000	\$418,000
457	32	999	531	30100	ELECTRIC	NON-DIVISIONAL	ALLOCATION - PURCHASING	\$0	\$0	\$435,072	\$435,072
457	32	999	531	30400	ELECTRIC	NON-DIVISIONAL	ALLOCATION-ADMIN EXP	\$223,413	\$0	\$348,403	\$122,990
457	32	999	531	31200	ELECTRIC	NON-DIVISIONAL	AMORTIZATION EXP	-\$18,199	\$0	\$0	\$18,199
457	32	999	531	35400	ELECTRIC	NON-DIVISIONAL	CONTINGENCIES	\$0	\$0	\$150,000	\$150,000
457	32	999	531	38800	ELECTRIC	NON-DIVISIONAL	DEPRECIATION	\$4,547,936	\$0	\$0	-\$4,547,936
457	32	999	531	40500	ELECTRIC	NON-DIVISIONAL	LOSS ON RET OF F/A	\$133,880	\$0	\$0	-\$133,880
457	32	999	531	41800	ELECTRIC	NON-DIVISIONAL	PAYMENTS - OTHER GOVT	\$4,180,894	\$0	\$3,339,000	-\$821,894
457	32	999	531	48200	ELECTRIC	NON-DIVISIONAL	REFUNDS & BAD DEBTS	\$1,103,022	\$0	\$700,000	-\$403,022
457	32	999	531	57600	ELECTRIC	NON-DIVISIONAL	UTILITIES	\$859,773	\$0	\$550,000	-\$109,773
457	32	999	531	68600	ELECTRIC	NON-DIVISIONAL	OTH MACH & EQUIP	\$0	\$0	\$1,575,784	\$1,575,784
457	32	999	531	72500	ELECTRIC	NON-DIVISIONAL	AGENT FEES	\$475	\$0	\$0	-\$475

FUND	DPT	DIV	ACCT	OBJ	FUND NAME	DIVISION NAME	OBJECT NAME	ACCOUNT BALANCE	ENCUMBER AMOUNT	BUDGETED AMOUNT	AVAILABLE AMOUNT
457	32	999	531	75000	ELECTRIC	NON-DIVISIONAL		\$2,120,364	\$0	\$120,000	\$107,319
									\$0	\$4,295,259	\$2,162,214
457	32	999	531	90100	ELECTRIC	NON-DIVISIONAL	TRF-GENERAL FUND	\$11,757,392	\$0	\$11,511,896	-\$245,496
457	32	999	531	93800	ELECTRIC	NON-DIVISIONAL	TRF-ELEC.89A CONST.FD	\$549,412	\$0	\$0	-\$549,412
457	32	999	531	96900	ELECTRIC	NON-DIVISIONAL	TRF-05B UTIL SYS BD SK-E	\$1,490,534	\$0	\$1,490,534	\$0
457	32	999	531	97100	ELECTRIC	NON-DIVISIONAL	TRF-2003 CAP IMP CTF SKG	\$305,192	\$0	\$305,192	\$0
457	32	999	531	97500	ELECTRIC	NON-DIVISIONAL	TRF-1987 ELEC.RES.FD.	\$7,479,177	\$0	\$3,750,000	-\$3,729,177
								\$146,477,234	\$3,003,242		
								\$3,003,242			
								\$149,480,477			
											-\$5,553,087
850	0	0	104	0	ELECTRIC SYSTEM R & R		EQUITY IN POOLED CASH	\$6,886,222			
850	0	0	135	0	ELECTRIC SYSTEM R & R		INT & DIV REC - INVEST	\$55,439			
850	0	0	271	30000	ELECTRIC SYSTEM R & R		RES. FOR R & R	-\$6,943,861			
850	0	0	361	10000	ELECTRIC SYSTEM R & R		INT INCL PROF ON INV	\$301,019		\$117,000	-\$184,019
850	0	0	361	11000	ELECTRIC SYSTEM R & R		INTEREST INC. FEES	-\$7,555		\$0	\$7,555
850	0	0	367	10000	ELECTRIC SYSTEM R & R		GAIN(LOSS)-SALE OF INVST	-\$24,621		\$0	\$24,621
850	0	0	369	90700	ELECTRIC SYSTEM R & R		WORKING CAPITAL	\$0		-\$117,000	-\$117,000
874	0	0	104	0	ECONOMIC IMPROVEMENT FD		EQUITY IN POOLED CASH	\$1,739,107			
874	0	0	135	0	ECONOMIC IMPROVEMENT FD		INT & DIV REC - INVEST	\$13,581			
874	0	0	271	30000	ECONOMIC IMPROVEMENT FD		RES. FOR R & R	-\$1,752,688			
874	0	0	361	10000	ECONOMIC IMPROVEMENT FD		INT INCL PROF ON INV	\$74,390		\$15,000	-\$59,390
874	0	0	361	11000	ECONOMIC IMPROVEMENT FD		INTEREST INC. FEES	-\$1,869		\$0	\$1,869
874	0	0	367	10000	ECONOMIC IMPROVEMENT FD		GAIN(LOSS)-SALE OF INVST	-\$6,003		\$0	\$6,003
874	0	0	369	90700	ECONOMIC IMPROVEMENT FD		WORKING CAPITAL	\$0		\$706,690	\$706,690
874	0	0	369	92100	ECONOMIC IMPROVEMENT FD		MISC UNCLASSIFIED	\$34,450		\$0	-\$34,450
874	0	0	381	75000	ECONOMIC IMPROVEMENT FD		CONT-1987 ELEC.RES.FD.	\$750,000		\$750,000	\$0
874	99	999	531	30800	ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	ADVERTISING	\$145,000	\$0	\$145,000	\$0
874	99	999	531	30800	ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	FILM COMMISSION	\$85,000	\$0	\$85,000	\$0
874	99	999	531	44100	ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	PROF. SVS. - MARKETING	\$48,374	\$0	\$50,000	\$1,626
874	99	999	531	57800	ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	GOCDC	\$0	\$0	\$30,000	\$30,000
874	99	999	531	84100	ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	COUNCIL SUPPORT	\$59,546	\$0	\$59,546	\$0
874	99	999	531	85100	ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	GRANT - CLAIRSON	\$0	\$0	\$58,500	\$58,500
874	99	999	531	85500	ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	GRANT-TAYLOR, BEAN, WHIT.	\$0	\$0	\$37,500	\$37,500
874	99	999	531	85600	ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	GRANT - CHENEY BROTHERS	\$200,000	\$0	\$305,000	\$105,000

FUND	DPT	DIV	ACCT	OBJ	FUND NAME	DIVISION NAME	OBJECT NAME	ACCOUNT BALANCE	ENCUMBER AMOUNT	BUDGETED AMOUNT	AVAILABLE AMOUNT
674	99	999	531	85800	ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	EIF GRANTS/CONTRIBUTIONS	\$162,984	\$0	\$275,644	\$112,660
674	99	999	531	87100	ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	GRANT-UNF SM BUS DEV CTR	\$50,000	\$0	\$50,000	\$0
674	99	999	531	87200	ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	GRANT - CARDINAL GLASS	\$0	\$0	\$280,000	\$280,000
674	99	999	531	88400	ECONOMIC IMPROVEMENT FD	NON-DIVISIONAL	GRANT - DAYCO (QT)	\$0	\$0	\$115,500	\$115,500
675	0	0	104	0	1987 ELECTRIC RESERVE FD		EQUITY IN POOLED CASH	\$18,699,359			
675	0	0	132	1000	1987 ELECTRIC RESERVE FD		LOAN REC.FROM FUND # 001	\$655,132			
675	0	0	132	51000	1987 ELECTRIC RESERVE FD		LOAN RECEIV.FROM FD.451	\$1,195,463			
675	0	0	132	52000	1987 ELECTRIC RESERVE FD		LOANS REC FROM GOLF FUND	\$429,848			
675	0	0	135	0	1987 ELECTRIC RESERVE FD		INT & DIV REC - INVEST	\$141,401			
675	0	0	271	13200	1987 ELECTRIC RESERVE FD		FB RES FOR INTERFD LOANS	-\$639,845			
675	0	0	271	30000	1987 ELECTRIC RESERVE FD		RES. FOR R & R	-\$20,481,355			
675	0	0	361	10000	1987 ELECTRIC RESERVE FD		INT INCL PROF ON INV	\$869,769		\$475,000	-\$394,769
675	0	0	361	11000	1987 ELECTRIC RESERVE FD		INTEREST INC: FEES	-\$19,198		\$0	\$19,198
675	0	0	367	10000	1987 ELECTRIC RESERVE FD		GAIN(LOSS)-SALE OF INVST	-\$55,879		\$0	\$55,879
675	0	0	369	90700	1987 ELECTRIC RESERVE FD		WORKING CAPITAL	\$0		\$1,887,693	\$1,887,693
675	0	0	381	57000	1987 ELECTRIC RESERVE FD		CONT-ELECTRIC FUND	\$7,479,177		\$3,750,000	-\$3,729,177
675	99	999	531	93600	1987 ELECTRIC RESERVE FD	NON-DIVISIONAL	TRF-ELEC.89A CONST.FD	\$2,362,693	\$0	\$2,362,693	\$0
675	99	999	531	95700	1987 ELECTRIC RESERVE FD	NON-DIVISIONAL	TRF-ELECTRIC FUND	\$3,000,000	\$0	\$3,000,000	\$0
675	99	999	531	97400	1987 ELECTRIC RESERVE FD	NON-DIVISIONAL	TRF - ECONOMIC IMPR FUND	\$750,000	\$0	\$750,000	\$0

Ocala Electric Utility
Billing Analysis-Energy kWh 2008

Rate Name	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	TOTAL	% ofTotal	Average
No. Consumers															
Residential	43,201	43,343	43,497	43,566	43,827	44,006	43,997	43,888	43,891	43,973	44,077	44,014	525,249	83.8%	43,771
GS Non Demand	7,198	7,214	7,231	7,247	7,264	7,280	7,297	7,313	7,330	7,347	7,362	7,378	87,481	14.0%	7,288
GSD<50 KVA	380	381	381	382	383	383	384	384	385	385	386	386	4,601	0.7%	383
GSD 50-149 KVA	507	508	508	509	510	510	511	512	513	513	514	515	6,130	1.0%	511
GSD 150-299 KVA	122	122	123	123	123	123	123	123	124	124	124	124	1,478	0.2%	123
GSD 300-499 KVA	51	51	51	51	51	51	51	51	51	51	51	51	612	0.1%	51
GSD 500-999 KVA	39	39	39	39	39	39	39	39	39	39	40	40	472	0.1%	39
GSD>1000 KVA	16	16	16	16	16	16	16	16	16	16	16	16	191	0.0%	16
GS Low LF	32	32	32	32	32	32	32	32	32	32	32	32	382	0.1%	32
Constant Load	1	1	1	1	1	1	1	1	1	1	1	1	12	0.0%	1
Area Lights	5,874	5,874	5,874	5,874	5,874	5,874	5,874	5,874	5,874	5,874	5,874	5,874	70,484	11.2%	5,874
Street Lights	6,666	6,666	6,666	6,666	6,666	6,666	6,666	6,666	6,666	6,666	6,666	6,666	79,990	12.8%	6,666
	51,548	51,707	51,879	51,965	52,246	52,440	52,451	52,330	52,382	52,482	52,603	52,557	626,588	124.0%	52,216
Energy Sales(kWh)															
Residential	49,749,198	31,812,185	48,084,889	51,325,127	44,327,603	41,528,773	37,484,296	39,581,577	58,788,880	60,080,101	62,633,638	52,631,818	577,973,682	40.0%	
GS Non Demand	13,548,556	11,420,457	12,542,402	12,225,845	11,838,974	11,698,198	11,730,688	12,545,438	15,005,478	16,003,897	15,318,314	15,807,142	158,480,589	11.0%	
GSD<50 KVA	4,549,222	4,275,817	4,307,203	3,780,882	4,716,978	4,209,185	4,775,788	4,680,772	4,942,330	5,237,785	4,915,430	4,788,870	55,118,060	3.8%	8.0%
GSD 50-149 KVA	13,512,765	12,334,381	12,834,562	10,571,820	13,402,809	11,879,808	12,870,536	13,111,844	15,694,006	16,497,343	15,768,868	15,107,487	163,394,778	11.3%	23.8%
GSD 150-299 KVA	9,421,710	8,218,127	8,182,214	8,763,438	8,727,115	7,996,248	7,996,248	7,956,937	9,880,102	11,021,408	9,563,778	8,848,131	103,830,270	7.2%	15.0%
GSD 300-499 KVA	8,967,617	5,569,283	7,057,178	5,281,868	7,168,088	6,558,880	7,308,014	5,799,148	7,866,288	8,413,252	7,986,597	7,217,815	83,193,613	5.8%	12.0%
GSD 500-999 KVA	10,008,778	8,380,877	10,674,034	7,284,508	8,423,947	8,963,778	7,873,286	8,827,418	10,964,068	10,875,828	11,210,535	11,188,432	114,701,210	7.9%	18.6%
GSD>1000 KVA	14,827,851	11,247,404	16,866,200	10,189,023	11,958,855	14,842,821	14,481,824	10,479,568	18,018,231	14,365,823	16,848,135	16,287,808	171,080,343	11.8%	24.7%
GS Low LF	148,908	132,073	128,823	141,138	129,988	129,744	133,483	143,798	186,780	186,871	183,050	172,333	1,763,948	0.1%	100.0%
Constant Load	106,467	107,358	118,481	129,568	103,654	103,654	114,780	118,481	107,358	122,333	107,504	115,472	1,385,048	0.1%	
Area Lights	488,741	488,098	482,518	495,997	497,288	496,588	498,603	501,327	496,188	498,400	498,510	497,368	5,841,601	0.4%	
Street Lights	508,888	476,973	482,830	578,371	481,168	481,168	543,823	484,800	478,238	545,341	478,238	545,341	6,065,782	0.4%	
	123,837,879	94,500,798	121,788,933	108,785,519	111,750,471	107,768,473	105,829,898	104,213,083	143,337,887	143,878,185	145,248,330	132,943,616	1,443,878,889	100.0%	
													1,443,878,889		
Energy Purchases (kWh)															
Residential	52,533,472	33,882,582	50,754,888	54,187,800	48,908,451	43,850,989	39,582,148	41,798,808	62,045,258	63,442,557	66,139,006	55,577,208	610,320,657	40.0%	
GS Non Demand	14,308,817	12,059,817	13,244,383	12,910,184	12,499,448	12,382,902	12,387,207	13,247,558	15,845,277	16,899,880	16,172,454	16,480,814	188,408,108	11.0%	
GSD<50 KVA	4,803,825	4,514,907	4,548,290	3,982,494	4,980,988	4,444,757	5,043,050	4,911,089	5,218,933	5,830,924	5,190,528	5,023,084	58,202,798	3.8%	
GSD 50-149 KVA	14,289,023	13,024,889	13,552,886	11,163,488	14,152,914	12,333,269	13,600,357	13,845,865	16,572,339	17,420,838	16,651,107	15,982,996	172,539,368	11.3%	
GSD 150-299 KVA	9,948,008	8,875,982	8,840,141	7,141,980	9,215,539	7,685,382	8,448,932	8,404,368	10,401,378	11,838,238	10,099,028	9,343,327	109,841,257	7.2%	
GSD 300-499 KVA	7,367,568	5,912,822	7,482,142	5,587,851	7,587,145	6,925,968	7,713,848	6,123,704	8,298,088	8,984,110	8,408,088	7,621,568	87,848,648	5.8%	
GSD 500-999 KVA	10,586,817	8,880,482	11,271,419	7,982,194	8,885,404	9,486,588	8,313,927	9,321,483	11,577,707	11,484,191	11,837,948	11,812,494	121,120,602	7.9%	
GSD>1000 KVA	15,867,709	11,878,879	17,840,780	10,769,824	12,828,035	15,482,328	15,302,865	11,088,099	20,082,809	15,201,502	17,578,888	17,187,897	180,633,942	11.8%	
GS Low LF	157,243	139,484	132,886	149,037	137,274	137,006	140,922	151,843	178,083	197,330	181,618	181,878	1,882,670	0.1%	
Constant Load	112,428	113,384	125,091	136,819	109,455	109,455	121,183	125,091	113,384	129,179	113,521	121,934	1,430,883	0.1%	
Area Lights	516,094	515,412	520,080	523,788	525,118	524,382	528,508	529,384	522,882	524,182	521,130	525,204	6,274,130	0.4%	
Street Lights	538,403	503,887	520,201	608,628	488,978	488,978	574,048	522,483	508,081	575,962	508,081	575,962	6,405,240	0.4%	
	130,788,405	99,788,847	128,802,888	114,873,833	118,004,721	113,799,885	111,752,797	110,045,494	151,389,985	151,928,389	153,377,329	140,383,988	1,524,687,298	100.0%	
													1,524,687,298	5.3%	

Coincident Demand	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	Class Pk	SCP	
Residential	127,935	81,808	123,804	131,988	113,993	108,791	96,395	101,788	151,100	154,502	161,069	135,348	1,488,321	161,089	486,671	
GS Non Demand	31,071	28,190	28,763	28,037	27,145	28,827	26,902	28,770	34,412	36,702	35,122	35,792	365,733	36,702	106,238	
GSD <50 kVA	11,110	10,442	10,519	9,234	11,520	10,280	11,869	11,358	12,070	12,792	12,004	11,617	134,607	12,792	36,888	
GSD 50-149 kVA	38,205	34,874	36,288	29,890	37,895	33,022	36,415	37,072	44,373	46,844	44,584	42,714	481,976	46,844	135,600	
GSD 150-299 kVA	26,493	23,103	23,007	19,016	24,540	20,465	22,493	22,380	27,897	30,961	26,892	24,880	291,989	30,961	85,581	
GSD 300-499 kVA	20,494	16,469	20,758	15,565	21,078	19,292	21,467	17,057	23,114	24,746	23,412	21,230	244,703	24,746	71,273	
GSD 500-999 kVA	26,587	22,204	28,360	19,354	22,382	23,869	20,918	23,453	29,130	28,895	29,785	29,721	304,749	29,785	87,811	
GSD >1000 kVA	34,131	25,890	36,890	23,477	27,523	33,708	33,357	24,122	43,777	33,137	36,321	37,423	393,755	43,777	115,235	
GS Low LF	172	163	146	163	160	150	154	186	193	218	177	199	2,041	218	588	
Constant Load	110	111	122	134	107	107	122	111	128	111	111	119	1,400	134	348	
Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Street Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	318,309	241,334	310,457	276,660	286,333	274,509	269,904	296,290	365,977	368,752	371,476	339,043	3,687,245	386,658	1,108,207	
Calc kW per consumer														Avg	12 CP	SCP
Residential	3.5	2.2	3.4	3.8	3.1	2.9	2.8	2.7	4.1	4.2	4.3	3.8	3.3	40.3%	42.2%	
GS Non Demand	6.3	5.3	5.8	5.6	5.4	5.4	5.4	5.7	6.8	7.3	7.0	7.1	6.1	9.9%	9.6%	
GSD <50 kVA	39.5	37.1	37.3	32.7	40.7	36.3	41.1	40.0	42.4	44.9	42.1	40.7	39.6	3.7%	3.3%	
GSD 50-149 kVA	89.2	81.3	84.5	69.5	88.0	76.6	84.3	85.7	102.5	107.6	102.7	98.2	89.2	12.5%	12.3%	
GSD 150-299 kVA	256.8	223.4	222.2	183.4	236.3	196.8	216.0	214.6	285.2	296.3	256.8	237.2	233.7	7.8%	7.7%	
GSD 300-499 kVA	451.4	382.2	455.9	341.4	481.7	421.9	469.3	372.0	503.4	538.2	506.4	460.4	445.5	6.6%	6.4%	
GSD 500-999 kVA	717.5	600.8	763.2	520.1	600.6	639.6	569.8	626.7	777.3	789.9	782.6	789.7	679.8	8.3%	7.9%	
GSD >1000 kVA	2,182.5	1,630.4	2,445.7	1,474.3	1,725.9	2,110.8	2,085.9	1,508.3	2,729.7	2,063.3	2,382.8	2,323.8	2,052.6	10.7%	10.4%	
GS Low LF	25.8	22.9	21.7	24.4	22.4	22.3	22.9	24.7	26.8	32.0	28.2	29.4	25.3	0.1%	0.1%	
Constant Load	148.8	150.1	165.8	181.1	144.9	144.9	160.4	165.8	160.1	171.0	150.3	161.4	157.8	0.0%	0.0%	
Area Lights	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0%	0.0%	
Street Lights	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0%	0.0%	
														100.0%	100.0%	
Calc kWh per consumer																
Residential	1,152	734	1,106	1,178	1,011	944	852	902	1,338	1,366	1,421	1,198	1,100			
GS Non Demand	1,682	1,583	1,736	1,867	1,630	1,607	1,608	1,715	2,047	2,178	2,090	2,116	1,822			
GSD <50 kVA	11,959	11,224	11,290	9,897	12,330	10,987	12,448	12,105	12,848	13,694	12,740	12,311	11,977			
GSD 50-149 kVA	26,659	24,300	25,250	20,789	26,293	22,980	25,196	25,813	30,814	32,139	30,873	29,348	26,844			
GSD 150-299 kVA	77,077	67,119	66,748	55,086	70,991	59,120	64,886	64,468	79,874	89,022	77,139	71,286	70,217			
GSD 300-499 kVA	137,751	110,542	139,127	104,174	140,675	128,756	143,200	113,520	153,610	164,226	155,151	140,489	135,952			
GSD 500-999 kVA	256,652	214,903	272,991	188,040	214,636	228,789	200,225	224,171	278,038	275,402	283,484	282,474	243,187			
GSD >1000 kVA	838,078	710,566	1,065,848	642,502	752,174	919,838	909,052	656,448	1,189,631	899,215	1,038,432	1,012,651	894,535			
GS Low LF	4,710	4,172	3,969	4,448	4,089	4,075	4,186	4,504	5,216	5,898	4,773	5,367	4,812			
Constant Load	108,467	107,358	118,461	129,568	103,654	103,654	114,760	118,461	107,358	122,353	107,504	115,472	112,921			
Area Lights	83	83	84	84	85	85	85	85	84	85	84	85	84			
Street Lights	78	72	74	88	89	89	82	74	72	82	72	82	76			

Table 22

Average kW	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
Residential	68,887	44,184	64,603	68,985	65,984	55,816	52,062	53,201	81,607	80,753	84,185	73,099		
GS Non Demand	18,210	15,862	16,858	16,433	17,815	15,723	16,293	16,862	20,841	21,511	20,585	21,877		
GSD<50 kVA	6,115	5,938	5,789	5,082	7,019	5,658	6,833	6,251	6,864	7,040	6,607	6,607		
GSD 50-149 kVA	18,162	17,131	17,251	14,208	19,945	16,698	17,888	17,623	21,797	22,174	21,194	20,883		
GSD 150-299 kVA	12,664	11,411	10,998	9,091	12,967	9,762	11,110	10,697	13,881	14,814	12,855	12,289		
GSD 300-499 kVA	9,365	7,777	9,486	7,112	10,664	8,816	10,146	7,786	10,914	11,308	10,898	10,024		
GSD 500-999 kVA	13,450	11,854	14,347	9,791	12,536	12,075	10,935	11,865	15,228	14,818	15,068	15,537		
GSD>1000 kVA	19,930	15,821	22,709	13,708	17,793	19,681	20,127	14,065	26,414	19,349	22,377	22,580		
GS Low LF	200	183	189	190	193	174	185	193	232	251	208	239		
Constant Load	143	149	159	174	154	139	159	159	149	164	144	180		
Area Lights	657	678	662	667	740	667	693	674	688	667	663	691		
Street Lights	685	662	662	775	686	620	755	665	686	733	644	757		
Average	166,448	131,251	163,692	148,217	166,295	144,850	148,988	140,071	199,080	193,382	185,226	184,644		
Excess	-166,448	-131,251	-163,692	-148,217	-166,295	-144,850	-148,988	-140,071	-199,080	-193,382	-185,226	-184,644		
Total	0	0	0	0	0	0	0	0	0	0	0	0		
Average kW/consumer														
Residential	1.5	1.0	1.5	1.6	1.5	1.3	1.2	1.2	1.9	1.8	1.9	1.7		
GS Non Demand	2.5	2.2	2.3	2.3	2.4	2.2	2.2	2.3	2.8	2.9	2.8	2.9		
GSD<50 kVA	16.1	15.6	15.2	13.3	18.3	14.8	17.3	16.3	17.8	18.3	17.1	17.1		
GSD 50-149 kVA	35.8	33.8	33.9	27.9	39.1	30.8	35.0	34.4	42.5	43.2	41.2	40.8		
GSD 150-299 kVA	103.8	93.2	89.7	74.1	106.8	79.5	90.1	86.7	110.7	119.7	103.7	99.0		
GSD 300-499 kVA	185.1	153.5	167.0	140.0	208.6	173.1	198.9	152.6	213.3	220.7	206.5	195.1		
GSD 500-999 kVA	345.0	298.5	368.9	250.1	319.7	307.5	278.1	301.3	388.2	370.2	381.0	392.3		
GSD>1000 kVA	1,260.9	986.9	1,432.8	883.8	1,119.3	1,236.3	1,262.8	882.3	1,652.3	1,208.6	1,385.7	1,406.6		
GS Low LF	6.3	5.8	5.3	6.0	6.1	5.5	5.8	6.1	7.2	7.6	6.4	7.5		
Constant Load	143.1	149.1	159.2	174.2	154.2	139.3	159.4	159.2	149.1	164.4	144.5	180.4		
Area Lights	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		
Street Lights	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		
	31	30	31	31	28	31	30	31	30	31	31	30	365	
	744	720	744	744	672	744	720	744	720	744	744	720	8,760	
Coincident Demand														
	1 Ph Demand	3 Ph Demand	1 Ph AF	3Ph AF	1Ph	3Ph								
Residential	1,486,321	-	81.6%	0.0%	100%	0%	100%							
GS Non Demand	292,687	73,147	16.1%	3.9%	80%	20%	100%							
GSD<50 kVA	13,461	121,147	0.7%	6.5%	10%	90%	100%							
GSD 50-149 kVA	23,099	438,877	1.3%	23.5%	5%	95%	100%							
GSD 150-299 kVA	5,839	288,120	0.3%	15.3%	2%	98%	100%							
GSD 300-499 kVA	-	244,703	0.0%	13.1%	0%	100%	100%							
GSD 500-999 kVA	-	304,749	0.0%	18.3%	0%	100%	100%							
GSD>1000 kVA	-	393,755	0.0%	21.1%	0%	100%	100%							
GS Low LF	204	1,837	0.0%	0.1%	10%	90%	100%							
Constant Load	-	1,400	0.0%	0.1%	0%	100%	100%							
Area Lights	-	-	0.0%	0.0%	100%	0%	100%							
Street Lights	-	-	0.0%	0.0%	100%	0%	100%							
	1,821,511	1,865,734	100.0%	100.0%										
		3,687,245												

Table 22

Rate Class	FY08 Energy Sales (kWh)	Average 12 CP					Non-Coincident Peak				
		Coincident LF(%)	Demand at Meter (kW)	Delivery Efficiency	Demand at Service (kW)	Percent of Total (%)	Non-Coincident LF(%)	Demand at Meter (kW)	Delivery Efficiency	Demand at Service (kW)	Percent of Total (%)
Residential	577,973,662	63.0%	104,728	0.9470	110,589	39.6%	45.0%	148,819	0.9470	154,825	40.0%
GS Non Demand	159,480,585	55.8%	32,650	0.9470	34,477	12.3%	41.0%	44,404	0.9470	48,888	12.1%
GSD<50 kVA	55,118,050	56.4%	11,158	0.9470	11,783	4.2%	41.5%	15,175	0.9470	16,025	4.1%
GSD 50-149 kVA	163,394,778	55.7%	33,509	0.9470	35,384	12.7%	40.9%	45,572	0.9470	48,123	12.4%
GSD 150-299 kVA	103,830,270	56.0%	21,177	0.9470	22,362	8.0%	41.2%	28,801	0.9470	30,412	7.9%
GSD 300-499 kVA	83,183,813	56.9%	16,705	0.9470	17,640	6.3%	41.6%	22,719	0.9470	23,991	6.2%
GSD 500-999 kVA	114,701,210	66.6%	19,848	0.9470	20,748	7.4%	49.0%	26,722	0.9470	28,217	7.3%
GSD>1000 KVA	171,060,343	81.2%	24,051	0.9470	25,397	9.1%	59.7%	32,709	0.9470	34,540	8.9%
GS Low LF	1,763,948	34.0%	592	0.9470	625	0.2%	25.0%	805	0.9470	851	0.2%
Constant Load	1,355,048	98.0%	158	0.9470	167	0.1%	98.0%	158	0.9470	167	0.0%
Area Lights	5,941,601	0.0%	0	0.9470	0	0.0%	45.8%	1,480	0.9470	1,563	0.4%
Street Lights	6,065,762	0.0%	0	0.9470	0	0.0%	45.8%	1,511	0.9470	1,595	0.4%
	1,443,878,669		284,377	5.3%	279,173	100%		368,675		387,197	100%

Rate Class	12 CP		Average Demand			PSC 12 CP Methodology				NCP Demand	
	Demand at Source (kW)	Percent of Total (%)	FY08 Energy Purch (kWh)	Average Demand	Percent of Total (%)	Avg 12CP@12/13 (kW)	Average kW @1/13 (kW)	Total (kW)	Percent of Total (%)		Percent of Total (%)
Residential	110,589	39.6%	608,608,288	69,871	40.0%	102,083	5,359	107,442	39.6%	148,819	40.0%
GS Non Demand	34,477	12.3%	167,933,055	19,224	11.0%	31,825	1,479	33,304	12.3%	44,404	12.1%
GSD<50 kVA	11,783	4.2%	58,039,308	6,644	3.8%	10,876	511	11,388	4.2%	15,175	4.1%
GSD 50-149 kVA	35,384	12.7%	172,054,702	19,696	11.3%	32,602	1,515	34,177	12.8%	45,572	12.4%
GSD 150-299 kVA	22,362	8.0%	109,333,274	12,518	7.2%	20,842	983	21,805	8.0%	28,801	7.9%
GSD 300-499 kVA	17,840	6.3%	87,602,876	10,028	5.8%	16,283	771	17,055	6.3%	22,719	6.2%
GSD 500-999 kVA	20,748	7.4%	120,780,374	13,827	7.9%	19,152	1,064	20,216	7.5%	26,722	7.3%
GSD>1000 KVA	25,397	9.1%	180,126,541	20,620	11.8%	23,443	1,588	25,030	9.2%	32,709	8.9%
GS Low LF	625	0.2%	1,857,437	213	0.1%	577	18	594	0.2%	805	0.2%
Constant Load	167	0.1%	1,428,864	163	0.1%	154	13	168	0.1%	158	0.0%
Area Lights	0	0.0%	6,256,508	716	0.4%	0	55	55	0.0%	1,480	0.4%
Street Lights	0	0.0%	6,387,248	731	0.4%	0	58	58	0.0%	1,511	0.4%
	279,173	100%	1,520,404,450	174,051	100.0%	257,698	13,389	271,087	100.0%	368,675	100.0%

	Actual FY05	Actual FY06	Projected FY07	Projected FY08	Projected FY09	Projected FY10	Projected FY11	Projected FY12	Projected FY13
Residential	530,199,331	550,123,700	563,876,793	577,973,712	592,423,055	607,233,631	622,414,472	637,974,834	653,924,205
Small Commercial	144,643,630	151,795,908	155,590,806	159,480,576	163,467,590	167,554,280	171,743,137	176,036,715	180,437,633
Large Commercial	618,686,746	643,624,317	659,714,925	676,207,798	693,112,993	710,440,818	728,201,838	746,406,884	765,067,056
City Accounts	15,494,266	14,363,453	14,722,539	15,090,603	15,467,868	15,854,565	16,250,929	16,657,202	17,073,632
Street Lights	5,573,618	5,655,354	5,796,738	5,941,656	6,090,198	6,242,453	6,398,514	6,558,477	6,722,439
Area Lights	5,663,474	5,773,570	5,917,909	6,065,857	6,217,503	6,372,941	6,532,265	6,695,571	6,862,960
GSD Low Load Factor	1,661,215	1,678,887	1,720,859	1,763,881	1,807,978	1,853,177	1,899,507	1,946,994	1,995,669
Constant Load	1,292,055	1,289,731	1,321,974	1,355,024	1,388,899	1,423,622	1,459,212	1,495,693	1,533,085
Projected Sales (based on FY06)	1,323,214,335	1,374,304,920	1,408,662,543	1,443,879,107	1,479,976,084	1,516,975,486	1,554,899,874	1,593,772,370	1,633,616,680
Forecast Sales (From FMPA LF)	1,327,627,000	1,389,789,992	1,431,210,558	1,482,537,682	1,495,756,390	1,531,661,063	1,581,172,770	1,599,514,315	1,599,515,315
Less: Lights	5,573,618	5,655,354	5,796,738	5,941,656	6,090,198	6,242,453	6,398,514	6,558,477	6,722,439
	1,317,640,717	1,388,649,566	1,402,865,805	1,437,937,450	1,473,885,887	1,510,733,034	1,548,501,360	1,587,213,894	1,626,894,241
Base Power Cost	\$75,764,341	\$78,697,350	\$80,864,784	\$82,681,403	\$84,748,438	\$86,867,149	\$89,038,828	\$91,264,799	\$93,546,419
	\$0.0575								
BPCA Billed	\$22,643,168	\$49,107,646	\$46,232,478	\$54,071,682	\$57,619,144	\$59,868,765	\$62,676,127	\$64,002,245	\$65,369,156
Less: EIF and Reserve	\$4,045,000	\$3,750,000	\$3,750,000	\$3,750,000	\$3,750,000	\$3,750,000	\$3,750,000	\$3,750,000	\$3,750,000
Subtotal	\$18,598,168	\$45,357,646	\$42,482,478	\$50,321,682	\$53,869,144	\$56,118,765	\$58,926,127	\$60,252,245	\$61,619,155
Less: Prior Over Recovery	\$1,608,077	\$861,583	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$16,990,091	\$44,496,063	\$42,482,478	\$50,321,682	\$53,869,144	\$56,118,765	\$58,926,127	\$60,252,245	\$61,619,155
Less: Prior Under Recovery	-\$861,583	\$3,417,017	-	-	-	-	-	-	-
Total	\$17,851,674	\$41,079,045	\$42,482,478	\$50,321,682	\$53,869,144	\$56,118,765	\$58,926,127	\$60,252,245	\$61,619,155
Purchased Power - FMPA rates	\$93,616,016	\$119,776,396	\$123,147,262	\$133,003,086	\$138,617,583	\$142,985,914	\$147,964,955	\$151,517,044	\$155,165,575
Purchased Power - Base rates	\$75,764,341	\$78,697,350	\$80,864,784	\$82,681,403	\$84,748,438	\$86,867,149	\$89,038,828	\$91,264,799	\$93,546,419
Difference = BPCA Billed	\$17,851,674	\$41,079,045	\$42,482,478	\$50,321,682	\$53,869,144	\$56,118,765	\$58,926,127	\$60,252,245	\$61,619,156
BPCA Calculated	\$17,851,674	\$41,079,045	\$42,482,478	\$50,321,682	\$53,869,144	\$56,118,765	\$58,926,127	\$60,252,245	\$61,619,155
BPCA Billed	\$17,851,674	\$41,079,045	\$42,482,478	\$50,321,682	\$53,869,144	\$56,118,765	\$58,926,127	\$60,252,245	\$61,619,156
Difference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Calculated Purchases	1,397,049,895	1,450,991,135	1,487,265,913	1,524,447,561	1,562,558,750	1,601,622,718	1,641,663,286	1,682,704,869	1,724,772,490
5.6%									
Forecasted Purchases	1,396,986,652	1,471,774,520	1,515,805,678	1,548,983,489	1,584,195,313	1,622,229,644	1,653,492,604	1,694,102,321	1,694,103,321
Purchased Power (\$/kWh)	\$0.0670	\$0.0814	\$0.0812	\$0.0859	\$0.0875	\$0.0881	\$0.0895	\$0.0894	\$0.0916
BPCA Forecast (incl RSF)	\$0.0172	\$0.0369	\$0.0330	\$0.0376	\$0.0391	\$0.0396	\$0.0405	\$0.0403	\$0.0402
Residential	530,199,331	550,123,700	563,876,793	577,973,712	592,423,055	607,233,631	622,414,472	637,974,834	653,924,205
Small Commercial	144,643,630	151,795,908	155,590,806	159,480,576	163,467,590	167,554,280	171,743,137	176,036,715	180,437,633
Large Commercial	618,686,746	643,624,317	659,714,925	676,207,798	693,112,993	710,440,818	728,201,838	746,406,884	765,067,056
City Accounts	15,494,266	14,363,453	14,722,539	15,090,603	15,467,868	15,854,565	16,250,929	16,657,202	17,073,632
Area Lights	5,573,618	5,655,354	5,796,738	5,941,656	6,090,198	6,242,453	6,398,514	6,558,477	6,722,439
Street Lights	5,663,474	5,773,570	5,917,909	6,065,857	6,217,503	6,372,941	6,532,265	6,695,571	6,862,960

Table 23

	Actual	Actual	Projected						
	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
GSD Low Load Factor	1,661,215	1,678,887	1,720,859	1,763,881	1,807,978	1,853,177	1,899,507	1,946,994	1,995,669
Other	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Constant Load	1,292,055	1,289,731	1,321,974	1,355,024	1,388,899	1,423,622	1,459,212	1,495,693	1,533,085
Projected Sales (based on FY06)	1,323,214,335	1,374,304,920	1,408,662,543	1,443,879,107	1,479,976,084	1,516,975,486	1,554,899,874	1,593,772,370	1,633,616,680
Forecast Sales (From FMPA LF)	1,327,627,000	1,389,789,992	1,431,210,558	1,462,537,682	1,495,756,390	1,531,661,063	1,561,172,770	1,599,514,315	1,599,515,315
Residential	530,199,331	550,123,700	563,878,793	577,973,712	592,423,055	607,233,631	622,414,472	637,974,834	653,924,205
GS	144,643,830	151,795,908	155,590,806	159,480,578	163,487,590	167,554,280	171,743,137	176,036,715	180,437,633
LP<50 kVA	50,125,305	52,006,977	53,307,152	54,639,830	56,005,826	57,405,972	58,841,121	60,312,149	61,819,953
LP 50-149 kVA	148,594,238	154,172,371	158,026,680	161,977,347	166,028,780	170,177,450	174,431,886	178,792,683	183,262,500
LP150-299 kVA	94,425,170	97,969,831	100,419,077	102,929,554	105,502,793	108,140,363	110,843,872	113,614,969	116,455,343
LP 300-499 kVA	75,657,812	78,497,959	80,480,408	82,471,918	84,533,716	86,647,059	88,813,235	91,033,566	93,309,405
LP 500-999 kVA	104,311,715	108,227,512	110,833,200	113,706,530	116,549,193	119,462,923	122,449,498	125,510,733	128,648,501
LP>1000	161,066,774	167,113,120	171,280,948	175,573,222	179,962,553	184,461,616	189,073,157	193,799,986	198,644,985
GSLLF	1,661,215	1,678,887	1,720,859	1,763,881	1,807,978	1,853,177	1,899,507	1,946,994	1,995,669
CL	1,292,055	1,289,731	1,321,974	1,355,024	1,388,899	1,423,622	1,459,212	1,495,693	1,533,085
Area Lights	5,573,818	5,655,354	5,798,738	5,941,658	6,090,198	6,242,453	6,398,514	6,558,477	6,722,439
Street Lights	5,663,474	5,773,570	5,917,909	6,085,857	6,217,503	6,372,941	6,532,285	6,695,571	6,862,960
	1,323,214,335	1,374,304,920	1,408,662,543	1,443,879,107	1,479,976,084	1,516,975,486	1,554,899,874	1,593,772,370	1,633,616,680
	634,181,012	657,987,770	674,437,464	691,298,401	708,580,861	726,295,382	744,452,767	763,064,086	782,140,688
Consumer Billing Units									
Current Rate Structure									
Residential	41,116	42,017	42,815	43,629	44,458	45,302	46,163	47,040	47,934
Small Commercial	6,873	7,130	7,251	7,374	7,500	7,627	7,757	7,889	8,023
Large Commercial	1,139	1,186	1,208	1,227	1,248	1,269	1,290	1,312	1,335
City Accounts	228	225	229	233	237	241	245	249	253
Area Lights	6,185	6,380	6,488	6,599	6,711	6,825	6,941	7,059	7,179
Street Lights	6,804	6,902	7,019	7,139	7,260	7,383	7,509	7,637	7,766
GSD Low Load Factor	28	27	27	28	28	29	29	30	30
Other	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Constant Load	1	1	1	1	1	1	1	1	1
	62,374	63,868	65,038	66,229	67,442	68,678	69,936	71,217	72,522
Proposed Rate Structure									
Residential	41,116	42,017	42,815	43,629	44,458	45,302	46,163	47,040	47,934
GS	6,873	7,130	7,251	7,374	7,500	7,627	7,757	7,889	8,023
LP<50 kVA	498	504	513	521	530	539	548	558	567
LP 50-149 kVA	597	616	627	638	648	659	671	682	694
LP150-299 kVA	156	161	164	168	169	172	175	178	181
LP 300-499 kVA	64	66	67	69	70	71	72	73	75
LP 500-999 kVA	44	45	46	47	48	48	49	50	51
LP>1000	17	18	18	19	19	19	20	20	20
GSLLF	28	27	27	28	28	29	29	30	30

Table 23

Reconciliation of BPCA and Billing Unit Projections (FY08-FY13)

	Actual	Actual	Projected						
	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
CL	1	1	1	1	1	1	1	1	1
Area Lights	6,185	6,380	6,488	6,599	6,711	6,825	6,941	7,059	7,179
Street Lights	6,804	6,902	7,019	7,139	7,260	7,383	7,509	7,637	7,766
Proposed Rate Billing Units	62,374	63,868	65,038	66,229	67,442	68,678	69,936	71,217	72,522
Residential	493,392	504,204	513,784	523,548	533,493	543,630	553,958	564,484	575,209
GS	82,478	85,560	87,015	88,494	89,998	91,528	93,084	94,667	96,276
LP<50 kVA	5,860	6,049	6,152	6,257	6,363	6,471	6,581	6,693	6,807
LP 50-149 kVA	7,168	7,396	7,522	7,650	7,780	7,912	8,047	8,184	8,323
LP150-299 kVA	1,871	1,931	1,964	1,998	2,032	2,066	2,101	2,137	2,173
LP 300-499 kVA	771	796	809	823	837	851	866	881	896
LP 500-999 kVa	527	544	553	562	572	582	591	601	612
LP>1000	209	216	219	223	227	231	235	239	243
GSLLF	336	324	330	335	341	347	352	358	365
CL	12	12	12	12	13	13	13	13	14
Area Lights	74,220	76,560	77,862	79,185	80,531	81,900	83,293	84,709	86,149
Street Lights	81,648	82,824	84,232	85,664	87,120	88,601	90,108	91,639	93,197
Demand Billing Units	748,488	766,416	780,453	794,749	809,307	824,132	839,229	854,604	870,261
Residential									
GS									
LP<50 kVA	165,809	171,826	176,121	180,524	185,038	189,683	194,405	199,265	204,247
LP 50-149 kVA	497,329	515,998	528,898	542,120	555,873	569,585	583,804	598,399	613,359
LP150-299 kVA	314,301	326,100	334,252	342,608	351,174	359,953	368,952	378,175	387,630
LP 300-499 kVA	247,933	257,240	263,671	270,263	277,020	283,945	291,044	298,320	305,778
LP 500-999 kVa	291,333	302,269	309,826	317,572	325,511	333,649	341,990	350,540	359,303
LP>1000	369,549	383,422	393,008	402,833	412,904	423,226	433,807	444,652	455,768
GSLLF									
CL									
Area Lights									
Street Lights									
	1,886,054	1,956,855	2,005,776	2,055,921	2,107,319	2,160,002	2,214,002	2,269,352	2,326,085
LP percentages based on FY04 billing history									
		kWh Sales				Consumers		Demand 12 NCP	
	LP<50	48,433,703	7.9%	LP<50	386	35.73%	LP<50	160,020	8.78%
	LP50-149	143,579,558	23.4%	LP50-149	472	43.68%	LP50-149	480,545	26.37%
	LP150-299	91,238,560	14.9%	LP150-299	123	11.41%	LP150-299	303,694	16.66%
	LP300-499	73,104,553	11.9%	LP300-499	51	4.70%	LP300-499	239,566	13.15%
	LP500-999	100,791,460	16.4%	LP500-999	35	3.21%	LP500-999	281,501	15.45%
	LP>1000	155,631,180	25.4%	LP>1000	14	1.27%	LP>1000	357,078	19.59%
		612,779,014	100.0%		1,080	100.00%		1,822,404	100.00%

Transformers			no cons	cons/bank	no banks	trans/bank	no trans	max kva/tr	\$/trans	\$	%	\$/KVA
1	Residential	01	44,014	5	8,803	1	8,803	25	\$772	\$6,794,421	49.4%	\$ 30.87
2	GS Non Demand	03	7,378	3	2,459	1	2,459	25	\$772	\$1,898,533	13.8%	\$ 30.88
3	GSD<50 kVA	51	386	2	193	3	580	50	\$1,060	\$814,349	4.5%	\$ 21.20
4	GSD 50-149 kVA	52	515	1	515	3	1,544	50	\$1,060	\$1,637,131	11.9%	\$ 21.20
5	GSD 150-299 kVA	53	124	1	124	3	372	100	\$2,000	\$744,938	5.4%	\$ 20.00
6	GSD 300-499 kVA	54	51	1	51	3	154	167	\$3,500	\$539,438	3.9%	\$ 20.96
7	GSD 500-999 kVA	55	40	1	40	3	119	333	\$6,500	\$772,231	5.6%	\$ 19.52
8	GSD>1000 KVA	56	16	1	16	1	16	3000	\$35,000	\$581,915	4.1%	\$ 11.67
9	GS Low LF	35	32	1	32	3	96	33.3	\$850	\$81,879	0.6%	\$ 25.53
10	Constant Load	86	1	1	1	3	3	100	\$2,250	\$6,750	0.0%	\$ 22.50
11	Area Lights	07	5,874	100	59	1	59	25	\$772	\$45,345	0.3%	\$ 30.88
12	Street Lights	17	6,666	100	67	1	67	25	\$772	\$51,460	0.4%	\$ 30.88
			65,097		12,360		14,272			\$13,748,390	100.0%	
Meters			no cons	no meters	\$/meter	\$	%					
1	Residential	01	44,014	44,014	\$60	\$2,640,832	63.2%	60				
2	GS Non Demand	03	7,378	7,378	\$100	\$737,772	17.6%	100				
3	GSD<50 kVA	51	386	386	\$500	\$193,182	4.6%	500				
4	GSD 50-149 kVA	52	515	515	\$500	\$257,410	6.2%	500				
5	GSD 150-299 kVA	53	124	124	\$1,000	\$124,156	3.0%	1,000				
6	GSD 300-499 kVA	54	51	51	\$1,000	\$51,375	1.2%	1,000				
7	GSD 500-999 kVA	55	40	40	\$2,000	\$79,203	1.9%	2,000				
8	GSD>1000 KVA	56	16	16	\$5,000	\$80,274	1.9%	5,000				
9	GS Low LF	35	32	32	\$500	\$16,055	0.4%	500				
10	Constant Load	86	1	1	\$500	\$500	0.0%	500				
11	Area Lights	07	5,874	0	\$0	\$0	0.0%	0				
12	Street Lights	17	6,666	0	\$0	\$0	0.0%	0				
			65,097	52,557		\$4,180,769	100.0%					
Services			no cons	no services	\$/service	\$	%					
1	Residential	01	44,014	44,014	\$300	\$13,204,161	68.1%					
2	GS Non Demand	03	7,378	7,378	\$500	\$3,688,858	19.0%					
3	GSD<50 kVA	51	386	386	\$1,000	\$386,383	2.0%					
4	GSD 50-149 kVA	52	515	515	\$1,000	\$514,821	2.7%					
5	GSD 150-299 kVA	53	124	124	\$3,000	\$372,469	1.9%					
6	GSD 300-499 kVA	54	51	51	\$6,500	\$333,938	1.7%					
7	GSD 500-999 kVA	55	40	40	\$10,000	\$396,016	2.0%					
8	GSD>1000 KVA	56	16	16	\$30,000	\$481,641	2.5%					
9	GS Low LF	35	32	32	\$500	\$16,055	0.1%					
10	Constant Load	86	1	1	\$250	\$250	0.0%					
11	Area Lights	07	5,874	5,874	\$0	\$0	0.0%					
12	Street Lights	17	6,666	6,666	\$0	\$0	0.0%					
			65,097	65,097		\$19,394,593	100.0%					

Table 24

Allocation Factors for Transformers, Meters and Services

Ocala Elec.
Wholesale Power Costs
Fiscal Year 2008

	1	2	3	4	5	6	7	8	9	10	11	12	Total
	October	November	December	January	February	March	April	May	June	July	August	September	
EMPA Rate													
Customer Charge	\$740	\$740	\$740	\$740	\$740	\$740	\$740	\$740	\$740	\$740	\$740	\$740	\$740
Demand Charge - Capacity	\$13	\$13	\$13	\$13	\$13	\$13	\$13	\$13	\$13	\$13	\$13	\$13	\$13
Demand Charge - Transmission	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
Delivery Volt Adj - Demand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Delivery Volt Adj - Energy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Load Retention Funding Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Billing Determinants													
	\$1												
City of Ocala - North													
Energy	\$76,611,686	\$68,971,775	\$74,858,904	\$75,265,936	\$85,747,674	\$84,072,063	\$83,826,040	\$82,233,566	\$89,778,036	\$89,229,698	\$88,026,901	\$78,719,510	\$915,330,985
Coincident Demand	\$163,055	\$149,844	\$163,055	\$175,532	\$155,198	\$129,003	\$161,486	\$179,440	\$182,947	\$175,009	\$178,361	\$164,828	\$1,957,785
Non Coincident Demand	\$166,389	\$151,505	\$166,358	\$155,198	\$164,819	\$129,003	\$161,485	\$180,896	\$192,734	\$186,465	\$181,906	\$176,618	\$1,983,583
City of Ocala - South													
Energy	\$46,827,335	\$45,722,661	\$48,361,652	\$49,581,237	\$44,662,223	\$47,216,078	\$47,162,982	\$57,451,998	\$62,761,112	\$68,893,248	\$66,909,971	\$65,645,920	\$639,086,437
Coincident Demand	\$109,172	\$106,961	\$116,594	\$128,297	\$112,383	\$104,767	\$86,773	\$136,749	\$144,223	\$144,916	\$145,010	\$137,000	\$1,468,441
Non Coincident Demand	\$110,200	\$111,317	\$116,288	\$112,383	\$112,434	\$104,767	\$89,826	\$135,746	\$144,492	\$198,359	\$176,132	\$161,120	\$1,574,762
Sublots													
Energy	\$123,439,221	\$112,694,456	\$123,220,556	\$124,837,171	\$110,299,897	\$111,288,141	\$110,989,022	\$139,685,594	\$152,536,147	\$156,122,945	\$154,935,872	\$134,365,430	\$1,554,417,422
Coincident Demand	\$262,227	\$255,805	\$268,649	\$301,829	\$267,579	\$233,769	\$248,257	\$315,166	\$327,189	\$319,925	\$323,971	\$301,829	\$3,428,198
Non Coincident Demand	\$266,568	\$262,822	\$270,844	\$267,579	\$267,253	\$233,769	\$261,011	\$316,612	\$337,226	\$386,654	\$361,036	\$326,936	\$3,568,346
Marle													
Energy	-\$5,394,520	-\$5,314,155	-\$7,201,616	-\$7,216,000	-\$5,827,448	-\$5,232,365	-\$6,226,625	-\$7,155,785	-\$7,864,000	-\$8,115,280	-\$7,632,710	-\$6,374,982	-\$78,775,385
Coincident Demand	-\$12,000	-\$11,000	-\$23,000	-\$21,000	-\$20,000	-\$16,785	-\$12,285	-\$16,395	-\$16,425	-\$16,170	-\$17,166	-\$16,000	-\$204,225
Non Coincident Demand	-\$14,075	-\$18,100	-\$23,238	-\$21,000	-\$19,986	-\$17,260	-\$13,710	-\$18,395	-\$16,105	-\$19,570	-\$18,620	-\$17,690	-\$220,648
Crystal River #3													
Energy	-\$637,334	-\$6,118,408	-\$8,416,846	-\$8,798,853	-\$8,026,789	-\$7,643,154	-\$7,260,784	-\$8,121,458	-\$8,873,666	-\$9,250,450	-\$8,128,742	-\$8,005,509	-\$87,400,972
Coincident Demand	-\$10,706	-\$10,706	-\$10,706	-\$10,706	-\$10,706	-\$10,706	-\$10,706	-\$10,706	-\$10,706	-\$10,706	-\$10,706	-\$10,706	-\$128,472
Non Coincident Demand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
No. of Delivery Points													
	\$2												
Current Charges													
Customer Charge	\$1,480	\$1,480	\$1,480	\$1,480	\$1,480	\$1,480	\$1,480	\$1,480	\$1,480	\$1,480	\$1,480	\$1,480	\$1,480
Demand Charge - Capacity	\$3,185,829	\$3,113,618	\$3,124,740	\$3,592,631	\$3,160,405	\$2,743,504	\$2,996,041	\$3,804,832	\$3,963,910	\$3,870,958	\$3,938,134	\$3,659,131	\$41,143,633
Demand Charge - Transmission	\$412,675	\$403,928	\$405,321	\$463,367	\$408,505	\$358,024	\$389,354	\$489,705	\$509,428	\$497,697	\$506,230	\$471,617	\$5,316,262
Delivery Volt Adj - Demand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Delivery Volt Adj - Energy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy Charge	\$6,885,942	\$5,939,010	\$6,310,922	\$6,382,429	\$6,666,639	\$5,771,900	\$5,775,952	\$7,296,548	\$7,957,719	\$8,136,111	\$8,160,850	\$7,154,417	\$81,420,338
	\$10,465,926	\$9,457,937	\$9,842,462	\$10,439,907	\$9,216,829	\$8,674,908	\$9,162,828	\$11,562,666	\$12,432,638	\$12,508,445	\$12,596,694	\$11,286,645	\$127,897,884
True-up Adjustments													
Demand	-\$221,722	-\$221,722	-\$221,722	-\$221,722	-\$55,802	-\$61,431	-\$61,431	-\$61,431	-\$61,431	-\$61,431	-\$61,431	-\$61,431	-\$1,372,506
Energy	\$390,080	\$390,034	\$390,034	\$390,034	\$390,034	\$390,034	\$390,034	-\$138,998	-\$138,998	-\$138,998	-\$138,998	-\$138,998	\$1,606,276
Transmission	-\$70,378	-\$70,378	-\$70,378	-\$70,378	-\$73,753	-\$73,753	-\$73,753	-\$73,753	-\$73,753	-\$73,753	-\$73,753	-\$73,753	-\$871,637
Subtotal True-up Adj	\$97,981	\$97,934	\$97,934	\$97,934	\$260,679	\$254,850	-\$274,180	-\$274,180	-\$274,180	-\$274,180	-\$274,180	-\$274,180	-\$737,766
Other Adjustments													
Demand Charge - Capacity	\$130,900	\$0	\$0	\$0	\$0	\$0	-\$4,938	\$0	\$0	\$0	\$0	\$0	\$125,963
Demand Charge - Transmission	\$29,750	\$0	\$0	\$0	\$0	\$0	-\$1,031	\$0	\$0	\$0	\$0	\$0	\$28,719
Delivery Volt Adj - Demand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Delivery Volt Adj - Energy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy Charge	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,785	\$0	\$0	\$0	\$0	\$0	-\$1,785
Other Adj 1	\$0	\$0	\$0	\$0	\$0	\$0	\$489,445	\$489,445	\$489,445	\$489,445	\$489,445	\$489,445	\$2,936,669
Other Adj 2	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$13
Other Adj 3	\$0	\$0	\$0	\$0	\$0	\$0	-\$9	\$0	\$0	\$0	\$0	\$0	\$1,293
Subtotal Other Adjustments	\$160,650	\$0	\$0	\$0	\$0	\$0	\$651	\$481,715	\$489,445	\$489,445	\$489,445	\$489,445	\$3,090,891
Load Retention Credit	-\$35,222	-\$30,379	-\$32,281	-\$32,847	-\$28,934	-\$29,524	-\$29,545	-\$37,322	-\$40,704	-\$41,627	-\$41,692	-\$36,595	-\$416,472
Total	\$10,709,334	\$9,525,492	\$9,908,116	\$10,505,195	\$9,448,874	\$9,100,888	\$9,340,818	\$11,770,608	\$12,807,098	\$12,982,734	\$12,770,266	\$11,465,314	\$129,834,638
Customer													
Customer	\$1,480	\$1,480	\$1,480	\$1,480	\$1,480	\$2,131	\$1,471	\$1,480	\$1,480	\$2,131	\$1,480	\$1,480	\$19,053
Demand	\$3,467,054	\$3,225,347	\$3,237,961	\$3,763,898	\$3,426,655	\$2,996,344	\$3,733,667	\$4,646,698	\$4,827,599	\$4,723,115	\$4,798,625	\$4,485,009	\$47,307,094
Energy	\$7,240,800	\$6,298,665	\$6,688,675	\$6,739,816	\$6,617,639	\$6,132,410	\$5,605,648	\$7,120,230	\$7,778,019	\$7,957,488	\$7,970,162	\$6,978,625	\$82,508,377
	\$10,709,334	\$9,525,492	\$9,908,116	\$10,505,195	\$9,448,874	\$9,100,888	\$9,340,806	\$11,770,608	\$12,807,098	\$12,982,734	\$12,770,266	\$11,465,314	\$129,834,524

Ocala Electric
Wholesale Power Costs
Fiscal Year 2008

	1	2	3	4	5	6	7	8	9	10	11	12	Total
	October	November	December	January	February	March	April	May	June	July	August	September	
Average Rate													
Energy Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Demand Charge (per NCP KW)	\$13	\$12	\$12	\$14	\$13	\$13	\$14	\$15	\$14	\$12	\$13	\$14	\$13
Average Cost per kWh	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy Purchases	\$123,439,221	\$112,894,458	\$123,220,558	\$124,837,171	\$110,299,897	\$111,288,141	\$110,989,022	\$139,685,584	\$152,839,147	\$158,122,945	\$154,936,872	\$134,366,430	\$1,534,417,422
NCP Demand	\$286,598	\$262,822	\$270,844	\$287,579	\$267,263	\$233,769	\$261,011	\$318,612	\$337,226	\$388,854	\$361,038	\$326,838	\$3,558,345
Energy Charges	\$7,240,800	\$6,298,865	\$8,888,675	\$8,739,816	\$8,017,839	\$8,132,410	\$6,805,948	\$7,120,230	\$7,778,019	\$7,957,488	\$7,070,162	\$6,078,825	\$82,508,377
Demand Charges	\$3,488,534	\$3,228,827	\$3,239,441	\$3,785,378	\$3,431,036	\$2,968,475	\$3,735,158	\$4,650,378	\$4,829,079	\$4,725,246	\$4,800,105	\$4,486,489	\$47,328,147
Total Charges	\$10,709,334	\$9,525,492	\$9,908,116	\$10,505,195	\$9,448,874	\$9,100,888	\$9,340,806	\$11,770,608	\$12,607,098	\$12,682,734	\$12,770,268	\$11,465,314	\$129,834,524
Energy Sales	\$130,788,405	\$99,789,847	\$128,802,888	\$114,873,833	\$118,004,721	\$113,799,865	\$111,782,797	\$110,045,494	\$151,369,985	\$181,928,389	\$153,377,329	\$140,383,988	\$1,524,887,298
NCP Sales	\$233,354	\$227,772	\$227,812	\$280,821	\$229,904	\$201,487	\$220,097	\$275,595	\$287,388	\$280,977	\$288,678	\$265,903	\$2,999,988
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CR #3 Depreciation	\$21,872	\$21,872	\$21,872	\$21,872	\$21,872	\$21,872	\$21,872	\$21,872	\$21,872	\$21,872	\$21,872	\$21,872	\$260,058
CR #3 Decommissioning Cost	\$48,292	\$48,292	\$48,292	\$48,292	\$48,292	\$48,292	\$48,292	\$48,292	\$48,292	\$48,292	\$48,292	\$48,292	\$555,500
CR #3 O&M	\$355,067	\$145,989	\$119,040	\$110,838	\$284,171	\$135,217	\$88,881	\$143,758	\$137,445	\$90,069	\$116,308	\$126,090	\$1,831,876
CR #3 Construction	\$140,182	\$52,820	\$7,921	\$5,573	\$68,020	\$4,954	\$6,820	\$11,897	\$9,285	\$4,112	\$16,038	\$18,864	\$344,073
CR #3 Nuclear Fuel	\$0	\$1,006	\$748	\$448	\$173,600	\$0	\$1,257	\$0	\$0	\$0	\$0	\$0	\$177,058
Total CR #3 Expense	\$563,192	\$267,878	\$195,871	\$184,820	\$681,754	\$208,134	\$174,822	\$223,819	\$214,703	\$182,175	\$199,307	\$212,687	\$3,188,682
FMPA Purchased Power Cost	\$10,709,334	\$9,525,492	\$9,908,116	\$10,505,195	\$9,448,874	\$9,100,888	\$9,340,806	\$11,770,608	\$12,607,098	\$12,682,734	\$12,770,268	\$11,465,314	\$129,834,524
CR #3 Purchased Power Cost	\$563,192	\$267,878	\$195,871	\$184,820	\$681,754	\$208,134	\$174,822	\$223,819	\$214,703	\$182,175	\$199,307	\$212,687	\$3,188,682
Total Purchased Power Cost	\$11,272,526	\$9,793,371	\$10,103,788	\$10,690,015	\$10,010,429	\$9,309,020	\$9,515,428	\$11,994,227	\$12,821,801	\$12,844,909	\$12,969,573	\$11,678,001	\$133,003,086
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy Charges	\$7,595,867	\$6,445,861	\$6,788,461	\$8,851,101	\$8,446,411	\$8,287,828	\$8,705,788	\$7,283,988	\$7,915,464	\$8,047,587	\$8,085,470	\$7,104,885	\$84,517,308
Demand Charges	\$3,878,659	\$3,347,710	\$3,315,328	\$3,838,914	\$3,885,018	\$3,041,392	\$3,809,841	\$4,730,239	\$4,908,337	\$4,797,322	\$4,884,103	\$4,573,116	\$48,485,778
	\$11,272,526	\$9,793,371	\$10,103,788	\$10,690,015	\$10,010,429	\$9,309,020	\$9,515,428	\$11,994,227	\$12,821,801	\$12,844,909	\$12,969,573	\$11,678,001	\$133,003,086
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$16	\$15	\$15	\$15	\$15	\$15	\$15	\$17	\$17	\$17	\$17	\$17	\$16
	\$7,595,867	\$6,445,861	\$6,788,461	\$8,851,101	\$8,446,411	\$8,287,828	\$8,705,788	\$7,283,988	\$7,915,464	\$8,047,587	\$8,085,470	\$7,104,885	\$84,517,308
	\$3,878,659	\$3,347,710	\$3,315,328	\$3,838,914	\$3,885,018	\$3,041,392	\$3,809,841	\$4,730,239	\$4,908,337	\$4,797,322	\$4,884,103	\$4,573,116	\$48,485,778
	\$11,272,526	\$9,793,371	\$10,103,788	\$10,690,015	\$10,010,429	\$9,309,020	\$9,515,428	\$11,994,227	\$12,821,801	\$12,844,909	\$12,969,573	\$11,678,001	\$133,003,086

Ocala Electric Utility
Purchased Power Cost by Rate Class (FY2008)

		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	% of Total
Purchased Energy (kWh)															
1 Residential	01	52,533,472	33,592,592	50,754,688	54,197,600	48,808,451	43,850,969	39,582,149	41,796,808	82,045,258	83,442,557	68,139,005	55,577,208	810,320,657	40.0%
2 GS Non Demand	03	14,308,817	12,059,817	13,244,353	12,910,184	12,499,445	12,352,902	12,387,207	13,247,558	15,845,277	18,899,880	18,172,454	18,480,814	188,406,108	11.0%
3 GSD<50 kVA	51	4,803,825	4,514,907	4,548,280	3,992,494	4,880,988	4,444,757	5,043,050	4,911,059	5,218,933	5,530,924	5,190,528	5,023,094	58,202,798	3.8%
4 GSD 50-149 kVA	52	14,269,023	13,024,889	13,552,885	11,163,485	14,152,914	12,333,269	13,800,357	13,845,865	18,572,339	17,420,836	18,651,107	15,952,998	172,539,385	11.3%
5 GSD 150-299 kVA	53	9,949,008	8,875,952	8,840,141	7,141,980	9,215,539	7,885,382	8,448,932	8,404,368	10,401,375	11,638,235	10,069,028	9,343,327	109,641,257	7.2%
6 GSD 300-499 kVA	54	7,357,588	5,912,822	7,452,142	5,587,851	7,587,145	8,925,988	7,713,848	8,123,704	8,298,088	8,884,110	8,405,085	7,821,558	87,849,845	5.8%
7 GSD 500-999 kVA	55	10,568,817	8,860,482	11,271,419	7,692,184	8,895,404	9,488,588	8,313,927	9,321,453	11,577,707	11,484,191	11,837,948	11,812,484	121,120,802	7.6%
8 GSD>1000 kVA	56	15,857,709	11,876,879	17,840,780	10,768,824	12,626,035	15,462,325	15,302,865	11,068,069	20,082,809	15,201,502	17,579,888	17,167,997	180,633,942	11.8%
9 GS Low LF	35	157,243	139,484	132,865	149,037	137,274	137,005	140,922	151,843	178,093	197,330	181,618	181,978	1,882,870	0.1%
10 Constant Load	88	112,428	113,384	125,091	138,819	109,455	109,455	121,183	125,091	113,384	128,179	113,521	121,934	1,430,883	0.1%
11 Area Lights	07	518,084	515,412	520,080	523,758	525,118	524,382	528,508	529,384	522,882	524,182	521,130	525,204	6,274,130	0.4%
12 Street Lights	17	538,403	503,887	520,201	608,828	486,978	486,978	574,048	522,483	508,081	575,882	508,081	575,882	6,405,240	0.4%
		130,788,405	99,789,847	128,602,886	114,873,833	118,004,721	113,789,865	111,752,797	110,045,494	151,359,985	151,928,389	153,377,329	140,383,988	1,524,687,288	100.0%
Purchased Energy \$															
1 Residential	\$ 0.0554	\$2,912,084	\$1,862,123	\$2,813,462	\$3,004,311	\$2,594,712	\$2,430,786	\$2,184,140	\$2,318,904	\$3,439,327	\$3,516,783	\$3,886,254	\$3,080,788	\$33,831,832	40.0%
2 GS Non Demand	\$ 0.0554	\$793,063	\$688,495	\$734,188	\$715,644	\$692,876	\$684,763	\$686,854	\$734,348	\$878,344	\$936,782	\$898,480	\$913,563	\$9,335,180	11.0%
3 GSD<50 kVA	\$ 0.0554	\$268,288	\$250,273	\$252,122	\$221,314	\$278,108	\$248,384	\$279,549	\$272,233	\$289,289	\$308,593	\$287,724	\$278,443	\$3,228,330	3.8%
4 GSD 50-149 kVA	\$ 0.0554	\$790,988	\$721,992	\$751,271	\$818,820	\$784,532	\$683,865	\$753,902	\$767,501	\$918,847	\$965,870	\$923,013	\$884,315	\$9,564,297	11.3%
5 GSD 150-299 kVA	\$ 0.0554	\$551,499	\$480,930	\$478,945	\$395,897	\$510,841	\$426,021	\$488,235	\$485,878	\$578,575	\$645,137	\$559,815	\$517,924	\$6,077,695	7.2%
6 GSD 300-499 kVA	\$ 0.0554	\$407,849	\$327,752	\$413,091	\$309,749	\$419,488	\$383,824	\$427,598	\$339,453	\$459,983	\$492,489	\$485,914	\$422,482	\$4,889,730	5.8%
7 GSD 500-999 kVA	\$ 0.0554	\$585,748	\$491,159	\$624,804	\$428,398	\$493,095	\$525,865	\$480,882	\$516,712	\$841,782	\$838,588	\$856,208	\$854,797	\$8,714,024	7.9%
8 GSD>1000 kVA	\$ 0.0554	\$867,947	\$658,368	\$988,959	\$598,989	\$699,893	\$857,118	\$848,268	\$813,420	\$1,113,230	\$842,858	\$974,497	\$951,849	\$10,013,000	11.8%
9 GS Low LF	\$ 0.0554	\$8,716	\$7,731	\$7,385	\$8,281	\$7,609	\$7,565	\$7,812	\$8,417	\$9,781	\$10,938	\$8,959	\$10,088	\$103,253	0.1%
10 Constant Load	\$ 0.0554	\$8,232	\$8,284	\$8,934	\$7,584	\$8,087	\$8,087	\$8,717	\$8,934	\$8,284	\$7,161	\$8,293	\$8,759	\$79,317	0.1%
11 Area Lights	\$ 0.0554	\$28,608	\$28,571	\$28,829	\$29,033	\$29,109	\$29,088	\$29,186	\$29,345	\$28,985	\$29,057	\$28,888	\$29,113	\$347,791	0.4%
12 Street Lights	\$ 0.0554	\$29,845	\$27,920	\$28,838	\$33,738	\$26,994	\$26,994	\$31,821	\$28,983	\$28,052	\$31,921	\$28,052	\$31,921	\$358,059	0.4%
		\$7,248,828	\$5,531,595	\$7,128,786	\$8,387,750	\$8,541,303	\$8,308,217	\$8,194,743	\$8,100,103	\$8,380,289	\$8,421,778	\$8,502,087	\$7,781,842	\$84,517,308	100.0%
Demand (CP)															
1 Residential	01	92,477	101,284	83,893	147,171	88,359	82,830	90,504	144,049	126,856	127,889	132,489	122,828	1,321,170	44.1%
2 GS Non Demand	03	25,357	23,080	24,893	25,238	22,425	22,776	22,712	28,451	31,053	31,772	31,582	27,485	318,805	10.6%
3 GSD<50 kVA	51	8,943	8,925	9,409	7,871	11,147	9,950	10,225	9,108	9,457	9,129	9,013	8,838	112,014	3.7%
4 GSD 50-149 kVA	52	27,285	25,337	28,951	21,886	31,107	29,308	28,409	28,878	30,860	29,458	30,038	29,070	338,382	11.2%
5 GSD 150-299 kVA	53	19,091	18,824	19,209	12,900	20,290	17,800	18,184	15,467	20,539	19,391	18,271	18,649	212,588	7.1%
6 GSD 300-499 kVA	54	13,721	10,918	15,042	8,640	15,281	16,372	14,457	11,511	16,548	15,385	15,558	13,288	167,890	5.8%
7 GSD 500-999 kVA	55	18,371	14,801	20,785	12,558	18,615	18,738	14,334	15,335	21,639	18,103	20,826	19,243	211,128	7.0%
8 GSD>1000 kVA	56	25,424	24,204	23,314	20,988	21,325	21,302	22,870	21,982	27,148	26,734	24,782	25,594	285,862	9.5%
9 GS Low LF	35	240	218	235	239	212	215	215	269	294	301	299	280	2,998	0.1%
10 Constant Load	88	125	114	123	124	111	112	112	140	153	157	156	138	1,582	0.1%
11 Area Lights	07	1,088	988	1,068	1,081	981	978	973	1,219	1,330	1,361	1,353	1,177	13,571	0.5%
12 Street Lights	17	1,234	1,122	1,212	1,228	1,091	1,108	1,105	1,385	1,511	1,548	1,537	1,338	15,419	0.5%
		233,354	227,772	227,912	280,921	228,904	201,487	220,097	275,595	287,388	280,977	285,878	285,903	2,998,988	100.0%

Table 26

Ocala Electric Utility
Purchased Power Cost by Rate Class (FY2008)

		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	% of Total
Purchased Demand \$															
1 Residential	\$ 18.18	\$ 1,498,116	\$ 1,638,261	\$ 1,353,997	\$ 2,380,949	\$ 1,445,672	\$ 1,016,480	\$ 1,484,181	\$ 2,330,457	\$ 2,052,302	\$ 2,085,455	\$ 2,143,108	\$ 1,987,129	\$21,374,108	44.1%
2 GS Non Demand	\$ 18.18	\$ 410,225	\$ 373,064	\$ 402,719	\$ 408,301	\$ 362,801	\$ 366,467	\$ 367,446	\$ 480,293	\$ 502,388	\$ 514,019	\$ 510,935	\$ 444,659	\$5,125,317	10.6%
3 GSD<50 kVA	\$ 18.18	\$ 144,673	\$ 144,390	\$ 152,227	\$ 127,335	\$ 180,335	\$ 160,970	\$ 165,420	\$ 147,357	\$ 152,997	\$ 147,697	\$ 145,806	\$ 142,975	\$1,812,181	3.7%
4 GSD 50-149 kVA	\$ 18.18	\$ 441,415	\$ 409,609	\$ 488,378	\$ 354,067	\$ 503,259	\$ 474,143	\$ 427,202	\$ 431,596	\$ 499,282	\$ 476,578	\$ 485,921	\$ 470,304	\$5,442,037	11.2%
5 GSD 150-299 kVA	\$ 18.18	\$ 308,859	\$ 272,178	\$ 310,773	\$ 208,692	\$ 326,247	\$ 287,976	\$ 261,827	\$ 250,231	\$ 332,290	\$ 313,230	\$ 295,598	\$ 269,347	\$3,439,249	7.1%
6 GSD 300-499 kVA	\$ 18.18	\$ 221,987	\$ 176,598	\$ 243,348	\$ 155,964	\$ 246,902	\$ 264,874	\$ 233,889	\$ 186,224	\$ 287,716	\$ 248,908	\$ 251,699	\$ 214,943	\$2,713,017	5.6%
7 GSD 500-999 kVA	\$ 18.18	\$ 297,213	\$ 239,445	\$ 335,632	\$ 203,165	\$ 288,798	\$ 303,147	\$ 231,898	\$ 248,084	\$ 350,079	\$ 292,889	\$ 333,687	\$ 311,312	\$3,415,828	7.0%
8 GSD>1000 KVA	\$ 18.18	\$ 411,314	\$ 391,576	\$ 377,184	\$ 339,509	\$ 344,996	\$ 344,621	\$ 369,988	\$ 355,635	\$ 439,179	\$ 432,501	\$ 400,921	\$ 414,071	\$4,621,495	9.5%
9 GS Low LF	\$ 18.18	\$ 3,880	\$ 3,529	\$ 3,809	\$ 3,862	\$ 3,431	\$ 3,485	\$ 3,475	\$ 4,354	\$ 4,752	\$ 4,882	\$ 4,833	\$ 4,208	\$48,477	0.1%
10 Constant Load	\$ 18.18	\$ 2,023	\$ 1,840	\$ 1,986	\$ 2,013	\$ 1,789	\$ 1,817	\$ 1,812	\$ 2,270	\$ 2,477	\$ 2,535	\$ 2,520	\$ 2,193	\$25,274	0.1%
11 Area Lights	\$ 18.18	\$ 17,572	\$ 15,980	\$ 17,251	\$ 17,490	\$ 15,541	\$ 15,783	\$ 15,740	\$ 19,717	\$ 21,520	\$ 22,018	\$ 21,888	\$ 19,047	\$219,546	0.5%
12 Street Lights	\$ 18.18	\$ 19,966	\$ 18,157	\$ 19,600	\$ 19,872	\$ 17,656	\$ 17,933	\$ 17,884	\$ 22,403	\$ 24,451	\$ 25,017	\$ 24,867	\$ 21,842	\$249,450	0.5%
		\$ 3,775,242	\$ 3,684,926	\$ 3,687,202	\$ 4,221,220	\$ 3,719,426	\$ 3,259,696	\$ 3,580,783	\$ 4,458,620	\$ 4,649,413	\$ 4,545,688	\$ 4,621,751	\$ 4,301,827	\$48,485,778	100.0%
Total Purchased Power \$															
1 Residential		\$ 4,408,180	\$ 3,500,384	\$ 4,167,459	\$ 5,385,281	\$ 4,040,384	\$ 3,447,246	\$ 3,658,320	\$ 4,647,361	\$ 5,491,629	\$ 5,582,237	\$ 5,909,362	\$ 5,087,916	\$55,205,739	41.5%
2 GS Non Demand		\$ 1,203,288	\$ 1,041,560	\$ 1,136,887	\$ 1,123,946	\$ 1,055,677	\$ 1,053,219	\$ 1,054,100	\$ 1,194,639	\$ 1,380,732	\$ 1,450,812	\$ 1,407,416	\$ 1,358,221	\$14,460,497	10.6%
3 GSD<50 kVA		\$ 410,662	\$ 394,663	\$ 404,349	\$ 348,649	\$ 456,442	\$ 407,354	\$ 444,969	\$ 419,590	\$ 442,266	\$ 454,290	\$ 433,530	\$ 421,418	\$5,036,511	3.8%
4 GSD 50-149 kVA		\$ 1,232,363	\$ 1,131,601	\$ 1,219,650	\$ 972,888	\$ 1,287,791	\$ 1,157,808	\$ 1,181,105	\$ 1,199,097	\$ 1,417,909	\$ 1,442,248	\$ 1,408,934	\$ 1,354,619	\$15,006,334	11.3%
5 GSD 150-299 kVA		\$ 860,358	\$ 753,106	\$ 789,718	\$ 604,589	\$ 839,088	\$ 713,997	\$ 730,062	\$ 718,107	\$ 906,895	\$ 958,367	\$ 855,413	\$ 787,272	\$9,516,944	7.2%
6 GSD 300-499 kVA		\$ 628,838	\$ 504,349	\$ 656,437	\$ 485,713	\$ 686,388	\$ 646,798	\$ 681,488	\$ 525,679	\$ 727,699	\$ 741,375	\$ 717,583	\$ 637,428	\$7,582,747	5.7%
7 GSD 500-999 kVA		\$ 882,959	\$ 730,604	\$ 960,735	\$ 629,563	\$ 781,691	\$ 829,011	\$ 692,760	\$ 784,796	\$ 991,961	\$ 929,467	\$ 969,664	\$ 866,109	\$10,129,652	7.6%
8 GSD>1000 KVA		\$ 1,279,261	\$ 1,049,942	\$ 1,366,143	\$ 936,507	\$ 1,044,890	\$ 1,201,737	\$ 1,216,254	\$ 999,055	\$ 1,552,409	\$ 1,276,159	\$ 1,375,418	\$ 1,365,720	\$14,634,495	11.0%
9 GS Low LF		\$ 12,596	\$ 11,259	\$ 11,174	\$ 12,123	\$ 11,041	\$ 11,080	\$ 11,287	\$ 12,771	\$ 14,513	\$ 15,800	\$ 13,791	\$ 14,293	\$151,729	0.1%
10 Constant Load		\$ 8,255	\$ 8,124	\$ 8,920	\$ 9,598	\$ 7,856	\$ 7,884	\$ 8,529	\$ 9,204	\$ 8,761	\$ 9,695	\$ 8,812	\$ 8,952	\$104,561	0.1%
11 Area Lights		\$ 48,181	\$ 44,551	\$ 48,080	\$ 48,523	\$ 44,649	\$ 44,851	\$ 44,925	\$ 49,082	\$ 50,505	\$ 51,075	\$ 50,774	\$ 48,161	\$567,337	0.4%
12 Street Lights		\$ 49,811	\$ 48,077	\$ 48,436	\$ 53,910	\$ 44,652	\$ 44,928	\$ 49,705	\$ 51,366	\$ 52,504	\$ 58,939	\$ 52,920	\$ 53,563	\$604,509	0.5%
		\$ 11,024,069	\$ 9,216,523	\$ 10,815,969	\$ 10,588,970	\$ 10,280,729	\$ 9,587,913	\$ 9,755,505	\$ 10,558,723	\$ 13,039,682	\$ 12,967,466	\$ 13,123,847	\$ 12,083,669	\$133,003,086	100.0%

Ocala Electric Utilities
Plant Accounts by FERC

Acct.	Plant in Service		
	FY2005	FY2004	FY2004
350 Land and Land Rights	\$1,500,000	\$1,493,867	\$1,492,122
351 [Reserved]	\$0	\$0	\$0
352 Structures and Improvements	\$1,046,358	\$1,041,940	\$1,040,862
353 Station Equipment	\$11,342,027	\$11,294,139	\$11,282,458
354 Tower and Fixtures	\$20,312,586	\$20,226,823	\$20,205,903
355 Poles and Fixtures	\$13,896,173	\$13,837,502	\$13,823,190
356 Overhead Conductors and Devices	\$8,441,337	\$8,405,696	\$8,387,002
357 Underground Conduit	\$5,184,440	\$5,182,550	\$5,157,211
358 Underground Conductors and Devices	\$502,076	\$499,956	\$499,439
359 Roads and Trails	\$0	\$0	\$0
Subtotal Transmission Plant	\$62,224,996	\$61,962,272	\$61,898,188
360 Land and land rights	\$500,000	\$497,889	\$497,374
361 Structures and improvements	\$0	\$0	\$0
362 Substation equipment	\$1,261,817	\$1,256,489	\$1,255,180
363 Storage Battery	\$0	\$0	\$0
364 Poles, towers & fixtures 1 Phase Backbone	\$1,129,326	\$1,124,558	\$1,129,326
364 Poles, towers & fixtures 1 Phase Extension	\$683,242	\$680,358	\$683,242
364 Poles, towers & fixtures 3 Phase Backbone	\$5,936,358	\$5,911,293	\$5,936,358
364 Poles, towers & fixtures 3 Phase Extension	\$1,019,359	\$1,015,055	\$1,019,359
365 Overhead conductors and devices 1 Phase Backbone	\$967,574	\$963,489	\$967,574
365 Overhead conductors and devices 1 Phase Extension	\$585,382	\$582,911	\$585,382
365 Overhead conductors and devices 3 Phase Backbone	\$5,086,101	\$5,084,826	\$5,086,101
365 Overhead conductors and devices 3 Phase Extension	\$673,358	\$669,670	\$673,358
366 Underground conduit 1 Phase Backbone	\$339,144	\$337,712	\$339,144
366 Underground conduit 1 Phase Extension	\$180,877	\$180,113	\$180,877
366 Underground conduit 3 Phase Backbone	\$406,973	\$405,255	\$406,973
366 Underground conduit 3 Phase Extension	\$15,073	\$15,009	\$15,073
367 Underground conductors and conduits 1 Phase Backbone	\$3,047,811	\$3,034,943	\$3,047,811
367 Underground conductors and conduits 1 Phase Extension	\$1,625,499	\$1,618,636	\$1,625,499
367 Underground conductors and conduits 3 Phase Backbone	\$3,657,373	\$3,641,931	\$3,657,373
367 Underground conductors and conduits 3 Phase Extension	\$135,458	\$134,886	\$135,458
368 Line transformers	\$20,265,053	\$20,179,491	\$20,158,820
369 Services	\$2,484,331	\$2,473,842	\$2,471,283
370 Meters	\$3,987,900	\$3,971,063	\$3,968,955
371 Installations on consumers premises	\$1,038,311	\$1,033,927	\$1,032,857
372 Leased property on consumers premises	\$0	\$0	\$0
373 Street Lights and Signals	\$1,685,057	\$1,677,942	\$1,676,207
Subtotal Distribution Plant	\$56,911,378	\$56,671,089	\$56,747,396
389 Land and land rights	\$2,218,265	\$2,208,899	\$2,206,615
390 Structures and Improvements	\$5,215,375	\$5,193,355	\$5,187,984
391 Office furniture and equipment	\$509,495	\$507,344	\$506,819
392 Transportation equipment	\$2,500,000	\$2,489,445	\$2,486,870
393 Stores equipment	\$200,000	\$199,156	\$198,950
394 Tools, shop and garage equipment	\$100,000	\$99,578	\$99,475
395 Laboratory equipment	\$50,000	\$49,789	\$49,737
396 Power operated equipment	\$150,000	\$149,367	\$149,212
397 Communications equipment	\$850,000	\$846,411	\$845,536
398 Miscellaneous equipment	\$50,000	\$49,789	\$49,737
399 Other tangible property	\$25,000	\$24,894	\$24,869
Subtotal General Plant	\$11,868,135	\$11,818,026	\$11,805,803
Total Plant	\$131,004,509	\$130,451,387	\$130,451,387

Ocala Electric Utilities									
Calculation of Primary Line (Backbone and Extension)									
2006 Cost of Service and Rate Study									
		Primary				Distribution of	Distribution by Account Number		
Primary		Line	Per Mile	Total	%	Embedded			
Overhead		Miles	New Cost	New Cost	of Total	Plant \$	AC 364	AC 365	Total
Backbone	Single-phase	200.0	\$ 19,841	\$ 3,968,200	12.9%	\$2,096,901	\$1,129,326	\$967,574	\$2,096,901
	Three-phase	349.0	\$ 59,768	\$ 20,859,032	67.7%	\$11,022,458	\$5,936,358	\$5,086,101	\$11,022,458
Extensions	Single-phase	121.0	\$ 19,841	\$ 2,400,761	7.8%	\$1,268,625	\$683,242	\$585,382	\$1,268,625
	Three-phase	100.0	\$ 35,818	\$ 3,581,800	11.6%	\$1,892,717	\$1,019,359	\$873,358	\$1,892,717
	Total OH	770.0	\$ 40,013	\$ 30,809,793	100.0%	\$16,280,700	\$8,768,285	\$7,512,415	\$16,280,700
Primary							AC 366	AC 367	Total
Underground									
Backbone	Single-phase	150.0	\$ 30,000	\$ 4,500,000	36.0%	\$3,386,955	\$339,144	\$3,047,811	\$3,386,955
	Three-phase	60.0	\$ 90,000	\$ 5,400,000	43.2%	\$4,064,346	\$406,973	\$3,657,373	\$4,064,346
Extensions	Single-phase	80.0	\$ 30,000	\$ 2,400,000	19.2%	\$1,806,376	\$180,877	\$1,625,499	\$1,806,376
	Three-phase	4.0	\$ 50,000	\$ 200,000	1.6%	\$150,531	\$15,073	\$135,458	\$150,531
	Total UG	294.0	\$ 42,517	\$ 12,500,000	100.0%	\$9,408,209	\$942,067	\$8,466,141	\$9,408,209
	Total Lines	1,064.0		\$ 43,309,793		\$ 25,688,909			\$25,688,909
Account									
364	OH Poles	\$ 8,768,285	53.9%						
365	OH Conductor	\$ 7,512,415	46.1%						
	Subtotal OH	\$ 16,280,700	100.0%						
366	UG Conduit	\$ 942,067	10.0%						
367	UG Conductor	\$ 8,466,141	90.0%						
	Subtotal UG	\$ 9,408,209	100.0%						
	Total	\$ 25,688,909							

One Mile of Single Phase Line

<u>Materials</u>	<u>Quantity</u>	<u>CPR Cost</u>	<u>Extended Cost</u>
35/7' pole	16	\$ -	\$ -
A-1	11	\$ -	\$ -
A-2	3	\$ -	\$ -
A-5	2	\$ -	\$ -
M2-1 Grd	6	\$ -	\$ -
M2-2 Grd	6	\$ -	\$ -
M2-9 Grd	4	\$ -	\$ -
2 ACSR	10,560	\$ -	\$ -
Anchor/Guy	2	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>

**Ocala Electric Utility
Allocation of Distribution Plant-Demand**

Cost of one mile of single phase line	\$ 19,841
Miles of distribution line	1,064
	<hr/>
Miles of distribution overhead line	1,064
Minimum Plant	\$ 21,110,824
Net Utility Plant	<u>\$ 32,351,838</u>
Customer Component percentage	<u><u>65.3%</u></u>

	No. Cons		Billing Demand	KWH	Customer Charge	Demand Charge	Energy Charge	BPCA	EMCA	Equipment Credit	Load Factor Credit	Billing Adjustment	Discounts Primary Service	Total Cost
1000 kVa and over	14	Total Rate	357,078	155,631,180	\$3,465	\$2,124,618	\$7,334,894	\$1,388,969	\$112,266	-\$6,242	\$143,546			\$10,814,424
		Average LF (%)	2,164	943,219 59.7%	\$21.00	\$5.95 \$ 12,876.47	\$0.04713 \$ 44,453.90	\$0.00892 \$ 8,417.99	\$0.00072 \$ 680.40	\$(37.83)	\$ 869.97	\$ -	\$ (526.05)	
500-999 kVa	35	Total Rate	281,501	100,791,460	\$8,736	\$1,682,519	\$4,750,300	\$909,426	\$73,399	\$0	\$47,987	\$0	-\$7,108	\$7,369,287
		Average LF (%)	677	242,287 49.0%	\$21.00	\$5.98 \$ 4,044.52	\$0.04713 \$ 11,418.99	\$0.00902 \$ 2,186.12	\$0.00073 \$ 176.44	\$ -	\$ 115.35	\$ -	\$ (17.09)	
300-499 kVa	51	Total Rate	239,566	73,104,553	\$12,789	\$1,426,070	\$3,445,424	\$663,095	\$53,334	\$0	\$0	\$0	-\$1,196	\$5,599,516
		Average LF (%)	393	120,040 41.8%	\$21.00	\$5.95 \$ 2,341.66	\$0.04713 \$ 5,657.51	\$0.00907 \$ 1,088.83	\$0.00073 \$ 87.58	\$ -	\$ -	\$ -	\$ (1.96)	
150-299 kVa	123	Total Rate	303,694	91,238,560	\$31,038	\$1,806,957	\$4,300,075	\$826,152	\$66,576	\$0	\$0	\$0	-\$1,839.83	\$7,028,958
		Average LF (%)	205	61,731 41.2%	\$21.00	\$5.95 1,223	\$0.04713 2,909	\$0.00905 559	\$0.00073 45	-	-	-	\$0.00 -\$1.24	
50-149 kVa	472	Total Rate	480,545	143,353,298	\$118,860	\$2,864,849	\$6,756,256	\$1,310,732	\$104,614	\$0	\$0	\$0	-\$2,200	\$11,153,110
		Average LF (%)	85	25,327 40.9%	\$21.00	\$5.96 \$2,356.00	\$0.04713 \$4,064.00	\$0.00914 \$1,129.74	\$0.00073 \$62.96	-	-	-	\$0	
Below 50 kVa	386	Total Rate	160,020	48,433,703	\$97,230	\$952,333	\$2,282,675	\$436,554	\$35,355	\$0	\$0	\$0	-\$105	\$3,804,042
		Average LF (%)	35	10,462 41.5%	\$21.00	\$5.95 \$ 205.68	\$0.04713 \$ 493.06	\$0.00901 \$ 94.29	\$0.00073 \$ 7.64	\$ -	\$ -	\$ -	\$ (0.02)	
Totals	1,080		1,822,404	612,552,754	\$272,118	\$10,857,346	\$28,869,624	\$5,534,928	\$445,545	-\$6,242	\$191,532	\$0	-\$12,449	\$45,769,338
			1,822,454	612,780,134	\$272,139	\$10,861,991	\$28,880,340	\$5,534,992	\$445,711	-\$6,242	\$191,532	\$0	-\$99.247	

C. H. GUERNSEY & COMPANY

Ocala Electric Utilities

Fiscal Year 2008 - Phase 1 Rates

COST OF SERVICE

CoOPTIONS:® Cost of Service
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Oklahoma City, Oklahoma

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Classes and Class Groups

Class	Class Name	Consumers	Include In Total	kWh Sold	Billing kW	NCP kW	Allocate 1	Allocate 2
1	01-Resident	43,629	Y	577,973,712	0	1,857,902	1,486,321	43,771
2	03-GS	7,374	Y	159,480,576	0	562,667	365,733	7,288
3	51-LP<50	521	Y	54,639,830	180,524	192,296	134,607	383
4	52-LP 50-149	638	Y	161,977,347	542,120	577,470	461,976	511
5	53-LP150-299	166	Y	102,929,554	342,608	364,949	291,959	123
6	54-LP300-499	69	Y	82,471,918	270,263	287,886	244,703	51
7	55-LP500-999	47	Y	113,706,530	317,572	338,609	304,749	39
8	56-LP>1000	19	Y	175,573,222	402,833	414,479	393,755	16
9	35-GSD LLF	28	Y	1,763,881	0	10,206	2,041	32
10	86-Const Load	1	Y	1,355,024	0	2,000	1,400	1
11	07-Area Lts	6,599	N	5,941,656	0	18,752	0	1
12	17-Street Lt	7,139	N	6,065,857	0	19,144	0	1
	Totals	52,492		1,443,879,107	2,055,920	4,646,360	3,687,244	52,217

Group	Group Name	Consumers	kWh Sold	Billing kW	NCP kW	Allocate 1	Allocate 2
1	Large Power	1,460	691,298,401	2,055,920	2,175,689	1,831,749	1,123
2		0	0	0	0	0	0
	Totals	66,230 *	1,443,879,107	2,055,920	4,646,360	3,687,244	52,217

* Total includes all consumers, whether included or not.

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost of Service Commands

<u>Number</u>	<u>Command</u>	<u>Account</u>	<u>Amount</u>	<u>A.F.</u>
1	MAJOR	PLANT		
2	MINOR	TRANSMISSION PLANT		
3		350 Land and Rights	1,500,000	14
4		352 Struct & Improve	1,046,358	14
5		353 Station Equip	11,342,027	14
6		354 Towers & Fixture	20,312,586	8
7		355 Poles & Fixtures	13,896,173	8
8		356 OH Cond & Device	8,441,337	8
9		357 UG Conduit	5,184,440	8
10		358 UG Cond & Device	502,076	8
11		359 Roads & Trails		8
12	END MINOR		62,224,997	101
13	MINOR	DISTRIBUTION PLANT		
14		360 Land and Rights	500,000	7
15		362 Station Equip	1,261,817	7
16		364 PT&F 1ph Main	1,163,466	12
17		364 PT&F 1ph Ext	703,897	12
18		364 PT&F 3ph Main	6,115,814	13
19		364 PT&F 3 ph Ext	1,050,174	11
20		365 OH C&D 1p Main	995,607	12
21		365 OH C&D 1p Ext	602,342	12
22		365 OH C&D 3p Main	5,233,457	13
23		365 OH C&D 3p Ext	898,661	11
24		366 UG Conduit 1p M	348,630	12
25		366 UG Conduit 1p E	185,938	12
26		366 UG Conduit 3p M	418,356	11
27		366 UG Conduit 3p E	15,495	11
28		367 UG C&D 1p Main	3,132,696	12
29		367 UG C&D 1p Ext	1,670,771	12
30		367 UG C&D 3p Main	3,759,235	11

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost of Service Commands

Number	Command	Account	Amount	A.F.
31		367 UG C&D 3p Ext	139,231	11
32		368 Transformers	20,265,053	20
33		369 Services	2,484,331	22
34		370 Meters	3,987,900	21
35		371 Install Cons Pre	1,038,311	2
36		373 Street Lights	1,685,057	3
37	END MINOR		57,656,239	102
38	MINOR	GENERAL PLANT		
39		389 Land & Rights	2,218,265	4
40		390 Struct & Improve	5,215,375	4
41		391 Office Furn & Eq	509,495	4
42		392 Transp Eq	2,500,000	4
43		393 Stores Eq	200,000	4
44		394 Tool, Shop Eq	100,000	4
45		395 Lab Eq	50,000	4
46		396 Power Op Eq	150,000	4
47		397 Comm Eq	850,000	4
48		398 Misc Eq	50,000	4
49		399 Other Tang Prop	25,000	4
50	END MINOR		11,868,135	103
51	END MAJOR		131,749,371	104
52	MAJOR	REVENUES		
53	MINOR	RATE REVENUE		
54		Base Revenue	106,781,556	15
55		Surcharge	2,977,557	18
56		BPCA Revenue	3,750,000	16
57	END MINOR		113,509,113	105
58	MINOR	OTHER REVENUE		
59		Diversion of Service	1,082	15
60		Load Retention Credit	-260,041	17

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost of Service Commands

Number	Command	Account	Amount	A.F.
61		Property Owner Parti	982,695	102
62		Gross Receipts Tax	4,089,333	105
63		Additional Revenue	600,000	5
64		Pole Attachment	213,157	102
65		Interest on Invests	700,000	105
66		Other Electric Rev	3,860,962	15
67	END MINOR		10,187,188	106
68	END MAJOR		123,696,301	107
69	MAJOR	EXPENSES		
70	MINOR	O&M EXPENSES		
71		Substation Expense	2,234,918	101
72		Transmission Expense	999,613	101
73		Distribution Expense	7,547,248	102
74		Customer Expense	3,983,087	4
75	SUM 4	Subtotal O&M Exp	14,764,866	108
76		Admin Expense	4,662,884	108
77		Depreciation & Amort	6,128,227	104
78		Additonal Bad Debt	500,000	15
79		Other Expenses	5,197,138	108
80		Less: CAFR Adj	-259,839	108
81	END MINOR		30,993,276	109
82	MINOR	TRANSFER		
83		Transfer to City	12,250,000	19
84	END MINOR		12,250,000	110
85	MINOR	CAPITAL EXPENSE		
86		Less: Depr & Amort	-6,128,227	104
87		Plus: Annual R&R	5,250,000	102
88		Plus: P&I Payment	2,756,885	104
89		Plus: NI for Margin	1,000,000	107
90	END MINOR		2,878,658	111

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost of Service Commands

<u>Number</u>	<u>Command</u>	<u>Account</u>	<u>Amount</u>	<u>A.F.</u>
91	MINOR	PURCHASED POWER		
92		Demand	31,418,933	23
93		Energy	51,262,496	24
94	END MINOR		82,681,429	112
95	MINOR	ADJUSTMENTS		
96		Adjustments	-16,914,771	15
97	END MINOR		-16,914,771	113
98	END MAJOR		111,888,592	114
99	MAJOR	RATE BASE		
100		Total Plant	134,056,896	104
101		CWIP	6,209,389	104
102		Accum Depreciation	-57,669,482	104
103	SUM3	Net Utility Plant	82,596,803	115
104		Materials & Supplies	3,903,964	104
105		Prepayments	235,847	108
106		Cash Working Capital	5,520,052	108
107		Consumer Deposits	-3,368,104	15
108	END MAJOR		88,888,562	116
109	MAJOR	RETURN		
110		RETURN	1	104
111	END MAJOR		1	117

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost Allocation Summary

<u>Account</u>	<u>Total</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
Rate Base	86,581,037	39,434,625	10,815,219	3,254,535	9,397,422	5,430,709	4,311,540	5,331,997
Operating Revenues	123,696,301	55,079,407	14,698,760	4,376,914	12,832,815	8,074,490	6,425,902	8,419,321
Operating Expenses	111,888,592	49,531,265	12,620,244	4,136,826	12,059,138	7,356,495	5,864,533	7,784,983
Return	11,807,709	5,548,141	2,078,516	240,087	773,677	717,995	561,368	634,338
Rate of Return	13.638 %	14.069 %	19.218 %	7.377 %	8.233 %	13.221 %	13.020 %	11.897 %
Relative ROR	1.000	1.032	1.409	0.541	0.604	0.969	0.955	0.872
Interest	0	0	0	0	0	0	0	0
Operating Margins	11,807,709	5,548,141	2,078,516	240,087	773,677	717,995	561,368	634,338
Margin as % Revenue	9.546 %	10.073 %	14.141 %	5.485 %	6.029 %	8.892 %	8.736 %	7.534 %
Operating TIER	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Revenue Deficiencies								
Uniform ROR = 0.000000	-11,807,709	-5,548,141	-2,078,516	-240,087	-773,677	-717,995	-561,368	-634,338
Deficiency % Rev	-9.546 %	-10.073 %	-14.141 %	-5.485 %	-6.029 %	-8.892 %	-8.736 %	-7.534 %
Uniform % Mar = 0.000000	-11,807,709	-5,548,141	-2,078,516	-240,087	-773,677	-717,995	-561,368	-634,338
Deficiency % Rev	-9.546 %	-10.073 %	-14.141 %	-5.485 %	-6.029 %	-8.892 %	-8.736 %	-7.534 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost Allocation Summary

<u>Account</u>	<u>Total</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
Rate Base	86,581,037	6,093,137	275,017	29,967	868,162	1,338,701
Operating Revenues	123,696,301	11,865,678	236,036	91,441	1,066,829	528,703
Operating Expenses	111,888,592	10,705,524	209,983	72,248	634,229	913,117
Return	11,807,709	1,160,153	26,052	19,192	432,599	-384,414
Rate of Return	13.638 %	19.040 %	9.473 %	64.045 %	49.829 %	-28.715 %
Relative ROR	1.000	1.396	0.695	4.696	3.654	-2.106
Interest	0	0	0	0	0	0
Operating Margins	11,807,709	1,160,153	26,052	19,192	432,599	-384,414
Margin as % Revenue	9.546 %	9.777 %	11.037 %	20.989 %	40.550 %	-72.709 %
Operating TIER	0.000	0.000	0.000	0.000	0.000	0.000
<u>Revenue Deficiencies</u>						
Uniform ROR = 0.000000	-11,807,709	-1,160,153	-26,052	-19,192	-432,599	384,414
Deficiency % Rev	-9.546 %	-9.777 %	-11.037 %	-20.989 %	-40.550 %	72.709 %
Uniform % Mar = 0.000000	-11,807,709	-1,160,153	-26,052	-19,192	-432,599	384,414
Deficiency % Rev	-9.546 %	-9.777 %	-11.037 %	-20.989 %	-40.550 %	72.709 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Allocation Factors

A.F.	Account	Total Percent	01-Resident	03-GS	51-LP<50	52-LP 50-149	53-LP150-299	54-LP300-499	55-LP500-899
1	Direct Residential	100.000000	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2	Direct Area Lights	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3	Direct Street Lts	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4	Weighted Consumers	100.000000	64.940114	16.219079	2.841158	6.065093	1.824869	1.891632	2.893085
5	Customers	100.000000	83.825193	13.957140	0.733478	0.978608	0.235555	0.097669	0.074688
6	Energy Sales	100.000000	40.029235	11.045288	3.817360	11.316377	7.191065	5.761814	7.943963
7	12 NCP-Distribution	100.000000	39.989332	12.110799	4.138964	12.429418	7.855133	6.196435	7.281068
8	12NCP-Transmission	100.000000	39.986165	12.109840	4.138679	12.428433	7.854511	6.195944	7.287616
9	12CP-Distribution	100.000000	40.309808	9.918872	3.650613	12.529033	7.918082	6.636474	8.264953
10	1CP-Transmission	100.000000	41.638942	9.488060	3.306939	12.058228	8.011675	6.397241	7.692407
11	3 Phase CP-Distr	100.000000	0.000000	3.920546	6.493259	23.523009	15.335511	13.115635	16.333992
12	1 Phase CP-Distr	100.000000	81.598245	16.062873	0.739002	1.268123	0.320558	0.000000	0.000000
13	12 CP (12/13 Method)	100.000000	39.633624	12.285310	4.200850	12.607345	7.969737	6.291315	7.457357
14	3CP Dmd-Substation	100.000000	42.169436	9.599722	3.331294	12.253119	7.733290	6.481051	7.934798
15	Base Revenue	100.000000	43.556053	11.962927	3.589832	10.533598	6.635491	5.281417	6.963706
16	BPCA Revenue	100.000000	39.812839	11.292755	3.880747	11.504297	7.310481	5.857497	8.075905
17	Load Factor Credit	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	25.054168
18	Surcharge Rev	100.000000	74.572955	7.999869	1.364605	4.005517	2.521446	2.008675	2.643554
19	Transfer to City	100.000000	49.140339	10.065503	3.214697	9.506864	6.035515	4.833165	6.633649
20	Transformers	100.000000	49.419758	13.809130	4.468516	11.907802	5.418365	3.923645	5.616883
21	Meters	100.000000	63.166179	17.646801	4.620968	6.157001	2.969693	1.228841	1.894460
22	Services	100.000000	68.081664	19.020034	1.992220	2.654456	1.920479	1.721810	2.041889
23	Purch Power - Demand	100.000000	44.083250	10.570763	3.737552	11.223986	7.093315	5.595490	7.044598
24	Purch Power - Energy	100.000000	40.029235	11.045288	3.817360	11.316377	7.191066	5.761814	7.943963
101	TRANSMISSION PLANT	100.000000	40.473463	11.549591	3.958474	12.389304	7.827455	6.259579	7.432065
102	DISTRIBUTION PLANT	100.000000	46.155215	12.561822	3.749664	10.343341	5.721047	4.394859	5.663114
103	GENERAL PLANT	100.000000	64.940114	16.219079	2.841158	6.065093	1.824869	1.891632	2.893085
104	PLANT	100.000000	45.163899	12.413197	3.766445	10.924256	6.364928	5.050069	6.249059
105	RATE REVENUE	100.000000	44.246020	11.836828	3.541071	10.394423	6.549872	5.214599	6.887124
106	OTHER REVENUE	100.000000	47.669115	12.396770	3.509073	10.151952	6.280333	4.975438	5.907500
107	REVENUES	100.000000	44.527934	11.882943	3.538436	10.374454	6.527673	5.194902	6.806446
108	Subtotal O&M Exp	100.000000	49.978080	13.326684	3.550322	9.637415	5.131433	4.128072	5.303372
109	O&M EXPENSES	100.000000	48.922580	13.124061	3.593693	9.906317	5.399593	4.328983	5.517146
110	TRANSFER	100.000000	49.140339	10.065503	3.214697	9.506864	6.035515	4.833165	6.633649
111	CAPITAL EXPENSE	100.000000	46.750904	12.500052	3.656634	9.673810	5.247174	3.905432	5.374060

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Allocation Factors

<u>A.F.</u>	<u>Account</u>	<u>Total Percent</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
112	PURCHASED POWER	100.000000	41.569760	10.864969	3.787033	11.281268	7.153921	5.698611	7.602204
113	ADJUSTMENTS	100.000000	43.556053	11.962927	3.589832	10.533598	6.635491	5.281417	6.963706
114	EXPENSES	100.000000	44.268379	11.279295	3.697273	10.777809	6.574839	5.241404	6.957799
115	Net Utility Plant	100.000000	45.163899	12.413197	3.766445	10.924256	6.364928	5.050069	6.249059
116	RATE BASE	100.000000	45.546492	12.491442	3.758948	10.853904	6.272400	4.979775	6.158389
117	RETURN	100.000000	45.163900	12.413200	3.766400	10.924300	6.364900	5.050100	6.249100

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Allocation Factors

A.F.	Account	Total Percent	56-LP>1000	35-GSD LLF	86-Const Load	07-Area Lts	17-Street Lt
1	Direct Residential	100.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2	Direct Area Lights	100.000000	0.000000	0.000000	0.000000	100.000000	0.000000
3	Direct Street Lts	100.000000	0.000000	0.000000	0.000000	0.000000	100.000000
4	Weighted Consumers	100.000000	2.373813	0.949525	0.001484	0.000074	0.000074
5	Customers	100.000000	0.030641	0.061283	0.001915	0.001915	0.001915
6	Energy Sales	100.000000	11.847278	0.122167	0.093848	0.411503	0.420102
7	12 NCP-Distribution	100.000000	8.920459	0.219673	0.043048	0.403617	0.412054
8	12NCP-Transmission	100.000000	8.920506	0.219656	0.043044	0.403585	0.412021
9	12CP-Distribution	100.000000	10.678843	0.055353	0.037969	0.000000	0.000000
10	1CP-Transmission	100.000000	11.316028	0.055839	0.034641	0.000000	0.000000
11	3 Phase CP-Distr	100.000000	21.104551	0.098460	0.075037	0.000000	0.000000
12	1 Phase CP-Distr	100.000000	0.000000	0.011199	0.000000	0.000000	0.000000
13	12 CP (12/13 Method)	100.000000	9.233164	0.219117	0.061235	0.020289	0.020657
14	3CP Dmd-Substation	100.000000	10.412892	0.052952	0.031446	0.000000	0.000000
15	Base Revenue	100.000000	9.898232	0.197187	0.075816	0.878495	0.427246
16	BPCA Revenue	100.000000	12.044014	0.127963	0.093502	0.000000	0.000000
17	Load Factor Credit	100.000000	74.945832	0.000000	0.000000	0.000000	0.000000
18	Surcharge Rev	100.000000	3.848259	0.000000	0.000000	1.035120	0.000000
19	Transfer to City	100.000000	10.147094	0.101708	0.074914	0.246552	0.000000
20	Transformers	100.000000	4.087133	0.595553	0.049097	0.329820	0.374298
21	Meters	100.000000	1.920077	0.384020	0.011960	0.000000	0.000000
22	Services	100.000000	2.483378	0.082781	0.001289	0.000000	0.000000
23	Purch Power - Demand	100.000000	9.531651	0.099982	0.052127	0.452805	0.514481
24	Purch Power - Energy	100.000000	11.847277	0.122168	0.093847	0.411503	0.420102
101	TRANSMISSION PLANT	100.000000	9.253601	0.182448	0.040455	0.313506	0.320059
102	DISTRIBUTION PLANT	100.000000	6.065594	0.301734	0.039683	1.933117	3.070809
103	GENERAL PLANT	100.000000	2.373813	0.949525	0.001484	0.000074	0.000074
104	PLANT	100.000000	7.238724	0.303750	0.036607	0.994047	1.495019
105	RATE REVENUE	100.000000	9.810420	0.189727	0.074411	0.853581	0.401924
106	OTHER REVENUE	100.000000	7.165444	0.202981	0.068497	0.961378	0.711519
107	REVENUES	100.000000	9.592589	0.190819	0.073924	0.862459	0.427421
108	Subtotal O&M Exp	100.000000	5.768065	0.450355	0.029547	1.056837	1.639818
109	O&M EXPENSES	100.000000	6.125485	0.417283	0.031690	1.041544	1.591625
110	TRANSFER	100.000000	10.147094	0.101708	0.074914	0.246552	0.000000
111	CAPITAL EXPENSE	100.000000	5.916904	0.260843	0.055180	2.660980	3.998025

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Allocation Factors

<u>A.F.</u>	<u>Account</u>	<u>Total Percent</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
112	PURCHASED POWER	100.000000	10.967339	0.113737	0.077993	0.427198	0.455966
113	ADJUSTMENTS	100.000000	9.898232	0.197187	0.075816	0.878495	0.427246
114	EXPENSES	100.000000	9.568022	0.187672	0.064572	0.566840	0.816096
115	Net Utility Plant	100.000000	7.238724	0.303750	0.036607	0.994047	1.495019
116	RATE BASE	100.000000	7.037497	0.317642	0.034612	1.002716	1.546183
117	RETURN	100.000000	7.238700	0.303800	0.036600	0.994000	1.495000

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost of Service Allocation - PLANT

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
TRANSMISSION PLANT									
350 Land and Rights	1,500,000	14	632,542	143,996	49,969	183,797	115,999	97,216	119,022
352 Struct & Improve	1,046,358	14	441,243	100,447	34,857	128,211	80,918	67,815	83,026
353 Station Equip	11,342,027	14	4,782,869	1,088,803	377,836	1,389,752	877,112	735,083	899,967
354 Towers & Fixture	20,312,586	8	8,122,224	2,459,822	840,673	2,524,536	1,595,454	1,258,556	1,480,303
355 Poles & Fixtures	13,896,173	8	5,556,547	1,682,804	575,118	1,727,077	1,091,476	860,999	1,012,700
356 OH Cond &	8,441,337	8	3,375,367	1,022,232	349,360	1,049,126	663,026	523,021	615,172
357 UG Conduit	5,184,440	8	2,073,059	627,827	214,567	644,345	407,212	321,225	377,822
358 UG Cond &	502,076	8	200,761	60,801	20,779	62,400	39,436	31,108	36,589
359 Roads & Trails	0	8	0	0	0	0	0	0	0
Total									
TRANSMISSION	62,224,997	101*	25,184,611	7,186,733	2,463,160	7,709,244	4,870,634	3,895,023	4,624,602
			40.473%	11.550%	3.958%	12.389%	7.827%	6.260%	7.432%
DISTRIBUTION PLANT									
360 Land and Rights	500,000	7	199,947	60,554	20,695	62,147	39,276	30,982	36,405
362 Station Equip	1,261,817	7	504,592	152,816	52,226	156,837	99,117	78,188	91,874
364 PT&F 1ph Main	1,163,466	12	949,368	186,886	8,598	14,754	3,730	0	0
364 PT&F 1ph Ext	703,897	12	574,368	113,066	5,202	8,926	2,256	0	0
364 PT&F 3ph Main	6,115,814	13	2,423,919	751,347	256,916	771,042	487,414	384,765	456,078
364 PT&F 3 ph Ext	1,050,174	11	0	41,173	68,191	247,033	161,050	137,737	171,535
365 OH C&D 1p Main	995,607	12	812,398	159,923	7,358	12,626	3,191	0	0
365 OH C&D 1p Ext	602,342	12	491,501	96,753	4,451	7,638	1,931	0	0
365 OH C&D 3p Main	5,233,457	13	2,074,209	642,946	219,850	659,800	417,093	329,253	390,278
365 OH C&D 3p Ext	898,661	11	0	35,232	58,352	211,392	137,814	117,865	146,787
366 UG Conduit 1p M	348,630	12	284,476	56,000	2,576	4,421	1,118	0	0
366 UG Conduit 1p E	185,938	12	151,722	29,867	1,374	2,358	596	0	0
366 UG Conduit 3p M	418,356	11	0	16,402	27,165	98,410	64,157	54,870	68,334
366 UG Conduit 3p E	15,495	11	0	607	1,006	3,645	2,376	2,032	2,531
367 UG C&D 1p Main	3,132,696	12	2,556,225	503,201	23,151	39,726	10,042	0	0
367 UG C&D 1p Ext	1,670,771	12	1,363,320	268,374	12,347	21,187	5,356	0	0
367 UG C&D 3p Main	3,759,235	11	0	147,383	244,097	884,285	576,498	493,048	614,033
367 UG C&D 3p Ext	139,231	11	0	5,459	9,041	32,751	21,352	18,261	22,742
368 Transformers	20,265,053	20	10,014,940	2,798,428	905,547	2,413,122	1,098,035	795,129	1,138,264
369 Services	2,484,331	22	1,691,374	472,521	49,493	65,945	47,711	42,775	50,727
370 Meters	3,987,900	21	2,519,004	703,737	184,280	245,535	118,428	49,005	75,549
371 Install Cons Pre	1,038,311	2	0	0	0	0	0	0	0

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost of Service Allocation - PLANT

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
373 Street Lights	1,685,057	3	0	0	0	0	0	0	0
Total									
DISTRIBUTION PLANT	57,656,239	102*	26,611,361	7,242,674	2,161,915	5,963,581	3,298,541	2,533,910	3,265,138
			46.155 %	12.562 %	3.750 %	10.343 %	5.721 %	4.395 %	5.663 %
GENERAL PLANT									
389 Land & Rights	2,218,265	4	1,440,544	359,782	63,024	134,540	40,480	41,961	64,176
390 Struct & Improve	5,215,375	4	3,386,870	845,886	148,177	316,317	95,174	98,656	150,885
391 Office Furn & Eq	509,495	4	330,867	82,635	14,476	30,901	9,298	9,638	14,740
392 Transp Eq	2,500,000	4	1,623,503	405,477	71,029	151,627	45,622	47,291	72,327
393 Stores Eq	200,000	4	129,880	32,438	5,682	12,130	3,650	3,783	5,786
394 Tool, Shop Eq	100,000	4	64,940	16,219	2,841	6,065	1,825	1,892	2,893
395 Lab Eq	50,000	4	32,470	8,110	1,421	3,033	912	946	1,447
396 Power Op Eq	150,000	4	97,410	24,329	4,262	9,098	2,737	2,837	4,340
397 Comm Eq	850,000	4	551,991	137,862	24,150	51,553	15,511	16,079	24,591
398 Misc Eq	50,000	4	32,470	8,110	1,421	3,033	912	946	1,447
399 Other Tang Prop	25,000	4	16,235	4,055	710	1,516	456	473	723
Total									
GENERAL PLANT	11,868,135	103*	7,707,180	1,924,902	337,192	719,813	216,578	224,501	343,355
			64.940 %	16.219 %	2.841 %	6.065 %	1.825 %	1.892 %	2.893 %
Total									
PLANT	131,749,371	104*	59,503,152	16,354,309	4,962,268	14,392,639	8,385,752	6,653,435	8,233,096
			45.164 %	12.413 %	3.766 %	10.924 %	6.365 %	5.050 %	6.249 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost of Service Allocation - REVENUES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
RATE REVENUE									
Base Revenue	106,781,556	15	46,509,831	12,774,200	3,833,278	11,247,940	7,085,481	5,639,579	7,435,954
Surcharge	2,977,557	18	2,220,452	238,201	40,632	119,267	75,077	59,809	78,713
BPCA Revenue	3,750,000	16	1,492,981	423,478	145,528	431,411	274,143	219,656	302,846
Total									
RATE REVENUE	113,509,113	105*	50,223,265	13,435,879	4,019,438	11,798,618	7,434,701	5,919,045	7,817,513
			44.246 %	11.837 %	3.541 %	10.394 %	6.550 %	5.215 %	6.887 %
OTHER REVENUE									
Diversion of Service	1,082	15	471	129	39	114	72	57	75
Load Retention Credit	-260,041	17	0	0	0	0	0	0	-65,151
Property Owner Parti	982,695	102	453,565	123,444	36,848	101,643	56,220	43,188	55,651
Gross Receipts Tax	4,089,333	105	1,809,367	484,047	144,806	425,063	267,846	213,242	281,637
Additional Revenue	600,000	5	502,951	83,743	4,401	5,872	1,413	586	448
Pole Attachment	213,157	102	98,383	26,776	7,993	22,048	12,195	9,368	12,071
Interest on Invests	700,000	105	309,722	82,858	24,787	72,761	45,849	36,502	48,210
Other Electric Rev	3,860,962	15	1,681,683	461,884	138,602	406,698	256,194	203,914	268,866
Total									
OTHER REVENUE	10,187,188	106*	4,856,142	1,262,882	357,476	1,034,198	639,789	506,857	601,808
			47.669 %	12.397 %	3.509 %	10.152 %	6.280 %	4.975 %	5.907 %
Total									
REVENUES	123,696,301	107*	55,079,407	14,698,761	4,376,914	12,832,816	8,074,490	6,425,902	8,419,322
			44.528 %	11.883 %	3.538 %	10.374 %	6.528 %	5.195 %	6.806 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost of Service Allocation - EXPENSES

Accounts	Total	A.F.	01-Resident	03-GS	51-LP<50	52-LP 50-149	53-LP150-299	54-LP300-499	55-LP500-999
O&M EXPENSES									
Substation Expense	2,234,918	101	904,549	258,124	88,469	276,891	174,937	139,896	166,101
Transmission Expense	999,613	101	404,578	115,451	39,569	123,845	78,244	62,572	74,292
Distribution Expense	7,547,248	102	3,483,449	948,072	282,996	780,638	431,782	331,691	427,409
Customer Expense	3,983,087	4	2,586,621	646,020	113,166	241,578	72,686	75,345	115,234
Subtotal									
Subtotal O&M Exp	14,764,866	108*	7,379,196	1,967,667	524,200	1,422,951	757,649	609,504	783,036
			49.978 %	13.327 %	3.550 %	9.637 %	5.131 %	4.128 %	5.303 %
Admin Expense	4,662,884	108	2,330,420	621,408	165,547	449,381	239,273	192,487	247,290
Depreciation & Amort	6,128,227	104	2,767,746	760,709	230,816	669,463	390,057	309,480	382,957
Additional Bad Debt	500,000	15	217,780	59,815	17,949	52,668	33,177	26,407	34,819
Other Expenses	5,197,138	108	2,597,430	692,606	184,515	500,870	266,688	214,542	275,624
Less: CAFR Adj	-259,839	108	-129,863	-34,628	-9,225	-25,042	-13,333	-10,726	-13,780
Total									
O&M EXPENSES	30,993,276	109*	15,162,710	4,067,577	1,113,803	3,070,292	1,673,511	1,341,694	1,709,944
			48.923 %	13.124 %	3.594 %	9.906 %	5.400 %	4.329 %	5.517 %
TRANSFER									
Transfer to City	12,250,000	19	6,019,692	1,233,024	393,800	1,164,591	739,351	592,063	812,622
Total									
TRANSFER	12,250,000	110*	6,019,692	1,233,024	393,800	1,164,591	739,351	592,063	812,622
			49.140 %	10.066 %	3.215 %	9.507 %	6.036 %	4.833 %	6.634 %
CAPITAL EXPENSE									
Less: Depr & Amort	-6,128,227	104	-2,767,746	-760,709	-230,816	-669,463	-390,057	-309,480	-382,957
Plus: Annual R&R	5,250,000	102	2,423,149	659,496	196,857	543,025	300,355	230,730	297,313
Plus: P&I Payment	2,756,885	104	1,245,117	342,218	103,837	301,169	175,474	139,225	172,279
Plus: NI for Margin	1,000,000	107	445,279	118,829	35,384	103,745	65,277	51,949	68,064
Total									
CAPITAL EXPENSE	2,878,658	111*	1,345,799	359,834	105,262	278,476	151,048	112,424	154,701
			46.751 %	12.500 %	3.657 %	9.674 %	5.247 %	3.905 %	5.374 %
PURCHASED POWER									
Demand	31,418,933	23	13,850,487	3,321,221	1,174,299	3,526,457	2,228,644	1,758,043	2,213,338
Energy	51,262,496	24	20,519,985	5,662,090	1,956,874	5,801,057	3,686,320	2,953,650	4,072,274
Total									
PURCHASED POWER	82,681,429	112*	34,370,472	8,983,311	3,131,173	9,327,514	5,914,964	4,711,693	6,285,611
			41.570 %	10.865 %	3.787 %	11.281 %	7.154 %	5.699 %	7.602 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
ADJUSTMENTS									
Adjustments	-16,914,771	15	-7,367,407	-2,023,502	-607,212	-1,781,734	-1,122,378	-893,340	-1,177,895
Total									
ADJUSTMENTS	-16,914,771	113*	-7,367,407	-2,023,502	-607,212	-1,781,734	-1,122,378	-893,340	-1,177,895
			43.556 %	11.963 %	3.590 %	10.534 %	6.635 %	5.281 %	6.964 %
Total									
EXPENSES	111,888,592	114*	49,531,265	12,620,244	4,136,827	12,059,139	7,356,495	5,864,534	7,784,983
			44.268 %	11.279 %	3.697 %	10.778 %	6.575 %	5.241 %	6.958 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost of Service Allocation - RATE BASE

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
Total Plant	131,749,371	104	59,503,153	16,354,309	4,962,268	14,392,639	8,385,753	6,653,434	8,233,096
CWIP	6,209,389	104	2,804,402	770,784	233,873	678,330	395,223	313,578	388,028
Accum Depreciation	-57,669,482	104	-26,045,787	-7,158,626	-2,172,089	-6,299,962	-3,670,621	-2,912,349	-3,603,800
Subtotal									
Net Utility Plant	80,289,278	115*	36,261,768	9,966,466	3,024,051	8,771,006	5,110,355	4,054,664	5,017,324
			45.164 %	12.413 %	3.766 %	10.924 %	6.365 %	5.050 %	6.249 %
Materials & Supplies	3,903,964	104	1,763,182	484,607	147,041	426,479	248,484	197,153	243,961
Prepayments	235,847	108	117,872	31,431	8,373	22,730	12,102	9,736	12,508
Cash Working Capital	5,520,052	108	2,758,816	735,640	195,980	531,990	283,258	227,872	292,749
Consumer Deposits	-3,368,104	15	-1,467,013	-402,924	-120,909	-354,783	-223,490	-177,884	-234,545
Total									
RATE BASE	86,581,037	116*	39,434,625	10,815,220	3,254,536	9,397,423	5,430,709	4,311,541	5,331,997
			45.546 %	12.491 %	3.759 %	10.854 %	6.272 %	4.980 %	6.158 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost of Service Allocation - RETURN

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
RETURN	1	104	0	0	0	0	0	0	0
Total									
RETURN	1	117*	0	0	0	0	0	0	0
			0.000 %	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost of Service Allocation - PLANT

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
TRANSMISSION PLANT							
350 Land and Rights	1,500,000	14	156,193	794	472	0	0
352 Struct & Improve	1,046,358	14	108,956	554	329	0	0
353 Station Equip	11,342,027	14	1,181,033	6,006	3,567	0	0
354 Towers & Fixture	20,312,586	8	1,811,985	44,618	8,743	81,979	83,692
355 Poles & Fixtures	13,896,173	8	1,239,609	30,524	5,981	56,083	57,255
356 OH Cond &	8,441,337	8	753,010	18,542	3,633	34,068	34,780
357 UG Conduit	5,184,440	8	462,478	11,388	2,232	20,924	21,361
358 UG Cond &	502,076	8	44,788	1,103	216	2,026	2,069
359 Roads & Trails	0	8	0	0	0	0	0
Total							
TRANSMISSION	62,224,997	101*	5,758,053	113,528	25,173	195,079	199,157
			9.254 %	0.182 %	0.040 %	0.314 %	0.320 %
DISTRIBUTION PLANT							
360 Land and Rights	500,000	7	44,602	1,098	215	2,018	2,060
362 Station Equip	1,261,817	7	112,560	2,772	543	5,093	5,199
364 PT&F 1ph Main	1,163,466	12	0	130	0	0	0
364 PT&F 1ph Ext	703,897	12	0	79	0	0	0
364 PT&F 3ph Main	6,115,814	13	564,683	13,401	3,745	1,241	1,263
364 PT&F 3 ph Ext	1,050,174	11	221,635	1,034	788	0	0
365 OH C&D 1p Main	995,607	12	0	111	0	0	0
365 OH C&D 1p Ext	602,342	12	0	67	0	0	0
365 OH C&D 3p Main	5,233,457	13	483,214	11,467	3,205	1,062	1,081
365 OH C&D 3p Ext	898,661	11	189,658	885	674	0	0
366 UG Conduit 1p M	348,630	12	0	39	0	0	0
366 UG Conduit 1p E	185,938	12	0	21	0	0	0
366 UG Conduit 3p M	418,356	11	88,292	412	314	0	0
366 UG Conduit 3p E	15,495	11	3,270	15	12	0	0
367 UG C&D 1p Main	3,132,696	12	0	351	0	0	0
367 UG C&D 1p Ext	1,670,771	12	0	187	0	0	0
367 UG C&D 3p Main	3,759,235	11	793,370	3,701	2,821	0	0
367 UG C&D 3p Ext	139,231	11	29,384	137	104	0	0
368 Transformers	20,265,053	20	828,260	120,689	9,950	66,838	75,852
369 Services	2,484,331	22	61,695	2,057	32	0	0
370 Meters	3,987,900	21	76,571	15,314	477	0	0
371 Install Cons Pre	1,038,311	2	0	0	0	1,038,311	0

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost of Service Allocation - PLANT

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
373 Street Lights	1,685,057	3	0	0	0	0	1,685,057
Total							
DISTRIBUTION PLANT	57,656,239	102*	3,497,194	173,969	22,880	1,114,563	1,770,513
			6.066 %	0.302 %	0.040 %	1.933 %	3.071 %
GENERAL PLANT							
389 Land & Rights	2,218,265	4	52,657	21,063	33	2	2
390 Struct & Improve	5,215,375	4	123,803	49,521	77	4	4
391 Office Furn & Eq	509,495	4	12,094	4,838	8	0	0
392 Transp Eq	2,500,000	4	59,345	23,738	37	2	2
393 Stores Eq	200,000	4	4,748	1,899	3	0	0
394 Tool, Shop Eq	100,000	4	2,374	950	1	0	0
395 Lab Eq	50,000	4	1,187	475	1	0	0
396 Power Op Eq	150,000	4	3,561	1,424	2	0	0
397 Comm Eq	850,000	4	20,177	8,071	13	1	1
398 Misc Eq	50,000	4	1,187	475	1	0	0
399 Other Tang Prop	25,000	4	593	237	0	0	0
Total							
GENERAL PLANT	11,868,135	103*	281,727	112,691	176	9	9
			2.374 %	0.950 %	0.001 %	0.000 %	0.000 %
Total							
PLANT	131,749,371	104*	9,536,974	400,188	48,229	1,309,651	1,969,679
			7.239 %	0.304 %	0.037 %	0.994 %	1.495 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost of Service Allocation - REVENUES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
RATE REVENUE							
Base Revenue	106,781,556	15	10,569,486	210,559	80,958	938,071	456,220
Surcharge	2,977,557	18	114,584	0	0	30,821	0
BPCA Revenue	3,750,000	16	451,651	4,799	3,506	0	0
Total							
RATE REVENUE	113,509,113	105*	11,135,721	215,358	84,464	968,892	456,220
			9.810 %	0.190 %	0.074 %	0.854 %	0.402 %
OTHER REVENUE							
Diversion of Service	1,082	15	107	2	1	10	5
Load Retention Credit	-260,041	17	-194,890	0	0	0	0
Property Owner Parti	982,695	102	59,606	2,965	390	18,997	30,177
Gross Receipts Tax	4,089,333	105	401,181	7,759	3,043	34,906	16,436
Additional Revenue	600,000	5	184	368	11	11	11
Pole Attachment	213,157	102	12,929	643	85	4,121	6,546
Interest on Invests	700,000	105	68,673	1,328	521	5,975	2,813
Other Electric Rev	3,860,962	15	382,167	7,613	2,927	33,918	16,496
Total							
OTHER REVENUE	10,187,188	106*	729,957	20,678	6,978	97,937	72,484
			7.165 %	0.203 %	0.068 %	0.961 %	0.712 %
Total							
REVENUES	123,696,301	107*	11,865,678	236,036	91,442	1,066,829	528,704
			9.593 %	0.191 %	0.074 %	0.862 %	0.427 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
O&M EXPENSES							
Substation Expense	2,234,918	101	206,810	4,078	904	7,007	7,153
Transmission Expense	999,613	101	92,500	1,824	404	3,134	3,199
Distribution Expense	7,547,248	102	457,785	22,773	2,995	145,897	231,762
Customer Expense	3,983,087	4	94,551	37,820	59	3	3
Subtotal							
Subtotal O&M Exp	14,764,866	108*	851,647	66,494	4,363	156,041	242,117
			5.768 %	0.450 %	0.030 %	1.057 %	1.640 %
Admin Expense	4,662,884	108	268,958	21,000	1,378	49,279	76,463
Depreciation & Amort	6,128,227	104	443,605	18,614	2,243	60,917	91,618
Additonal Bad Debt	500,000	15	49,491	986	379	4,392	2,136
Other Expenses	5,197,138	108	299,774	23,406	1,536	54,925	85,224
Less: CAFR Adj	-259,839	108	-14,988	-1,170	-77	-2,746	-4,261
Total							
O&M EXPENSES	30,993,276	109*	1,898,488	129,330	9,822	322,809	493,297
			6.125 %	0.417 %	0.032 %	1.042 %	1.592 %
TRANSFER							
Transfer to City	12,250,000	19	1,243,019	12,459	9,177	30,203	0
Total							
TRANSFER	12,250,000	110*	1,243,019	12,459	9,177	30,203	0
			10.147 %	0.102 %	0.075 %	0.247 %	0.000 %
CAPITAL EXPENSE							
Less: Depr & Amort	-6,128,227	104	-443,605	-18,614	-2,243	-60,917	-91,618
Plus: Annual R&R	5,250,000	102	318,444	15,841	2,083	101,489	161,217
Plus: P&I Payment	2,756,885	104	199,563	8,374	1,009	27,405	41,216
Plus: NI for Margin	1,000,000	107	95,926	1,908	739	8,625	4,274
Total							
CAPITAL EXPENSE	2,878,658	111*	170,327	7,509	1,588	76,601	115,089
			5.917 %	0.261 %	0.055 %	2.661 %	3.998 %
PURCHASED POWER							
Demand	31,418,933	23	2,994,743	31,413	16,378	142,267	161,644
Energy	51,262,496	24	6,073,210	62,626	48,108	210,947	215,355
Total							
PURCHASED POWER	82,681,429	112*	9,067,953	94,040	64,486	353,213	376,999
			10.967 %	0.114 %	0.078 %	0.427 %	0.456 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
ADJUSTMENTS							
Adjustments	-16,914,771	15	-1,674,263	-33,354	-12,824	-148,595	-72,268
Total							
ADJUSTMENTS	-16,914,771	113*	-1,674,263	-33,354	-12,824	-148,595	-72,268
			9.898 %	0.197 %	0.076 %	0.878 %	0.427 %
Total							
EXPENSES	111,888,592	114*	10,705,525	209,984	72,249	634,230	913,118
			9.568 %	0.188 %	0.065 %	0.567 %	0.816 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost of Service Allocation - RATE BASE

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
Total Plant	131,749,371	104	9,536,973	400,189	48,229	1,309,651	1,969,678
CWIP	6,209,389	104	449,481	18,861	2,273	61,724	92,832
Accum Depreciation	-57,669,482	104	-4,174,535	-175,171	-21,111	-573,262	-862,170
Subtotal							
Net Utility Plant	80,289,278	115*	5,811,919	243,879	29,391	798,113	1,200,340
			7.239 %	0.304 %	0.037 %	0.994 %	1.495 %
Materials & Supplies	3,903,964	104	282,597	11,858	1,429	38,807	58,365
Prepayments	235,847	108	13,604	1,062	70	2,493	3,867
Cash Working Capital	5,520,052	108	318,400	24,860	1,631	58,338	90,519
Consumer Deposits	-3,368,104	15	-333,383	-6,641	-2,554	-29,589	-14,390
Total							
RATE BASE	86,581,037	116*	6,093,138	275,017	29,968	868,162	1,338,701
			7.037 %	0.318 %	0.035 %	1.003 %	1.546 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Cost of Service Allocation - RETURN

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
RETURN	1	104	0	0	0	0	0
Total							
RETURN	1	117*	0	0	0	0	0
			0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
COMPONENTS OF RATE BASE

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
Dist-Customer									
Direct Area Lights	716,508	2	0	0	0	0	0	0	0
Direct Street Lts	1,162,809	3	0	0	0	0	0	0	0
Weighted Consumers	9,136,981	4	5,933,566	1,481,934	259,596	554,166	166,738	172,838	264,341
12 NCP-Distribut 30%	364,734	7	145,855	44,172	15,096	45,334	28,650	22,601	26,557
3 Phase CP-Distr 30%	1,300,332	11	0	50,980	84,434	305,877	199,413	170,547	212,396
1 Phase CP-Distr 30%	1,822,480	12	1,487,112	292,743	13,468	23,111	5,842	0	0
12 CP (12/13 Met 30%)	2,349,541	13	931,208	288,648	98,701	296,215	187,252	147,817	175,214
Transformers 50%	6,992,163	20	3,455,510	965,557	312,446	832,613	378,861	274,348	392,742
Meters	2,751,934	21	1,738,292	485,628	127,166	169,437	81,724	33,817	52,134
Services	1,714,365	22	1,167,168	326,073	34,154	45,507	32,924	29,518	35,005
Total									
Dist-Customer	28,311,847		14,858,711	3,935,735	945,061	2,272,260	1,081,404	851,486	1,158,389
			52.482 %	13.901 %	3.338 %	8.026 %	3.820 %	3.008 %	4.092 %
Revenue									
Base Revenue	-3,368,104	15	-1,467,013	-402,924	-120,909	-354,783	-223,490	-177,884	-234,545
Total									
Revenue	-3,368,104		-1,467,013	-402,924	-120,909	-354,783	-223,490	-177,884	-234,545
			43.556 %	11.963 %	3.590 %	10.534 %	6.635 %	5.281 %	6.964 %
Dmd-Transmission									
12NCP-Transmission	31,868,578	8	12,743,022	3,859,234	1,318,938	3,960,765	2,503,121	1,974,559	2,322,460
3CP Dmd-Substation	9,156,684	14	3,861,322	879,016	305,036	1,121,979	708,113	593,449	726,564
Transformers 25%	3,496,081	20	1,727,755	482,778	156,223	416,306	189,430	137,174	196,371
Total									
Dmd-Transmission	44,521,343		18,332,099	5,221,028	1,780,197	5,499,050	3,400,664	2,705,182	3,245,395
			41.176 %	11.727 %	3.999 %	12.351 %	7.638 %	6.076 %	7.290 %
Dmd-Distribution									
12 NCP-Distribut 70%	851,045	7	340,327	103,068	35,224	105,780	66,851	52,734	61,965
3 Phase CP-Distr 70%	3,034,109	11	0	118,954	197,013	713,714	465,296	397,943	495,591
1 Phase CP-Distr 70%	4,252,454	12	3,469,928	683,066	31,426	53,926	13,632	0	0
12 CP (12/13 Met 70%)	5,482,262	13	2,172,819	673,513	230,302	691,168	436,922	344,906	408,832
Transformers 25%	3,496,081	20	1,727,755	482,778	156,223	416,306	189,430	137,174	196,371
Total									
Dmd-Distribution	17,115,951		7,710,829	2,061,379	650,188	1,980,894	1,172,131	932,757	1,162,759
			45.051 %	12.044 %	3.799 %	11.573 %	6.848 %	5.450 %	6.793 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
COMPONENTS OF RATE BASE

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
Total RATE BASE	86,581,037		39,434,626 45.546 %	10,815,218 12.491 %	3,254,537 3.759 %	9,397,421 10.854 %	5,430,709 6.272 %	4,311,541 4.980 %	5,331,998 6.158 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
COMPONENTS OF RATE BASE

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
Transmission									
12NCP-Transmission	31,868,578	8	12,743,022	3,859,234	1,318,938	3,960,765	2,503,121	1,974,559	2,322,460
3CP Dmd-Substation	9,156,684	14	3,861,322	879,016	305,036	1,121,979	708,113	593,449	726,564
Transformers 25%	3,496,081	20	1,727,755	482,778	156,223	416,306	189,430	137,174	196,371
Total Transmission	44,521,343		18,332,099	5,221,028	1,780,197	5,499,050	3,400,664	2,705,182	3,245,395
			41.176 %	11.727 %	3.999 %	12.351 %	7.638 %	6.076 %	7.290 %
Distribution									
12 NCP-Distribut 70%	851,045	7	340,327	103,068	35,224	105,780	66,851	52,734	61,965
3 Phase CP-Distr 70%	3,034,109	11	0	118,954	197,013	713,714	465,296	397,943	495,591
1 Phase CP-Distr 70%	4,252,454	12	3,469,928	683,066	31,426	53,926	13,632	0	0
12 CP (12/13 Met 70%)	5,482,262	13	2,172,819	673,513	230,302	691,168	436,922	344,906	408,832
Transformers 25%	3,496,081	20	1,727,755	482,778	156,223	416,306	189,430	137,174	196,371
Total Distribution	17,115,951		7,710,829	2,061,379	650,188	1,980,894	1,172,131	932,757	1,162,759
			45.051 %	12.044 %	3.799 %	11.573 %	6.848 %	5.450 %	6.793 %
Customer									
Direct Area Lights	716,508	2	0	0	0	0	0	0	0
Direct Street Lts	1,162,809	3	0	0	0	0	0	0	0
Weighted Consumers	9,136,981	4	5,933,566	1,481,934	259,596	554,166	166,738	172,838	264,341
12 NCP-Distribut 30%	364,734	7	145,855	44,172	15,096	45,334	28,650	22,601	26,557
3 Phase CP-Distr 30%	1,300,332	11	0	50,980	84,434	305,877	199,413	170,547	212,396
1 Phase CP-Distr 30%	1,822,480	12	1,487,112	292,743	13,468	23,111	5,842	0	0
12 CP (12/13 Met 30%)	2,349,541	13	931,208	288,648	98,701	296,215	187,252	147,817	175,214
Base Revenue	-3,368,104	15	-1,467,013	-402,924	-120,909	-354,783	-223,490	-177,884	-234,545
Transformers 50%	6,992,163	20	3,455,510	965,557	312,446	832,613	378,861	274,348	392,742
Meters	2,751,934	21	1,738,292	485,628	127,166	169,437	81,724	33,817	52,134
Services	1,714,365	22	1,167,168	326,073	34,154	45,507	32,924	29,518	35,005
Total Customer	24,943,743		13,391,698	3,532,811	824,152	1,917,477	857,914	673,602	923,844
			53.688 %	14.163 %	3.304 %	7.687 %	3.439 %	2.700 %	3.704 %
Total RATE BASE	86,581,037		39,434,626	10,815,218	3,254,537	9,397,421	5,430,709	4,311,541	5,331,998
			45.546 %	12.491 %	3.759 %	10.854 %	6.272 %	4.980 %	6.158 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
COMPONENTS OF RATE BASE

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
Dist-Customer							
Direct Area Lights	716,508	2	0	0	0	716,508	0
Direct Street Lts	1,162,809	3	0	0	0	0	1,162,809
Weighted Consumers	9,136,981	4	216,895	86,758	136	7	7
12 NCP-Distribut 30%	364,734	7	32,536	801	157	1,472	1,503
3 Phase CP-Distr 30%	1,300,332	11	274,429	1,280	976	0	0
1 Phase CP-Distr 30%	1,822,480	12	0	204	0	0	0
12 CP (12/13 Met 30%	2,349,541	13	216,937	5,148	1,439	477	485
Transformers 50%	6,992,163	20	285,779	41,642	3,433	23,062	26,172
Meters	2,751,934	21	52,839	10,568	329	0	0
Services	1,714,365	22	42,574	1,419	22	0	0
Total							
Dist-Customer	28,311,847		1,121,989	147,820	6,492	741,526	1,190,976
			3.963 %	0.522 %	0.023 %	2.619 %	4.207 %
Revenue							
Base Revenue	-3,368,104	15	-333,383	-6,641	-2,554	-29,589	-14,390
Total							
Revenue	-3,368,104		-333,383	-6,641	-2,554	-29,589	-14,390
			9.898 %	0.197 %	0.076 %	0.879 %	0.427 %
Dmd-Transmission							
12NCP-Transmission	31,868,578	8	2,842,838	70,001	13,718	128,617	131,305
3CP Dmd-Substation	9,156,684	14	953,476	4,849	2,879	0	0
Transformers 25%	3,496,081	20	142,889	20,821	1,716	11,531	13,086
Total							
Dmd-Transmission	44,521,343		3,939,203	95,671	18,313	140,148	144,391
			8.848 %	0.215 %	0.041 %	0.315 %	0.324 %
Dmd-Distribution							
12 NCP-Distribut 70%	851,045	7	75,917	1,870	366	3,435	3,507
3 Phase CP-Distr 70%	3,034,109	11	640,335	2,987	2,277	0	0
1 Phase CP-Distr 70%	4,252,454	12	0	476	0	0	0
12 CP (12/13 Met 70%	5,482,262	13	506,186	12,013	3,357	1,112	1,132
Transformers 25%	3,496,081	20	142,889	20,821	1,716	11,531	13,086
Total							
Dmd-Distribution	17,115,951		1,365,327	38,167	7,716	16,078	17,725
			7.977 %	0.223 %	0.045 %	0.094 %	0.104 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
COMPONENTS OF RATE BASE

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
Total RATE BASE	86,581,037		6,093,136 7.037 %	275,017 0.318 %	29,967 0.035 %	868,163 1.003 %	1,338,702 1.546 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
COMPONENTS OF RATE BASE

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
Transmission							
12NCP-Transmission	31,868,578	8	2,842,838	70,001	13,718	128,617	131,305
3CP Dmd-Substation	9,156,684	14	953,476	4,849	2,879	0	0
Transformers 25%	3,496,081	20	142,889	20,821	1,716	11,531	13,086
Total							
Transmission	44,521,343		3,939,203	95,671	18,313	140,148	144,391
			8.848 %	0.215 %	0.041 %	0.315 %	0.324 %
Distribution							
12 NCP-Distribut 70%	851,045	7	75,917	1,870	366	3,435	3,507
3 Phase CP-Distr 70%	3,034,109	11	640,335	2,987	2,277	0	0
1 Phase CP-Distr 70%	4,252,454	12	0	476	0	0	0
12 CP (12/13 Met 70%)	5,482,262	13	506,186	12,013	3,357	1,112	1,132
Transformers 25%	3,496,081	20	142,889	20,821	1,716	11,531	13,086
Total							
Distribution	17,115,951		1,365,327	38,167	7,716	16,078	17,725
			7.977 %	0.223 %	0.045 %	0.094 %	0.104 %
Customer							
Direct Area Lights	716,508	2	0	0	0	716,508	0
Direct Street Lts	1,162,809	3	0	0	0	0	1,162,809
Weighted Consumers	9,136,981	4	216,895	86,758	136	7	7
12 NCP-Distribut 30%	364,734	7	32,536	801	157	1,472	1,503
3 Phase CP-Distr 30%	1,300,332	11	274,429	1,280	976	0	0
1 Phase CP-Distr 30%	1,822,480	12	0	204	0	0	0
12 CP (12/13 Met 30%)	2,349,541	13	216,937	5,148	1,439	477	485
Base Revenue	-3,368,104	15	-333,383	-6,641	-2,554	-29,589	-14,390
Transformers 50%	6,992,163	20	285,779	41,642	3,433	23,062	26,172
Meters	2,751,934	21	52,839	10,568	329	0	0
Services	1,714,365	22	42,574	1,419	22	0	0
Total							
Customer	24,943,743		788,606	141,179	3,938	711,937	1,176,586
			3.162 %	0.566 %	0.016 %	2.854 %	4.717 %
Total							
RATE BASE	86,581,037		6,093,136	275,017	29,967	868,163	1,338,702
			7.037 %	0.318 %	0.035 %	1.003 %	1.546 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
COMPONENTS OF PLANT

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
Dist-Customer									
Direct Area Lights	1,038,311	2	0	0	0	0	0	0	0
Direct Street Lts	1,685,057	3	0	0	0	0	0	0	0
Weighted Consumers	11,868,135	4	7,707,180	1,924,902	337,192	719,813	216,578	224,501	343,355
12 NCP-Distribut 30%	528,545	7	211,362	64,011	21,876	65,695	41,518	32,751	38,484
3 Phase CP-Distr 30%	1,884,346	11	0	73,877	122,355	443,255	288,974	247,144	307,789
1 Phase CP-Distr 30%	2,641,004	12	2,155,013	424,221	19,517	33,491	8,466	0	0
12 CP (12/13 Met 30%)	3,404,781	13	1,349,438	418,288	143,030	429,252	271,352	214,205	253,907
Transformers 50%	10,132,527	20	5,007,470	1,399,214	452,774	1,206,561	549,017	397,564	569,132
Meters	3,987,900	21	2,519,004	703,737	184,280	245,535	118,428	49,005	75,549
Services	2,484,331	22	1,691,374	472,521	49,493	65,945	47,711	42,775	50,727
Total									
Dist-Customer	39,654,937		20,640,841	5,480,771	1,330,517	3,209,547	1,542,044	1,207,945	1,638,943
			52.051 %	13.821 %	3.355 %	8.094 %	3.889 %	3.046 %	4.133 %
Dmd-Transmission									
12NCP-Transmission	48,336,612	8	19,327,957	5,853,486	2,000,497	6,007,483	3,796,605	2,994,909	3,522,587
3CP Dmd-Substation	13,888,385	14	5,856,654	1,333,246	462,663	1,701,760	1,074,029	900,113	1,102,015
Transformers 25%	5,066,263	20	2,503,735	699,607	226,387	603,281	274,509	198,782	284,566
Total									
Dmd-Transmission	67,291,260		27,688,346	7,886,339	2,689,547	8,312,524	5,145,143	4,093,804	4,909,168
			41.147 %	11.720 %	3.997 %	12.353 %	7.646 %	6.084 %	7.295 %
Dmd-Distribution									
12 NCP-Distribut 70%	1,233,272	7	493,177	149,359	51,045	153,289	96,875	76,419	89,795
3 Phase CP-Distr 70%	4,396,806	11	0	172,379	285,496	1,034,261	674,273	576,669	718,174
1 Phase CP-Distr 70%	6,162,343	12	5,028,364	989,849	45,540	78,146	19,754	0	0
12 CP (12/13 Met 70%)	7,944,490	13	3,148,689	976,005	333,736	1,001,589	633,155	499,813	592,449
Transformers 25%	5,066,263	20	2,503,735	699,607	226,387	603,281	274,509	198,782	284,566
Total									
Dmd-Distribution	24,803,174		11,173,965	2,987,199	942,204	2,870,566	1,698,566	1,351,683	1,684,984
			45.051 %	12.044 %	3.799 %	11.573 %	6.848 %	5.450 %	6.793 %
Total									
PLANT	131,749,371		59,503,152	16,354,309	4,962,268	14,392,637	8,385,753	6,653,432	8,233,095
			45.164 %	12.413 %	3.766 %	10.924 %	6.365 %	5.050 %	6.249 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
COMPONENTS OF PLANT

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
Transmission									
12NCP-Transmission	48,336,612	8	19,327,957	5,853,486	2,000,497	6,007,483	3,796,605	2,994,909	3,522,587
3CP Dmd-Substation	13,888,385	14	5,856,654	1,333,246	462,663	1,701,760	1,074,029	900,113	1,102,015
Transformers 25%	5,066,263	20	2,503,735	699,607	226,387	603,281	274,509	198,782	284,566
Total									
Transmission	67,291,260		27,688,346	7,886,339	2,689,547	8,312,524	5,145,143	4,093,804	4,909,168
			41.147 %	11.720 %	3.997 %	12.353 %	7.646 %	6.084 %	7.295 %
Distribution									
12 NCP-Distribut 70%	1,233,272	7	493,177	149,359	51,045	153,289	96,875	76,419	89,795
3 Phase CP-Distr 70%	4,396,806	11	0	172,379	285,496	1,034,261	674,273	576,669	718,174
1 Phase CP-Distr 70%	6,162,343	12	5,028,364	989,849	45,540	78,146	19,754	0	0
12 CP (12/13 Met 70%)	7,944,490	13	3,148,689	976,005	333,736	1,001,589	633,155	499,813	592,449
Transformers 25%	5,066,263	20	2,503,735	699,607	226,387	603,281	274,509	198,782	284,566
Total									
Distribution	24,803,174		11,173,965	2,987,199	942,204	2,870,566	1,698,566	1,351,683	1,684,984
			45.051 %	12.044 %	3.799 %	11.573 %	6.848 %	5.450 %	6.793 %
Customer									
Direct Area Lights	1,038,311	2	0	0	0	0	0	0	0
Direct Street Lts	1,685,057	3	0	0	0	0	0	0	0
Weighted Consumers	11,868,135	4	7,707,180	1,924,902	337,192	719,813	216,578	224,501	343,355
12 NCP-Distribut 30%	528,545	7	211,362	64,011	21,876	65,695	41,518	32,751	38,484
3 Phase CP-Distr 30%	1,884,346	11	0	73,877	122,355	443,255	288,974	247,144	307,789
1 Phase CP-Distr 30%	2,641,004	12	2,155,013	424,221	19,517	33,491	8,466	0	0
12 CP (12/13 Met 30%)	3,404,781	13	1,349,438	418,288	143,030	429,252	271,352	214,205	253,907
Transformers 50%	10,132,527	20	5,007,470	1,399,214	452,774	1,206,561	549,017	397,564	569,132
Meters	3,987,900	21	2,519,004	703,737	184,280	245,535	118,428	49,005	75,549
Services	2,484,331	22	1,691,374	472,521	49,493	65,945	47,711	42,775	50,727
Total									
Customer	39,654,937		20,640,841	5,480,771	1,330,517	3,209,547	1,542,044	1,207,945	1,638,943
			52.051 %	13.821 %	3.355 %	8.094 %	3.889 %	3.046 %	4.133 %
Total									
PLANT	131,749,371		59,503,152	16,354,309	4,962,268	14,392,637	8,385,753	6,653,432	8,233,095
			45.164 %	12.413 %	3.766 %	10.924 %	6.365 %	5.050 %	6.249 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
COMPONENTS OF PLANT

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
Dist-Customer							
Direct Area Lights	1,038,311	2	0	0	0	1,038,311	0
Direct Street Lts	1,685,057	3	0	0	0	0	1,685,057
Weighted Consumers	11,868,135	4	281,727	112,691	176	9	9
12 NCP-Distribut 30%	528,545	7	47,149	1,161	228	2,133	2,178
3 Phase CP-Distr 30%	1,884,346	11	397,683	1,855	1,414	0	0
1 Phase CP-Distr 30%	2,641,004	12	0	296	0	0	0
12 CP (12/13 Met 30%)	3,404,781	13	314,369	7,460	2,085	691	703
Transformers 50%	10,132,527	20	414,130	60,345	4,975	33,419	37,926
Meters	3,987,900	21	76,571	15,314	477	0	0
Services	2,484,331	22	61,695	2,057	32	0	0
Total							
Dist-Customer	39,654,937		1,593,324	201,179	9,387	1,074,563	1,725,873
			4.018 %	0.507 %	0.024 %	2.710 %	4.352 %
Dmd-Transmission							
12NCP-Transmission	48,336,612	8	4,311,870	106,174	20,806	195,079	199,157
3CP Dmd-Substation	13,888,385	14	1,446,183	7,354	4,367	0	0
Transformers 25%	5,066,263	20	207,065	30,172	2,487	16,710	18,963
Total							
Dmd-Transmission	67,291,260		5,965,118	143,700	27,660	211,789	218,120
			8.865 %	0.214 %	0.041 %	0.315 %	0.324 %
Dmd-Distribution							
12 NCP-Distribut 70%	1,233,272	7	110,014	2,709	531	4,978	5,082
3 Phase CP-Distr 70%	4,396,806	11	927,926	4,329	3,299	0	0
1 Phase CP-Distr 70%	6,162,343	12	0	690	0	0	0
12 CP (12/13 Met 70%)	7,944,490	13	733,528	17,408	4,865	1,612	1,641
Transformers 25%	5,066,263	20	207,065	30,172	2,487	16,710	18,963
Total							
Dmd-Distribution	24,803,174		1,978,533	55,308	11,182	23,300	25,686
			7.977 %	0.223 %	0.045 %	0.094 %	0.104 %
Total							
PLANT	131,749,371		9,536,975	400,187	48,229	1,309,652	1,969,679
			7.239 %	0.304 %	0.037 %	0.994 %	1.495 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
COMPONENTS OF PLANT

Accounts	Total	A.F.	56-LP>1000	35-GSD LLF	86-Const Load	07-Area Lts	17-Street Lt
Transmission							
12NCP-Transmission	48,336,612	8	4,311,870	106,174	20,806	195,079	199,157
3CP Dmd-Substation	13,888,385	14	1,446,183	7,354	4,367	0	0
Transformers 25%	5,066,263	20	207,065	30,172	2,487	16,710	18,963
Total	67,291,260		5,965,118	143,700	27,660	211,789	218,120
Transmission			8.865 %	0.214 %	0.041 %	0.315 %	0.324 %
Distribution							
12 NCP-Distribut 70%	1,233,272	7	110,014	2,709	531	4,978	5,082
3 Phase CP-Distr 70%	4,396,806	11	927,926	4,329	3,299	0	0
1 Phase CP-Distr 70%	6,162,343	12	0	690	0	0	0
12 CP (12/13 Met 70%)	7,944,490	13	733,528	17,408	4,865	1,612	1,641
Transformers 25%	5,066,263	20	207,065	30,172	2,487	16,710	18,963
Total	24,803,174		1,978,533	55,308	11,182	23,300	25,686
Distribution			7.977 %	0.223 %	0.045 %	0.094 %	0.104 %
Customer							
Direct Area Lights	1,038,311	2	0	0	0	1,038,311	0
Direct Street Lts	1,685,057	3	0	0	0	0	1,685,057
Weighted Consumers	11,868,135	4	281,727	112,691	176	9	9
12 NCP-Distribut 30%	528,545	7	47,149	1,161	228	2,133	2,178
3 Phase CP-Distr 30%	1,884,346	11	397,683	1,855	1,414	0	0
1 Phase CP-Distr 30%	2,641,004	12	0	296	0	0	0
12 CP (12/13 Met 30%)	3,404,781	13	314,369	7,460	2,085	691	703
Transformers 50%	10,132,527	20	414,130	60,345	4,975	33,419	37,926
Meters	3,987,900	21	76,571	15,314	477	0	0
Services	2,484,331	22	61,695	2,057	32	0	0
Total	39,654,937		1,593,324	201,179	9,387	1,074,563	1,725,873
Customer			4.018 %	0.507 %	0.024 %	2.710 %	4.352 %
Total	131,749,371		9,536,975	400,187	48,229	1,309,652	1,969,679
PLANT			7.239 %	0.304 %	0.037 %	0.994 %	1.495 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
COMPONENTS OF EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
Dist-Customer									
Direct Area Lights	340,735	2	0	0	0	0	0	0	0
Direct Street Lts	552,973	3	0	0	0	0	0	0	0
Weighted Consumers	6,821,252	4	4,429,729	1,106,344	193,803	413,715	124,479	129,033	197,345
Customers	4,851	5	4,066	677	36	47	11	5	4
12 NCP-Distribut 30%	173,449	7	69,361	21,006	7,179	21,559	13,625	10,748	12,629
3 Phase CP-Distr 30%	618,372	11	0	24,244	40,152	145,460	94,831	81,103	101,005
1 Phase CP-Distr 30%	866,680	12	707,196	139,214	6,405	10,991	2,778	0	0
12 CP (12/13 Met 30%)	1,117,323	13	442,836	137,267	46,937	140,865	89,048	70,294	83,323
Transformers 50%	3,325,120	20	1,643,266	459,170	148,584	395,949	180,167	130,466	186,768
Meters	1,308,681	21	826,644	230,940	60,474	80,576	38,864	16,082	24,792
Services	815,265	22	555,046	155,064	16,242	21,641	15,657	14,037	16,647
Total									
Dist-Customer	15,944,701		8,678,144	2,273,926	519,812	1,230,803	559,460	451,768	622,513
			54.427 %	14.261 %	3.260 %	7.719 %	3.509 %	2.833 %	3.904 %
Revenue									
Base Revenue	-15,483,869	15	-6,744,162	-1,852,324	-555,845	-1,631,009	-1,027,431	-817,768	-1,078,251
BPCA Revenue	31,595	16	12,579	3,568	1,226	3,635	2,310	1,851	2,552
Load Factor Credit	-2,102	17	0	0	0	0	0	0	-527
Surcharge Rev	25,087	18	18,708	2,007	342	1,005	633	504	663
Transfer to City	12,250,000	19	6,019,692	1,233,024	393,800	1,164,591	739,351	592,063	812,622
Total									
Revenue	-3,179,289		-693,183	-613,725	-160,477	-461,778	-285,137	-223,350	-262,941
			21.803 %	19.304 %	5.048 %	14.525 %	8.969 %	7.025 %	8.270 %
Dmd-Transmission									
12NCP-Transmission	5,157,752	8	2,062,387	624,596	213,463	641,028	405,116	319,571	375,877
3CP Dmd-Substation	1,481,958	14	624,933	142,264	49,368	181,586	114,604	96,046	117,590
Transformers 25%	1,662,560	20	821,633	229,585	74,292	197,974	90,084	65,233	93,384
Total									
Dmd-Transmission	8,302,270		3,508,953	996,445	337,123	1,020,588	609,804	480,850	586,851
			42.265 %	12.002 %	4.061 %	12.293 %	7.345 %	5.792 %	7.069 %
Dmd-Distribution									
12 NCP-Distribut 70%	404,714	7	161,842	49,014	16,751	50,304	31,791	25,078	29,468
3 Phase CP-Distr 70%	1,442,869	11	0	56,568	93,689	339,406	221,271	189,241	235,678
1 Phase CP-Distr 70%	2,022,252	12	1,650,122	324,832	14,944	25,645	6,482	0	0
12 CP (12/13 Met 70%)	2,607,087	13	1,033,283	320,289	109,520	328,684	207,778	164,020	194,420
Transformers 25%	1,662,560	20	821,633	229,585	74,292	197,974	90,084	65,233	93,384

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Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
COMPONENTS OF EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
Total									
Dmd-Distribution	8,139,482		3,666,880 45.051 %	980,288 12.044 %	309,196 3.799 %	942,013 11.573 %	557,406 6.848 %	443,572 5.450 %	552,950 6.793 %
PurPwr-Capacity									
Purch Power - Demand	31,418,933	23	13,850,487	3,321,221	1,174,299	3,526,457	2,228,644	1,758,043	2,213,338
Total									
PurPwr-Capacity	31,418,933		13,850,487 44.083 %	3,321,221 10.571 %	1,174,299 3.738 %	3,526,457 11.224 %	2,228,644 7.093 %	1,758,043 5.595 %	2,213,338 7.045 %
PurPwr-Energy									
Purch Power - Energy	51,262,496	24	20,519,985	5,662,090	1,956,874	5,801,057	3,686,320	2,953,650	4,072,274
Total									
PurPwr-Energy	51,262,496		20,519,985 40.029 %	5,662,090 11.045 %	1,956,874 3.817 %	5,801,057 11.316 %	3,686,320 7.191 %	2,953,650 5.762 %	4,072,274 7.944 %
Total									
EXPENSES	111,888,593		49,531,266 44.268 %	12,620,245 11.279 %	4,136,827 3.697 %	12,059,140 10.778 %	7,356,497 6.575 %	5,864,533 5.241 %	7,784,985 6.958 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
COMPONENTS OF EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
Pur Pwr - Energy									
Purch Power - Energy	51,262,496	24	20,519,985	5,662,090	1,956,874	5,801,057	3,686,320	2,953,650	4,072,274
Total									
Pur Pwr - Energy	51,262,496		20,519,985	5,662,090	1,956,874	5,801,057	3,686,320	2,953,650	4,072,274
			40.029 %	11.045 %	3.817 %	11.316 %	7.191 %	5.762 %	7.944 %
Pur Pwr - Demand									
Purch Power - Demand	31,418,933	23	13,850,487	3,321,221	1,174,299	3,526,457	2,228,644	1,758,043	2,213,338
Total									
Pur Pwr - Demand	31,418,933		13,850,487	3,321,221	1,174,299	3,526,457	2,228,644	1,758,043	2,213,338
			44.083 %	10.571 %	3.738 %	11.224 %	7.093 %	5.595 %	7.045 %
Transmission									
12NCP-Transmission	5,157,752	8	2,062,387	624,596	213,463	641,028	405,116	319,571	375,877
3CP Dmd-Substation	1,481,958	14	624,933	142,264	49,368	181,586	114,604	96,046	117,590
Transformers 25%	1,662,560	20	821,633	229,585	74,292	197,974	90,084	65,233	93,384
Total									
Transmission	8,302,270		3,508,953	996,445	337,123	1,020,588	609,804	480,850	586,851
			42.265 %	12.002 %	4.061 %	12.293 %	7.345 %	5.792 %	7.069 %
Distribution									
12 NCP-Distribut 70%	404,714	7	161,842	49,014	16,751	50,304	31,791	25,078	29,468
3 Phase CP-Distr 70%	1,442,869	11	0	56,568	93,689	339,406	221,271	189,241	235,678
1 Phase CP-Distr 70%	2,022,252	12	1,650,122	324,832	14,944	25,645	6,482	0	0
12 CP (12/13 Met 70%)	2,607,087	13	1,033,283	320,289	109,520	328,684	207,778	164,020	194,420
Transformers 25%	1,662,560	20	821,633	229,585	74,292	197,974	90,084	65,233	93,384
Total									
Distribution	8,139,482		3,666,880	980,288	309,196	942,013	557,406	443,572	552,950
			45.051 %	12.044 %	3.799 %	11.573 %	6.848 %	5.450 %	6.793 %
Customer									
Direct Area Lights	340,735	2	0	0	0	0	0	0	0
Direct Street Lts	552,973	3	0	0	0	0	0	0	0
Weighted Consumers	6,821,252	4	4,429,729	1,106,344	193,803	413,715	124,479	129,033	197,345
Customers	4,851	5	4,066	677	36	47	11	5	4
12 NCP-Distribut 30%	173,449	7	69,361	21,006	7,179	21,559	13,625	10,748	12,629
3 Phase CP-Distr 30%	618,372	11	0	24,244	40,152	145,460	94,831	81,103	101,005
1 Phase CP-Distr 30%	866,680	12	707,196	139,214	6,405	10,991	2,778	0	0
12 CP (12/13 Met 30%)	1,117,323	13	442,836	137,267	46,937	140,865	89,048	70,294	83,323
Base Revenue	-15,483,869	15	-6,744,162	-1,852,324	-555,845	-1,631,009	-1,027,431	-817,768	-1,078,251
BPCA Revenue	31,595	16	12,579	3,568	1,226	3,635	2,310	1,851	2,552

C. H. GUERNSEY & COMPANY
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COMPONENTS OF EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
Load Factor Credit	-2,102	17	0	0	0	0	0	0	-527
Surcharge Rev	25,087	18	18,708	2,007	342	1,005	633	504	663
Transfer to City	12,250,000	19	6,019,692	1,233,024	393,800	1,164,591	739,351	592,063	812,622
Transformers 50%	3,325,120	20	1,643,266	459,170	148,584	395,949	180,167	130,466	186,768
Meters	1,308,681	21	826,644	230,940	60,474	80,576	38,864	16,082	24,792
Services	815,265	22	555,046	155,064	16,242	21,641	15,657	14,037	16,647
Total									
Customer	12,765,412		7,984,961	1,660,201	359,335	769,025	274,323	228,418	359,572
			62.552 %	13.005 %	2.815 %	6.024 %	2.149 %	1.789 %	2.817 %
Total									
EXPENSES	111,888,593		49,531,266	12,620,245	4,136,827	12,059,140	7,356,497	5,864,533	7,784,985
			44.268 %	11.279 %	3.697 %	10.778 %	6.575 %	5.241 %	6.958 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
COMPONENTS OF EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
Dist-Customer							
Direct Area Lights	340,735	2	0	0	0	340,735	0
Direct Street Lts	552,973	3	0	0	0	0	552,973
Weighted Consumers	6,821,252	4	161,924	64,769	101	5	5
Customers	4,851	5	1	3	0	0	0
12 NCP-Distribut 30%	173,449	7	15,472	381	75	700	715
3 Phase CP-Distr 30%	618,372	11	130,505	609	464	0	0
1 Phase CP-Distr 30%	866,680	12	0	97	0	0	0
12 CP (12/13 Met 30%)	1,117,323	13	103,164	2,448	684	227	231
Transformers 50%	3,325,120	20	135,902	19,803	1,633	10,967	12,446
Meters	1,308,681	21	25,128	5,026	157	0	0
Services	815,265	22	20,246	675	11	0	0
Total							
Dist-Customer	15,944,701		592,342	93,811	3,125	352,634	566,370
			3.715 %	0.588 %	0.020 %	2.212 %	3.552 %
Revenue							
Base Revenue	-15,483,869	15	-1,532,629	-30,532	-11,739	-136,025	-66,154
BPCA Revenue	31,595	16	3,805	40	30	0	0
Load Factor Credit	-2,102	17	-1,575	0	0	0	0
Surcharge Rev	25,087	18	965	0	0	260	0
Transfer to City	12,250,000	19	1,243,019	12,459	9,177	30,203	0
Total							
Revenue	-3,179,289		-286,415	-18,033	-2,532	-105,562	-66,154
			9.009 %	0.567 %	0.080 %	3.320 %	2.081 %
Dmd-Transmission							
12NCP-Transmission	5,157,752	8	460,098	11,329	2,220	20,816	21,251
3CP Dmd-Substation	1,481,958	14	154,315	785	466	0	0
Transformers 25%	1,662,560	20	67,951	9,901	816	5,483	6,223
Total							
Dmd-Transmission	8,302,270		682,364	22,015	3,502	26,299	27,474
			8.219 %	0.265 %	0.042 %	0.317 %	0.331 %
Dmd-Distribution							
12 NCP-Distribut 70%	404,714	7	36,102	889	174	1,633	1,668
3 Phase CP-Distr 70%	1,442,869	11	304,511	1,421	1,083	0	0
1 Phase CP-Distr 70%	2,022,252	12	0	226	0	0	0
12 CP (12/13 Met 70%)	2,607,087	13	240,717	5,713	1,596	529	539
Transformers 25%	1,662,560	20	67,951	9,901	816	5,483	6,223

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
COMPONENTS OF EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
Total							
Dmd-Distribution	8,139,482		649,281	18,150	3,669	7,645	8,430
			7.977 %	0.223 %	0.045 %	0.094 %	0.104 %
PurPwr-Capacity							
Purch Power - Demand	31,418,933	23	2,994,743	31,413	16,378	142,266	161,644
Total							
PurPwr-Capacity	31,418,933		2,994,743	31,413	16,378	142,266	161,644
			9.532 %	0.100 %	0.052 %	0.453 %	0.514 %
PurPwr-Energy							
Purch Power - Energy	51,262,496	24	6,073,210	62,626	48,108	210,947	215,355
Total							
PurPwr-Energy	51,262,496		6,073,210	62,626	48,108	210,947	215,355
			11.847 %	0.122 %	0.094 %	0.412 %	0.420 %
Total							
EXPENSES	111,888,593		10,705,525	209,982	72,250	634,229	913,119
			9.568 %	0.188 %	0.065 %	0.567 %	0.816 %

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
COMPONENTS OF EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
Pur Pwr - Energy							
Purch Power - Energy	51,262,496	24	6,073,210	62,626	48,108	210,947	215,355
Total							
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Total							
Pur Pwr - Demand	31,418,933		2,994,743	31,413	16,378	142,266	161,644
			9.532 %	0.100 %	0.052 %	0.453 %	0.514 %
Transmission							
12NCP-Transmission	5,157,752	8	460,098	11,329	2,220	20,816	21,251
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Transformers 25%	1,662,560	20	67,951	9,901	816	5,483	6,223
Total							
Transmission	8,302,270		682,364	22,015	3,502	26,299	27,474
			8.219 %	0.265 %	0.042 %	0.317 %	0.331 %
Distribution							
12 NCP-Distribut 70%	404,714	7	36,102	889	174	1,633	1,668
3 Phase CP-Distr 70%	1,442,869	11	304,511	1,421	1,083	0	0
1 Phase CP-Distr 70%	2,022,252	12	0	226	0	0	0
12 CP (12/13 Met 70%	2,607,087	13	240,717	5,713	1,596	529	539
Transformers 25%	1,662,560	20	67,951	9,901	816	5,483	6,223
Total							
Distribution	8,139,482		649,281	18,150	3,669	7,645	8,430
			7.977 %	0.223 %	0.045 %	0.094 %	0.104 %
Customer							
Direct Area Lights	340,735	2	0	0	0	340,735	0
Direct Street Lts	552,973	3	0	0	0	0	552,973
Weighted Consumers	6,821,252	4	161,924	64,769	101	5	5
Customers	4,851	5	1	3	0	0	0
12 NCP-Distribut 30%	173,449	7	15,472	381	75	700	715
3 Phase CP-Distr 30%	618,372	11	130,505	609	464	0	0
1 Phase CP-Distr 30%	866,680	12	0	97	0	0	0
12 CP (12/13 Met 30%	1,117,323	13	103,164	2,448	684	227	231
Base Revenue	-15,483,869	15	-1,532,629	-30,532	-11,739	-136,025	-66,154
BPCA Revenue	31,595	16	3,805	40	30	0	0

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
COMPONENTS OF EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
Load Factor Credit	-2,102	17	-1,575	0	0	0	0
Surcharge Rev	25,087	18	965	0	0	260	0
Transfer to City	12,250,000	19	1,243,019	12,459	9,177	30,203	0
Transformers 50%	3,325,120	20	135,902	19,803	1,633	10,967	12,446
Meters	1,308,681	21	25,128	5,026	157	0	0
Services	815,265	22	20,246	675	11	0	0
Total							
Customer	12,765,412		305,927	75,778	593	247,072	500,216
			2.397 %	0.594 %	0.005 %	1.935 %	3.919 %
Total							
EXPENSES	111,888,593		10,705,525	209,982	72,250	634,229	913,119
			9.568 %	0.188 %	0.065 %	0.567 %	0.816 %

Ocala Electric Utilities

Ocala, Florida

Comparison of Existing and Proposed Rates - Phase 1

a	b	c	d	e	f	g	h	i	j	k	l												
												Rate	Cost of Service			Proposed Revenues			Existing Revenues			Increase	
													Billing Units	Rate	Revenues	Billing Units	Rate	Revenues	Billing Units	Rate	Revenues	Amount	%
1 Residential																							
2 Customer Charge	523,546	\$15.25	\$7,984,073	523,546	\$9.35	\$4,895,153	523,546	\$7.00	\$3,664,820	\$1,230,333													
3 Power Supply	577,973,712	\$0.05947	\$34,370,363	577,973,712	\$0.05596	\$32,340,519	577,973,712	\$0.05280	\$30,517,012	\$1,823,507													
4 Transmission Charge	577,973,712	\$0.00607	\$3,509,456	577,973,712	\$0.00530	\$3,063,261	577,973,712	\$0.00595	\$3,438,944	-\$375,683													
5 Distribution Charge	577,973,712	\$0.00634	\$3,666,665	577,973,712	\$0.01419	\$8,203,759	577,973,712	\$0.01649	\$9,530,787	-\$1,327,028													
6 BCPA	577,973,712	\$0.00000	\$0	577,973,712	\$0.00000	\$0	577,973,712	\$0.00000	\$0	\$0													
7 EMCA	577,973,712	\$0.00000	\$0	577,973,712	\$0.00000	\$0	577,973,712	\$0.00000	\$0	\$0													
8 Total	-	577,973,712	\$0.08570	\$49,530,557	577,973,712	\$0.08392	\$48,502,692	577,973,712	\$0.08158	\$47,151,563	\$1,351,129	2.9%											
9 Avg Usage/Avg Bill		1,104	\$0.07188	\$94.61		\$0.07545	\$92.64		\$0.07524	\$90.06	\$2.58	2.9%											
10 GS																							
11 Customer Charge	88,494	\$18.76	\$1,660,143	88,494	\$12.24	\$1,083,164	88,494	\$7.00	\$619,456	\$463,707													
12 Power Supply	159,480,576	\$0.05633	\$8,983,222	159,480,576	\$0.05676	\$9,052,755	159,480,576	\$0.05280	\$8,420,574	\$632,181													
13 Transmission Charge	159,480,576	\$0.00625	\$996,435	159,480,576	\$0.00500	\$797,403	159,480,576	\$0.00595	\$948,909	-\$151,507													
14 Distribution Charge	159,480,576	\$0.00615	\$980,327	159,480,576	\$0.01348	\$2,149,409	159,480,576	\$0.01649	\$2,629,835	-\$480,426													
15 BCPA	159,480,576	\$0.00000	\$0	159,480,576	\$0.00000	\$0	159,480,576	\$0.00000	\$0	\$0													
16 EMCA	159,480,576	\$0.00000	\$0	159,480,576	\$0.00000	\$0	159,480,576	\$0.00000	\$0	\$0													
17 Total	-	159,480,576	\$0.07913	\$12,620,127	159,480,576	\$0.08203	\$13,082,731	159,480,576	\$0.07912	\$12,618,775	\$463,956	3.7%											
18 Avg Usage/Avg Bill		1,802	\$0.06872	\$142.61		\$0.07524	\$147.84		\$0.07524	\$142.60	\$5.24	3.7%											
19 LP<50 kVA																							
20 Customer Charge	6,257	\$57.48	\$359,625	6,257	\$24.49	\$153,222	6,257	\$21.00	\$131,387	\$21,835													
21 Demand Charge	180,524	\$6.50	\$1,173,409	180,524	\$6.56	\$1,184,240	180,524	\$5.95	\$1,074,120	\$110,120													
22 Power Supply	54,639,830	\$0.03581	\$1,956,871	54,639,830	\$0.03584	\$1,958,060	54,639,830	\$0.02760	\$1,508,059	\$450,001													
23 Transmission Charge	54,639,830	\$0.00617	\$337,128	54,639,830	\$0.00270	\$147,528	54,639,830	\$0.00518	\$283,034	-\$135,507													
24 Distribution Charge	54,639,830	\$0.00566	\$309,207	54,639,830	\$0.00878	\$479,738	54,639,830	\$0.01435	\$784,082	-\$304,344													
25 BCPA	54,639,830	\$0.00000	\$0	54,639,830	\$0.00000	\$0	54,639,830	\$0.00000	\$0	\$0													
26 EMCA	54,639,830	\$0.00000	\$0	54,639,830	\$0.00000	\$0	54,639,830	\$0.00000	\$0	\$0													
27 Total	-	54,639,830	\$0.07570	\$4,136,239	54,639,830	\$0.07224	\$3,922,788	54,639,830	\$0.06919	\$3,780,682	\$142,105	3.8%											
28 Avg Usage/Avg Bill	29	8,733	\$0.04764	\$661.11		\$0.04732	\$626.99		\$0.04713	\$604.28	\$22.71	3.8%											
29 LP 50-149 kVA																							
30 Customer Charge	7,650	\$100.45	\$768,444	7,650	\$73.46	\$561,970	7,650	\$21.00	\$160,650	\$401,320													
31 Demand Charge	542,120	\$6.50	\$3,523,782	542,120	\$6.76	\$3,664,734	542,120	\$5.95	\$3,225,616	\$439,118													
32 Power Supply	161,977,347	\$0.03581	\$5,801,057	161,977,347	\$0.03553	\$5,755,374	161,977,347	\$0.02760	\$4,470,575	\$1,284,799													
33 Transmission Charge	161,977,347	\$0.00630	\$1,020,619	161,977,347	\$0.00260	\$421,141	161,977,347	\$0.00518	\$839,043	-\$417,902													
34 Distribution Charge	161,977,347	\$0.00582	\$942,060	161,977,347	\$0.00636	\$1,030,176	161,977,347	\$0.01435	\$2,324,375	-\$1,294,199													
35 BCPA	161,977,347	\$0.00000	\$0	161,977,347	\$0.00000	\$0	161,977,347	\$0.00000	\$0	\$0													
36 EMCA	161,977,347	\$0.00000	\$0	161,977,347	\$0.00000	\$0	161,977,347	\$0.00000	\$0	\$0													
37 Total	-	161,977,347	\$0.07443	\$12,055,962	161,977,347	\$0.0710	\$11,433,394	161,977,347	\$0.06804	\$11,020,259	\$413,135	3.7%											
38 Avg Usage/Avg Bill	71	21,173	\$0.04793	\$1,576		\$0.04449	\$1,494.56		\$0.04713	\$1,440.55	\$54.00	3.7%											

Ocala Electric Utilities

Ocala, Florida

Comparison of Existing and Proposed Rates - Phase 1

a	b	c	d	e	f	g	h	i	j	k	l		
												Rate	Cost of Service
	Billing Units	Rate	Revenues	Billing Units	Rate	Revenues	Billing Units	Rate	Revenues	Amount	%		
39	LP150-299 kVA												
40	1,998	\$137.71	\$275,097	1,998	\$146.91	\$293,475	1,998	\$21.00	\$41,951	\$251,525			
41	342,608	\$6.50	\$2,226,954	342,608	\$7.05	\$2,415,389	342,608	\$5.95	\$2,038,519	\$376,869			
42	102,929,554	\$0.03581	\$3,686,319	102,929,554	\$0.03504	\$3,606,181	102,929,554	\$0.02760	\$2,840,856	\$765,325			
43	102,929,554	\$0.00592	\$609,755	102,929,554	\$0.00260	\$267,617	102,929,554	\$0.00518	\$533,175	-\$265,558			
44	102,929,554	\$0.00542	\$557,364	102,929,554	\$0.00590	\$607,284	102,929,554	\$0.01435	\$1,477,039	-\$869,755			
45	102,929,554	\$0.00000	\$0	102,929,554	\$0.00000	\$0	102,929,554	\$0.00000	\$0	\$0			
46	102,929,554	\$0.00000	\$0	102,929,554	\$0.00000	\$0	102,929,554	\$0.00000	\$0	\$0			
47	Total	-	102,929,554	\$0.07146	\$7,355,488	102,929,554	\$0.0703	\$7,189,946	102,929,554	\$0.06734	\$6,931,540	\$258,406	3.7%
48	Avg Usage/Avg Bill	172	51,525	\$0.04715	\$3,682.06		\$0.04354	\$3,599.20		\$0.04713	\$3,469.84	\$129.35	3.7%
49	LP 300-499 kVA												
50	823	\$275.87	\$227,074	823	\$243.88	\$200,742	823	\$21.00	\$17,286	\$183,457			
51	270,263	\$6.50	\$1,756,711	270,263	\$7.32	\$1,978,326	270,263	\$5.95	\$1,608,066	\$370,261			
52	82,471,918	\$0.03581	\$2,953,649	82,471,918	\$0.03544	\$2,923,146	82,471,918	\$0.02760	\$2,276,225	\$646,921			
53	82,471,918	\$0.00583	\$480,811	82,471,918	\$0.00260	\$214,427	82,471,918	\$0.00518	\$427,205	-\$212,778			
54	82,471,918	\$0.00538	\$443,534	82,471,918	\$0.00536	\$441,637	82,471,918	\$0.01435	\$1,183,472	-\$741,835			
55	82,471,918	\$0.00000	\$0	82,471,918	\$0.00000	\$0	82,471,918	\$0.00000	\$0	\$0			
56	82,471,918	\$0.00000	\$0	82,471,918	\$0.00000	\$0	82,471,918	\$0.00000	\$0	\$0			
57	Total	-	82,471,918	\$0.07108	\$5,861,779	82,471,918	\$0.07027	\$5,758,279	82,471,918	\$0.06684	\$5,512,253	\$246,026	4.5%
58	Avg Usage/Avg Bill	328	100,194	\$0.04702	\$7,121.42		\$0.04340	\$6,995.68		\$0.04713	\$6,696.78	\$298.89	4.5%
59	LP 500-999 kVA												
60	562	\$637.54	\$358,465	562	\$483.21	\$271,691	562	\$21.00	\$11,808	\$259,883			
61	317,572	\$6.97	\$2,213,474	317,572	\$7.63	\$2,423,071	317,572	\$5.95	\$1,889,551	\$533,520			
62	113,706,530	\$0.03581	\$4,072,286	113,706,530	\$0.03500	\$3,979,800	113,706,530	\$0.02760	\$3,138,300	\$841,499			
63	113,706,530	\$0.00516	\$586,839	113,706,530	\$0.00296	\$336,571	113,706,530	\$0.00518	\$589,000	-\$252,428			
64	113,706,530	\$0.00486	\$552,955	113,706,530	\$0.00626	\$711,234	113,706,530	\$0.01435	\$1,631,689	-\$920,454			
65	113,706,530	\$0.00000	\$0	113,706,530	\$0.00000	\$0	113,706,530	\$0.00000	\$0	\$0			
66	113,706,530	\$0.00000	\$0	113,706,530	\$0.00000	\$0	113,706,530	\$0.00000	\$0	\$0			
67	Total	-	113,706,530	\$0.06846	\$7,784,018	113,706,530	\$0.06836	\$7,722,367	113,706,530	\$0.06385	\$7,260,347	\$462,020	6.4%
68	Avg Usage/Avg Bill	565	202,230	\$0.04584	\$13,844.10		\$0.04422	\$13,734.45		\$0.04713	\$12,912.74	\$821.72	6.4%
69	LP >1000												
70	223	\$1,341.79	\$299,236	223	\$1,445.11	\$322,278	223	\$21.00	\$4,683	\$317,595			
71	402,833	\$7.43	\$2,993,047	402,833	\$8.29	\$3,339,483	402,833	\$5.95	\$2,396,855	\$942,629			
72	175,573,222	\$0.03459	\$6,073,253	175,573,222	\$0.03389	\$5,949,342	175,573,222	\$0.02760	\$4,845,821	\$1,103,521			
73	175,573,222	\$0.00389	\$682,278	175,573,222	\$0.00390	\$684,736	175,573,222	\$0.00518	\$909,469	-\$224,734			
74	175,573,222	\$0.00370	\$649,270	175,573,222	\$0.00640	\$1,123,669	175,573,222	\$0.01435	\$2,519,476	-\$1,395,807			
75	175,573,222	\$0.00000	\$0	175,573,222	\$0.00000	\$0	175,573,222	\$0.00000	\$0	\$0			
76	175,573,222	\$0.00000	\$0	175,573,222	\$0.00000	\$0	175,573,222	\$0.00000	\$0	\$0			
77	Total	-	175,573,222	\$0.06093	\$10,697,084	175,573,222	\$0.0655	\$11,419,507	175,573,222	\$0.06081	\$10,676,304	\$743,203	7.0%
78	Avg Usage/Avg Bill	1,806	787,279	\$0.04218	\$47,966.25		\$0.04419	\$51,205.63		\$0.04713	\$47,873.07	\$3,332.56	7.0%

Ocala Electric Utilities

Ocala, Florida

Comparison of Existing and Proposed Rates - Phase 1

	a	b			c	d	e			f	g	h			i	j	k		l
	Rate	Cost of Service			Proposed Revenues			Existing Revenues			Increase		Amount	%					
		Billing Units	Rate	Revenues	Billing Units	Rate	Revenues	Billing Units	Rate	Revenues	Billing Units	Rate	Revenues	Amount	%				
79	GSLLF																		
80	Customer Charge	335	\$225.53	\$75,577	335	\$24.12	\$8,083	335	\$21.00	\$7,037				\$1,046					
81	Demand Charge	0	\$0.00	\$0	0	\$0.00	\$0	0	\$0.00	\$0				\$0					
82	Power Supply	1,763,881	\$0.05331	\$94,040	1,763,881	\$0.10000	\$176,388	1,763,881	\$0.0792	\$139,752				\$36,636					
83	Transmission Charge	1,763,881	\$0.01248	\$22,017	1,763,881	\$0.00280	\$4,939	1,763,881	\$0.0089	\$15,769				-\$10,830					
84	Distribution Charge	1,763,881	\$0.01029	\$18,150	1,763,881	\$0.01685	\$29,721	1,763,881	\$0.0247	\$43,621				-\$13,899					
85	BCPA	1,763,881	\$0.00000	\$0	1,763,881	\$0.00000	\$0	1,763,881	\$0.0000	\$0				\$0					
86	EMCA	1,763,881	\$0.00000	\$0	1,763,881	\$0.00000	\$0	1,763,881	\$0.0000	\$0				\$0					
87	Total	-	\$0.11893	\$209,784	1,763,881	\$0.12468	\$219,131	1,763,881	\$0.1169	\$206,179				\$12,952	6.3%				
88	Avg Usage/Avg Bill	5,264	\$0.0761	\$626.02		\$0.11965	\$653.91		\$0.1129	\$615.26				\$38.65	6.3%				
89	CL																		
90	Customer Charge	12	\$49.42	\$613	12	\$2.50	\$31	12	\$2.50	\$31.029				\$0					
91	Power Supply	1,355,024	\$0.04759	\$64,486	1,355,024	\$0.06140	\$83,198	1,355,024	\$0.06140	\$83,198				\$0					
92	Transmission Charge	1,355,024	\$0.00258	\$3,501	1,355,024	\$0.00000	\$0	1,355,024	\$0.00000	\$0				\$0					
93	Distribution Charge	1,355,024	\$0.00271	\$3,669	1,355,024	\$0.00000	\$0	1,355,024	\$0.00000	\$0				\$0					
94	BCPA	1,355,024	\$0.00000	\$0	1,355,024	\$0.00000	\$0	1,355,024	\$0.00000	\$0				\$0					
95	EMCA	1,355,024	\$0.00000	\$0	1,355,024	\$0.00000	\$0	1,355,024	\$0.00000	\$0				\$0					
96	Total	-	\$0.05333	\$72,270	1,355,024	\$0.07457	\$83,229	1,355,024	\$0.06142	\$83,229				\$0	0.0%				
97	Avg Usage/Avg Bill	109,175	\$0.05288	\$5,822.82		\$0.06140	\$6,705.85		\$0.06140	\$6,705.85				\$0.00	0.0%				
98	Area Lighting																		
99	Customer Charge	79,185	\$3.12	\$247,058	79,185	\$13.59	\$1,076,126	79,185	\$13.59	\$1,076,126				\$0					
100	Power Supply	5,941,656	\$0.0594	\$353,214	5,941,656	\$0.00000	\$0	5,941,656	\$0.0000	\$0				\$0					
101	Transmission Charge	5,941,656	\$0.0043	\$25,311	5,941,656	\$0.00000	\$0	5,941,656	\$0.0000	\$0				\$0					
102	Distribution Charge	5,941,656	\$0.0013	\$7,647	5,941,656	\$0.00000	\$0	5,941,656	\$0.00000	\$0				\$0					
103	BCPA	5,941,656	\$0.00000	\$0	5,941,656	\$0.00000	\$0	5,941,656	\$0.00000	\$0				\$0					
104	EMCA	5,941,656	\$0.00000	\$0	5,941,656	\$0.00000	\$0	5,941,656	\$0.00000	\$0				\$0					
105	Total	-	\$0.10657	\$633,230	5,941,656	\$0.1811	\$1,076,126	5,941,656	\$0.1811	\$1,076,126				\$0	0.0%				
106	Avg Usage/Avg Bill	75	\$0.0650	\$8.00		\$0.00000	\$13.59		\$0.00000	\$13.59				\$0.00	0.0%				
107	Street Lights																		
108	Customer Charge	85,664	\$5.84	\$500,277	85,664	\$5.42	\$464,299	85,664	\$5.42	\$464,299				\$0					
109	Power Supply	6,065,857	\$0.0622	\$376,999	6,065,857	\$0.00000	\$0	6,065,857	\$0.00000	\$0				\$0					
110	Transmission Charge	6,065,857	\$0.0045	\$27,472	6,065,857	\$0.00000	\$0	6,065,857	\$0.00000	\$0				\$0					
111	Distribution Charge	6,065,857	\$0.0014	\$8,432	6,065,857	\$0.00000	\$0	6,065,857	\$0.00000	\$0				\$0					
112	BCPA	6,065,857	\$0.00000	\$0	6,065,857	\$0.00000	\$0	6,065,857	\$0.00000	\$0				\$0					
113	EMCA	6,065,857	\$0.00000	\$0	6,065,857	\$0.00000	\$0	6,065,857	\$0.00000	\$0				\$0					
114	Total	-	\$0.1505	\$913,180	6,065,857	\$0.00000	\$464,299	6,065,857	\$0.0765	\$464,299				\$0	0.0%				
115	Avg Usage/Avg Bill	71	\$0.0681	\$10.66		\$0.00000	\$5.42		\$0.00000	\$5.42				\$0.00	0.0%				

Ocala Electric Utilities

Ocala, Florida

Comparison of Existing and Proposed Rates - Phase 1

	a	b	c	d	e	f	g	h	i	j	k	l	
	Rate	Cost of Service			Proposed Revenues			Existing Revenues			Increase		
		Billing Units	Rate	Revenues	Billing Units	Rate	Revenues	Billing Units	Rate	Revenues	Amount	%	
116	<u>Total</u>												
117	Customer Charge	794,749	\$16.05	12,755,682	794,749	\$11.74	9,330,234	794,749	\$7.80	6,199,534	3,130,700		
118	Demand Charge	-	2,055,921	\$6.75	13,887,377	2,055,921	\$7.30	15,005,243	2,055,921	\$5.95	12,232,727	2,772,516	
119	Power Supply	1,443,879,107	\$0.0476	68,785,757	1,443,879,107	\$0.0456	65,824,763	1,443,879,107	\$0.0403	58,240,373	7,584,390		
120	Transmission Charge	1,443,879,107	\$0.0057	8,301,623	1,443,879,107	\$0.0041	5,937,622	1,443,879,107	\$0.0055	7,984,548	-2,046,926		
121	Distribution Charge	1,443,879,107	\$0.0056	8,139,280	1,443,879,107	\$0.0102	14,776,627	1,443,879,107	\$0.0153	22,124,374	-7,347,747		
122	BCPA	-	1,443,879,107	\$0.0000	0	1,443,879,107	\$0.0000	0	1,443,879,107	\$0.0000	0	0	
123	EMCA	-	1,443,879,107	\$0.0000	0	1,443,879,107	\$0.0000	0	1,443,879,107	\$0.0000	0	0	
124	Total	-	1,443,879,107	\$0.0775	111,869,719	1,443,879,107	\$0.0768	110,874,489	1,443,879,107	\$0.0740	106,781,556	4,092,933	3.8%
125	Avg Usage/Avg Bill		1,817	\$0.0590	\$140.76		\$0.0599	\$139.51		\$0.0612	\$134.36	\$5.15	3.8%

Ocala Electric Utilities

Ocala, Florida

Comparison of Existing and Proposed Rates - Phase 2

a	b	c	d	e	f	g	h	i	j	k	l												
												Rate	Cost of Service			Proposed Revenues			Existing Revenues			Increase	
													Billing Units	Rate	Revenues	Billing Units	Rate	Revenues	Billing Units	Rate	Revenues	Amount	%
1	Residential																						
2	Customer Charge	533,493	\$15.73	\$8,391,679	533,493	\$9.64	\$5,144,139	533,493	\$9.35	\$4,988,161	\$155,978												
3	Power Supply	592,423,055	\$0.06134	\$36,337,759	592,423,055	\$0.05770	\$34,185,591	592,423,055	\$0.05596	\$33,149,032	\$1,036,559												
4	Transmission Charge	592,423,055	\$0.00626	\$3,710,341	592,423,055	\$0.00547	\$3,238,024	592,423,055	\$0.00530	\$3,139,842	\$98,182												
5	Distribution Charge	592,423,055	\$0.00654	\$3,876,549	592,423,055	\$0.01464	\$8,671,795	592,423,055	\$0.01419	\$8,408,853	\$262,942												
6	BCPA	592,423,055	\$0.00000	\$0	592,423,055	\$0.00000	\$0	592,423,055	\$0.00000	\$0	\$0												
7	EMCA	592,423,055	\$0.00000	\$0	592,423,055	\$0.00000	\$0	592,423,055	\$0.00000	\$0	\$0												
8	Total	-	\$0.08831	\$52,316,328	592,423,055	\$0.08649	\$51,239,549	592,423,055	\$0.08387	\$49,685,888	\$1,553,661	3.1%											
9	Avg Usage/Avg Bill	1,110	\$0.07414	\$98.06		\$0.07781	\$96.05		\$0.07545	\$93.13	\$2.91	3.1%											
10	GS																						
11	Customer Charge	89,998	\$19.35	\$1,741,473	89,998	\$12.62	\$1,136,023	89,998	\$12.24	\$1,101,577	\$34,446												
12	Power Supply	163,467,590	\$0.05810	\$9,497,431	163,467,590	\$0.05854	\$9,569,228	163,467,590	\$0.05676	\$9,279,074	\$290,154												
13	Transmission Charge	163,467,590	\$0.00644	\$1,053,472	163,467,590	\$0.00516	\$842,896	163,467,590	\$0.00500	\$817,338	\$25,558												
14	Distribution Charge	163,467,590	\$0.00634	\$1,036,442	163,467,590	\$0.01390	\$2,272,036	163,467,590	\$0.01348	\$2,203,144	\$68,892												
15	BCPA	163,467,590	\$0.00000	\$0	163,467,590	\$0.00000	\$0	163,467,590	\$0.00000	\$0	\$0												
16	EMCA	163,467,590	\$0.00000	\$0	163,467,590	\$0.00000	\$0	163,467,590	\$0.00000	\$0	\$0												
17	Total	-	\$0.08154	\$13,328,817	163,467,590	\$0.08454	\$13,820,183	163,467,590	\$0.08198	\$13,401,134	\$419,049	3.1%											
18	Avg Usage/Avg Bill	1,816	\$0.07088	\$148.10		\$0.07759	\$153.56		\$0.07524	\$148.90	\$4.66	3.1%											
19	LP<50 kVA																						
20	Customer Charge	6,363	\$59.29	\$377,243	6,363	\$25.26	\$160,700	6,363	\$24.49	\$155,827	\$4,873												
21	Demand Charge	185,038	\$6.70	\$1,240,576	185,038	\$6.77	\$1,251,803	185,038	\$6.56	\$1,213,846	\$37,957												
22	Power Supply	56,005,826	\$0.03694	\$2,068,884	56,005,826	\$0.03696	\$2,069,770	56,005,826	\$0.03584	\$2,007,012	\$62,759												
23	Transmission Charge	56,005,826	\$0.00636	\$356,425	56,005,826	\$0.00278	\$155,944	56,005,826	\$0.00270	\$151,216	\$4,728												
24	Distribution Charge	56,005,826	\$0.00584	\$326,906	56,005,826	\$0.00905	\$507,107	56,005,826	\$0.00878	\$491,731	\$15,376												
25	BCPA	56,005,826	\$0.00000	\$0	56,005,826	\$0.00000	\$0	56,005,826	\$0.00000	\$0	\$0												
26	EMCA	56,005,826	\$0.00000	\$0	56,005,826	\$0.00000	\$0	56,005,826	\$0.00000	\$0	\$0												
27	Total	-	\$0.07803	\$4,370,034	56,005,826	\$0.07402	\$4,145,324	56,005,826	\$0.07177	\$4,019,632	\$125,693	3.1%											
28	Avg Usage/Avg Bill	29	8,802.0	\$0.0491	\$686.80		\$0.0488	\$651.49		\$0.0473	\$631.73	\$19.75	3.1%										
29	LP 50-149 kVA	8,802																					
30	Customer Charge	7,780	\$103.61	\$806,089	7,780	\$75.76	\$589,395	7,780	\$73.46	\$571,523	\$17,871												
31	Demand Charge	555,673	\$6.70	\$3,725,488	555,673	\$6.97	\$3,873,812	555,673	\$6.76	\$3,756,352	\$117,460												
32	Power Supply	166,026,780	\$0.0369	\$6,133,115	166,026,780	\$0.03664	\$6,083,726	166,026,780	\$0.03553	\$5,899,258	\$184,468												
33	Transmission Charge	166,026,780	\$0.0065	\$1,079,041	166,026,780	\$0.00268	\$445,168	166,026,780	\$0.00260	\$431,670	\$13,498												
34	Distribution Charge	166,026,780	\$0.0060	\$995,985	166,026,780	\$0.00656	\$1,088,949	166,026,780	\$0.00636	\$1,055,930	\$33,019												
35	BCPA	166,026,780	\$0.0000	\$0	166,026,780	\$0.00000	\$0	166,026,780	\$0.00000	\$0	\$0												
36	EMCA	166,026,780	\$0.0000	\$0	166,026,780	\$0.00000	\$0	166,026,780	\$0.00000	\$0	\$0												
37	Total	-	\$0.0767	\$12,739,718	166,026,780	\$0.07277	\$12,081,049	166,026,780	\$0.07056	\$11,714,733	\$366,316	3.1%											
38	Avg Usage/Avg Bill	71	21,340.0	\$0.0494	\$1,637		\$0.0459	\$1,552.82		\$0.0445	\$1,505.74	\$47.08	3.1%										

Ocala Electric Utilities

Ocala, Florida

Comparison of Existing and Proposed Rates - Phase 2

39	LP150-299 kVA		21,340										
40	Customer Charge		2,032	\$142.04	\$288,574	2,032	\$151.50	\$307,797	2,032	\$146.91	\$298,464	\$9,333	
41	Demand Charge		351,174	\$6.70	\$2,354,427	351,174	\$7.27	\$2,553,190	351,174	\$7.05	\$2,475,773	\$77,417	
42	Power Supply		105,502,793	\$0.0369	\$3,897,328	105,502,793	\$0.03613	\$3,811,919	105,502,793	\$0.03504	\$3,696,336	\$115,583	
43	Transmission Charge		105,502,793	\$0.0061	\$644,658	105,502,793	\$0.00268	\$282,885	105,502,793	\$0.00260	\$274,307	\$8,577	
44	Distribution Charge		105,502,793	\$0.0056	\$589,268	105,502,793	\$0.00608	\$641,931	105,502,793	\$0.00590	\$622,466	\$19,464	
45	BCPA		105,502,793	\$0.0000	\$0	105,502,793	\$0.00000	\$0	105,502,793	\$0.00000	\$0	\$0	
46	EMCA		105,502,793	\$0.0000	\$0	105,502,793	\$0.00000	\$0	105,502,793	\$0.00000	\$0	\$0	
47	Total	-	105,502,793	\$0.07369	\$7,774,254	105,502,793	\$0.07201	\$7,597,721	105,502,793	\$0.06983	\$7,367,347	\$230,374	3.1%
48	Avg Usage/Avg Bill	173	51,930.5	\$0.0486	\$3,826.64		\$0.0449	\$3,739.75		\$0.0435	\$3,626.35	\$113.39	3.1%
49	LP 300-499 kVA		51,931										
50	Customer Charge		837	\$284.55	\$238,198	837	\$251.51	\$210,539	837	\$243.88	\$204,155	\$6,384	
51	Demand Charge		277,020	\$6.70	\$1,857,267	277,020	\$7.55	\$2,091,193	277,020	\$7.32	\$2,027,784	\$63,408	
52	Power Supply		84,533,716	\$0.0369	\$3,122,719	84,533,716	\$0.03655	\$3,089,915	84,533,716	\$0.03544	\$2,996,224	\$93,691	
53	Transmission Charge		84,533,716	\$0.0060	\$508,333	84,533,716	\$0.00268	\$226,660	84,533,716	\$0.00260	\$219,788	\$6,873	
54	Distribution Charge		84,533,716	\$0.0055	\$468,922	84,533,716	\$0.00552	\$466,833	84,533,716	\$0.00536	\$452,678	\$14,155	
55	BCPA		84,533,716	\$0.0000	\$0	84,533,716	\$0.00000	\$0	84,533,716	\$0.00000	\$0	\$0	
56	EMCA		84,533,716	\$0.0000	\$0	84,533,716	\$0.00000	\$0	84,533,716	\$0.00000	\$0	\$0	
57	Total	-	84,533,716	\$0.07329	\$6,195,440	84,533,716	\$0.07198	\$6,085,140	84,533,716	\$0.06980	\$5,900,630	\$184,511	3.1%
58	Avg Usage/Avg Bill	331	100,982.5	\$0.0485	\$7,400.96		\$0.0448	\$7,269.20		\$0.0434	\$7,048.79	\$220.41	3.1%
59	LP 500-999 kVA		100,982										
60	Customer Charge		572	\$657.59	\$376,026	572	\$498.32	\$284,950	572	\$483.21	\$276,310	\$8,640	
61	Demand Charge		325,511	\$7.19	\$2,340,175	325,511	\$7.87	\$2,561,311	325,511	\$7.63	\$2,483,648	\$77,663	
62	Power Supply		116,549,193	\$0.0369	\$4,305,388	116,549,193	\$0.03610	\$4,206,853	116,549,193	\$0.03500	\$4,079,295	\$127,558	
63	Transmission Charge		116,549,193	\$0.0053	\$620,431	116,549,193	\$0.00305	\$355,773	116,549,193	\$0.00296	\$344,986	\$10,788	
64	Distribution Charge		116,549,193	\$0.0050	\$584,607	116,549,193	\$0.00645	\$751,811	116,549,193	\$0.00626	\$729,015	\$22,796	
65	BCPA		116,549,193	\$0.0000	\$0	116,549,193	\$0.00000	\$0	116,549,193	\$0.00000	\$0	\$0	
66	EMCA		116,549,193	\$0.0000	\$0	116,549,193	\$0.00000	\$0	116,549,193	\$0.00000	\$0	\$0	
67	Total	-	116,549,193	\$0.07059	\$8,226,626	116,549,193	\$0.07002	\$8,160,698	116,549,193	\$0.06790	\$7,913,253	\$247,445	3.1%
68	Avg Usage/Avg Bill	569	203,821.2	\$0.0473	\$14,386.72		\$0.0456	\$14,271.42		\$0.0442	\$13,838.69	\$432.73	3.1%
69	LP >1000												
70	Customer Charge		227	\$1,384.00	\$313,896	227	\$1,490.30	\$338,005	227	\$1,445.11	\$327,757	\$10,249	
71	Demand Charge		412,904	\$7.66	\$3,164,372	412,904	\$8.55	\$3,530,006	412,904	\$8.29	\$3,422,971	\$107,035	
72	Power Supply		179,962,553	\$0.0357	\$6,420,893	179,962,553	\$0.03494	\$6,288,760	179,962,553	\$0.03389	\$6,098,075	\$190,685	
73	Transmission Charge		179,962,553	\$0.0040	\$721,332	179,962,553	\$0.00402	\$723,801	179,962,553	\$0.00390	\$701,854	\$21,947	
74	Distribution Charge		179,962,553	\$0.0038	\$686,435	179,962,553	\$0.00660	\$1,187,775	179,962,553	\$0.00640	\$1,151,760	\$36,015	
75	BCPA		179,962,553	\$0.0000	\$0	179,962,553	\$0.00000	\$0	179,962,553	\$0.00000	\$0	\$0	
76	EMCA		179,962,553	\$0.0000	\$0	179,962,553	\$0.00000	\$0	179,962,553	\$0.00000	\$0	\$0	
77	Total	-	179,962,553	\$0.06283	\$11,306,927	179,962,553	\$0.06706	\$12,068,347	179,962,553	\$0.06503	\$11,702,417	\$365,931	3.1%
78	Avg Usage/Avg Bill	1,821	793,471.9	\$0.0435	\$49,853.31		\$0.0456	\$53,210.48		\$0.0442	\$51,597.06	\$1,613.42	3.1%

Ocala Electric Utilities

Ocala, Florida

Comparison of Existing and Proposed Rates - Phase 2

79	GSLLF													
80	Customer Charge		341	\$232.62	\$79,280		341	\$24.87	\$8,477		341	\$24.12	\$8,220	\$257
81	Demand Charge		0	\$0.00	\$0		0	\$0.00	\$0		0	\$0.00	\$0	\$0
82	Power Supply		1,807,978	\$0.0550	\$99,422		1,807,978	\$0.10313	\$186,451		1,807,978	\$0.10000	\$180,798	\$5,653
83	Transmission Charge		1,807,978	\$0.0129	\$23,277		1,807,978	\$0.00289	\$5,221		1,807,978	\$0.00280	\$5,062	\$158
84	Distribution Charge		1,807,978	\$0.0106	\$19,189		1,807,978	\$0.01738	\$31,417		1,807,978	\$0.01685	\$30,464	\$953
85	BCPA		1,807,978	\$0.0000	\$0		1,807,978	\$0.00000	\$0		1,807,978	\$0.00000	\$0	\$0
86	EMCA		1,807,978	\$0.0000	\$0		1,807,978	\$0.00000	\$0		1,807,978	\$0.00000	\$0	\$0
87	Total	-	1,807,978	\$0.12233	\$221,169		1,807,978	\$0.12808	\$231,566		1,807,978	\$0.12420	\$224,545	\$7,021 3.1%
88	Avg Usage/Avg Bill		5,305.0	\$0.0785	\$648.96			\$0.1234	\$679.47			\$0.1197	\$658.86	\$20.60 3.1%
89	CL													
90	Customer Charge		13	\$50.97	\$643		13	\$2.50	\$32		13	\$2.50	\$32	\$0
91	Power Supply		1,388,899	\$0.0491	\$68,177		1,388,899	\$0.0614	\$85,278		1,388,899	\$0.06140	\$85,278	\$0
92	Transmission Charge		1,388,899	\$0.0027	\$3,702		1,388,899	\$0.0000	\$0		1,388,899	\$0.00000	\$0	\$0
93	Distribution Charge		1,388,899	\$0.0028	\$3,879		1,388,899	\$0.0000	\$0		1,388,899	\$0.00000	\$0	\$0
94	BCPA		1,388,899	\$0.0000	\$0		1,388,899	\$0.0000	\$0		1,388,899	\$0.00000	\$0	\$0
95	EMCA		1,388,899	\$0.0000	\$0		1,388,899	\$0.0000	\$0		1,388,899	\$0.00000	\$0	\$0
96	Total	-	1,388,899	\$0.05501	\$76,401		1,388,899	\$0.06142	\$85,310		1,388,899	\$0.00000	\$85,310	\$0 0.0%
97	Avg Usage/Avg Bill		110,033.9	\$0.0545	\$6,052.82			\$0.0614	\$6,758.58			\$0.0614	\$6,758.58	\$0.00 0.0%
98	Area Lighting													
99	Customer Charge		80,531	\$3.22	\$259,161		80,531	\$13.59	\$1,094,421		80,531	\$13.59	\$1,094,421	\$0
100	Power Supply		6,090,198	\$0.0613	\$373,432		6,090,198	\$0.0000	\$0		6,090,198	\$0.00	\$0	\$0
101	Transmission Charge		6,090,198	\$0.0044	\$26,760		6,090,198	\$0.0000	\$0		6,090,198	\$0.0000	\$0	\$0
102	Distribution Charge		6,090,198	\$0.0013	\$8,085		6,090,198	\$0.0000	\$0		6,090,198	\$0.0000	\$0	\$0
103	BCPA		6,090,198	\$0.0000	\$0		6,090,198	\$0.0000	\$0		6,090,198	\$0.0000	\$0	\$0
104	EMCA		6,090,198	\$0.0000	\$0		6,090,198	\$0.0000	\$0		6,090,198	\$0.0000	\$0	\$0
105	Total	-	6,090,198	\$0.10959	\$667,438		6,090,198	\$0.1868	\$1,094,421		6,090,198	\$0.0000	\$1,094,421	\$0 0.0%
106	Avg Usage/Avg Bill		76	\$0.0670	\$8.29			\$0.0000	\$13.59			\$0.0000	\$13.59	\$0.00 0.0%
107	Street Lights													
108	Customer Charge		87,120	\$6.02	\$524,786		87,120	\$5.42	\$472,192		87,120	\$5.42	\$472,192	\$0
109	Power Supply		6,217,503	\$0.0641	\$398,579		6,217,503	\$0.0000	\$0		6,217,503	\$0.00	\$0	\$0
110	Transmission Charge		6,217,503	\$0.0047	\$29,045		6,217,503	\$0.0000	\$0		6,217,503	\$0.0000	\$0	\$0
111	Distribution Charge		6,217,503	\$0.0014	\$8,914		6,217,503	\$0.0000	\$0		6,217,503	\$0.0000	\$0	\$0
112	BCPA		6,217,503	\$0.0000	\$0		6,217,503	\$0.0000	\$0		6,217,503	\$0.0000	\$0	\$0
113	EMCA		6,217,503	\$0.0000	\$0		6,217,503	\$0.0000	\$0		6,217,503	\$0.0000	\$0	\$0
114	Total	-	6,217,503	\$0.1546	\$961,324		6,217,503	\$0.0000	\$472,192		6,217,503	\$0.0000	\$472,192	\$0 0.0%
115	Avg Usage/Avg Bill		71	\$0.0702	\$11.03			\$0.0000	\$5.42			\$0.0000	\$5.42	\$0.00 0.0%

Ocala Electric Utilities

Ocala, Florida

Comparison of Existing and Proposed Rates - Phase 2

116	Total												
117	Customer Charge		809,307	\$16.55	\$13,397,046	809,307	\$12.04	\$9,746,669	809,307	\$11.74	\$9,498,638	\$248,031	
118	Demand Charge	-	2,107,319	\$6.97	\$14,682,305	2,107,319	\$7.53	\$15,861,313	2,107,319	\$7.30	\$15,380,374	\$480,939	
119	Power Supply		1,479,976,084	\$0.0491	\$72,723,127	1,479,976,084	\$0.0470	\$69,577,491	1,479,976,084	\$0.0456	\$67,470,382	\$2,107,109	
120	Transmission Charge		1,479,976,084	\$0.0059	\$8,776,817	1,479,976,084	\$0.0042	\$6,276,371	1,479,976,084	\$0.0041	\$6,086,062	\$190,309	
121	Distribution Charge		1,479,976,084	\$0.0058	\$8,605,181	1,479,976,084	\$0.0106	\$15,619,655	1,479,976,084	\$0.0102	\$15,146,043	\$473,612	
122	BCPA	-	1,479,976,084	\$0.0000	\$0	1,479,976,084	\$0.00000	\$0	1,479,976,084	\$0.0000	\$0	\$0	
123	EMCA	-	1,479,976,084	\$0.0000	\$0	1,479,976,084	\$0.00000	\$0	1,479,976,084	\$0.0000	\$0	\$0	
124	Total	-	1,479,976,084	\$0.0799	\$118,184,476	1,479,976,084	\$0.0791	\$117,081,500	1,479,976,084	\$0.0767	\$113,581,500	\$3,500,000	3.1%
125	Avg Usage/Avg Bill		1,829	\$0.0609	\$146.03		\$0.0618	\$144.67		\$0.0599	\$140.34	\$4.32	3.1%

Ocala Electric Utilities

Ocala, Florida

Comparison of Existing and Proposed Rates - Phase 3

Rate	Cost of Service			Proposed Revenues			Existing Revenues			Increase		
	Billing Units	Rate	Revenues	Billing Units	Rate	Revenues	Billing Units	Rate	Revenues	Amount	%	
1 Residential												
2 Customer Charge	543,630	\$15.81	\$8,596,084	543,630	\$9.97	\$5,419,177	543,630	\$9.64	\$5,241,878	\$177,300		
3 Power Supply	607,233,631	\$0.0617	\$37,442,053	607,233,631	\$0.0597	\$36,225,422	607,233,631	\$0.0577	\$35,040,231	\$1,185,191		
4 Transmission Charge	607,233,631	\$0.0063	\$3,823,098	607,233,631	\$0.0057	\$3,431,235	607,233,631	\$0.0055	\$3,318,975	\$112,260		
5 Distribution Charge	607,233,631	\$0.0066	\$3,994,356	607,233,631	\$0.0151	\$9,189,235	607,233,631	\$0.0146	\$8,888,590	\$300,645		
6 BCPA	607,233,631	\$0.0000	\$0	607,233,631	\$0.0000	\$0	607,233,631	\$0.0000	\$0	\$0		
7 EMCA	607,233,631	\$0.0000	\$0	607,233,631	\$0.000000	\$0	607,233,631	\$0.000000	\$0	\$0		
8 Total	-	607,233,631	\$0.0887	\$53,855,591	607,233,631	\$0.0894	\$54,265,069	607,233,631	\$0.0864	\$52,489,673	\$1,775,397	3.4%
9 Avg Usage/Avg Bill		1,117	\$0.07453	\$99.07		\$0.08044	\$99.82		\$0.07781	\$96.55	\$3.27	3.4%
10 GS												
11 Customer Charge	91,528	\$19.45	\$1,780,390	91,528	\$13.05	\$1,194,414	91,528	\$12.62	\$1,155,336	\$39,078		
12 Power Supply	167,554,280	\$0.0584	\$9,786,055	167,554,280	\$0.0605	\$10,140,217	167,554,280	\$0.0585	\$9,808,458	\$331,759		
13 Transmission Charge	167,554,280	\$0.0065	\$1,085,486	167,554,280	\$0.0053	\$893,191	167,554,280	\$0.0052	\$863,968	\$29,223		
14 Distribution Charge	167,554,280	\$0.0064	\$1,067,939	167,554,280	\$0.0144	\$2,407,607	167,554,280	\$0.0139	\$2,328,837	\$78,770		
15 BCPA	167,554,280	\$0.0000	\$0	167,554,280	\$0.0000	\$0	167,554,280	\$0.0000	\$0	\$0		
16 EMCA	167,554,280	\$0.0000	\$0	167,554,280	\$0.0000	\$0	167,554,280	\$0.0000	\$0	\$0		
17 Total	-	167,554,280	\$0.0819	\$13,719,871	167,554,280	\$0.0873	\$14,635,428	167,554,280	\$0.0845	\$14,156,599	\$478,829	3.4%
18 Avg Usage/Avg Bill		1,831	\$0.07126	\$149.90		\$0.08022	\$159.90		\$0.07759	\$154.67	\$5.23	3.4%
19 LP<50 kVA												
20 Customer Charge	6,471	\$59.60	\$385,673	6,471	\$26.11	\$168,959	6,471	\$25.26	\$163,432	\$5,528		
21 Demand Charge	189,663	\$6.74	\$1,278,277	189,663	\$6.99	\$1,326,497	189,663	\$6.77	\$1,283,098	\$43,399		
22 Power Supply	57,405,972	\$0.0371	\$2,131,757	57,405,972	\$0.0382	\$2,193,272	57,405,972	\$0.0370	\$2,121,515	\$71,758		
23 Transmission Charge	57,405,972	\$0.0064	\$367,257	57,405,972	\$0.0029	\$165,249	57,405,972	\$0.0028	\$159,843	\$5,406		
24 Distribution Charge	57,405,972	\$0.0059	\$336,841	57,405,972	\$0.0094	\$537,366	57,405,972	\$0.0091	\$519,785	\$17,581		
25 BCPA	57,405,972	\$0.0000	\$0	57,405,972	\$0.0000	\$0	57,405,972	\$0.0000	\$0	\$0		
26 EMCA	57,405,972	\$0.0000	\$0	57,405,972	\$0.0000	\$0	57,405,972	\$0.0000	\$0	\$0		
27 Total	-	57,405,972	\$0.0784	\$4,499,804	57,405,972	\$0.0765	\$4,391,344	57,405,972	\$0.0740	\$4,247,672	\$143,672	3.4%
28 Avg Usage/Avg Bill	29	8,871.2	\$0.04940	\$695.37		\$0.05045	\$678.61		\$0.04880	\$656.41	\$22.20	3.4%
29 LP 50-149 kVA												
30 Customer Charge	7,912	\$104.15	\$824,104	7,912	\$78.32	\$619,689	7,912	\$75.76	\$599,414	\$20,274		
31 Demand Charge	569,565	\$6.74	\$3,838,704	569,565	\$7.21	\$4,104,960	569,565	\$6.97	\$3,970,657	\$134,302		
32 Power Supply	170,177,450	\$0.0371	\$6,319,499	170,177,450	\$0.0379	\$6,446,738	170,177,450	\$0.0366	\$6,235,819	\$210,919		
33 Transmission Charge	170,177,450	\$0.0065	\$1,111,832	170,177,450	\$0.0028	\$471,731	170,177,450	\$0.0027	\$456,297	\$15,434		
34 Distribution Charge	170,177,450	\$0.0060	\$1,026,252	170,177,450	\$0.0068	\$1,153,926	170,177,450	\$0.0066	\$1,116,173	\$37,753		
35 BCPA	170,177,450	\$0.0000	\$0	170,177,450	\$0.0000	\$0	170,177,450	\$0.0000	\$0	\$0		
36 EMCA	170,177,450	\$0.0000	\$0	170,177,450	\$0.0000	\$0	170,177,450	\$0.0000	\$0	\$0		
37 Total	-	170,177,450	\$0.0771	\$13,120,391	170,177,450	\$0.0752	\$12,797,043	170,177,450	\$0.0727	\$12,378,360	\$418,682	3.4%
38	72	21,507.9	\$0.04970	\$1,658		\$0.04744	\$1,617.36		\$0.04588	\$1,564.44	\$52.92	3.4%

Ocala Electric Utilities

Ocala, Florida

Comparison of Existing and Proposed Rates - Phase 3

39	LP150-299 kVA														
40	Customer Charge		2,066	\$142.79	\$295,023		2,066	\$156.63	\$323,618		2,066	\$151.50	\$313,030	\$10,588	
41	Demand Charge		359,953	\$6.74	\$2,425,978		359,953	\$7.52	\$2,705,537		359,953	\$7.27	\$2,617,020	\$88,517	
42	Power Supply		108,140,363	\$0.0371	\$4,015,767		108,140,363	\$0.0374	\$4,039,373		108,140,363	\$0.0361	\$3,907,217	\$132,157	
43	Transmission Charge		108,140,363	\$0.0061	\$664,249		108,140,363	\$0.0028	\$299,764		108,140,363	\$0.0027	\$289,957	\$9,807	
44	Distribution Charge		108,140,363	\$0.0056	\$607,175		108,140,363	\$0.0063	\$680,234		108,140,363	\$0.0061	\$657,979	\$22,255	
45	BCPA		108,140,363	\$0.0000	\$0		108,140,363	\$0.0000	\$0		108,140,363	\$0.0000	\$0	\$0	
46	EMCA		108,140,363	\$0.0000	\$0		108,140,363	\$0.0000	\$0		108,140,363	\$0.0000	\$0	\$0	
47	Total	-	108,140,363	\$0.07405	\$8,008,191		108,140,363	\$0.07443	\$8,048,527		108,140,363	\$0.0720	\$7,785,202	\$263,325	3.4%
48		174	52,339.0	\$0.04889	\$3,875.90			\$0.04642	\$3,895.42			\$0.04490	\$3,767.97	\$127.45	3.4%
49	LP 300-499 kVA														
50	Customer Charge		851	\$286.04	\$243,521		851	\$260.01	\$221,360		851	\$251.51	\$214,118	\$7,242	
51	Demand Charge		283,945	\$6.74	\$1,913,708		283,945	\$7.80	\$2,215,973		283,945	\$7.55	\$2,143,472	\$72,500	
52	Power Supply		86,647,059	\$0.0371	\$3,217,618		86,647,059	\$0.0378	\$3,274,288		86,647,059	\$0.0366	\$3,167,163	\$107,125	
53	Transmission Charge		86,647,059	\$0.0060	\$523,782		86,647,059	\$0.0028	\$240,185		86,647,059	\$0.0027	\$232,327	\$7,858	
54	Distribution Charge		86,647,059	\$0.0056	\$483,173		86,647,059	\$0.0057	\$494,689		86,647,059	\$0.0055	\$478,504	\$16,185	
55	BCPA		86,647,059	\$0.0000	\$0		86,647,059	\$0.0000	\$0		86,647,059	\$0.0000	\$0	\$0	
56	EMCA		86,647,059	\$0.0000	\$0		86,647,059	\$0.0000	\$0		86,647,059	\$0.0000	\$0	\$0	
57	Total	-	86,647,059	\$0.07365	\$6,381,802		86,647,059	\$0.07440	\$6,446,495		86,647,059	\$0.0720	\$6,235,585	\$210,911	3.4%
58		334	101,776.8	\$0.04876	\$7,496.15			\$0.04627	\$7,572.14			\$0.04476	\$7,324.40	\$247.74	3.4%
59	LP 500-999 kVA														
60	Customer Charge		582	\$661.05	\$384,429		582	\$515.17	\$299,596		582	\$498.32	\$289,794	\$9,802	
61	Demand Charge		333,649	\$7.23	\$2,411,293		333,649	\$8.13	\$2,714,142		333,649	\$7.87	\$2,625,343	\$88,799	
62	Power Supply		119,462,923	\$0.0371	\$4,436,227		119,462,923	\$0.0373	\$4,457,873		119,462,923	\$0.0361	\$4,312,024	\$145,849	
63	Transmission Charge		119,462,923	\$0.0054	\$639,285		119,462,923	\$0.0032	\$377,002		119,462,923	\$0.0031	\$364,668	\$12,334	
64	Distribution Charge		119,462,923	\$0.0050	\$602,373		119,462,923	\$0.0067	\$796,671		119,462,923	\$0.0065	\$770,607	\$26,065	
65	BCPA		119,462,923	\$0.0000	\$0		119,462,923	\$0.0000	\$0		119,462,923	\$0.0000	\$0	\$0	
66	EMCA		119,462,923	\$0.0000	\$0		119,462,923	\$0.0000	\$0		119,462,923	\$0.0000	\$0	\$0	
67	Total	-	119,462,923	\$0.07093	\$8,473,607		119,462,923	\$0.07237	\$8,645,284		119,462,923	\$0.0700	\$8,362,435	\$282,849	3.4%
68		574	205,424.5	\$0.04753	\$14,570.93			\$0.04714	\$14,866.14			\$0.04560	\$14,379.77	\$486.38	3.4%
69	LP >1000														
70	Customer Charge		231	\$1,391.27	\$320,910		231	\$1,540.71	\$355,379		231	\$1,490.30	\$343,752	\$11,627	
71	Demand Charge		423,226	\$7.70	\$3,260,537		423,226	\$8.84	\$3,740,639		423,226	\$8.55	\$3,618,256	\$122,383	
72	Power Supply		184,461,616	\$0.0359	\$6,616,022		184,461,616	\$0.0361	\$6,664,006		184,461,616	\$0.0349	\$6,445,979	\$218,027	
73	Transmission Charge		184,461,616	\$0.0040	\$743,253		184,461,616	\$0.0042	\$766,989		184,461,616	\$0.0040	\$741,896	\$25,094	
74	Distribution Charge		184,461,616	\$0.0038	\$707,295		184,461,616	\$0.0068	\$1,258,649		184,461,616	\$0.0066	\$1,217,470	\$41,179	
75	BCPA		184,461,616	\$0.0000	\$0		184,461,616	\$0.0000	\$0		184,461,616	\$0.0000	\$0	\$0	
76	EMCA		184,461,616	\$0.0000	\$0		184,461,616	\$0.0000	\$0		184,461,616	\$0.0000	\$0	\$0	
77	Total	-	184,461,616	\$0.06315	\$11,648,017		184,461,616	\$0.06931	\$12,785,662		184,461,616	\$0.0670	\$12,367,352	\$418,310	3.4%
78		1,835	799,713.5	\$0.04373	\$50,498.73			\$0.04711	\$55,430.87			\$0.04557	\$53,617.33	\$1,813.54	3.4%

Ocala Electric Utilities

Ocala, Florida

Comparison of Existing and Proposed Rates - Phase 3

79	GSLLF												
80	Customer Charge		347	\$233.85	\$81,051	347	\$25.72	\$8,913	347	\$24.87	\$8,621	\$292	
81	Demand Charge		0	\$0.00	\$0	0	\$0.00	\$0	0	\$0.00	\$0	\$0	
82	Power Supply		1,853,177	\$0.0553	\$102,444	1,853,177	\$0.1066	\$197,577	1,853,177	\$0.1031	\$191,113	\$6,464	
83	Transmission Charge		1,853,177	\$0.0129	\$23,984	1,853,177	\$0.0030	\$5,532	1,853,177	\$0.0029	\$5,351	\$181	
84	Distribution Charge		1,853,177	\$0.0107	\$19,772	1,853,177	\$0.0180	\$33,292	1,853,177	\$0.0174	\$32,202	\$1,089	
85	BCPA		1,853,177	\$0.0000	\$0	1,853,177	\$0.0000	\$0	1,853,177	\$0.0000	\$0	\$0	
86	EMCA		1,853,177	\$0.0000	\$0	1,853,177	\$0.0000	\$0	1,853,177	\$0.0000	\$0	\$0	
87	Total	-	1,853,177	\$0.12263	\$227,252	1,853,177	\$0.13237	\$245,314	1,853,177	\$0.1280	\$237,288	\$8,026	3.4%
88			5,346.7	\$0.07889	\$655.66		\$0.12756	\$707.77		\$0.12339	\$684.61	\$23.16	3.4%
89	CL												
90	Customer Charge		13	\$51.24	\$658	13	\$2.50	\$32	13	\$2.50	\$32	\$0	
91	Power Supply		1,423,622	\$0.0493	\$70,249	1,423,622	\$0.0614	\$87,410	1,423,622	\$0.0614	\$87,410	\$0	
92	Transmission Charge		1,423,622	\$0.0027	\$3,814	1,423,622	\$0.0000	\$0	1,423,622	\$0.0000	\$0	\$0	
93	Distribution Charge		1,423,622	\$0.0028	\$3,997	1,423,622	\$0.0000	\$0	1,423,622	\$0.0000	\$0	\$0	
94	BCPA		1,423,622	\$0.0000	\$0	1,423,622	\$0.0000	\$0	1,423,622	\$0.0000	\$0	\$0	
95	EMCA		1,423,622	\$0.0000	\$0	1,423,622	\$0.0000	\$0	1,423,622	\$0.0000	\$0	\$0	
96	Total	-	1,423,622	\$0.05529	\$78,718	1,423,622	\$0.0635	\$87,442	1,423,622	\$0.0614	\$87,442	\$0	0.0%
97			110,899.5	\$0.05483	\$6,132.11		\$0.06140	\$6,811.73		\$0.06140	\$6,811.73	\$0.00	0.0%
98	Area Lighting												
99	Customer Charge		81,900	\$3.24	\$264,953	81,900	\$13.59	\$1,113,026	81,900	\$13.59	\$1,113,026	\$0	
100	Power Supply		6,242,453	\$0.0616	\$384,780	6,242,453	\$0.00	\$0	6,242,453	\$0.00	\$0	\$0	
101	Transmission Charge		6,242,453	\$0.0044	\$27,574	6,242,453	\$0.0000	\$0	6,242,453	\$0.0000	\$0	\$0	
102	Distribution Charge		6,242,453	\$0.0013	\$8,330	6,242,453	\$0.0000	\$0	6,242,453	\$0.0000	\$0	\$0	
103	BCPA		6,242,453	\$0.0000	\$0	6,242,453	\$0.0000	\$0	6,242,453	\$0.0000	\$0	\$0	
104	EMCA		6,242,453	\$0.0000	\$0	6,242,453	\$0.0000	\$0	6,242,453	\$0.0000	\$0	\$0	
105	Total	-	6,242,453	\$0.10983	\$685,637	6,242,453	\$0.1931	\$1,113,026	6,242,453	\$0.1868	\$1,113,026	\$0	0.0%
106			76	\$0.06739	\$8.37		\$0.00000	\$13.59		\$0.00000	\$13.59	\$0.00	0.0%
107	Street Lights												
108	Customer Charge		88,601	\$6.06	\$536,514	88,601	\$5.42	\$480,219	88,601	\$5.42	\$480,219	\$0	
109	Power Supply		6,372,941	\$0.0644	\$410,692	6,372,941	\$0.00	\$0	6,372,941	\$0.00	\$0	\$0	
110	Transmission Charge		6,372,941	\$0.0047	\$29,927	6,372,941	\$0.0000	\$0	6,372,941	\$0.0000	\$0	\$0	
111	Distribution Charge		6,372,941	\$0.0014	\$9,185	6,372,941	\$0.0000	\$0	6,372,941	\$0.0000	\$0	\$0	
112	BCPA		6,372,941	\$0.0000	\$0	6,372,941	\$0.0000	\$0	6,372,941	\$0.0000	\$0	\$0	
113	EMCA		6,372,941	\$0.0000	\$0	6,372,941	\$0.0000	\$0	6,372,941	\$0.0000	\$0	\$0	
114	Total	-	6,372,941	\$0.1548	\$986,318	6,372,941	\$0.0000	\$480,219	6,372,941	\$0.0000	\$480,219	\$0	0.0%
115			72	\$0.07058	\$11.13		\$0.00000	\$5.42		\$0.00000	\$5.42	\$0.00	0.0%

Ocala Electric Utilities

Ocala, Florida

Comparison of Existing and Proposed Rates - Phase 3

116	<u>Total</u>												
117	Customer Charge		824,132	\$16.64	\$13,713,310	824,132	\$12.38	\$10,204,381	824,132	\$12.04	\$9,922,651	\$281,731	
118	Demand Charge	-	2,160,002	\$7.00	\$15,128,496	2,160,002	\$7.78	\$16,807,747	2,160,002	\$7.53	\$16,257,846	\$549,901	
119	Power Supply		1,516,975,486	\$0.0494	\$74,933,162	1,516,975,486	\$0.0486	\$73,726,177	1,516,975,486	\$0.0470	\$71,316,929	\$2,409,248	
120	Transmission Charge		1,516,975,486	\$0.0060	\$9,043,541	1,516,975,486	\$0.0044	\$6,650,878	1,516,975,486	\$0.0042	\$6,433,281	\$217,598	
121	Distribution Charge		1,516,975,486	\$0.0058	\$8,866,690	1,516,975,486	\$0.0109	\$16,551,669	1,516,975,486	\$0.0106	\$16,010,146	\$541,523	
122	BCPA	-	1,516,975,486	\$0.0000	\$0	1,516,975,486	\$0.00000	\$0	1,516,975,486	\$0.0000	\$0	\$0	
123	EMCA	-	1,516,975,486	\$0.0000	\$0	1,516,975,486	\$0.00000	\$0	1,516,975,486	\$0.0000	\$0	\$0	
124	Total	-	1,516,975,486	\$0.0802	\$121,685,199	1,516,975,486	\$0.08170	\$123,940,853	1,516,975,486	\$0.0791	\$119,940,853	\$4,000,000	3.3%
125	Avg Usage/Avg Bill		1,841	\$0.06120	\$147.65		\$0.06390	\$150.39		\$0.06181	\$145.54	\$4.85	3.3%

Ocala Electric Utilities								
	COS Revenues v. Proposed Revenues				Rate Parity			
	Current	FY08	FY09	FY10	Current	FY08	FY09	FY10
Residential								
Proposed Revenue	\$47,151,563	\$48,502,692	\$51,239,549	\$54,265,069				
COS Revenue	\$49,530,557	\$49,530,557	\$52,316,328	\$53,855,591				
Difference	-\$2,378,995	-\$1,027,866	-\$1,076,779	\$409,478				
	-4.8%	-2.1%	-2.1%	0.8%	95.2%	97.9%	97.9%	100.8%
GS								
Proposed Revenue	\$12,618,775	\$13,082,731	\$13,820,183	\$14,635,428				
COS Revenue	\$12,620,127	\$12,620,127	\$13,328,817	\$13,719,871				
Difference	-\$1,352	\$462,604	\$491,366	\$915,557				
	0.0%	3.7%	3.7%	6.7%	100.0%	103.7%	103.7%	106.7%
LP<50 kVA								
Proposed Revenue	\$3,780,682	\$3,922,788	\$4,145,324	\$4,391,344				
COS Revenue	\$4,136,239	\$4,136,239	\$4,370,034	\$4,499,804				
Difference	-\$355,557	-\$213,451	-\$224,710	-\$108,461				
	-8.6%	-5.2%	-5.1%	-2.4%	91.4%	94.8%	94.9%	97.6%
LP 50-149 kVA								
Proposed Revenue	\$11,020,259	\$11,433,394	\$12,081,049	\$12,797,043				
COS Revenue	\$12,055,962	\$12,055,962	\$12,739,718	\$13,120,391				
Difference	-\$1,035,704	-\$622,568	-\$658,668	-\$323,349				
	-8.6%	-5.2%	-5.2%	-2.5%	91.4%	94.8%	94.8%	97.5%
LP150-299 kVA								
Proposed Revenue	\$6,931,540	\$7,189,946	\$7,597,721	\$8,048,527				
COS Revenue	\$7,355,488	\$7,355,488	\$7,774,254	\$8,008,191				
Difference	-\$423,948	-\$165,542	-\$176,533	\$40,336				
	-5.8%	-2.3%	-2.3%	0.5%	94.2%	97.7%	97.7%	100.5%
LP 300-499 kVA								
Proposed Revenue	\$5,512,253	\$5,758,279	\$6,085,140	\$6,446,495				
COS Revenue	\$5,861,779	\$5,861,779	\$6,195,440	\$6,381,802				
Difference	-\$349,526	-\$103,501	-\$110,300	\$64,693				
	-6.0%	-1.8%	-1.8%	1.0%	94.0%	98.2%	98.2%	101.0%
LP 500-999 kVA								
Proposed Revenue	\$7,260,347	\$7,722,367	\$8,160,698	\$8,645,284				
COS Revenue	\$7,784,018	\$7,784,018	\$8,226,626	\$8,473,607				
Difference	-\$523,671	-\$61,651	-\$65,929	\$171,677				
	-6.7%	-0.8%	-0.8%	2.0%	93.3%	99.2%	99.2%	102.0%

Ocala Electric Utilities								
	COS Revenues v. Proposed Revenues				Rate Parity			
	Current	FY08	FY09	FY10	Current	FY08	FY09	FY10
LP >1000								
Proposed Revenue	\$10,676,304	\$11,419,507	\$12,068,347	\$12,785,662				
COS Revenue	\$10,697,084	\$10,697,084	\$11,306,927	\$11,648,017				
Difference	-\$20,780	\$722,423	\$761,420	\$1,137,645				
	-0.2%	6.8%	6.7%	9.8%	99.8%	106.8%	106.7%	109.8%
GSLLF								
Proposed Revenue	\$206,179	\$219,131	\$231,566	\$245,314				
COS Revenue	\$209,784	\$209,784	\$221,169	\$227,252				
Difference	-\$3,604	\$9,347	\$10,398	\$18,061				
	-1.7%	4.5%	4.7%	7.9%	98.3%	104.5%	104.7%	107.9%
CL								
Proposed Revenue	\$83,229	\$83,229	\$85,310	\$87,442				
COS Revenue	\$72,270	\$72,270	\$76,401	\$78,718				
Difference	\$10,960	\$10,960	\$8,908	\$8,724				
	15.2%	15.2%	11.7%	11.1%	115.2%	115.2%	111.7%	111.1%
Area Lighting								
Proposed Revenue	\$1,076,126	\$1,076,126	\$1,094,421	\$1,113,026				
COS Revenue	\$633,230	\$633,230	\$667,438	\$685,637				
Difference	\$442,897	\$442,897	\$426,983	\$427,389				
	69.9%	69.9%	64.0%	62.3%	169.9%	169.9%	164.0%	162.3%
Street Lights								
Proposed Revenue	\$464,299	\$464,299	\$472,192	\$480,219				
COS Revenue	\$913,180	\$913,180	\$961,324	\$986,318				
Difference	-\$448,882	-\$448,882	-\$489,132	-\$506,099				
	-49.2%	-49.2%	-50.9%	-51.3%	50.8%	50.8%	49.1%	48.7%
Total								
Proposed Revenue	\$106,781,556	\$110,874,489	\$117,081,500	\$123,940,853				
COS Revenue	\$111,869,719	\$111,869,719	\$118,184,476	\$121,685,199				
Difference	-\$5,088,162	-\$995,229	-\$1,102,976	\$2,255,654				
	-4.5%	-0.9%	-0.9%	1.9%	95.5%	99.1%	99.1%	101.9%

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Summary of Components of Expenses

<u>Accounts</u>	<u>Total</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
Average Consumers	52,492	43,629	7,374	521	638	166	69	47
kWh Sold	1,443,879,107	577,973,712	159,480,576	54,639,830	161,977,347	102,929,554	82,471,918	113,706,530
Billing kW		0	0	180,524	542,120	342,608	270,263	317,572
NCP kW		1,857,902	562,667	192,296	577,470	364,949	287,886	338,609
Dist-Customer	15,944,701	8,678,144	2,273,926	519,812	1,230,803	559,460	451,768	622,513
Monthly Cost per Cons	25.31	16.58	25.70	83.14	160.76	280.85	545.61	1,103.75
Average Cost per kWh	0.011043	0.015015	0.014258	0.009513	0.007599	0.005435	0.005478	0.005475
Cost per Billing kW		0.00	0.00	2.88	2.27	1.63	1.67	1.96
Cost per NCP kW		4.67	4.04	2.70	2.13	1.53	1.57	1.84
Revenue	-3,179,289	-693,183	-613,725	-160,477	-461,778	-285,137	-223,350	-262,941
Monthly Cost per Cons	-5.05	-1.32	-6.94	-25.67	-60.32	-143.14	-269.75	-466.21
Average Cost per kWh	-0.002202	-0.001199	-0.003848	-0.002937	-0.002851	-0.002770	-0.002708	-0.002312
Cost per Billing kW		0.00	0.00	-0.89	-0.85	-0.83	-0.83	-0.83
Cost per NCP kW		-0.37	-1.09	-0.83	-0.80	-0.78	-0.78	-0.78
Dmd-Transmission	8,302,270	3,508,953	996,445	337,123	1,020,588	609,804	480,850	586,851
Monthly Cost per Cons	13.18	6.70	11.26	53.92	133.31	306.13	580.74	1,040.52
Average Cost per kWh	0.005750	0.006071	0.006248	0.006170	0.006301	0.005924	0.005830	0.005161
Cost per Billing kW		0.00	0.00	1.87	1.88	1.78	1.78	1.85
Cost per NCP kW		1.89	1.77	1.75	1.77	1.67	1.67	1.73
Dmd-Distribution	8,139,482	3,666,880	980,288	309,196	942,013	557,406	443,572	552,950
Monthly Cost per Cons	12.92	7.00	11.08	49.46	123.04	279.82	535.71	980.41
Average Cost per kWh	0.005637	0.006344	0.006147	0.005659	0.005816	0.005415	0.005378	0.004863
Cost per Billing kW		0.00	0.00	1.71	1.74	1.63	1.64	1.74
Cost per NCP kW		1.97	1.74	1.61	1.63	1.53	1.54	1.63
PurPwr-Capacity	31,418,933	13,850,487	3,321,221	1,174,299	3,526,457	2,228,644	1,758,043	2,213,338
Monthly Cost per Cons	49.88	26.46	37.53	187.83	460.61	1,118.80	2,123.24	3,924.36
Average Cost per kWh	0.021760	0.023964	0.020825	0.021492	0.021771	0.021652	0.021317	0.019465
Cost per Billing kW		0.00	0.00	6.50	6.50	6.50	6.50	6.97
Cost per NCP kW		7.45	5.90	6.11	6.11	6.11	6.11	6.54

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Summary of Components of Expenses

<u>Accounts</u>	<u>Total</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
Average Consumers	52,492	43,629	7,374	521	638	166	69	47
kWh Sold	1,443,879,107	577,973,712	159,480,576	54,639,830	161,977,347	102,929,554	82,471,918	113,706,530
Billing kW		0	0	180,524	542,120	342,608	270,263	317,572
NCP kW		1,857,902	562,667	192,296	577,470	364,949	287,886	338,609
PurPwr-Energy	51,262,496	20,519,985	5,662,090	1,956,874	5,801,057	3,686,320	2,953,650	4,072,274
Monthly Cost per Cons	81.38	39.19	63.99	313.00	757.71	1,850.56	3,567.21	7,220.34
Average Cost per kWh	0.035503	0.035503	0.035503	0.035814	0.035814	0.035814	0.035814	0.035814
Cost per Billing kW		0.00	0.00	10.84	10.70	10.76	10.93	12.82
Cost per NCP kW		11.04	10.06	10.18	10.05	10.10	10.26	12.03
Total Expenses	111,888,593	49,531,266	12,620,245	4,136,827	12,059,140	7,356,497	5,864,533	7,784,985
Monthly Cost per Cons	177.63	94.61	142.62	661.68	1,575.12	3,693.02	7,082.77	13,803.16
Average Cost per kWh	0.077492	0.085698	0.079133	0.075711	0.074450	0.071471	0.071109	0.068466
Cost per Billing kW		0.00	0.00	22.92	22.24	21.47	21.70	24.51
Cost per NCP kW		26.66	22.43	21.51	20.88	20.16	20.37	22.99

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Summary of Components of Expenses

<u>Accounts</u>	<u>Total</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
Average Consumers	52,492	43,629	7,374	521	638	166	69	47
kWh Sold	1,443,879,107	577,973,712	159,480,576	54,639,830	161,977,347	102,929,554	82,471,918	113,706,530
Billing kW	0	0	0	180,524	542,120	342,608	270,263	317,572
NCP kW		1,857,902	562,667	192,296	577,470	364,949	287,886	338,609
Pur Pwr - Energy	51,262,496	20,519,985	5,662,090	1,956,874	5,801,057	3,686,320	2,953,650	4,072,274
Monthly Cost per Cons	81.38	39.19	63.99	313.00	757.71	1,850.56	3,567.21	7,220.34
Average Cost per kWh	0.035503	0.035503	0.035503	0.035814	0.035814	0.035814	0.035814	0.035814
Cost per Billing kW		0.00	0.00	10.84	10.70	10.76	10.93	12.82
Cost per NCP kW		11.04	10.06	10.18	10.05	10.10	10.26	12.03
Pur Pwr - Demand	31,418,933	13,850,487	3,321,221	1,174,299	3,526,457	2,228,644	1,758,043	2,213,338
Monthly Cost per Cons	49.88	26.46	37.53	187.83	460.61	1,118.80	2,123.24	3,924.36
Average Cost per kWh	0.021760	0.023964	0.020825	0.021492	0.021771	0.021652	0.021317	0.019465
Cost per Billing kW		0.00	0.00	6.50	6.50	6.50	6.50	6.97
Cost per NCP kW		7.45	5.90	6.11	6.11	6.11	6.11	6.54
Transmission	8,302,270	3,508,953	996,445	337,123	1,020,588	609,804	480,850	586,851
Monthly Cost per Cons	13.18	6.70	11.26	53.92	133.31	306.13	580.74	1,040.52
Average Cost per kWh	0.005750	0.006071	0.006248	0.006170	0.006301	0.005924	0.005830	0.005161
Cost per Billing kW		0.00	0.00	1.87	1.88	1.78	1.78	1.85
Cost per NCP kW		1.89	1.77	1.75	1.77	1.67	1.67	1.73
Distribution	8,139,482	3,666,880	980,288	309,196	942,013	557,406	443,572	552,950
Monthly Cost per Cons	12.92	7.00	11.08	49.46	123.04	279.82	535.71	980.41
Average Cost per kWh	0.005637	0.006344	0.006147	0.005659	0.005816	0.005415	0.005378	0.004863
Cost per Billing kW		0.00	0.00	1.71	1.74	1.63	1.64	1.74
Cost per NCP kW		1.97	1.74	1.61	1.63	1.53	1.54	1.63
Customer	12,765,412	7,984,961	1,660,201	359,335	769,025	274,323	228,418	359,572
Monthly Cost per Cons	20.27	15.25	18.76	57.48	100.45	137.71	275.87	637.54
Average Cost per kWh	0.008841	0.013815	0.010410	0.006576	0.004748	0.002665	0.002770	0.003162
Cost per Billing kW		0.00	0.00	1.99	1.42	0.80	0.85	1.13
Cost per NCP kW		4.30	2.95	1.87	1.33	0.75	0.79	1.06

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Summary of Components of Expenses

<u>Accounts</u>	<u>Total</u>	<u>01-Resident</u>	<u>03-GS</u>	<u>51-LP<50</u>	<u>52-LP 50-149</u>	<u>53-LP150-299</u>	<u>54-LP300-499</u>	<u>55-LP500-999</u>
Total Expenses	111,888,593	49,531,266	12,620,245	4,136,827	12,059,140	7,356,497	5,864,533	7,784,985
Monthly Cost per Cons	177.63	94.61	142.62	661.68	1,575.12	3,693.02	7,082.77	13,803.16
Average Cost per kWh	0.077492	0.085698	0.079133	0.075711	0.074450	0.071471	0.071109	0.068466
Cost per Billing kW		0.00	0.00	22.92	22.24	21.47	21.70	24.51
Cost per NCP kW		26.66	22.43	21.51	20.88	20.16	20.37	22.99

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Summary of Components of Expenses

<u>Accounts</u>	<u>Total</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
Average Consumers	52,492	19	28	1	6,599	7,139
kWh Sold	1,443,879,107	175,573,222	1,763,881	1,355,024	5,941,656	6,065,857
Billing kW		402,833	0	0	0	0
NCP kW		414,479	10,206	2,000	18,752	19,144
Dist-Customer	15,944,701	592,342	93,811	3,125	352,634	566,370
Monthly Cost per Cons	25.31	2,597.99	279.20	260.42	4.45	6.61
Average Cost per kWh	0.011043	0.003374	0.053184	0.002306	0.059349	0.093370
Cost per Billing kW		1.47	0.00	0.00	0.00	0.00
Cost per NCP kW		1.43	9.19	1.56	18.81	29.58
Revenue	-3,179,289	-286,415	-18,033	-2,532	-105,562	-66,154
Monthly Cost per Cons	-5.05	-1,256.21	-53.67	-211.00	-1.33	-0.77
Average Cost per kWh	-0.002202	-0.001631	-0.010223	-0.001869	-0.017766	-0.010906
Cost per Billing kW		-0.71	0.00	0.00	0.00	0.00
Cost per NCP kW		-0.69	-1.77	-1.27	-5.63	-3.46
Dmd-Transmission	8,302,270	682,364	22,015	3,502	26,299	27,474
Monthly Cost per Cons	13.18	2,992.82	65.52	291.83	0.33	0.32
Average Cost per kWh	0.005750	0.003886	0.012481	0.002584	0.004426	0.004529
Cost per Billing kW		1.69	0.00	0.00	0.00	0.00
Cost per NCP kW		1.65	2.16	1.75	1.40	1.44
Dmd-Distribution	8,139,482	649,281	18,150	3,669	7,645	8,430
Monthly Cost per Cons	12.92	2,847.72	54.02	305.75	0.10	0.10
Average Cost per kWh	0.005637	0.003698	0.010290	0.002708	0.001287	0.001390
Cost per Billing kW		1.61	0.00	0.00	0.00	0.00
Cost per NCP kW		1.57	1.78	1.83	0.41	0.44
PurPwr-Capacity	31,418,933	2,994,743	31,413	16,378	142,266	161,644
Monthly Cost per Cons	49.88	13,134.84	93.49	1,364.83	1.80	1.89
Average Cost per kWh	0.021760	0.017057	0.017809	0.012087	0.023944	0.026648
Cost per Billing kW		7.43	0.00	0.00	0.00	0.00
Cost per NCP kW		7.23	3.08	8.19	7.59	8.44

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Summary of Components of Expenses

<u>Accounts</u>	<u>Total</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
Average Consumers	52,492	19	28	1	6,599	7,139
kWh Sold	1,443,879,107	175,573,222	1,763,881	1,355,024	5,941,656	6,065,857
Billing kW		402,833	0	0	0	0
NCP kW		414,479	10,206	2,000	18,752	19,144
PurPwr-Energy	51,262,496	6,073,210	62,626	48,108	210,947	215,355
Monthly Cost per Cons	81.38	26,636.89	186.39	4,009.00	2.66	2.51
Average Cost per kWh	0.035503	0.034591	0.035505	0.035503	0.035503	0.035503
Cost per Billing kW		15.08	0.00	0.00	0.00	0.00
Cost per NCP kW		14.65	6.14	24.05	11.25	11.25
Total Expenses	111,888,593	10,705,525	209,982	72,250	634,229	913,119
Monthly Cost per Cons	177.63	46,954.06	624.95	6,020.83	8.01	10.66
Average Cost per kWh	0.077492	0.060975	0.119045	0.053320	0.106743	0.150534
Cost per Billing kW		26.58	0.00	0.00	0.00	0.00
Cost per NCP kW		25.83	20.57	36.13	33.82	47.70

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Summary of Components of Expenses

<u>Accounts</u>	<u>Total</u>	<u>56-LP>1000</u>	<u>35-GSD LLF</u>	<u>86-Const Load</u>	<u>07-Area Lts</u>	<u>17-Street Lt</u>
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NCP kW		414,479	10,206	2,000	18,752	19,144
Pur Pwr - Energy	51,262,496	6,073,210	62,626	48,108	210,947	215,355
Monthly Cost per Cons	81.38	26,636.89	186.39	4,009.00	2.66	2.51
Average Cost per kWh	0.035503	0.034591	0.035505	0.035503	0.035503	0.035503
Cost per Billing kW		15.08	0.00	0.00	0.00	0.00
Cost per NCP kW		14.65	6.14	24.05	11.25	11.25
Pur Pwr - Demand	31,418,933	2,994,743	31,413	16,378	142,266	161,644
Monthly Cost per Cons	49.88	13,134.84	93.49	1,364.83	1.80	1.89
Average Cost per kWh	0.021760	0.017057	0.017809	0.012087	0.023944	0.026648
Cost per Billing kW		7.43	0.00	0.00	0.00	0.00
Cost per NCP kW		7.23	3.08	8.19	7.59	8.44
Transmission	8,302,270	682,364	22,015	3,502	26,299	27,474
Monthly Cost per Cons	13.18	2,992.82	65.52	291.83	0.33	0.32
Average Cost per kWh	0.005750	0.003886	0.012481	0.002584	0.004426	0.004529
Cost per Billing kW		1.69	0.00	0.00	0.00	0.00
Cost per NCP kW		1.65	2.16	1.75	1.40	1.44
Distribution	8,139,482	649,281	18,150	3,669	7,645	8,430
Monthly Cost per Cons	12.92	2,847.72	54.02	305.75	0.10	0.10
Average Cost per kWh	0.005637	0.003698	0.010290	0.002708	0.001287	0.001390
Cost per Billing kW		1.61	0.00	0.00	0.00	0.00
Cost per NCP kW		1.57	1.78	1.83	0.41	0.44
Customer	12,765,412	305,927	75,778	593	247,072	500,216
Monthly Cost per Cons	20.27	1,341.79	225.53	49.42	3.12	5.84
Average Cost per kWh	0.008841	0.001742	0.042961	0.000438	0.041583	0.082464
Cost per Billing kW		0.76	0.00	0.00	0.00	0.00
Cost per NCP kW		0.74	7.42	0.30	13.18	26.13

C. H. GUERNSEY & COMPANY
Ocala Electric Utilities
Fiscal Year 2008 - Phase 1 Rates
Summary of Components of Expenses

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Total Expenses	111,888,593	10,705,525	209,982	72,250	634,229	913,119
Monthly Cost per Cons	177.63	46,954.06	624.95	6,020.83	8.01	10.66
Average Cost per kWh	0.077492	0.060975	0.119045	0.053320	0.106743	0.150534
Cost per Billing kW		26.58	0.00	0.00	0.00	0.00
Cost per NCP kW		25.83	20.57	36.13	33.82	47.70

Comparison of Existing and Proposed
Rates

**Ocala Electric Utility
Comparison of Electric Rates**

RS	Ocala (new)	Ocala (old)	Increase	% Incr
Customer Charge	\$ 9.35	\$ 7.00		
Energy Charge	\$ 0.07545	\$ 0.07524		
BPCA Charge	\$ -	\$ -		
EMCA Charge	\$ -	\$ -		

kWh Usage

-					
100	\$ 16.89	\$ 14.52	\$ 2.37	16.3%	
150	\$ 20.67	\$ 18.29	\$ 2.38	13.0%	
250	\$ 28.21	\$ 25.81	\$ 2.40	9.3%	
500	\$ 47.07	\$ 44.62	\$ 2.45	5.5%	
750	\$ 65.94	\$ 63.43	\$ 2.51	4.0%	
1,100	\$ 92.34	\$ 89.76	\$ 2.58	2.9%	
1,500	\$ 122.52	\$ 119.86	\$ 2.66	2.2%	
2,000	\$ 160.25	\$ 157.48	\$ 2.77	1.8%	
2,500	\$ 197.97	\$ 195.10	\$ 2.87	1.5%	
3,000	\$ 235.70	\$ 232.72	\$ 2.98	1.3%	
5,000	\$ 386.60	\$ 383.20	\$ 3.40	0.9%	

GS	Ocala (new)	Ocala (old)	Increase	% Incr
Customer Charge	\$ 12.24	\$ 7.00		
Energy Charge	\$ 0.07524	\$ 0.07524		
BPCA Charge	\$ -	\$ -		
EMCA Charge	\$ -	\$ -		

kWh Usage

-				
250	\$ 31.05	\$ 25.81	\$ 5.24	20.3%
300	\$ 34.81	\$ 29.57	\$ 5.24	17.7%
400	\$ 42.34	\$ 37.10	\$ 5.24	14.1%
500	\$ 49.86	\$ 44.62	\$ 5.24	11.7%
750	\$ 68.67	\$ 63.43	\$ 5.24	8.3%
1,100	\$ 95.00	\$ 89.76	\$ 5.24	5.8%
1,500	\$ 125.10	\$ 119.86	\$ 5.24	4.4%
1,800	\$ 147.67	\$ 142.43	\$ 5.24	3.7%
2,000	\$ 162.72	\$ 157.48	\$ 5.24	3.3%
2,500	\$ 200.34	\$ 195.10	\$ 5.24	2.7%
5,000	\$ 388.44	\$ 383.20	\$ 5.24	1.4%
10000	\$ 764.64	\$ 759.40	\$ 5.24	0.7%

LP<50	Ocala (new)	Ocala (old)	Increase	% Incr
Customer Charge	\$ 24.49	\$ 21.00		
Demand Charge	\$ 6.56	\$ 5.95		
Energy Charge	\$ 0.04732	\$ 0.04713		
BPCA Charge	\$ -	\$ -		
EMCA Charge	\$ -	\$ -		

29 kW

LF	kWh					
20.0%	4,234	\$ 415.08	\$ 393.10	\$ 21.98		5.6%
25.0%	5,293	\$ 465.17	\$ 442.99	\$ 22.19		5.0%
30.0%	6,351	\$ 515.26	\$ 492.87	\$ 22.39		4.5%
35.0%	7,410	\$ 565.35	\$ 542.76	\$ 22.59		4.2%
41.0%	8,680	\$ 625.45	\$ 602.62	\$ 22.83		3.8%
45.0%	9,527	\$ 665.52	\$ 642.53	\$ 22.99		3.6%
50.0%	10,585	\$ 715.61	\$ 692.42	\$ 23.19		3.3%
60.0%	12,702	\$ 815.79	\$ 792.20	\$ 23.59		3.0%
65.0%	13,761	\$ 865.88	\$ 842.08	\$ 23.79		2.8%

LP 50-149	Ocala (new)	Ocala (old)	Increase	% Incr
Customer Charge	\$ 73.46	\$ 21.00		
Demand Charge	\$ 6.76	\$ 5.95		
Energy Charge	\$ 0.04449	\$ 0.04713		
BPCA Charge	\$ -	\$ -		
EMCA Charge	\$ -	\$ -		

71 kW

LF	kWh					
20.0%	10,366	\$ 1,014.60	\$ 932.00	\$ 82.60		8.9%
25.0%	12,958	\$ 1,129.90	\$ 1,054.14	\$ 75.76		7.2%
30.0%	15,549	\$ 1,245.20	\$ 1,176.27	\$ 68.92		5.9%
35.0%	18,141	\$ 1,360.49	\$ 1,298.41	\$ 62.08		4.8%
40.9%	21,173	\$ 1,495.39	\$ 1,441.31	\$ 54.07		3.8%
45.0%	23,324	\$ 1,591.08	\$ 1,542.69	\$ 48.40		3.1%
50.0%	25,915	\$ 1,706.38	\$ 1,664.82	\$ 41.55		2.5%
60.0%	31,098	\$ 1,936.97	\$ 1,909.10	\$ 27.87		1.5%
65.0%	33,690	\$ 2,052.27	\$ 2,031.24	\$ 21.03		1.0%

		Ocala (new)	Ocala (old)	Increase	% Incr
LP150-299					
Customer Charge	\$	146.91	\$ 21.00		
Demand Charge	\$	7.05	\$ 5.95		
Energy Charge	\$	0.04354	\$ 0.04713		
BPCA Charge	\$	-	\$ -		
EMCA Charge	\$	-	\$ -		

172 kW

LF	kWh					
20.0%	25,112	\$	2,452.89	\$	2,227.93	\$ 224.96 10.1%
25.0%	31,390	\$	2,726.23	\$	2,523.81	\$ 202.42 8.0%
30.0%	37,668	\$	2,999.57	\$	2,819.69	\$ 179.88 6.4%
35.0%	43,946	\$	3,272.92	\$	3,115.57	\$ 157.34 5.1%
41.0%	51,524	\$	3,602.85	\$	3,472.70	\$ 130.14 3.7%
45.0%	56,502	\$	3,819.61	\$	3,707.34	\$ 112.27 3.0%
50.0%	62,780	\$	4,092.95	\$	4,003.22	\$ 89.73 2.2%
60.0%	75,336	\$	4,639.64	\$	4,594.99	\$ 44.65 1.0%
65.0%	81,614	\$	4,912.98	\$	4,890.87	\$ 22.12 0.5%

		Ocala (new)	Ocala (old)	Increase	% Incr
LP300-499					
Customer Charge	\$	243.88	\$ 21.00		
Demand Charge	\$	7.32	\$ 5.95		
Energy Charge	\$	0.04340	\$ 0.04713		
BPCA Charge	\$	-	\$ -		
EMCA Charge	\$	-	\$ -		

328 kW

LF	kWh					
20.0%	47,888	\$	4,723.18	\$	4,229.56	\$ 493.62 11.7%
25.0%	59,860	\$	5,242.76	\$	4,793.80	\$ 448.96 9.4%
30.0%	71,832	\$	5,762.35	\$	5,358.04	\$ 404.31 7.5%
35.0%	83,804	\$	6,281.93	\$	5,922.28	\$ 359.65 6.1%
41.8%	100,182	\$	6,992.73	\$	6,694.16	\$ 298.56 4.5%
45.0%	107,748	\$	7,321.10	\$	7,050.76	\$ 270.34 3.8%
50.0%	119,720	\$	7,840.69	\$	7,615.00	\$ 225.68 3.0%
60.0%	143,664	\$	8,879.86	\$	8,743.48	\$ 136.37 1.6%
65.0%	155,636	\$	9,399.44	\$	9,307.72	\$ 91.72 1.0%

Comparison of Current and Proposed Rates at Varying Usage Levels
(Shading = Average Class Usage)

		Ocala (new)	Ocala (old)	Increase	% Incr
LP500-999					
Customer Charge	\$	483.21	\$ 21.00		
Demand Charge	\$	7.63	\$ 5.95		
Energy Charge	\$	0.04422	\$ 0.04713		
BPCA Charge	\$	-	\$ -		
EMCA Charge	\$	-	\$ -		

565 kW

LF	kWh					
35.0%	144,358	\$	11,177.65	\$	10,186.32	\$ 991.33 9.7%
40.0%	164,980	\$	12,089.58	\$	11,158.26	\$ 931.32 8.3%
45.0%	185,603	\$	13,001.50	\$	12,130.20	\$ 871.31 7.2%
49.0%	202,101	\$	13,731.04	\$	12,907.75	\$ 823.30 6.4%
60.0%	247,470	\$	15,737.28	\$	15,046.01	\$ 691.27 4.6%
65.0%	268,093	\$	16,649.21	\$	16,017.95	\$ 631.26 3.9%
70.0%	288,715	\$	17,561.14	\$	16,989.89	\$ 571.25 3.4%

		Ocala (new)	Ocala (old)	Increase	% Incr
LP>1000					
Customer Charge	\$	1,445.11	\$ 21.00		
Demand Charge	\$	8.29	\$ 5.95		
Energy Charge	\$	0.04419	\$ 0.04713		
BPCA Charge	\$	-	\$ -		
EMCA Charge	\$	-	\$ -		

1806 kW

LF	kWh					
45.0%	593,271	\$	42,633.50	\$	38,727.56	\$ 3,905.93 10.1%
50.0%	659,190	\$	45,546.46	\$	41,834.32	\$ 3,712.13 8.9%
55.0%	725,109	\$	48,459.42	\$	44,941.09	\$ 3,518.33 7.8%
59.7%	787,073	\$	51,197.60	\$	47,861.44	\$ 3,336.16 7.0%
65.0%	856,947	\$	54,285.34	\$	51,154.61	\$ 3,130.73 6.1%
70.0%	922,866	\$	57,198.30	\$	54,261.37	\$ 2,936.92 5.4%
75.0%	988,785	\$	60,111.26	\$	57,368.14	\$ 2,743.12 4.8%