

August 25, 2008

08 AUG 28 AM 7:51

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

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Gainesville Regional Utilities (GRU) is hereby submitting proposed tariff sheet revisions for approval by the Florida Public Service Commission (PSC). GRU is submitting one copy of the proposed tariff revisions in legislative format and three (3) copies of the proposed tariff sheets in final form. The new rates would become effective as of October 1, 2008.

Attached is supporting documentation for PSC review.

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

Current Sheet

Eighth Revised Sheet No. 1.0
Fifth Revised Sheet No. 6.0
Sixth Revised Sheet No. 6.1
Fifth Revised Sheet No. 6.1.1
Second Revised Sheet No. 6.2

Ninth Revised Sheet No. 6.3
Eighth Revised Sheet No. 6.3.1
Fourth Revised Sheet No. 6.4

Eighth Revised Sheet No. 6.5
Sixth Revised Sheet No. 6.5.1
Seventh Revised Sheet No. 6.6
Seventh Revised Sheet No. 6.7
Seventh Revised Sheet No. 6.7.1

Fourth Revised Sheet No. 6.8

Proposed Sheet

Ninth Revised Sheet No. 1.0
Sixth Revised Sheet No. 6.0
Seventh Revised Sheet No. 6.1
Sixth Revised Sheet No. 6.1.1
Third Revised Sheet No. 6.2
Original Sheet No. 6.2.1
Tenth Revised Sheet No. 6.3
Ninth Revised Sheet No. 6.3.1
Fifth Revised Sheet No. 6.4
Original Sheet No. 6.4.1
Ninth Revised Sheet No. 6.5
Seventh Revised Sheet No. 6.5.1
Eighth Revised Sheet No. 6.6
Eighth Revised Sheet No. 6.7
Eighth Revised Sheet No. 6.7.1
Original Sheet No. 6.7.5
Original Sheet No. 6.7.6
Fifth Revised Sheet No. 6.8

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** Original tariffs forwarded to ECR*

Current Sheet

Third Revised Sheet No. 6.16.1
Third Revised Sheet No. 6.16.2

Third Revised Sheet No. 6.17
Third Revised Sheet No. 6.17.1
Third Revised Sheet No. 6.17.2
Original Sheet No. 6.17.3

Proposed Sheet

Fourth Revised Sheet No. 6.16.1
Fourth Revised Sheet No. 6.16.2
Original Sheet 6.16.3
Fourth Revised Sheet No. 6.17
Fourth Revised Sheet No. 6.17.1
Fourth Revised Sheet No. 6.17.2
Deleted

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

Respectfully submitted,



Diane Wilson
Interim Managing Utility Analyst

Enclosures

OVERVIEW

Gainesville Regional Utilities (GRU) is submitting this proposal to increase rates for all four of its retail electric customers; residential, general service non-demand, general service demand and large power. After consideration prompted by PURPA, our City Commission has requested staff to provide optional time-of-use rates for all classes, in addition to the existing residential optional time-of-use rate. As was the case last year, these rate increases have been necessitated by upcoming air quality standard changes and rising construction costs, as well as maintenance of existing generating units. Under the direction of our City Commission, we are continuing to focus strongly on conservation, which is also a driver of rate increases.

The City Commission is in the process of budget review and will approve these rates concurrently with the budget process, with second reading of the ordinance change occurring before October 1, 2008. The proposed changes to rates to be implemented October 1, 2008, are based on an increase to the electric system revenue requirement of 7%. Last year upper tiers were increased much more than lower tiers in an effort to promote conservation. Now that the differential has been established, the increases are more evenly applied to the tiers.

Residential (RES)

- Increase Customer Charge by 37% to achieve cost of service
- Increase non-fuel energy charge for all kWh consumption as follows:
 - 0-250 kWh by 4%
 - 251-750 kWh by 2%
 - greater than 750 by 1%

General Service Non-Demand (GSN)

- No Increase to Customer Charge as already at cost of service
- Increase non-fuel energy charge for all kWh consumption by 12%

General Service Demand (GSD)

- Increase Customer Charge by 36% to achieve cost of service
- Increase kilowatt demand charges by 2.2%
- Increase kWh consumption charges by 10.3%

Large Power (LP)

- Increase Customer Charge by 13.2% to achieve cost of service
- Increase kilowatt demand charges by 2.2%
- Increase kWh consumption charges by 14.8%

COST OF SERVICE HIGHLIGHTS

GRU's cost of service methodology continues to be an average and excess allocation of costs to GRU's four retail rate classes as submitted previously to the Florida Public Service Commission on numerous occasions. This methodology has been enhanced to divide costs into generation, transmission, distribution, and customer service components (unbundled elements). The revenues by rate class were then compared to costs of service in FY 2007 with the following overall results (see Appendix 1):

**TABLE 1
REVENUE CHANGE REQUIRED TO
MATCH COST OF SERVICE**

RATE CLASS	PCT CHANGE
RES	+5.48%
GSND	-16.2%
GSD	-10.8%
LP	-2.9%

While the Cost of Service provides a guide to rate structure and design, it is backward looking while our revenue requirements are driven by the planning horizon. As such, the total dollars for each electric rate class is increasing by about 7%, but it is achieved in many components, including the customer charge and the energy and demand charges.

RESIDENTIAL RATES

In the Residential class, we are continuing with the three tier rate structure established last year to help lower usage customers by having lower costs per kWh for the lower usage levels.

GENERAL SERVICE NON-DEMAND RATES

As indicated by the cost of service studies, the general service non-demand class has been paying just slightly less than the cost to serve it. As with the residential rates, increases to the monthly customer charge and all kWh charges are being proposed, with a larger increase to the second tier to be consistent with our conservation goals.

GENERAL SERVICE DEMAND AND LARGE POWER RATES

Most of the General Service Demand and Large Power customers participate in the GRU's Business Partner Discount program, which gives the customers under contract discounts to their non-fuel charges of 10% and 13%, respectively. This off-sets the results of the cost of service study shown above, which include all costs, including fuel.

In fiscal year 2008, increases for both the demand charge and energy charges for these classes are proposed to achieve the additional revenue required from these groups. Additionally, the General Service Demand and Large Power customer classes will continue to be charged the same demand charge per kW under the proposed rates, as was the case last year. The energy charge for the Large Power customer class will be slightly less than that of the General Service Demand class to reflect a truer cost of service charge to each customer and yield a lower average cost per kWh to customers with better load factors.

SUMMARY

Based on cost of service studies, we are very close to achieving equity among classes given the current rate structure. The differences between classes are within acceptable levels of the inaccuracies of available data and methodologies. In allocating the rate increases, the amount of required rate increase revenue assigned to each class was based on total sales in each class as a percentage of total retail electric sales in FY 2007. The proposed rate increases should achieve the required revenue, while keeping the equity among the retail electric classes.

Attached:

Appendix 1: Electric Cost of Service Study Fiscal Year 2007

Electric Cost-of-Service Study FY 2007



Strategic Planning Department
Gainesville Regional Utilities
P. O. Box 147117
Gainesville, FL 32614
(352) 334-3400

DOCUMENT NUMBER-DATE

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**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**TABLE 1
FUNCTIONAL ALLOCATION OF CAPITAL INVESTMENT**

Power Production	\$179,464,355	48.77%
Transmission	\$10,594,959	2.88%
Distribution Substations	\$17,232,542	4.68%
Primary Line	\$59,069,515	16.05%
Secondary Line	\$34,284,825	9.32%
Line Transformers	\$29,822,539	8.10%
Electric Service	\$9,922,329	2.70%
Meters	\$7,579,742	2.06%
Customer Accounts	\$5,485,988	1.49%
Rental Lights	\$8,027,805	2.18%
Street Lights	\$6,480,009	1.76%

NOTES:

[1] See Worktables 1 and 2.

[2] Percent of total Capital Investment.

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**WORKTABLE 7
NON OPERATING EXPENSES AND REVENUE CREDITS**

operating expense	MISCELLANEOUS OPERATING REVENUE	\$0	from Worktable 3, Account 426 entry
	DEBT SERVICE	\$23,432,282	ELECTRIC FUND, STATEMENT OF OPERATING INCOME
non- operating expense	UPIF	\$13,786,309	ELECTRIC FUND, STATEMENT OF OPERATING INCOME
	MISCELLANEOUS TRANSFERS	\$0	ELECTRIC FUND, STATEMENT OF OPERATING INCOME
	TOTAL	37,218,591	
operating expense	GENERAL FUND TRANSFER	\$18,927,179	Schedule of Combining Statement of Revenue and Expense and Retained Earnings
	SURCHARGE REVENUE	2,828,347	
non- operating expense	NUCLEAR DECOMMISSIONING/FUEL DISPOS	579,145	ELECTRIC FUND, STATEMENT OF OPERATING INCOME
operating expense	INTERCHANGE REVENUE	\$5,653,732	Schedule of Net Revenues in Accordance with Bond Resolution, Electric Utility Fund
	INTERCHANGE FUEL COST	\$3,630,429	Schedule of Net Revenues in Accordance with Bond Resolution, Electric Utility Fund
	INTERCHANGE NET REVENUE	\$2,023,303	
operating expense	INTEREST INCOME	\$3,597,057	Schedule of Net Revenues in Accordance with Bond Resolution, Electric Utility Fund
	SERVICE CHARGES	\$2,308,671	Schedule of Net Revenues in Accordance with Bond Resolution, Electric Utility Fund
	POLE RENTALS	\$1,183,047	Schedule of Net Revenues in Accordance with Bond Resolution, Electric Utility Fund
	MISCELLANEOUS OTHER REVENUES	\$386,469	Schedule of Net Revenues in Accordance with Bond Resolution, Electric Utility Fund
	INTEREST INCOME FROM SINKING FUND	\$0	no longer done
	TOTAL	\$7,475,244	

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**TABLE 2
SUMMARY OF FISCAL YEAR 2007 FUNCTIONAL EXPENSES**

Power Production	\$25,857,237	\$18,731,463	\$5,946,607	\$38,642,093	\$8,607	\$38,650,700
Transmission	\$1,548,495	\$1,071,651	\$230,543	\$2,389,603	\$532	\$2,390,135
Distribution Substations	\$3,241,181	\$1,743,023	\$438,554	\$4,545,650	\$1,013	\$4,546,663
Primary Line	\$4,305,831	\$5,974,716	\$904,573	\$9,375,974	\$2,088	\$9,378,062
Secondary Line	\$2,499,168	\$3,467,814	\$525,027	\$5,441,955	\$1,212	\$5,443,167
Line Transformers	\$569,128	\$3,016,466	\$315,492	\$3,270,102	\$728	\$3,270,830
Electric Service	\$723,281	\$1,003,616	\$151,948	\$1,574,949	\$351	\$1,575,300
Meters	\$935,855	\$766,670	\$149,803	\$1,552,722	\$346	\$1,553,068
Customer Accounts	\$6,367,813	\$554,892	\$609,120	\$6,313,585	\$1,406	\$6,314,991
Rental Lights	\$268,584	\$811,990	\$95,078	\$985,496	\$220	\$985,716
Street Lights	\$412,478	\$655,435	\$93,964	\$973,949	\$217	\$974,166
Energy Related	\$430,022	\$0	\$37,837	\$392,185	\$87	\$392,272
Fuel	\$104,940,529	\$0	\$3,630,429	\$101,310,100	\$22,567	\$101,332,667
General Fund Transfer	\$0	\$18,927,179	\$2,828,347	\$16,098,832	\$3,586	\$16,102,418

NOTES:

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

[2] Includes \$0 miscellaneous operating expenses (Account 426), \$23,432,282 for debt service, \$13,786,309 utility plant improvements, and \$0 miscellaneous transfers for security purchase agreements obligations, sinking fund obligations, and water/wastewater UPIF allocated in proportion to capital in Table 1; \$579,145 nuclear decommissioning/fuel disposal allocated to Power Production; \$18,927,179 General Fund Transfer reduced by \$2,828,347 Surcharge Revenue.

[3] Includes \$5,653,732 interchange revenue with \$3,630,429 fuel cost allocated to Fuel and \$2,023,303 net revenue allocated to Power Production with \$3,597,057 interest income, \$2,308,671 pole rentals, \$386,469 miscellaneous other revenues.

Data for the year ended September 30, 2007, allocated in proportion to operating and non-operating expenses excluding Fuel and GFT.

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

[5] \$42,961 miscellaneous taxes allocated in proportion to sub-totals.

[6] Subtotal plus miscellaneous taxes.

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**TABLE 3
ENERGY ALLOCATION FACTORS**

Residential	877,650	1.0799	947,787	43.96%
Gen Service Non-Demand ^[5]	207,559	1.0537	218,713	10.14%
Gen Service Demand	565,045	1.0384	586,755	27.22%
Large Power	180,497	1.0267	185,316	8.60%
City Street Lighting	8,471	1.0537	8,926	0.41%
County Street Lighting	3,730	1.0537	3,930	0.18%
Rental Lighting	6,153	1.0537	6,484	0.30%
City of Alachua ^[6]	114,462	1.0204	116,798	5.42%
Seminole	80,118	1.0132	81,173	3.77%

NOTES:

- [1] FY 2007 retail energy sales from Utility Billing Summaries, resale energy sales from actual invoices.
- [2] Estimated losses of 7.4% for Residential, 5.1% for General Service Non-Demand, 3.7% for General Service Demand, 2.6% for Large Power, 5.1% for City and County Lighting, 5.1% for Rental Lighting, 2.0 % for Alachua, and 1.3% for Seminole.
- [3] Energy Sales times Composite Loss Multiplier.
- [4] Percent of total Energy Sales Plus Losses.
- [5] General Service Non-Demand includes 2,073 MWh for Traffic Signals.
- [6] Does not include energy supplied to replace deficiency in scheduled nuclear capacity.
- [7] Based on FY96 native load losses of 147,298 MWh with 92,341 MWh assigned to native load sales.

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

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

Residential	38.9	38.9	25.9	21.7	19.3
Gen Service Non-Demand ^[2]	35.7	35.7	32.5	28.2	23.8
Gen Service Demand	57.0	57.0	55.5	-	47.3
Large Power	63.8	63.8	60.1	-	60.1
City Street Lighting	50.0	50.0	50.0	50.0	50.0
County Street Lighting	50.0	50.0	50.0	50.0	50.0
Rental Lighting	50.0	50.0	50.0	50.0	50.0

Residential	941,152	936,318	902,198	869,026	869,026
Gen Service Non-Demand ^[2]	217,182	216,067	208,193	200,538	205,525
Gen Service Demand	582,648	579,655	419,882	0	561,759
Large Power	184,018	183,073	89,044	0	179,274
City Street Lighting	8,864	8,818	8,497	8,184	8,184
County Street Lighting	3,903	3,883	3,741	3,604	3,604
Rental Lighting	6,439	6,406	6,172	5,945	5,945

Residential	276,331	274,912	397,494	457,582	515,077
Gen Service Non-Demand ^[2]	69,544	69,187	73,060	81,265	98,496
Gen Service Demand	116,647	116,048	86,426	0	135,720
Large Power	32,931	32,762	16,922	0	34,069
City Street Lighting	2,024	2,013	1,940	1,869	1,869
County Street Lighting	891	887	854	823	823
Rental Lighting	1,470	1,462	1,409	1,357	1,357

NOTES:

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

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

[3] 1996 Load Factor Study modification.

[4] See Worktable 4.

[5] Non-Coincident Peak Demand (kiloWatts) =

100,000 X Energy Sales Plus Losses (MWh) / (8,760 Hours in Year X Annual Load Factor)

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**TABLE 5
DEMAND ALLOCATION FACTORS FOR POWER SUPPLY AND TRANSMISSION**

Residential	947,787	38.88	278,279	108,195	170,084
Gen Service Non-Demand ^[10]	218,713	35.65	70,034	24,967	45,067
Gen Service Demand	586,755	57.02	117,470	66,981	50,488
Large Power	185,316	63.79	33,163	21,155	12,008
City Street Lighting	8,926	-	2,079	1,019	1,061
County Street Lighting	3,930	-	916	449	467
Rental Lighting	6,484	-	1,511	740	770
City of Alachua	116,798	51.96	27,210	13,333	13,877
Seminole	81,173	42.23	21,943	9,266	12,676

Residential	0.5549	114,811	223,006	0.4923
Gen Service Non-Demand ^[10]	0.1470	30,421	55,389	0.1223
Gen Service Demand	0.1647	34,081	101,062	0.2231
Large Power	0.0392	8,106	29,261	0.0646
City Street Lighting	0.0035	716	1,735	0.0038
County Street Lighting	0.0015	315	764	0.0017
Rental Lighting	0.0025	520	1,260	0.0028
City of Alachua	0.0453	9,368	22,701	0.0501
Seminole	0.0414	8,557	17,823	0.0393

NOTES:

- [1] From Table 3.
- [2] 1996 Load Factor Study modification with actual Alachua and Seminole FY04 load factor using billed energy.
- [3] Non-Coincident Peak Demand (kiloWatts) = Energy Sales Plus Losses (MWh) / 8760 hours per year / Annual Peak Load Factor * 100,000.
- [4] Average Demand (kiloWatts) = Energy Sales Plus Losses * 1,000 / 8760 hours per year.
- [5] Class Excess Demand (kiloWatts) = Non-Coincident Peak Demand - Average Demand.
- [6] Class Excess Allocation Factor = Class Excess Demand / System Class Excess Demand.
- [7] Allocation of Excess Demand (kiloWatts) = Class Excess Allocation Factor * System Excess Demand.
- [8] Total Demand Allocation = Average Demand + Allocation of Excess Demand.
- [9] Demand Allocation Factor = Total Demand Allocation / System Total Demand Allocation.
- [10] General Service Non-Demand includes 2,073 MWh for Traffic Signals.
- [11] System Excess Demand = System Peak (453 MW) - System Average Demand.

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**TABLE 6
NUMBER OF CUSTOMERS IN EACH RATE CLASS**

Residential	80,236	86.2%
Gen Service Non-Demand ^[3]	8,522	9.2%
Gen Service Demand	1,123	1.2%
Large Power	20	0.0%
City Street Lighting	5	0.0%
County Street Lighting	3	0.0%
Rental Lighting	3,120	3.4%
City of Alachua	1	0.0%
Seminole	1	0.0%

NOTES:

[1] Fiscal year average, see Worktable 5.

[2] Percent of total Number of Customers.

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**TABLE 7
COST-OF-SERVICE ALLOCATIONS TO RATE CLASSES ⁽¹⁾**

Residential	\$19,027,226	\$1,176,632	\$2,513,581	\$5,971,185	\$2,292,154	\$4,255,054	\$1,135,152
Gen Service Non-Demand ⁽²⁾	\$4,725,850	\$292,244	\$632,592	\$1,728,820	\$548,358	\$1,032,158	\$361,627
Gen Service Demand	\$8,622,785	\$533,228	\$1,061,056	\$1,283,419	\$346,164	\$109,779	\$63,542
Large Power	\$2,496,576	\$154,387	\$299,549	\$313,981	\$58,854	\$2,932	\$1,697
City Street Lighting	\$148,019	\$9,153	\$18,408	\$19,048	\$6,603	\$9,404	\$21
County Street Lighting	\$65,171	\$4,030	\$8,106	\$8,397	\$2,910	\$4,147	\$13
Rental Lighting	\$107,524	\$6,649	\$13,372	\$53,200	\$15,780	\$29,678	\$13,240
City of Alachua	\$1,936,856	\$119,774	\$0	\$0	\$4	\$7	\$4
Seminole	\$1,520,693	\$94,039	\$0	\$13	\$4	\$7	\$4

Direct

Residential	\$1,119,132	\$4,550,546	\$0	\$0	\$172,454	\$44,548,720	\$8,969,047
Gen Service Non-Demand ⁽²⁾	\$356,523	\$1,449,673	\$0	\$0	\$39,796	\$10,280,141	\$2,332,615
Gen Service Demand	\$62,645	\$254,723	\$0	\$0	\$106,763	\$27,579,176	\$2,594,212
Large Power	\$1,673	\$6,804	\$0	\$0	\$33,719	\$8,710,386	\$698,834
City Street Lighting	\$21	\$85	\$0	\$608,854	\$1,624	\$419,548	\$222,627
County Street Lighting	\$13	\$51	\$0	\$365,312	\$715	\$184,721	\$126,334
Rental Lighting	\$13,053	\$53,074	\$985,716	\$0	\$1,180	\$304,767	\$414,253
City of Alachua	\$4	\$17	\$0	\$0	\$21,252	\$5,489,843	\$416,797
Seminole	\$4	\$17	\$0	\$0	\$14,770	\$3,815,365	\$327,244

Residential	\$95,730,882
Gen Service Non-Demand	\$23,780,397
Gen Service Demand	\$42,617,480
Large Power	\$12,779,394
City Street Lighting	\$1,463,415
County Street Lighting	\$769,920
Rental Lighting	\$2,011,485
City of Alachua	\$7,984,557
Seminole	\$5,772,159

NOTES:

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

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

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**TABLE 8
SUMMARY OF CAPITAL INVESTMENT ALLOCATIONS TO RATE CLASSES ⁽¹⁾**

Residential	\$88,347,918	\$5,215,758	\$9,526,853	\$37,610,594	\$20,899,236	\$26,801,268	\$7,149,973
Gen Service Non-Demand ⁽²⁾	\$21,943,241	\$1,295,454	\$2,397,619	\$10,889,284	\$4,999,781	\$6,501,247	\$2,277,776
Gen Service Demand	\$40,037,633	\$2,363,684	\$4,021,561	\$8,083,854	\$3,156,228	\$691,462	\$400,230
Large Power	\$11,592,192	\$684,363	\$1,135,337	\$1,977,671	\$536,615	\$18,471	\$10,691
City Street Lighting	\$687,289	\$40,575	\$69,769	\$119,975	\$60,205	\$59,234	\$134
County Street Lighting	\$302,604	\$17,865	\$30,721	\$52,892	\$26,536	\$26,119	\$80
Rental Lighting	\$499,259	\$29,475	\$50,681	\$335,087	\$143,875	\$186,933	\$83,392
City of Alachua	\$8,993,279	\$530,932	\$0	\$80	\$32	\$46	\$27
Seminole	\$7,060,940	\$416,854	\$0	\$80	\$32	\$46	\$27

Residential	\$5,461,918	\$3,953,171	\$0	\$0	\$0	\$0	\$0
Gen Service Non-Demand ⁽²⁾	\$1,740,010	\$1,259,367	\$0	\$0	\$0	\$0	\$0
Gen Service Demand	\$305,739	\$221,284	\$0	\$0	\$0	\$0	\$0
Large Power	\$8,167	\$5,911	\$0	\$0	\$0	\$0	\$0
City Street Lighting	\$102	\$74	\$0	\$4,050,005	\$0	\$0	\$0
County Street Lighting	\$61	\$44	\$0	\$2,430,003	\$0	\$0	\$0
Rental Lighting	\$63,704	\$46,107	\$8,027,805	\$0	\$0	\$0	\$0
City of Alachua	\$20	\$15	\$0	\$0	\$0	\$0	\$0
Seminole	\$20	\$15	\$0	\$0	\$0	\$0	\$0

Residential	\$204,966,588
Gen Service Non-Demand ⁽²⁾	\$53,903,779
Gen Service Demand	\$59,281,676
Large Power	\$15,969,417
City Street Lighting	\$5,067,362
County Street Lighting	\$2,686,925
Rental Lighting	\$9,486,317
City of Alachua	\$9,524,431
Seminole	\$7,476,013

NOTES:

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

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

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**TABLE 9
FUNCTIONAL ALLOCATION OF THE GENERAL FUND TRANSFER**

Residential	\$0	\$546,154	\$888,311	\$3,044,944	\$1,767,331	\$1,537,307	\$511,481
Gen Service Non-Demand ^[2]	\$0	\$142,040	\$231,027	\$791,910	\$459,637	\$399,813	\$133,023
Gen Service Demand	\$0	\$157,970	\$256,936	\$880,721	\$511,184	\$444,651	\$147,941
Large Power	\$0	\$42,554	\$69,214	\$237,251	\$137,704	\$119,781	\$39,853
City Street Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
County Street Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rental Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of Alachua	\$0	\$25,380	\$41,280	\$141,500	\$82,129	\$71,439	\$23,769
Seminole	\$0	\$19,927	\$32,411	\$111,098	\$64,483	\$56,090	\$18,662

Direct

Residential	\$390,724	\$282,794	\$0	\$0
Gen Service Non-Demand ^[2]	\$101,617	\$73,547	\$0	\$0
Gen Service Demand	\$113,013	\$81,796	\$0	\$0
Large Power	\$30,444	\$22,034	\$0	\$0
City Street Lighting	\$0	\$0	\$0	\$222,627
County Street Lighting	\$0	\$0	\$0	\$126,334
Rental Lighting	\$0	\$0	\$414,253	\$0
City of Alachua	\$18,157	\$13,142	\$0	\$0
Seminole	\$14,256	\$10,318	\$0	\$0

Residential	\$8,969,047
Gen Service Non-Demand ^[2]	\$2,332,615
Gen Service Demand	\$2,504,212
Large Power	\$698,834
City Street Lighting	\$222,627
County Street Lighting	\$126,334
Rental Lighting	\$414,253
City of Alachua	\$416,797
Seminole	\$327,244

NOTES:

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

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**TABLE 10
FUNCTIONAL ALLOCATION OF COST OF SERVICE TO RATE CLASSES**

Residential	\$63,748,401	\$1,722,786	\$3,401,892	\$9,016,129	\$4,059,485	\$5,792,361	\$1,646,633
Gen Service Non-Demand ^[2]	\$15,045,787	\$434,284	\$863,619	\$2,520,730	\$1,007,995	\$1,431,972	\$494,650
Gen Service Demand	\$36,308,724	\$691,198	\$1,317,991	\$2,164,140	\$857,348	\$554,430	\$211,483
Large Power	\$11,240,681	\$196,941	\$368,763	\$551,232	\$196,558	\$122,714	\$41,550
City Street Lighting	\$569,191	\$9,153	\$18,408	\$19,048	\$6,603	\$9,404	\$21
County Street Lighting	\$250,807	\$4,030	\$8,106	\$8,397	\$2,910	\$4,147	\$13
Rental Lighting	\$413,470	\$6,649	\$13,372	\$53,200	\$15,780	\$29,678	\$13,240
City of Alachua	\$7,447,950	\$145,154	\$41,280	\$141,500	\$82,132	\$71,447	\$23,773
Seminole	\$5,350,828	\$113,966	\$32,411	\$111,110	\$64,486	\$56,097	\$18,666

Residential	\$1,509,856	\$4,833,340	\$0	\$0
Gen Service Non-Demand ^[2]	\$458,140	\$1,523,221	\$0	\$0
Gen Service Demand	\$175,658	\$336,519	\$0	\$0
Large Power	\$32,117	\$28,839	\$0	\$0
City Street Lighting	\$21	\$85	\$0	\$831,481
County Street Lighting	\$13	\$51	\$0	\$491,646
Rental Lighting	\$13,053	\$53,074	\$1,399,969	\$0
City of Alachua	\$18,161	\$13,159	\$0	\$0
Seminole	\$14,260	\$10,335	\$0	\$0

Residential	\$95,730,882
Gen Service Non-Demand	\$23,780,397
Gen Service Demand	\$42,617,490
Large Power	\$12,779,394
City Street Lighting	\$1,463,415
County Street Lighting	\$769,920
Rental Lighting	\$2,011,485
City of Alachua	\$7,984,557
Seminole	\$5,772,159

NOTES:

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

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

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**TABLE 11
REVENUE RECEIPTS UNDER PRESENT RATES BY CUSTOMER CLASS**

Residential	877,650	58.00	\$50,908,035	45.40	\$39,846,936	\$90,754,971
Gen Service Non-Demand ^[7]	207,559	91.34	\$18,958,840	45.40	\$9,423,543	\$28,382,383
Gen Service Demand	565,045	39.17	\$22,134,345	45.40	\$25,654,078	\$47,788,423
Large Power	180,497	27.55	\$4,971,887	45.40	\$8,194,914	\$13,166,801
City Street Lighting	8,471	185.98	\$1,575,402	45.40	\$384,599	\$1,960,001
County Street Lighting	3,730	84.09	\$313,656	45.40	\$169,349	\$483,005
Rental Lighting	6,153	397.13	\$2,443,722	45.40	\$279,378	\$2,723,100
City of Alachua	114,462	45.49	\$5,207,209	22.25	\$2,546,316	\$7,753,525
Seminole	80,118	24.13	\$1,933,164	39.01	\$3,125,304	\$5,058,468

NOTES:

[1] FY 2007 retail energy sales from Utility Billing Summaries, resale energy sales from actual invoices.

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

[3] Annual Report 2007 - Schedules of Net Revenues in Accordance with Bond Resolution - Electric Utility Fund

[4] Retail = \$83,952,798 net retail fuel adjustment revenue / 1,849,106 MWh retail sales; City of Alachua = \$2,546,316 wholesale fuel adjustment revenue / 114,462 MWh wholesale sales; Seminole = \$3,125,304 wholesale fuel adjustment revenue / 80,118 MWh wholesale sales.

[5] Energy Sales for each class times mills/kWh Fuel Adjustment. \$83,952,798 retail fuel adjustment revenue; \$3,125,304 SEC fuel adjustment revenue and -\$2,546,316 Alachua fuel adjustment revenue.

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

[7] General Service Non-Demand includes \$119,427 for Traffic Signals.

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

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

Residential	\$90,754,971	\$95,730,882	\$4,975,911	5.48%
Gen Service Non-Demand ^[2]	\$28,382,383	\$23,780,397	(\$4,601,986)	-16.21%
Gen Service Demand	\$47,788,423	\$42,617,490	(\$5,170,933)	-10.82%
Large Power	\$13,166,801	\$12,779,394	(\$387,407)	-2.94%
City Street Lighting	\$1,960,001	\$1,463,415	(\$496,586)	-25.34%
County Street Lighting	\$483,005	\$769,920	\$286,915	59.40%
Rental Lighting	\$2,723,100	\$2,011,485	(\$711,615)	-26.13%
City of Alachua ^[6]	\$7,753,525	\$7,984,557	\$231,032	2.98%
Seminole	\$5,058,468	\$5,772,159	\$713,691	14.11%

Required Revenue Change				
Residential	3.00%	\$2,722,649	\$2,253,262	2.41%
Gen Service Non-Demand ^[2]	-12.00%	(\$3,405,886)	(\$1,196,100)	-4.79%
Gen Service Demand	-8.00%	(\$3,823,074)	(\$1,347,859)	-3.07%
Large Power	0.00%	\$0	(\$387,407)	-2.94%
City Street Lighting	0.00%	\$0	(\$496,586)	-25.34%
County Street Lighting	25.00%	\$120,751	\$166,164	27.52%
Rental Lighting	0.00%	\$0	(\$711,615)	-26.13%
City of Alachua ^[6]	25.00%	\$1,938,381	(\$1,707,349)	-17.62%
Seminole	0.00%	\$0	\$713,691	14.11%

NOTES:

[1] From Table 9.

[2] From Table 7.

[3] Revenue increase or decrease from rate change

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

[5] General Service Non-Demand includes \$119,427 for Traffic Signals.

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**TABLE 13
UNBUNDLED COSTS BY RATE CLASS**

Residential	\$23.822	\$0.644	\$1.271	\$2.733	\$0.000	\$0.851	\$1.055	\$0.266
Gen Service Non-Demand ^[2]	\$22.637	\$0.653	\$1.299	\$3.036	\$0.000	\$1.150	\$1.468	\$0.419
Gen Service Demand	\$29.939	\$0.570	\$0.942	\$1.554	\$0.000	\$0.827	\$0.000	\$0.130
Large Power	\$32.013	\$0.561	\$0.933	\$1.402	\$0.000	\$0.968	\$0.000	\$0.102
City Street Lighting	\$27.341	\$0.440	\$0.884	\$0.788	\$0.000	\$0.284	\$0.419	\$0.001
County Street Lighting	\$27.341	\$0.440	\$0.884	\$0.789	\$0.000	\$0.284	\$0.420	\$0.001
Rental Lighting	\$27.341	\$0.440	\$0.884	\$3.031	\$0.000	\$0.933	\$1.822	\$0.813
City of Alachua	\$27.341	\$0.533	\$0.152	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
Seminole	\$25.018	\$0.533	\$0.152	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000

Residential	\$0.564	\$1.806
Gen Service Non-Demand ^[2]	\$0.689	\$2.292
Gen Service Demand	\$0.145	\$0.277
Large Power	\$0.091	\$0.082
City Street Lighting	\$0.001	\$0.004
County Street Lighting	\$0.001	\$0.006
Rental Lighting	\$0.863	\$3.510
City of Alachua	\$0.067	\$0.048
Seminole	\$0.067	\$0.048

Residential	\$33.01
Gen Service Non-Demand ^[2]	\$33.64
Gen Service Demand	\$34.38
Large Power	\$36.15
City Street Lighting	\$30.16
County Street Lighting	\$30.17
Rental Lighting	\$39.64
City of Alachua	\$28.14
Seminole	\$25.82

NOTES:

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

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

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**TABLE 14
UNBUNDLED COSTS BY RATE CLASS**

Residential	\$0.0000	\$0.0673	\$0.0018	\$0.0036	\$0.0096	\$0.0000	\$0.0045	\$0.0067	\$0.0019
Gen Service Non-Demand	\$0.0000	\$0.0688	\$0.0020	\$0.0040	\$0.0117	\$0.0000	\$0.0048	\$0.0071	\$0.0024
Gen Service Demand	\$0.0000	\$0.0619	\$0.0012	\$0.0022	\$0.0037	\$0.0000	\$0.0015	\$0.0009	\$0.0004
Large Power	\$0.0000	\$0.0607	\$0.0011	\$0.0020	\$0.0030	\$0.0000	\$0.0011	\$0.0007	\$0.0002
City Street Lighting	\$0.0000	\$0.0638	\$0.0010	\$0.0021	\$0.0021	\$0.0000	\$0.0007	\$0.0011	\$0.0000
County Street Lighting	\$0.0000	\$0.0638	\$0.0010	\$0.0021	\$0.0021	\$0.0000	\$0.0007	\$0.0011	\$0.0000
Rental Lighting	\$0.0000	\$0.0638	\$0.0010	\$0.0021	\$0.0082	\$0.0000	\$0.0024	\$0.0046	\$0.0020
City of Alachua	\$0.0000	\$0.0638	\$0.0012	\$0.0004	\$0.0012	\$0.0000	\$0.0007	\$0.0006	\$0.0002
Seminole	\$0.0000	\$0.0659	\$0.0014	\$0.0004	\$0.0014	\$0.0000	\$0.0008	\$0.0007	\$0.0002

Residential	\$1.57	\$5.02
Gen Service Non-Demand	\$4.48	\$14.89
Gen Service Demand	\$13.03	\$24.97
Large Power	\$133.82	\$120.16
City Street Lighting	\$0.35	\$1.42
County Street Lighting	\$0.35	\$1.42
Rental Lighting	\$0.35	\$1.42
City of Alachua	\$1,513.45	\$1,096.55
Seminole	\$1,188.34	\$861.25

Residential	\$6.59	\$0.0954
Gen Service Non-Demand ^[2]	\$19.37	\$0.1008
Gen Service Demand	\$38.01	\$0.0718
Large Power	\$253.98	\$0.0686
City Street Lighting	\$1.77	\$0.0708
County Street Lighting	\$1.77	\$0.0708
Rental Lighting	\$1.77	\$0.0841
City of Alachua	\$2,610.00	\$0.0681
Seminole	\$2,049.59	\$0.0708

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

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

Residential	\$0.000	\$0.06726	\$0.000	\$0.00182	\$0.000	\$0.0036	\$0.000	\$0.0096	\$0.000	\$0.00450
Gen Service Non-Demand ^[7]	\$0.000	\$0.06879	\$0.000	\$0.00199	\$0.000	\$0.0040	\$0.000	\$0.0117	\$0.000	\$0.00484
Gen Service Demand	\$2.395	\$0.05693	\$0.570	\$0.00000	\$0.942	\$0.0000	\$1.554	\$0.0000	\$0.827	\$0.00000
Large Power	\$2.561	\$0.05580	\$0.561	\$0.00000	\$0.933	\$0.0000	\$1.402	\$0.0000	\$0.968	\$0.00000
City of Alachua	\$2.187	\$0.05867	\$0.533	\$0.00000	\$0.152	\$0.0000	\$0.000	\$0.0000	\$0.0000	\$0.0000
Seminole	\$2.001	\$0.05867	\$0.533	\$0.00000	\$0.152	\$0.0000	\$0.000	\$0.0000	\$0.0000	\$0.0000

Residential	\$0.000	\$0.00667	\$0.000	\$0.00189	\$1.57	\$5.02	Residential	\$6.59	\$0.00	\$0.09538
Gen Service Non-Demand ^[7]	\$0.000	\$0.00714	\$0.000	\$0.00241	\$4.48	\$14.89	Gen Service Non-Demand	\$19.37	\$0.00	\$0.10081
Gen Service Demand	\$0.000	\$0.00000	\$0.130	\$0.00000	\$13.03	\$24.97	Gen Service Demand ^[7]	\$38.01	\$6.417	\$0.05693
Large Power	\$0.000	\$0.00000	\$0.102	\$0.00000	\$133.82	\$120.16	Large Power	\$253.98	\$6.527	\$0.05580
City of Alachua	\$0.000	\$0.00000	\$0.000	\$0.00000	\$1,513.45	\$1,096.55	City of Alachua	\$2,610.00	\$2.872	\$0.05867
Seminole	\$0.000	\$0.00000	\$0.000	\$0.00000	\$1,188.34	\$861.25	Seminole	\$2,049.59	\$2.686	\$0.05867

NOTES:

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

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

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

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

[5] General Service Non-Demand includes Traffic Signals

Worktables
Electric Cost-of-Service Study
FY 2007

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**WORKTABLE 1
FUNCTIONAL ALLOCATION OF CAPITAL INVESTMENT**

310-346	Generation	\$358,707,224	\$196,544,830	\$162,162,393
350-359	Transmission	\$26,042,637	\$16,629,275	\$9,413,362
	Distribution			
360	Land & Land Rights	\$2,397,680	\$0	\$2,397,680
361	Structure Improvement	\$3,852,805	\$627,507	\$3,225,298
362	Station Equipment	\$18,890,518	\$8,884,549	\$10,005,968
364	Poles, Towers, etc.	\$14,047,345	\$3,200,573	\$10,846,771
365	Overhead Conductor	\$28,726,021	\$7,665,585	\$21,060,436
366	Underground Conduit	\$25,294,068	\$5,493,932	\$19,800,136
367	Underground Conductor	\$45,464,136	\$10,400,324	\$35,063,812
368	Line Transformer	\$36,872,704	\$9,413,360	\$27,459,345
369	Electric Service	\$15,396,446	\$8,765,709	\$6,630,737
370	Meters	\$10,210,726	\$4,783,180	\$5,427,546
371	Rental Lights	\$9,321,190	\$2,559,382	\$6,761,808
373	Public Street Lights	\$7,587,132	\$2,077,721	\$5,509,411
	Plant Unclassified	\$2,255,383	\$398,769	\$1,856,614
389-399	General Plant	\$69,436,261	\$29,092,970	\$40,343,291

NOTES:

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**WORKTABLE 2
FUNCTIONAL ALLOCATION OF CAPITAL**

310-316	Generation	\$162,162,393	\$162,162,393					
350-359	Transmission	\$9,413,362		\$9,413,362				
	Distribution							
360	Land & Land Rights	\$2,397,680			\$2,397,680			
361	Structure Improvement	\$3,225,298			\$3,225,298			
362	Station Equipment	\$10,005,968			\$10,005,968			
364	Poles, Towers, etc. ^[1]	\$10,846,771				\$2,928,628	\$7,918,143	
365	Overhead Conductor ^[2]	\$21,060,436				\$14,321,096	\$6,739,340	
366	Underground Conduit ^[2]	\$19,800,136				\$13,464,092	\$6,336,044	
367	Underground Conductor ^[2]	\$35,063,812				\$24,895,307	\$10,168,505	
368	Line Transformer	\$27,459,345						\$27,459,345
369	Electric Service	\$6,630,737						
370	Meters	\$5,427,546						
371	Rental Lights	\$6,761,808						
373	Public Street Lights	\$5,509,411						
390-399	General Plant ^[3]	\$40,343,291	\$16,540,749	\$1,129,612	\$1,533,045	\$3,308,150	\$2,985,404	\$2,259,224
	Unclassified Plant	\$1,856,614	\$761,212	\$51,985	\$70,551	\$152,242	\$137,389	\$103,970
	Percent of Total		48.77%	2.88%	4.68%	16.05%	9.32%	8.10%
	Percent of Plant Net of Power & Lighting		0.00%	6.09%	9.90%	33.95%	19.70%	17.14%

310-316	Generation	\$162,162,393						
350-359	Transmission	\$9,413,362						
	Distribution							
360	Land & Land Rights	\$2,397,680						
361	Structure Improvement	\$3,225,298						
362	Station Equipment	\$10,005,968						
364	Poles, Towers, etc. ^[1]	\$10,846,771						
365	Overhead Conductor ^[2]	\$21,060,436						
366	Underground Conduit ^[2]	\$19,800,136						
367	Underground Conductor ^[2]	\$35,063,812						
368	Line Transformer	\$27,459,345						
369	Electric Service	\$6,630,737	\$6,630,737					
370	Meters	\$5,427,546		\$5,427,546				
371	Rental Lights	\$6,761,808				\$6,761,808		
373	Public Street Lights	\$5,509,411					\$5,509,411	
390-399	General Plant ^[3]	\$40,343,291	\$3,146,777	\$2,057,508	\$5,244,628	\$1,210,299	\$927,896	
	Unclassified Plant ^[3]	\$1,856,614	\$144,816	\$94,687	\$241,360	\$55,698	\$42,702	
	Percent of Total		2.70%	2.06%	1.49%	2.18%	1.76%	
	Percent of Plant Net of Power & Lighting		5.70%	4.36%	3.15%	4.26%	3.44%	

NOTES:

[1] Allocated in proportion to height of poles by cost: greater than 40 ft, primary at 62%; 40 ft and smaller, secondary at 38%.

[2] Allocated in proportion to assets in each category using Plant Asset Report.

Acct 365 - 68% overhead primary line, 32% overhead secondary line; Acct 366 - 68% underground primary line, 32% underground secondary line; Acct 367 - 71% underground primary line, 29% underground secondary line.

[3] Allocation based on accounting estimates

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

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

Transmission O&M (Annual Report)	\$1,024,280
A&G Customer Acts (Annual Report)	\$5,871,016
A&G ((Annual Report)	\$10,042,715
408 total	\$42,961
426 total	\$0
580 total	\$1,332,712
581 total	\$822,966
582 total	\$940,330
583 total	\$128,098
584 total	\$3,434
585 total	\$23,163
586 total	\$8,271
587 total	\$85,007
588 total	\$1,138,247
589 total	\$230
590 total	\$145,358
591 total	\$2,071
592 total	\$191,992
593 total	\$2,940,368
594 total	\$948,883
595 total	\$46,643
596 total	\$171,488
597 total	\$506,247
598 total	\$10,504
666 total	\$30
665 total	\$0
865 total	\$0
866 total	\$30
916 total	\$666,512

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**WORKTABLE 3A
OVERHEAD - - PERSONAL SERVICES EXPENSES**

TRANSMISSION O&M PERSONAL SERVICE EXPENSES

560	150	Supervision -PS	\$5,000
561	150	Operation-PS	\$302,205
562	150	Operation-PS	\$196,287
566	150	Operation-PS	\$11,763
569	150	Operation-PS	\$0
570	150	Operation-PS	\$45,219
571	150	Operation-PS	\$32,864
571	491	Ground Maint.-PS	\$0

DISTRIBUTION O&M PERSONAL SERVICE EXPENSES

593	150	Operation-PS	\$909,151
594	150	Operation-PS	\$519,027
595	150	Operation-PS	\$0

SUBSTATION O&M PERSONAL SERVICE EXPENSES

581	150	Operation-PS	\$593,917
582	150	Operation-PS	\$283,446
592	150	Relay-PS	\$36,959

LINE TRANSFORMER O&M PERSONAL SERVICE

595	150	Operation-PS	\$10,382
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METERS O&M PERSONAL SERVICE

586	150	Operation-PS	\$30
597	150	Operation-PS	\$393,767

RENTAL LIGHTS O&M PERSONAL SERVICE

587	150	Operation-PS	\$65,641
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STREETLIGHTS O&M PERSONAL SERVICE

585	150	Operation-PS	\$18,530
596	150	Operation-PS	\$119,513

CUSTOMER ACCOUNTS O&M PERSONAL SERVICE

901	150	Supervision	\$93,234
902	150	Operation-PS	\$239,379
903	150	Operation-PS	\$1,616,695

ADMINISTRATION & GENERAL O&M PERSONAL SERVICE

920	150	Admin & Gen Salaries-PS	\$3,815,872
925	150	Operation-PS	\$0
926	150	Operation-PS	\$892
934	150	Operation-PS	\$305

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**WORKTABLE 3B
FUEL AND POWER PRODUCTION EXPENSES BREAKDOWN**

(FERCs 500 through 556, and 565)

501	000	Total Fuel-Residential	\$ 67,145,125			\$ 67,145,125
547	000	Total Fuel	\$ 19,426,665			\$ 19,426,665
555	000	Total Purchased Power	\$ 18,591,775			\$ 18,591,775
500	013	Other Materials & Exp.	\$ 987	\$ 987		
500	150	Operations-PS	\$ 1,012,942		\$ 1,012,942	
500	431	Fringe	\$ 249,836		\$ 249,836	
		Total Operations-Supervision/Engineering		\$ 1,263,765		
502	013	Other Materials & Expenses	\$ 74,113	\$ 74,113		
502	150	Operation-PS	\$ 3,123,507		\$ 3,123,507	
502	162	Makeup Water	\$ 12,367		\$ 12,367	
502	163	Chemicals	\$ 373		\$ 373	
502	164	Fuel-Spray Dryer	\$ 79,911		\$ 79,911	
502	165	Water Analysis	\$ 1,354		\$ 1,354	
502	166	Regulatory Operating Permit	\$ 178,864	\$ 178,864		
502	167	Particulate Testing	\$ 22,085		\$ 22,085	
502	173	Fuel Analysis	\$ -		\$ -	
502	179	Major Repairs	\$ -		\$ -	
502	431	CWIP-Overhead	\$ 781,288		\$ 781,288	
		Total Steam Expense		\$ 4,273,863		
503	013	Other Materials & Expenses	\$ 36,203	\$ 36,203		
503	150	Operations-PS	\$ 928,491		\$ 928,491	
503	168	LP Gas	\$ -		\$ -	
503	169	Coal Car Contract Mx	\$ 92,178	\$ 92,178		
503	170	Coal Car R/R Mx	\$ 10,463		\$ 10,463	
503	171	Flyash Disposal	\$ 87,134		\$ 87,134	
503	172	F/A Report	\$ 11,295	\$ 11,295		
503	173	Fuel Analysis	\$ 36,943		\$ 36,943	
503	174	Aerial Survey	\$ -	\$ -		
503	175	Density Survey	\$ -	\$ -		
503	176	Fuel-Utilities	\$ -	\$ -		
503	178	FLYASH RESIDUAL SALES	\$ (44,979)		\$ (44,979)	
503	179	Large Expenditures	\$ -		\$ -	
503	180	OTHER CONTRACTUAL SER	\$ 104,340		\$ 104,340	
503	181	Gas Price Analysis	\$ 59,577		\$ 59,577	
503	223	Safety Supplies	\$ -	\$ -		
503	375	Procurement Card Purchases	\$ (1,327)	\$ (1,327)		
503	431	Fringe	\$ 232,129		\$ 232,129	
		Total Fuel Related		\$ 1,552,447		
505	013	Other Materials & Expenses	\$ 47,066	\$ 47,066		
505	150	Operation-PS	\$ 1,055,445		\$ 1,055,445	
505	162	Make-up Water	\$ 56,696		\$ 56,696	
505	163	Chemicals	\$ 418,008		\$ 418,008	
505	164	Fuel-Spray Dryer	\$ 78,133		\$ 78,133	
505	165	Water Analysis	\$ 1,534		\$ 1,534	
505	182	Lubricants	\$ -	\$ -		
505	183	Hydrogen, CO2, etc.	\$ 31,913		\$ 31,913	
505	184	Protective Relaying Matls	\$ 13		\$ 13	
505	185	Substation-Materials	\$ 501	\$ 501		
505	431	Fringe	\$ 263,870		\$ 263,870	
		Total Electric Expense		\$ 1,953,180		
506	013	Other Materials & Expenses	\$ 212,819	\$ 212,819		
506	150	Operating-PS	\$ (48,254)		\$ (48,254)	
506	156	Travel Expenses	\$ 34,201	\$ 34,201		
506	165	Water Analysis	\$ 5,436		\$ 5,436	
506	166	Regulatory Operating Permit	\$ -	\$ -		
506	180	Other Contractual Services	\$ 176,361		\$ 176,361	
506	182	Lubricants	\$ -	\$ -		
506	186	Guarding-Patrolling	\$ 40,929		\$ 40,929	
506	187	First Aid Supplies	\$ 1,927	\$ 1,927		
506	188	Utilities	\$ 4,744	\$ 4,744		
506	189	Test Materials & Supplies	\$ 1,617	\$ 1,617		
506	190	Overhaul Materials	\$ 6,059		\$ 6,059	
506	191	Tools	\$ 44,143	\$ 44,143		
506	194	Waste Materials Disposal	\$ (888,098)		\$ (888,098)	
506	197	Training	\$ 36,562	\$ 36,562		
506	199	Transportation Equipment	\$ 13,804	\$ 13,804		

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**WORKTABLE 3B
FUEL AND POWER PRODUCTION EXPENSES BREAKDOWN**

(FERCs 500 through 556, and 565)

506	206	Office Supplies	\$	21,339	\$	21,339	
506	209	Communications/Network	\$	28	\$	28	
506	211	Dues & Memberships	\$	38,599	\$	38,599	
506	221	Communication Service	\$	6,531	\$	6,531	
506	223	Safety Supplies	\$	24,069	\$	24,069	
506	226	Streetlights Misc Materials	\$	-	\$	-	
506	229	Radio Maintenance	\$	-	\$	-	
506	241	Meals Reimbursement	\$	1,484	\$	1,484	
506	261	Books & Publications	\$	10,962	\$	10,962	
506	298	Computer Maint Materials	\$	2,292			\$ 2,292
506	304	Special Studies	\$	-			\$ -
506	308	Materials Underground	\$	-	\$	-	
506	340	Uniforms & Badges	\$	22,512	\$	22,512	
506	341	Drafting Supplies	\$	216	\$	216	
506	349	Software Purchases	\$	8,045	\$	8,045	
506	355	Small Office Equipment	\$	1,557	\$	1,557	
506	358	Outside Temp Employment	\$	986			\$ 986
506	363	AV Supplies	\$	849	\$	849	
506	366	Car Allowance-Mileage	\$	9,899	\$	9,899	
506	372	Office Equip & Furniture	\$	6,263	\$	6,263	
506	375	Procurement Card Purchases	\$	2,698	\$	2,698	
506	386	Data Processing County - DPC & h	\$	71,989	\$	71,989	
506	391	Outside Janitorial Service	\$	11,604	\$	11,604	
506	401	Safety Awards	\$	21,405	\$	21,405	
506	413	Applicant Interview Expense	\$	1,077	\$	1,077	
506	414	Special Events	\$	1,432	\$	1,432	
506	431	Fringe Benefits	\$	-			\$ -
506	437	Transportation Equip - Parts	\$	159,333	\$	159,333	
506	496	Warehouse Consumables	\$	192,181	\$	192,181	
		Total Miscellaneous Steam Power Expense			\$	259,601	
510	150	Operation-PS	\$	68,356			\$ 68,356
510	431	Fringe	\$	17,089			\$ 17,089
		Total Maint-Supervision/Engineering			\$	85,446	
511	013	Other Materials & Expenses	\$	83,449	\$	83,449	
511	150	Operation-PS	\$	151,044			\$ 151,044
511	177	A/C Maintenance/DH	\$	-	\$	-	
511	179	Large Expenditure	\$	31,108	\$	31,108	
511	190	Overhaul Materials	\$	-	\$	-	
511	192	A/C Maintenance	\$	61,470	\$	61,470	
511	238	Overhead Materilas	\$	-	\$	-	
511	240	Contract Tree Trimming Matls	\$	-	\$	-	
511	292	Parts/Supplies	\$	-	\$	-	
511	308	Materials Underground	\$	-	\$	-	
511	375	Procurement Card Purchases	\$	-	\$	-	
511	431	Vacancy Factor-PS	\$	37,759			\$ 37,759
		Total Maintenance of Structures			\$	364,830	
512	013	Other Materials & Expenses	\$	552,901	\$	552,901	
512	150	Operation-PS	\$	1,709,853			\$ 1,709,853
512	156	Travel Expenses	\$	-	\$	-	
512	166	Regulatory Operating Permit	\$	-	\$	-	
512	179	Large Maintenance Expenditure	\$	567,783	\$	567,783	
512	190	Overhaul Materials	\$	2,495,079	\$	2,495,079	
512	191	Tools	\$	346	\$	346	
512	200	Supervisory Control Mater	\$	-	\$	-	
512	204	Environmental Air Monitor	\$	106,857			\$ 106,857
512	247	Meters & Regulators	\$	-	\$	-	
512	431	Fringe	\$	428,733			\$ 428,733
		Total Maintenance of Boiler Plant			\$	5,861,552	
513	013	Other Materials & Expenses	\$	315,055	\$	315,055	
513	150	Operation-PS	\$	876,286			\$ 876,286
513	163	Chemicals	\$	17,973			\$ 17,973
513	179	Large Expenditures	\$	397,523	\$	397,523	
513	185	Substation Materials	\$	5,298	\$	5,298	
513	190	Overhaul-Materials	\$	(1,021,579)	\$	(1,021,579)	
513	191	Tools	\$	-	\$	-	
513	238	Overhead Materials	\$	-	\$	-	
513	375	Procurement Card Purchases	\$	-	\$	-	

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**WORKTABLE 3B
FUEL AND POWER PRODUCTION EXPENSES BREAKDOWN**

(FERCs 500 through 556, and 565)

513	431	Fringe	\$	218,644			\$	218,644
Total Maintenance of Electric Plant					\$	809,200		
514	013	Other Materials & Exp.	\$	122,446	\$	122,446		
514	150	Operation-PS	\$	191,083			\$	191,083
514	179	Large Expenditures	\$	3,293	\$	3,293		
514	190	Overhead Materials	\$	-	\$	-		
514	308	Materials Underground	\$	-	\$	-		
514	431	Fringe	\$	47,463			\$	47,463
514	491	Vegetation, Herbicide	\$	-	\$	-		
Total Maintenance of Misc Steam Plant					\$	364,286		
517	000	Ops Supervision/Engineering	\$	20,966			\$	20,966
Total Operations-Supervision/Engineering					\$	20,966		
518	000	Nuclear Fuel Expense	\$	3,646	\$	3,646		
518	195	Amort. of Fuel in Reac	\$	480,241	\$	480,241		
518	616	Nuclear Fuel Expense	\$	(1,379)	\$	(1,379)		
518	196	Spent Fuel Disposal	\$	96,637	\$	96,637		
Total Nuclear Fuel Expense					\$	579,145		
519	000	Coolant & Water	\$	53,335			\$	53,335
Total Coolant & Water					\$	53,335		
520	000	Steam Expenses	\$	143,103	\$	143,103		
Total Steam Expenses					\$	143,103		
521	000	Steam from Other Sources	\$	-	\$	-		
Total Steam from Other Sources					\$	-		
524	013	Misc. Nuclear Expenses	\$	453,866	\$	453,866		
524	197	Training-PS	\$	280			\$	280
524	366	Mileage Reimb	\$	-				
Total Misc Nuclear Power Expense					\$	454,147		
525	621	Rents	\$	176,444	\$	176,444		
Total Rents					\$	176,444		
528	000	Mx Supervision/Engineering	\$	111,824			\$	111,824
Total Maint-Supervision/Engineering					\$	111,824		
529	000	Maintenance of Structures	\$	14,060	\$	14,060		
Total Maintenance of Structures					\$	14,060		
530	000	Mx of Reactor Plant	\$	93,865	\$	93,865		
530	150	Labor - Operations	\$	-			\$	-
530	431	Fringe Benefits - Overhead	\$	-			\$	-
530	624	Maint of Reactor Plant Equip.	\$	84,852			\$	84,852
Total Maintenance of Reactor Plant					\$	178,718		
531	625	Maint. of Electric Plant	\$	34,500	\$	34,500		
Total Maintenance of Electric Plant					\$	34,500		
532	000	Default	\$	-	\$	-		
532	199	Trans Equip-Gas/Oil/D	\$	38,254	\$	38,254		
Total Maintenance of Misc Nuclear Plant					\$	38,254		
546	401	Supervision-PS	\$	-			\$	-
546	150	Operation-PS	\$	34,099			\$	34,099
546	431	Fringe	\$	8,525			\$	8,525
Total Operations-Supervision/Engineering					\$	42,624		
548	150	Operation-PS	\$	131,394			\$	131,394
548	180	Other Contractual Services	\$	-	\$	-	\$	-
548	188	Utilities	\$	-	\$	-	\$	-
548	431	Fringe	\$	32,851			\$	32,851
Total Generation Expenses					\$	164,245		
549	402	Operation PS	\$	-			\$	-
549	516	Other Materials & Expenses	\$	-	\$	-		
Total Misc Other - Generation Expenses					\$	-		
551	150	Operation-PS	\$	32,030			\$	32,030
551	431	Fringe	\$	8,008			\$	8,008
Total Maintenance-Supervision/Engineering					\$	40,038		
552	402	Operation-PS	\$	-			\$	-
552	013	Other Materials & Expenses	\$	2,198			\$	2,198
Total Misc Power Generation Plant					\$	2,198		
553	013	Materials & Expenses	\$	199,344	\$	199,344		
553	150	Operation-PS	\$	132,124			\$	132,124
553	173	Fuel Analysis	\$	-			\$	-
553	179	Major Repairs	\$	41,911	\$	41,911		

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**WORKTABLE 3B
FUEL AND POWER PRODUCTION EXPENSES BREAKDOWN**

(FERCs 500 through 556, and 565)

553	190	Overhaul	\$	293,282	\$	293,282		
553	204	Environmental Monitoring	\$	-		\$	-	
553	206	Procurement Card	\$	-	\$	-		
553	431	Fringe	\$	33,033			\$	33,033
Total Maintenance of Gen Electric Equipment				\$ 699,694				
554	013	Materials & Expenses	\$	1,713	\$	1,713		
554	150	Operation-PS	\$	-			\$	-
554	431	Fringe	\$	-			\$	-
554	421	Overtime:General-PS	\$	-			\$	-
554	547	Trans Equip-Gas/Oil/Diesel	\$	-	\$	-		
Total Maintenance of Power Gen Plant				\$ 1,713				
556	375	Procurement Card	\$	42	\$	42		
556	013	Other Materials & Supplies	\$	74	\$	74		
556	150	Operation-PS	\$	696,401			\$	696,401
556	188	Utilities	\$	10,690	\$	10,690		
556	200	Supervisory Control Materials	\$	489	\$	489		
556	206	Office Supplies & Printing	\$	-	\$	-		
556	207	EMS Supplies	\$	-	\$	-		
556	208	EMS/Major Repairs	\$	17,987	\$	17,987		
556	209	Telephone Data Lines	\$	-	\$	-		
556	212	Power Broker Ops Expense	\$	9,953	\$	9,953		
556	213	CR3 Entitl Share-Tran	\$	142,037	\$	142,037		
556	214	A.I.M.S. Broker Comm	\$	-	\$	-		
556	240	Contract Tree Trimming matls	\$	-			\$	-
556	431	Fringe	\$	174,101			\$	174,101
Total System Control/Control Dispatch				\$ 1,051,774				
ADDITIONAL FUEL COST								
565	065	The Energy Authority	\$	(223,035)			\$	(223,035)
565	060	FPL Firm Transmission Cost	\$	-			\$	-
565	213	CR3 Transmisson Cost	\$	-			\$	-
565	215	FPC Non-Firm Transmission	\$	-			\$	-
565	216	FPL Non-Firm Transmission	\$	-			\$	-
565	580	FPC Firm Transmission Cost	\$	-			\$	-
565	980	Non-Firm Transmission	\$	-			\$	-
Total Trans-Electricity by Others				\$ (223,035)			\$	-
SUB-TOTAL POWER PROD EXPENSE								
			\$	20,594,949	\$	7,268,701	\$	430,022
SUB-TOTAL FUEL EXPENSE								
			\$	105,163,564	\$	-	\$	12,896,226
SUB-TOTAL TRANS-FUEL EXPENSE								
			\$	(223,035)	\$	-	\$	(223,035)

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**WORKTABLE 3
OPERATING EXPENSES TO FUNCTIONAL CATEGORIES**

500-556	Power Production O&M ^[1]		\$125,535,478		\$2,676,881		\$3,015,430	\$131,227,789
	Fuel	\$104,940,529						\$104,940,529
	Fixed Expenses	\$20,164,926			\$2,676,881	\$12,896,226	\$3,015,430	\$25,857,237
	Variable Expenses	\$430,022						\$430,022
560-572	Transmission O&M ^[2]	\$1,247,315			\$123,159	\$593,337	\$178,021	\$1,648,495
	Distribution O&M		\$6,687,458	\$2,758,583 [4]	\$612,409	\$1,428,178	\$2,897,057	\$12,955,507
581,582,592	Substation	\$1,955,288		\$806,558	\$189,787	\$914,322	\$289,548	\$3,241,181
[3]	Primary Line	\$2,225,674	\$3,891,351	\$918,093	\$169,555	\$816,852	\$992,509	\$4,305,831
595	Line Transformer	\$46,843		\$19,240	\$2,155	\$10,382	\$501,090	\$569,128
[3]	Secondary Line	\$1,291,815		\$532,875	\$98,412	\$474,113	\$576,067	\$2,499,168
[3]	Electric Service	\$373,862		\$154,219	\$28,481	\$137,213	\$166,719	\$723,281
586,597	Meters	\$514,518		\$212,239	\$81,741	\$393,797	\$127,358	\$935,855
587	Rental Lights	\$85,007		\$35,066	\$13,625	\$65,641	\$134,886	\$288,584
585,596	Street Lights	\$194,651		\$80,294	\$28,654	\$138,043	\$108,880	\$412,478
						\$1,428,178		
901-916	Customer Service	\$5,204,504		\$666,512 [5]	\$404,619	\$1,949,307	\$92,178	\$6,367,913
							Account 408	\$42,961
							Account 426	\$0
							O&M Total	<u>\$152,142,565</u>

NOTES:

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

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

[3] Accounts 591, 593, 594, and 866 (\$3,891,351) allocated in proportion to net capital – 57.20% primary line, 33.20% secondary line, and 9.61% electric service.

[4] Accounts 580, 583, 584, 588, 589, 590, and 598 (\$2,758,583) allocated in proportion to Distribution O&M direct amount percentages.

[5] Account 916.

[6] Accounts 920, 926, 940 and personal service expenses from other A&G accounts (\$3,817,069=labor) allocated in proportion to personal service costs.

[7] Remaining Administrative & General overhead (\$6,182,685) allocated in proportion to net plant.

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

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

Residential	877,650	0.074	1.0799	1.0724	1.0668	1.0280	0.9902	0.9902
Gen Service Non-Demand	207,559	0.051	1.0537	1.0464	1.0410	1.0031	0.9662	0.9902
Gen Service Demand	565,045	0.037	1.0384	1.0312	1.0259	0.7431	0.0000	0.9942
Large Power	180,497	0.026	1.0267	1.0195	1.0143	0.4933	0.0000	0.9932
City Street Lighting	8,471	0.051	1.0537	1.0464	1.0410	1.0031	0.9662	0.9662
County Street Lighting	3,730	0.051	1.0537	1.0464	1.0410	1.0031	0.9662	0.9662
Rental Lighting	6,153	0.051	1.0537	1.0464	1.0410	1.0031	0.9662	0.9662
City of Alachua	114,462	0.020	1.0204					
Seminole	80,118	0.013	1.0132					
Total	2,043,686							

NOTES:

[1] FY 2007 retail energy sales from Utility Billing Summaries, resale energy sales from actual invoices.

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

**WORKTABLE 5
NUMBER OF CUSTOMERS IN EACH CLASS**

Residential	78,708	78,556	78,611	79,412	79,051	79,244
Gen Service Non-Demand ^[2]	8,527	8,523	8,505	8,576	8,554	8,565
Gen Service Demand	1,127	1,127	1,130	1,118	1,128	1,128
Large Power	21	20	20	20	20	20
City Street Lighting	5	5	5	5	5	5
County Street Lighting	3	3	3	3	3	3
Rental Lighting	3,124	3,111	3,105	3,112	3,106	3,171
City of Alachua	1	1	1	1	1	1
Seminole	1	1	1	1	1	1
Residential	79,077	80,615	82,579	82,015	85,557	79,409
Gen Service Non-Demand ^[2]	7,684	8,502	9,058	8,654	8,562	8,555
Gen Service Demand	1,007	1,118	1,218	1,140	1,131	1,109
Large Power	20	20	21	20	20	20
City Street Lighting	5	5	5	5	5	5
County Street Lighting	3	3	3	3	3	3
Rental Lighting	3,113	3,114	3,124	3,119	3,123	3,119
City of Alachua	1	1	1	1	1	1
Seminole	1	1	1	1	1	1

NOTES:

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

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

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

Residential	0	1.00	0	49.2	\$19,027,226	80,236	0.0000	0	0.0	\$0	\$19,027,226
Gen Service Non-Demand [1]	0	1.00	0	12.2	\$4,725,850	8,522	0.0000	0	0.0	\$0	\$4,725,850
Gen Service Demand	0	1.00	0	22.3	\$8,622,785	1,123	0.0000	0	0.0	\$0	\$8,622,785
Large Power	0	1.00	0	6.5	\$2,496,576	20	0.0000	0	0.0	\$0	\$2,496,576
City Street Lighting	0	1.00	0	0.4	\$148,019	5	0.0000	0	0.0	\$0	\$148,019
County Street Lighting	0	1.00	0	0.2	\$65,171	3	0.0000	0	0.0	\$0	\$65,171
Rental Lighting	0	1.00	0	0.3	\$107,524	3,120	0.0000	0	0.0	\$0	\$107,524
City of Alachua	0	1.00	0	5.0	\$1,936,856	1	0.0000	0	0.0	\$0	\$1,936,856
Seminole	0	1.00	0	3.9	\$1,520,693	1	0.0000	0	0.0	\$0	\$1,520,693
TOTALS:	0	1.00	0	100.00	\$38,650,700	93,031				\$0	\$38,650,700

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

Residential	0	1.00	0	49.2	\$88,347,918	80,236	0.0000	0	0.0	\$0	\$88,347,918
Gen Service Non-Demand [1]	0	1.00	0	12.2	\$21,943,241	8,522	0.0000	0	0.0	\$0	\$21,943,241
Gen Service Demand	0	1.00	0	22.3	\$40,037,633	1,123	0.0000	0	0.0	\$0	\$40,037,633
Large Power	0	1.00	0	6.5	\$11,592,192	20	0.0000	0	0.0	\$0	\$11,592,192
City Street Lighting	0	1.00	0	0.4	\$687,289	5	0.0000	0	0.0	\$0	\$687,289
County Street Lighting	0	1.00	0	0.2	\$302,604	3	0.0000	0	0.0	\$0	\$302,604
Rental Lighting	0	1.00	0	0.3	\$499,259	3,120	0.0000	0	0.0	\$0	\$499,259
City of Alachua	0	1.00	0	5.0	\$8,993,279	1	0.0000	0	0.0	\$0	\$8,993,279
Seminole	0	1.00	0	3.9	\$7,060,940	1	0.0000	0	0.0	\$0	\$7,060,940
	0	1.00	0	100.00	\$179,464,355	93,031				\$0	\$179,464,355

NOTES:

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

[2] From Table 5.

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

[4] From Table 6.

[5] FY 87 Cost-Of-Service Study

[6] No Customer Related Allocation in this Calculation

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

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

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

Residential	0	1.00	0	49.2	\$1,176,632	80,236	0.0000	0	0.0	\$0	\$1,176,632
Gen Service Non-Demand [1]	0	1.00	0	12.2	\$292,244	8,522	0.0000	0	0.0	\$0	\$292,244
Gen Service Demand	0	1.00	0	22.3	\$533,228	1,123	0.0000	0	0.0	\$0	\$533,228
Large Power	0	1.00	0	6.5	\$154,387	20	0.0000	0	0.0	\$0	\$154,387
City Street Lighting	0	1.00	0	0.4	\$9,153	5	0.0000	0	0.0	\$0	\$9,153
County Street Lighting	0	1.00	0	0.2	\$4,030	3	0.0000	0	0.0	\$0	\$4,030
Rental Lighting	0	1.00	0	0.3	\$6,649	3,120	0.0000	0	0.0	\$0	\$6,649
City of Alachua	0	1.00	0	5.0	\$119,774	1	0.0000	0	0.0	\$0	\$119,774
Seminole	0	1.00	0	3.9	\$94,039	1	0.0000	0	0.0	\$0	\$94,039
	0		0	100.00	\$2,390,135	93,031				\$0	\$2,390,135

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

Residential	0	1.00	0	49.2	\$5,215,758	80,236	0.0000	0	0.0	\$0	\$5,215,758
Gen Service Non-Demand [1]	0	1.00	0	12.2	\$1,295,454	8,522	0.0000	0	0.0	\$0	\$1,295,454
Gen Service Demand	0	1.00	0	22.3	\$2,363,684	1,123	0.0000	0	0.0	\$0	\$2,363,684
Large Power	0	1.00	0	6.5	\$684,363	20	0.0000	0	0.0	\$0	\$684,363
City Street Lighting	0	1.00	0	0.4	\$40,575	5	0.0000	0	0.0	\$0	\$40,575
County Street Lighting	0	1.00	0	0.2	\$17,865	3	0.0000	0	0.0	\$0	\$17,865
Rental Lighting	0	1.00	0	0.3	\$29,475	3,120	0.0000	0	0.0	\$0	\$29,475
City of Alachua	0	1.00	0	5.0	\$530,932	1	0.0000	0	0.0	\$0	\$530,932
Seminole	0	1.00	0	3.9	\$416,854	1	0.0000	0	0.0	\$0	\$416,854
	0		0	100.00	\$10,594,959	93,031				\$0	\$10,594,959

NOTES:

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

[2] From Table 5.

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

[4] From Table 6.

[5] FY 87 Cost-Of-Service Study

[6] No Customer Related Allocation in this Calculation

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

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

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

Residential	276,331	1.00	276,331	55.3	\$2,513,581	80,236	0.1667	13,375	72.1	\$0	\$2,513,581
Gen Service Non-Demand [1]	69,544	1.00	69,544	13.9	\$632,592	8,522	0.5000	4,261	23.0	\$0	\$632,592
Gen Service Demand	116,647	1.00	116,647	23.3	\$1,061,056	1,123	0.6667	749	4.0	\$0	\$1,061,056
Large Power	32,931	1.00	32,931	6.6	\$299,549	20	1.0000	20	0.1	\$0	\$299,549
City Street Lighting	2,024	1.00	2,024	0.4	\$18,408	5	0.0500	0	0.0	\$0	\$18,408
County Street Lighting	891	1.00	891	0.2	\$8,106	3	0.0500	0	0.0	\$0	\$8,106
Rental Lighting	1,470	1.00	1,470	0.3	\$13,372	3,120	0.0500	156	0.8	\$0	\$13,372
City of Alachua	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$0	\$0
Seminole	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$0	\$0
	<u>499,838</u>		<u>499,838</u>	<u>100.00</u>	<u>\$4,546,663</u>	<u>93,031</u>		<u>18,562</u>	<u>100.00</u>	<u>\$0</u>	<u>\$4,546,663</u>

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

Residential	276,331	1.00	276,331	55.3	\$9,526,853	80,236	0.1667	13,375	72.1	\$0	\$9,526,853
Gen Service Non-Demand [1]	69,544	1.00	69,544	13.9	\$2,397,619	8,522	0.5000	4,261	23.0	\$0	\$2,397,619
Gen Service Demand	116,647	1.00	116,647	23.3	\$4,021,561	1,123	0.6667	749	4.0	\$0	\$4,021,561
Large Power	32,931	1.00	32,931	6.6	\$1,135,337	20	1.0000	20	0.1	\$0	\$1,135,337
City Street Lighting	2,024	1.00	2,024	0.4	\$69,769	5	0.0500	0	0.0	\$0	\$69,769
County Street Lighting	891	1.00	891	0.2	\$30,721	3	0.0500	0	0.0	\$0	\$30,721
Rental Lighting	1,470	1.00	1,470	0.3	\$50,681	3,120	0.0500	156	0.8	\$0	\$50,681
City of Alachua	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$0	\$0
Seminole	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$0	\$0
	<u>499,838</u>		<u>499,838</u>	<u>100.00</u>	<u>\$17,232,542</u>	<u>93,031</u>		<u>18,562</u>	<u>100.00</u>	<u>\$0</u>	<u>\$17,232,542</u>

NOTES:

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

[2] From Table 5.

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

[4] From Table 6.

[5] FY 87 Cost-Of-Service Study

[6] No Customer Related Allocation in this Calculation

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

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

[9] From Table 4 - Non-Coincident Peak

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

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

Residential	274,912	1.00	274,912	55.3	\$2,592,288	80,236	0.1667	13,375	72.1	\$3,378,897	\$5,971,185
Gen Service Non-Demand [1]	69,187	1.00	69,187	13.9	\$652,400	8,522	0.5000	4,261	23.0	\$1,076,420	\$1,728,820
Gen Service Demand	116,048	1.00	116,048	23.3	\$1,094,280	1,123	0.6667	749	4.0	\$189,139	\$1,283,419
Large Power	32,762	1.00	32,762	6.6	\$308,929	20	1.0000	20	0.1	\$5,052	\$313,981
City Street Lighting	2,013	1.00	2,013	0.4	\$18,984	5	0.0500	0	0.0	\$63	\$19,048
County Street Lighting	887	1.00	887	0.2	\$8,359	3	0.0500	0	0.0	\$38	\$8,397
Rental Lighting	1,462	1.00	1,462	0.3	\$13,791	3,120	0.0500	156	0.8	\$39,409	\$53,200
City of Alachua	0	1.00	0	0.0	\$0	1	0.0000	0	0.0	\$0	\$0
Seminole	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$13	\$13
	497,271		497,271	100.00	\$4,689,031	93,031		18,561	100.00	\$4,689,031	\$9,378,062

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

Residential	274,912	1.00	274,912	55.3	\$16,328,020	80,236	0.1667	13,375	72.1	\$21,282,574	\$37,610,594
Gen Service Non-Demand [1]	69,187	1.00	69,187	13.9	\$4,109,267	8,522	0.5000	4,261	23.0	\$6,780,018	\$10,889,284
Gen Service Demand	116,048	1.00	116,048	23.3	\$6,892,531	1,123	0.6667	749	4.0	\$1,191,323	\$8,083,854
Large Power	32,762	1.00	32,762	6.6	\$1,945,847	20	1.0000	20	0.1	\$31,824	\$1,977,671
City Street Lighting	2,013	1.00	2,013	0.4	\$119,577	5	0.0500	0	0.0	\$398	\$119,975
County Street Lighting	887	1.00	887	0.2	\$52,653	3	0.0500	0	0.0	\$239	\$52,892
Rental Lighting	1,462	1.00	1,462	0.3	\$86,863	3,120	0.0500	156	0.8	\$248,224	\$335,087
City of Alachua	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$80	\$80
Seminole	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$80	\$80
	497,271		497,271	100.00	\$29,534,758	93,031		18,562	100.00	\$29,534,758	\$59,069,515

NOTES:

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

[2] From Table 5.

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

[4] From Table 6.

[5] FY 87 Cost-Of-Service Study

[6] No Customer Related Allocation in this Calculation

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

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

[9] From Table 4 - Non-Coincident Peak

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

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

Residential	457,582	1.00	457,582	84.3	\$2,293,897	80,236	0.1667	13,375	72.1	\$1,961,157	\$4,255,054
Gen Service Non-Demand [1]	81,265	1.00	81,265	15.0	\$407,390	8,522	0.5000	4,261	23.0	\$624,768	\$1,032,158
Gen Service Demand	0	1.00	0	0.0	\$0	1,123	0.6667	749	4.0	\$109,779	\$109,779
Large Power	0	1.00	0	0.0	\$0	20	1.0000	20	0.1	\$2,932	\$2,932
City Street Lighting	1,869	1.00	1,869	0.3	\$9,367	5	0.0500	0	0.0	\$37	\$9,404
County Street Lighting	823	1.00	823	0.2	\$4,125	3	0.0500	0	0.0	\$22	\$4,147
Rental Lighting	1,357	1.00	1,357	0.3	\$6,805	3,120	0.0500	156	0.8	\$22,873	\$29,678
City of Alachua	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$7	\$7
Seminole	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$7	\$7
	542,896		542,896	100.00	\$2,721,584	93,031		18,562	100.00	\$2,721,584	\$5,443,167

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

Residential	457,582	1.00	457,582	84.3	\$14,448,546	80,236	0.1667	13,375	72.1	\$12,352,723	\$26,801,268
Gen Service Non-Demand [1]	81,265	1.00	81,265	15.0	\$2,566,024	8,522	0.5000	4,261	23.0	\$3,935,223	\$6,501,247
Gen Service Demand	0	1.00	0	0.0	\$0	1,123	0.6667	749	4.0	\$691,462	\$691,462
Large Power	0	1.00	0	0.0	\$0	20	1.0000	20	0.1	\$18,471	\$18,471
City Street Lighting	1,869	1.00	1,869	0.3	\$59,003	5	0.0500	0	0.0	\$231	\$59,234
County Street Lighting	823	1.00	823	0.2	\$25,980	3	0.0500	0	0.0	\$139	\$26,119
Rental Lighting	1,357	1.00	1,357	0.3	\$42,860	3,120	0.0500	156	0.8	\$144,073	\$186,933
City of Alachua	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$46	\$46
Seminole	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$46	\$46
	542,896		542,896	100.00	\$17,142,413	93,031		18,562	100.00	\$17,142,413	\$34,284,825

NOTES:

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

[2] From Table 5.

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

[4] From Table 6.

[5] FY 87 Cost-Of-Service Study

[6] No Customer Related Allocation in this Calculation

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

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

[9] From Table 4 - Non-Coincident Peak

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

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

Residential	397,494	1.00	397,494	68.8	\$1,349,377	80,236	0.1667	13,375	72.1	\$942,776	\$2,292,154
Gen Service Non-Demand [1]	73,060	1.00	73,060	12.6	\$248,017	8,522	0.5000	4,261	23.0	\$300,342	\$548,358
Gen Service Demand	86,426	1.00	86,426	14.9	\$293,391	1,123	0.6667	749	4.0	\$52,773	\$346,164
Large Power	16,922	1.00	16,922	2.9	\$57,444	20	1.0000	20	0.1	\$1,410	\$58,854
City Street Lighting	1,940	1.00	1,940	0.3	\$6,585	5	0.0500	0	0.0	\$18	\$6,603
County Street Lighting	854	1.00	854	0.1	\$2,900	3	0.0500	0	0.0	\$11	\$2,910
Rental Lighting	1,409	1.00	1,409	0.2	\$4,784	3,120	0.0500	156	0.8	\$10,996	\$15,780
City of Alachua	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$4	\$4
Seminole	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$4	\$4
	578,104		578,104	100.00	\$1,962,498	93,031		18,562	100.00	\$1,308,332	\$3,270,830

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

Residential	397,494	1.00	397,494	68.8	\$12,303,257	80,236	0.1667	13,375	72.1	\$8,595,979	\$20,899,236
Gen Service Non-Demand [1]	73,060	1.00	73,060	12.6	\$2,261,349	8,522	0.5000	4,261	23.0	\$2,738,432	\$4,999,781
Gen Service Demand	86,426	1.00	86,426	14.9	\$2,675,056	1,123	0.6667	749	4.0	\$481,172	\$3,156,228
Large Power	16,922	1.00	16,922	2.9	\$523,761	20	1.0000	20	0.1	\$12,853	\$536,615
City Street Lighting	1,940	1.00	1,940	0.3	\$60,045	5	0.0500	0	0.0	\$161	\$60,205
County Street Lighting	854	1.00	854	0.1	\$26,439	3	0.0500	0	0.0	\$96	\$26,536
Rental Lighting	1,409	1.00	1,409	0.2	\$43,617	3,120	0.0500	156	0.8	\$100,257	\$143,875
City of Alachua	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$32	\$32
Seminole	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$32	\$32
	578,104		578,104	100.00	\$17,893,524	93,031		18,562	100.00	\$11,929,016	\$29,822,539

NOTES:

- [1] General Service Non-Demand includes Traffic Signals.
 [2] From Table 5.
 [3] Total taken from from Table 2 and allocated up into the rate classifications by Demand Allocation Factor.
 [4] From Table 6.

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

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

Residential	515077	1.00	515,077	65.4	\$0	80,236	0.1667	13,375	72.1	\$1,135,152	\$1,135,152
Gen Service Non-Demand [1]	98496	1.00	98,496	12.5	\$0	8,522	0.5000	4,261	23.0	\$361,627	\$361,627
Gen Service Demand	135720	1.00	135,720	17.2	\$0	1,123	0.6667	749	4.0	\$63,542	\$63,542
Large Power	34069	1.00	34,069	4.3	\$0	20	1.0000	20	0.1	\$1,697	\$1,697
City Street Lighting	1869	1.00	1,869	0.2	\$0	5	0.0500	0	0.0	\$21	\$21
County Street Lighting	823	1.00	823	0.1	\$0	3	0.0500	0	0.0	\$13	\$13
Rental Lighting	1357	1.00	1,357	0.2	\$0	3,120	0.0500	156	0.8	\$13,240	\$13,240
City of Alachua	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$4	\$4
Seminole	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$4	\$4
	<u>787411</u>		<u>787,411</u>	<u>100.00</u>	<u>\$0</u>	<u>93,031</u>		<u>18,562</u>	<u>100.00</u>	<u>\$1,575,300</u>	<u>\$1,575,300</u>

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

Residential	515,077	1.00	515,077	65.4	\$0	80,236	0.1667	13,375	72.1	\$7,149,973	\$7,149,973
Gen Service Non-Demand [1]	98,496	1.00	98,496	12.5	\$0	8,522	0.5000	4,261	23.0	\$2,277,776	\$2,277,776
Gen Service Demand	135,720	1.00	135,720	17.2	\$0	1,123	0.6667	749	4.0	\$400,230	\$400,230
Large Power	34,069	1.00	34,069	4.3	\$0	20	1.0000	20	0.1	\$10,691	\$10,691
City Street Lighting	1,869	1.00	1,869	0.2	\$0	5	0.0500	0	0.0	\$134	\$134
County Street Lighting	823	1.00	823	0.1	\$0	3	0.0500	0	0.0	\$80	\$80
Rental Lighting	1,357	1.00	1,357	0.2	\$0	3,120	0.0500	156	0.8	\$83,392	\$83,392
City of Alachua	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$27	\$27
Seminole	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$27	\$27
	<u>787,411</u>		<u>787,411</u>	<u>100.00</u>	<u>\$0</u>	<u>93,031</u>		<u>18,562</u>	<u>100.00</u>	<u>\$9,922,329</u>	<u>\$9,922,329</u>

NOTES:

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

[2] From Table 5.

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

[4] From Table 6.

[5] FY 87 Cost-Of-Service Study

[6] No Customer Related Allocation in this Calculation

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

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

[9] From Table 4 - Non-Coincident Peak

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

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

Residential	0	1.00	0	0.0	\$0	80,236	0.1667	13,375	72.1	\$1,119,132	\$1,119,132
Gen Service Non-Demand [1]	0	1.00	0	0.0	\$0	8,522	0.5000	4,261	23.0	\$356,523	\$356,523
Gen Service Demand	0	1.00	0	0.0	\$0	1,123	0.6667	749	4.0	\$62,645	\$62,645
Large Power	0	1.00	0	0.0	\$0	20	1.0000	20	0.1	\$1,673	\$1,673
City Street Lighting	0	1.00	0	0.0	\$0	5	0.0500	0	0.0	\$21	\$21
County Street Lighting	0	1.00	0	0.0	\$0	3	0.0500	0	0.0	\$13	\$13
Rental Lighting	0	1.00	0	0.0	\$0	3,120	0.0500	156	0.8	\$13,053	\$13,053
City of Alachua	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$4	\$4
Seminole	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$4	\$4
	0		0	0.00	\$0	93,031		18,562	100.00	\$1,553,068	\$1,553,068

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

Residential	0	1.00	0	0.0	\$0	80,236	0.1667	13,375	72.1	\$5,461,918	\$5,461,918
Gen Service Non-Demand [1]	0	1.00	0	0.0	\$0	8,522	0.5000	4,261	23.0	\$1,740,010	\$1,740,010
Gen Service Demand	0	1.00	0	0.0	\$0	1,123	0.6667	749	4.0	\$305,739	\$305,739
Large Power	0	1.00	0	0.0	\$0	20	1.0000	20	0.1	\$8,167	\$8,167
City Street Lighting	0	1.00	0	0.0	\$0	5	0.0500	0	0.0	\$102	\$102
County Street Lighting	0	1.00	0	0.0	\$0	3	0.0500	0	0.0	\$61	\$61
Rental Lighting	0	1.00	0	0.0	\$0	3,120	0.0500	156	0.8	\$63,704	\$63,704
City of Alachua	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$20	\$20
Seminole	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$20	\$20
	0		0	0.00	\$0	93,031		18,562	100.00	\$7,579,742	\$7,579,742

NOTES:

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

[2] From Table 5.

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

[4] From Table 6.

[5] FY 87 Cost-Of-Service Study

[6] No Customer Related Allocation in this Calculation

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

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

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

Residential	0	1.00	0	0.0	\$0	80,236	0.1667	13,375	72.1	\$4,550,546	\$4,550,546
Gen Service Non-Demand [1]	0	1.00	0	0.0	\$0	8,522	0.5000	4,261	23.0	\$1,449,673	\$1,449,673
Gen Service Demand	0	1.00	0	0.0	\$0	1,123	0.6667	749	4.0	\$254,723	\$254,723
Large Power	0	1.00	0	0.0	\$0	20	1.0000	20	0.1	\$6,804	\$6,804
City Street Lighting	0	1.00	0	0.0	\$0	5	0.0500	0	0.0	\$85	\$85
County Street Lighting	0	1.00	0	0.0	\$0	3	0.0500	0	0.0	\$51	\$51
Rental Lighting	0	1.00	0	0.0	\$0	3,120	0.0500	156	0.8	\$53,074	\$53,074
City of Alachua	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$17	\$17
Seminole	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$17	\$17
	0		0	0.00	\$0	93,031		18,562	100.00	\$6,314,991	\$6,314,991

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

Residential	0	1.00	0	0.0	\$0	80,236	0.1667	13,375	72.1	\$3,953,171	\$3,953,171
Gen Service Non-Demand [1]	0	1.00	0	0.0	\$0	8,522	0.5000	4,261	23.0	\$1,259,367	\$1,259,367
Gen Service Demand	0	1.00	0	0.0	\$0	1,123	0.6667	749	4.0	\$221,284	\$221,284
Large Power	0	1.00	0	0.0	\$0	20	1.0000	20	0.1	\$5,911	\$5,911
City Street Lighting	0	1.00	0	0.0	\$0	5	0.0500	0	0.0	\$74	\$74
County Street Lighting	0	1.00	0	0.0	\$0	3	0.0500	0	0.0	\$44	\$44
Rental Lighting	0	1.00	0	0.0	\$0	3,120	0.0500	156	0.8	\$46,107	\$46,107
City of Alachua	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$15	\$15
Seminole	0	1.00	0	0.0	\$0	1	0.0500	0	0.0	\$15	\$15
	0		0	0.0	\$0	93,031		18,562	100.00	\$5,485,988	\$5,485,988

NOTES:

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

[2] From Table 5.

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

[4] From Table 6.

[5] FY 87 Cost-Of-Service Study

[6] No Customer Related Allocation in this Calculation

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

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

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

Residential	0	1.00	0	0.0	\$0	80,236	0.0000	0	0.0	\$0	\$0
Gen Service Non-Demand [1]	0	1.00	0	0.0	\$0	8,522	0.0000	0	0.0	\$0	\$0
Gen Service Demand	0	1.00	0	0.0	\$0	1,123	0.0000	0	0.0	\$0	\$0
Large Power	0	1.00	0	0.0	\$0	20	0.0000	0	0.0	\$0	\$0
City Street Lighting	0	1.00	0	0.0	\$0	5	0.0000	0	0.0	\$0	\$0
County Street Lighting	0	1.00	0	0.0	\$0	3	0.0000	0	0.0	\$0	\$0
Rental Lighting	0	1.00	0	0.0	\$0	3,120	1.0000	3,120	100.0	\$985,716	\$985,716
City of Alachua	0	1.00	0	0.0	\$0	1	0.0000	0	0.0	\$0	\$0
Seminole	0	1.00	0	0.0	\$0	1	0.0000	0	0.0	\$0	\$0
	0		0	0.00	\$0	93,031		3,120	100.00	\$985,716	\$985,716

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

Residential	0	1.00	0	0.0	\$0	80,236	0.0000	0	0.0	\$0	\$0
Gen Service Non-Demand [1]	0	1.00	0	0.0	\$0	8,522	0.0000	0	0.0	\$0	\$0
Gen Service Demand	0	1.00	0	0.0	\$0	1,123	0.0000	0	0.0	\$0	\$0
Large Power	0	1.00	0	0.0	\$0	20	0.0000	0	0.0	\$0	\$0
City Street Lighting	0	1.00	0	0.0	\$0	5	0.0000	0	0.0	\$0	\$0
County Street Lighting	0	1.00	0	0.0	\$0	3	0.0000	0	0.0	\$0	\$0
Rental Lighting	0	1.00	0	0.0	\$0	3,120	1.0000	3,120	100.0	\$8,027,805	\$8,027,805
City of Alachua	0	1.00	0	0.0	\$0	1	0.0000	0	0.0	\$0	\$0
Seminole	0	1.00	0	0.0	\$0	1	0.0000	0	0.0	\$0	\$0
	0		0	0.00	\$0	93,031		3,120	100.00	\$8,027,805	\$8,027,805

NOTES:

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

[2] From Table 5.

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

[4] From Table 6.

[5] FY 87 Cost-Of-Service Study

[6] No Customer Related Allocation in this Calculation

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

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

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

Residential	0	1.00	0	0.0	\$0	80,236	0.0000	0	0.0	\$0	\$0
Gen Service Non-Demand [1]	0	1.00	0	0.0	\$0	8,522	0.0000	0	0.0	\$0	\$0
Gen Service Demand	0	1.00	0	0.0	\$0	1,123	0.0000	0	0.0	\$0	\$0
Large Power	0	1.00	0	0.0	\$0	20	0.0000	0	0.0	\$0	\$0
City Street Lighting	0	1.00	0	0.0	\$0	5	1.0000	5	62.5	\$608,854	\$608,854
County Street Lighting	0	1.00	0	0.0	\$0	3	1.0000	3	37.5	\$365,312	\$365,312
Rental Lighting	0	1.00	0	0.0	\$0	3,120	0.0000	0	0.0	\$0	\$0
City of Alachua	0	1.00	0	0.0	\$0	1	0.0000	0	0.0	\$0	\$0
Seminole	0	1.00	0	0.0	\$0	1	0.0000	0	0.0	\$0	\$0
	0		0	0.00	\$0	93,031		8	100.00	\$974,166	\$974,166

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

Residential	0	1.00	0	0.0	\$0	80,236	0.0000	0	0.0	\$0	\$0
Gen Service Non-Demand [1]	0	1.00	0	0.0	\$0	8,522	0.0000	0	0.0	\$0	\$0
Gen Service Demand	0	1.00	0	0.0	\$0	1,123	0.0000	0	0.0	\$0	\$0
Large Power	0	1.00	0	0.0	\$0	20	0.0000	0	0.0	\$0	\$0
City Street Lighting	0	1.00	0	0.0	\$0	5	1.0000	5	62.5	\$4,050,005	\$4,050,005
County Street Lighting	0	1.00	0	0.0	\$0	3	1.0000	3	37.5	\$2,430,003	\$2,430,003
Rental Lighting	0	1.00	0	0.0	\$0	3,120	0.0000	0	0.0	\$0	\$0
City of Alachua	0	1.00	0	0.0	\$0	1	0.0000	0	0.0	\$0	\$0
Seminole	0	1.00	0	0.0	\$0	1	0.0000	0	0.0	\$0	\$0
	0		0	0.00	\$0	93,031		8	100.00	\$6,480,009	\$6,480,009

NOTES:

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

[2] From Table 5.

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

[4] From Table 6.

[5] FY 87 Cost-Of-Service Study

[6] No Customer Related Allocation in this Calculation

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

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

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

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

Residential	947,787	1.00	947,787	44.0	\$172,454
Gen Service Non-Demand ^[2]	218,713	1.00	218,713	10.1	\$39,796
Gen Service Demand	586,755	1.00	586,755	27.2	\$106,763
Large Power	185,316	1.00	185,316	8.6	\$33,719
City Street Lighting	8,926	1.00	8,926	0.4	\$1,624
County Street Lighting	3,930	1.00	3,930	0.2	\$715
Rental Lighting	6,484	1.00	6,484	0.3	\$1,180
City of Alachua	116,798	1.00	116,798	5.4	\$21,252
Seminole	81,173	1.00	81,173	3.8	\$14,770

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

Residential	947,787	1.00	947,787	44.0	\$44,548,720
Gen Service Non-Demand ^[2]	218,713	1.00	218,713	10.1	\$10,280,141
Gen Service Demand	586,755	1.00	586,755	27.2	\$27,579,176
Large Power	185,316	1.00	185,316	8.6	\$8,710,386
City Street Lighting	8,926	1.00	8,926	0.4	\$419,548
County Street Lighting	3,930	1.00	3,930	0.2	\$184,721
Rental Lighting	6,484	1.00	6,484	0.3	\$304,767
City of Alachua	116,798	1.00	116,798	5.4	\$5,489,843
Seminole	81,173	1.00	81,173	3.8	\$3,815,365

NOTES:

[1] From Table 3.

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

[3] Cost to be allocated is from Table 2.

**GAINESVILLE REGIONAL UTILITIES
FY 2007 ELECTRIC COST OF SERVICE STUDY**

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

Residential	947,787	1.00	947,787	44.0	\$7,079,081
Gen Service Non-Demand ^[2]	218,713	1.00	218,713	10.1	\$1,633,581
Gen Service Demand	586,755	1.00	586,755	27.2	\$4,382,510
Large Power	185,316	1.00	185,316	8.6	\$1,384,137
City Street Lighting	8,926	1.00	8,926	0.4	\$66,669
County Street Lighting	3,930	1.00	3,930	0.2	\$29,353
Rental Lighting	6,484	1.00	6,484	0.3	\$48,429
City of Alachua	116,798	1.00	116,798	5.4	\$872,372
Seminole	81,173	1.00	81,173	3.8	\$606,286

NOTES:

[1] From Table 3.

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

[3] Cost to be allocated is from Table 2.

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

Residential	\$204,966,688	1.00	\$204,966,688	55.7	\$8,969,047
Gen Service Non-Demand ^[2]	\$53,303,779	1.00	\$53,303,779	14.5	\$2,332,615
Gen Service Demand	\$59,281,676	1.00	\$59,281,676	16.1	\$2,594,212
Large Power	\$15,969,417	1.00	\$15,969,417	4.3	\$698,834
City Street Lighting	\$5,087,362	1.00	\$5,087,362	1.4	\$222,627
County Street Lighting	\$2,886,925	1.00	\$2,886,925	0.8	\$126,334
Rental Lighting	\$9,466,317	1.00	\$9,466,317	2.6	\$414,253
City of Alachua	\$9,524,431	1.00	\$9,524,431	2.6	\$416,797
Seminole	\$7,478,013	1.00	\$7,478,013	2.0	\$327,244

NOTES:

[1] From Table 3.

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

[3] Cost to be allocated is from Table 2.

Table 8 (total cap investment) x Table 9 total of \$16,102,418.00. The total from Table 2 GFT is allocated to classes based on capital investment ratios, e.g. 55.7% of capital assets.