BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Complaint regarding electric rate structure of Gainesville Regional Utilities

DOCKET NO.: 130188-EM

DATE: April 30, 2014

GAINESVILLE REGIONAL UTILITIES' RESPONSE TO COMMISSION STAFF REGARDING CUSTOMER COMPLAINT <u>AND NOTICE OF FILING RESPONSE TO CUSTOMERS</u>

The City of Gainesville d/b/a Gainesville Regional Utilities ("GRU"), pursuant to Rule 25-22.032(6)(b)-(c), Florida Administrative Code, and in compliance with the Commission's notice of April 10, 2014, files with the Commission this response to the Petitioners' First Amended Complaint Regarding the Retail Electric Rate Structure of Gainesville Regional Utilities.¹ GRU also gives notice that it has provided a separate response to the customers which is attached as Exhibit A hereto.

<u>Overview Regarding the Cause of the Amended Complaint,</u> <u>GRU's Actions Taken to Resolve it, and GRU's Proposed Resolution</u>

This complaint arises from the concerns of two retail electric customers of GRU (the "Complainants") -- a residential customer and a commercial customer -- who believe that GRU's retail rate structure unfairly burdens their respective residential rate tier and commercial rate class. The cause of the complaint thus stems from the Complainants' disagreement with policy decisions made by the Gainesville City Commission with respect to how GRU's retail electric rate structure is designed and how the relative revenue responsibilities for retail electric service are allocated among GRU's approximately 93,000 customers.

As a municipal utility, GRU takes pride in the quality of its customer service, and has tried to address the Complainants' concerns with the same high level of responsiveness

¹ The Notice from the Commission dated April 10, 2014, indicated that GRU may file a response with the Office of Commission Clerk within 20 days of that notice, with a copy sent to the complainant. GRU is providing this response accordingly.

and care with which it would address the concerns of any other customer. With respect to the actions taken by GRU to resolve the Complainants' concerns, GRU has outlined for the Complainants the public deliberative process under which GRU's retail rate structure is determined by locally elected officials, and has encouraged the Complainants' continued participation in that process.² In doing so, GRU has emphasized that any change in the retail rate structure to lessen Complainants' rates could necessarily require increasing the rates on other retail commercial and residential customers.

In addition, GRU has encouraged Complainants to consider that participation in this process also enables a municipality like the City of Gainesville to locally deliberate and determine how best to balance sometimes competing objectives, such as conservation and affordability, in accordance with its citizens' own local perspectives and values.³ GRU thus has proposed that the best path to resolve the Complainants' concerns is for them to engage further in the annual open process and public dialogue with other GRU customers, particularly those whose rates could increase if GRU's retail rate structure were modified as suggested by Complainants.⁴

In this context, of course, GRU must not only consider the interests of the Complainants but also attempt to balance and protect the interests of a much larger number

² GRU incorporates by reference its letter to counsel for the Complainants of April 11, 2014, attached as Exhibit A. GRU also incorporates by reference its motion to dismiss the original Complaint and its prior letter to the Complainants, which were filed with the Commission on August 2 and August 9, 2013, respectively. GRU also incorporates by reference communications between it and counsel for Complainants to attempt to reach a settlement of the Complainants' concerns, which were filed in this docket on October 29 and October 31, 2013.

³ This exercise of local autonomy is what the Florida legislature directed when it expressly authorized the City of Gainesville to sell electricity to customers within and outside the city limits, and to "establish, impose, and enforce, by ordinance" the rates to be charged for such electric services. Ch. 90-394, §1 at 23-24, Laws of Fla.

⁴ Additionally, in response to their original Complaint with the Commission, GRU also took care to explain the appropriate procedures to narrow the issues they could appropriately raise before the Commission and engaged in efforts to identify any potential compromise. Unfortunately, those efforts have not succeeded in satisfying the Complainants from seeking further relief from the Commission.

of its customers whose rates would be affected if Complainants' request to modify the retail rate structure were to be granted. This is particularly true here where two (2) customers are disputing the City Commission's public determinations of what constitutes fair allocation of revenue responsibility in a retail rate structure encompassing approximately 93,000 customers, many of whom directly participated in the process that determined the rate structure and/or voted for the officials who made rate structure determinations after extensive public comment. Unlike the resolution of a customer complaint regarding, for instance, a service or billing issue which does not affect other retail customers. Because of these constraints and because of the Complainants' apparent commitment to seeking relief from the Commission, GRU does not believe that its proposed resolution -- for Complainants to continue to participate in the local rate structure establishment process -- is likely to resolve Complainants' concerns.

GRU also recognizes that the Commission has jurisdiction to ensure that the retail rate structure of a municipal utility, like GRU, is fair, just and reasonable,⁵ and that the Commission could exercise that jurisdiction to the extent it believes appropriate in this instance.⁶ In recognition of the Commission's jurisdiction to prescribe retail rate structure, GRU has annually filed its rate structure with the Commission pursuant to the

⁵ Section 364.04(2)(b), Florida Statutes, state that "in the exercise of its jurisdiction, the commission shall have power over electric utilities for the following purposes: ... (b) To prescribe a rate structure for all electric utilities." Rule 25-9.052(4) indicates that the Commission's review of utility rate structure should evaluate whether the rate structure is "fair, just and reasonable."

⁶ The Commission has likewise agreed with GRU that it does not have jurisdiction over a municipalities retail rate levels or wholesale rate contracts, which were variously raised in the Complainants' first Complaint. See Order PSC-14-0137-FOF-EM.

Commission's rules⁷ -- including the retail rate structure, unchanged in the last seven years, that is now subject to the Complainants' challenge.

Normally, in the process of determining whether the rate structure of a municipal or rural electric cooperative utility is "fair, just and reasonable," the Commission will evaluate whether the rate structure is designed with the goal of seeing that each customer class pays its fair share of the total cost of providing service and "does not unduly discriminate among the customer classes." Order No. PSC-97-1134-FOF-EM. While the Commission has indicated that parity⁸ between and within customer classes is a desirable rate structure goal, it has made it clear that perfect parity is not required in order for a rate structure to be fair, just and reasonable. ⁹ Rule 25-9.052, Florida Administrative Code, also provides

⁷ In exercising its jurisdiction over the retail rate structures of electric utilities, the Commission has adopted rules that specifically govern process of how it is to review municipal electric utility rate structures. See Rules 25-9.050-056, Fla. Admin. Code. In particular, a municipal electric utility is required to "submit any proposed changes in its rate structure ... at least 30 days prior to final adoption by the utility." Rule 25-9.052(2), Fla. Admin. Code. The Commission reviews the submission and may provide a comment letter requesting "data or explanation of the basis for any change in the utility's rate structure." Id. After the municipal electric utility reviews the Commission's comments and adopts a final rate structure, it is required to "submit the adopted rate structure to the Commission, along with any response to the Commission's comment letter." Rule 25-9.052(3), Fla. Admin. Code. Following this detailed process, and "in the event that the Commission determines that the rate structure may not be fair, just and reasonable," Rule 25-9.052(4) expressly provides a mechanism for the Commission to initiate appropriate proceedings to address such concerns. GRU has and will continue to comply with the regulatory requirements described above, and indeed, GRU actually provides the Commission with more information than is required by these rules. Whenever GRU changes its rate schedules to reflect an increase in the level of its rates it submits those modified rate schedules to the Commission for informational purposes even if there is no change in the rate structure, and even though the level of GRU's rates is beyond the Commission's jurisdiction.

⁸ "Parity" when used in terms of rate structure means the aspirational goal of moving each rate class closer to paying no less or no more than the actual cost to serve that particular rate class. *See* Order No. 22091 (Oct. 25, 1989). However, the Commission has explained that striving toward the goal of parity "is not to say that every rate class always pays an equal rate of return or every rate class is always at parity based on a cost to serve. Consideration must be given in some cases to certain rate design constraints. Nevertheless, the cost of service principle in ratemaking strives to achieve parity between rate classes whenever possible." *See* Order No. 25236 (Oct. 21, 1991).

⁹See Order No. PSC-02-0501-AS-EI (April 11, 2002) ("While the proposed across-the-board percentage reduction does not move FPL's rate structure towards parity, it does not worsen it. Accordingly, we find that the across-the-board reduction is reasonable.") *See also* Order No. PSC-93-1784-AS-EC (Dec. 13, 1993) ("Parity is a significant issue when we are looking at the issue of discrimination. Notwithstanding the issue of parity, we cannot conclude that at this time the utility's rates are not fair, just, and reasonable."); Order No. 23208 (July 18, 1990) ("We have reviewed the between-class rate relationships in order to determine whether GEC's proposed rate structure moves towards parity."); Order 22091 (Oct. 25, 1989) ("We find that the proposed rate structure revisions should be approved for two reasons. First, the proposed rates would move

additional factors the Commission can consider in determining whether a utility's rates are "fair, just and reasonable," stating that:

the Commission may, among other things, consider the cost of providing service to each customer class, as well as the rate history, value of service and experience of the utility, the consumption and load characteristics of the various classes of customers and the public acceptance of rate structures. The following principles may also be considered: simplicity, freedom from controversy, rate stability, fairness in apportioning costs, avoidance of undue discrimination and encouragement of efficiency.

Rule 25-9.052(4), Fla. Admin. Code.

GRU has a history of proposing cost-based rate structures that satisfy the above described criteria and ensure an equitable allocation of revenue responsibility among and within customer classes. Indeed, the retail rate structure at issue in this docket is based on a formal cost of service study prepared by the firm of Baker Tilly Virchow Krause, LLP ("Baker Tilly").

While GRU readily acknowledges the Commission's jurisdiction over GRU's retail rate structure, it strongly opposes Complainants' request that their Complaint proceed directly to a hearing on alleged disputed issues of material fact, particularly since no Commission action has affected their interests. As the Commission itself stated in dismissing the first Complaint in this action:

The Complaint requests a hearing on alleged disputed issues of material fact. Section 120.569, F.S., grants hearing rights in proceedings in which the substantial interests of a party are determined by an agency. Agency action is defined as "the whole or part of a rule or order, or the equivalent, or the denial of a petition to adopt a rule or issue an order." Section 120.52(2), F.S. Only when an agency binds itself to a course of action in such a way as to prevent affected parties from protecting their interests at a later date, has final agency action taken place. <u>Save our Creeks and Environmental Confederation of Southwest Florida v. Fish And Wildlife Conservation Commission</u>, 112 So. 3d 128, 130 (Fla. 1st DCA 2013). We have not made

each rate class's rate of return closer to the system rate of return, or parity, thereby improving Lakeland's rate structure."); Order No. 18391 (Nov. 6, 1987) ("The proposed rate structure would bring the rates closer to system parity.").

any determination or issued an order on proposed agency action to give rise to the request for hearing. Further, the Complaint seeks an investigation into GRU's actions. There is no right to a hearing to agency investigations preliminary to agency action. Section 120.57(5), F.S. Thus, Complainants' request for hearing shall be denied as premature.

Order No. PSC-14-0137-FOF-EM at 6 (Mar. 19, 2014). GRU believes that the Amended Complaint likewise fails to establish entitlement to a hearing on alleged disputed issues of fact, because the Commission has still "not made any determination or issued an order on proposed agency action to give rise to the request for hearing." *Id.* Moreover, there is nothing in the Florida Statutes or the Commission's rules that would entitle Complainants to immediately proceed to a formal evidentiary hearing while the Commission investigates the allegations in their complaint.

As such, GRU believes the Amended Complaint would be more efficiently and cost effectively addressed, if at all, by a Proposed Agency Action ("PAA") process and asks that the Commission and Staff proceed accordingly. See Order No. PSC-12-0222-PCO-WU (April 27, 2012) (recognizing the potential efficiencies and cost savings to be attained through the PAA process, the Commission denied a party's request to abandon the PAA process and proceed immediately to formal administrative hearing.) GRU will, of course, fully cooperate in any such PAA proceeding.

GRU's Specific Responses to Allegations in Amended Complaint

For purposes of assisting the Commission in framing the disputes raised by the Complainants, GRU responds to the Amended Complaint's numbered paragraphs, *seriatim*, as follows:

1. GRU agrees that it is a municipal utility serving approximately 93,000 customers in Alachua County, Florida, and having headquarters in Gainesville, Florida. In particular, GRU adds that it is a vertically integrated electric power production,

transmission, and distribution system that is wholly owned by the City of Gainesville. GRU's distribution system serves its retail customers in both the incorporated and unincorporated areas of its service territory.

GRU also notes that by special act, the Florida legislature expressly granted the City of Gainesville d/b/a GRU the authority to provide and sell electricity and other public utility services to any customer within or outside the city limits. Ch. 90-394, §1 at 23, Laws of Fla. In addition, the legislature has expressly authorized the City of Gainesville d/b/a GRU "to establish, impose, and enforce by ordinance, the rates to be charged for ... electric ... and all other public utilities or other services." Id. at 24. In implementing this authority, the City of Gainesville's Charter requires that the GRU General Manager submit to the City Commission a yearly budget for the operation of the utility system. The retail electric rate structure challenged by Complainants was implemented pursuant to that authority and process. In particular, in July through September 2013, the City Commission conducted public budget hearings to closely review GRU's rates and its rate structure. All of these hearings were heavily attended by the public, and all public attendees were provided multiple opportunities to comment. During the course of those public budget hearings, the Complainant, Ms. Martinez, and her counsel, Mr. Nathan Skop, both commented extensively on GRU's revenue requirement, its rates and its rate structure. As a result of those proceedings, the City Commission voted on and approved the rate structure which is now being challenged by Complainants in their Amended Complaint. This approved retail rate structure is the same that GRU had used for the prior seven years.

2. GRU agrees that Complainants are commercial and residential customers, but denies that they have been adversely affected by the retail rate structure GRU implemented on October 1, 2013, since GRU believes that the rate structure is fair, just and

7

reasonable. GRU recognizes that Complainants dispute certain issues, including the fairness of GRU's retail electric rate structure, but denies that Complainants' concerns are valid. GRU agrees that a retail rate structure generally should be fair, just and reasonable, but disagrees, with the Complainants' unsupported legal conclusion that GRU's retail rate structure fails to meet the requisite standards.

3. GRU agrees that the Commission has jurisdiction over the retail rate structure of a municipal utility pursuant to sections 366.02(2) and 366.04(2)(b), Florida Statutes. GRU points out, however, that the Commission does not have jurisdiction over municipal rate levels and wholesale contracts, for reasons set forth in the Commission's prior order in this case. Order No. PSC-13-0137-FOF-EM at 4-5 (Mar. 19, 2014).

4. GRU disputes that the Amended Complaint is further supported by the signature petitions of approximately one hundred twelve (112) GRU residential and commercial customers and other elected officials. GRU admits that such a petition was presented as an attachment to the first Complaint in this docket, but notes that the first Complaint focused the dispute on numerous issues which do not appear in the Amended Complaint, such as municipal rate levels and wholesale rate contracts. These issues are not raised in the Amended Complaint due to the Commissions' determination that they are jurisdictionally barred. Order No. PSC-14-0137-FOF-EM (Mar. 19, 2014). It is unclear whether the 112 petition signers and the elected officials who supported the first Complaint would also agree to supporting a rate structure modification that could ultimately increase the rates on the majority of GRU's customer classes and residential rate tiers. Moreover, GRU notes that it serves approximately 93,000 customers with a variety of divergent opinions which they are welcome to bring to the annual budget process that determines the GRU's rates and rate structure.

5. GRU agrees that communications to Complainants that are subject to this formal proceeding should be provided to Complainants' counsel. GRU does not interpret this request to suggest that ordinary correspondence and communications between it and the Complainants regarding their utility service should be directed to Complainant's counsel.

6. GRU agrees that a copy of the Amended Complaint was provided to the Commission at the time it was filed, and is without knowledge as to whether a copy was provided to the Office of Public Counsel.

7. GRU agrees that on or about October 20, 2011, the Gainesville City Commission authorized GRU to execute a contract with the firm of Baker Tilly to provide cost of service rate studies. GRU agrees that prior to hiring Baker Tilly in 2011, GRU had performed cost of service studies internally for a number of years.

8. GRU agrees that on or about April 3, 2012, Baker Tilly provided GRU with a preliminary draft report of the electric revenue requirements and forecasted electric cost of service analysis for the projected 2013 test year. GRU agrees that page 35 of this report compared the electric cost of service to the forecasted revenues at current rates by customer class. GRU agrees that a true and correct copy of Page 35 of the Baker Tilly report is attached as Exhibit A to the Amended Complaint. To provide better context, GRU is providing as Exhibit B hereto the full preliminary draft report from which Page 35 was taken.

• GRU agrees that Page 35 of the preliminary draft report indicated that the cost of service for the electric general non-demand customer class was approximately 14.88% lower than forecasted revenue at current rates.

9

- GRU agrees that Page 35 of the preliminary draft report indicated that the cost of service for the electric general demand and electric large power customer class was approximately 5.36% and 6.59% lower; respectively than forecasted revenues at current rates.
- GRU agrees that Page 35 of the preliminary draft report indicated that the cost of service for the electric residential customer class was approximately 3.30% higher than forecasted revenue at current rates.

To be sure, GRU acknowledges that its retail rate structure does not achieve perfect parity between all retail customer classes and tiers within customer classes. However, GRU disputes any suggestion that the absence of perfect parity between and within classes implies that its rate structure is unfair, unjust or unreasonable on its face. Nor have Petitioners explained why the absence of perfect parity is unfair, unjust or unreasonable.

9. GRU agrees that on or about November 20, 2012, Baker Tilly provided GRU with a presentation summarizing the revenue requirement, cost of service and rate design recommendations (which Complainants call the "Baker Tilly Presentation"). GRU agrees that the Baker Tilly Presentation compared the electric cost of service to the forecasted revenue at current rates by customer class. GRU agrees that Exhibit B to the Amended Complaint is a true and correct copy of Slide 33 on the Baker Tilly Presentation. To provide better context, GRU is providing the full Baker Tilly Presentation as Exhibit C hereto. With respect to Complainants' contentions regarding Slide 33 of the Baker Tilly Presentation:

• GRU agrees that Slide 33 indicated that the cost of service for the electric general non-demand customer class was approximately 7.88% lower than forecasted revenue at current rates.

- GRU agrees that Slide 33 indicated that the cost of service for the electric general demand and electric large power customer class was approximately 4.16% and 4.50% lower, respectively, than forecasted revenue at current rates.
- GRU agrees that Slide 33 indicated that the cost of service for the electric residential customer class was approximately 4.83% higher than forecasted revenue at current rates.

As stated above, GRU acknowledges that its retail rate structure does not achieve perfect parity between all retail customer classes and tiers within customer classes. However, GRU disputes any suggestion that the absence of perfect parity implies that its rate structure is unfair, unjust or unreasonable on its face.

10. GRU agrees that on or about February 11, 2013, Baker Tilly provided GRU with the final report of the electric revenue requirements and forecasted electric cost of service analysis for the test year ending September 30, 2013 ("Baker Tilly Report"). GRU agrees that Page 47 of the Baker Tilly Report is attached to the Amended Complaint as Exhibit C. To provide better context, GRU is providing the full Baker Tilly Report as Exhibit D hereto. With respect to Complainants' contentions regarding Page 47 of the Baker Tilly Report:

- GRU agrees that Page 47 of the Baker Tilly Report indicated that the cost of service for the electric general non-demand customer class was approximately 7.88% lower than forecasted revenue at current rates.
- GRU agrees that Page 47 indicated that the cost of service for the electric general demand and electric large power customer class was approximately

11

4.16% and 4.50% lower, respectively, than forecasted revenue at current rates.

• GRU agrees that Page 47 indicated that the cost of service for the electric residential customer class was approximately 4.83% higher than forecasted revenue at current rates.

As stated above, GRU acknowledges that its retail rate structure does not achieve perfect parity between all retail customer classes and tiers within customer classes. However, GRU disputes any suggestion that the absence of perfect parity implies that its rate structure is unfair, unjust or unreasonable on its face.

11. GRU agrees that on October 1, 2013, it implemented the retail electric structure at issue in the Amended Complaint. GRU further notes, however, that this is the same retail electric rate structure that had been in place and on file with the Commission for the last seven years.

12. GRU disagrees with the Complainants' contentions that its retail rate structure failed to remedy the "inequities" identified within the Baker Tilly Report. In particular, GRU disputes the characterization that any "inequities" requiring relief exist in the rate structure were identified in the Baker Tilly Report. GRU submits that the admitted absence of perfect parity between or within rate classes is not inherently unfair, unjust or unreasonable.

13. GRU disagrees with Complainants' contention that "[n]on-jurisdictional issues, which are not at issue in this proceeding, aggravate the existing inequities within the retail electric rate structure further demonstrating why the jurisdictional relief sought by Petitioners is critically important, warranted, and appropriate."

12

First, GRU disagrees that material inequities exist at all in the retail rate structure, and disputes that the mere absence of perfect parity between and within classes is sufficient to establish retail rate structure deficiencies requiring modification by the Commission.

Second, to the extent non-jurisdictional issues are being inserted as part of Complainants' claim for relief -- regardless of Complainants' efforts to couch it otherwise -- such efforts improperly circumvent the Commissions' express ruling in this action that these issues are outside of its jurisdictional bounds. Order No. PSC-14-0137-FOF-EM (Mar. 19, 2014). GRU submits that non-jurisdictional issues cannot "aggravate" jurisdictional issues here because retail rate *structure* does not involve non-jurisdictional rate *levels*. Rather, retail rate structure involves the relative share of a "pie" representing the fixed total cost of retail service. The size of that "pie" is not subject to the Commission's jurisdiction, which can only exercise jurisdiction over the allocation of its portions. The question of the size of the "pie" should not affect the determination of how the "pie" can be fairly allocated.

Any attempt to circumvent these jurisdiction limits by reference to the aggravation of wholesale rate issues would contradict the Florida Supreme Court's express guidance that the city

is charged with the duty of setting reasonable rates. The Public Service Commission has no authority over those rates. If the rates are unreasonable, the ratepayers have recourse to the city commission.

City of Tallahassee v. Mann, 411 So. 2d 162, 163 (Fla. 1981); *see also Lewis v. Fla. Pub. Serv. Comm'n*, 463 So. 2d 227, 229 (Fla. 1985) (the PSC's "jurisdiction over rate structure, however, does not include jurisdiction over actual rates charged by a municipal electric utility."); *Polk County v. Fla. Pub. Serv. Comm'n*, 460 So. 2d 370, 372 (Fla. 1984) (stating that the PSC "has no authority to regulate specific dollar amounts charged for a specific service."); *Amerson v. Jacksonville Elec. Auth.*, 362 So. 2d 433, 434 (Fla. 1st DCA 1978) (recognizing that "municipally-owned utilities are excluded from PSC rate change jurisdiction."); *Lee County Elec. Coop., Inc. v. Jacobs*, 820 So. 2d 297, 300-301 (Fla. 2002).

14. GRU agrees that on or about January 14, 2014, Commission staff gave administrative approval to the GRU Tariff Sheets that implemented the retail electric rate structure on October 1, 2013. GRU disputes Complainants' suggestion that the approval of tariff sheets is not relevant to the alleged disputed issues of material fact presented herein.GRU also notes that these filings with the Commission reflected a retail rate structure consistent with that submitted for seven prior years.

15. GRU agrees that on March 19, 2014, the Commission entered Order No. PSC-14-0137-FOF-EM, granting Complainants leave to amend their original filing no later than March 28, 2014. GRU agrees that Complainants timely filed their Amended Complaint consistent with the timing requirements of the Commission Order. GRU further notes that the March 19, 2014 Order dismissed with prejudice several issues raised by Complainants that should not be injected into any remaining part of this proceeding.

16. GRU agrees that Complainants are commercial and residential customers who receive electric service from GRU. GRU agrees that Complainants have standing to seek relief to the extent GRU's retail rate structure is not fair, just and reasonable, but disagrees that Complainants' substantial interests are adversely affected by GRU's retail rate structure, which GRU believes to be fair, just and reasonable. GRU disagrees that any material "inequities" are identified in the Baker Tilly Cost of Service Study or implemented by GRU on October 1, 2013, and states that any absence of perfect parity

between or within rate classes does not render the retail rate structure unfair, unjust or unreasonable.

17. GRU agrees that Complainant Eye Associates of Gainesville, LLC is a member of the General Non Demand rate class, and that its customer of record is William A. Newsom, M.D. GRU agrees that Exhibit C to the Amended Complaint indicates that the General Non Demand rate class is above parity in relation to the cost of service for the rate classes presented, but does not agree that the class is "well above" parity or that the class is unfairly burdened relative to other classes.

GRU disagrees that Eye Associates of Gainesville, LLC has incurred an injury in fact related to the implementation of GRU's retail rate structure on October 1, 2013, because GRU disputes that the implemented rate structure was unfair, unjust or unreasonable. GRU disputes that Eye Associates of Gainesville, LLC is entitled to an immediate hearing on this issue, but instead believes that the Commission should use a PAA process to address the concerns raised by Eye Associates of Gainesville, LLC. GRU denies that Eye Associates of Gainesville, LLC. GRU denies that Eye Associates of Gainesville, LLC can demonstrate that the retail electric rate structure implemented by GRU on October 1, 2013, adopted any changes from its prior retail rate structure, made changes in direct conflict with correcting disputed inequities within the Baker Tilly Report, or otherwise did anything to the detriment of Eye Associates of Gainesville, LLC.

18. GRU agrees that Complainant Deborah L. Martinez is a member of the Residential rate class. GRU disagrees that Ms. Martinez has suffered an injury in fact associated with GRU's retail electric rate structure. GRU also disagrees that the retail rate structure implemented by GRU on October 1, 2013 unjustly subsidizes Tier 1 of the Residential retail electric rate structure below the cost of service, failed to remedy the

inequities identified within the Baker Tilly Report, or unfairly or unreasonably perpetuated subsidizations between and within the rate classes. Moreover, none of the alleged disputed facts raised by Complainants or exhibits attached to the Amended Complaint provide any guidance on how Ms. Martinez's rates are unfairly burdened relative to a Tier 1 residential rate customer. For example, none of the exhibits provided by Complainants to illustrate their concerns provide any reference to the residential rate tiers.

19. GRU agrees that Complainants are entitled to relief if GRU's retail electric rate structure is determined to be unfair, unjust and unreasonable. GRU disagrees that such relief entitles Complainants to an adjudication through an evidentiary hearing before proceeding through a PAA process. GRU agrees that the Commission has jurisdiction over the retail electric rate structure of a municipal utility pursuant to Sections 366.02(2) and 366.04(2)(b), Florida Statutes. However, GRU notes that such jurisdiction is expressly limited to retail, rather than wholesale rate structure, and does not encompass retail rate levels. GRU does not dispute that Petitioners seek an adjudication of whether GRU's retail electric <u>rate</u> structure is fair, just, and reasonable, non-discriminatory, allocates the recovery of costs equally between the customer classes, and allocates the recovery of costs equilably between members of a customer class. Because GRU believes its retail electric rate structure satisfies the requisite elements, GRU disputes that Complainants are entitled to any relief.

20. GRU recognizes that Complainants dispute whether the GRU retail electric rate structure accurately reflects and recovers the cost of service for each customer class, but GRU contends that the retail electric rate structure does so.

16

21. GRU recognizes that Complainants dispute how the required change in revenue requirement should be allocated among the customer classes, but GRU disagrees that this allocation should be made differently than the current retail electric rate structure.

22. GRU recognizes that Complainants dispute whether the GRU retail electric rate structure allocates the recovery of the cost of service equitably between each customer class, but GRU disagrees that the cost allocation is unfair, unjust or unreasonable, or that the law requires perfect parity between rate classes in order for the allocation to be fair, just and reasonable among such classes.

23. GRU recognizes that Complainants dispute whether GRU's retail electric rate structure allocates the recovery of the cost of service equitably between the members of the Residential customer class, but disagrees with Complainants' contention that the retail electric rate structure does not do so. GRU also disputes the suggestion that the law requires perfect parity between rates of customers within a rate class in order for the cost allocation to be fair, just and reasonable within such class.

24. GRU recognizes that Complainants dispute whether GRU's retail electric structure is "non-discriminatory." GRU notes, however, that "non-discriminatory" is not a regulatory criteria for evaluation of a municipal electric utility's rate structure. Rather, the Commission has made it clear that rate structure filings by municipal utilities are to be "reviewed to assure that a utility's rate structure does not unduly discriminate among customer classes." *See* Order No. PSC-97-1134-FOF-EM (Sept. 29, 1997) (Emphasis added). *See also* Rule 25-9.052(4), F.A.C. (authorizing the Commission to consider whether a municipal utility rate structure avoids "undue discrimination.") GRU believes that its retail electric rate structure does not unduly discriminate among or within customer classes. GRU also notes that reallocating the revenue responsibility away from General

Non-Demand class equally to the other classes and tiers within those classes, in order to lessen the revenue responsibility on Complainant Eye Associates of Gainesville LLC, could increase the revenue responsibility on the residential class as a whole, including the tier to which Complainant Deborah Martinez belongs.

25. GRU recognizes that Complainants dispute whether GRU's retail electric rate structure is fair, just and reasonable. However, GRU believes that its retail electric rate structure is fair, just and reasonable. GRU notes again that reducing the rate for one Complainant to achieve parity among rate classes could necessarily increase the rate of another Complainant.

26. GRU recognizes that Complainants dispute what is the appropriate "Cost of Service Methodology" to allocate base rate costs to respective customer classes. It is unclear to GRU what is the nature of this dispute and what cost of service methodology Complainants would prefer. GRU notes that Complainants urged the use of Baker Tilly during GRU's prior efforts to previously resolve their concerns,¹⁰ but Complainants themselves have acknowledged that GRU already employs Baker Tilly. It is also unclear whether Complainants seek for the City Commission to adopt a fixed cost of service methodology believes that any proposal that would require adherence to a fixed methodology that ignored local deliberation would be unsatisfactory and unlikely to yield fair, just and reasonable results. In any event, GRU believes that it has used an appropriate cost of service methodology to allocate base rate costs to respective customer classes.

27. GRU recognizes that Complainants dispute whether adoption of a two-tier residential rate structure is appropriate to avoid cross-subsidization between members of

¹⁰ See Letter filed by Complainants' on October 29, 2013.

the residential customer class. GRU notes that its retail electric rate structure for residential customers currently contains three tiers, and that Complainants in their original Complaint challenged a previously proposed two-tier system as being inequitable. After much deliberation by the City Commission in 2013, including consideration of input from Ms. Martinez and Complainant's counsel, the City Commission elected *not* to adopt a two-tier residential rate structure, but instead to maintain the pre-existing three tiers. It is unclear to GRU whether the Complainants are now disputing whether the existing three-tier residential rate structure is better or worse than the proposed two-tier residential rate structure is better or worse than the proposed two-tier residential rate structure for worse that they previously opposed and that was not adopted in the 2013 City Commission deliberations.

28. GRU disputes that Complainants are entitled to an immediate formal evidentiary administrative hearing to adjudicate the alleged "disputed issues of material fact" in their Complaint. GRU believes that a PAA process is better suited to address the issues raised in this customer Complaint.

29. GRU disputes Complainants' request for any of the parties to be permitted to engage in discovery, and submits that allowing discovery at this stage of a free-form agency proceeding would lead to administrative inefficiencies and unnecessary costs. However, GRU believes it would be appropriate for Commission Staff to issue data requests for purposes of proceeding in the PAA process.

30. GRU disputes that an administrative hearing would be appropriate at this time, and disagrees that any modifications of its retail rate structure will be required following any Commission review.

WHEREFORE, GRU asks that the Commission proceed with a Proposed Agency Action process and take any further action it deems appropriate, but that the Commission not permit this matter to proceed directly to formal hearing nor permit discovery between the parties at this time.

Respectfully submitted this 30th day of April, 2014.

HOLLAND & KNIGHT LLP

s/D. Bruce May, Jr. D. Bruce May, Jr. Florida Bar No. 354473 bruce.may@hklaw.com Kevin Cox Florida Bar No. 034020 kevin.cox@hklaw.com Holland & Knight, LLP Post Office Drawer 810 Tallahassee, Florida 32302-0810 (850) 224-7000 (Telephone) (850) 224-8832 (Facsimile)

Counsel for the City of Gainesville d/b/a Gainesville Regional Utilities

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was furnished by electronic mail to: Nathan A. Skop, Esq. (<u>n_skop@hotmail.com</u>), 420 NW 50th Blvd., Gainesville, FL 32607; and Jennifer Crawford, Esq. (<u>jcrawfor@psc.state.fl.us</u>) and Martha Barrera, Esq. (<u>mbarrera@psc.state.fl.us</u>), Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, FL 32399-0850 this 30th day of April, 2014.

s/D. Bruce May, Jr. Attorney



GAINESVILLE REGIONAL UTILITIES

Customer Support Services

April 11, 2014

Deborah L. Martinez 2217 NW 16 Terrace Gainesville, FL 32605

Eye Associates of Gainesville, LLC William A. Newsom 2521 NW 41 Street Gainesville, FL 32606-6630

Dear Ms. Martinez and Eye Associates of Gainesville, LLC,

On March 28, 2014, the City of Gainesville d/b/a Gainesville Regional Utilities (GRU) received your Amended Complaint filed with the Florida Public Service Commission (PSC). The Amended Complaint raises concerns about GRU's rate structure and asks the PSC to conduct an administrative hearing to adjudicate the disputed issues of material fact identified in your Amended Complaint.

As you may know, the City of Gainesville's Charter requires that the GRU General Manager submit to the City Commission a yearly budget for the operation of the utility system. As part of that process, the City Commission holds public budget hearings each year to examine GRU's rates. The current rate structure is based on determinations made over the course of that comprehensive and public deliberative process in 2013. The ultimate determination of rate structure was made by publicly elected officials who invited and considered substantial public input. In particular, the City Commission considered a number of factors and competing viewpoints in determining the most appropriate rate structure for the City of Gainesville as a whole. The City readily acknowledges that different constituents do not all have the same interests and opinions and will not uniformly agree with every deliberative outcome, but also believes that public election of officials and public debate in the deliberative process are the best means to serve the overall interests of constituents with divergent views.

Based on our review of your Amended Complaint, it appears that you seek greater rate parity between residential rate tiers because of what you perceive to be an undue burden on Tier 2 and/or Tier 3 rate customers relative to Tier 1 customers. It also appears that you seek greater rate parity between retail customer classes due to what you describe as an undue burden on General Non-Demand customers. As you know, lessening the rates for Tier 2 and/or Tier 3 to improve parity among residential tiers will require increasing the rate burden on residential customers in Tier 1. Likewise, lessening the burden on the General Non-Demand class will require increasing the rate burden on the commercial class as a whole (to which one of you belongs) and/or the other commercial classes

Because these issues involve competing interests among the City's different constituents, the City believes your concerns are particularly appropriate to be resolved in a process in which the other members of the public—particularly those customers whose rate burden may increase if the relief sought in your Amended Complaint were achieved—can rely on locally elected decision-makers and can more easily, conveniently and routinely participate in the process itself.

For this reason, we again want to invite you to participate with others in Gainesville in the City's public budget hearing process to address your concerns and explore other solutions you may believe would serve everyone's interests more effectively. We also believe this will be a more effective use of the City's resources and your taxpayer dollars than litigating this local issue before a regulatory commission in Tallahassee. Having said that, we respect your right as customers to seek appropriate relief if it can be properly accorded elsewhere and will continue to cooperate with you in reaching resolution. We will also continue to respect value and serve you as important customers.

Accordingly, please note that this year the City of Gainesville Commission will conduct public budget hearings in July, to closely review and consider GRU's rates and its rate structure. To the extent that you have unresolved objections to GRU's rate structure, please accept this response and invitation to participate in the City's public budgeting process which determines the rate structure.

Should you have any additional questions, please do not hesitate to contact me.

Regards,

William J. Sheph-

William J. Shepherd Interim Assistant General Manager for Customer Support Services

Copy: Nathan Skop, Esq. April 3, 2012

Ms. Diane Wilson, Managing Utility Analyst Gainesville Regional Utilities PO Box 147051 Station A110 Gainesville, FL 32614-7051

Dear Ms. Wilson:

Enclosed is the preliminary draft of the electric revenue requirements and cost of service analysis. Please review the draft and provide feedback.

Please contact our office if you have questions or comments regarding the enclosed study. Thank you for the opportunity to work with you on this project.

Sincerely,

BAKER TILLY VIRCHOW KRAUSE, LLP

Russell Hissom, CPA, Partner Enclosures

GAINESVILLE REGIONAL UTILITIES

FORECASTED ELECTRIC COST OF SERVICE

> Prepared as of April 3, 2012

Gainesville Regional Utilities Rate Study

TABLE OF CONTENTS

Electric	Page
Revenue Requirement	
Summary	1
Operations and Maintenance Expenses	2 – 3
Revenue Forecast for 2013	4
Plant in Service	5
Depreciation Expense	6 – 7
Cost of Service Analysis	
Forecasted Plant Net Book Value	8 - 10
Forecasted Working Capital	11
Forecasted Operations and Maintenance Expenses	12 – 15
Forecasted Other Expenses and Revenues	16
Forecasted 2013 Loadings	17 – 20
Customer Class Allocators	21 – 22
Allocation and Classification of Plant Net Book Value and Working Capital	23 – 25
Allocation and Classification of Operations and Maintenance Expenses, Return on Rate Base, and Other Revenues and Expenses	26 – 30
Allocation and Classification of Depreciation Expense	31 – 33
Cost of Service Summary by Rate Component and Customer Class	34
Cost of Service Comparison to Current Rates by Customer Class	35

Gainesville Regional Utilities Draft Revenue Requirement Report Revenue Requirement Summary

	Actual 2011		Forecasted 2012	Forecasted 2013
Revenue	 			
Revenue from Rates	\$ 146,382,615	\$	143,620,827	\$ 144,040,738
Fuel Adjustment	91,563,999		89,633,939	89,787,809
Electric Surcharge	4,021,968		3,993,544	3,993,544
Discounts	(4,263,608)		(3,336,753)	(934,393)
Sales for Resale	14,692,933		15,590,527	15,896,936
Other Revenue - South Energy Center	10,843,800		11,078,105	11,221,796
Other Revenue - Interest Income	10,423		10,423	10,423
Other Revenue - Forfeited Discounts	466,789		466,789	466,789
Other Revenue - Rent from Property	618,960		618,960	618,960
Other Revenue - Miscellaneous	761,336		761,336	761,336
Total Revenue	 265,099,215		262,437,697	 265,863,938
Operations and Maintenance				
Steam Generation Expenses	84,223,618		98,857,184	101,822,897
Nuclear Generation Expenses	2,615,682		2,641,576	2,720,822
Other Generation Expenses	16,442,564		11,498,690	11,843,650
Other Power Supply Expenses	36,137,399		31,777,933	32,807,271
Transmission Expenses	1,135,381		1,132,541	1,166,517
Distribution Expenses	10,649,407		10,345,290	10,655,649
Customer Accounts Expenses	8,468,991		7,566,782	7,793,785
Sales Expenses	743,051		1,322,658	1,362,337
Administrative and General Expenses	12,758,836		15,708,459	16,179,714
Total Operations and Maintenance	 173,174,929		180,851,113	 186,352,642
Depreciation				
Steam Production Plant	9,962,778		12,533,136	13,014,694
Nuclear Production Plant	370,927		129,652	146,993
Photovoltaic Production Plant	1,167		811	811
Gas Production Plant	4,304,931		2,894,085	2,970,718
Transmission Plant	712,865		424,585	421,159
Distribution Plant	7,505,126		10,096,222	10,558,228
General Plant	 5,478,192		5,457,969	 5,424,354
Total Depreciation	 28,335,986		31,536,460	 32,536,957
Transfer to the General Fund	21,240,053		20,550,592	21,266,488
Taxes	 24,355		5,305	 5,464
Net Income	\$ 42,323,892	\$	29,494,227	\$ 25,702,387
Net Investment Rate Base				
Plant in Service	\$ 942,763,013	\$	984,920,344	\$ 1,000,465,950
Materials and Supplies	7,344,455		7,344,455	7,344,455
Working Capital				12,082,722
Accumulated Depreciation	 (368,063,779)		(387,186,162)	 (407,994,609)
Total Rate Base	\$ 582,043,689	<u>\$</u>	605,078,637	\$ 611,898,518
Realized Rate of Return	7.27%		4.87%	4.20%
Target Rate of Return	4.44%		4.44%	4.44%
Rate Increase Required				\$ 1,465,907

Gainesville Regional Utilities Draft Revenue Requirement Report Electric Operations and Maintenance Expenses

						Forecasted
	Steam Generation Expenses	Actual 2009	Actual 2010	Actual 2011	Budgeted 2012	2013
500	Steam Op-Supv & Eng	\$ 1,650,239	\$ 1,634,924	\$ 1,520,183	\$ 1,458,778	\$ 1,502,541
501	Steam Op-Fuel	74,428,580	64,572,516	60,390,078	72,954,210	75,142,836
502	Steam Op-Expenses	4,680,277	4,866,179	4,047,002	2,321,181	2,390,816
505	Steam Op-Electric Expense	2,286,387	2,264,237	3,169,952	2,727,205	2,809,021
506	Steam Op-Misc Expense	3,161,957	3,867,748	6,744,412	13,572,473	13,979,647
509	Steam Op-Allowances	-	150,317	10,664	-	-
510	Steam Mt-Supv & Eng	75,372	78,377	30,218	32,010	32,970
511	Steam Mt-Structures	397,994	418,653	251,300	9,912	10,209
512	Steam Mt-Boiler Plant Steam Mt-Electric Plant	5,795,895	5,384,811	6,380,302	5,221,180	5,377,815
513 514	Steam Mt-Electric Plant	2,464,303 465,387	2,262,869 629,898	1,347,658 331,849	546,271	562,659
514					13,964	14,383
	Total Steam Generation Expenses	95,406,391	86,130,529	84,223,618	98,857,184	101,822,897
	Nuclear Generation Expenses					
517	Steam Mt-Misc Steam Plant	29,700	38,246	34,970	42,197	43,463
518	Nuc Op-Fuel Expense	568,604	125,138	87,409	330,493	340,408
519	Nuc Op-Coolants & Water	71,764	30,204	70,820	6,006	6,186
520	Nuc Op-Steam Expense	189,084	126,271	116,639	115,177	118,632
523	Nuc Electric Expense	-	-	44,867	-	-
524	Nuc Op-Miscellaneous	762,773	488,955	881,365	393,924	405,742
525	Nuc Op-Rents	189,524	156,313	186,092	145,142	149,496
528	Nuc Mt-Supv & Eng	182,363	70,998	179,951	20,215	20,821
529	Nuc Mt-Structures	17,804	35,563 1,001,883	78,203	43,779	45,092
530 531	Nuc Mt-Reactor Plant Eqpm Nuc Mt-Electric Plant	628,404 96,906	77,996	747,817 72,571	940,848 118,333	969,073 121,883
532	Nuc Mt-Electric Plant	53,429	248,906	114,978	485,462	500,026
002	Total Nuclear Generation Expenses	2,790,355	2,400,473	2,615,682	2,641,576	2,720,822
	Total Nuclear Generation Expenses	2,790,555	2,400,473	2,013,002	2,041,570	2,720,822
	Other Generation Expenses					
546	Other Pwr Op-Supv & Eng	50,818	52,581	27,324	32,994	33,984
547	Other Pwr Op-Fuel	13,652,574	18,555,480	14,415,445	11,248,137	11,585,581
548	Other Pwr Op-Gen Exp	185,134	76,391	8,904	11,665	12,015
549	Other Pwr Op-Misc	1,933	28,617	73,966	44,307	45,636
551	Other Pwr Mt-Supv & Eng	37,297	38,914	17,039	15,881	16,357
553	Other Pwr Mt-Gen & Elec Pl	730,262	1,460,327	1,899,286	145,706	150,077
554	Other Pwr Mt-Miscellaneous	1,020		600	<u> </u>	
	Total Other Generation Expenses	14,659,038	20,212,310	16,442,564	11,498,690	11,843,650
	Other Power Supply Expenses					
555	Purch Pwr-Purchased Power	43,768,665	45,964,304	35,242,677	30,277,045	31,185,356
556	Purch Pwr-System Ctrl&Loa	1,172,689	935,655	894,722	1,500,888	1,545,915
557	System Control Allocation	-	-	-	-	40,000
558	System Control Allocation					36,000
	Total Other Power Supply Expenses	44,941,354	46,899,959	36,137,399	31,777,933	32,807,271
	Transmission Expenses					
560	Trans Op-Supv & Eng	38,983	38,436	36,968	49,053	50,525
561	Trans Op-Load Dispatching	512,717	644,820	672,823	631,447	650,390
562	Trans Op-Station Expense	356,987	254,508	206,035	225,617	232,386
566	Trans Op-Other Trans Expense	20,140	17,244	18,019	23,344	24,044
567	Trans Op-Rents	8,053	8,205	8,250	8,848	9,113
569	Trans Mt-Structures	15,678	17,354	18,749	-	-
570	Trans Mt-Station Equipment	58,040	54,217	110,629	78,432	80,785
571	Trans Mt-Overhead Lines	108,496	70,637	63,908	115,800	119,274
	Total Transmission Expenses	1,119,094	1,105,421	1,135,381	1,132,541	1,166,517

Gainesville Regional Utilities

Draft Revenue Requirement Report Electric Operations and Maintenance Expenses

						Forecasted
	Distribution Expenses	Actual 2009	Actual 2010	Actual 2011	Budgeted 2012	2013
580	Dist Op-Supv & Eng	\$ 1,627,412	\$ 1,705,676	\$ 2,284,736	\$ 1,889,051	\$ 1,945,723
581	Dist Op-Load Dispatching	950,231	1,191,025	1,149,160	1,155,362	1,190,023
582	Dist Op-Station Expense	1,012,493	415,447	378,883	317,907	327,444
583	Dist Op-Overhead Lines	148,731	43,864	75,099	74,334	76,564
584	Dist Op-Underground Lines	229,584	596,453	624,571	476,353	490,644
585	Dist Op-Street Lights & S	10,326	7,860	7,968	8,176	8,421
586	Dist Op-Meter Expense	22,720	19,570	12,122	13,278	13,676
587	Dist Op-Customer Installation	132,193	206,053	205,543	255,058	262,710
588	Dist Op-Other Dist Expense	1,017,682	526,138	593,437	716,849	738,354
589	Dist Op-Rents	289	130	130	258	266
590	Dist Mt-Supv & Eng	213,840	265,395	261,831	283,454	291,958
591	Dist Mt-Structures	6,727	17,963		29,035	29,906
592	Dist Mt-Station Equipment	221,236	59,763	121,260	188,925	194,593
593	Dist Mt-Overhead Lines	2,982,974	2,881,796	2,736,371	2,740,028	2,822,229
594	Dist Mt-Underground Lines	699,503	632,743	600,800	595,908	613,785
595	Dist Mt-Transformers	154,190	101,591	116,033	124,874	128,620
596	Dist Mt-Street Lights & S	296,158	336,134	309,992	279,545	287,931
597	Dist Mt-Meters	575,139	454,709	449,336	455,336	468,996
598	Dist Mt-Misc Dist Plant	1,445,585	1,298,707	722,135	741,559	763,806
000	Total Distribution Expenses	11,747,013	10,761,017	10,649,407	10,345,290	10,655,649
	Total Distribution Expenses	11,747,013	10,701,017	10,049,407	10,345,290	10,035,045
	Customer Accounts Expenses					
901	Cust Service & Accts-Sup	75,422	78,403	106,461	68,058	70,100
902	Meter Reading	398,736	414,511	440,160	477,345	491,665
902	Cust Records & Collect Ex	3,109,534	3,114,877	3,379,428	3,241,568	3,338,815
903 904	Uncollectible Accounts	1,154,094	1,262,366	977,085	5,241,500	3,330,015
904 908	Customer Assistance Exp	3,197,032	2,214,940	3,254,361	- 3.422.597	- 3,525,275
908	Inform&Instruct Adverti	337,702	202,940	205,394	244,233	251,560
909 910	Misc Customer Svc&Info Ex	22,522		106,102		
910	Total Customer Accounts Expenses	8,295,042	<u> </u>	8,468,991	<u>112,981</u> 7,566,782	<u>116,370</u> 7,793,785
	Total Customer Accounts Expenses	0,235,042	1,512,440	0,400,331	1,000,702	1,135,105
	Sales Expenses					
912	Demo & Selling Expense	7,030	19,485	12,218	7,115	7,328
913	A&G Advertising Expense	7,000	10,400		30,935	31,863
914	Customer Marketing	100,906	38,578	28,596	32,228	33,195
916	Misc Sales Expense	909,835	776,978	702,237	1,252,380	1,289,951
510	-					
	Total Sales Expenses	1,017,771	835,041	743,051	1,322,658	1,362,337
	Administrative and Conservat					
000	Administrative and General	5 340 334	F 007 000	E E40 700	0.050.440	0 050 474
920	Admin & Gen Salaries	5,219,324	5,607,396	5,518,786	6,658,418	6,858,171
921	Admin&General Exp	1,894,731	2,098,789	2,100,008	1,531,546	1,577,492
922	Admin&General Exp Transfer	(1,096,067)	(1,113,316)	(511,842)	(925,379)	(953,140)
923	Outside Services Employed	2,153,174	1,721,551	1,657,416	2,252,584	2,320,162
924	Property Insurance	2,301,513	2,350,010	2,560,945	2,985,498	3,075,063
925	Injuries & Damages	995,489	790,913	523,557	919,286	946,865
926	Employee Pension & Benefit	(2,372,394)	(2,520,399)	(46,966)	1,100,988	1,134,018
930	General Advertising Expense	404,119	394,065	351,887	419,398	431,980
931	Rents	(502,306)	(581,474)	(582,199)	(582,386)	(599,858)
935	Maintenance of General Pl	1,075,989	1,071,937	1,187,244	1,348,506	1,388,961
	Total Administrative and General Expension	10,073,572	9,819,472	12,758,836	15,708,459	16,179,714
		_	_	_		
	Total Operations and Maintenance	<u>\$190,049,630</u>	\$ 185,536,670	\$173,174,929	<u>\$ 180,851,113</u>	\$186,352,642

Gainesville Regional Utilities

Draft Revenue Requirement Report

		Residenti	al	General No	1-Demand	General Ser	vice Demand	Large Pov	ver Service	Lighting	Service	Seminole	Wholesale	Alachua V	Vholesale	т	otal
			levenue	Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue
Residential Energy - First 250 Energy - Next 500 Energy - Over 750 Fuel Adjustment Customer Charge	Authorized Rates \$ 0.034 per kWh 0.068 per kWh 0.102 per kWh 0.052 per kWh 8.67 per bill	219,462,355 \$ 349,514,121 2 243,847,061 2 812,823,537 4	7,461,720 23,766,960 24,872,400 42,266,824 8,689,820													219,462,355 349,514,121 243,847,061 812,823,537 1,002,286	\$ 7,461,720 23,766,960 24,872,400 42,266,824 8,689,820
General Non-Demand Energy - First 1,500 Energy - Over 1,500 Fuel Adjustment Customer Charge Discounts Business Pau	0.108 per kWh 0.052 per kWh 26.00 per bill			81,647,865 88,451,853 170,099,718 110,704	\$ 6,531,829 9,552,800 8,845,185 2,878,304 (81,668)											81,647,865 88,451,853 170,099,718 110,704	6,531,829 9,552,800 8,845,185 2,878,304 (81,668)
General Service Demand Energy Charge Demand Charge Fuel Adjustment Customer Charge Discounts Primary - En Business Par	n (0.15) per kW					587,220,453 1,598,996 587,220,453 15,725 40,620,660 98,512	\$29,948,243 14,790,713 30,535,464 786,250 (41,433) (14,777) (453,107)									587,220,453 1,598,996 587,220,453 15,725 40,620,660 98,512	29,948,243 14,790,713 30,535,464 786,250 (41,433) (14,777) (453,107)
Large Power Service Energy Charge Demand Charge Fuel Adjustment Customer Charge Discounts Primary - En Primary - De								301,303 156,544,916 132 127,224,000	\$ 7,201,066 2,787,053 8,140,336 39,600 (117,046)							156,544,916 301,303 156,544,916 132 127,224,000	7,201,066 2,787,053 8,140,336 39,600 (117,046)
Business Par Curtailable C Street Lighting Service	tner							255,498 52,058	(38,325) (122,964) (65,073)							255,498 52,058	(38,325) (122,964) (65,073)
Street Lighting Rental Lighting Traffic Signals Seminole Wholesale											\$ 2,061,060 2,559,823 113,097						2,061,060 2,559,823 113,097
Energy Charge Demand Charge Fuel Adjustment Customer Charge	0.01694 per kWh 4.11 per kW 0.046 per kWh 101.00 per bill											90,622,962 232,929 90,622,962 12	\$ 1,535,153 957,338 4,168,656 1,212			90,622,962 232,929 90,622,962 12	1,535,153 957,338 4,168,656 1,212
Alachua Wholesale Energy Charge Demand Charge Fuel Adjustment Customer Charge	0.00532 per kWh 7.00 per kW 0.048 per kWh 300.00 per bill					<u> </u>								133,448,339 302,216 133,448,339 12	\$ 709,945 2,115,512 6,405,520 3,600	133,448,339 302,216 133,448,339 12	709,945 2,115,512 6,405,520 <u>3,600</u>
	Fuel Adjustment Revenu Embedded Fuel Revenue Base Rate Revenue Discounts Sales for Resale	9	42,266,824 5,283,353 59,507,547 -	-	8,845,185 1,105,648 17,857,285 (81,668)		30,535,464 3,816,933 41,708,273 (509,317)		8,140,336 1,017,542 9,010,177 (343,408)		4,733,980		- - - 6,662,359		9,234,577		89,787,809 11,223,476 132,817,262 (934,393) 15,896,936
	Recalculated 2011 Re	evenues <u>\$_10</u>	07,057,724		\$ 27,726,450		<u>\$75,551,353</u>		<u>\$17,824,647</u>		<u>\$ 4,733.980</u>		<u>\$ 6,662,359</u>		<u>\$ 9,234,577</u>		\$248,791,090

Gainesville Regional Utilities

Draft Revenue Requirement Report

27474		Actual			Forecasted			Forecasted	Test Year
Acct.		Balance	FY 2012 F	orecasted	Balance	FY 2013 F	orecasted	Balance	Average
No.	Account Description	9/30/2011	Additions	Retirements	9/30/2012	Additions	Retirements	9/30/2013	Balance
040	Steam Production Plant	¢ 0.700.470	\$ 210,827	\$-	\$ 3,999,306	\$ 138,755	\$-	\$ 4,138,061	\$ 4,068,684
310 311	Land and Land Rights Structures and Improvements	\$ 3,788,479 80,517,042	\$ 210,827 4,480,726	ф -	\$ 3,999,308 84,997,768	2,948,974	φ -	87,946,742	\$ 4,068,684 86,472,255
	Boiler Plant Equipment	241,555,357	13,442,413	(618,868)	254,378,902	8,847,078	(618,868)	262,607,112	258,493,007
314	Turbogenerator Units	68,352,177	3,803,758	(145,658)	72,010,277	2,503,431	(145,658)	74,368,050	73,189,164
315	Accessory Electrical Equipment	30,950,930	1,722,401	(2,134,663)	30,538,668	1,133,592	(2,134,663)	29,537,597	30,038,133
316	Miscellaneous Equipment	6,492,246	361,290	-	6,853,536	237,782	-	7,091,318	6,972,427
	Total Steam Production Plant	431,656,231	24,021,415	(2,899,189)	452,778,457	15,809,612	(2,899,189)	465,688,880	459,233,670
	Nuclear Production Plant								
320	Land and Land Rights	3,267	_	_	3,267	_	-	3,267	3,267
	Structures and Improvements	4,643,784	1,190,025	-	5,833,809	358,157	-	6,191,966	6,012,888
	Reactor Plant Equipment	3,960,583	1,077,102	-	5,037,685	1,428,701	-	6,466,386	5,752,036
	Turbogenerator Units	1,486,546	-	-	1,486,546	-	-	1,486,546	1,486,546
324	Accessory Electrical Equipment	1,880,683	-	-	1,880,683	-	-	1,880,683	1,880,683
325	Miscellaneous Equipment	795,650			795,650			795,650	795,650
	Total Nuclear Production Plant	12,770,513	2,267,127		15,037,640	1,786,858		16,824,498	15,931,070
	Photovoltaic Production Plant								
331	Structures and Improvements	31,827	-	-	31,827	-	-	31,827	31,827
	Photovoltaic Electronics	6,724	-	-	6,724		-	6,724	6,724
	Total Photovoltaic Production Plant	38,551	-		38,551			38,551	38,551
	Gas Production Plant								
	Structures and Improvements	29,101,002	842,866	-	29,943,868	935,806	-	30,879,674 2,514,447	30,411,771
	Fuel Holders, Producers, and Acces Prime Movers	2,369,615 62,809,307	68,632 1,819,176	(305,422)	2,438,247 64,323,061	76,200 2,019,769	(305,422)	66,037,408	2,476,347 65,180,235
344	Generators	31,711,379	918,472	(197,320)	32,432,531	1,019,748	(197,320)	33,254,959	32,843,745
345	Accessory Electrical Equipment	3,202,448	92,754	-	3,295,202	102,982	-	3,398,184	3,346,693
346	Miscellaneous Equipment	4,975,042	144,095		5,119,137	159,983		5,279,120	5,199,129
	Total Gas Production Plant	134,168,793	3,885,995	(502,742)	137,552,046	4,314,488	(502,742)	141,363,792	139,457,920
050	Transmission Plant	2 200 525			2 260 525			2 260 525	3 260 525
350 352	Land and Land Rights Structures and Improvements	3,269,535 999,783	-	(13,491)	3,269,535 986,292	-	- (13,491)	3,269,535 972,801	3,269,535 979,547
353	Station Equipment	18,285,587	_	(450,614)	17,834,973	-	(450,614)	17,384,359	17,609,666
354	Towers and Fixtures	4,264,634	-	-	4,264,634	-	-	4,264,634	4,264,634
	Poles and Fixtures	3,208,907	-	-	3,208,907	-	-	3,208,907	3,208,907
356	Overhead Conductor and Devices	3,819,466	280,789	-	4,100,255	61,037	-	4,161,292	4,130,774
359	Roads and Trails	10,614			10,614			10,614	10,614
	Total Transmission Plant	33,858,526	280,789	(464,105)	33,675,210	61,037	(464,105)	33,272,142	33,473,677
	Distribution Plant								
360	Land and Land Rights	2,771,917	62,729	_	2,834,646	63,744	-	2,898,390	2,866,518
361	Structures and Improvements	685,567		(685,567)		-	-	-	
362	Station Equipment	19,143,064	2,423,894	(143,011)	21,423,947	1,882,740	(143,011)	23,163,676	22,293,812
364	Poles, Towers, and Fixtures	17,232,199	1,529,967	(156,018)	18,606,148	1,610,467	(156,018)	20,060,597	19,333,373
365	Overhead Conductors and Devices	32,830,945	2,914,907	(552,610)	35,193,242	3,068,276	(552,610)	37,708,908	36,451,075
366	Underground Conduit	33,329,617	2,959,181	(113,328)	36,175,470	3,114,880	(113,328)	39,177,022 62,758,836	37,676,246
367 368	Underground Conductors and Devices Line Transformers	53,763,484 47,266,339	4,773,409 18,249	(401,311) (762,150)	58,135,582 46,522,438	5,024,565	(401,311) (762,150)	45,760,288	60,447,209 46,141,363
369	Services	15,749,868	10,240	(14,566)	15,735,302	18,920	(14,566)	15,739,656	15,737,479
370	Meters	10,753,309	756,454	(132,140)	11,377,623	776,410	(132,140)	12,021,893	11,699,758
371	Rental Street Lighting	10,833,449	-	(95,767)	10,737,682	-	(95,767)	10,641,915	10,689,799
373	Public Street Lighting	9,405,149		(136,069)	9,269,080	:	(136,069)	9,133,011	9,201,046
	Total Distribution Plant	253,764,907	15,438,790	(3,192,537)	266,011,160	15,560,002	(2,506,970)	279,064,192	272,537,678
	General Plant								
389	Land and Land Rights	1,785,114	-	-	1,785,114	-	-	1,785,114	1,785,114
390	Structures and Improvements	18,250,678	4,383,119	(233,787)	22,400,010	1,788,509	(233,787)	23,954,732	23,177,371
391	Office Furniture and Equipment	8,558,810	1,948,174	(3,994,220)	6,512,764	1,587,512	(3,994,220)	4,106,056	5,309,410
	Computers and Electronics	28,099,860	-	-	28,099,860	-	-	28,099,860	28,099,860
392	Transportation Equipment	2,631,820	129,599	(211,820)	2,549,599	105,606	(211,820)	2,443,385	2,496,492
393 394	Stores Equipment Tools, Shop and Garage Equipment	225,344 1,191,771	- 676,061	- (32,836)	225,344 1,834,996	550,903	(32,836)	225,344 2,353,063	225,344 2,094,030
394 395	Laboratory Equipment	1,326,778	5,377	(38,841)	1,293,314	4,381	(38,841)	1,258,854	1,276,084
396	Power Operated Equipment	11,036,369	1,492,420	(786,315)	11,742,474	1,216,131	(786,315)	12,172,290	11,957,382
397	Communication Equipment	2,334,319	-	(36,803)	2,297,516	-	(36,803)	2,260,713	2,279,115
398	Miscellaneous Equipment	1,064,629	42,542	(20,882)	1,086,289	34,667	(20,882)	1,100,074	1,093,182
	Total General Plant	76,505,492	8,677,292	(5,355,504)	79,827,280	5,287,709	(5,355,504)	79,759,485	79,793,384
		A 0 40 700 01-					A/44 700 540	#4 040 014 C/C	* 4 000 405 055
	Total Plant In Service	\$942,763,013	\$ 54,571,408	<u>\$ (12,414,077)</u>	ə 984,920,344	\$ 42,819,706	a(11,728,510)	\$1,016,011,540	\$1,000,465,950

Gainesville Regional Utilities Draft Revenue Requirement Report Electric Forecasted Depreciation

Account <u>Number</u>	Account Description	Depreciation Rates	2012 Depreciable Balance	2012 Depreciation Expense	2013 Depreciable Balance	2013 Depreciation Expense
	Steam Production Plant - Deerhaven					
310	Land and Land Rights	0.000%	\$ 3,581,730	\$-	\$ 3,742,508	\$-
311	Structures and Improvements	3.320%	79,011,017	2,623,166	82,046,827	2,723,955
312	Boiler Plant Equipment	3.176%	235,080,363	7,466,152	244,112,766	7,753,021
314	Turbogenerator Units	1.272%	53,135,435	675,883	55,177,037	701,852
315	Accessory Electrical Equipment	2.580%	29,687,944	765,949	30,828,632	795,379
316	Miscellaneous Equipment	3.427%	6,269,501	214,856	6,510,392	223,111
	Total Steam Production Plant		406,765,990	11,746,006	422,418,162	12,197,318
	Steam Production Plant - JR Kelly					
310	Land and Land Rights	0.000%	192,888	-	201,546	-
311	Structures and Improvements	1.625%	4,128,397	67,086	4,287,021	69,664
312	Boiler Plant Equipment	2.056%	6,202,895	127,532	6,441,226	132,432
314	Turbogenerator Units	2.463%	8,174,059	201,327	8,488,127	209,063
315	Accessory Electrical Equipment	1.514%	2,811,632	42,568	2,919,663	44,204
316	Miscellaneous Equipment	4.563%	395,781	18,059	410,988	18,753
	Total Steam Production Plant		21,905,652	456,572	22,748,571	474,116
	Steam Production Plant - Shands Energy	v Center				
310	Land and Land Rights	0.000%	119,275	-	124,629	-
311	Structures and Improvements	2.111%		-		-
312	Boiler Plant Equipment	2.110%	7,295,417	153,933	7,575,726	159,848
314	Turbogenerator Units	2.116%	3,744,619	79,236	3,888,497	82,281
314	Turbogenerator Units - Chillers	4.081%	2,386,392	97,389	2,478,084	101,131
315	Accessory Electrical Equipment	2.199%	-	-	-	-
316	Miscellaneous Equipment	2.199%	-	-	-	-
	Total Steam Production Plant		13,545,703	330,558	14,066,936	343,260
	Nuclear Production Plant					
320	Land and Land Rights		3,267	-	3,267	-
321	Structures and Improvements	1.379%	5,238,797	72,243	6,012,888	82,918
322	Reactor Plant Equipment	0.532%	4,499,134	23,935	5,752,036	30,601
323	Turbogenerator Units	0.000%	1,486,546	-	1,486,546	-
324	Accessory Electrical Equipment	1.345%	1,880,683	25,295	1,880,683	25,295
325	Miscellaneous Equipment	1.028%	795,650	8,179	795,650	8,179
	Total Nuclear Production Plant		13,904,077	129,652	15,931,070	146,993
	Photovoltaic Production Plant					
331	Structures and Improvements	2.105%	31,827	670	31,827	670
332	Photovoltaic Electronics	2.104%	6,724	141	6,724	141
	Total Photovoltaic Production Plan	t	38,551	811	38,551	811
	Gas Production Plant - Deerhaven					
341	Structures and Improvements	1.873%	1,405,652	26,328	1,442,873	27,025
342	Fuel Holders, Producers, and Acces	0.691%	163,330	1,129	167,655	1,158
343	Prime Movers	0.285%	620,754	1,769	637,191	1,816
344	Generators	1.264%	29,150,186	368,458	29,922,065	378,215
345	Accessory Electrical Equipment	2.644%	249,374	6,593	255,977	6,768
346	Miscellaneous Equipment	0.652%	488,478	3,185	501,412	3,269
	Total Gas Production Plant		32,077,774	407,462	32,927,173	418,251

Gainesville Regional Utilities Draft Revenue Requirement Report Electric Depreciation

Account <u>Number</u>	Account Description	Depreciation Rates	2012 Depreciable Balance	2012 Depreciation Expense	2013 Depreciable Balance	2013 Depreciation Expense
	Gas Production Plant - JR Kelly					
341	Structures and Improvements	3.133%	\$ 3,047,772	\$ 95,487	\$ 3,128,476	\$ 98,015
342	Fuel Holders, Producers, and Acces	1.077%	230,754	2,485	236,864	2,551
343	Prime Movers	2.569%	53,775,973	1,381,505	55,199,927	1,418,086
344	Generators	3.153%	4,304,440	135,719	4,418,419	139,313
345	Accessory Electrical Equipment	0.000%	-	-	-	, <u>-</u>
346	Miscellaneous Equipment	0.784%	28,349	222	29,099	228
	Total Gas Production Plant		61,387,288	1,615,418	63,012,785	1,658,193
		_				
	Gas Production Plant - Shands Energy			544 500	07 005 000	555 000
341	Structures and Improvements	2.042%	26,522,918	541,598	27,225,228	555,939
342	Fuel Holders, Producers, and Acces	2.075%	2,127,710	44,150	2,184,051	45,319
343	Prime Movers	2.075%	5,962,512	123,722	6,120,395	126,998
344	Generators	0.000%	-	-	-	-
345	Accessory Electrical Equipment	2.074%	3,033,616	62,917	3,113,944	64,583
346	Miscellaneous Equipment	2.081%	4,748,602	98,818	4,874,342	101,435
	Total Gas Production Plant		42,395,358	871,205	43,517,960	894,274
	Transmission Plant					
350	Land and Land Rights		3,269,535	_	3,269,535	_
352	Structures and Improvements	0.759%	993,038	7,537	979,547	7,435
353	Station Equipment	1.397%	18,060,280	252,302	17,609,666	246,007
354	Towers and Fixtures	1.344%	4,264,634	57,317	4,264,634	57,317
355	Poles and Fixtures	1.200%	3,208,907	38,507	3,208,907	38,507
356	Overhead Conductor and Devices	1.738%	3,959,861	68,822	4,130,774	71,793
359	Roads and Trails	0.946%	10,614	100	10,614	100
555	Total Transmission Plant	0.04070	33,766,869	424,585	33,473,677	421,159
	rotar Hunsmission Franc		00,700,000			
	Distribution Plant					
360	Land and Land Rights		2,803,282	-	2,866,518	-
361	Structures and Improvements	2.388%	342,784	8,186	-	-
362	Station Equipment	1.311%	20,283,506	265,917	22,293,812	292,272
364	Poles, Towers, and Fixtures	3.814%	17,919,174	683,437	19,333,373	737,375
365	Overhead Conductors and Devices	4.369%	34,012,094	1,485,988	36,451,075	1,592,547
366	Underground Conduit	4.091%	34,752,544	1,421,727	37,676,246	1,541,335
367	Underground Conductors and Devices	3.933%	55,949,533	2,200,495	60,447,209	2,377,389
368	Line Transformers	4.016%	46,894,389	1,883,279	46,141,363	1,853,037
369	Services	2.134%	15,742,585	335,947	15,737,479	335,838
370	Meters	4.997%	11,065,466	552,941	11,699,758	584,637
371	Rental Street Lighting	6.236%	10,785,566	672,588	10,689,799	666,616
373	Public Street Lighting	6.273%	9,337,115	585,717	9,201,046	577,182
	Total Distribution Plant		259,888,038	10,096,222	272,537,678	10,558,228
	General Plant					
389	Land and Land Rights		1,785,114	-	1,785,114	-
390	Structures and Improvements	1.932%	20,325,344	392,686	23,177,371	447,787
391	Office Furniture and Equipment	7.071%	(113,621)		(2,339,998)	(165,461)
391.1	• •	9.900%	35,749,268	3,539,178	35,749,268	3,539,178
392	Transportation Equipment	9.000%	2,590,710	233,164	2,496,492	224,684
393	Stores Equipment	6.250%	2,000,710	14,084	225,344	14,084
393 394	Tools, Shop and Garage Equipment	6.125%	1,513,384	92,695	2,094,030	128,259
394 395	Laboratory Equipment	6.250%	1,310,046	81,878	1,276,084	79,755
		7.917%		901,701		946,666
396 207	Power Operated Equipment		11,389,422		11,957,382	
397	Communication Equipment	6.250% 6.125%	2,315,918	144,745	2,279,115	142,445
398	Miscellaneous Equipment	6.125%	1,075,459	65,872	1,093,182	<u> </u>
	Total General Plant		78,166,388	5,457,969	79,793,384	5,424,354
	Total Depreciation Expense		<u>\$ 963,841,688</u>	<u>\$ 31,536,460</u>	<u>\$ 1,000,465,947</u>	<u>\$ 32,536,957</u>

Gainesville Regional Utilities Draft Cost of Service Report Forecasted Plant Net Book Value

.

Account Number	Account Description	Forecasted Average Plant in Service	Forecasted Accumulated Depreciation	Forecasted Plant Net Book Value
	Intangible Plant			
301	Organization	\$-	\$-	\$-
302	Franchises and Consents	-	-	-
303	Miscellaneous Intangible Plant			
	Total Intangible Plant	<u> </u>		_
	Steam Production Plant			
310	Land & Land Rights	4,068,683	-	4,068,683
311	Structures & Improvements	86,333,848	(27,531,919)	58,801,929
312	Boiler Plant Equipment	258,129,718	(99,319,283)	158,810,435
313	Engines and Engine Driven Generators	-	-	-
314	Turbo Generator Units	70,031,745	(46,309,136)	23,722,609
315	Accessory Electric Equipment	33,748,295	(18,268,735)	15,479,560
315	Accessory Electric Equip. SCADA	-	-	-
315	Accessory Electric Equip. Steam Sales	-	-	-
316	Misc. Power Plant Equipment	6,921,380	(2,271,063)	4,650,317
	Total Steam Production Plant	459,233,669	(193,700,136)	265,533,533
	Nuclear Production Plant			
320	Land & Land Rights	3,267	-	3,267
321	Structures and Improvements	6,012,888	(3,385,337)	2,627,551
322	Reactor Plant Equipment	5,752,036	(3,788,916)	1,963,120
323	Turbogenerator Units	1,486,546	(1,486,546)	(0)
324	Accessory Electric Equipment	1,880,683	(1,433,911)	446,772
325	Miscellaneous Power Plant Equipment	795,650	(666,629)	129,021
	Total Nuclear Production Plant	15,931,070	(10,761,340)	5,169,730
	Hydro Production Plant			
330	Land & Land Rights	-	-	-
331	Structures and Improvements	31,827	(15,389)	16,438
332	Reservoirs, Dams and Waterways	6,724	(3,251)	3,473
333	Water Wheels, Turbines and Generators	-,	(-;,	-,
334	Accessory Electric Equipment	-	-	-
335	Miscellaneous Power Plant Equipment	-	-	-
336	Roads, Railroads and Bridges	-	-	-
	Total Hydro Production Plant	38,551	(18,640)	19,911
	Other Production Plant			
340	Land & Land Rights	_	_	
341	Structures and Improvements	31,796,577	(3,009,781)	28,786,796
342	Fuel Holders, Producers and Accessories	2,588,570	(520,441)	2,068,129
343	Prime Movers	61,957,513	(320,441) (23,102,670)	38,854,843
344	Generators	34,340,484	(20,157,203)	14,183,281
345	Accessory Electric Equipment	3,369,921	(379,304)	2,990,617
346	Miscellaneous Power Plant Equipment	5,404,853	(895,326)	4,509,527
	Total Other Production Plant			
		139,457,918	(48,064,726)	91,393,192

Gainesville Regional Utilities Draft Cost of Service Report Forecasted Plant Net Book Value

		Forecasted					
		Forecast	ed Average		Accumulated	Forecas	ted Plant Net
			n Service		Depreciation		ok Value
	Transmission Plant			•	Depresiation		N Value
350	Land & Land Rights	\$	3,269,535	\$	-	\$	3,269,535
351	[Reserved]	Ψ	0,200,000	Ψ	_	Ψ	
352	Structures & Improvements		979,547		(862,223)		117,324
353	Station Equip.		010,011		(002,220)		117,024
353.1	Demand		10,741,896		(5,740,823)		5,001,074
353.2	Customer		6,867,770		(3,670,362)		3,197,408
354	Towers & Fixtures		0,001,770		(0,070,002)		0,107,400
354.1	Demand		2,772,012		(2,182,903)		589,109
354.2	Customer		1,492,622		(1,175,409)		317,212
355	Poles & Fixtures		1,432,022		(1,175,405)		517,212
355.1	Demand		2,085,790		(1,626,121)		459,668
355.1			1,123,117		• • • •		247,514
	Customer		1,123,117		(875,604)		247,514
356	Overhead Conductors and Devices		0.695.000		(1 610 900)		4 070 000
356.1	Demand		2,685,003		(1,612,800)		1,072,203
356.2	Customer		1,445,771		(868,431)		577,340
357	Underground Conduit						
357.1	Demand		-		-		-
357.2	Customer		-		-		-
358	Underground Conductors and Devices						
358.1	Demand		-		-		-
358.2	Customer		-		-		-
359	Roads and Trails		10,614		(5,843)		4,771
	Total Transmission Plant		33,473,677		(18,620,518)		14,853,159
	Distribution Plant						
360	Land & Land Rights		2,866,518		-		2,866,518
361	Structures & Improvements		-		-		-
362	Station Equip.						
362.1	Demand		15,605,668		(6,502,773)		9,102,895
362.2	Customer		6,688,144		(2,786,903)		3,901,241
363	Storage Bat. Equip.						-
364	Poles, Towers and Fixtures						
364.1	Demand		5,800,012		(1,716,135)		4,083,877
364.2	Customer		13,533,361		(4,004,314)		9,529,047
365	Overhead Conductors and Devices		,,		(,,== ,,= , , , , , , , , , , , , , , ,		•,•=•,• ··
365.1	Demand		10,935,323		(3,483,683)		7,451,639
365.2	Customer		25,515,753		(8,128,594)		17,387,158
366	Underground Conduit		20,010,100		(0,120,001)		11,007,100
366.1	Demand		11,302,874		(3,082,178)		8,220,696
366.2	Customer		26,373,372		(7,191,749)		19,181,623
367	Underground Conductors and Devices		20,010,012		(1,101,140)		10,101,020
367.1	Demand		18,134,163		(5,514,632)		12,619,531
367.2	Customer		42,313,046		(12,867,474)		29,445,573
	Line Transformers		42,010,040		(12,007,474)		29,440,070
368 368.1			22 208 054		(10,470,000)		21 020 046
	Demand		32,298,954		(10,470,009)		21,828,946
368.2	Customer		13,842,409		(4,487,147)		9,355,262
369	Services		4 704 044		(0.004.074)		4 000 470
369.1	Demand		4,721,244		(3,391,074)		1,330,170
369.2	Customer		11,016,235		(7,912,505)		3,103,730
370	Meters		11,699,758		(6,699,767)		4,999,991
371	Installation on Customers' Premises		10,689,799		(4,708,054)		5,981,745
372	Leased Property on Customers' Premises		-		-		-
373	Street Lights & Signal System		9,201,046		(3,889,790)		5,311,256
373	Street Lights & Signal System Overhead		-		-		-
373	Street Lights & Signal System Underground		-		-		-
374	Misc. Distribution Plant						-
	Total Distribution Plant		272,537,678	_	(96,836,780)		175,700,898
			. , -		, , , -/		

Gainesville Regional Utilities Draft Cost of Service Report Forecasted Plant Net Book Value

				Forecasted		
		Fore	ecasted Average	Accumulated	For	ecasted Plant Net
		P	ant in Service	 Depreciation		Book Value
	General Plant					
389	Land & Land Rights	\$	1,785,114	\$ -	\$	1,785,114
390	Structures and Improvements		23,177,371	(9,738,587)		13,438,784
391	Office Furniture & Equipment		(2,339,998)	(18,734,938)		(21,074,936)
391	Computer (hardware, software, labor)		35,749,268	(1,769,589)		33,979,679
392	Transportation Equip.		2,496,492	(1,664,596)		831,896
393	Stores Equip.		225,344	(138,982)		86,362
394	Tools, Shop & Garage		2,094,030	(577,922)		1,516,108
395	Laboratory Equipment		1,276,084	(678,859)		597,225
396	Power Operated Equipment		11,957,382	(4,776,861)		7,180,521
397	Communication Equipment		2,279,115	(1,575,270)		703,845
398	Misc. Equipment		1,093,182	(336,866)		756,316
399	Training Equipment		-	 -	_	-
	Total General Plant		79,793,384	 (39,992,469)		39,800,915
	Total Plant In Service	\$	1,000,465,947	\$ (407,994,609)	\$	592,471,338

Gainesville Regional Utilities Draft Cost of Service Report Forecasted Working Capital

		Days of Working		
Account	 Working Capital 2013	Capital Required		
Working Capital				
Fuel Related	\$ 6,467,868	20		
Non Fuel Related	5,614,854	30		
Materials and Supplies	 7,344,455			
Total Working Capital	\$ 19,427,177			

Draft Cost of Service Report Forecasted 2013 Operations and Maintenance Expenses

Account Number	Account Description	Forecasted Expenses
		······································
500	Steam Power Generation Operations	¢ 1.500.54
500	Operation Supervision and Engineering	\$ 1,502,54
501	Fuel	75,142,83
502	Steam Expenses	2,390,81
503	Steam from Other Sources	
504	Steam Transferred - Credit	0.000.00
505	Electric Expenses	2,809,02
506	Miscellaneous Steam Power Expenses	13,979,64
507	Rents	
509	Allowances	
	Total Steam Power Generation Operations	95,824,86
	Steam Power Generation Maintenance	
510	Maintenance Supervision and Engineering	32,97
511	Maintenance of Structures	10,20
512	Maintenance of Boiler Plant	5,377,81
513	Maintenance of Electric Plant	562,65
514	Maintenance of Misc. Steam Plant	14,38
	Total Steam Power Generation Maintenance	5,998,03
	Nuclear Power Generation Operations	
517	Operation Supervision and Engineering	43,46
518	Nuclear Fuel Expense	340,40
519	Coolants and Water	6,18
520	Steam Expenses	118,63
521	Steam from Other Sources	
522	Steam Transferred - Credit	
523	Electric Expenses	-
524	Miscellaneous Nuclear Power Expenses	405,74
525	Rents	149,49
	Total Nuclear Power Generation Operations	1,063,92
	Nuclear Power Generation Maintenance	
528	Maintenance Supervision and Engineering	20,82
529	Maintenance of Structures	45,09
530	Maintenance of Reactor Plant Equipment	969,07
531	Maintenance of Electric Plant	121,88
532	Maintenance of Misc. Nuclear Plant	500,02
	Total Nuclear Power Generation Maintenance	1,656,89
	Hydro Power Generation Operations	
535	Operation Supervision and Engineering	
536	Water for Power	
537	Hydro Expenses	
538	Electric Expenses	
539	Misc. Hydro Power Generation Expenses	
540	Rents	
	Total Hydro Power Generation Operations	······································

1

Gainesville Regional Utilities Draft Cost of Service Report Forecasted 2013 Operations and Maintenance Expenses

541 542 543 544 545 545 546 6547 548 6549 550 F	Account Description Additional Account Accoun	\$ \$ 33,984 11,585,587 12,015 45,636
541 542 543 544 545 545 546 6547 548 6549 550 F	Maintenance Supervision and Engineering Maintenance of Structures Maintenance of Reservoirs, Dams and Waterways Maintenance of Electric Plant Maintenance of Misc. Hydro Plant <i>Total Hydro Power Generation Maintenance</i> Other Power Generation Operations Departion Supervision and Engineering Fuel Generation Expenses Misc. Other Power Generation Expenses Rents <i>Total Other Power Generation Operations</i> Other Power Generation Maintenance	33,984 11,585,587 12,015 45,636
541 542 543 544 545 545 546 6547 548 6549 550 F	Maintenance Supervision and Engineering Maintenance of Structures Maintenance of Reservoirs, Dams and Waterways Maintenance of Electric Plant Maintenance of Misc. Hydro Plant <i>Total Hydro Power Generation Maintenance</i> Other Power Generation Operations Departion Supervision and Engineering Fuel Generation Expenses Misc. Other Power Generation Expenses Rents <i>Total Other Power Generation Operations</i> Other Power Generation Maintenance	33,984 11,585,587 12,015 45,636
542 543 544 545 545 546 6547 F548 6549 F550 F	Maintenance of Structures Maintenance of Reservoirs, Dams and Waterways Maintenance of Electric Plant Maintenance of Misc. Hydro Plant Total Hydro Power Generation Maintenance Other Power Generation Operations Departion Supervision and Engineering Fuel Generation Expenses Misc. Other Power Generation Expenses Rents Total Other Power Generation Operations Other Power Generation Maintenance	33,984 11,585,587 12,015 45,636
543 1 544 1 545 1 546 0 546 0 547 1 548 0 549 1 550 1	Maintenance of Reservoirs, Dams and Waterways Maintenance of Electric Plant Maintenance of Misc. Hydro Plant <i>Total Hydro Power Generation Maintenance</i> Other Power Generation Operations Operation Supervision and Engineering Fuel Generation Expenses Misc. Other Power Generation Expenses Rents <i>Total Other Power Generation Operations</i> Other Power Generation Maintenance	11,585,58 ⁻ 12,015 45,630
544 F 545 F 546 C 546 C 547 F 548 C 549 F 550 F	Maintenance of Electric Plant Maintenance of Misc. Hydro Plant Total Hydro Power Generation Maintenance Other Power Generation Operations Operation Supervision and Engineering Fuel Generation Expenses Misc. Other Power Generation Expenses Rents Total Other Power Generation Operations Other Power Generation Maintenance	11,585,58 ⁻ 12,015 45,636
545 C 546 C 547 F 548 C 549 F 550 F	Maintenance of Misc. Hydro Plant Total Hydro Power Generation Maintenance Other Power Generation Operations Operation Supervision and Engineering Fuel Generation Expenses Misc. Other Power Generation Expenses Rents Total Other Power Generation Operations Other Power Generation Maintenance	11,585,58 12,01 45,63
546 (547 F 548 (549 F 550 F	Total Hydro Power Generation Maintenance Other Power Generation Operations Operation Supervision and Engineering Fuel Generation Expenses Misc. Other Power Generation Expenses Rents Total Other Power Generation Operations Other Power Generation Maintenance	11,585,58 ⁻ 12,015 45,636
546 (547 F 548 (549 F 550 F	Dperation Supervision and Engineering Fuel Generation Expenses Misc. Other Power Generation Expenses Rents <i>Total Other Power Generation Operations</i> Other Power Generation Maintenance	11,585,58 12,01 45,63
546 (547 F 548 (549 F 550 F	Dperation Supervision and Engineering Fuel Generation Expenses Misc. Other Power Generation Expenses Rents <i>Total Other Power Generation Operations</i> Other Power Generation Maintenance	11,585,58 12,01 45,63
547 F 548 (549 F 550 F	Fuel Generation Expenses Misc. Other Power Generation Expenses Rents <i>Total Other Power Generation Operations</i> Other Power Generation Maintenance	11,585,58 12,01 45,63
548 (549 I 550 F	Generation Expenses Misc. Other Power Generation Expenses Rents <i>Total Other Power Generation Operations</i> Other Power Generation Maintenance	12,01 45,63
549 I 550 I	Misc. Other Power Generation Expenses Rents <i>Total Other Power Generation Operations</i> Other Power Generation Maintenance	45,63
550 F	Rents <i>Total Other Power Generation Operations</i> Other Power Generation Maintenance	
	<i>Total Other Power Generation Operations</i> Other Power Generation Maintenance	11,677,21
	Jaintenance Ourophision and Engine spins	
551 I	Maintenance Supervision and Engineering	16,35
	Maintenance of Structures	
	Maintenance of Generating and Electric Equipment	150,07
	Maintenance of Misc. Other Power Generation Plant	, _
	Total Other Power Generation Maintenance	166,43
(Other Power Supply Expenses	
	Purchased Power	31,185,35
	System Control and Load Dispatching	1,545,91
	Other Expenses	40,00
	Other Expenses	36,00
000	Total Other Power Supply Expenses	32,807,27
-	Fransmission Operation Expenses	
	Deration Supervision and Engineering	50,52
	Load Dispatching	650,32
		650,59
	Station Expenses	200.14
562.1	Demand	209,14
562.2	Customer	23,23
	Overhead Line Expenses	
563.1	Demand	
563.2	Customer	
564 l	Jnderground Line Expenses	
564.1	Demand	
564.2	Customer	
	Transmission of Electricity by Others	
	Misc. Transmission Expenses	24,04
	Rents	9,11
'	Total Transmission Operation Expenses	966,45

Draft Cost of Service Report Forecasted 2013 Operations and Maintenance Expenses

umber	Account Description	Forecasted Expenses
500	Transmission Maintenance Expenses	^
568	Maintenance Supervision and Engineering	\$
569	Maintenance of Structures	-
570	Maintenance of Station Equipment	
570.1	Demand	72,70
570.2	Customer	8,079
571	Maintenance of Overhead Lines	
571.1	Demand	104,96
571.2	Customer	14,31
572	Maintenance of Underground Lines	
572.1	Demand	
572.2	Customer	
573	Maintenance of Misc. Transmission Plant	
010	Total Transmission Maintenance Expenses	200,05
	Distribution Operation Expenses	
580	Operation Supervision and Engineering	1,945,723
581	Load Dispatching	1,190,023
582	Station Expenses	
582.1	Demand	294,70
582.2	Customer	32,74
583	Overhead Line Expenses	
583.1	Demand	67,376
583.2	Customer	9,18
584	Underground Line Expenses	
584.1	Demand	63,784
584.2	Customer	426,860
585	Street Lighting and Signal System Expenses	8,42
586	Meter Expenses	13,676
587	Customer Installation Expenses	262,710
588	Misc. Distribution Expenses	738,354
589	Rents	26
009	Total Distribution Operation Expenses	5,053,82
	Distribution Maintenance Expenses	224.25
590	Maintenance Supervision and Engineering	291,958
591	Maintenance of Structures	29,906
592	Maintenance of Station Equipment	
592.1	Demand	175,134
592.2	Customer	19,459
593	Maintenance of Overhead Lines	
593.1	Demand	2,483,562
593.2	Customer	338,66
594	Maintenance of Underground Lines	,
594.1	Demand	79,79
594.2	Customer	533,99
595	Maintenance of Line Transformers	000,00
595.1	Demand	101.61
595.1 595.2	Customer	101,610
		27,01
596	Maintenance of Street Lighting and Signal System	287,93
597	Maintenance of Meters	468,99
	Maintenance of Misc. Distribution Plant	763,80
598 598	Maintenance of Rental Lights	

Draft Cost of Service Report Forecasted 2013 Operations and Maintenance Expenses

Account Number	Account Description	Forecasted Expenses
	Customer Accounts Expenses	
901	Supervision	\$ 70,100
902	Meter Reading Expenses	491,665
903	Customer Records & Collection Expenses	3,338,81
904	Uncollectible Accounts	-
905	Misc. Customer Accounts Expenses	·
	Total Customer Accounts Expenses	3,900,580
	Customer Service and Information Expenses	
907	Supervision	
908	Customer Assistance Expenses	3,525,275
909	Informational and Instructional Advertising Expenses	251,56
910	Misc. Customer Service and Informational Expenses	116,370
	Total Customer Service and Information Expenses	3,893,20
	Sales Expenses	
911	Supervision	
912	Demonstrating and Selling Expenses	7,32
913	Advertising Expenses	31,86
914	Customer Marketing	33,19
916	Miscellaneous Sales Expenses	1,289,95
	Total Sales Expenses	1,362,33
	Administrative and General Expenses	
920	Administrative and General Salaries	6,858,17
921	Office Supplies and Expenses	1,577,49
922	Utility Office Salary Elec. Share	(953,14
923	Outside Services Employed	2,320,16
924	Property Insurance	3,075,06
925	Injuries and Damages	946,86
926	Employee Pensions and Benefits	1,134,01
927	Franchise Requirements	
928	Regulatory Commission Expenses	
929	Duplicate ChargesCr.	
930	Miscellaneous General Expenses	431,980
931	Rents	(599,858
935	Maintenance of General Plant	1,388,96
	Total Administrative and General Expenses	16,179,714
	Total Operations and Maintenance Expenses	\$ 186,352,642

Draft Cost of Service Report Forecasted Other Expenses and Revenues

Acct No.	Account	Total Forecasted Expenses 2013
<u></u>		······································
	Taxes	
01	Utility Tax	\$ -
02	Taxes Other than Income	5,464
O9	Tax on Rural Property (Distribution)	<u> </u>
	Total Taxes	5,464
	Other Expenses	
O10	Refunds	-
O11	P.I.L.O.T Utility	-
O12	P.I.L.O.T Customer	-
O13	Transfers to other funds	-
O14	Early payment discount	-
O15	General Fund Transfer	21,266,488
O20	Municipal Utility Tax	-
O21	Interest Expense	-
O22	Debt Retirement	<u> </u>
	Total Other Expenses	21,266,488
,	Other Revenues	
O23	Late Payment Penalties	(466,789)
O24	Permits and Fees	-
O25	Bad Debt Recoveries	-
O26	Interest Revenue	(10,423)
O27	Rental Revenue	(618,960)
O28	Gain (Loss) on Sale of Property	-
O29	Refunds and Reimbursements	-
O30	South Energy Center	(11,221,796)
O31	Surcharge Revenue	(3,993,544)
O36	Other Non-Operating Revenue	
	Total Other Revenues	(17,072,848)
	Total Other Expenses and Revenues	<u>\$</u> 4,199,104

Residential	Total	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Number of Customers	982,794	81,103	80,981	81,410	81,205	80,738	81,452	80,974	81,769	81,719	82,077	87,725	81,641
Demand kW	1,871,820	148,491	127,635	138,507	180,848	136,819	108,602	121,735	136,413	178,712	197,771	190,294	205,992
Load Factor	45.47%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
Energy													
Energy at Meter	820,584,844	66,286,555	51,462,336	61,829,571	78,126,493	61,075,863	46,915,945	54,342,344	60,894,954	77,203,786	88,285,157	82,207,182	91,954,658
Energy at Input Voltage	854,775,879	69,048,495	53,606,600	64,405,803	81,381,764	63,620,691	48,870,776	56,606,608	63,432,244	80,420,610	91,963,705	85,632,481	95,786,102
Noncoincident Peak Demand													
Individual Noncoincident Peak	1,871,820	148,491	127,635	138,507	180,848	136,819	108,602	121,735	136,413	178.712	197,771	190,294	205,992
Group Coincidence Factor	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Group Noncoincident Peak at Meter	205,992	148,491	127,635	138,507	180,848	136,819	108,602	121,735	136,413	178,712	197,771	190,294	205,992
Group Noncoincident Peak at Primary	210,111	151,461	130,187	141,277	184,465	139,555	110,774	124,169	139,142	182,287	201,727	194,100	210,111
Group Noncoincident Peak at Input	214,575	154,679	132,953	144,278	188,384	142,519	113,127	126,807	142,097	186,159	206,012	198,223	214,575
Coincident Peak Demand													
System Coincidence Factor	89%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%
Coincidence Peak at Input Voltage	1,657,341	131,477	113,010	122,636	160,126	121,142	96,158	107,786	120,783	158,235	175,110	168,490	182,388
CP4 Calculator	684,223	-	-	-	-	-	-	-	-	158,235	175,110	168,490	182,388
General Non Demand	Total	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
General Non Demand Number of Customers		Oct-12 9,103	Nov-12 9,064	Dec-12 9,084	Jan-13 9,073	Feb-13 9,047	Mar-13 9,080	Apr-13 9,074	May-13 9,073	Jun-13 9,083	Jul-13 9,116	Aug-13 9,120	Sep-13 9,088
												· · · · · · · · · · · · · · · · ·	
Number of Customers	109,005	9,103	9,064	9,084	9,073	9,047	9,080	9,074	9,073	9,083	9,116	9,120	9,088
Number of Customers Demand kW Load Factor	109,005 378,792	9,103 31,814	9,064 30,457	9,084 27,352	9,073 32,030	9,047 26,445	9,080 25,565	9,074 28,780	9,073 29,774	9,083 35,206	9,116 37,683	9,120 35,392	9,088 38,295
Number of Customers Demand kW Load Factor <u>Energy</u>	109,005 378,792 53.58%	9,103 31,814 65.00%	9,064 30,457 65.00%	9,084 27,352 65.00%	9,073 32,030 65.00%	9,047 26,445 65.00%	9,080 25,565 65.00%	9,074 28,780 65,00%	9,073 29,774 65.00%	9,083 35,206 65.00%	9,116 37,683 65.00%	9,120 35,392 65.00%	9,088 38,295 65.00%
Number of Customers Demand kW Load Factor <u>Energy</u> Energy at Meter	109,005 378,792	9,103 31,814	9,064 30,457	9,084 27,352	9,073 32,030	9,047 26,445	9,080 25,565	9,074 28,780	9,073 29,774	9,083 35,206	9,116 37,683	9,120 35,392	9,088 38,295
Number of Customers Demand kW Load Factor <u>Energy</u> Energy at Meter Energy at Input Voltage	109,005 378,792 53.58% 179,758,589	9,103 31,814 65.00% 15,385,071	9,064 30,457 65.00% 13,303,524	9,084 27,352 65.00% 13,227,312	9,073 32,030 65.00% 14,989,853	9,047 26,445 65.00% 12,788,864	9,080 25,565 65.00% 11,964,203	9,074 28,780 65.00% 13,918,087	9,073 29,774 65.00% 14,398,665	9,083 35,206 65.00% 16,476,550	9,116 37,683 65.00% 18,223,673	9,120 35,392 65.00% 16,563,257	9,088 38,295 65.00% 18,519,530
Number of Customers Demand kW Load Factor Energy Energy at Meter Energy at Input Voltage Noncoincident Peak Demand	109,005 378,792 53,58% 179,758,589 187,248,530	9,103 31,814 65.00% 15,385,071 16,026,116	9,064 30,457 65.00% 13,303,524 13,857,838	9,084 27,352 65.00% 13,227,312 13,778,450	9,073 32,030 65.00% 14,989,853 15,614,430	9,047 26,445 65.00% 12,788,864 13,321,733	9,080 25,565 65.00% 11,964,203 12,462,711	9,074 28,780 65.00% 13,918,087 14,498,007	9,073 29,774 65.00% 14,398,665 14,998,609	9,083 35,206 65.00% 16,476,550 17,163,073	9,116 37,683 65.00% 18,223,673 18,982,993	9,120 35,392 65.00% 16,563,257 17,253,393	9,088 38,295 65.00% 18,519,530 19,291,177
Number of Customers Demand kW Load Factor Energy at Meter Energy at Input Voltage Noncoincident Peak Demand Individual Noncoincident Peak	109,005 378,792 53,58% 179,758,589 187,248,530 378,792	9,103 31,814 65.00% 15,385,071 16,026,116 31,814	9,064 30,457 65.00% 13,303,524 13,857,838 30,457	9,084 27,352 65.00% 13,227,312 13,778,450 27,352	9,073 32,030 65.00% 14,989,853 15,614,430 32,030	9,047 26,445 65.00% 12,788,864 13,321,733 26,445	9,080 25,565 65.00% 11,964,203 12,462,711 25,565	9,074 28,780 65.00% 13,918,087 14,498,007 28,780	9,073 29,774 65.00% 14,398,665 14,998,609 29,774	9,083 35,206 65,00% 16,476,550 17,163,073 35,206	9,116 37,683 65.00% 18,223,673 18,982,993 37,683	9,120 35,392 65.00% 16,563,257 17,253,393 35,392	9,088 38,295 65.00% 18,519,530 19,291,177 38,295
Number of Customers Demand kW Load Factor Energy Energy at Meter Energy at Input Voltage Noncoincident Peak Demand Individual Noncoincident Peak Group Coincidence Factor	109,005 378,792 53.58% 179,758,589 187,248,530 378,792 100%	9,103 31,814 65.00% 15,385,071 16,026,116 31,814 100%	9,064 30,457 65.00% 13,303,524 13,857,838 30,457 100%	9,084 27,352 65.00% 13,227,312 13,778,450 27,352 100%	9,073 32,030 65.00% 14,989,853 15,614,430 32,030 100%	9,047 26,445 65.00% 12,788,864 13,321,733 26,445 100%	9,080 25,565 65.00% 11,964,203 12,462,711 25,565 100%	9,074 28,780 65.00% 13,918,087 14,498,007 28,780 100%	9,073 29,774 65.00% 14,398,665 14,998,609 29,774 100%	9,083 35,206 65,00% 16,476,550 17,163,073 35,206 100%	9,116 37,683 65.00% 18,223,673 18,982,993 37,683 100%	9,120 35,392 65.00% 16,563,257 17,253,393 35,392 100%	9,088 38,295 65.00% 18,519,530 19,291,177 38,295 100%
Number of Customers Demand kW Load Factor Energy at Meter Energy at Input Voltage Noncoincident Peak Demand Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter	109,005 378,792 53.58% 179,758,589 187,248,530 378,792 100% 38,295	9,103 31,814 65.00% 15,385,071 16,026,116 31,814 100% 31,814	9,064 30,457 65,00% 13,303,524 13,857,838 30,457 100% 30,457	9,084 27,352 65.00% 13,227,312 13,778,450 27,352 100% 27,352	9,073 32,030 65.00% 14,989,853 15,614,430 32,030 100% 32,030	9,047 26,445 65.00% 12,788,864 13,321,733 26,445 100% 26,445	9,080 25,565 65.00% 11,964,203 12,462,711 25,565 100% 25,565	9,074 28,780 65.00% 13,918,087 14,498,007 28,780 100% 28,780	9,073 29,774 65.00% 14,398,665 14,998,609 29,774 100% 29,774	9,083 35,206 65.00% 16,476,550 17,163,073 35,206 100% 35,206	9,116 37,683 65.00% 18,223,673 18,982,993 37,683 100% 37,683	9,120 35,392 65.00% 16,563,257 17,253,393 35,392 100% 35,392	9,088 38,295 65.00% 18,519,530 19,291,177 38,295 100% 38,295
Number of Customers Demand kW Load Factor Energy at Meter Energy at Input Voltage <u>Noncoincident Peak Demand</u> Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter Group Noncoincident Peak at Primary	109,005 378,792 53,58% 179,758,589 187,248,530 378,792 100% 38,295 39,061	9,103 31,814 65.00% 15,385,071 16,026,116 31,814 100% 31,814 32,450	9,064 30,457 65.00% 13,303,524 13,857,838 30,457 100% 30,457 31,066	9,084 27,352 65.00% 13,227,312 13,778,450 27,352 100% 27,352 27,899	9,073 32,030 65.00% 14,989,853 15,614,430 32,030 32,030 32,670	9,047 26,445 65.00% 12,788,864 13,321,733 26,445 100% 26,445 26,974	9,080 25,565 65.00% 11,964,203 12,462,711 25,565 100% 25,565 26,076	9,074 28,780 65.00% 13,918,087 14,498,007 28,780 28,780 29,356	9,073 29,774 65.00% 14,398,665 14,998,609 29,774 100% 29,774 30,369	9,083 35,206 65,00% 16,476,550 17,163,073 35,206 100% 35,206 35,910	9,116 37,683 65,00% 18,223,673 18,982,993 37,683 100% 37,683 38,437	9,120 35,392 65.00% 16,563,257 17,253,393 35,392 100% 35,392 36,099	9,088 38,295 65.00% 18,519,530 19,291,177 38,295 100% 38,295 39,061
Number of Customers Demand kW Load Factor Energy at Meter Energy at Input Voltage Noncoincident Peak Demand Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter Group Noncoincident Peak at Primary Group Noncoincident Peak at Input	109,005 378,792 53.58% 179,758,589 187,248,530 378,792 100% 38,295	9,103 31,814 65.00% 15,385,071 16,026,116 31,814 100% 31,814	9,064 30,457 65,00% 13,303,524 13,857,838 30,457 100% 30,457	9,084 27,352 65.00% 13,227,312 13,778,450 27,352 100% 27,352	9,073 32,030 65.00% 14,989,853 15,614,430 32,030 100% 32,030	9,047 26,445 65.00% 12,788,864 13,321,733 26,445 100% 26,445	9,080 25,565 65.00% 11,964,203 12,462,711 25,565 100% 25,565	9,074 28,780 65.00% 13,918,087 14,498,007 28,780 100% 28,780	9,073 29,774 65.00% 14,398,665 14,998,609 29,774 100% 29,774	9,083 35,206 65.00% 16,476,550 17,163,073 35,206 100% 35,206	9,116 37,683 65.00% 18,223,673 18,982,993 37,683 100% 37,683	9,120 35,392 65.00% 16,563,257 17,253,393 35,392 100% 35,392	9,088 38,295 65.00% 18,519,530 19,291,177 38,295 100% 38,295
Number of Customers Demand kW Load Factor Energy at Meter Energy at Input Voltage Noncoincident Peak Demand Individual Noncoincident Peak Group Noncoincident Peak at Meter Group Noncoincident Peak at Primary Group Noncoincident Peak at Input Coincident Peak Demand	109,005 378,792 53,58% 179,758,589 187,248,530 378,792 100% 38,295 39,061 39,891	9,103 31,814 65.00% 15,385,071 16,026,116 31,814 100% 31,814 32,450 33,139	9,064 30,457 65,00% 13,303,524 13,857,838 30,457 100% 30,457 31,066 31,726	9,084 27,352 65.00% 13,227,312 13,778,450 27,352 100% 27,352 27,899 28,491	9,073 32,030 65.00% 14,989,853 15,614,430 32,030 100% 32,030 32,670 33,364	9,047 26,445 65.00% 12,788,864 13,321,733 26,445 100% 26,445 26,974 27,547	9,080 25,565 65.00% 11,964,203 12,462,711 25,565 100% 25,565 26,076 26,630	9,074 28,780 65,00% 13,918,087 14,498,007 28,780 28,780 29,356 29,979	9,073 29,774 65.00% 14,398,665 14,998,609 29,774 100% 29,774 30,369 31,014	9,083 35,206 65,00% 16,476,550 17,163,073 35,206 100% 35,206 35,910 36,673	9,116 37,683 65,00% 18,223,673 18,982,993 37,683 100% 37,683 38,437 39,254	9,120 35,392 65.00% 16,563,257 17,253,393 35,392 100% 35,392 36,099 36,866	9,088 38,295 65.00% 18,519,530 19,291,177 38,295 100% 38,295 39,061 39,891
Number of Customers Demand kW Load Factor Energy Energy at Meter Energy at Input Voltage <u>Noncoincident Peak Demand</u> Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter Group Noncoincident Peak at Input Coincident Peak Demand System Coincidence Factor	109,005 378,792 53,58% 179,758,589 187,248,530 378,792 100% 38,295 39,061 39,891 73%	9,103 31,814 65.00% 15,385,071 16,026,116 31,814 100% 31,814 32,450 33,139 70%	9,064 30,457 65.00% 13,303,524 13,857,838 30,457 100% 30,457 31,066 31,726 70%	9,084 27,352 65.00% 13,227,312 13,778,450 27,352 27,352 27,352 27,899 28,491 70%	9,073 32,030 65.00% 14,989,853 15,614,430 32,030 32,030 32,670 33,364 70%	9,047 26,445 65.00% 12,788,864 13,321,733 26,445 100% 26,445 26,974 27,547	9,080 25,565 65.00% 11,964,203 12,462,711 25,565 100% 25,565 26,076 26,630 70%	9,074 28,780 65.00% 13,918,087 14,498,007 28,780 28,780 29,356 29,979 70%	9,073 29,774 65.00% 14,398,665 14,998,609 29,774 100% 29,774 30,369 31,014 70%	9,083 35,206 65,00% 16,476,550 17,163,073 35,206 100% 35,206 35,910 36,673 70%	9,116 37,683 65,00% 18,223,673 18,982,993 37,683 100% 37,683 38,437 39,254 70%	9,120 35,392 65.00% 16,563,257 17,253,393 35,392 100% 35,392 36,099 36,866 70%	9,088 38,295 65.00% 18,519,530 19,291,177 38,295 100% 38,295 39,061 39,891 70%
Number of Customers Demand kW Load Factor Energy at Meter Energy at Input Voltage Noncoincident Peak Demand Individual Noncoincident Peak Group Noncoincident Peak at Meter Group Noncoincident Peak at Primary Group Noncoincident Peak at Input Coincident Peak Demand	109,005 378,792 53,58% 179,758,589 187,248,530 378,792 100% 38,295 39,061 39,891	9,103 31,814 65.00% 15,385,071 16,026,116 31,814 100% 31,814 32,450 33,139	9,064 30,457 65,00% 13,303,524 13,857,838 30,457 100% 30,457 31,066 31,726	9,084 27,352 65.00% 13,227,312 13,778,450 27,352 100% 27,352 27,899 28,491	9,073 32,030 65.00% 14,989,853 15,614,430 32,030 100% 32,030 32,670 33,364	9,047 26,445 65.00% 12,788,864 13,321,733 26,445 100% 26,445 26,974 27,547	9,080 25,565 65.00% 11,964,203 12,462,711 25,565 100% 25,565 26,076 26,630	9,074 28,780 65,00% 13,918,087 14,498,007 28,780 28,780 29,356 29,979	9,073 29,774 65.00% 14,398,665 14,998,609 29,774 100% 29,774 30,369 31,014	9,083 35,206 65,00% 16,476,550 17,163,073 35,206 100% 35,206 35,910 36,673	9,116 37,683 65,00% 18,223,673 18,982,993 37,683 100% 37,683 38,437 39,254	9,120 35,392 65.00% 16,563,257 17,253,393 35,392 100% 35,392 36,099 36,866	9,088 38,295 65.00% 18,519,530 19,291,177 38,295 100% 38,295 39,061 39,891

Page 17

General Demand	Total	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Number of Customers	15,329	1,266	1,268	1,268	1,273	1,278	1,266	1,267	1,274	1,275	1,289	1,302	1,303
Demand kW	1,664,644	134,896	132,950	130,848	142,643	127,990	127,656	138,992	141,450	141,954	150,632	140,356	154,276
Load Factor	44.13%	51.61%	52.38%	45.70%	45.56%	44.76%	44.03%	45.30%	45.97%	52.22%	52.15%	55.14%	52.82%
_													
Energy													
Energy at Meter	596,349,436	51,800,035	46,798,306	44,488,467	46,786,888	42,620,629	40,467,032	46,840,199	48,375,952	53,374,702	58,445,388	55,721,269	60,630,569
Energy at Input Voltage	621,197,329	53,958,370	48,748,235	46,342,153	48,736,342	44,396,489	42,153,158	48,791,874	50,391,617	55,598,648	60,880,613	58,042,989	63,156,843
Noncoincident Peak Demand													
Individual Noncoincident Peak	1.664.644	134,896	132,950	130,848	142,643	127.990	127.656	138,992	141,450	141,954	150,632	140,356	154,276
Group Coincidence Factor	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Group Noncoincident Peak at Meter	154.276	134.896	132,950	130.848	142.643	127,990	127.656	138.992	141,450	141.954	150.632	140,356	154.276
Group Noncoincident Peak at Primary	157,362	137,594	135,609	133,465	145,496	130,550	130,209	141,772	144.279	144,793	153,645	143,163	157,362
Group Noncoincident Peak at Input	160,704	140,517	138,489	136,300	148,586	133,323	132,975	144,783	147,344	147,869	156,909	146,204	160,704
	,		,	,	,			,		,	,	,	
Coincident Peak Demand													
System Coincidence Factor	63%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%
Coincidence Peak at Input Voltage	1,040,402	84,310	83,094	81,780	89,152	79,994	79,785	86,870	88,406	88,721	94,145	87,722	96,423
CP4 Calculator	367,011.59	-	-	-	-	-	-	-	-	88,721	94,145	87,722	96,423
l arge Power	Total	Oct-12	Nov-12	Dec-12	lan-13	Feb-13	Mar-13	Apr-13	May-13	lun-13	Jul.13	Aug_13	Sen-13
Large Power	Totai	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Number of Customers	134	12	11	11	11	11	11	11	11	12	11	11	11
Number of Customers Demand kW	134 304,700	12 28,350	11 25,249	11 24,853	11 23,040	11 22,578	11 22,473	11 23,758	11 24,818	12 30,596	11 25,382	11 25,553	11 28,052
Number of Customers	134	12	11	11	11	11	11	11	11	12	11	11	11
Number of Customers Demand kW	134 304,700	12 28,350	11 25,249	11 24,853	11 23,040	11 22,578	11 22,473	11 23,758	11 24,818	12 30,596	11 25,382	11 25,553	11 28,052
Number of Customers Demand kW Load Factor	134 304,700	12 28,350	11 25,249	11 24,853	11 23,040	11 22,578	11 22,473	11 23,758	11 24,818	12 30,596	11 25,382	11 25,553	11 28,052
Number of Customers Demand kW Load Factor <u>Energy</u>	134 304,700 61.24%	12 28,350 73.25%	11 25,249 80.95%	11 24,853 65.86%	11 23,040 70.83%	11 22,578 71.24%	11 22,473 69.31%	11 23,758 72.18%	11 24,818 71.64%	12 30,596 67.50%	11 25,382 79.84%	11 25,553 84.72%	11 28,052 78.23%
Number of Customers Demand kW Load Factor Energy Energy at Meter Energy at Input Voltage	134 304,700 61.24% 164,140,240	12 28,350 73.25% 15,450,600	11 25,249 80.95% 13,735,200	11 24,853 65.86% 12,178,200	11 23,040 70.83% 11,750,400	11 22,578 71.24% 11,966,400	11 22,473 69.31% 11,214,000	11 23,758 72.18% 12,757,800	11 24,818 71.64% 13,228,000	12 30,596 67.50% 14,869,440	11 25,382 79.84% 15,076,800	11 25,553 84.72% 15,587,400	11 28,052 78.23% 16,326,000
Number of Customers Demand kW Load Factor Energy Energy at Meter Energy at Input Voltage <u>Noncoincident Peak Demand</u>	134 304,700 61.24% 164,140,240 170,979,417	12 28,350 73.25% 15,450,600 16,094,375	11 25,249 80.95% 13,735,200 14,307,500	11 24,853 65.86% 12,178,200 12,685,625	11 23,040 70.83% 11,750,400 12,240,000	11 22,578 71.24% 11,966,400 12,465,000	11 22,473 69.31% 11,214,000 11,681,250	11 23,758 72.18% 12,757,800 13,289,375	11 24,818 71.64% 13,228,000 13,779,167	12 30,596 67.50% 14,869,440 15,489,000	11 25,382 79.84% 15,076,800 15,705,000	11 25,553 84.72% 15,587,400 16,236,875	11 28,052 78.23% 16,326,000 17,006,250
Number of Customers Demand kW Load Factor Energy Energy at Meter Energy at Input Voltage <u>Noncoincident Peak Demand</u> Individual Noncoincident Peak	134 304,700 61.24% 164,140,240 170,979,417 304,700	12 28,350 73.25% 15,450,600 16,094,375 28,350	11 25,249 80,95% 13,735,200 14,307,500 25,249	11 24,853 65.86% 12,178,200 12,685,625 24,853	11 23,040 70.83% 11,750,400 12,240,000 23,040	11 22,578 71.24% 11,966,400 12,465,000 22,578	11 22,473 69,31% 11,214,000 11,681,250 22,473	11 23,758 72.18% 12,757,800 13,289,375 23,758	11 24,818 71.64% 13,228,000 13,779,167 24,818	12 30,596 67.50% 14,869,440 15,489,000 30,596	11 25,382 79.84% 15,076,800 15,705,000 25,382	11 25,553 84.72% 15,587,400 16,236,875 25,553	11 28,052 78.23% 16,326,000 17,006,250 28,052
Number of Customers Demand kW Load Factor Energy Energy at Meter Energy at Input Voltage Noncoincident Peak Demand Individual Noncoincident Peak Group Coincidence Factor	134 304,700 61.24% 164,140,240 170,979,417 304,700 95%	12 28,350 73.25% 15,450,600 16,094,375 28,350 95%	11 25,249 80,95% 13,735,200 14,307,500 25,249 95%	11 24,853 65.86% 12,178,200 12,685,625 24,853 95%	11 23,040 70.83% 11,750,400 12,240,000 23,040 95%	11 22,578 71.24% 11,966,400 12,465,000 22,578 95%	11 22,473 69.31% 11,214,000 11,681,250 22,473 95%	11 23,758 72.18% 12,757,800 13,289,375 23,758 95%	11 24,818 71.64% 13,228,000 13,779,167 24,818 95%	12 30,596 67.50% 14,869,440 15,489,000 30,596 95%	11 25,382 79.84% 15,076,800 15,705,000 25,382 95%	11 25,553 84.72% 15,587,400 16,236,875 25,553 95%	11 28,052 78.23% 16,326,000 17,006,250 28,052 95%
Number of Customers Demand kW Load Factor Energy at Meter Energy at Input Voltage Noncoincident Peak Demand Individuai Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter	134 304,700 61.24% 164,140,240 170,979,417 304,700 95% 29,066	12 28,350 73,25% 15,450,600 16,094,375 28,350 95% 26,932	11 25,249 80,95% 13,735,200 14,307,500 25,249 95% 23,986	11 24,853 65.86% 12,178,200 12,685,625 24,853 95% 23,611	11 23,040 70.83% 11,750,400 12,240,000 23,040 95% 21,888	11 22,578 71.24% 11,966,400 12,465,000 22,578 95% 21,449	11 22,473 69.31% 11,214,000 11,681,250 22,473 95% 21,349	11 23,758 72.18% 12,757,800 13,289,375 23,758 95% 22,570	11 24,818 71.64% 13,228,000 13,779,167 24,818 95% 23,577	12 30,596 67.50% 14,869,440 15,489,000 30,596 95% 29,066	11 25,382 79.84% 15,076,800 15,705,000 25,382 95% 24,113	11 25,553 84.72% 15,587,400 16,236,875 25,553 95% 24,275	11 28,052 78.23% 16,326,000 17,006,250 28,052 95% 26,649
Number of Customers Demand kW Load Factor Energy at Meter Energy at Input Voltage <u>Noncoincident Peak Demand</u> Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter Group Noncoincident Peak at Primary	134 304,700 61.24% 164,140,240 170,979,417 304,700 95% 29,066 29,647	12 28,350 73,25% 15,450,600 16,094,375 28,350 95% 26,932 27,471	11 25,249 80,95% 13,735,200 14,307,500 25,249 95% 23,986 24,466	11 24,853 65.86% 12,178,200 12,685,625 24,853 95% 23,611 24,083	11 23,040 70.83% 11,750,400 12,240,000 23,040 95% 21,888 22,326	11 22,578 71.24% 11,966,400 12,465,000 22,578 95% 21,449 21,878	11 22,473 69,31% 11,214,000 11,681,250 22,473 95% 21,349 21,776	11 23,758 72.18% 12,757,800 13,289,375 23,758 95% 22,570 23,021	11 24,818 71.64% 13,228,000 13,779,167 24,818 95% 23,577 24,049	12 30,596 67.50% 14,869,440 15,489,000 30,596 95% 29,066 29,647	11 25,382 79,84% 15,076,800 15,705,000 25,382 95% 24,113 24,595	11 25,553 84,72% 15,587,400 16,236,875 25,553 95% 24,275 24,761	11 28,052 78.23% 16,326,000 17,006,250 28,052 95% 26,649 27,182
Number of Customers Demand kW Load Factor Energy at Meter Energy at Input Voltage Noncoincident Peak Demand Individuai Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter	134 304,700 61.24% 164,140,240 170,979,417 304,700 95% 29,066	12 28,350 73,25% 15,450,600 16,094,375 28,350 95% 26,932	11 25,249 80,95% 13,735,200 14,307,500 25,249 95% 23,986	11 24,853 65.86% 12,178,200 12,685,625 24,853 95% 23,611	11 23,040 70.83% 11,750,400 12,240,000 23,040 95% 21,888	11 22,578 71.24% 11,966,400 12,465,000 22,578 95% 21,449	11 22,473 69.31% 11,214,000 11,681,250 22,473 95% 21,349	11 23,758 72.18% 12,757,800 13,289,375 23,758 95% 22,570	11 24,818 71.64% 13,228,000 13,779,167 24,818 95% 23,577	12 30,596 67.50% 14,869,440 15,489,000 30,596 95% 29,066	11 25,382 79.84% 15,076,800 15,705,000 25,382 95% 24,113	11 25,553 84.72% 15,587,400 16,236,875 25,553 95% 24,275	11 28,052 78.23% 16,326,000 17,006,250 28,052 95% 26,649
Number of Customers Demand kW Load Factor Energy at Meter Energy at Input Voltage <u>Noncoincident Peak Demand</u> Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter Group Noncoincident Peak at Primary	134 304,700 61.24% 164,140,240 170,979,417 304,700 95% 29,066 29,647	12 28,350 73,25% 15,450,600 16,094,375 28,350 95% 26,932 27,471	11 25,249 80,95% 13,735,200 14,307,500 25,249 95% 23,986 24,466	11 24,853 65.86% 12,178,200 12,685,625 24,853 95% 23,611 24,083	11 23,040 70.83% 11,750,400 12,240,000 23,040 95% 21,888 22,326	11 22,578 71.24% 11,966,400 12,465,000 22,578 95% 21,449 21,878	11 22,473 69,31% 11,214,000 11,681,250 22,473 95% 21,349 21,776	11 23,758 72.18% 12,757,800 13,289,375 23,758 95% 22,570 23,021	11 24,818 71.64% 13,228,000 13,779,167 24,818 95% 23,577 24,049	12 30,596 67.50% 14,869,440 15,489,000 30,596 95% 29,066 29,647	11 25,382 79,84% 15,076,800 15,705,000 25,382 95% 24,113 24,595	11 25,553 84,72% 15,587,400 16,236,875 25,553 95% 24,275 24,761	11 28,052 78.23% 16,326,000 17,006,250 28,052 95% 26,649 27,182
Number of Customers Demand kW Load Factor Energy at Meter Energy at Input Voltage <u>Noncoincident Peak Demand</u> Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter Group Noncoincident Peak at Primary Group Noncoincident Peak at Input	134 304,700 61.24% 164,140,240 170,979,417 304,700 95% 29,066 29,647	12 28,350 73,25% 15,450,600 16,094,375 28,350 95% 26,932 27,471	11 25,249 80,95% 13,735,200 14,307,500 25,249 95% 23,986 24,466	11 24,853 65.86% 12,178,200 12,685,625 24,853 95% 23,611 24,083	11 23,040 70.83% 11,750,400 12,240,000 23,040 95% 21,888 22,326	11 22,578 71.24% 11,966,400 12,465,000 22,578 95% 21,449 21,878	11 22,473 69,31% 11,214,000 11,681,250 22,473 95% 21,349 21,776	11 23,758 72.18% 12,757,800 13,289,375 23,758 95% 22,570 23,021	11 24,818 71.64% 13,228,000 13,779,167 24,818 95% 23,577 24,049	12 30,596 67.50% 14,869,440 15,489,000 30,596 95% 29,066 29,647	11 25,382 79,84% 15,076,800 15,705,000 25,382 95% 24,113 24,595	11 25,553 84,72% 15,587,400 16,236,875 25,553 95% 24,275 24,761	11 28,052 78.23% 16,326,000 17,006,250 28,052 95% 26,649 27,182
Number of Customers Demand kW Load Factor Energy at Meter Energy at Input Voltage Noncoincident Peak Demand Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter Group Noncoincident Peak at Primary Group Noncoincident Peak at Input Coincident Peak Demand	134 304,700 61.24% 164,140,240 170,979,417 304,700 95% 29,066 29,647 30,277	12 28,350 73,25% 15,450,600 16,094,375 28,350 95% 26,932 27,471 28,054	11 25,249 80,95% 13,735,200 14,307,500 25,249 95% 23,986 24,466 24,986	11 24,853 65.86% 12,178,200 12,685,625 24,853 95% 23,611 24,083 24,595	11 23,040 70.83% 11,750,400 12,240,000 23,040 95% 21,888 22,326 22,800	11 22,578 71.24% 11,966,400 12,465,000 22,578 95% 21,449 21,878 22,343	11 22,473 69,31% 11,214,000 11,681,250 22,473 95% 21,349 21,776 22,239	11 23,758 72.18% 12,757,800 13,289,375 23,758 95% 22,570 23,021 23,510	11 24,818 71.64% 13,228,000 13,779,167 24,818 95% 23,577 24,049 24,559	12 30,596 67.50% 14,869,440 15,489,000 30,596 95% 29,066 29,647 30,277	11 25,382 79,84% 15,076,800 15,705,000 25,382 95% 24,113 24,595 25,117	11 25,553 84.72% 15,587,400 16,236,875 25,553 95% 24,275 24,761 25,287	11 28,052 78.23% 16,326,000 17,006,250 28,052 95% 26,649 27,182 27,759
Number of Customers Demand kW Load Factor Energy at Meter Energy at Input Voltage Noncoincident Peak Demand Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter Group Noncoincident Peak at Primary Group Noncoincident Peak at Input Coincident Peak Demand System Coincidence Factor	134 304,700 61.24% 164,140,240 170,979,417 304,700 95% 29,066 29,647 30,277 59%	12 28,350 73,25% 15,450,600 16,094,375 28,350 95% 26,932 27,471 28,054 60%	11 25,249 80,95% 13,735,200 14,307,500 25,249 95% 23,986 24,466 24,986 60%	11 24,853 65.86% 12,178,200 12,685,625 24,853 95% 23,611 24,083 24,595 60%	11 23,040 70.83% 11,750,400 12,240,000 23,040 95% 21,888 22,326 22,800 60%	11 22,578 71.24% 11,966,400 12,465,000 22,578 95% 21,449 21,878 22,343 60%	11 22,473 69,31% 11,214,000 11,681,250 22,473 95% 21,349 21,776 22,239 60%	11 23,758 72.18% 12,757,800 13,289,375 23,758 95% 22,570 23,021 23,510 60%	11 24,818 71.64% 13,228,000 13,779,167 24,818 95% 23,577 24,049 24,559 60%	12 30,596 67.50% 14,869,440 15,489,000 30,596 95% 29,066 29,647 30,277 60%	11 25,382 79,84% 15,076,800 15,705,000 25,382 95% 24,113 24,595 25,117 60%	11 25,553 84,72% 15,587,400 16,236,875 25,553 95% 24,275 24,761 25,287 60%	11 28,052 78.23% 16,326,000 17,006,250 28,052 95% 26,649 27,182 27,759 60%

-

Street Lighting	Total	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Number of Customers	12	1	1	1	1	1	1	1	1	1	1	1	1
Demand kW	73,329	6,634	6,420	2,514	9,360	7,375	5,986	5,800	5,762	5,972	5,760	5,974	5,771
Load Factor	32.59%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
<u>Energy</u>													
Energy at Meter	26,719,920	2,467,805	2,157,169	935,347	3,369,535	2,743,479	2,155,136	2,157,764	2,143,590	2,149,852	2,142,686	2,150,788	2,146,769
Energy at Input Voltage	27,833,250	2,570,630	2,247,051	974,320	3,509,932	2,857,791	2,244,933	2,247,671	2,232,906	2,239,429	2,231,965	2,240,404	2,236,218
Noncoincident Peak Demand													
Individual Noncoincident Peak	73,329	6,634	6,420	2,514	9,360	7,375	5,986	5,800	5,762	5,972	5,760	5,974	5,771
Group Coincidence Factor	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Group Noncoincident Peak at Meter	9,360	6,634	6,420	2,514	9,360	7,375	5,986	5,800	5,762	5,972	5,760	5,974	5,771
Group Noncoincident Peak at Primary	9,547	6,767	6,549	2,565	9,547	7,522	6,106	5,916	5,878	6,091	5,875	6,094	5,886
Group Noncoincident Peak at Input	9,750	6,910	6,688	2,619	9,750	7,682	6,236	6,042	6,002	6,221	6,000	6,223	6,011
Coincident Peak Demand													
System Coincidence Factor	5.21%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Coincidence Peak at Input Voltage	3,819	346	334	131	487	384	312	302	300	311	300	311	301
CP4 Calculator	1,222.76	-	-	-	-	- '	-	-	-	311	300	311	301
Alachua Wholesale		Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11
Number of Customers	12	1	1	1	1	1	1	1	1	1	1	1	1
Number of Customers Demand kW	282,615	1 20,403	1 19,307	1 25,830	1 27,136	1 23,735	1 20,579	1 20,621	1 23,058	1 25,815	1 25,346	1 26,996	1 23,789
Number of Customers		1	1	1	1	1	1	1	1	1	1	1	1
Number of Customers Demand kW Load Factor <u>Energy</u>	282,615 51.52%	1 20,403	1 19,307	1 25,830	1 27,136 51.95%	1 23,735	1 20,579	1 20,621	1 23,058	1 25,815	1 25,346 64.11%	1 26,996	1 23,789
Number of Customers Demand kW Load Factor <u>Enerqy</u> Energy at Meter	282,615 51.52% 122,459,829	1 20,403 60.22% 9,140,585	1 19,307 63.84% 8,282,641	1 25,830 55.91% 10,745,370	1 27,136 51.95% 10,149,027	1 23,735 46.78% 8,259,929	1 20,579 58.47% 8,663,595	1 20,621 60.48% 9,279,380	1 23,058 61.29% 10,514,636	1 25,815 62.22% 11,565,233	1 25,346 64.11% 12,090,012	1 26,996 66.11% 12,850,153	1 23,789
Number of Customers Demand kW Load Factor <u>Energy</u>	282,615 51.52%	1 20,403 60.22%	1 19,307 63.84%	1 25,830 55.91%	1 27,136 51.95%	1 23,735 46.78%	1 20,579 58.47%	1 20,621 60.48%	1 23,058 61.29%	1 25,815 62.22%	1 25,346 64.11%	1 26,996 66.11%	1 23,789 61.69%
Number of Customers Demand kW Load Factor <u>Enerqy</u> Energy at Meter	282,615 51.52% 122,459,829	1 20,403 60.22% 9,140,585	1 19,307 63.84% 8,282,641	1 25,830 55.91% 10,745,370	1 27,136 51.95% 10,149,027	1 23,735 46.78% 8,259,929	1 20,579 58.47% 8,663,595	1 20,621 60.48% 9,279,380	1 23,058 61.29% 10,514,636	1 25,815 62.22% 11,565,233	1 25,346 64.11% 12,090,012	1 26,996 66.11% 12,850,153	1 23,789 61.69% 10,919,268
Number of Customers Demand kW Load Factor <u>Energy</u> Energy at Meter Energy at Input Voltage	282,615 51.52% 122,459,829 127,562,322	1 20,403 60.22% 9,140,585 9,521,443	1 19,307 63.84% 8,282,641 8,627,751	1 25,830 55.91% 10,745,370 11,193,094	1 27,136 51.95% 10,149,027 10,571,903	1 23,735 46.78% 8,259,929 8,604,093	1 20,579 58.47% 8,663,595 9,024,578	1 20,621 60.48% 9,279,380 9,666,021	1 23,058 61.29% 10,514,636 10,952,746	1 25,815 62.22% 11,565,233 12,047,118	1 25,346 64.11% 12,090,012 12,593,763	1 26,996 66.11% 12,850,153 13,385,576	1 23,789 61.69% 10,919,268 11,374,238
Number of Customers Demand kW Load Factor Energy Energy at Meter Energy at Input Voltage Noncoincident Peak Demand	282,615 51.52% 122,459,829	1 20,403 60.22% 9,140,585	1 19,307 63.84% 8,282,641	1 25,830 55.91% 10,745,370	1 27,136 51.95% 10,149,027	1 23,735 46.78% 8,259,929	1 20,579 58.47% 8,663,595	1 20,621 60.48% 9,279,380	1 23,058 61.29% 10,514,636	1 25,815 62.22% 11,565,233	1 25,346 64.11% 12,090,012	1 26,996 66.11% 12,850,153 13,385,576 26,996	1 23,789 61.69% 10,919,268
Number of Customers Demand kW Load Factor Energy Energy at Meter Energy at Input Voltage <u>Noncoincident Peak Demand</u> Individual Noncoincident Peak	282,615 51.52% 122,459,829 127,562,322 282,615	1 20,403 60.22% 9,140,585 9,521,443 20,403	1 19,307 63.84% 8,282,641 8,627,751 19,307	1 25,830 55.91% 10,745,370 11,193,094 25,830	1 27,136 51.95% 10,149,027 10,571,903 27,136	1 23,735 46.78% 8,259,929 8,604,093 23,735	1 20,579 58.47% 8,663,595 9,024,578 20,579	1 20,621 60.48% 9,279,380 9,666,021 20,621	1 23,058 61.29% 10,514,636 10,952,746 23,058	1 25,815 62.22% 11,565,233 12,047,118 25,815	1 25,346 64.11% 12,090,012 12,593,763 25,346	1 26,996 66.11% 12,850,153 13,385,576	1 23,789 61.69% 10,919,268 11,374,238 23,789
Number of Customers Demand kW Load Factor Energy Energy at Meter Energy at Input Voltage Noncoincident Peak Demand Individual Noncoincident Peak Group Coincidence Factor	282,615 51.52% 122,459,829 127,562,322 282,615 100%	1 20,403 60.22% 9,140,585 9,521,443 20,403 100%	1 19,307 63.84% 8,282,641 8,627,751 19,307 100%	1 25,830 55.91% 10,745,370 11,193,094 25,830 100%	1 27,136 51.95% 10,149,027 10,571,903 27,136 100%	1 23,735 46.78% 8,259,929 8,604,093 23,735 100%	1 20,579 58.47% 8,663,595 9,024,578 20,579 100%	1 20,621 60.48% 9,279,380 9,666,021 20,621 100%	1 23,058 61.29% 10,514,636 10,952,746 23,058 100%	1 25,815 62.22% 11,565,233 12,047,118 25,815 100%	1 25,346 64.11% 12,090,012 12,593,763 25,346 100%	1 26,996 66.11% 12,850,153 13,385,576 26,996 100%	1 23,789 61.69% 10,919,268 11,374,238 23,789 100%
Number of Customers Demand kW Load Factor Energy at Meter Energy at Input Voltage Noncoincident Peak Demand Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter	282,615 51.52% 122,459,829 127,562,322 282,615 100% 27,136	1 20,403 60.22% 9,140,585 9,521,443 20,403 100% 20,403	1 19,307 63.84% 8,282,641 8,627,751 19,307 100% 19,307	1 25,830 55,91% 10,745,370 11,193,094 25,830 100% 25,830	1 27,136 51.95% 10,149,027 10,571,903 27,136 100% 27,136	1 23,735 46.78% 8,259,929 8,604,093 23,735 100% 23,735	1 20,579 58.47% 8,663,595 9,024,578 20,579 100% 20,579	1 20,621 60,48% 9,279,380 9,666,021 20,621 100% 20,621	1 23,058 61.29% 10,514,636 10,952,746 23,058 100% 23,058	1 25,815 62.22% 11,565,233 12,047,118 25,815 100% 25,815	1 25,346 64.11% 12,090,012 12,593,763 25,346 100% 25,346	1 26,996 66.11% 12,850,153 13,385,576 26,996 100% 26,996	1 23,789 61.69% 10,919,268 11,374,238 23,789 100% 23,789
Number of Customers Demand kW Load Factor Energy Energy at Meter Energy at Input Voltage Noncoincident Peak Demand Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter Group Noncoincident Peak at Primary Group Noncoincident Peak at Input	282,615 51.52% 122,459,829 127,562,322 282,615 100% 27,136 27,679	1 20,403 60.22% 9,140,585 9,521,443 20,403 100% 20,403 20,811	1 19,307 63.84% 8,282,641 8,627,751 19,307 100% 19,307 19,693	1 25,830 55.91% 10,745,370 11,193,094 25,830 100% 25,830 26,347	1 27,136 51.95% 10,149,027 10,571,903 27,136 100% 27,136 27,136	1 23,735 46.78% 8,259,929 8,604,093 23,735 100% 23,735 24,210	1 20,579 58,47% 8,663,595 9,024,578 20,579 100% 20,579 20,991	1 20,621 60,48% 9,279,380 9,666,021 20,621 20,621 20,621 21,033	1 23,058 61.29% 10,514,636 10,952,746 23,058 100% 23,058 23,519	1 25,815 62.22% 11,565,233 12,047,118 25,815 100% 25,815 26,331	1 25,346 64.11% 12,090,012 12,593,763 25,346 100% 25,346 25,853	1 26,996 66.11% 12,850,153 13,385,576 26,996 100% 26,996 27,536	1 23,789 61.69% 10,919,268 11,374,238 23,789 100% 23,789 24,265
Number of Customers Demand kW Load Factor Energy at Meter Energy at Input Voltage Noncoincident Peak Demand Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter Group Noncoincident Peak at Primary Group Noncoincident Peak at Input Coincident Peak Demand	282,615 51.52% 122,459,829 127,562,322 282,615 100% 27,136 27,679 28,267	1 20,403 60.22% 9,140,585 9,521,443 20,403 100% 20,403 20,811 21,253	1 19,307 63.84% 8,282,641 8,627,751 19,307 100% 19,307 19,693 20,111	1 25,830 55.91% 10,745,370 11,193,094 25,830 26,830 26,347 26,906	1 27,136 51.95% 10,149,027 10,571,903 27,136 100% 27,136 27,679 28,267	1 23,735 46.78% 8,259,929 8,604,093 23,735 100% 23,735 24,210 24,724	1 20,579 58.47% 8,663,595 9,024,578 20,579 100% 20,579 20,991 21,436	1 20,621 60,48% 9,279,380 9,666,021 20,621 20,621 21,033 21,480	1 23,058 61.29% 10,514,636 10,952,746 23,058 100% 23,058 23,519 24,019	1 25,815 62.22% 11,565,233 12,047,118 25,815 100% 25,815 26,331 26,891	1 25,346 64.11% 12,090,012 12,593,763 25,346 100% 25,346 25,853 26,402	1 26,996 66.11% 12,850,153 13,385,576 26,996 26,996 27,536 28,121	1 23,789 61.69% 10,919,268 11,374,238 23,789 100% 23,789 24,265 24,780
Number of Customers Demand kW Load Factor Energy Energy at Meter Energy at Input Voltage <u>Noncoincident Peak Demand</u> Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter Group Noncoincident Peak at Primary Group Noncoincident Peak at Input <u>Coincident Peak Demand</u> System Coincidence Factor	282,615 51.52% 122,459,829 127,562,322 282,615 100% 27,136 27,679 28,267 88,54%	1 20,403 60.22% 9,140,585 9,521,443 20,403 100% 20,403 20,811 21,253 85%	1 19,307 63.84% 8,282,641 8,627,751 19,307 100% 19,307 19,693 20,111 85%	1 25,830 55.91% 10,745,370 11,193,094 25,830 26,830 26,347 26,906 85%	1 27,136 51.95% 10,149,027 10,571,903 27,136 100% 27,136 27,136 27,679 28,267 85%	1 23,735 46.78% 8,259,929 8,604,093 23,735 100% 23,735 24,210 24,724 85%	1 20,579 58,47% 8,663,595 9,024,578 20,579 100% 20,579 20,991 21,436 85%	1 20,621 60,48% 9,279,380 9,666,021 20,621 20,621 21,033 21,480 85%	1 23,058 61.29% 10,514,636 10,952,746 23,058 100% 23,058 23,519 24,019 85%	1 25,815 62.22% 11,565,233 12,047,118 25,815 100% 25,815 26,331 26,891 85%	1 25,346 64.11% 12,090,012 12,593,763 25,346 100% 25,346 25,346 25,346 25,853 26,402 85%	1 26,996 66.11% 12,850,153 13,385,576 26,996 27,536 28,121 85%	1 23,789 61.69% 10,919,268 11,374,238 23,789 100% 23,789 24,265 24,780 85%
Number of Customers Demand kW Load Factor Energy at Meter Energy at Input Voltage Noncoincident Peak Demand Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter Group Noncoincident Peak at Primary Group Noncoincident Peak at Input Coincident Peak Demand	282,615 51.52% 122,459,829 127,562,322 282,615 100% 27,136 27,679 28,267	1 20,403 60.22% 9,140,585 9,521,443 20,403 100% 20,403 20,811 21,253	1 19,307 63.84% 8,282,641 8,627,751 19,307 100% 19,307 19,693 20,111	1 25,830 55.91% 10,745,370 11,193,094 25,830 26,830 26,347 26,906	1 27,136 51.95% 10,149,027 10,571,903 27,136 100% 27,136 27,679 28,267	1 23,735 46.78% 8,259,929 8,604,093 23,735 100% 23,735 24,210 24,724	1 20,579 58.47% 8,663,595 9,024,578 20,579 100% 20,579 20,991 21,436	1 20,621 60,48% 9,279,380 9,666,021 20,621 20,621 21,033 21,480	1 23,058 61.29% 10,514,636 10,952,746 23,058 100% 23,058 23,519 24,019	1 25,815 62.22% 11,565,233 12,047,118 25,815 100% 25,815 26,331 26,891	1 25,346 64.11% 12,090,012 12,593,763 25,346 100% 25,346 25,853 26,402	1 26,996 66.11% 12,850,153 13,385,576 26,996 26,996 27,536 28,121	1 23,789 61.69% 10,919,268 11,374,238 23,789 100% 23,789 24,265 24,780

Seminole Wholesale	_	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11
Number of Customers	12	1	1	1	1	1	1	1	1	1	1	1	1
Demand kW	224,074	15,370	15,712	24,511	22,583	18,756	15,788	15,347	17,948	20,435	19,533	20,308	17,783
Load Factor	39.30%	51.88%	52.23%	47.58%	45.28%	39.38%	47.36%	48.79%	54.44%	56.67%	58.87%	60.83%	55.91%
<u>Energy</u> Energy at Meter Energy at input Voltage	84,392,108 87,908,446	5,932,933 6,180,139	5,515,080 5,744,875	8,676,825 9,038,359	7,362,156 7,668,913	5,495,547 5,724,528	5,383,637 5,607,955	5,571,059 5,803,186	7,269,031 7,571,907	8,337,556 8,684,954	8,555,646 8,912,131	8,894,999 9,265,624	7,397,639 7,705,874
Noncoincident Peak Demand Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter Group Noncoincident Peak at Primary Group Noncoincident Peak at Input	224,074 100% 24,511 25,001 25,532	15,370 100% 15,370 15,677 16,010	15,712 100% 15,712 16,026 16,367	24,511 100% 24,511 25,001 25,532	22,583 100% 22,583 23,035 23,524	18,756 100% 18,756 19,131 19,538	15,788 100% 15,788 16,104 16,446	15,347 100% 15,347 15,654 15,986	17,948 100% 17,948 18,307 18,696	20,435 100% 20,435 20,844 21,286	19,533 100% 19,533 19,924 20,347	20,308 100% 20,308 20,714 21,154	17,783 100% 17,783 18,139 18,524
<u>Coincident Peak Demand</u> System Coincidence Factor Coincidence Peak at Input Voltage CP4 Calculator	88.54% 198,399 69,114.74	85% 13,609 -	85% 13,912 -	85% 21,702 -	85% 19,995 -	85% 16,607 -	85% 13,979 -	85% 13,588 -	85% 15,891 -	85% 18,093 18,093.49	85% 17,295 17,294.84	85% 17,981 17,981.04	85% 15,745 15,745.36
Summary	Total	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Demand Rank Number of Customers Demand kW Load Factor	1,107,298 4,799,974 48.04%	6 91,487 385,958 57,97%	10 91,327 357,729 58.76%	7 91,776 374,416 54.59%	5 91,565 437,640 54.76%	9 91,077 363,698 53.57%	12 91,812 326,649 53.90%	11 91,329 355,032 54.84%	8 92,130 379,224 55.58%	4 92,092 438,690 58.25%	2 92,496 462,108 58.99%	3 98,161 444,873 60.56%	1 92,046 473,957 58.96%
<u>Energy</u> Energy at Meter Energy at Input Voltage	1,994,404,966 2,077,505,173	166,463,584 173,399,567	141,254,256 147,139,850	152,081,092 158,417,804	172,534,352 179,723,283	144,950,711 150,990,324	126,763,548 132,045,363	144,866,633 150,902,743	156,824,828 163,359,196	183,977,119 191,642,832	202,819,362 211,270,169	193,975,048 202,057,342	207,894,433 216,556,701
Noncoincident Peak Demand Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter Group Noncoincident Peak at Primary Group Noncoincident Peak at Input	473,957 99.68% 472,555 482,006 492,245	385,958 99.63% 384,540 392,231 400,563	357,729 99.65% 356,467 363,596 371,319	374,416 99.67% 373,173 380,637 388,722	437,640 99,74% 436,488 445,217 454,675	363,698 99,69% 362,569 369,820 377,676	326,649 99.66% 325,525 332,036 339,089	355,032 99.67% 353,845 360,921 368,588	379,224 99.67% 377,983 385,543 393,732	438,690 99.65% 437,160 445,904 455,375	462,108 99.73% 460,839 470,056 480,040	444,873 99.71% 443,596 452,468 462,079	473,957 99.70% 472,555 482,006 492,245
<u>Coincident Peak Demand</u> System Coincidence Factor Coincidence Peak at Input Voltage CP4 Calculator	72.28% 360,499 1,383,780	71.86% 287,836 -	71.27% 264,644 -	73.01% 283,821 -	72.76% 330,822 -	71.97% 271,830 -	70.91% 240,439 -	71.05% 261,896 -	71.68% 282,242 -	72.92% 332,055 332,055	73.29% 351,840 351,840	73.45% 339,386 339,386	73.24% 360,499 360,499

Gainesville Regional Utilities Draft Cost of Service Report Customer Class Allocators

ntial Dema	nd Deman					
		d Large Pov	er Street Lighting	y Wholesale	Wholesale	Total
32,794 10	9,005 15	,329	34 12	. 12	12	1,107,298
26,207 \$ 20,09	3,333 \$ 40,841	,110 \$ 6,847,	60 \$ 5,223,248	2,558,407	2,296,215	\$ 138,686,180
84,844 179,75	8,589 596,349	436 164,140	26,719,920	122,459,829	84,392,108	1,994,404,966
75,879 187,24	8,530 621,197			127,562,322	87,908,446	2,077,505,173
71,820 37	8,792 1,664	,644 304,	700 73,329	282,615	224,074	4,799,974
05,992 3	8,295 154	,276 29,	9,360	27,136	24,511	488,636
10,111 3	9,061 157	,362 29,	47 9,547	27,679	25,001	498,408
14,575 3	9,891 160	,704 30,	.77 9,750	28,267	25,532	508,995
57 341 27	6 202 1 040	402 180	16 3.810	250 232	198.399	3.607.311
	• •		,			1,383,780
1	3	5			,	
32 794 32	7 015 76	645 1	40 0	120	120	1,388,034
•	,					1,000,004
+	+		•	•	• • • •	\$ 5,320,272
	26,207 \$ 20,09 84,844 179,75 75,879 187,24 71,820 37 :05,992 3 :10,111 3 :57,341 27 :84,223 10 1 1 :82,794 32 :55 \$	26,207 \$ 20,093,333 \$ 40,841 184,844 179,758,589 596,349 75,879 187,248,530 621,197 71,820 378,792 1,664 105,992 38,295 154 10,111 39,061 157 14,575 39,891 160 57,341 276,202 1,040 84,223 106,879 367 1 3 327,015 76 55 \$ 55 \$ 55 \$ 55	26,207 \$ 20,093,333 \$ 40,841,110 \$ 6,847,6 $84,844$ 179,758,589 $596,349,436$ $164,140,2$ $75,879$ $187,248,530$ $621,197,329$ $170,979,4$ $71,820$ $378,792$ $1,664,644$ $304,7$ $105,992$ $38,295$ $154,276$ $29,6$ $110,111$ $39,061$ $157,362$ $29,6$ $14,575$ $39,891$ $160,704$ $30,2$ $57,341$ $276,202$ $1,040,402$ $180,9$ $84,223$ $106,879$ $367,012$ $65,0$ 1 3 5 55 245 $1,3$	225,207 \$ $20,093,333$ \$ $40,844,1110$ \$ $6,847,660$ \$ $5,223,248$ $84,844$ $179,758,589$ $596,349,436$ $164,140,240$ $26,719,920$ $75,879$ $187,248,530$ $621,197,329$ $170,979,417$ $27,833,250$ $71,820$ $378,792$ $1,664,644$ $304,700$ $73,325$ $105,992$ $38,295$ $154,276$ $29,066$ $9,360$ $10,111$ $39,061$ $157,362$ $29,647$ $9,547$ $14,575$ $39,891$ $160,704$ $30,277$ $9,750$ $57,341$ $276,202$ $1,040,402$ $180,916$ $3,819$ $84,223$ $106,879$ $367,012$ $65,064$ $1,223$ 1 3 5 10 0.000000 $82,794$ $327,015$ $76,645$ $1,340$ 00 55 55 245 245 5	26,207\$ $20,093,333$ \$ $40,841,110$ \$ $6,847,660$ \$ $5,223,248$ $2,558,407$ $84,844$ $179,758,589$ $596,349,436$ $164,140,240$ $26,719,920$ $122,459,829$ $75,879$ $187,248,530$ $621,197,329$ $170,979,417$ $27,833,250$ $127,562,322$ $71,820$ $378,792$ $1,664,644$ $304,700$ $73,329$ $282,615$ $105,992$ $38,295$ $154,276$ $29,066$ $9,360$ $27,136$ $10,111$ $39,061$ $157,362$ $29,647$ $9,547$ $27,679$ $14,575$ $39,891$ $160,704$ $30,277$ $9,750$ $28,267$ $57,341$ $276,202$ $1,040,402$ $180,916$ $3,819$ $250,232$ $84,223$ $106,879$ $367,012$ $65,064$ $1,223$ $90,265$ 1 3 5 10 $0,000001$ 10 $82,794$ $327,015$ $76,645$ $1,340$ 0 120 55 55 245 245 5 $ 5$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$

Gainesville Regional Utilities Draft Cost of Service Report Customer Class Allocators

		General Non	General			Alachua	Seminole	
Basis for Allocators	Residential	Demand	Demand	Large Power	Street Lighting	Wholesale	Wholesale	Total
Allocators	Coincident Peak	1 - Highest Mon	thiv Class Peak	Coinciding with	n Overall System	Poak		
	1,657,341	276,202	1,040,402	180,916	3,819	250,232	198,399	
CP-1	45.94%	7.66%	28.84%	5.02%		6.94%	5.50%	100.00%
					ciding with the O			
AB 4	684,223	106,879	367,012	65,064	1,223	90,265	69,115	
CP-4	49.45%	7.72%	26.52%	4.70%	0.09%	6.52%	4.99%	100.00%
	Coincident Peak	12 - Sum of All 1	12 Monthly Class	s Peaks Coincid	ling with the Over	rall System Peak	ι.	
	1,871,820	378,792	1,664,644	304,700	73,329	282,615	224,074	
CP-12	39.00%	7.89%	34.68%	6.35%	1.53%	5.89%	4.67%	100.00%
	Revenue at Pres	ent Rates						
Rev	43.86%	14.49%	29.45%	4.94%	3.77%	1.84%	1.66%	100.00%
	Non-Coincident			20. 277	0.750	00 067	25 520	
NOD Immut	214,575 42,16%	39,891 7.84%	160,704 31,57%	30,277 5.95%	9,750 1,92%	28,267 5,55%	25,532 5,02%	400.00%
NCP-Input	42.10%	7.04%	31.57%	5.95%	1.92%	5.55%	5.02%	100.00%
	Non-Coincident							
	210,111	39,061	157,362	29,647	9,547	27,679	25,001	
NCP-Sec	42.16%	7.84%	31.57%	5.95%	1.92%	5.55%	5.02%	100.00%
	Number of Custo	omers Adjusted I	by Weighting Fa	ctors				
	982,794	327,015	76,645	1,340	0	120	120	
Cust-Wgt	70.80%	23.56%	5.52%	0.10%	0.00%	0.01%	0.01%	100.00%
	Total Allocated (Capital Including	Working Capita	1				
		\$ 64,288,653	• •		\$ 13,657,976	\$ 28,969,423	\$ 23,421,330	
ROR	44.98%	10.51%	28.57%	5.15%		4.73%	3.83%	100.00%
	Number of Meter	e Weighted by N	lator Cost					
	\$ 55			\$ 245	\$ -	\$ 245	\$ 245	
	982,794	327,015	76,645	1,340	÷ 0	120	120	
Meters-Wgt	84.67%	9.39%	5.88%	0.05%		0.00%	0.00%	100.00%
	KWh Used by Ea	ab Class						
	820,584,844	179,758,589	596,349,436	164,140,240	26,719,920	122,459,829	84,392,108	
Energy	41.14%	9.01%	29.90%	8.23%		6.14%	4.23%	100.00%
			a <i>i</i>					
Direct.SL	Allocation of Dir	ect Street Lightin 0%	ng Costs 0%	0%	100%	0%	0%	100.00%
Direct.3L	078	0.78	0.70	0.98	100%	070	0%	100.00%
					and Return on Ra			
					\$ 12,439,188			
NBV	45.03%	10.55%	28.56%	5.08%	2.25%	4.71%	3.82%	100.00%
	Number of Custo	omers						
	982,794	109,005	15,329	134	12	12	12	
Customer	88.76%	9.84%	1.38%	0.01%	0.00%	0.00%	0.00%	100.00%
	Total Other Pow	er Supply Expen	ses Used to Allo	cate Fuel Relat	ed Working Capit	al		
	13,463,500	2,938,775	9,887,255	2,669,524	442,582	2,010,329	1,395,305	
Purch-Power	41.04%	8.96%	30.14%	8.14%		6.13%	4.25%	100.00%
					aral; Used to Alloc \$ 2,991,706		ve and General O \$ 6,483,851	&M Costs
Expense	44.60%	9.30%	28.29%	6.69%		5.36%	3.94%	100.00%
Exhelige	44.00%	5.50 %	20.2370	0.0370	1.0270	0.00%	0.0470	100.00%

Gainesville Regional Utilities Draft Cost of Service Report Allocation and Classification of Plant Net Book Value and Working Capital

Account		Forecasted Net		Class		General Non	General			Alachua	Seminole	
Number	Account	Book Value 2013	Rate Component	Allocator	Residential	Demand	Demand	Large Power	Street Lighting	Wholesale	Wholesale	Total
	Intangible Plant											
301	Organization	s -	Demand-Fixed	CP-12	\$-	\$.	s -	\$ -	\$ -	s -	\$-	¢
302	Franchises and Consents	÷ -	Demand-Fixed	CP-12	Ψ -	Ψ -	Ψ - -	Ψ -	Ψ -	Ψ -	Ψ -	Ψ -
303	Miscellaneous Intangible Plant	-	Demand-Fixed	CP-12	-	_	-	-	-	-	-	
	Total Intangible Plant		Bolliane Fixed	01 12		······						
	Total mangible Flam					<u>-</u>						
	Steam Production Plant											
310	Land & Land Rights	4,068,683	Demand-Fixed	CP-12	1,586,642	321,082	1,411,030	258,278	62,157	239,558	189,936	4,068,683
311	Structures & improvements	58,801,929	Demand-Fixed	CP-12	22,930,670	4,640,378	20,392,662	3,732,722	898,320	3,462,166	2,745,011	58,801,929
312	Boiler Plant Equipment	158,810,435	Demand-Fixed	CP-12	61,930,446	12,532,589	55,075,871	10,081,220	2,426,155	9,350,511	7,413,642	158,810,435
313	Engines and Engine Driven Generators	-	Demand-Fixed	CP-12	-	-	-	-	-	-	-	
314	Turbo Generator Units	23,722,609	Demand-Fixed	CP-12	9,250,978	1,872,079	8,227,063	1,505,901	362,412	1,396,750	1,107,427	23,722,609
315	Accessory Electric Equipment	15,479,560	Demand-Fixed	CP-12	6,036,480	1,221,576	5,368,352	982,636	236,482	911,412	722,622	15,479,560
316	Misc. Power Plant Equipment	4,650,317	Demand-Fixed	CP-12	1,813,459	366,982	1,612,742	295,200	71,043	273,803	217,088	4,650,317
	Total Steam Production Plant	265,533,533			103,548,675	20,954,686	92,087,719	16,855,958	4,056,569	15,634,200	12,395,725	265,533,533
	Notes Back of a Block											
000	Nuclear Production Plant	0.007		05.40		050						
320	Land & Land Rights	3,267	Demand-Fixed	CP-12	1,274	258	1,133	207	50	192	153	3,267
321	Structures and Improvements	2,627,551	Demand-Fixed	CP-12	1,024,652	207,354	911,241	166,796	40,141	154,706	122,660	2,627,551
322	Reactor Plant Equipment	1,963,120	Demand-Fixed	CP-12	765,547	154,920	680,815	124,618	29,991	115,585	91,643	1,963,120
323	Turbogenerator Units	(0)	Demand-Fixed	CP-12	-			-				-
324	Accessory Electric Equipment	446,772	Demand-Fixed	CP-12	174,225	35,257	154,942	28,361	6,825	26,305	20,856	446,772
325	Miscellaneous Power Plant Equipment	129,021	Demand-Fixed	CP-12	50,313	10,182	44,745	8,190	1,971	7,597	6,023	129,021
	Total Nuclear Production Plant	5,169,730			2,016,012	407,971	1,792,876	328,172	78,978	304,386	241,335	5,169,730
	Hydro Production Plant											
330	Land & Land Rights	-	Demand-Fixed	CP-12	-	-		-	-	-	-	-
331	Structures and Improvements	16,438	Demand-Fixed	CP-12	6,410	1,297	5,701	1,043	251	968	767	16,438
332	Reservoirs, Dams and Waterways	3,473	Demand-Fixed	CP-12	1,354	274	1,204	220	53	204	162	3,473
333	Water Wheels, Turbines and Generators	· -	Demand-Fixed	CP-12	-		-		-		-	-,
334	Accessory Electric Equipment	-	Demand-Fixed	CP-12	-	-	_	-	-	-	-	-
335	Miscellaneous Power Plant Equipment	-	Demand-Fixed	CP-12	-	-	-	-	-	-	-	-
336	Roads, Railroads and Bridges	-	Demand-Fixed	CP-12	-	-	-	-	-	-	-	_
	Total Hydro Production Plant	19,911			7,765	1,571	6,905	1,264	304	1,172	929	19,911
o (o	Other Production Plant											
340	Land & Land Rights	-	Demand-Fixed	CP-12			-	-	-	-	-	-
341	Structures and Improvements	28,786,796	Demand-Fixed	CP-12	11,225,831	2,271,722	9,983,336	1,827,374	439,777	1,694,922	1,343,835	28,786,796
342	Fuel Holders, Producers and Accessories	2,068,129	Demand-Fixed	CP-12	806,497	163,207	717,233	131,284	31,595	121,768	96,545	2,068,129
343	Prime Movers	38,854,843	Demand-Fixed	CP-12	15,152,013	3,066,246	13,474,960	2,466,489	593,587	2,287,713	1,813,835	38,854,843
344	Generators	14,183,281	Demand-Fixed	CP-12	5,530,977	1,119,279	4,918,799	900,349	216,679	835,089	662,109	14,183,281
345	Accessory Electric Equipment	2,990,617	Demand-Fixed	CP-12	1,166,235	236,006	1,037,154	189,843	45,688	176,083	139,609	2,990,617
346	Miscellaneous Power Plant Equipment	4,509,527	Demand-Fixed	CP-12	1,758,556	355,871	1,563,916	286,263	68,892	265,514	210,515	4,509,527
	Total Other Production Plant	91,393,192			35,640,109	7,212,331	31,695,397	5,801,602	1,396,218	5,381,089	4,266,447	91,393,192

Gainesville Regional Utilities Draft Cost of Service Report Allocation and Classification of Plant Net Book Value and Working Capital

Account		Forecasted Net		Class		General Non	General			Alachua	Seminole	
Number	Transmission Plant	Book Value	Rate Component	Allocator	Residential	Demand	Demand	Large Power	Street Lighting	Wholesale	Wholesale	Total
350	Land & Land Rights	\$ 3,269,535	Transmission-Fixed	CP-12	\$ 1,275,003	\$ 258,017		\$ 207,549	\$ 49,949	\$ 192,505	\$ 152,630 \$	3,269,535
351	[Reserved]	· · · ·	Transmission-Fixed	CP-12	-	· · -		-	· · ·	· · ·	· •	-
352	Structures & Improvements	117,324	Transmission-Fixed	CP-12	45,752	9,259	40,688	7,448	1,792	6,908	5,477	117,324
353	Station Equip.											
353.1	Demand	5,001,074	Transmission-Variable	NCP-Input	2,108,277	391,942	1,578,982	297,482	95,796	277,731	250,864	5,001,074
353.2	Customer	3,197,408	Transmission-Fixed	Cust-wgt	2,263,917	753,296	176,556	3,087	0	276	276	3,197,408
354	Towers & Fixtures											
354.1	Demand				248,348	46,169	185,999	35,042	11,284	32,716	29,551	589,109
354.2	Customer	317,212	Transmission-Fixed	Cust-wgt	224,601	74,734	17,516	306	0	27	27	317,212
355	Poles & Fixtures	150 000			100 700	00.007		07.040	0.005	05 507	00.050	150.000
355.1	Demand			•	193,780	36,025	145,130	27,343	8,805	25,527	23,058	459,668
355.2	Customer	247,514	Transmission-Fixed	Cust-wgt	175,251	58,313	13,667	239	0	21	21	247,514
356 356,1	Overhead Conductors and Devices	4 070 000	Terrenteries Veriable	NCP-Input	452,003	84,030	338,525	63,778	20,538	59,544	53,784	1,072,203
356,1	Demand Customer	1,072,203 577,340	Transmission-Variable Transmission-Fixed	Cust-wat		136,019	31,880	557	20,538	59,544	50,784	577,340
356.2	Underground Conduit	577,340	Transmission-Fixed	Cust-wgt	408,784	136,019	31,000	557	0	50	50	577,540
357.1	Demand		Transmission-Variable	NCP-Input								
357.1	Customer		Transmission-Fixed	Cust-wgt	-	-	-	-	-	-		
358	Underground Conductors and Devices	-	Transmission-rikeu	Gust-wgt	-	-	-	-	-	-	-	-
358.1	Demand	-	Transmission-Variable	NCP-Input		_	-	-	-	-	-	-
358,2	Customer		Transmission-Fixed	CP-12		_	-	-	-	-	-	-
359	Roads and Trails	4,771	Transmission-Fixed	CP-12	1,861	377	1,655	303	73	281	223	4,771
	Total Transmission Plant	14,853,159		. . _	7,397,577	1,848,180	3,664,482	643,134	188,237	595,587	515,962	14,853,159
	rotal transmission riam	14,000,100			1,037,011	1,040,100	0,004,402	040,104	100,207	000,007	010,002	14,000,100
	Distribution Plant											
360	Land & Land Rights	2,866,518	Dist-System-Fixed	NCP-Input	1,208,423	224,654	905,042	170,511	54,908	159,190	143,791	2,866,518
361	Structures & Improvements	2,000,010	Substation-Fixed	NCP-Input	1,200,423	224,004		170,011	04,000	100,130		2,000,010
362	Station Equip.		Questation rixed	nor input		-						
362,1	Demand	9,102,895	Substation-Variable	NCP-Input	3,837,461	713.408	2,874,045	541,472	174.366	505,522	456.621	9,102,895
362,2	Customer	3,901,241	Sub-Cust-Fixed	Cust-wgt	2,762,264	919,116	215,420	3,766	0	337	337	3,901,241
363	Storage Bat. Equip.		Dist-System-Variable	NCP-Input		-		-	-		-	-
364	Poles, Towers and Fixtures											
364.1	Demand	4,083,877	Dist-System-Variable	NCP-Input	1,721,619	320,060	1,289,397	242,923	78,227	226,795	204,856	4,083,877
364.2	Customer	9,529,047	Dist-Cust-Fixed	Cust-wgt	6,747,018	2,245,004	526,179	9,199		824	824	9,529,047
365	Overhead Conductors and Devices											
365.1	Demand	7,451,639	Dist-System-Variable	NCP-Input	3,141,349	583,997	2,352,696	443,250	142,736	413,821	373,790	7,451,639
365.2	Customer	17,387,158	Dist-Cust-Fixed	Cust-wgt	12,310,934	4,096,342	960,091	16,785	0	1,503	1,503	17,387,158
366	Underground Conduit											
366.1	Demand	8,220,696	Dist-System-Variable	NCP-Input	3,465,557	644,269	2,595,509	488,996	157,467	456,530	412,368	8,220,696
366.2	Customer	19,181,623	Dist-Cust-Fixed	Cust-wgt	13,581,500	4,519,110	1,059,178	18,518	0	1,658	1,658	19,181,623
367	Underground Conductors and Devices											
367.1	Demand	12,619,531	Dist-System-Variable	NCP-Input	5,319,951	989,012	3,984,347	750,654	241,727	700,816	633,022	12,619,531
367.2	Customer	29,445,573	Dist-Cust-Fixed	Cust-wgt	20,848,864	6,937,254	1,625,937	28,427	0	2,546	2,546	29,445,573
368	Line Transformers				0.000.017	4 740 700	0 000 000	4 000 400		4 040 054	4 00 4 000	04 000 040
368.1	Demand	21,828,946	Transformers-Variable		9,202,317	1,710,769	6,892,023	1,298,463	418,134 0	1,212,254	1,094,986 809	21,828,946
368.2	Customer	9,355,262	Trans-Cust-Fixed	Cust-wgt	6,623,970	2,204,061	516,583	9,032	Ų	809	009	9,355,262
369 369.1	Services Demand	1,330,170	Dist System Variable	NCP-Sec	560,753	104,248	419,973	79,123	25,479	73,870	66,724	1,330,170
369.1	Customer	3,103,730	Dist-System-Variable Dist-Cust-Fixed	Cust-wgt	2,197,588	731,226	171,383	2,996	25,479	268	268	3,103,730
369.2	Meters	4,999,991	Meters-Fixed	Meters-Wgt	4,233,303	469,530	294,126	2,990	0	200	230	4,999,991
370	Installation on Customers' Premises	5,981,745		NCP-Input	2,521,694	468,799	1,888,608	355,815	114,580	332,192	300,057	5,981,745
372	Leased Property on Customers' Premises	5,301,745	Direct-Variable	NCP-Input	2,021,034	400,7 55			-			0,001,140
373	Street Lights & Signal System	5,311,256	Direct-Fixed	Direct.SL	-	-	-	-	5,311,256	-	-	5,311,256
374	Misc. Distribution Plant		Dist-System-Variable	NCP-Input	-	-	-	_		-	-	
0.7	Total Distribution Plant	175,700,898			100,284,566	27,880,856	28,570,537	4,462,503	6,718,881	4,089,165	3,694,390	175,700,898
	, otal Distribution Fight				100,204,000	21,000,000	20,010,007	-,-02,000	0,710,001	-,000,100		

Gainesville Regional Utilities Draft Cost of Service Report Allocation and Classification of Plant Net Book Value and Working Capital

Account		Forecasted Net		Class		General Non	General			Alachua	Seminole	
Number	General Plant	Book Value	Rate Component	Allocator	Residential	Demand	Demand	Large Power	Street Lighting	Wholesale	Wholesale	Total
389	Land & Land Rights	\$ 1,785,114	A&G-Fixed	NBV	\$ 803,925	\$ 188,326	\$ 509,749	\$ 90,739	\$ 40,178	\$ 83,998	\$ 68,200	\$ 1,785,114
390	Structures and Improvements	13,438,784	A&G-Fixed	NBV	6,052,146	1,417,764	3,837,515	683,103	302,472	632,354	513,429	13,438,784
391	Office Furniture & Equipment	(21,074,936)	A&G-Fixed	NBV	(9,491,081)	(2,223,362)	(6,018,058)	(1,071,254)	(474,343)	(991,669)	(805,169)	(21,074,936)
391	Computer (hardware, software, labor)	33,979,679	A&G-Fixed	NBV	15,302,723	3,584,786	9,703,074	1,727,211	764,795	1,598,895	1,298,195	33,979,679
392	Transportation Equip.	831,896	A&G-Fixed	NBV	374,644	87,763	237,552	42,286	18,724	39,144	31,783	831,896
393	Stores Equip.	86,362	A&G-Fixed	NBV	38,893	9,111	24,661	4,390	1,944	4,064	3,299	86,362
394	Tools, Shop & Garage	1,516,108	A&G-Fixed	NBV	682,778	159,946	432,933	77,065	34,124	71,340	57,923	1,516,108
395	Laboratory Equipment	597,225	A&G-Fixed	NBV	268,960	63,006	170,541	30,357	13,442	28,102	22,817	597,225
396	Power Operated Equipment	7,180,521	A&G-Fixed	NBV	3,233,742	757,530	2,050,435	364,991	161,615	337,875	274,332	7,180,521
397	Communication Equipment	703,845	A&G-Fixed	NBV	316,976	74,254	200,987	35,777	15,842	33,119	26,890	703,845
398	Misc. Equipment	756,316	A&G-Fixed	NBV	340,606	79,790	215,970	38,444	17,023	35,588	28,895	756,316
399	Training Equipment		A&G-Fixed	NBV					-	-		
	Total General Plant	39,800,915			17,924,312	4,198,915	11,365,358	2,023,109	895,816	1,872,810	1,520,595	39,800,915
	Total Plant Net Book Value	592,471,338			266,819,015	62,504,510	169,183,274	30,115,742	13,335,004	27,878,408	22,635,384	592,471,338
	Working Capital											
	Fuel Related	6,467,868	Energy-Variable	Purch-Power	2,654,294	579,372	1,949,247	526,290	87,254	396,331	275,081	6,467,868
	Non Fuel Related	5,614,854	Workingcap-Fixed	Expense	2,504,321	521,989	1,588,349	375,739	102,129	300,984	221,342	5,614,854
	Materials and Supplies	7,344,455	Workingcap-Fixed	Expense	3,275,753	682,782	2,077,625	491,482	133,589	393,699	289,524	7,344,455
	Total Working Capital	19,427,177			8,434,369	1,784,143	5,615,221	1,393,512	322,972	1,091,015	785,946	19,427,177
	TOTAL RATEBASE	<u>\$611,898,514</u>			\$ 275,253,384	<u>\$ 64,288,653</u>	<u>\$ 174,798,495</u>	<u>\$ 31,509,254</u>	<u>\$ 13,657,976</u>	\$ 28,969,423	<u>\$ 23,421,330</u>	<u>\$611,898,515</u>

~

Page 25

Gainesville Regional Utilities Draft Cost of Service Report Allocation and Classification of Operations and Maintenance Expenses, Return on Rate Base, and Other Revenues and Expenses

Account		Forecasted		Class		General Non	General			Alachua	Seminole	
Number	Account Description	Expenses 2013	Rate Component	Allocator	Residential	Demand	Demand	Large Power	Street Lighting	Wholesale	Wholesale	Total
	Operations and Maintenance Expenses											
	Steam Power Generation Operations											
500	Operation Supervision and Engineering	\$ 1,502,541	Demand-Dept	CP-12	\$ 585,938	\$ 118,574	\$ 521,085	\$ 95,381	\$ 22,954	\$ 88,467	\$ 70,142	\$ 1,502,541
501	Fuel	75,142,836	Energy-Variable	Energy	30,917,027	6,772,732	22,468,550	6,184,282	1,006,722	4,613,897	3,179,626	75,142,836
502	Steam Expenses	2,390,816	Demand-Dept	CP-12	932,334	188,672	829,141	151,768	36,525	140,768	111,609	2,390,816
503	Steam from Other Sources	-	Demand-Dept	CP-12	-	-	-	-	-	-	-	-
504	Steam Transferred - Credit	-	Demand-Dept	CP-12	-	-	-	•	-	-	-	-
505	Electric Expenses	2,809,021	Demand-Dept	CP-12	1,095,419	221,675	974,176	178,315	42,914	165,391	131,132	2,809,021
506	Miscellaneous Steam Power Expenses	13,979,647	Demand-Dept	CP-12	5,451,567	1,103,209	4,848,178	887,422	213,568	823,100	652,603	13,979,647
507	Rents	-	Demand-Dept	CP-12	-	-	-	-	-	-	-	-
509	Allowances		Demand-Dept	CP-12	-	-						
	Total Steam Power Generation Operations	95,824,861			38,982,284	8,404,862	29,641,130	7,497,169	1,322,682	5,831,622	4,145,111	95,824,861
	Steam Power Generation Maintenance											
510	Maintenance Supervision and Engineering	32,970	Energy-Variable	Energy	13,565	2,972	9,858	2,713	442	2,024	1,395	32,970
511	Maintenance of Structures	10,209	Energy-Variable	Energy	4,200	920	3,053	840	137	627	432	10,209
512	Maintenance of Boiler Plant	5,377,815	Energy-Variable	Energy	2,212,667	484,710	1,608,027	442,596	72,049	330,207	227,559	5,377,815
513	Maintenance of Electric Plant	562,659	Energy-Variable	Energy	231,502	50,713	168,241	46,307	7,538	34,548	23,809	562,659
514	Maintenance of Misc. Steam Plant	14,383	Energy-Variable	Energy	5,918	1,296	4,301	1,184	193	883	609	14,383
	Total Steam Power Generation Maintenance	5,998,036			2,467,853	540,612	1,793,480	493,641	80,358	368,290	253,803	5,998,036
	Nuclear Power Generation Operations											
517	Operation Supervision and Engineering	43,463	Demand-Dept	CP-12	16,949	3,430	15,073	2,759	664	2,559	2,029	43,463
518	Nuclear Fuel Expense	340,408	Energy-Variable	Energy	140,059	30,681	101,786	28,016	4,561	20,902	14,404	340,408
519	Coolants and Water	6,186	Demand-Dept	CP-12	2,412	488	2,145	393	95	364	289	6,186
520	Steam Expenses	118,632	Demand-Dept	CP-12	46,262	9,362	41,142	7,531	1,812	6,985	5,538	118,632
521	Steam from Other Sources	-	Demand-Dept	CP-12	-	-	-	-	-	-	-	-
522	Steam Transferred - Credit	-	Demand-Dept	CP-12	-	-	-	-	-	-	-	-
523	Electric Expenses	-	Demand-Dept	CP-12	-	-	-	-	-	-	-	-
524	Miscellaneous Nuclear Power Expenses	405,742	Demand-Dept	CP-12	158,225	32,019	140,712	25,756	6,199	23,889	18,941	405,742
525	Rents	149,496	Demand-Dept	CP-12	58,298	11,798	51,846	9,490	2,284	8,802	6,979	149,496
	Total Nuclear Power Generation Operations	1,063,927			422,205	87,778	352,704	73,944	15,614	63,501	48,180	1,063,927
	Nuclear Power Generation Maintenance											
528	Maintenance Supervision and Engineering	20,821	Demand-Dept	CP-12	8,119	1,643	7,221	1,322	318	1,226	972	20,821
529	Maintenance of Structures	45,092	Demand-Dept	CP-12	17,584	3,558	15,638	2,862	689	2,655	2,105	45,092
530	Maintenance of Reactor Plant Equipment	969,073	Demand-Dept	CP-12	377,904	76,475	336,077	61,516	14,805	57,058	45,239	969,073
531	Maintenance of Electric Plant	121,883	Demand-Dept	CP-12	47,530	9,618	42,269	7,737	1,862	7,176	5,690	121,883
532	Maintenance of Misc. Nuclear Plant	500,026	Demand-Dept	CP-12	194,992	39,460	173,410	31,741	7,639	29,441	23,342	500,026
	Total Nuclear Power Generation Maintenance	1,656,895			646,130	130,755	574,615	105,179	25,312	97,555	77,348	1,656,895

Draft Cost of Service Report Allocation and Classification of Operations and Maintenance Expenses, Return on Rate Base, and Other Revenues and Expenses

Account Number	Account Description	Forecasted Expenses	Rate Component	Class Allocator	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale	Seminole Wholesale	Total
535 536 537 539 539 539 540	Hydro Power Generation Operations Operation Supervision and Engineering Water for Power Hydro Expenses Misc. Hydro Power Generation Expenses 20 Misc. Hydro Power Generation Expenses Rents Total Hydro Power Generation Operations	\$ 	Demand-Dept Energy-Variable Demand-Dept Demand-Dept Demand-Dept Demand-Dept	CP-12 Energy CP-12 CP-12 CP-12 CP-12 CP-12	\$	\$ - - - 	\$ 	\$	\$	\$	\$	\$
541 542 543 545 545	Hydro Power Generation Maintenance Maintenance Supervision and Engineering Maintenance of Structures Maintenance of Reservoirs, Dams and Waterways Maintenance of Misc. Hydro Plant 20 Maintenance of Misc. Hydro Plant Total Hydro Power Generation Maintenance		Demand-Dept Demand-Dept Demand-Dept Demand-Dept Demand-Dept	CP-12 CP-12 CP-12 CP-12 CP-12				 - - 	 	 		
546 547 548 549 550	Other Power Generation Operations Operation Supervision and Engineering Fuel Generation Expenses Misc, Other Power Generation Expenses Rents Total Other Power Generation Operations	33,984 11,585,581 12,015 45,636 	Demand-Dept Energy-variable Demand-Dept Demand-Dept Demand-Dept	CP-12 Energy CP-12 CP-12 CP-12	13,253 4,766,811 4,685 17,796 	2,682 1,044,225 948 3,601 1,051,456	11,786 3,464,219 4,167 15,827 	2,157 953,497 763 2,897 959,314	519 155,217 184 697 	2,001 711,374 707 2,687 	1,586 490,237 561 2,130 	33,984 11,585,581 12,015 45,636
551 552 553 554	Other Power Generation Maintenance Maintenance Supervision and Engineering Maintenance of Structures Maintenance of Generating and Electric Equipment Maintenance of Misc. Other Power Generation Plant <i>Total Other Power Generation Maintenance</i>	16,357 150,077 	Demand-Dept Demand-Dept Demand-Dept Demand-Dept	CP-12 CP-12 CP-12 CP-12	6,379 58,525 64,903	1,291 11,843 13,134	5,673 52,047 57,720	1,038 - 9,527 	250 2,293 	963 8,836 	764 7,006 	16,357 150,077
555 555 556 557 558	Reallocate Purchase Power Purchased Power System Control and Load Dispatching Other Expenses Other Expenses Total Other Power Supply Expenses	31,185,356 1,545,915	Purchased-Power-Dept Purchased-Power-Dept Purchased-Power-Deman Purchased-Power-Dept Purchased-Power-Dept	Energy Energy CP-12 CP-12 CP-12	12,831,010 602,852 15,599 14,039 13,463,500	2,810,781 121,997 3,157 	9,324,771 536,127 13,872 12,485 9,887,255	2,566,566 98,134 2,539 2,285 2,669,524	417,804 23,617 611 <u>550</u> 442,582	1,914,833 91,021 2,355 2,120 2,010,329	1,319,591 72,167 1,867 <u>1,681</u> 1,395,305	31,185,356 1,545,915 40,000 36,000 32,807,271

Gainesville Regional Utilities Draft Cost of Service Report Allocation and Classification of Operations and Malntenance Expenses, Return on Rate Base, and Other Revenues and Expenses

Account Number	Account Description	Forecasted Expenses	Rate Component	Class Allocator	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale	Seminole Wholesale	Total
560	Transmission Operation Expenses Operation Supervision and Engineering	\$ 50,525	Transmission-Variable	NCP-Input	\$ 21,300	\$ 3,960	\$ 15,952	\$ 3,005	\$ 968	\$ 2.806	\$ 2,534	\$ 50,525
561 562	Load Dispatching Station Expenses	650,390	Transmission-Variable	NCP-Input	274,182	50,972	205,347	38,688	12,458	36,119	32,625	650,390
562.1	Demand	209,147	Transmission-Variable	NCP-Input	88,169	16,391	66,034	12,441	4,006	11,615	10,491	209,147
562.2	Customer	23,239	Transmission-Dept	Cust-wgt	16,454	5,475	1,283	22	0	2	2	23,239
563 563.1	Overhead Line Expenses Demand	-	Transmission-Variable	NCP-Input	-	-	-	-	-	-	-	-
563.2	Customer	-	Transmission-Dept	Cust-wgt	-	-	-	-		-	-	-
564	Underground Line Expenses		.									
564.1 566	Demand Misc. Transmission Expenses 19	-	Transmission-Variable Transmission-Variable	NCP-Input NCP-Input	-	-	-	-	-	-	-	-
566	Misc. Transmission Expenses 20	-	Transmission-Variable	NCP-Input	-	-	-	-	-	-	-	-
566	Misc. Transmission Expenses	24,044	Transmission-Variable	NCP-Input	10,136	1,884	7,591	1,430	461	1,335	1,206	24,044
567	Rents	9,113	Transmission-Dept	CP-12	3,554	719	3,160	578	139	537	425	9,113
	Total Transmission Operation Expenses	966,458	•		413,794	79,401	299,368	56,165	18,032	52,413	47,284	966,458
	Transmission Maintenance Expenses											
568 569	Maintenance Supervision and Engineering Maintenance of Structures	-	Transmission-Variable	NCP-Input NCP-Input	-	-	-	-	-	-	-	•
570	Maintenance of Station Equipment	-	Transmission-Variable	NGP-Input	-	-	-	-	-	-	-	•
570.1	Demand	72,707	Transmission-Variable	NCP-Input	30,651	5,698	22,956	4,325	1,393	4,038	3,647	72,707
570.2	Customer	8.079	Transmission-Dept	Cust-wgt	5,720	1,903	446	4,028	1,000	1,000	1	8.079
571	Maintenance of Overhead Lines		· · · · · ·	5	-,							
571.1	Demand	104,961	Transmission-Variable	NCP-Input	44,248	8,226	33,139	6,243	2,011	5,829	5,265	104,961
571.2	Customer	14,313	Transmission-Dept	Cust-wgt	10,134	3,372	790	14	0	1	1	14,313
572	Maintenance of Underground Lines											
573	Maintenance of Misc. Transmission Plant 19	-	Transmission-Variable	NCP-Input	-	-	-	-	-	-	-	-
573 573	Maintenance of Misc. Transmission Plant 20 Maintenance of Misc. Transmission Plant	-	Transmission-Variable Transmission-Variable	NCP-Input NCP-Input	-	-	-	-	-	-	-	-
575	Total Transmission Maintenance Expenses	200,059	Transmission-variable	NOF-Input	90,753	19,199	57,331	10,590	3,403	9,869	8,914	200,059
	Total Transmission Maintenance Expenses	200,039			90,755	19,199	57,551	10,590		9,009	0,914	200,059
	Distribution Operation Expenses											
580	Operation Supervision and Engineering	1,945,723	Dist-System-Variable	NCP-Input	820,248	152,489	614,320	115,738	37,270	108,054	97,602	1,945,723
581	Load Dispatching	1,190,023	Substation-Variable	NCP-Input	501,672	93,264	375,724	70,787	22,795	66,087	59,694	1,190,023
582	Station Expenses		.									
582.1 582.2	Demand	294,700	Substation-Variable	NCP-Input	124,235	23,096	93,045	17,530 32	5,645	16,366	14,783 3	294,700
583	Customer Overhead Line Expenses	32,744	Sub-cust-dept	Cust-wgt	23,185	7,714	1,808	32	0	3	3	32,744
583.1	Demand	67.376	Dist-System-Variable	NCP-Input	28,403	5,280	21,273	4,008	1,291	3,742	3,380	67,376
583.2	Customer	9,188	Dist-cust-dept	Cust-wat	6,505	2,165	507	.,020	0	1	1	9,188
584	Underground Line Expenses			5	-,							-1
584.1	Demand	63,784	Dist-System-Variable	NCP-Input	26,889	4,999	20,138	3,794	1,222	3,542	3,200	63,784
584.2	Customer	426,860	Dist-cust-dept	Cust-wgt	302,237	100,566	23,571	412	0	37	37	426,860
585	Street Lighting and Signal System Expenses	8,421	Direct-dept	Direct.sl	•	-		-	8,421	-	•	8,421
586	Meter Expenses	13,676	Meters-dept	Meters-Wgt	11,579	1,284	804	7	-	14 590	12 179	13,676
587 588	Customer Installation Expenses Misc. Distribution Expenses	262,710 738,354	Dist-System-Variable Dist-System-Variable	NCP-Input NCP-Input	110,749 311,264	20,589 57,866	82,945 233,120	15,627 43,920	5,032 14,143	14,589 41,004	13,178 37,037	262,710 738,354
589	Rents	266	Dist-System-Variable	NCP-Input	112	21	233,120	43,920	14,143	41,004	37,037	266
000	Total Distribution Operation Expenses	5,053,825	Elet Gyotom-Vanable	nor -input	2,267,080	469,334	1,467,340	271,879	95,824	253,440	228,928	5,053,825

•

Gainesville Regional Utilities Draft Cost of Service Report Allocation and Classification of Operations and Maintenance Expenses, Return on Rate Base, and Other Revenues and Expenses

Account Number	Account Description	Forecasted Expenses	Rate Component	Class Allocator	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale	Seminole Wholesale	Total
	Distribution Maintenance Expenses											
590	Maintenance Supervision and Engineering	\$ 291,958	Dist-System-Variable	NCP-Input	\$ 123,079							
591	Maintenance of Structures	29,906	Substation-Variable	NCP-Input	12,607	2,344	9,442	1,779	573	1,661	1,500	29,906
592	Maintenance of Station Equipment	175 101	O b a b a b a b a b a b a b a b a b a b a b a b a		70.000	40 700	55 005	40.440	0.055	9,726	8,785	175 484
592.1	Demand	175,134	Substation-Variable	NCP-Input	73,830	13,726	55,295 1.075	10,418	3,355	9,726		175,134 19,459
592.2 593	Customer	19,459	Sub-cust-dept	Cust-wgt	13,778	4,585	1,075	19	0	2	2	19,459
593 593.1	Maintenance of Overhead Lines Demand	2,483,562	Dist-System-Variable	NCP-Input	1,046,982	194.641	784,131	147,731	47,573	137,923	124,581	2,483,562
593.1	Customer	338,667	Dist-cust-dept	Cust-wgt	239,793	79,789		327	47,575	29	29	338,667
593.2 594	Maintenance of Underground Lines	000,007	Dist-cust-dept	Cust-wgr	200,100	73,703	10,701	021	Ū	20	25	000,007
594.1	Demand	79,792	Dist-System-Variable	NCP-Input	33,638	6,253	25,193	4,746	1,528	4,431	4,003	79,792
594.2	Customer	533,993	Dist-cust-dept	Cust-wgt	378,092	125,807	29,486	516		46	46	533,993
595	Maintenance of Line Transformers	000,000	Dist cast appr	ousting	010,002	120,001	20,100	0.0		10	10	000,000
595.1	Demand	101.610	Trans-cust-Variable	NCP-Input	42,835	7,963	32,081	6,044	1,946	5,643	5,097	101,610
595.2	Customer	27,010	Trans-cust-fixed	Cust-wgt	19,125	6.363	1,491	26	0	2	2	27,010
596	Maintenance of Street Lighting and Signal System	287,931	Direct-dept	Direct.sl	-	-	-	-	287,931	-	-	287,931
597	Maintenance of Meters	468,996	Meters-dept	Meters-Wgt	397,081	44,042	27,589	241	-	22	22	468,996
598	Maintenance of Misc. Distribution Plant	763,806	Dist-System-Variable	NCP-Input	321,994	59,861	241,155	45,434	14,631	42,417	38,314	763,806
598	Maintenance of Rental Lights	-	Dist-System-Variable	NCP-Input		-	-		-			
	Total Distribution Maintenance Expenses	5,601,824	·		2,702,834	568,253	1,317,819	234,647	363,129	218,115	197,026	5,601,824
	Customer Accounts Expenses											
901	Supervision	\$ 70,100	Meterreading-dept	Cust-wgt	49,634	16,515	3,871	68	0	6	6	70,100
902	Meter Reading Expenses	491,665	Meterreading-dept	Cust-wat	348,122	115,834	27,149	475	0	43	43	491,665
903	Customer Records & Collection Expenses	3,338,815	Services-dept	Customer	2,963,400	328,681	46,221	404	36	36	36	3,338,815
904	Uncollectible Accounts	-	Billing-dept	Cust-wgt	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Expenses		Billing-dept	Cust-wgt			-	-				
	Total Customer Accounts Expenses	3,900,580			3,361,157	461,030	77,241	946	36	85		3,900,580
	Customer Service and Information Expenses											
907	Supervision	\$-	Services-dept	Customer	\$-	\$-	\$-	\$-	\$-	\$-		s -
908	Customer Assistance Expenses	3,525,275	Services-dept	Customer	3,128,895	347,036		427	38	38	38	3,525,275
909	Informational and Instructional Advertising Expenses	251,560	Services-dept	Customer	223,275	24,764	3,482	30	3	3	3	251,560
910	Misc. Customer Service and Informational Expenses	116,370	Services-dept	Customer	103,285	11,456		14	<u> </u>	1	1	116,370
	Total Customer Service and Information Expens	3,893,205			3,455,455	383,256	53,896	471	42	42	42	3,893,205
	Sales Expenses											
911	Supervision	\$-	Services-dept	Customer	-	-	-	-	-	-	-	-
912	Demonstrating and Selling Expenses	7,328	Services-dept	Customer	6,504	721	101	1	0	0	0	7,328
913	Advertising Expenses	31,863	Services-dept	Customer	28,280	3,137		4	0	0	0	31,863
914	Customer Marketing	33,195	Services-dept	Customer	29,463	3,268		4	0	0	0	33,195
916	Miscellaneous Sales Expenses	1,289,951	Services-dept	Customer	1,144,910	126,986		156	14	14	14	1,289,951
	Total Sales Expenses	1,362,337			1,209,157	134,112	18,860	165	15	15	15	1,362,337

Draft Cost of Service Report Allocation and Classification of Operations and Maintenance Expenses, Return on Rate Base, and Other Revenues and Expenses

Atteristente and General Expenses 5 55511 AdS-fact Expenses 3 305382 5 91754 5 57734 5 97732 5 77734 5 77354 5 97732 5 77734 77734	Account Number	Account Description	Forecasted Expenses	Rate Component	Class Allocator	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale	Seminole Wholesale	Total
2000 Additional and Advances 5 6.65.8.7.17 Additional Additional Exercise 7.67.4.61 5.77.4.7.1.61 5.77.4.61 5.77.4.61 5.77.4.61 5.77.4.61 5.77.4.61 5.77.4.7.1.62 5.77.4.7.1.62 5.77.4.7.1.62 5.77.4.7.1.62										¥¥-			
Bit office Supple and Converse 1.577.402 A Ad-tease Expresse 703.586 746.256 746.256 746.256 746.256 746.256 746.256 746.256 746.256 746.256 746.256 746.256 746.256 746.256 746.256 757.652 817.655 757.652 817.655 746.256													
0202 Unity Offic-Stairs_Disc. Starte (963,140) Ad-Stated Expanse (425,117) (963,020) (926,020) (927,020) (17,237) <													
930 Octains Services Employed 2.32,102 Ad-Chear Exervices 155,432 2.86,73 95,633 155,633 42,202 124,372 91,42,97 2.32,01,62 940 Propring Products and Branch 1,54,048 2.36,742 91,428 2.30,162 36,333 90,222 307,333 91,429 2.22,01,023 307,333 91,429 2.22,01,023 307,333 91,429 2.22,01,023 307,333 91,429 2.22,01,023 307,333 91,429 2.22,01,023 300,302 90,729 42,744 1,154,016 2.20,122 307,303 91,429 2.22,20 307,303 91,429 2.22,20 307,303 91,429 2.22,20 307,303 91,429 2.22,20 307,303 91,429 2.22,20 307,303 91,429 2.22,20 307,303 91,429 2.22,20 307,303 91,429 2.22,20 307,303 91,429 1.23,417 1,124,117 1,124,117 1,124,114 1,124,114 1,124,114 1,124,114 1,124,114 1,124,114 1,124,114 1,124,114 1,124,114 1,124,114 1,124,114 1,124,114 1,124,114 1,124,114 1,124,114													
950 Property Instance 3.075.03 A.G. Asad Exercise 1.371.53 982.875 802.882 255.780 95.833 19.4.899 121.221 3.075.03 950 Property Instance 1.140.11 A.G. Asad Exercise 2.027.80 907.82 50.353 17.23.09 104.895 950 Property Instance 1.140.11 A.G. Asad Exercise 2.027.80 90.776 44.704 1.19.915 950 Property Instance A.G. Asad Exercise 1.22.20 2.93.95 7.95.77 2.33.95 1.19.917 41.19.91 950 Property Instance 1.93.920 A.G. Asad Exercise 1.22.20 2.93.95 7.85.77 2.33.95 17.95.77 2.33.95 17.95.77 2.33.95 17.95.77 2.33.95 17.95.77 2.33.95 17.95.77 1.39.95.17 1.92.92.04 4.93.95 2.5.45.77 1.92.92.04 4.93.95 2.5.45.77 1.92.92.04 4.93.95 2.5.45.77 1.92.92.04 4.93.95 2.5.45.77 1.92.92.04 4.93.95 2.5.45.77 1.92.92.04 4.93.95 1.92.92.04 4.93.95 1.92.92.04 4.93.95 1.92.92.04 4.93.95													
965 building and Quanges 0.968.85 AAG-Amer Experime 422.310 80.0782 65.026 207.82 65.026 50.0787 37.326 98.4365 965 Englow Printers and Quanges													
908 Employee Perusions and Samella 1.18.016 A.G.S.And Expense 905,722 105,425 320,775 75,887 20,827 90,789 447,74 113,1016 907 Fearches Comments													
927 Francise Requirements													
928 Regulatory Commission Expenses . A46.6-bad Expenses . <			1,134,018			505,792	105,425	320,795	75,887	20,627	60,789	44,704	1,134,018
000 Duplicate Charges-Cr. - - Add-Adod Eventue -			-			-	-	-	-	-	-	-	-
930 Micellemous General Expanses 431,980 ASG-Seed Expanse 1027,471 40,159 (122,00) 28,083 7,877 23,158 (123,471 (024,17) (124,17) (-			-	-	-	-	-	-	-	-
931 Name (690,863) Add-fixed Expanse (165,763) (165,763) (160,472) (10,111) (12,150) (23,477) (160,250) 935 Maintenance Expanses (16,179,714) Add-fixed 915,6201 (22,128) 92,248 (42,745) (42,758,77) (16,778,77) <t< td=""><td></td><td></td><td>424.090</td><td></td><td></td><td>102 671</td><td>40.150</td><td>100 000</td><td></td><td>- 7 957</td><td></td><td>17 020</td><td>424.080</td></t<>			424.090			102 671	40.150	100 000		- 7 957		17 020	424.080
955 Naminaria d'annistrativa d'annistrati d'annistrativa d'annistrati d'annistrativa d'annistra													
Total Administrative and General Expanses 16.179.714 7.216.431 1.504.158 4.576.974 1.082.727 2.94.294 887.813 6.97.810 16.179.714 Total Operations and Maintenance Expanses 5 180.352.642 5													
Total Operations and Maintenance Expenses \$ 100.3352.042 Description Description <thdescription< th=""> Description <thd< td=""><td>900</td><td></td><td></td><td>AdG-lixed</td><td>Expense</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thd<></thdescription<>	900			AdG-lixed	Expense								
Other Expanses and Revenues Taxes Colspan="2">S A 464-fixed NBV S		Total Administrative and General Expenses	10,179,714			7,210,431	1,504,156	4,576,974	1,002,727	294,294	007,313	010	10,179,714
Taxes 01 Taxes 01 S Add-freed 14 (Utility Tax 02 NBV S <td></td> <td>Total Operations and Maintenance Expenses</td> <td><u>\$ 186,352,642</u></td> <td></td> <td></td> <td>\$ 81,566,082</td> <td><u>\$ 16,786,117</u></td> <td><u>\$ 53,671,731</u></td> <td>\$ 13,466,927</td> <td>\$ 2,820,484</td> <td>\$ 10,499,159</td> <td>\$ 7,542,142</td> <td><u>\$ 186,352,642</u></td>		Total Operations and Maintenance Expenses	<u>\$ 186,352,642</u>			\$ 81,566,082	<u>\$ 16,786,117</u>	<u>\$ 53,671,731</u>	\$ 13,466,927	\$ 2,820,484	\$ 10,499,159	\$ 7,542,142	<u>\$ 186,352,642</u>
O1 Utility Tax S A&C/freed NBV 2461 576 1.580 276 1.23 2.27 2.09 5.464 06 Tax on Rural Property (Distribution)		Other Expenses and Revenues											
0.2 Toxes Other Intan Income 5.644 A&G-fixed NBV 2.461 576 1.560 278 123 257 209 5.464 01 Total Taxes 5.464 AG-fixed NBV 2.461 576 1.560 278 123 257 209 5.464 01 Return on Rule Property (Distribution) 5.464 NBV -													
OP Tax on Rual Property (Distribution)													
Total Taxes 5,464 2,461 576 1,560 278 123 257 200 5,464 Other Expenses A8G-fixed NBV .			5,464			2,461	576	1,560	278	123	257	209	5,464
Other Expanses A&G-fixed NBV . <td>09</td> <td></td> <td></td> <td>A&G-fixed</td> <td>NBV</td> <td><u> </u></td> <td></td> <td><u> </u></td> <td></td> <td><u> </u></td> <td><u> </u></td> <td></td> <td></td>	09			A&G-fixed	NBV	<u> </u>		<u> </u>		<u> </u>	<u> </u>		
010 Refunds - A&G-fixed NBV -		Total Taxes	5,464			2,461	576	1,560	278	123	257	209	5,464
O'1 P.I.L.O.T. Utility		Other Expenses											
O12 PiL.D.T.C.usformer	O10	Refunds	-	A&G-fixed	NBV	-	-	-	-	-	-	-	-
O13 Transfers to other funds - A&G-fixed NBV -	O11	P.I.L.O.T Utility	-	Direct-variable	Energy	-	-	-	-	-	-	-	-
O14 Early payment discount - A&G-fixed NEV -			•			-	-	-	-	-	-	-	-
Of 5 General Transfer 21,266,488 A&G-fixed NBV 9,577,347 2,243,571 6,072,756 1,080,991 478,654 1,000,883 812,487 21,266,488 C20 Municipal Ultify Tax -			-			-	-	-	-	-	-	-	•
C20 Municipal Ultity Tax - A&G-fixed NBV -			-			-	-	-	-	-	-	-	-
O21 Interest Expenses - A&G-fixed NBV - <t< td=""><td></td><td></td><td>21,266,488</td><td></td><td></td><td>9,577,347</td><td>2,243,571</td><td>6,072,756</td><td>1,080,991</td><td>478,654</td><td>1,000,683</td><td>812,487</td><td>21,266,488</td></t<>			21,266,488			9,577,347	2,243,571	6,072,756	1,080,991	478,654	1,000,683	812,487	21,266,488
O22 Debt Retirement			-			-	-	-	-	-	-	-	-
Total Other Expenses 21,266,485 9,577,347 2,243,571 6,072,756 1,080,991 478,654 1,000,683 812,487 21,266,488 Other Revenues			-			-	-	-	-	-	-	-	-
Other Revenues Calle Payment Penalties (466,789) A&G-fixed NBV (210,218) (49,245) (133,294) (23,727) (10,506) (21,964) (17,834) (466,789) C22 Late Payment Penalties -	022			A&G-fixed	NBV	-							
O23 Late Payment Penalties (466,789) A&G-fixed NBV (21,0218) (49,245) (133,294) (23,727) (10,506) (21,964) (17,834) (466,789) O24 Permits and Fees - A&G-fixed NBV - <td< td=""><td></td><td>Total Other Expenses</td><td>21,266,488</td><td></td><td></td><td>9,577,347</td><td>2,243,571</td><td>6,072,756</td><td>1,080,991</td><td>478,654</td><td>1,000,683</td><td>812,487</td><td>21,266,488</td></td<>		Total Other Expenses	21,266,488			9,577,347	2,243,571	6,072,756	1,080,991	478,654	1,000,683	812,487	21,266,488
O24 Permits and Fees A&G-fixed NBV Image: Constraint of the const													
O25 Bad Debt Recoveries - A&G-fixed NBV -			(466,789)			(210,218)	(49,245)	(133,294)	(23,727)	(10,506)	(21,964)	(17,834)	(466,789)
O26 Interest Revenue (10,423) A&G-fixed NBV (4,694) (1,100) (2,976) (530) (235) (490) (398) (10,423) O27 Rental Revenue (618,960) A&G-fixed NBV (278,748) (652,99) (176,747) (31,462) (13,931) (29,125) (23,647) (618,960) O28 Gain (Loss) on Sale of Property - A&G-fixed NBV -			-			-	-	-	-	-	-	-	-
O27 Rental Revenue (618,960) A&G-fixed NBV (278,748) (65,299) (176,747) (31,462) (13,931) (29,125) (23,647) (618,960) O28 Gain (Loss) on Sale of Property - A&G-fixed NBV -			(10, 100)			-	-	-	-	-		-	-
O28 Gain (Loss) on Sale of Property - A&G-fixed NBV O29 Refunds and Reimbursements - A&G-fixed NBV O30 South Energy Center (11,221,796) A&G-fixed NBV (5,053,727) (1,183,876) (3,204,442) (570,412) (252,574) (528,035) (428,729) (11,221,796) O31 Surcharge Revenue (3,993,544) A&G-fixed NBV (1,798,489) (421,311) (1,140,377) (202,995) (89,884) (187,914) (152,573) (3,993,544) O32 Miscellaneous Revenue (761,336) A&G-fixed NBV (342,867) (80,319) (217,403) (38,699) (17,136) (35,824) (29,087) (761,336) O36 Other Non-Operating Revenue													
O29 Refunds and Reimbursements - A&G-fixed NBV -			(618,960)			(278,748)	(65,299)	(1/6,/4/)	(31,462)	(13,931)	(29,125)	(23,647)	(618,960)
O30 South Energy Center (11,221,796) A&G-fixed NBV (5,053,727) (1,183,876) (3,204,442) (570,412) (225,574) (528,035) (428,729) (11,221,796) O31 Surcharge Revenue (3,993,544) A&G-fixed NBV (1,798,489) (421,311) (1,140,377) (202,995) (89,884) (187,914) (152,573) (3,993,544) O36 Other Non-Operating Revenue (761,336) A&G-fixed NBV (342,867) (80,319) (217,403) (38,699) (17,136) (35,824) (29,087) (761,336) O36 Other Non-Operating Revenue (17,072,848) NBV (1,801,150) (4,875,241) (867,825) (384,266) (803,353) (652,269) (17,072,848) Total Other Expenses and Revenues \$ 4,199,104 \$ 1,891,063 \$ 442,997 \$ 1,199,076 \$ 213,443 \$ 94,511 \$ 197,586 \$ 4,199,104 Return on Rate Base			-			-	-	-	-	-	-	-	-
O31 Surcharge Revenue (3,993,544) A&G-fixed NBV (1,798,489) (421,311) (1,140,377) (202,995) (89,884) (187,914) (152,573) (3,993,544) O32 Miscellaneous Revenue (761,336) A&G-fixed NBV (342,867) (80,319) (217,403) (38,699) (17,136) (35,824) (29,087) (761,336) O36 Other Non-Operating Revenue			- (11 221 706)			(5 053 797)	- (1 183 876)	(3.204.442)	(570 /140	(252 574)	- (528 035)	- (428 720)	(11 221 706)
O32 O36 Miscellaneous Revenue Other Non-Operating Revenue Total Other Revenues (761,336) (17,072,848) A&G-fixed A&G-fixed (17,072,848) NBV NBV (342,867) (180,319) (217,403) (217,403) (38,699) (17,136) (17,136) (35,824) (29,087) (29,087) (761,336) (652,269) Total Other Expenses and Revenues \$ 4,199,104 \$ 1,891,063 \$ 442,997 \$ 1,199,076 \$ 213,443 \$ 94,511 \$ 197,586 \$ 160,427 \$ 4,199,104 Return on Rate Base													
O36 Other Non-Operating Revenues A&G-fixed NBV Image: Control of the control of													
Total Other Revenues (17,072,848) (7,688,744) (1,801,150) (4,875,241) (867,825) (384,266) (803,353) (652,269) (17,072,848) Total Other Expenses and Revenues \$ 4,199,104 \$ 1,891,063 \$ 442,997 \$ 1,199,076 \$ 213,443 \$ 94,511 \$ 197,586 \$ 160,427 \$ 4,199,104 Return on Rate Base \$ 1,891,063 \$ 442,997 \$ 1,199,076 \$ 213,443 \$ 94,511 \$ 197,586 \$ 160,427 \$ 4,199,104			(, 0 , 000)				(00,010)	(2,1,,300)	(00,000,			(20,007)	(
Return on Rate Base			(17,072,848)			(7,688,744)	(1,801,150)	(4,875,241)	(867,825)	(384,266)	(803,353)	(652,269)	(17,072,848)
		Total Other Expenses and Revenues	<u>\$ 4,199,104</u>			<u>\$ 1,891,063</u>	\$ 442,997	<u>\$ 1,199,076</u>	<u>\$ </u>	<u>\$ 94,511</u>	<u>\$ 197,586</u>	<u>\$ 160,427</u>	<u>\$ 4,199,104</u>
Retum on Rate Base \$ 27,168,294 Retum on Ratebase ROR \$ 12,221,250 \$ 2,854,416 \$ 7,761,053 \$ 1,399,011 \$ 606,414 \$ 1,286,242 \$ 1,039,907 \$ 27,168,294		Return on Rate Base											
		Return on Rate Base	\$ 27,168,294	Return on Ratebase	ROR	<u>\$ 12,221,250</u>	\$ 2,854,416	<u>\$ 7,761,053</u>	<u>\$ 1,399,011</u>	<u>\$ 606,414</u>	<u>\$ 1,286,242</u>	\$ 1,039,907	\$ 27,168,294

Gainesville Regional Utilities Draft Cost of Service Report Allocation and Classification of Depreciation Expense

Account		Forecasted				General Non	General			Alachua	Seminole	
Number	Account Description	Expenses 2013	Rate Component	Allocator	Residential	Demand	Demand	Large Power	Street Lighting	Wholesale	Wholesale	Total
	Depreciation on Intangible Plant		•									
301	Organization	\$-	Demand-Fixed	CP-12	\$-	\$-	\$ -	\$-	\$ -	\$-	\$-	\$-
302	Franchises and Consents	-	Demand-Fixed	CP-12	-	-	· .	-	-	•	· .	· .
303	Miscellaneous Intangible Plant	-	Demand-Fixed	CP-12	-	-	-	-	-	-	-	-
	Total Depreciation on Intangible Plant				-						-	
	Depreciation on Steam Production Plant											
310	Land & Land Rights	-	Demand-Fixed	CP-12	-	-	-	-	-	-	-	-
311	Structures & Improvements	2,793,619	Demand-Fixed	CP-12	1,089,412	220,460	968,834	177,338	42,678	164,484	130,413	2,793,619
312	Boiler Plant Equipment	8,045,301	Demand-Fixed	CP-12	3,137,383	634,898	2,790,131	510,712	122,908	473,695	375,573	8,045,301
313	Engines and Engine Driven Generators	-	Demand-Fixed	CP-12	-	-	-	-	-	-	-	-
314	Turbo Generator Units	1,094,327	Demand-Fixed	CP-12	426,749	86,359	379,515	69,467	16,718	64,432	51,086	1,094,327
315	Accessory Electric Equipment	839,583	Demand-Fixed	CP-12	327,408	66,256	291,170	53,296	12,826	49,433	39,194	839,583
315	Accessory Electric Equip. SCADA	•	Demand-Fixed	CP-12	-	-	-	-	-	-	-	· -
315	Accessory Electric Equip. Steam Sales	-	Demand-Fixed	CP-12	-	-	-	-	-	-	-	-
316	Misc. Power Plant Equipment	241,864	Demand-Fixed	CP-12	94,318	19,087	83,879	15,353	3,695	14,241	11,291	241,864
	Total Depreciation on Steam Production Plant	13,014,694			5,075,270	1,027,060	4,513,530	826,167	198,826	766,285	607,556	13,014,694
	Depreciation on Nuclear Production Plant											
320	Land & Land Rights	-	Demand-Fixed	CP-12	-		-	-	-	-	-	-
321	Structures and Improvements	82,918	Demand-Fixed	CP-12	32,335	6,544	28,756	5,264	1,267	4,882	3,871	82,918
322	Reactor Plant Equipment	30.601	Demand-Fixed	CP-12	11,933	2,415	10,613	1,943	467	1,802	1,429	30,601
323	Turbogenerator Units		Demand-Fixed	CP-12	-	-,		.,		.,	.,	
324	Accessory Electric Equipment	25,295	Demand-Fixed	CP-12	9,864	1,996	8,772	1,606	386	1,489	1,181	25,295
325	Miscellaneous Power Plant Equipment	8,179	Demand-Fixed	CP-12	3,190	645	2,836	519	125	482	382	8,179
	Total Depreciation on Nuclear Production Plant	146,993		.	57,322	11,600	50,978	9,331	2,246	8,655	6,862	146,993
	Depreciation on Hydro Production Plant											
330	Land & Land Rights	-	Demand-Fixed	CP-12	-	-	-	-	-	-	-	-
331	Structures and Improvements	670	Demand-Fixed	CP-12	261	53	232	43	10	39	31	670
332	Reservoirs, Dams and Waterways	141	Demand-Fixed	CP-12	55	11	49	9	2	8	7	141
333	Water Wheels, Turbines and Generators	-	Demand-Fixed	CP-12	-		-	-	-		-	-
334	Accessory Electric Equipment	-	Demand-Fixed	CP-12	-	-	-	-	-	-	-	-
335	Miscellaneous Power Plant Equipment	_	Demand-Fixed	CP-12	-	-	-	-	-	-	-	-
336	Roads, Railroads and Bridges	-	Demand-Fixed	CP-12	-	-	-	-	-	-	-	-
	Total Depreciation on Hydro Production Plant	811			316	64	281	51	12	48	38	811
	Depreciation on Other Production Plant											
340	Land & Land Rights	-	Demand-Fixed	CP-12	-			-	-	-		-
341	Structures and Improvements	680,979	Demand-Fixed	CP-12	265,558	53,740	236,165	43,228	10,403	40,095	31,790	680,979
342	Fuel Holders, Producers and Accessories	49,028	Demand-Fixed	CP-12	19,119	3,869	17,003	3,112	749	2,887	2,289	49,028
343	Prime Movers	1,546,900	Demand-Fixed	CP-12	603,236	122,074	536,469	98,197	23,632	91.079	72,213	1,546,900
344	Generators	517,528	Demand-Fixed	CP-12	201,818	40,841	179,480	32,852	7,906	30,471	24,159	517,528
345	Accessory Electric Equipment	71,351	Demand-Fixed	CP-12	27,824	5,631	24,745	4,529	1,090	4,201	3,331	71,351
346	Miscellaneous Power Plant Equipment	104,932	Demand-Fixed	CP-12	40,920	8,281	36,391	6,661	1,603	6,178	4,898	104,932
	Total Depreciation on Other Production Plant	2,970,718			1,158,475	234,435	1,030,253	188,580	45,384	174,911	138,680	2,970,718
	round oproduction on other rivulation Flam	2,010,110			1,100,470	204,400	1,000,200	100,000	40,004	1/4,311	100,000	2,310,110

Gainesville Regional Utilities Draft Cost of Service Report Allocation and Classification of Depreciation Expense

Account		Forecasted				General Non	General			Alachua	Seminole	
Number	Account Description	Expenses	Rate Component	Allocator	Residential	Demand	Demand	Large Power	Street Lighting	Wholesale	Wholesale	Total
	Depreciation on Transmission Plant											
351	[Reserved]	\$-	Transmission-Fixed		\$-	\$-	\$-	\$-	•	\$-		\$ -
352	Structures & Improvements	7,435	Transmission-Fixed	CP-12	2,899	587	2,578	472	1 14	438	347	7,435
353	Station Equip.											
353.1	Demand	150,064	Transmission-Variable	NCP-Input	63,262	11,761	47,380	8,926	2,874	8,334	7,528	150,064
353.2	Customer	95,943	Transmission-Fixed	Cust-wgt	67,932	22,604	5,298	93	0	8	8	95,943
354	Towers & Fixtures	07.050			45 700		44 700	0.040		0.000	4 000	07.070
354.1	Demand	37,256	Transmission-Variable	NCP-Input	15,706	2,920	11,763 1.108	2,216 19	714	2,069 2	1,869 2	37,256 20,061
354.2 355	Customer Poles & Fixtures	20,061	Transmission-Fixed	Cust-wgt	14,204	4,726	1,106	19	0	2	2	20,001
355.1	Demand	25,030	Transmission-Variable	NCP-Input	10,552	1,962	7,903	1,489	479	1,390	1,256	25,030
355.2	Customer	13,477	Transmission-Fixed	Cust-wgt	9,543	3,175	744	13	4/9	1,000	1,200	13,477
356	Overhead Conductors and Devices	10,471		Oust-wgt	0,040	0,170			5		•	10,477
356.1	Demand	46,665	Transmission-Variable	NCP-Input	19.673	3,657	14,734	2,776	894	2,592	2,341	46,665
356.2	Customer	25,128	Transmission-Fixed	Cust-wgt	17,791	5,920	1,388	24	0	2	2	25,128
357	Underground Conduit					-,			-		_	
357.1	Demand	-	Transmission-Variable	NCP-Input	-	-	-	-	-	-	-	-
357.2	Customer	-	Transmission-Fixed	Cust-wgt	-	-	-	-	-	-	-	-
358	Underground Conductors and Devices			-								
358.1	Demand	-	Transmission-Variable	NCP-Input	-	-	-	-	-	-	-	-
358.2	Customer	-	Transmission-Fixed	CP-12	-	-	-	-	-	-	-	-
359	Roads and Trails	100	Transmission-Fixed	CP-12	39		35	6	2	6	5	100
	Total Depreciation on Transmission Plant	421,159			221,600	57,319	92,929	16,035	5,077	14,841	13,358	421,159
	Depreciation on Distribution Plant											
	Land & Land Rights	-	Dist-System-Fixed	NCP-Input	-	-	-	-	-	-	-	-
361	Structures & Improvements	-	Substation-Fixed	NCP-Input	-	-	-	-	-	-	-	•
362	Station Equip.											
362.1	Demand	204,590	Substation-Variable	NCP-Input	86,248	16,034	64,595	12,170	3,919	11,362	10,263	204,590
362.2	Customer	87,682	Sub-Cust-Fixed	Cust-wgt	62,083	20,657	4,842	85	0	8	8	87,682
363	Storage Bat, Equip.	-	Dist-System-Variable	NCP-Input	-	-	•	-	-	-	-	-
364	Poles, Towers and Fixtures	004.040	Dist Oustand Market		00.055	47.007	00.040	40.450	4 007	40.005	44.000	004 040
364.1	Demand	221,213	Dist-System-Variable	NCP-Input	93,255	17,337	69,843 28,502	13,159 498	4,237 0	12,285 45	11,096 45	221,213
364.2 365	Customer Overhead Conductors and Devices	516,163	Dist-Cust-Fixed	Cust-wgt	365,468	121,606	26,502	490	U	45	40	516,163
365.1	Demand	477,764	Dist-System-Variable	NCP-Input	201,409	37,443	150,844	28,419	9,152	26,532	23,966	477,764
365.2	Customer	1,114,783	Dist-Cust-Fixed	Cust-wgt	789,319	262,638	61,557	1,076	3,132	20,002	23,300	1,114,783
366	Underground Conduit	1,114,700	Dist-Oust-1 ixeu	Cust-wgt	100,010	202,000	01,007	1,070	0	50	50	1,114,700
366.1	Demand	462,401	Dist-System-Variable	NCP-Input	194,932	36,239	145,993	27,505	8,857	25.679	23,195	462,401
366.2	Customer	1,078,935	Dist-Cust-Fixed	Cust-wgt	763,937	254,192	59,577	1,042	0,001	93	93	1,078,935
367	Underground Conductors and Devices	.,		3 -					-			
367.1	Demand	713,217	Dist-System-Variable	NCP-Input	300,667	55,896	225,183	42,425	13,662	39,608	35,776	713,217
367.2	Customer	1,664,172	Dist-Cust-Fixed	Cust-wgt	1,178,313	392,072	91,893	1,607	0	144	144	1,664,172
368	Line Transformers											
368.1	Demand	1,297,126	Transformers-Variable	NCP-Sec	546,823	101,658	409,540	77,158	24,846	72,035	65,067	1,297,126
368.2	Customer	555,911	Trans-Cust-Fixed	Cust-wgt	393,611	130,970	30,697	537	0	48	48	555,911
369	Services											
369.1	Demand	100,751	Dist-System-Variable	NCP-Sec	42,473	7,896	31,810	5,993	1,930	5,595	5,054	100,751
369.2	Customer	235,087	Dist-Cust-Fixed	Cust-wgt	166,452	55,385	12,981	227	0	20	20	235,087
	Meters	584,637	Meters-Fixed	Meters-Wgt	494,990	54,901	34,392	301	-	27	27	584,637
371	Installation on Customers' Premises	666,616	Dist-System-Variable	NCP-Input	281,022	52,244	210,470	39,653	12,769	37,020	33,439	666,616
372	Leased Property on Customers' Premises	-	Direct-Variable	NCP-Input	-	-	-	-	-	-	-	-
374 374	Misc. Distribution Plant 20	-	Dist-System-Variable	NCP-Input	-	-	-	-	-	-	-	-
3/4	Misc. Distribution Plant	10,558,228	Dist-System-Variable	NCP-Input		1 617 400	4 620 747					10 559 000
	Total Depreciation on Distribution Plant	10,000,228			5,961,002	1,617,169	1,632,717	251,852	656,554	230,597	208,337	10,558,228

Page 32

Gainesville Regional Utilities Draft Cost of Service Report Allocation and Classification of Depreciation Expense

Account		Forecasted				General Non	General			Alachua	Seminole	
Number	Account Description	Expenses	Rate Component	Allocator	Residential	Demand	Demand	Large Power	Street Lighting	Wholesale	Wholesale	Total
	Depreciation on General Plant											
389	Land & Land Rights	\$ -	A&G-Fixed	NBV	\$-	\$-	\$ -	\$ -	\$-	\$-	\$-	\$-
390	Structures and Improvements	447,787	A&G-Fixed	NBV	201,661	47,241	127,868	22,761	10,079	21,070	17,108	447,787
391	Office Furniture & Equipment	(165,461)	A&G-Fixed	NBV	(74,515)	(17,456)	(47,248)	(8,411)	(3,724)	(7,786)	(6,321)	(165,461)
391	Computer (hardware, software, labor)	3,539,178	A&G-Fixed	NBV	1,593,866	373,376	1,010,631	179,899	79,658	166,534	135,214	3,539,178
392	Transportation Equip.	224,684	A&G-Fixed	NBV	101,186	23,704	64,160	11,421	5,057	10,572	8,584	224,684
393	Stores Equip.	14,084	A&G-Fixed	NBV	6,343	1,486	4,022	716	317	663	538	14,084
394	Tools, Shop & Garage	128,259	A&G-Fixed	NBV	57,761	13,531	36,625	6,519	2,887	6,035	4,900	128,259
395	Laboratory Equipment	79,755	A&G-Fixed	NBV	35,918	8,414	22,774	4,054	1,795	3,753	3,047	79,755
398	Misc. Equipment 19	-	A&G-Fixed	NBV	-	-	-	-	-	-	-	-
398	Misc. Equipment 20	-	A&G-Fixed	NBV	-	-	-	-	-	-	-	-
398	Misc. Equipment	66,957	A&G-Fixed	NBV	30,154	7,064	19,120	3,403	1,507	3,151	2,558	66,957
399	Training Equipment		A&G-Fixed	NBV	-	-	<u> </u>		-			
	Total Depreciation on General Plant	5,424,354			2,442,854	572,258	1,548,953	275,724	122,088	255,240	207,238	5,424,354
	Total Depreciation Expense	\$ 32,536,957			<u>\$ 14,916,839</u>	<u>\$ 3,519,906</u>	\$ 8,869,639	\$ 1,567,741	<u>\$ 1,030,187</u>	\$ 1,450,577	\$ 1,182,068	\$ 32,536,957

Draft Cost of Service Report Cost of Service Summary by Rate Component and Customer Class

	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale	Seminole Wholesale	Total
Power Supply Costs	<u>\$ 81,917,626</u>	<u>\$ 17,498,294</u>	<u>\$ 63,882,499</u>	<u>\$ 15,389,332</u>	<u>\$ 2,844,351</u>	<u>\$ 12,271,764</u>	<u>\$ 8,875,962</u>	\$ 202,679,827
Distribution Costs								
Substation Costs	1,418,126	306,003	868,514	159,783	51,327	148,842	134,448	3.087.043
Distribution System Costs	13,728,806	3,760,175	4,762,595	787,625	250,021	725,865	655,746	24,670,833
Transformer Costs	2,130,128	525,812	1,002,193	177,030	56,619	164,259	148,380	4,204,421
Meter Operation & Maintenance Costs	1,269,462	140,800	88,201	771	-	69	69	1,499,372
Services Costs	8,410,331	932,818	131,179	1,147	103	103	103	9,475,783
Meter Reading Costs	438,550	145,923	34,201	598	0	54	54	619,379
Billing System Costs	-	-	-	-	-	-	-	-
Direct Costs	-	-	-	-	1,305,990	-	-	1,305,990
Subtotal Distribution Costs	27,395,403	5,811,531	6,886,883	1,126,954	1,664,060	1,039,192	938,799	44,862,822
Transmission Costs	1,280,609	291,821	733,580	133,023	41,447	123,690	110,177	2,714,348
Total Cost of Service	<u>\$ 110,593,638</u>	<u>\$ 23,601,646</u>	<u> </u>	<u>\$ 16,649,310</u>	\$ 4,549,858	<u>\$ 13,434,646</u>	<u>\$ 9,924,938</u>	\$ 250,256,997

Gainesville Regional Utilities Draft Cost of Service Report Cost of Service Comparison to Current Rates by Customer Class

			Forec	asted Revenues		Increase or	Percent Increase
Customer Class		Cost of Service	at	Current Rates	(Dec	rease) Required	Required
Residential	\$	110,593,638	\$	107,057,724	\$	3,535,914	3.30%
General Non Demand		23,601,646		27,726,450		(4,124,804)	-14.88%
General Demand		71,502,962		75,551,353		(4,048,391)	-5.36%
Large Power		16,649,310		17,824,647		(1,175,337)	-6.59%
Street Lighting		4,549,858		4,733,980		(184,122)	-3.89%
Alachua Wholesale		13,434,646		9,234,577		4,200,069	45.48%
Seminole Wholesale		9,924,938		6,662,359		3,262,579	<u>48.97</u> %
	Total <u>\$</u>	250,256,997	<u>\$</u>	248,791,090	\$	1,465,907	<u>0.59%</u>



Candor. Insight. Results.

EXHIBIT C

Gainesville Regional Utilities

Revenue Requirement, Cost of Service Study, and Rate Design November 20, 2012

Russ Hissom, CPA, Partner



©Baker Tilly Virchow Krause, LLP

Who is Baker Tilly?



Candor. Insight. Results.

Company Overview

- > Established in 1931
- One of the 20 largest accounting and advisory firms in the United States according to Accounting Today's 2012 "Top 100" list
- > Over 170 partners and more than 1,400 professionals
- Offices in Wisconsin, Illinois, Michigan, Minnesota, New York, and Washington, D.C.

Nationwide energy practice

- > More than 100 electric utility clients across North America
- > Audit and consulting services, including rate studies
- > Energy and Utilities Group focused exclusively on utilities

Baker Tilly Energy and Utility Clients

BAKER TILLY

Candor. Insight. Results.

Arizona

> Arizona Corporation Commission

California

- California Public Utilities > Commission
- PG&E >
- SCE >
- SDG&E >
- **Burbank Water and Power** >
- Sacramento Municipal Utility >
- Modesto Irrigation District >
- Lassen Municipal Utility District >

Colorado

Colorado Springs Utilities >

Florida

- **Orlando Utilities Commission** >
- Florida Municipal Power Agency >
- Gainesville Regional Utilities >
- Lakeland Electric >

Guam

> Guam Power Authority

Idaho

Idaho Power >

Illinois

Illinois Municipal Electric Agency >

Indiana

Indiana Municipal Power Agency >

lowa

- Cedar Falls Utilities >
- Muscatine Power and Water >
- Waverly Light and Power >

Kentucky

> Kentucky Municipal Power Agency

Massachusetts

> MMWEC

Michigan

> MI South Central Power Agency

Midwest Region

> Midwest Reliability Organization

Minnesota

- Otter Tail Power >
- Utilities Plus
- Xcel Energy >
 - Laurentian Power Authority

Missouri

>

- > Columbia Utilities
- > Kansas City Power and Light

Nebraska

> Lincoln Electric System

New Mexico

> New Mexico Public Utilities Commission

North Carolina

> Charlotte Utilities

North Dakota

> Missouri Basin Power Project

New York

- > Long Island Power Authority
 - New York Public Service Commission
- > Iberdrola USA

Ohio

> PUC of OH > AMP-Ohio

Oklahoma

- > OG&E
- > Oklahoma Municipal Power Authority
- > Grand River Dam Authority

Oregon

Northern WASCO PUD

South Dakota

- > Missouri Basin Municipal Power Agency
- > Missouri Basin Municipal Electric Cooperative Association

Tennessee

> Pulaski Electric System

Texas

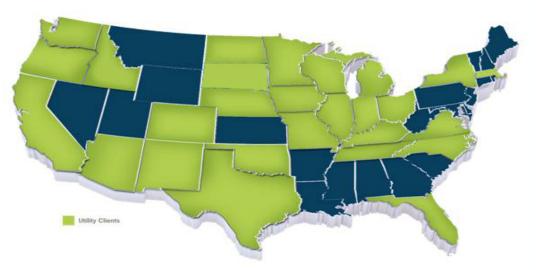
- Entergy
- **CPS** Energy
- Lower Colorado River Authority
- New Braunfels Utilities >
- **Brvan Texas Utilities**

Washington

- > Seattle City Light
- > Snohomish PUD
- Avista

Wisconsin

- > ATC
- PSCW >
- WEnergies > WPPI
- >
- Madison Gas & Electric



- >

3



Baker Tilly performed utility rate studies for GRU based on industry standard methods

- > Electric
- > Water
- > Wastewater
- > Natural Gas

GRU provided data for rate studies



Candor. Insight. Results.

Purpose of a rate study

- > Do rates provide enough revenue to meet utility costs?
- > Does each customer class pay a fair portion of utility costs?

A rate study compares revenue to cost for a single year, called a test year.

Baker Tilly used GRU's fiscal year 2013 as the test year.

What are the parts of a rate study?



Candor. Insight. Results.

Revenue Requirement

Cost of Service Study

Rate Design



Candor. Insight. Results.

Revenue Requirement Forecast



A revenue requirement is a forecast of the total cost to provide utility service for the test year.

To continue operating, a utility needs revenues equal to its total cost.

How did Baker Tilly forecast the revenue requirement?



Candor. Insight. Results.

Two industry standard methods of calculating a revenue requirement:

- > Utility Basis
- > Cash Basis

Often, the two methods produce a similar result.

GRU used a cash basis revenue requirement in the past.

Baker Tilly used a utility basis revenue requirement

How do cash basis and utility basis differ?



Candor. Insight. Results.

Utility Plant		1
 Improvement	Return	
Debt Service	Depreciation	
General Fund Transfer	General Fund Transfer	
Operations &	Operations &	
Maintenance	Maintenance	

Cash Basis

Utility Basis

What are the parts of a revenue requirement?



Candor. Insight. Results.

In the utility basis, a revenue requirement has six parts:

- 1. Operation and maintenance expenses
- 2. Depreciation
- 3. Return
- 4. General fund transfer
- 5. Rate stabilization transfer
- 6. Other revenues

What are the parts of a revenue requirement?



Candor. Insight. Results.

Operation and maintenance expenses are the costs incurred to operate the utility and maintain infrastructure.

Depreciation is the loss of an asset's value through wear and tear.

Return is the opportunity cost of the utility's investment, which pays bond holders or is reinvested in the utility.

What are the parts of a revenue requirement?



Candor. Insight. Results.

The general fund transfer is a payment in lieu of property taxes and franchise fees to the City of Gainesville.

Rate stabilization transfer is the utility best practice of retaining unexpected revenue in one year to meet unexpected expenses in a future year.

Other revenues are revenues coming into GRU from any source other than rates.

- > Electric surcharge
- > Late charges
- > Rent from utility property

Electric Revenue Requirement



Candor. Insight. Results.

Forecasted 2013 **Revenue from Rates** \$ 132,817,262 Fuel Adjustment (incl Embedded) 99,129,194 **Discounts** (970,710)Sales for Resale - Base Rate 2,829,057 Sales for Resale - Fuel 6,793,855 **Revenue at Present Rates** 240,598,658 **Operations and Maintenance** 178,646,749 32,784,486 Depreciation 30,315,232 Return Transfer to the General Fund 20,144,128 Transfer to Rate Stabilization 4,541,579 Other Revenue (22,193,767)

Cost of Service

Difference

Percent Difference

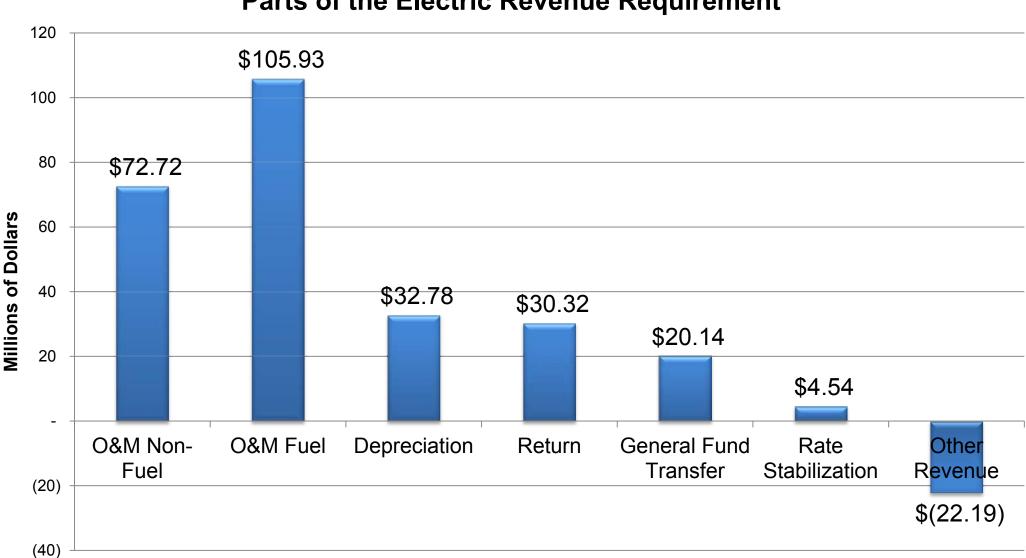
1.513%

244,238,407

<u>3,639,749</u>

14





Parts of the Electric Revenue Requirement



300 \$240.60 \$244.24 250 200 **Millions of Dollars** 150 100 50 Revenue at Present Rates Revenue Required

Electric Revenue Requirement vs. Revenue at Present Rates

Water Revenue Requirement



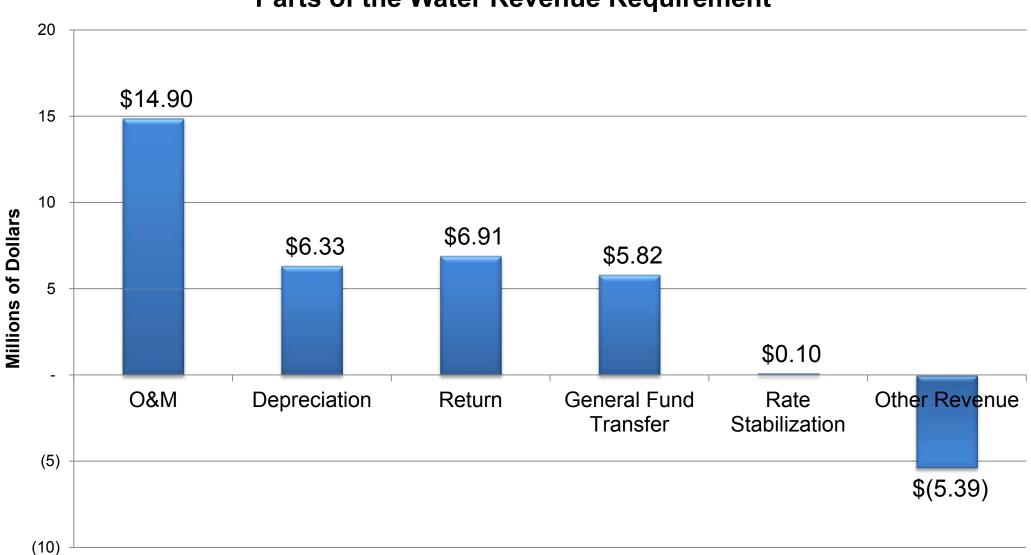
Candor. Insight. Results.

	<u>For</u>	recasted 2013
Revenue from Rates	\$	28,867,577
Revenue at Present Rates		28,867,577
Operations and Maintenance		14,900,744
Depreciation		6,334,825
Return		6,914,203
Transfer to the General Fund		5,824,749
Transfer to Rate Stabilization Fund		98,346
Other Revenue		(5,394,399)
Revenue Required		28,678,468
Difference	\$	<u>(189,109)</u>

Percent Difference

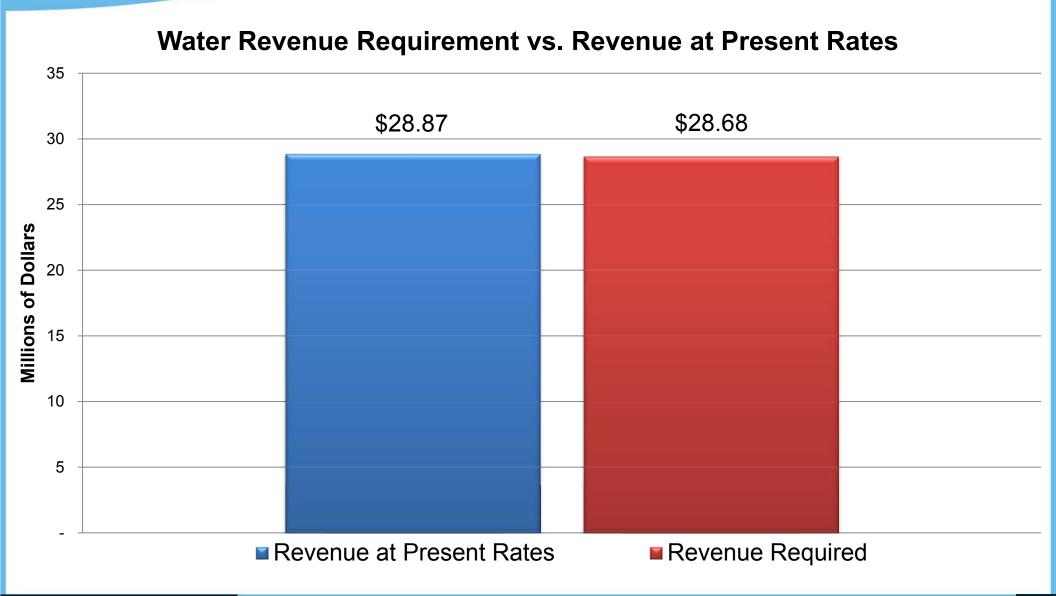
-0.66%





Parts of the Water Revenue Requirement





Wastewater Revenue Requirement



Candor. Insight. Results.

	For	ecasted 2013
Revenue from Rates	\$	32,151,895
Revenue at Present Rates		32,151,895
O&M		15,434,312
Depreciation		8,096,231
Return		8,106,396
General Fund Transfer		7,770,189
Rate Stabilization		(1,338,392)
Other Revenue		(5,604,433)
Revenue Required		32,464,303
Rate Change Required	\$	312,408
Percent Change		0.97%

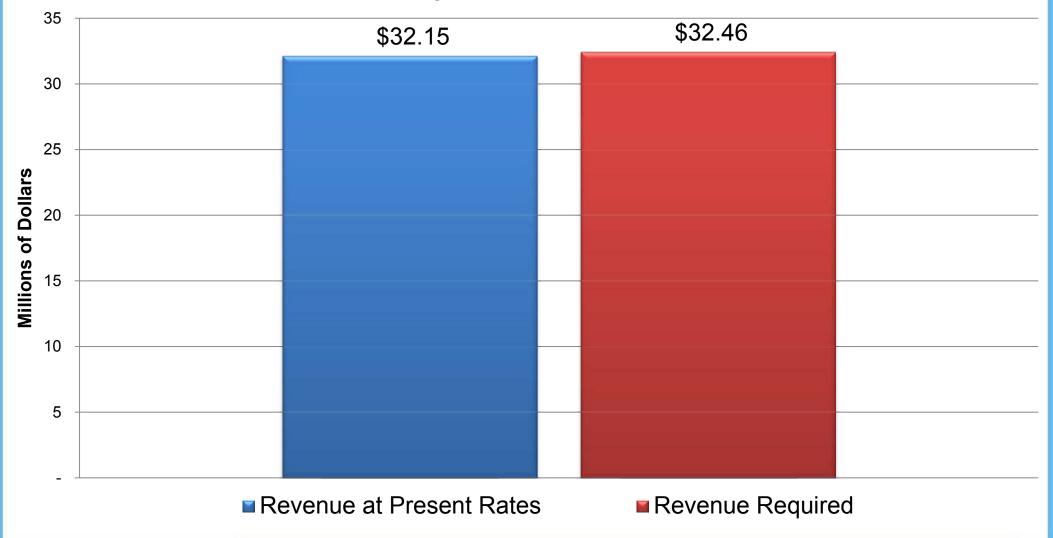




Parts of the Wastewater Revenue Requirement



Wastewater Revenue Requirement vs. Revenue at Present Rates



Natural Gas Revenue Requirement



Candor. Insight. Results.

	_For	recasted 2013
Revenue from Rates	\$	11,358,151
Gas Adjustment (incl Embedded)		13,880,041
Gas Transport Service		331,799
Manufactured Gas Adjustment		1,051,820
Revenue at Present Rates		26,621,811
Operations and Maintenance		19,877,609
Depreciation		2,766,481
Return		5,322,122
General Fund Transfer		2,539,681
Rate Stabilization		(939,821)
Other Revenue		(2,508,986)
Revenue Required		27,057,086

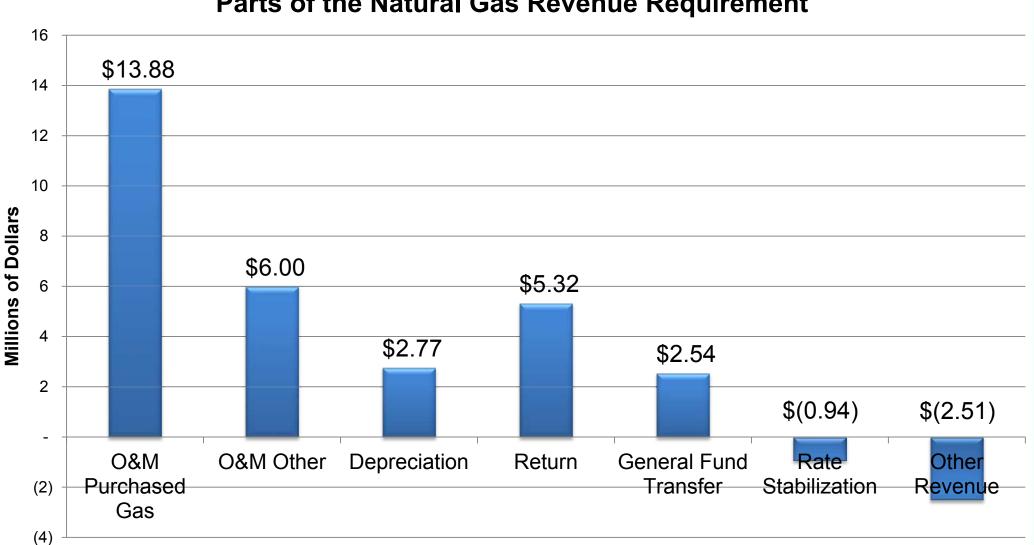
Difference ______

Percent Difference

1.64%

435,275

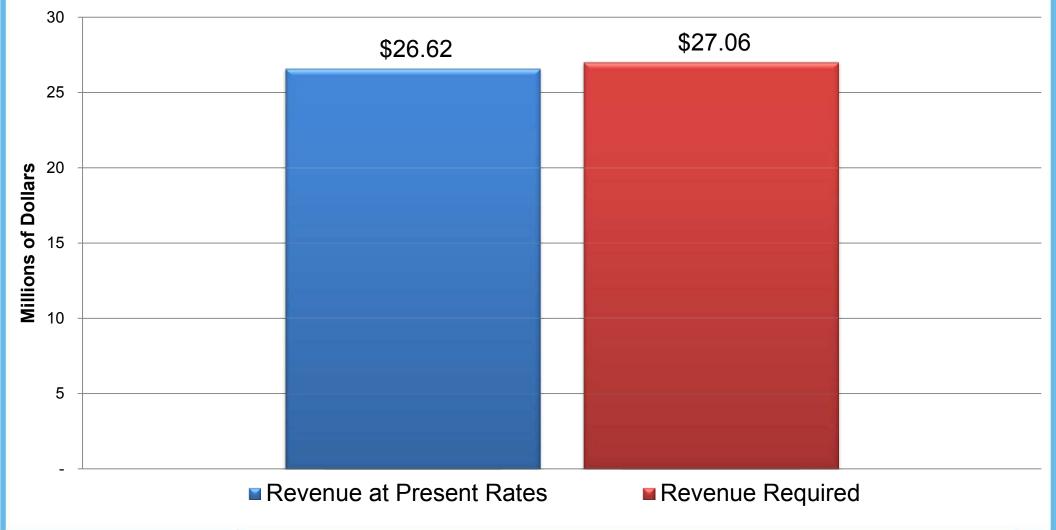




Parts of the Natural Gas Revenue Requirement



Gas Revenue Requirement vs. Revenue at Present Rates





Candor. Insight. Results.

Take Away Point for Revenue Requirement

Revenue at present rates is close to revenue required for all utility services.



Candor. Insight. Results.

Cost of Service Study



The cost of service study assigns utility costs to customer classes.

Industry standard cost of service principles dictate that each customer should pay the costs caused by that customer.

How does Baker Tilly perform a cost of service study?



Candor. Insight. Results.

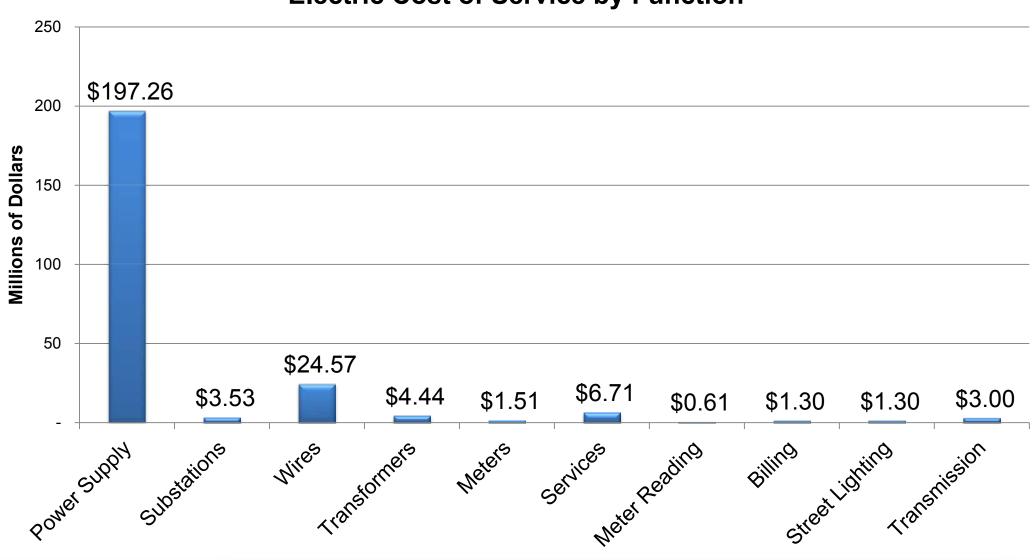
Use industry standard average embedded cost approach

Break apart costs by function.

Assign each cost function to the customer classes driving the cost

Fuel cost allocated on the energy consumed by each class.





Electric Cost of Service by Function

Electric Cost of Service



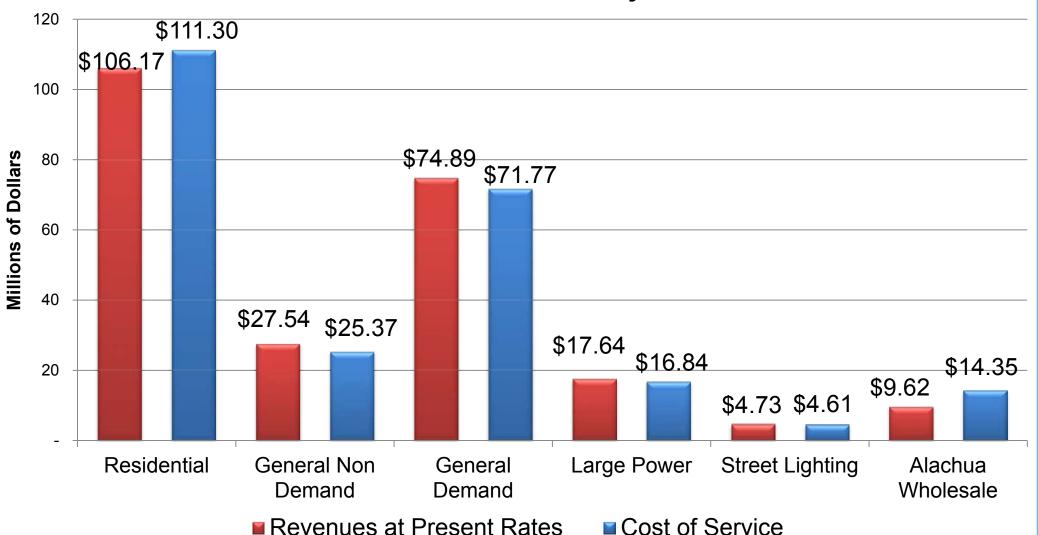
Candor. Insight. Results.

Cost Function	Forecasted 201		
Power Supply	\$	197,263,683	
Substations		3,527,173	
Wires		24,567,766	
Transformers		4,443,394	
Meters		1,505,607	
Services		6,710,557	
Meter Reading		612,029	
Billing		1,298,841	
Street Lighting		1,304,586	
Transmission		3,004,771	

Electric Cost of Service

<u>\$ 244,238,407</u>





Electric Cost of Service by Class

Electric Cost of Service



Candor. Insight. Results.

Customer Class	С	ost of Service	Revenues at resent Rates	Difference	Percent Difference
Residential	\$	111,298,200	\$ 106,171,746	\$ 5,126,454	4.83%
General Non Demand		25,369,669	27,541,042	(2,171,373)	-7.88%
General Demand		71,774,938	74,893,057	(3,118,119)	-4.16%
Large Power		16,841,814	17,635,921	(794,107)	-4.50%
Street Lighting		4,605,061	4,733,980	(128,919)	-2.72%
Alachua Wholesale		14,348,725	 9,622,912	 4,725,813	<u>49.11%</u>
Total	\$	244,238,407	\$ 240,598,658	\$ <u>3,639,749</u>	<u>1.51%</u>

Electric Cost of Service - Wholesale



Candor. Insight. Results.

Does Alachua need a rate increase of \$4,700,000?

Average Embedded Cost - Total cost of all infrastructure and expenses divided by the energy produced

Incremental Cost - Additional cost to produce the last kWh

As long as a customer pays at least its incremental cost, all ratepayers are better off.



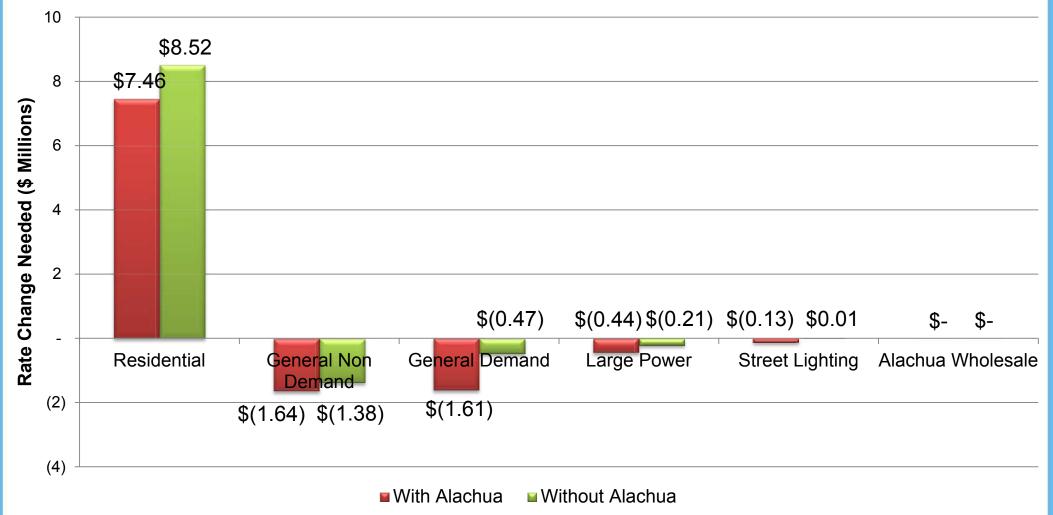


Incremental Cost of Wholesale Service to Alachua

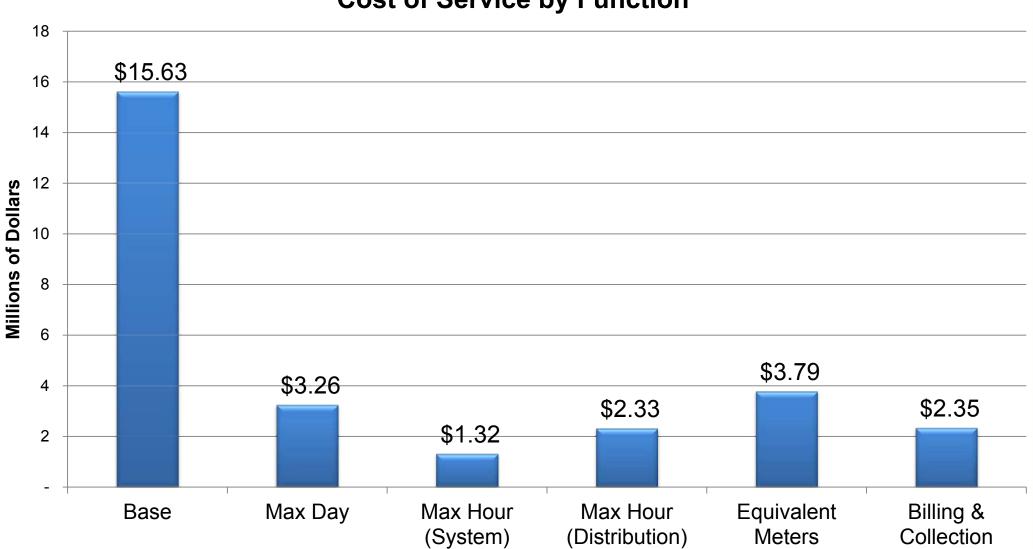
Variable Cost
Contribution to Fixed Costs



Impact of Alachua on Other Classes







Cost of Service by Function

Water Cost of Service

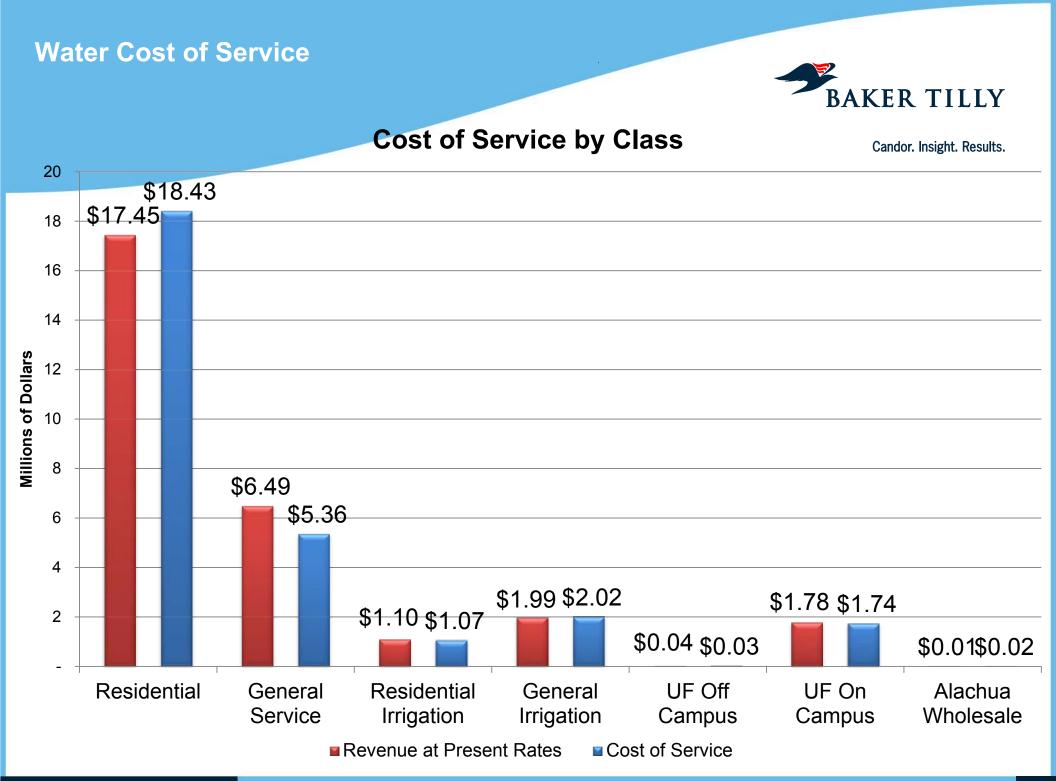


Candor. Insight. Results.

Cost Function	For	recasted 2013
Base	\$	15,628,990
Max Day		3,258,766
Max Hour (System)		1,323,241
Max Hour (Distribution)		2,325,789
Equivalent Meters		3,794,256
Billing & Collection		2,347,426

Water Cost of Service

<u>\$ 28,678,468</u>



Water Cost of Service

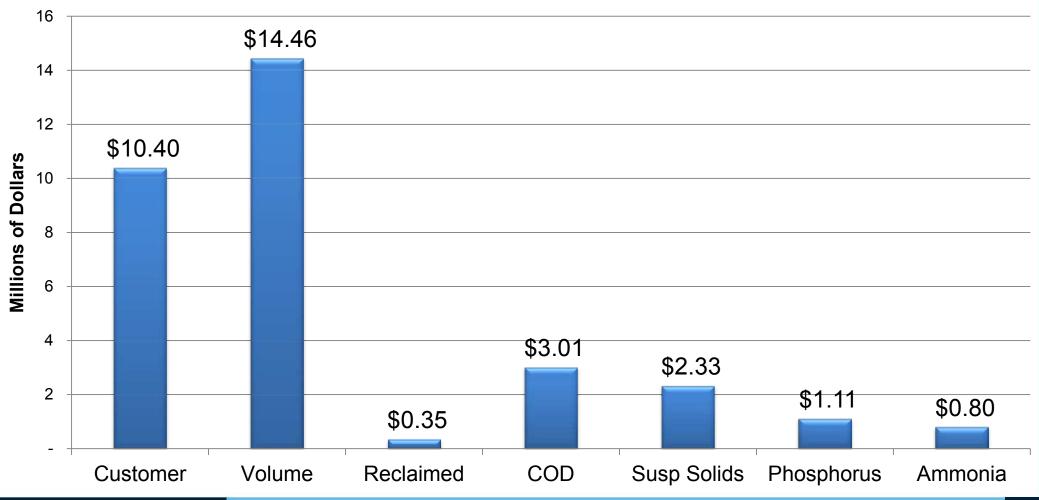


Candor. Insight. Results.

	Revenue at	Percent
Customer Class	Cost of Service Present Rates Difference	Difference
Residential	\$ 18,427,131 \$ 17,454,237 \$ 972,894	5.28%
General Service	5,363,646 6,492,146 (1,128,500)	-21.04%
Residential Irrigation	1,070,313 1,095,214 (24,901)	-2.33%
General Irrigation	2,019,491 1,991,199 28,292	1.40%
UF Off Campus	32,460 37,947 (5,487)	-16.90%
UF On Campus	1,743,960 1,784,400 (40,440)	-2.32%
Alachua Wholesale	21,467 12,434 9,033	<u>42.08%</u>
Total	<u>\$ 28,678,468</u> <u>\$ 28,867,577</u> <u>\$ (189,109)</u>	<u>-0.66%</u>



Wastewater Cost of Service by Function



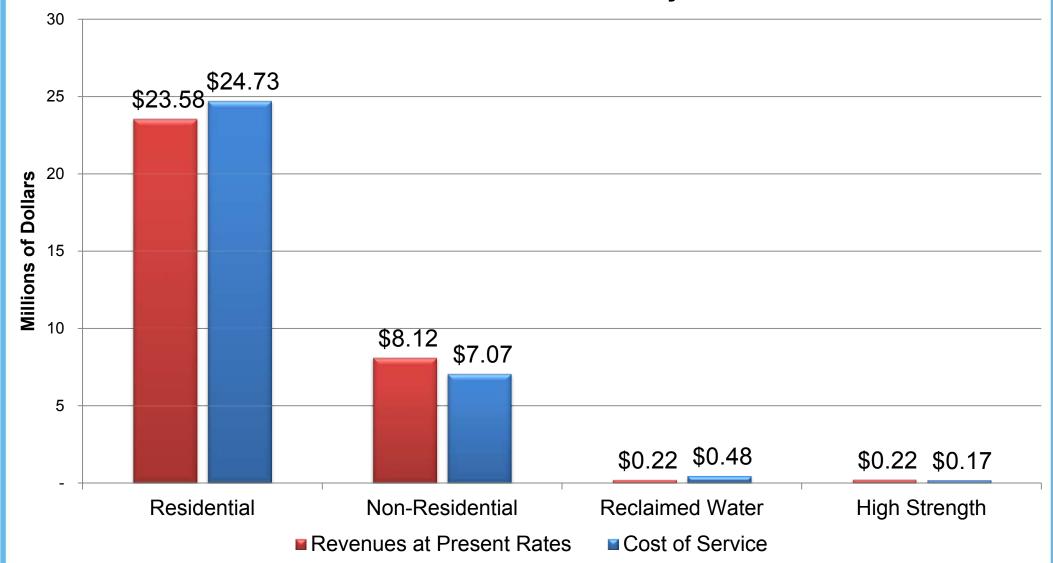
Wastewater Cost of Service



Candor. Insight. Results.

Cost Function	Forecasted 2013		
Customer	\$	10,400,049	
Volume		14,458,103	
Reclaimed Water		354,572	
Chemical Oxygen Demand		3,009,311	
Suspended Solids		2,326,117	
Phosphorus		1,112,109	
Ammonia		804,041	
Wastewater Cost of Service	\$	32,464,302	





Wastewater Cost of Service by Class

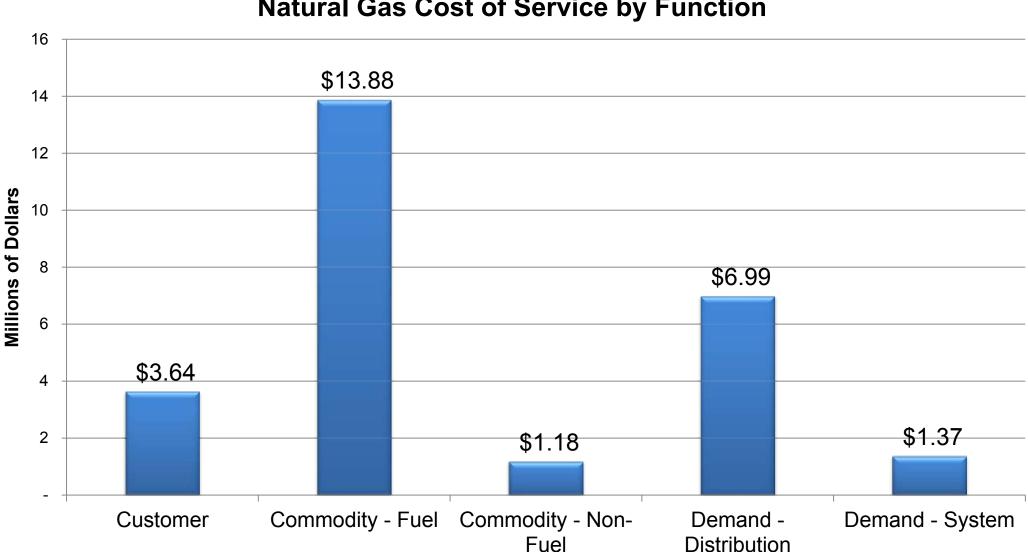
Wastewater Cost of Service



Candor. Insight. Results.

Customer Class	С	ost of Service	Revenues at Present Rates Difference			Percent Difference
Residential	\$	24,732,479	\$ 23,580,996	\$	1,151,483	4.88%
Non-Residential		7,073,406	8,123,492		(1,050,086)	-12.93%
Reclaimed Water		484,872	224,699		260,173	115.79%
High Strength		173,545	 222,707		(49,162)	<u>-22.07%</u>
Total	\$	32,464,302	\$ <u>32,151,894</u>	\$	312,408	<u>0.97%</u>





Natural Gas Cost of Service by Function

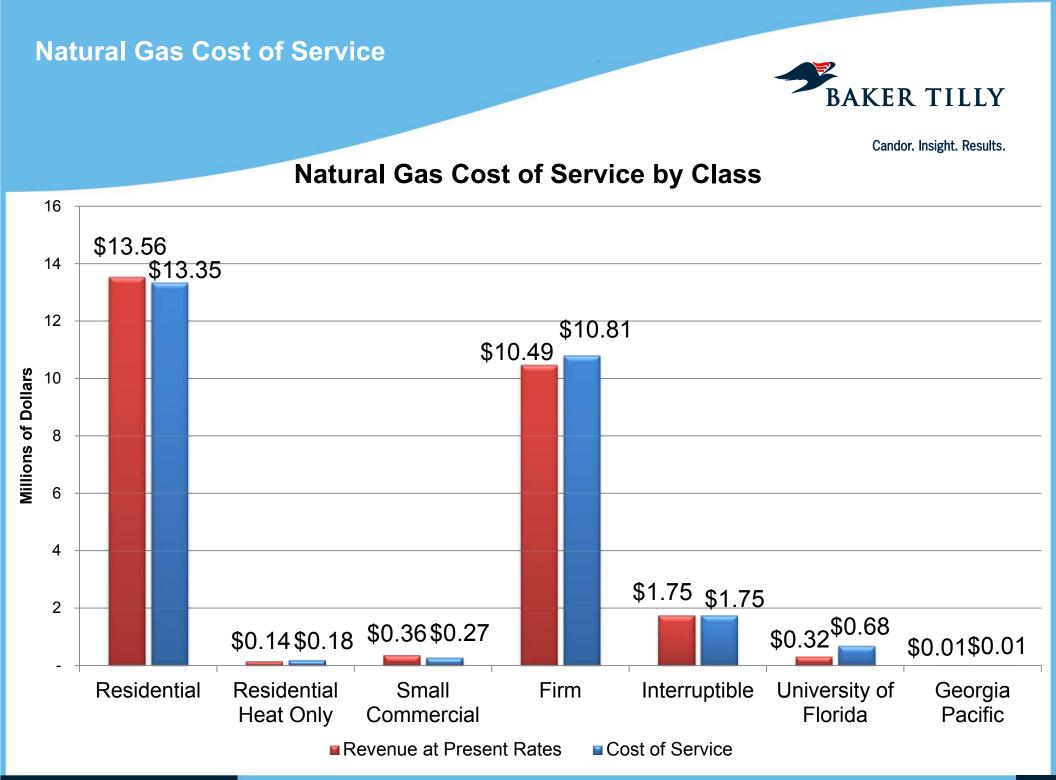
Natural Gas Cost of Service



Candor. Insight. Results.

Cost Functions	Forecasted 201			
Customer	\$	3,639,937		
Commodity - Fuel		13,880,082		
Commodity - Non-Fuel		1,177,259		
Demand - Distribution		6,988,305		
Demand - System		1,371,503		
Cost of Service	\$	<u>27,057,086</u>		

46



Natural Gas Cost of Service



Candor. Insight. Results.

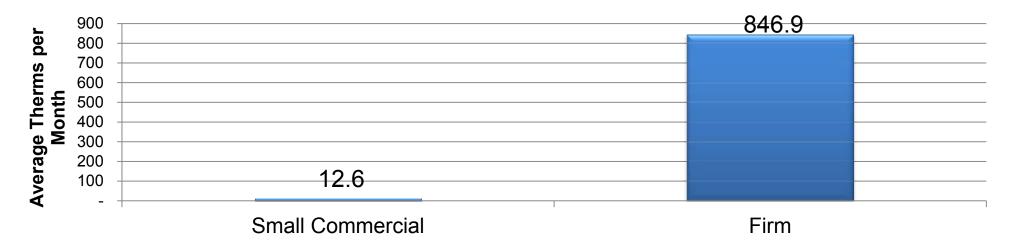
Customer Class	Со	st of Service	Revenue at Present Rates Difference			Percent Difference	
Residential	\$	13,351,020	\$	13,555,472	\$	(204,452)	-1.51%
Residential Heat Only		183,491		137,892		45,599	33.07%
Small Commercial		270,850		359,773		(88,923)	-24.72%
Firm		10,811,935		10,488,083		323,852	3.09%
Interruptible		1,749,661		1,748,792		869	0.05%
University of Florida		684,100		323,600		360,500	111.40%
Georgia Pacific		6,029		8,199		(2,170)	<u>-26.47%</u>
Total	\$	27,057,086	\$	<u>26,621,811</u>	_	<u>435,275</u>	<u>1.64%</u>



What is small commercial?

The general firm class spans very large and very small customers. Two separate classes may better reflect these differences.

		Customer	Therms per Customer
Class	Annual Therms	Months	per Month
Small Commercial	95,372	7,576	12.6
Firm	10,149,330	11,984	846.9





What is residential heat only?

A small number of residential customers only use natural gas for space heat in the winter and disconnect or have no use during the rest of the year.

GRU's current rates may recover less than the full cost to serve these customers.

	Average Month		
Class	Therms	Peak Therms	Ratio
Residential	725,576	1,612,630	2.2
Residential Heat Only	6,375	33,997	5.3



Take Away Points for Cost of Service

Rates are close to the cost of service for most customer classes.

GRU has options for addressing differences: Adjust rates now Adjust rates in the future Tolerate small imbalances

Alachua electric revenue is greater than incremental cost.



Candor. Insight. Results.

Rate Design

How does Baker Tilly design rates?



Candor. Insight. Results.

Divide customer costs by the number of customers. Divide energy costs by the number of kWh. Divide demand costs by the number of kW.

Other considerations:

- > Continuity with existing rates
- > Fairness to customers
- > Promotion of efficient use
- > Straightforward
- > Based on costs
- > Contractual obligations

Tiered rates add complexity, but may make rates more fair and promote efficient use.

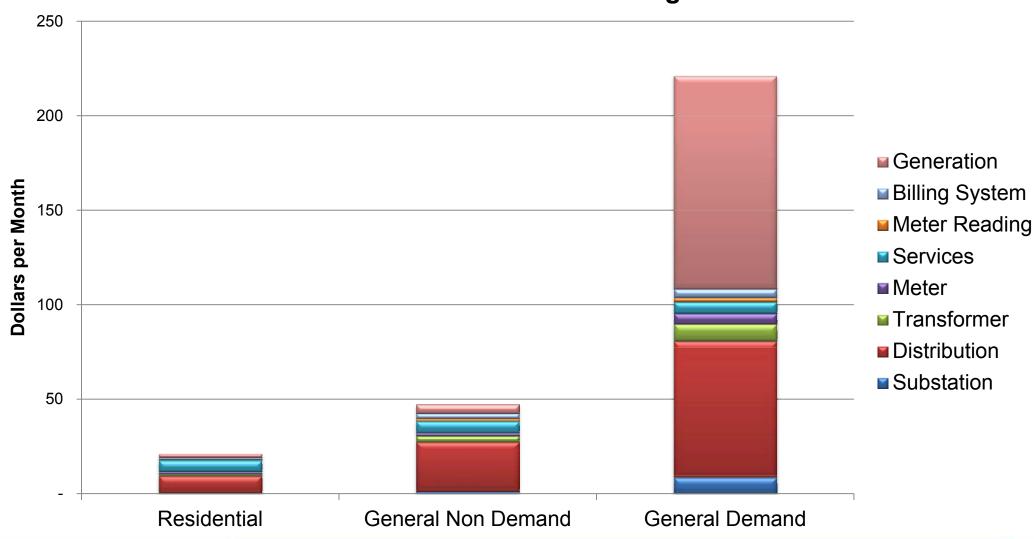


A single rate study is a snapshot of the utility for a single year.

A cost of service study points to the direction of the trend.

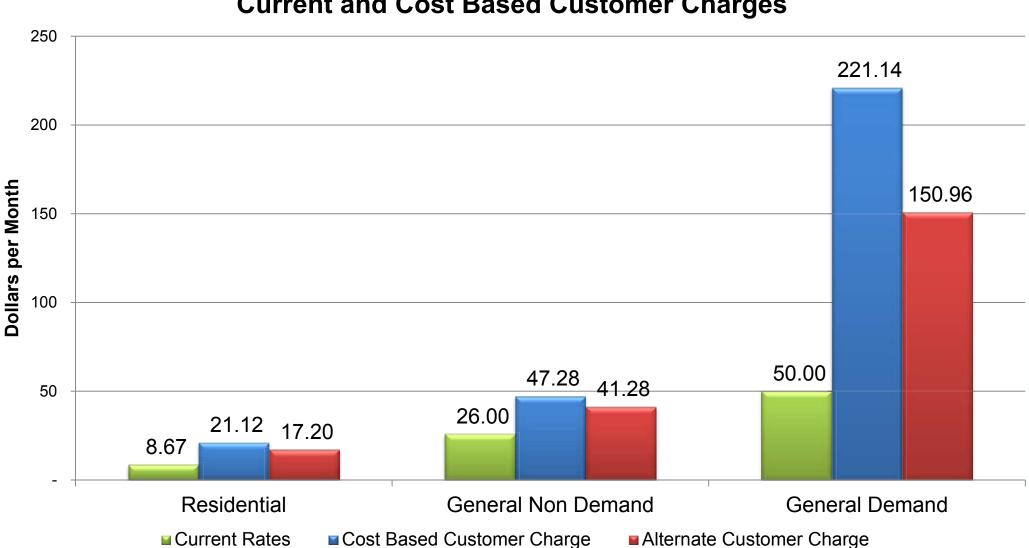
The best practice is to look for a consistent pattern in a series of rate studies before changing rates.





Unbundled Customer Charges





Current and Cost Based Customer Charges

Electric Rate Design - Customer Charges



Candor. Insight. Results.

Electric Customer Charges

-	Current Rates	Cost Based Rates	Alternate Rates
Residential	8.67	21.12	17.20
General Non Demand	26.00	47.28	41.28
General Demand	50.00	221.14	150.96
Large Power	300.00	3,386.14	1,758.31
Alachua Wholesale	300.00	31,284.82	300.00

Electric Rate Design - Customer Charges



Candor. Insight. Results.

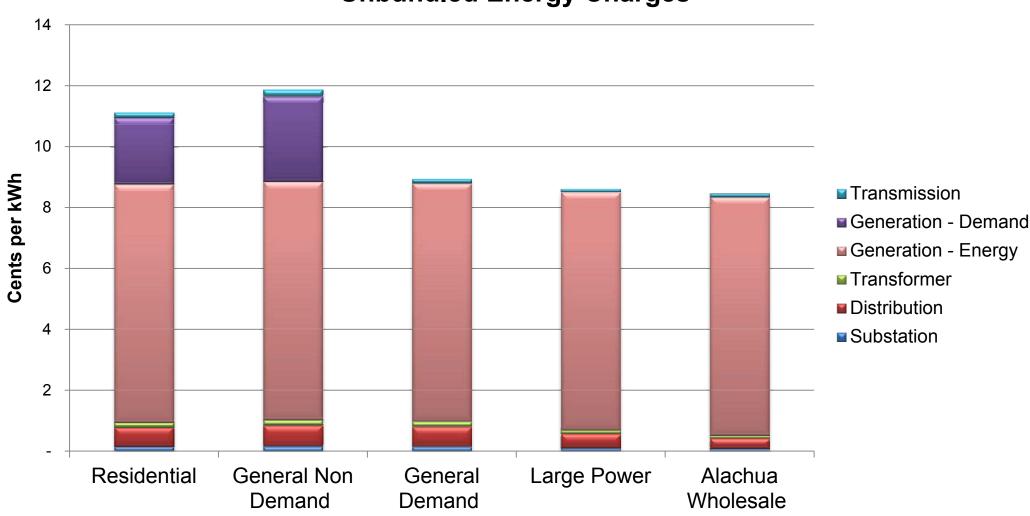
Why does Baker Tilly calculate such high customer charges?

Wires, a pole, a transformer, a service lateral, and a meter are required to connect a customer. Even a customer who uses no electricity.

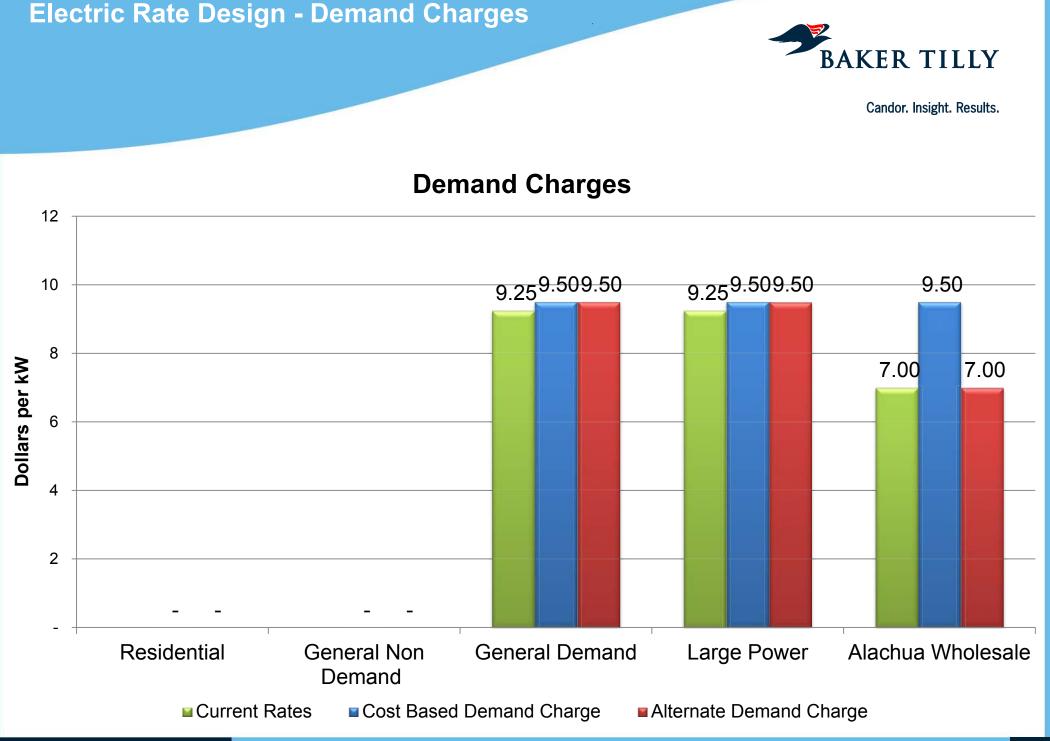
Throughout the industry, utilities are moving toward higher customer charges to recover these costs.

Higher customer charges mean revenues vary less when sales change.





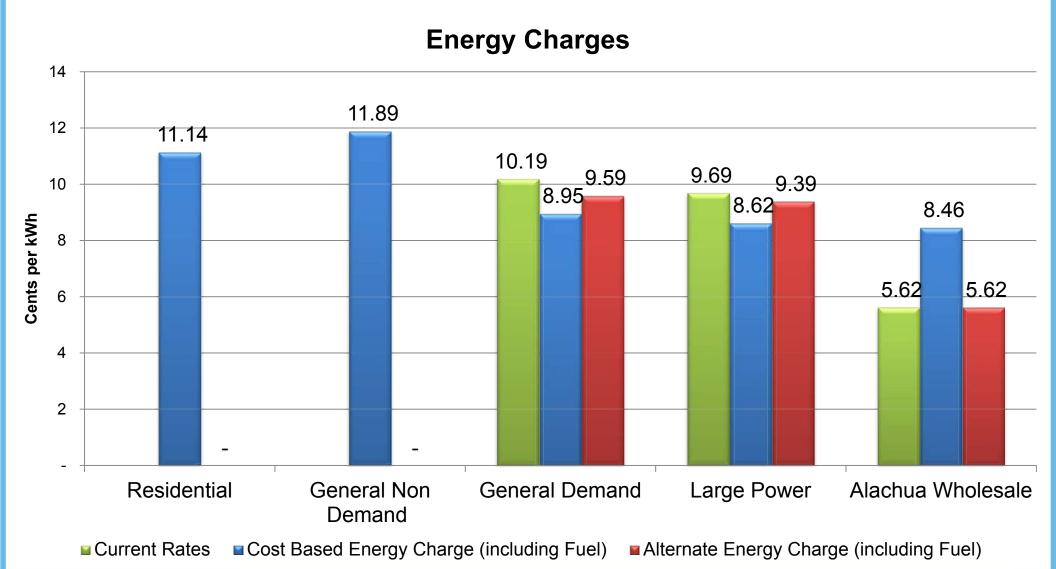
Unbundled Energy Charges



Electric Rate Design - Energy Charges



Candor. Insight. Results.



61

Electric Rate Design - Energy Charges

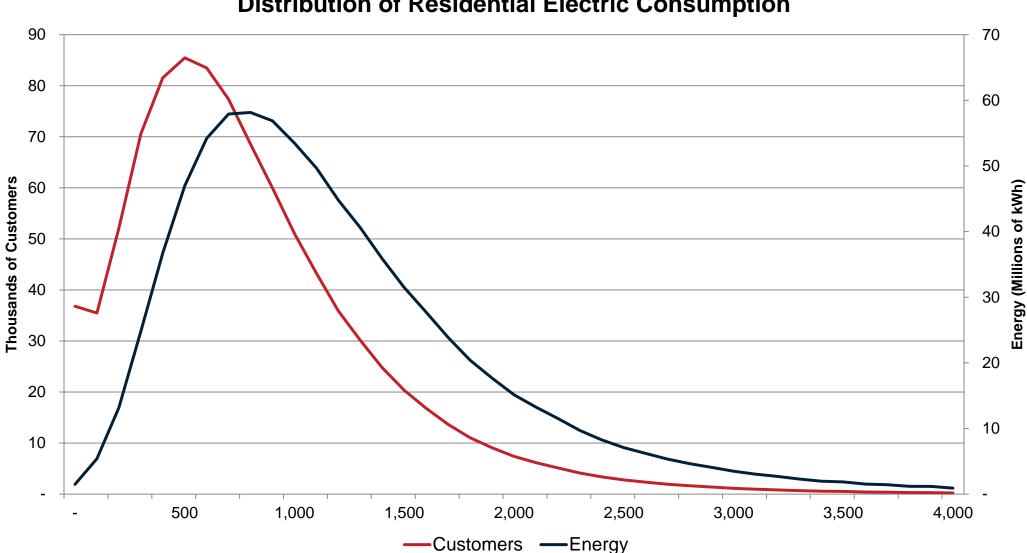


Candor. Insight. Results.

Electric Energy Charges

	Current Rates	Cost Based Rates	Alternate Rates
Residential			
First 250 kWh	0.0340	-	0.0455
Next 500 kWh	0.0680	-	0.0615
Over 750 kWh	0.1020	-	0.0965
General Non Demand			
First 1,500 kWh	0.0800	-	0.0625
Over 1,500 kWh	0.1080	-	0.0865
General Demand	0.0510	0.0321	0.0450
Large Power	0.0460	0.0288	0.0430
Alachua Wholesale	0.00532	0.0272	0.00532





Distribution of Residential Electric Consumption

Electric Rate Design - Tiered Rates



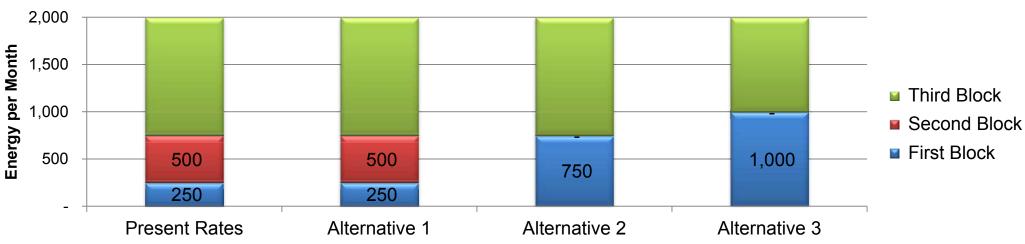
Candor. Insight. Results.

_	Threshold	Percent of Customers Exceed Threshold	Percent of Consumption by These Customers
	250	89.9%	98.6%
	500	70.9%	90.1%
	750	49.0%	74.3%
	1,000	31.6%	56.7%
	1,500	12.1%	29.3%

Electric Rate Design - Tiered Rates

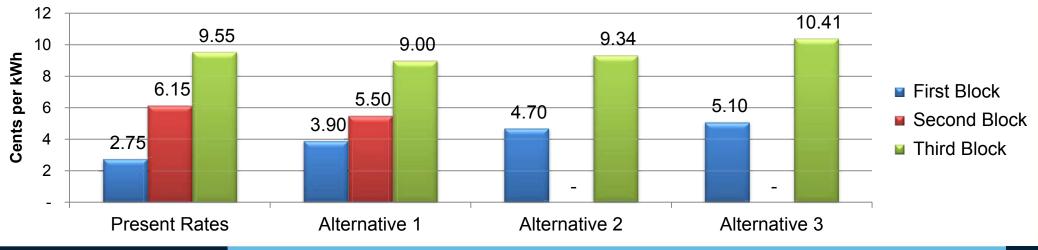


Candor. Insight. Results.



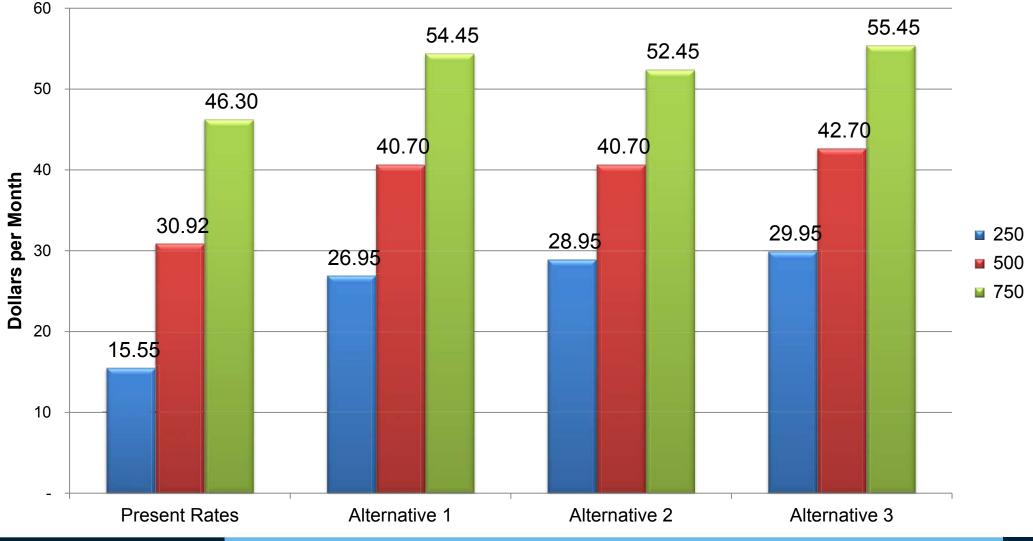
Block Size Alternatives

Block Rate Alternatives



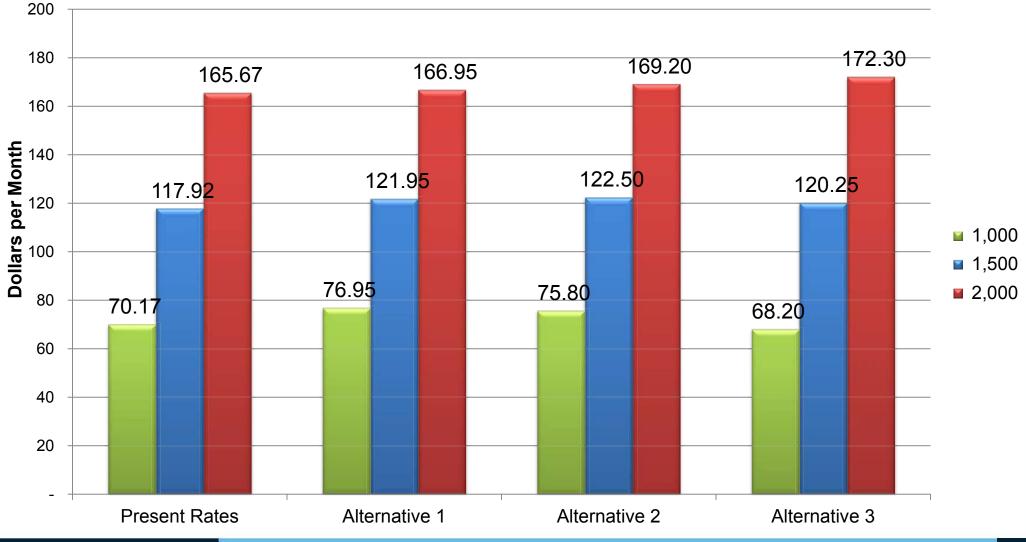


Bill Impacts at 250, 500, and 750 kWh per Month





Bill Impacts at 1,000, 1,500, and 2,000 kWh per Month



Electric Rate Design - Tiered Rates

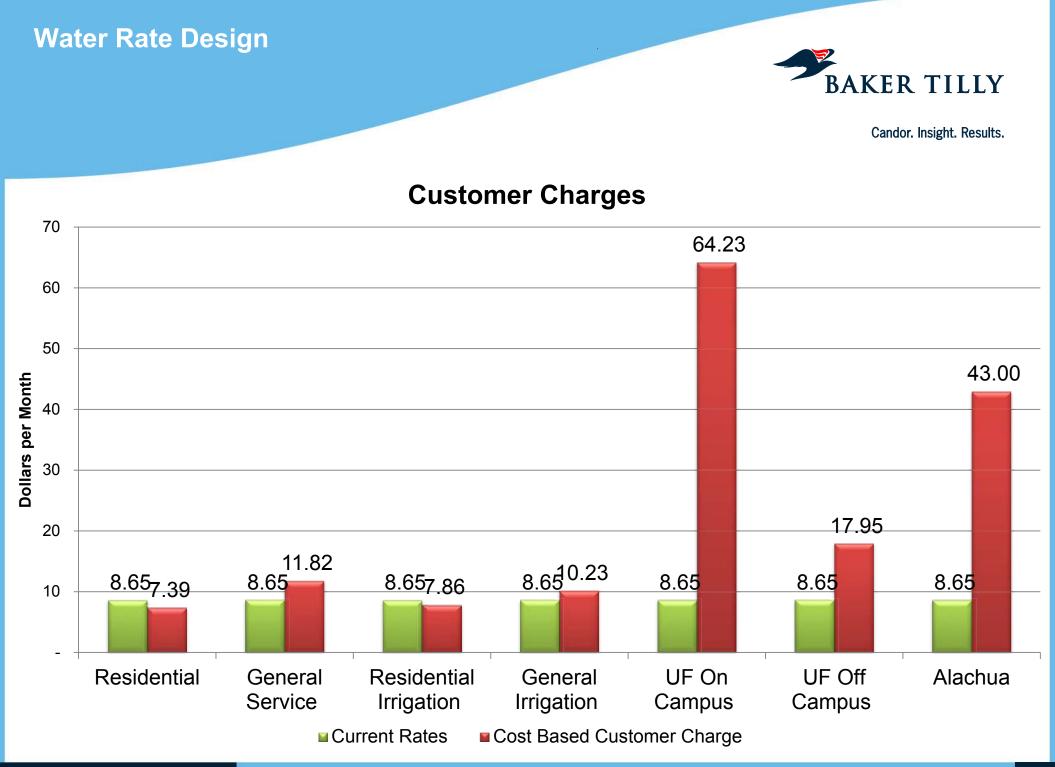


Candor. Insight. Results.

Take Away Points for Tiered Rates

Most customers exceed the current 250 kWh first tier.

The impact of a tiered rate structure depends on Size of tiers Rate for each tier Customer consumption patterns



Water Rate Design - Customer Charges



Candor. Insight. Results.

Water Customer Charges by Class

-	Current Rates	Cost Based Rates
Single Family Residential	8.65	7.39
Multi Unit Residential	8.65	7.39
General Service	8.65	11.82
Residential Irrigation	8.65	7.86
General Irrigation	8.65	10.23
UF On Campus	8.65	64.23
UF Off Campus	8.65	17.95
Alachua	8.65	43.00

Water Rate Design - Customer Charges

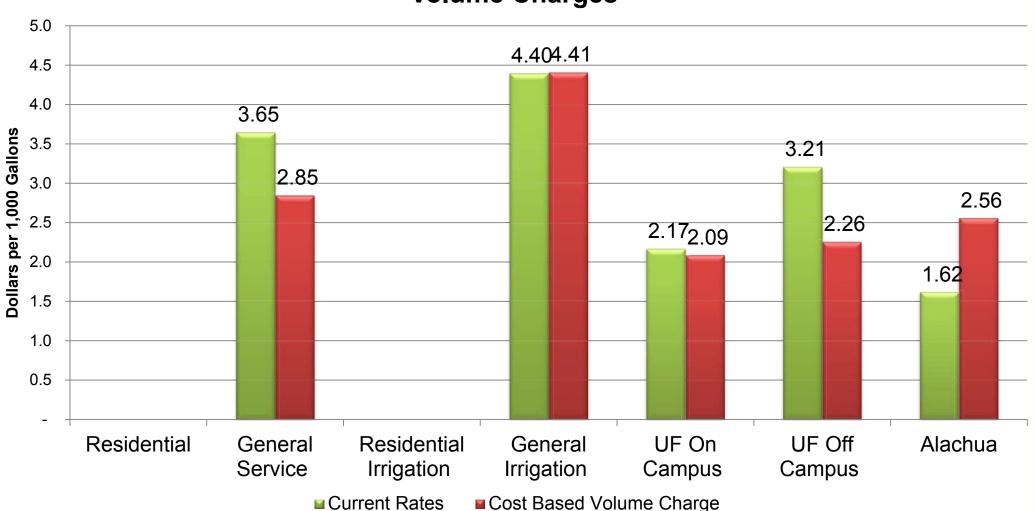


Candor. Insight. Results.

Water Customer Charges by Meter Size

	Billing & Collection	Equivalent Meter	Cost Based Rates
5/8 inch	2.77	4.12	6.89
3/4 inch	2.77	4.53	7.31
1 inch	2.77	5.77	8.54
1.5 inch	2.77	7.42	10.19
2 inch	2.77	11.96	14.73
3 inch	2.77	45.35	48.12
4 inch	2.77	57.72	60.49
6 inch	2.77	86.57	89.34
8 inch	2.77	119.55	122.33
10 inch	2.77	164.90	167.67





Volume Charges

Water Rate Design - Volume Charges



Candor. Insight. Results.

Tiered Water Volume Charges

	0	
		Cost of Service
	Current Rates	Rates
Standalone Residential		
First 7,000 gallons	2.05	2.53
Next 13,000 gallons	3.65	3.65
Over 20,000 gallons	6.00	6.00
Multi Unit Residential		
First 7,000 gallons	2.05	2.53
Next 13,000 gallons	3.65	3.65
Over 20,000 gallons	6.00	6.00
Residential Irrigation		
First 15,000 gallons	3.65	3.65
Over 15,000 gallons	6.00	5.65

Water Rate Design - Volume Charges



Candor. Insight. Results.

Non-Tiered Water Volume Charges

_	Current Rates	Cost Based Rates
General Service	3.65	2.85
General Irrigation	4.40	4.41
UF On Campus	2.17	2.09
UF Off Campus	3.21	2.26
Alachua Wholesale	1.62	2.56





Residential Block Rates



Multi unit residential customers use less water on average than standalone homes.

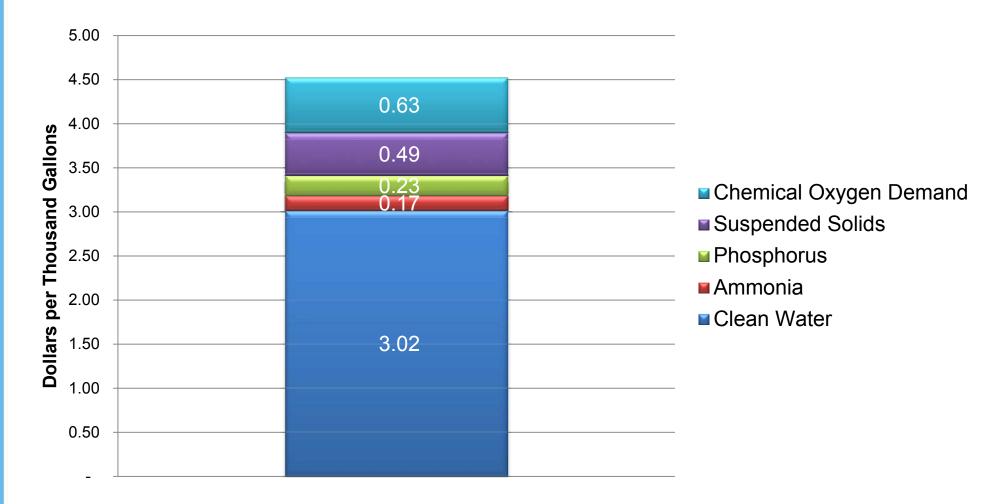
Smaller multi unit rate blocks are reasonable to reflect lower average use.



Multi Unit and Standalone Residential



How is the domestic wastewater volume rate developed?



Wastewater Rate Design - Volume Charges



Candor. Insight. Results.

Wastewater Volume Charges

	Current Rates	Cost Based Rates
Residential	5.50	4.53
Nonresidential	5.50	4.53
Reclaimed	0.60	1.38
High Strength	5.50	4.53

Wastewater Rate Design - Customer Charges



Candor. Insight. Results.

Wastewater Customer Charges

	Current Rates	Cost Based Rates
Residential	7.40	13.68
Nonresidential	7.40	13.68
Reclaimed	7.40	13.68
High Strength	-	13.68

Wastewater Rate Design - High Strength Charges



Candor. Insight. Results.

-	Current Rates	Cost Based Rate per Pound
Chemical Oxygen Demand	0.80	0.20
Suspended Solids	-	0.23
Phosphorus	-	1.85
Ammonia	-	0.50

Wastewater Rate Design - Winter Max



Candor. Insight. Results.

GRU does not charge wastewater rates for outdoor water use.

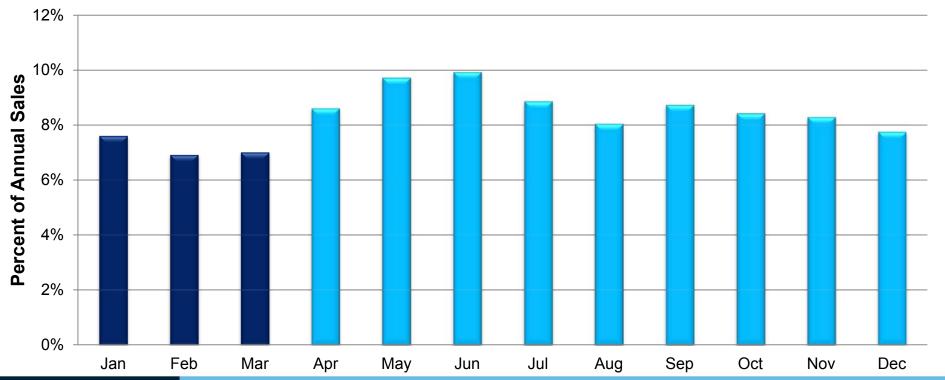
GRU uses the maximum monthly water consumption in January and February to estimate indoor water use for each customer.

Water consumption in excess of the January/February maximum is exempt from wastewater charges.



Water sales are lowest in December, January, February, and March.





Wastewater Rate Design - Winter Max



Candor. Insight. Results.

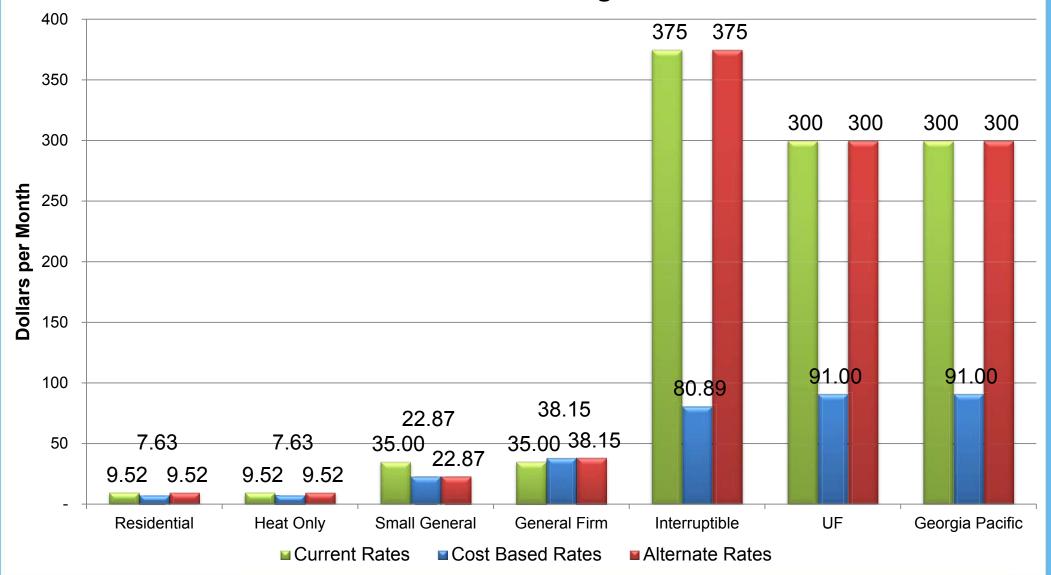
Alternative	Advantage	Disadvantage
January February	Reasonable, consistent with	Makes wastewater billing
maximum	current practice	dependent on fluctuations during a
		small part of the year
January February average	Reasonable, may even out short	Lower estimate of indoor water
	term fluctuations by averaging	use reduces the units for which
	over two months	GRU bills
January through March	Higher estimate of indoor water	Meter readings late in March may
maximum	use increases the units for which	include outdoor water use
	GRU bills	
January through March	Produces stable estimate less	May include late march outdoor
average	prone to short term fluctuations	water use, but this is averaged
		with lower use in January and
		February
No adjustment for outdoor	Simplifies wastewater billing	May be unfair to some customers
use		with heavy outdoor water use





Candor. Insight. Results.

Customer Charges



Natural Gas Rate Design - Customer Charges

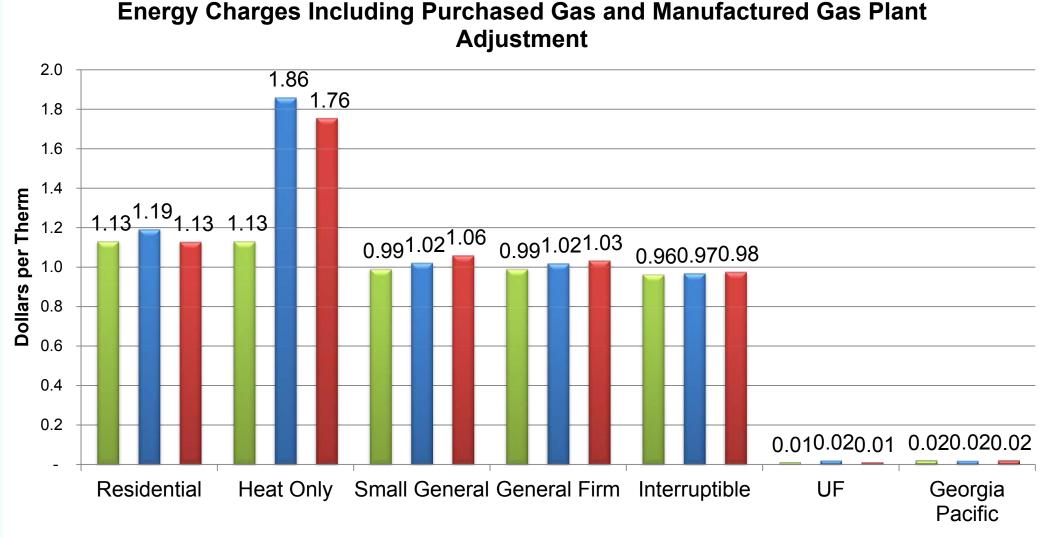


Candor. Insight. Results.

Natural Gas Customer Charges

Cost Based			
Current Rates	Rates	Alternate Rates	
9.52	7.63	9.52	
9.52	7.63	9.52	
35.00	22.87	22.87	
35.00	38.15	38.15	
375.00	80.89	375.00	
300.00	91.00	300.00	
300.00	91.00	300.00	
	9.52 9.52 35.00 35.00 375.00 300.00	9.52 7.63 9.52 7.63 35.00 22.87 35.00 38.15 375.00 80.89 300.00 91.00	





■ Current Rates ■ Cost Based Rates ■ Alternate Rates

Natural Gas Rate Design - Energy Charges



Candor. Insight. Results.

Natural Gas Energy Charges

_	Current Rates Cost Based Rates		Alternate Rates	
Residential	1.13205	1.19305	1.12971	
Heat Only	1.13205	1.86099	1.75671	
Small General	0.99205	1.02325	1.06151	
General Firm	0.99205	1.02024	1.03451	
Interruptible	0.96405	0.97042	0.97759	
UF	0.01000	0.02134	0.01000	
Georgia Pacific	0.02000	0.02147	0.02000	



Candor. Insight. Results.

Take Away Points for Rate Design

Rates must account for factors other than cost

Adjust rates over time and through a number of rate studies

Higher electric customer charges reduce revenue variability

Alternatives exist for water customer charges



- >Andrew Behm 608 240 2364 <u>andrew.behm@bakertilly.com</u>
- >Russ Hissom 608 240 2361 <u>russ.hissom@bakertilly.com</u>

Thank you for choosing Baker Tilly to work with you on this project!







Ten Tariao Cr. DO Bos 7398 Mainon, W133707-7398 rel 608 249 6632 fax 608 249 3532 bakertilly com

February 11, 2013

Ms. Diane Wilson, Managing Utility Analyst Gainesville Regional Utilities PO Box 147051 Station A110 Gainesville, FL 32614-7051

Dear Ms. Wilson:

Enclosed is the electric rate study prepared for Gainesville Regional Utilities (GRU) for the test year ending September 30, 2013.

Based on this study, revenue from present electric rates is \$3,639,749 less than utility costs for fiscal year 2013. This difference represents 1.51% of revenue at present rates. Baker Tilly calculated the revenue required using the utility basis with a 5.03% return on utility net investment rate base.

As detailed on page 14, the 5.03% rate of return corresponds to a 6.37% return on equity. In recent decisions, the Florida Public Service Commission authorized returns on equity between 9.67% and 10.51% for investor owned utilities. An equivalent return on equity for Gainesville Regional Utilities is between 6.29% and 6.83%. Circumstances unique to GRU could justify a return on equity above or below this range. A lower return for GRU is equivalent to a higher return for an investor owned utility because GRU does not pay income tax. Baker Tilly estimates that income tax reduces the return on rate base by one third for an investor owned utility.

Baker Tilly finds that overall revenue at present rates is reasonably close to the calculated cost of service. However, small differences exist between revenue at present rates and the calculated cost of service for individual customer classes. Ideally, GRU should perform a number of rate studies over time while making small rate changes in the direction of the cost of service.

Please call me at 608 240 2361 or email russ.hissom@bakertilly.com to discuss anything contained in the study. Thank you for the opportunity to work with you on this project. We appreciate the effort GRU staff put into making information available for this study.

Sincerely,

BAKER TILLY VIRCHOW KRAUSE, LLP

Russell Misson

Russell A. Hissom, CPA, Partner Enclosures



An Affirmative Action Econd Oppressionary Corplayer

FORECASTED ELECTRIC REVENUE REQUIREMENT, COST OF SERVICE, AND RATE DESIGN

> Prepared as of November 12, 2012

TABLE OF CONTENTS

	Page
Accountants' Compilation Report	1-2
Executive Summary	3-8
Summary of Significant Assumptions	9 - 11
Summary of Significant Accounting Policies	12
Revenue Requirement Forecast	
Forecasted Revenue Requirement Summary	13
Forecasted Cash Flow	14
Rate of Return Calculation and Capital Structure	15
Forecasted Operations and Maintenance Expenses	16 - 17
Forecasted 2013 Revenues at Current Rates	18
Forecasted Utility Plant in Service	19 - 20
Forecasted Depreciation Expense	21 - 22
Forecasted Accumulated Depreciation	23 - 24
Forecasted Plant Net Book Value	25 - 27
Forecasted Working Capital	28
Cost of Service Analysis	
Forecasted 2013 Loadings	29 - 32
Customer Class Allocators	33 - 34
Allocation and Classification of Plant Net Book Value and Working Capital	35 - 37
Allocation and Classification of Operations and Maintenance Expenses, Return on Rate Base, and Other Revenues and Expenses	38 - 42
Allocation and Classification of Depreciation Expense	43 - 45
Cost of Service Summary by Rate Component and Customer Class	46
Cost of Service Comparison to Current Rates by Customer Class	47

TABLE OF CONTENTS (cont.)

Rate Design	Page
Revenue at Calculated Rates	48
Unbundled Rates	49
Load Curve	50
Time of Day Load by Season	51
Generation Stack	52
Time Varying Rates	53
Discounts	54
Facilities Charges	55
Service Charges and Deposits	56
Lighting Rates	
Lighting Calculated Rates	57 - 60
Pole Calculated Rates	61 - 62
Street Light Group Rates	63
Pole Group Rates	64



Balar Tilly Vincase Kinete, LLP Ten Tetrace Ct. 20 30x7398 Madiani, WI 53/07/5398 to: 608 249 6622 far 608 249 8532 baser allycon.

ACCOUNTANTS' COMPILATION REPORT

Gainesville Regional Utilities Gainesville, Florida

We have compiled the accompanying forecasted schedules as identified in the table of contents of the Gainesville Regional Utilities for the years ending September 30, 2012 and 2013, in accordance with applicable guidelines for a compilation of a financial forecast established by the American Institute of Certified Public Accountants attestation standards.

The accompanying schedules present, to the best of management's knowledge and belief, the results of electric operations of the Gainesville Regional Utilities for the forecast period. This report was prepared to help GRU establish electric rates and should not be used for any other purposes. It is not intended to be a forecast of financial position, changes in net assets, or cash flows in accordance with generally accepted accounting principles.

As disclosed in the Summary of Significant Accounting Policies, in some instances, these forecasted schedules include departures from generally accepted accounting principles. The effect of those departures has not been determined.

A compilation is limited to presenting, in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying statements or assumptions. Furthermore, there will usually be differences between the forecast and actual results since some assumptions inevitably will not materialize and unanticipated events and circumstances may occur, and the variations may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

We have also compiled the summarized historical financial information presented with the forecast for comparative purposes which was taken from the audited financial statements for the years ended September 30, 2009 through September 30, 2011. We have not audited these financial statements.

Management is responsible for the preparation and fair presentation of the historical information and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the historical financial information.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of historical information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial information.



Page 1

Gainesville Regional Utilities Gainesville, Florida

This report is intended solely for the information and use of Gainesville Regional Utility management and is not intended to be, and should not be, used by anyone other than the specified parties.

Baller Tilly Virchur Krause, LLP

Madison, Wisconsin November 12, 2012

EXECUTIVE SUMMARY

INTRODUCTION

The Gainesville Regional Utilities retained Baker Tilly Virchow Krause, LLP (Baker Tilly) to prepare rate studies for fiscal year 2013 for the electric, water, wastewater, and natural gas services provided by GRU.

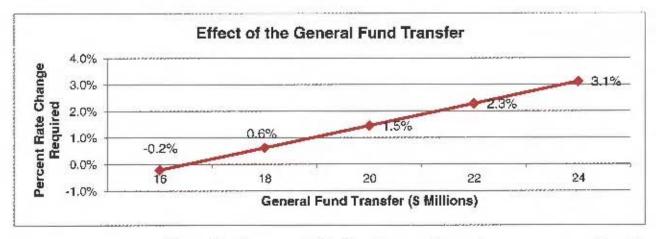
Baker Tilly used the utility basis to develop the revenue requirement and used the average embedded cost of service approach to analyze the cost of service. The utility basis differs from the method GRU used in the past to calculate revenue requirement, but it produces a revenue requirement relatively close to revenue at present rates. The major steps in this analysis are summarized below.

REVENUE REQUIREMENT

Baker Tilly forecasted costs, sales, and revenues for fiscal year 2013. Baker Tilly based the forecast on GRU's budget for fiscal year 2013 and historical trends.

Revenues	 casted Revenue Requirement
Revenue from Rates	\$ 132,817,262
Sales for Resale	2,829,057
Fuel Adjustments including Embedded Fuel	105,923,049
Discounts	(970,710)
	240,598,658
Expenses	
Non Fuel Operation and Maintenance	72,721,749
Fuel Operations and Maintenance	105,925,000
Depreciation	32,784,486
General Fund Transfer	20,144,128
Rate Stabilization Transfer	4,541,579
Return on Rate Base	30,315,232
Less Other Revenues	(22,193,767)
	 244,238,407
Rate Increase Required	\$ 3,639,749

The general fund transfer has a direct effect of increasing the rate change required as illustrated below.



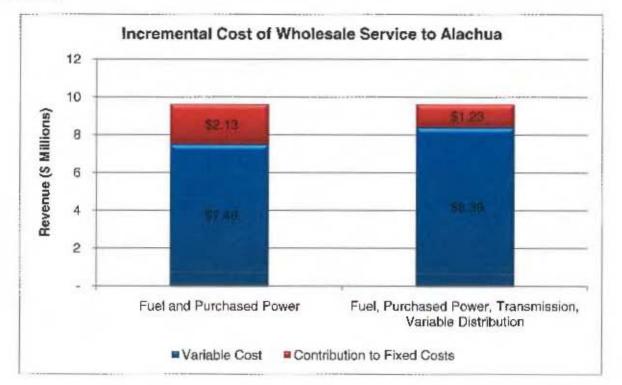
EXECUTIVE SUMMARY (cont.)

COST OF SERVICE

After identifying the revenue needed, Baker Tilly allocated responsibility for the revenue to the customer classes. This process is called a cost of service study. Descriptions of the allocators used in the cost of service study can be found in the Summary of Significant Assumptions below. The following table presents the cost of service by class and compares it to present rates. Customer classes showing a negative percentage change are those with revenue at present rates in excess of allocated costs.

Customer Class		orecasted Cost of Service	Percent Change from Current Rates	
Residential	\$	111,298,200	4.83%	
General Non-Demand		25,369,669	(7.88%)	
General Demand		71,774,938	(4.16%)	
Large Power		16,841,814	(4.50%)	
Street Lighting		4,605,061	(2.72%)	
Alachua Wholesale		14,348,725	49.11%	
Total Cost of Service	s	244,238,407	1.51%	

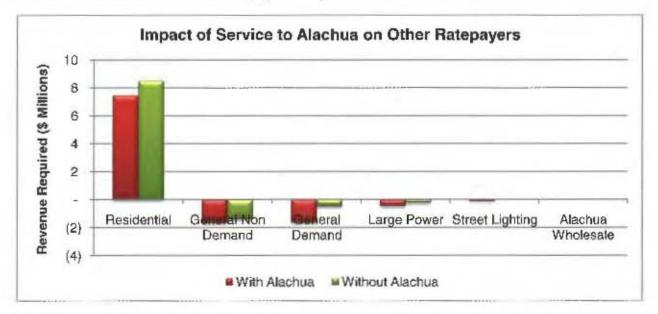
The cost of service study allocates the full embedded cost of providing service. Overall, GRU must recover its embedded cost. However, when a customer can competitively buy electricity. GRU benefits all ratepayers by selling electricity below the full embedded cost but above the incremental cost of producing electricity.



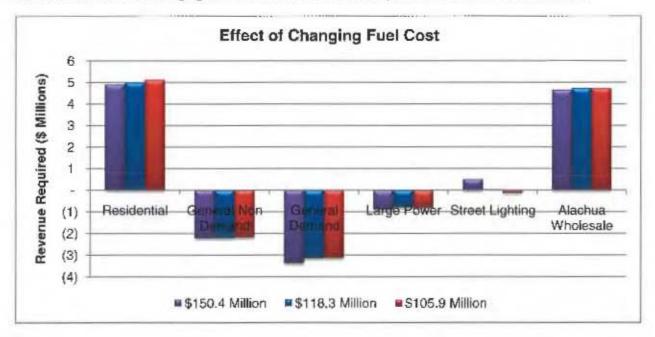
EXECUTIVE SUMMARY (cont.)

COST OF SERVICE (cont.)

The benefit of service to Alachua can also be seen by looking at a hypothetical situation where Alachua ceases to be a customer. In the With Alachua scenario, Alachua continues to take service at present rates, which are fixed by contract. Because Alachua pays more than its allocated variable cost, this reduces the cost of service to other ratepayers compared to the Without Alachua scenario.



The following chart estimates the effect of changing fuel costs. GRU's fuel adjustment mechanism automatically keeps fuel revenues in line with fuel cost, and the non-fuel rate increase required is the same in all instances. Changing the cost of fuel has minimal impact on the cost of service results.

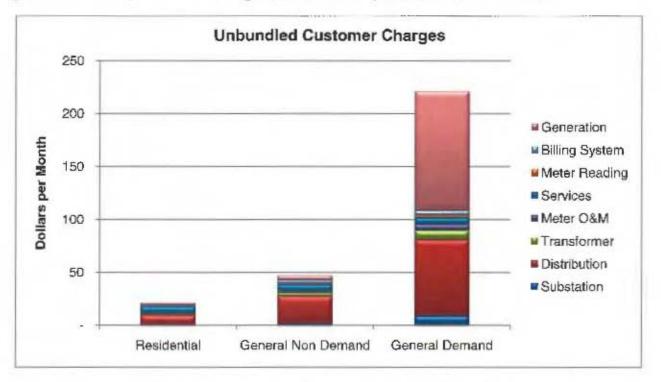


EXECUTIVE SUMMARY (cont.)

RATE DESIGN

The cost of service analysis indicates that forecasted revenues are less than forecasted costs. GRU can adjust rates for specific classes to match costs to revenues for individual classes. We designed rates to match the cost of service results as much as possible. In changing rates, GRU should seek to avoid rate shock and honor contractual obligations while moving rates toward the cost of service. The rate design results are summarized below.

The chart below shows the calculated monthly customer charges unbundled by system component. Large power and Alachua, which are much higher, are excluded to preserve the scale of the chart.

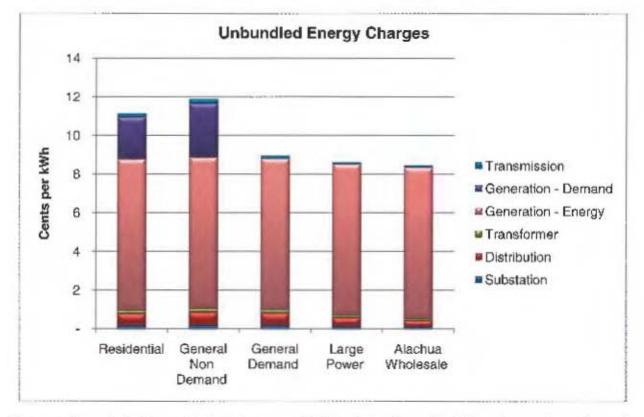


Calculated customer charges are significantly higher than present rates. Baker Tilly recommends a gradual implementation over time. The complete rate design can be found on page 47.

EXECUTIVE SUMMARY (cont.)

RATE DESIGN (cont.)

The chart below shows the calculated energy charges unbundled by system component. GRU recovers these costs through the base energy rates and the fuel adjustment. Demand related generation costs are included for residential and general non-demand because these classes do not have a separate demand charge to recover these costs. Generation - Energy costs are principally the cost of fuel.



The complete rate design can be found on page 47. Tiered rates for residential and general non-demand are described under the heading Tiered Rates below.

EXECUTIVE SUMMARY (cont.)

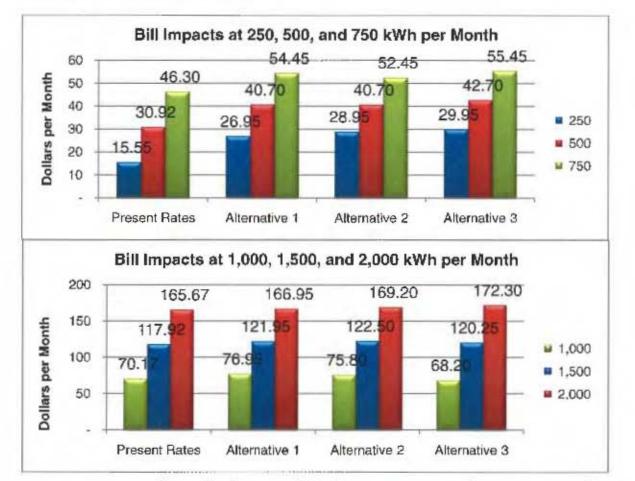
TIERED RATES

GRU currently has tiered energy rates for residential and general non-demand customers. Tiered rates are defined by the size of the blocks and the rate differences between the blocks. A variety of tiered structures are possible depending on the utility's goals.

The charts below present several alternative rate structures using rate blocks of different sizes and varying rate differences between the blocks. The structures shown are summarized below.

	Present Rates	Alternative 1	Alternative 2	Alternative 3
1 st Block	250 kWh	250 kWh	750 kWh	1,000 kWh
Rate	\$0.0275	\$0.0390	\$0.0470	\$0.0510
2 nd Block	500 kWh	500 kWh	0 kWh	0 kWh
Rate	\$0.0615	\$0.0550		
3 rd Block	750 kWh	750 kWh	750 kWh	1,000 kWh
Rate	\$0.0955	\$0.090	\$0.0999	\$0.1041

The charts below show the effect of these alternatives on customer bills at varying levels of consumption. Each structure produces the same revenues.



SUMMARY OF SIGNIFICANT ASSUMPTIONS

INTRODUCTION

This section discusses the procedures and assumptions used to prepare this electric rate study report for Gainesville.

The financial forecast presents, to the best of the Gainesville management's knowledge and belief, the expected results of electric utility operations for the forecast period. Accordingly, the forecast reflects its judgment as of November 12, 2012, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

This rate study does not account for changes to costs or revenues which occur outside of fiscal 2013. GRU management should consider changes expected beyond the test year before revising rates. Ideally, GRU should review a number of rate studies over time and revise rates in light of patterns repeated consistently over time.

FORECASTED OPERATIONS AND MAINTENANCE EXPENSES

Forecasted operations and maintenance expenses are based on Gainesville's revised electric budget for fiscal year 2013 and recent trends. Management indicated that there are no significant expenses expected in fiscal year 2013 that require normalization.

Operations and maintenance expenses for fiscal year 2013 are forecasted to increase from the 2009 through 2011 average expenses to reflect inflation of utility costs.

Account 598, Maintenance of Miscellaneous Distribution Plant: GRU changed its capitalization policy for this equipment in 2011, which reduced the amount of maintenance expenses. The expense is forecasted to continue at a level similar to 2011.

Account 920, Administrative and General Salaries: This account is forecasted to increase in 2012 and 2013 because of added costs from the information technology merger with general government. Fiscal years 2009 and 2010 had adjustments to accrued vacation, which reduced expenses in those years.

Account 926, Pensions and Benefits: This account has historically contained negative expenses and is forecasted as positive in 2013. The increased expense is due to increased pension costs and GRU's effort to even out the timing of overhead allocations.

FORECASTED REVENUES

Energy and demand recorded in the Gainesville's billing system from October 2010 through September 2011 were multiplied by current Gainesville electric rates to recalculate revenues. The recalculated revenue was within three percent of the revenue reported by GRU.

Baker Tilly's used GRU management's forecasts for energy sales and customer counts in fiscal year 2013. Compared to the actual values from fiscal year 2011, GRU is forecasted to have more customers but sell less electricity. This is reasonable in light of trends toward energy efficiency. Baker Tilly assumes that sales are inelastic and do not respond to increases or decreases in rates.

SUMMARY OF SIGNIFICANT ASSUMPTIONS (cont.)

FORECASTED PLANT ADDITIONS AND RETIREMENTS

Baker Tilly forecasted additions to plant in service for fiscal years 2012 and 2013 based on the revised six year capital budget prepared by GRU management. To forecast retirements, Baker Tilly averaged 2010 and 2011 retirements. Baker Tilly removed from these averages large retirements associated with major capital additions that are not forecasted for the test year.

ALLOCATORS

Assets and expenses are allocated to the customer classes based on customer class characteristics. The following table describes the relevant characteristics used to allocate costs.

CP-12	Coincident peak 12 is the sum of the demand of each customer class that coincides with the peak system demand for each of the twelve months of the year.
NCP-Input	Non-coincident peak - input is the highest demand of each customer class at any time of the year, not necessarily coinciding with peak system demand. NCP-Input is adjusted for system losses.
Retail-NCP-Input	The same as the NCP-Input allocator, except excluding wholesale.
Cust-Wgt	Weighted number of customers is the customer count of each class multiplied by a weighting factor. Weighting factors reflect differences in distribution system requirements and customer service time for each class.
Retail-Cust-Wgt	The same as the Cust-Wgt allocator, except excluding wholesale.
ROR	Rate of return is the net book value of plant plus working capital. Because net book value is allocated by account, the ROR allocator blends together other allocators.
Meters-Wgt	Weighted number of meters is the customer count of each class multiplied by a weighting factor. Weighting factors reflect differences in the average cost of meters for each class.
Retail-Meters-Wgt	The same as the Meters-Wgt allocator, except excluding wholesale.
Energy	Energy is the number of kWh used by each class during the forecasted test year.
Direct.SL	Direct street lighting allocates street lighting related costs directly to the street lighting class.
NBV	Net book value is the value of non-general plant in service less accumulated depreciation allocated to each class. Net book value blends together all the allocators used to allocate plant in service.

SUMMARY OF SIGNIFICANT ASSUMPTIONS (cont.)

ALLOCATORS (cont	1)
Customer	Customer count is the number of customers in each class.
Purch-Power	Purchased power is the total of other power supply expenses used to allocate fuel related working capital.
Expense	Expense is the value of non-administrative and general expenses, excluding purchased power and fuel expenses, allocated to each customer class. It blends together all the allocators used on operation and maintenance expenses.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The statements below are required by the American Institute of Certified Public Accountants for the preparation of a financial forecast in this report.

REVENUE RECOGNITION

Electric revenues are recorded for service rendered based on meter readings, with billings made to customers monthly.

EXPENSES

Historical operation and maintenance expenses and the forecasted fiscal year 2013 expenses are reported on an accrual basis.

PLANT

Additions to and replacement of utility plant are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. The cost of property replaced, retired, or otherwise disposed of is deducted from plant accounts.

DEPRECIATION

Depreciation is computed using straight-line rates applied to the average plant investment balances. Depreciation rates used for this study were determined by the Comprehensive Depreciation Study performed by Burns & McDonnell in October 2011.

REVENUE REQUIREMENT FORECAST

Gainesville Regional Utilities

Electric Rate Study Report

Forecasted Revenue Requirement Summary

	F	Forecasted 2013		
Revenues				
Revenue from Rates	\$	132,817,262		
Fuel Adjustment (incl Embedded)		99,129,194		
Discounts		(970,710)		
Sales for Resale - Base Rate		2,829,057		
Sales for Resale - Fuel		6,793,855		
Other Revenue - South Energy Center and Innovation Square		11,310,081		
Other Revenue - Electric Surcharge		3,734,978		
Other Revenue - Interest Income		1,114,164		
Other Revenue - Forfaited Discounts		469,976		
Other Revenue - Rent from Property		618,960		
Other Revenue - BABs Subsidy		3,193,181		
Other Revenue - Miscellaneous		1,752,427		
Transfer from Rate Stabilization				
Total Revenues		262,792,425		
Expenses				
Operations and Maintenance - Non-Fuel		72,721,749		
Operations and Maintenance - Fuel		105,925,000		
Depreciation		32,784,486		
Transfer to the General Fund		20,144,128		
Transfer to Rate Stabilization		4,541,579		
Total Expenses		236,116,942		
Net Income		26,675,483		
Net Investment Rate Base				
Plant in Service		1,009,897,208		
Materials and Supplies		7,344,455		
Working Capital		15,696,652		
Accumulated Depreciation		(430,242,283)		
Total Rate Base		602,696,032		
Forecasted Return on Rate Base (Net Income above)		26,675,483		
Target Return on Rate Base		30,315,232		
Rate Increase Required		3,639,749		

Gainesville Regional Utilities Electric Rate Study Report Forecasted Cash Flow

Forecasted 2013 at Forecasted 2013 with Present Rates Rate Increase Sources of Cash **Revenue from Rates** \$ 132,817.262 \$ 136,771,873 Fuel Adjustment (incl Embedded) 99,129,194 99,129,194 (1,286,281) Discounts (970, 710)Sales for Resale - Base Rate 2.829,057 2,829,057 Sales for Resale - Fuel 6,793,855 6,793,855 Other Revenue - South Energy Center and Innovation Square 11.310,081 11,310,081 3,734,978 Other Revenue - Electric Surcharge 3,734,978 Other Revenue - Interest Income 1,114,164 1,114,164 Other Revenue - Forfeited Discounts 469,976 469,976 Other Revenue - Rent from Property 618,960 618,960 3,193,181 3,193,181 Other Revenue - BABs Subsidy Other Revenue - Miscellaneous 1,752,427 1.752.427 **Rate Stabilization Transfer** -. • Total Sources of Cash 262,792,425 266,431.465 Uses of Cash Expenses 72,721,749 72,721,749 Operations and Maintenance - Fuel 105,925.000 105,925,000 Debt Service 40.663.695 40.663.695 Utility Plant Improvement Fund 22.077,223 22,077,223 **CR3** Decommissioning Fund 358,800 358,800 Transfer to the General Fund 20,144,128 20,144,128 Transfer to Rate Stabilization 4,541,579 4,541,579 Working Capital Reserve Total Uses of Cash 266,432,174 266,432,174 Net Cash Flow (3,639,749)S (709)\$

Gainesville Regional Utilities

Electric Rate Study Report

Hate of Return Calculation and Capital Structure

	Forecasted 2013 Cash Basis Capital Costs		Forecasted 2013 Utility Basis Capital Costs	
Debt Service Utility Plant Improvement Fund Working Capital Reserve CR3 Decommissioning	\$	40,663,695 22,077,223 - 358,800	s	:
Depreciation		63,099,718		32,784,486 32,784,486
Required Return on Rate Base				30,315,232
Total Capital Costs		63,099,718		63,099,718
Rate Base				602,696,032
Rate of Return Required for Return	of \$30,31	5,232		5.03%

		Percent of Capital		Weighted
	Amount	Structure	Return	Return
Long-term debt	\$ 552,209,479	60.37%	4.15%	2.51%
Equity	 362.466,251	39.63%	6.37%	2.52%
Total	\$ 914,675,730	100.00%		5.03%

Gainesville Regional Utilities Electric Rate Study Report Operations and Maintenance Expenses

	Steam Generation Exponses		Actual 2009	_	Actual 2010	A	ciual 2011	Bu	idgeted 2012	_	Crecasted 2013
530	Steam Op-Supy & Eng	\$	1,650,239	-	1,634,924	\$	1,520,183	S	1.969,086	\$	2 207, 187
501	Steam Op-Fuel		74,428,580		64,572,516		60,390,078		72,954,210		58,750.000
502	Steam Op-Expanses		4.680,277		4,966,179		4,047,002		1,873,292		1,890.683
505	Steam Op-Electric Expense		2,286,387		2,264,237		3,169,952		2,655,362		2,518,550
506	Steam Op-Misc Expense		3,161,957		3,867,748		6,744,412		10,641,810		15,307,386
500	Steam Op-Allowances				150,317		10,664				
510	Steam Mt-Supv & Eng		75,372		78,377		30,218		33,932		33,602
511	Steam Mt-Structures		397,994		418,653		251,300		82,849		250,000
512	Steam Mt-Boiler Plant		5,795,895		5,384,811		6.390,302		5,727,713		5,827,948
613	Steam Mt-Electric Plant		2,464,303		2,262.669		1,347,658		1,286,610		1,309,126
514	Steam Mt-Misc Steam Plant		465,387	_	629,898	_	331,849	_	71,076	_	13,547
	Total Steam Generation Expenses		95,406,391		86,130,529	3	E4.223.618		97,195.940		88,108,029
	Nuclear Generation Expenses										
517	Nuc Op-Supv & Eng		29,700		38,246		34,970		39,550		44,714
518	Noc Op-Fuel Expense		568,804		125,138		B7.409		330,493		450,000
519	Nuc Op-Coolants & Water		71,764		30,204		70.820		5,629		6,364
520	Nuc Op Steam Expense		189,084		126,271		116,699		107,953		122,047
523	Nuc Electric Expense				-		44,867		-		
524	Nuc Op-Miscellaneous		782.773		488,955		881,365		359,218		417,422
526	Nuc Op-Rents		189.524		156,315		186,092		136,039		153,800
528	Nuc Mt-Supv & Eng		182.363		70,998		179,961		18,947		21.421
529	Nue Mt-Structures		17,804		35.563		76,209		41.033		46.390
530	Nuc Mt-Reactor Plant Egpm		628,404		1.001.883		747,817		881,840		996.971
531	Nuc Mt-Electric Plant		96,906		77.996		72,571		110.912		125,392
532	Nuc Mt-Miscellenaous		63,429		248,906		114,978		455,014		514,420
	Total Nuclear Generation Expenses	-	2,790,355	-	2.400,473	-	2,615,682		2,498.628	-	2,898,941
	Other Generation Expenses										
546	Other Pwr Op-Supv & Eng		50,818		52,581		27,324		28,323		28,657
547	Other Pwr Op-Fuel		13,652,574		18,555,480		14,415,445		11,248,137		15,000,000
548	Other Pwr Op-Gen Exp		185,134		76.391		8,904		-		
549	Other Pwr Op-Misc		1,933		28,617		73.966		216,850		
551	Other Pwr MI-Supy & Eng		37,297		38,914		17.039		15,327		15,115
553	Other Pwr Mt-Gon & Elec Pl		730,262		1,460,327		1,899.286		206,285		49,462
554	Other Pwr Mt-Miscelleneous		1.020		· · ·		600		101		
	Total Other Generation Expenses		14,659,038	1	20,212,310		16,442,564	-	11.715,023	1	15,093,234
	Other Power Supply Expenses										
555	Purch Pwr-Purchasad Powar		43,768,665		46,964,304		35,242,677		30.277,045		\$1,725,000
556	Purch Pwr-System Ctrl&Loa		1,172,689		935,655		894,722		1.010,157		1.054,084
557	System Control Allocation				-				15,000		100,000
558	System Control Allocation			_		_		_		_	
	Total Other Power Supply Expenses		44,941,354		46.899.959	3	36, 137, 399		31,302.202		32,879,084
	Transmission Expanses										
560	Trans Op-Supv & Eng		38,983		38,436		36,968		37,578		39,074
561	Trans Op-Load Dispatching		512,717		644,820		672,823		771,731		779,183
562	Trans Op-Station Expense		356,987		254,508		206,035		187,681		207,305
568	Trans Op-Other Trans Expense		20,140		17,244		18.019		18,403		18,998
567	Trans Op-Rents		6,053		8,205		8,250		8,848		9,113
569	Trens Mt-Structures		16,678		17,354		18,749		2,695		
570	Trans Mt-Station Equipment		58,040		54,217		110,629		133,016		132,339
571	Trans Mt-Ovorhead Lines		108,496	-	70,637		63,908	_	108,348	-	98,996
	Total Transmission Expenses	_	1.119,094	-	1,105,421			_	1,268,298	_	and the second se

Gainesville Regional Utilities Electric Rate Study Report Operations and Maintenance Expenses

	Distribution Expenses	Actual 2009	Actual 2010	Actual 2011	Budgeted 2012	Forecasted 2013
580	Dist Op-Supy & Eng	\$ 1,627,412	\$ 1,705.676	S 2,284,736	\$ 1,722,945	\$ 1,891,404
581	Dist Op-Load Dispetching	950,231	1,101.025	1.149.160	1,367,846	1,364.067
582	Dist Oo-Station Expense	1,012,493	415,447	378,883	390,062	414,380
583	Dist Op-Overhaad Lines	146,731	43.864	75.099	95,281	97,388
584	Dist Op-Undarground Lines	229,584	596,453	624.571	177,536	160,061
585	Dist Op-Street Lights & S	10,326	7,860	7,968	8,678	8,240
586	Dist Op-Motor Expense	22,720	19,570	12,122	24,656	15,900
587	Dist Op-Customer Installation	132,193	206.053	205.643	203,309	175,610
586	Dist Op-Other Dist Expense	1.017.682	526,138	593,437	698,269	687,276
589	Dist Op-Rents	289	130	130	258	266
590	Dist Mt-Suov & Eng	213,840	265,395	261,831	278,013	295,812
591	Dist Mt-Structures	6,727	17,963		5,000	5,000
592	Dist Mt-Station Equipment	221,236	59,763	121,260	159,860	146,249
593	Dist Mt-Overhead Lines	2,982,974	2,881,795	2,736,371	2,540,219	2,736,702
694	Dist Mt-Underground Lines	699,603	632,743	008,000	645.384	646.038
595	Dist Mt-Transformers	154,190	101,591	116,039	136.334	138.154
596	Dist MI-Street Lights & S	296,158	336.134	309,992	250.620	248,474
597	Dist Mt-Meters	575,139	454,709	449,336	440,789	487,927
598	Dist Mt-Mise Diat Plant	1,445,565	1,298.707	722,135	785.382	740,424
	Total Distribution Expenses	11,747,012	10,781,017	10,649,407	9,930,460	10,249,392
	Customer Accounts Expenses					
901	Cust Service & Accts-Sup	75,422	78,403	106,461	83,149	73,460
902	Meter Roading	398,736	414,511	440,160	503,553	463,206
903	Cust Records & Collect Ex	3,109,534	3,114,877	3,379,428	2.661,167	2,707,758
904	Uncollectible Accounts	1,154.094	1,262,366	977,085	1.131,182	1,138,905
908	Customer Assistanca Exp	3.197.032	2,214,940	3,254,361	3,365,948	2,775,981
909	Inform&Instruct Adverti	337,702	202,940	205,394	190,583	216,739
910	Misc Customer Svo&Info Ex	22,522	84,411	106,102	110.047	42,956
	Total Customer Accounts Expenses	8.295,042	7,372,448	8,468,991	8,045,646	7,418,405
	Sales Expensas					
912	Demo & Selling Expanse	7,030	19,485	12,218	19,594	22.226
913	A&G Advertising Exponse		4		-	
914	Customer Marketing	100,906	38.578	28,596	15.489	118,123
916	Misc Sales Exponse	909,835	776.978	702,237	3,405	1,058
	Total Sales Expenses	1,017,771	835,041	743,051	41,488	141,407
10000	Administrative and General	(2121-0701-01			-1.000	
920	Admin & Gen Salaries	5,219,324	5,607,396	5,518,786	7,800,315	8,496,814
921	Admin&General Exp	1.894,731	2,098,789	2.100.008	2,785,009	2,207,063
922	Admin&General Exp Transfer	(1.096,067)	(1,113,316)	1. 1. No. 1. Aug. 11 (2)		(521,562
923	Outside Services Employed	2,153,174	1,721,551	1.657,416	1,748,540	3,388,609
924	Property Insurance	2,301,513	2,350,010	2,560,945	2,790,596	2,695,477
925	Injuries & Damages	995,489	790,913	523,657	1.050,466	1,169,460
928	Employee Pansion & Benofit	(2,372.394)	(2,520,399)		(101,037)	1.376,004
930	General Advertising Exponse	404,119	394,065	351,887	344,679	617.893
931	Rents	(502,306)	(581.474)		(582,387)	(540,786
935	Maintenance of General PI	1,075,989	1.071,937	1,187,244	1,635.870	1,690,830
	Total Administrative and General Expanses	10,079,572	9,819,472	12,758,836	17,204,743	20,579.296
	Total Operations and Maintenance	5 190.049,630	\$ 185,536,670	5 173, 174, 929	\$ 179,200,428	\$ 178,646,749

Gainesville Regional Utilities

Electric Rate Study Report Forecasted 2013 Revenues al Current Rains

		Fleet	dential	General Servic	e Non-Certard	General Ser	vice Demand	Larce Poy	wer Service	Light	ng Service	Alachusa	Wholesale	1	lato	
		Unite	Revenue	Unita	Revanue	Units	Hevanue	Units	Неменле	Units	Эвуєпця	Units	Revenue	Units	_	evenue
Residential	Authorized Rates		and the second second second												1.000	
	\$ 0.034 per kWh	219 452 355	\$ 7,461,720											219,462,355	3	7.461.720
Energy Charge - Next 500	0.068 per kWh	349,514,121	23,766,960											349.514,121	2	3,766,960
Energy Charge - Over 750	0.102 per kWh		24,972,400											243,847,061		4.872.400
Fuel Adjustment	0.05091 per KiVh		41,380,846											812.823,537		1,380,646
			8.6B9,620											1.002.205		8,659,820
Customer Charge	R.67 per bil	1.002,266	0.069,620											1.004,200		0,000,820
Deneral Service Non-Cernand														6.00000000		
Energy Charge - First 1,500	\$ 0.0R0 parkWh			81,647.865										81,647,865		6,531,829
Energy Charge - Over 1,500	0.108 perkWh			88,451,853	9,552,800									88,461,853		9,552,800
Fuel Adjustment	0.05091 per kWh			170.099,718	8.659 777									170,099.718		8,659,777
Customer Charge	26.00 parbil			110,704	2,878.304									110,704		2,878,304
Business Fertner Diacount					(81,665)									112004042		(81,669)
General Service Demand																
	5 0.051 per kWn					587,220,452	\$ 29,948,243							587,220,453	\$ 2	29.948.243
Domand Charge	8.25 cer KW					1,598,995	14,790,713							1,598,996		4,790,713
						687,220,453	29,895,393							587,220,458		29,895,393
Fuel Adjustment	0.05091 per kWh															786,250
Customer Charge	50.00 per bil					15,725	786,250							15,725		100,200
Discounts																212, 202
Primery Metering - Energy	(0.00102) per kWh					40,620,680	(41,433)							40,620,660		(41.493)
Prmary Malaring - Demand	(0.18500) per kW					98,512	(18.225)							5003085		100000000
Primary Service - Demand	(0.15) per kW					26,612								\$9,512		(14,777
Business Partner							(453,107)									(453.107
Largs Powar Sarvice														0.0000000000000000000000000000000000000		
Energy Charge	\$ 0.046 per kWh							156,544.916	\$ 7,201,066					156,544,916	5	7.201.065
Demand Charge	3.25 per kW							301.303	2,787,053					301,303		2,787,053
Fuel Adjustment	0.05091 per KWh							158,544,916	7,969,702					156,544,916		7,969,702
Dustomer Charge	SOD.CO per bil							132						132		39,600
Discourts	contro bei pui													11400		
Primary Metering - Energy	(0.00092) per KWh							127,224,000	(117.046)	ř.				127,224 000		(117.046
	(0.18600) per kW							255,498	(47,267)					121.22T,VVV		1.11.0-10
Primary Metering - Demend								255,496						255,495		(38,325
Frimary Service - Demand	(0.15) por kW							230,490						200,465		(122,964
Business Partner Curtailable Discount	(1.25) pe/ KW							28,718	(122,964) (35,898)					2B,71B		(172,904) (35,898)
Latarable Discourt	(120) pis kily							20,110	(00,000)	2				60,110		(00,000
Street Lighting Service																
Street Lighting											2,061,060					2,051,050
Rental Lighting											2,559,823					2,559,823
Traffic Signala											113,097					113,097
Alachua Wholesala													14 - 223 STAL			
Energy Charge	0.00532 per kWh											133,448,339	\$ 702.945	133,448,339	5	709,945
Damand Charge	7.00 per kW											302,216	2,115,512	332,216		2,115,512
Fuel Adjustment	0.05091 per kWh											133,448.389	6,793,865	138.448.839		6.793.855
Customer Charga	300.00 per bill						- inter					12	3,600	12	£	3,600
Fuel Adjustment Revenue			\$ 41,380,846		\$ 8,659,777		\$ 29,895,393		S 7,969,702		\$ -		\$ -		S 6	87.905.718
Empedded Fusi Revenue			5,288,358		1,105,648		3,816,933		1,017,542		00. 		- E			11,223,476
Base Rala Revenue			59,507.547		17,857,285		41,708,278		9.010,177		4,733,960		2			32.617.262
Discounts			a stream and a		(61,668)		(527,542)		(361,500)		+				1967	(97D,71D
Sales for Resale - Base Rata			8.		(entered)		10-10-10-10-1		(001,000)				2,829,057			2,829,057
	2															6,793,855
Sales for Rosale - Eval Adjustman													h /061,855			
Salea for Resale - Fuel Adjustment	K.												6,793,855		-	011-301000

Gainesville Regional Utilities Electric Rate Study Report Forecasted Utility Plant In Service

Account		Actual Balance	FY 2012	orecasted	Forecasted Balance	FY 2013 F	orecasted	Forecasted Balance	Test Year Average
Number	Account Description	9/30/2011	Additions	Retirements	9/30/2012	Additions	Retirements	9/30/2013	Balance
	Steam Production Plant								
310	Land and Land Rights	\$ 3,788,479	\$ 216,693	s -	S 4,005,172	\$ 64,853	\$ -	\$ 4,070,025	S 4,037,599
311	Structures and Improvements	80.517,042	4,605,394		85,122,436	1.378,337		86,500,773	85,811,605
312	Boiler Plant Equipment	241,555,357	13,816,424	(618,866)	254,752.913	4.135,085	(618,868)	258,269,130	256,511,022
314	Turbogenerator Units	68,352,177	3,909,591	(145,658)	72,116,110	1.170,093	(145,658)	73,140,545	72,628,328
315	Accessory Electrical Equipment	30,950,930	1,770,324	(374,384)	32,346,870	529,836	(374,384)	32,502,322	32,424,596
316	Miscellaneous Equipment	6,492,246	371,342		6,863,688	111.138		6,974,726	6,019,157
	Total Steam Production Plant	431,656,231	24,689,768	(1,138,910)	455,207,089	7,389,342	(1,138,910)	461,457,521	458,332,307
	Nuclear Production Plant								
320	Land and Land Rights	3,267		•	3,267	-	2.43	3,267	3,267
321	Structures and Improvoments	4,643,784	1,223,135	5 E	5.866,919	3,391,460		9,258,379	7,562,649
322	Reactor Plant Equipment	3,960,583	1,107,070	-	5,067,653	368,622	-	5,436,275	5,251.964
323	Turbogenerator Units	1,486,546			1,486,548		-	1,486,546	1,486,546
324	Accessory Electrical Equipment	1.680,683		÷.	1,880,683			1,880,683	1,880,683
325	Miscellaneous Equipment	795,650			795,650			795,650	795,650
	Total Nuclear Production Plant	12,770,513	2,330,205	-	15,100,718	3,760,082	1.5	15,860,800	16,980,759
	Photovoltale Production Plant								
331	Structures and Improvements	31,827		÷.	31.827		840	31,827	31,827
332	Photovoltaic Electronics	6,724			6,724			6,724	6,724
	Total Photovoltaic Production Plant	38,551	•	51	36,551		170	38,551	38,551
	Gas Production Plant								
341	Structures and Improvements	29,101,002	1,271,798		30,372,800	1,819,863		32, 192, 663	31,282,732
342	Fuel Holders, Producers, and Access	2,369,615	103,559		2,473,174	148,186	-	2.621,360	2,547,26)
343	Prime Movers	62,809,307	2,744,949	(305, 422)	65,248,834	3,927,848	(305,422)	68,871,260	67,060,047
344	Generators	31,711,379	1,385,879	(197.320)	32.899,938	1,983,106	(197,320)	34,685,724	33,792,831
345	Accessory Electrical Equipment	3,202,448	139,956		3.342,404	200,269	-	3,542,673	3,442,539
346	Miscellaneous Equipment	4,975,042	217,424		5,192,466	311,119		5,503,585	5.348,028
	Total Gas Production Plant	134,168,793	5,863,565	(502.742)	139,529,616	8,390,391	(502,742)	147,417,265	143,473,442

Gainesville Regional Utilities Electric Rate Study Report Forecasted Utility Plant in Service

Account		Actual Balance	FY 2012 F	orecasted	Forecastod Balance	FY 2013 F	orecasted	Forecasted Balance	Test Year Average
Number	Account Description	9/30/2011	Additions	Retirements	9/30/2012	Additions	Retirements	9/30/2013	Balance
	Transmission Plant								
350	Land and Land Rights	3,269,535			3,269,535		-	3,269,535	3.269,535
352	Structures and Improvements	999,783		(13,491)	986,292		(13,491)	972,801	979,547
353	Station Equipment	18,285,587		(1,347)	18,284,240		(1,347)	18.282,893	18,283,567
354	Towers and Fixtures	4,264,634		(1,047)	4,264,634		(invert)	4,264,634	4,264,634
355	Poles and Fixtures	3,208,907			3,208,907			3,208,907	3,208,907
	Overhead Conductor and Devices	3,819,466	116,669		3,936,135	291,823		4,227,958	4,082,047
356 359	Roads and Trails	10,614	110,008		10,614	201,020		10,614	10,614
359							(11000)		-
	Total Transmission Plant	33,858,526	118,669	(14,838)	33,960,357	291,823	(14,838)	34,237,342	34,098,851
	Distribution Plant	1.100.000000000000000000000000000000000							
360	Land and Land Rights	2,771,917	64,475	-	2,836,392	65,606		2,901.998	2,869.195
361	Structures and Improvements	685,567	ana anti	(12,685)	672,882	ana	(12,685)	660,197	666,540
362	Station Equipment	19,143,064	2,853,040	(143,011)	21,853,093	2,092,833	(143,011)	23,802,915	22,828,004
364	Poles. Towers, and Fixtures	17,232,199	1,367,990	(156,018)	18,444,171	1,438,881	(156,018)	19,727,034	19,085,603
365	Overhead Conductors and Devices	32,830,945	2,606,307	(552,610)	34,884,642	2,741,369	(552,610)	37,073,401	35,979,022
366	Underground Conduit	33,329,617	2,645,894	(113,326)	35,862,183	2,783,008	(113.328)	38,531,863	37,197,023
367	Underground Conductors and Devices	53,763,484	4.268,051	(401,311)	57,630,224	4.489,227	(401,311)	61,718,140	59,674,182
368	Line Transformers	47,266,339	18,421	(3,684)	47,281,076	19,473	(3,895)	47,296,654	47,288,865
369	Services	15,749,868		(14,566)	15,735,302		(14,566)	15,720,736	15,728,019
370	Meters	10,753,309	274,282	(132,140)	10,895,451	785,703	(132,140)	11,549,014	11,222,233
371	Rental Street Lighting	10,833,449		(95,767)	10,737,682		(95,767)	10,641,915	10,689,799
373	Public Street Lighting	9,405.149		(27,622)	9,377.527		(27,622)	9,349,905	9,363,716
	Total Distribution Plant	253,764,907	14,098,460	(1,652,742)	266,210,625	14,418,100	(1,652,953)	278,973,772	272,592,201
	General Plant								
389	Land and Land Rights	1,785,114		-	1,785,114			1,785,114	1,785,114
390	Structures and Improvements	18,250,678	3,705,581	(233,787)	21,722,472	1,487,593	(233,787)	22,976,278	22,349,375
391	Office Furniture and Equipment	8,558,810	409,239	(223,350)	8,744,699	460.914	(223,350)	8,982,263	8,863,481
391.1	Computers and Electronics	28,099,860	1,343,592	(733,292)	28,710,160	1,513,252	(733,292)	29,490,120	29,100,140
392	Transportation Equipment	2,631,820	116.604	(211.820)	2,536,604	131,327	(211,820)	2,456,111	2.496.358
393	Stores Equipment	225,344			225,344			225,344	225,344
394	Tools, Shop and Garage Equipment	1,191,771	608,272	(32,836)	1,767,207	685.081	(32,836)	2,419,452	2,093,330
395	Laboratory Equipment	1,326,778	4,838	(968)	1,330,648	5,448	(1,090)	1,335,006	1,332,827
396	Power Operated Equipment	11,036,369	1,342,775	(248.290)	12.130,854	1,512,332	(248,290)	13,394,896	12,762,875
397	Communication Equipment	2,334,319	1,016,110	(36.803)	2,297,516	. In califying	(36,803)	2,260,713	2,279,115
398	Miscellaneous Equipment	1,064,629	38.276	(20.882)	1,082,023	43,111	(20,882)	1,104,252	1,093,138
000	Total General Plant	76,505,492	7,569,177	(1,742,028)	82,332,641	5,839,058	(1,742,150)	86,429,549	84,381,097
				0 10 000 0000	6 000 070 007	E 40 000 700	C /# 0#4 ED20	¢ 1 097 414 000	\$ 1,009,897,208
	Total Plant In Service	\$ 942.763,013	\$ 54,667,844	<u>S (5,051.260)</u>	\$ 992,379,597	\$ 40,086,796	<u>\$ (5,051,593)</u>	\$ 1,027,414,800	5 1,008,087,208

Gainesville Regional Utilities Electric Rate Study Report Forecasted Depreciation Expense

Account Number	Account Description	Depreciation Rates	2012 Depreciable Balance	2012 Depreciation Exponse	2013 Depreciable Balance	2013 Depreciation Expense
	Steam Production Plant - Deerhaven					
310	Land and Land Rights	0.000%	\$ 3,581,730	\$ ·	\$ 3,735,162	s .
311	Structures and Improvements	3.320%	79,011,017	2,623.166	81,885,789	2,718,608
312	Boiler Plant Equipment	3.176%	235,080,363	7,466.152	243,633,635	7,737,804
314	Turbogenerator Units	1.272%	53, 135, 435	675,883	55.068,738	700,474
315	Accessory Electrical Equipment	2.580%	29,687,944	765,949	30,768,123	793,818
316	Miscellaneous Equipment	3.427%	6,269,501	214,856	6,497,614	222,673
0.000	Total Steam Production Plant		406,765,990	11,746,008	421,589.061	12,173,377
	Steam Production Plant - JR Kelly					
310	Land and Land Rights	0.000%	192,888	-	201,150	-
311	Structures and Improvements	1.625%	4,128,397	67.086	4,278,607	69,527
312	Boiler Plant Equipment	2.056%	6,202,895	127,532	6,428,583	132,172
314	Turbogenerator Units	2.463%	8,174,059	201,327	8,471,467	208,552
315	Accessory Electrical Equipment	1.514%	2,811,632	42,568	2,913,932	44,117
316	Miscellancous Equipment	4.563%	395,781	18,059	410,181	18,717
	Total Steam Production Plant		21,905,652	456,572	22,703,920	473,185
	Steam Production Plant - Shands Energy	ry Center				
310	Land and Land Rights	0.000%	119,275	2.4	124,384	-
311	Structures and Improvements	2.111%				
312	Boiler Plant Equipment	2.110%	7,295.417	153,933	7,560,857	159.534
314	Turbogenerator Units	2.116%	3,744,619	79,236	3,880,865	82,119
314	Turbogenerator Units - Chillers	4.081%	2,386,392	97,389	2,473,220	100,932
315	Accessory Electrical Equipment	2.199%	2016년(1917년) 1917년 - 1917년 1917년 - 1917년 - 1917년 1917년 - 1917년 -			-
316	Miscellancous Equipment	2.199%	100			
	Total Steam Production Plant		13,545,703	330,558	14,039,326	342,585
	Nuclear Production Plant					
320	Land and Land Rights		3.267		3.267	
321	Structures and Improvements	1.379%	5,255,352	72,471	7,562,649	104,289
322	Reactor Plant Equipment	0.532%	4,514,118	24.015	5,251,964	27,940
323	Turbogenerator Units	0.000%	1,486,546		1,486.546	
324	Accessory Electrical Equipment	1.345%	1,880,683	25,295	1,880.683	25,295
325	Miscellaneous Equipment	1.028%	795,650	8,179	795,650	B,179
	Total Nuclear Production Plant		13,935,616	129,960	16,980,759	165,703
	Photovoltaic Production Plant					
331	Structures and Improvemente	2.105%	31,827	670	31,827	670
332	Photovoltaic Electronics	2.104%	6,724	141	6,724	141
	Total Photovoltaic Production Plant	:	3B,551	811	38,551	811
	Gas Production Plant - Deerhaven					
341	Structures and Improvements	1.873%	1,405,652	26,328	1,484,419	27,803
342	Fuel Holders, Producers, and Access	0.691%	163,330	1,129	172,482	1,192
343	Prime Movers	0.285%	620.754	1,769	665.538	1,868
344	Generators	1.264%	29,150,186	368,458	30,783.635	389,105
	Accessory Electrical Equipment	2.644%	249,374	6,593	263,348	6,963
346	Miscellaneous Equipment	0.652%	488,476	3,185	515,850	3,363
	Total Gas Production Plant		32,077,774	407,462	33,875,272	430,294

Gainesville Regional Utilities Electric Rate Study Report Forecasted Depraciation Expanse

Account Number	Account Description	Depreciation Rates	C	2012 Depreciable Balance		2012 epreciation Exponse	8	2013 Depreciable Balance	2012 Depreciation Expense		
	One Desidenting Direct. (D.Kall)										
2.44	Gas Production Plant - JR Kelly	n 4009/		1 047 770		DE 407		9 010 557	0	100 00	
341	Structures and Improvements	3,133%		3,047,772	2	95,487	9	3,218,557	\$	100,83	
342	Fuel Holders, Producers, and Access	1.077%		230,754		2,485		243,684		2,62	
343	Prime Movers	2.569%		53,775,973		1,381,505		56,789.343		1,458,91	
344	Generators	3.153%		4,304,440		135,719		4.545.642		143,32	
345	Accessory Electrical Equipment	0.000%		-		222		10 007		00	
345	Miscellaneous Equipment Total Gas Production Plant	0.784%	-	28,349 61.387,288	-	1,615,418	-	29,937 64.827,163	-	1,705,938	
	Con Braductico Blast - Shanda Enarroy	Center						2110/00 E G 274114040			
341	Gas Production Plant - Shands Energy Structures and Improvements	2.042%		26,522,918		541.598		28,009,146		671,943	
341	Fuel Holders, Producers, and Access	2.047 %		2,127,710		44,150		2,246,938		1.2.0.0.000.000	
342	Prime Movers	2.075%								48,62	
343	Generators			5,962,512		123,722		6,296,624		130,65	
S		0.000%		0.000.010				-			
345	Accessory Electrical Equipment	2.074%		3,033,616		62,917		3,203,606		66,44	
346	Miscellaneous Equipment Total Gas Production Plent	2.081%	-	4,748,602	-	98,816 871,205	-	5,014,693	-	104,35	
350	Transmission Plant Land and Land Rights			3,269,535		-		3,269,535			
352	Structures and Improvements	0.759%		993.038		7,537		979.547		7,43	
353	Station Equipment	1.397%		18,284,914		255,440		18,283,567		255.42	
354	Towers and Fixtures	1.344%		4,264,634		57,317		4,264.634		57,31	
355	Poles and Fixtures	1.200%		3,208,907		38,507		3,208,907		38,50	
356	Overhead Conductor and Devices	1.738%		3,877.801		67,396		4,082,047		70,94	
359	Roads and Trails	D.946%	_	10,614	_	100	_	10.614	5	10	
	Total Transmission Plant			33,909,442		426.297		34,098,850		429,72	
	Distribution Plant										
360	Land and Land Rights			2.804,155		-		2,869,195			
361	Structures and Improvements	2.388%		679,225		16,220		686,540		15,91	
362	Station Equipment	1.311%		20,498,079		268.730		22,828,004		299,27	
364	Poles, Towers, and Fixtures	3.814%		17,838,185		580,348		19,085,603		727,92	
365	Overhead Conductors and Devices	4.369%		33,857,794		1,479,247		35.979,022		1,571,92	
366	Underground Conduit	4.091%		34,595,900		1,415,318		37,197,023		1,521,73	
367	Underground Conductors and Devices	3.933%		55,696,854		2,190,557		59,674,182		2,346,98	
368	Line Transformans	4.016%		47,273.708		1,898,512		47,268,865		1,899,12	
369	Services	2.134%		15,742,585		335,947		15,728,019		335,63	
370	Meters	4.997%		10,824,380		540,894		11,222,233		560.77	
371	Rental Street Lighting	6.236%		10,785,566		672,588		10,689,799		666,61	
373	Public Street Lighting Total Distribution Plant	8.273%	_	9,391,33B	-	589,119		9,363,716	-	587,38	
	Total Cismoution Plant			259,987,766		10,087,480		272,592,199		10,533,29	
	General Plant										
389	Land and Land Rights			1,785,114				1,785,114			
390	Structures and Improvements	1.932%		19,986,575		386,141		22,349,375		431,790	
391	Office Fumiliure and Equipment	7.D71%		8.651,755		611,766		8.863.481		626,73	
391.1	Computers and Electronics	9.900%		28.405,010		2,812,096		29,100,140		2,880,91	
392	Transportation Equipment	9.000%		2,584,212		232,579		2,496,358		224,67	
393	Stores Equipment	6.250%		225,344		14,084		225,344		14,08	
394	Tools, Shop and Garage Equipment	6.125%		1,479,489		90,619		2,093,330		128,21	
395	Laboratory Equipment	6.250%		1,328,713		83,045		1,332,827		63,30	
396	Power Operated Equipment	7.917%		11,583,612		917,075		12,762,875		1,010,43	
397	Communication Equipment	6.250%		2,315,918		144,745		2,279,115		142,44	
398	Miscellaneous Equipment	6.125%		1,073.326		65,741		1,093,138		66,95	
-	Total General Plant		-	79,419,067		5,357,891	-	84,381,095	-	5,609,55	
	Total Depreciation Expanse		\$	965,368.206	5	31,429,660	\$ 1	,009,897,202	\$	32,784,48	

Gainesville Regional Utilities Electric Rate Study Report Forecested Accumulated Depreciation

Account		Actual Balance	FY 2012 F	orecasted		Forecasted Balance	FY 2012 F	Fore	casted		Forecasted Balance		Test Year Average
Number	Account Description	9/30/2011	Depreciation	Retirements	_	9/30/2012	Depreciation	F	Tetirements	_	8/30/2013	_	Balance
	Steam Production Plant												
310	Land and Land Rights	\$ -	s -	\$ -	\$	-	\$ -	\$		s		\$	-
911	Structures and Improvements	(26,135,11D)	(2,690,252)			(28,825,362)	(2,788,135)				(31,613,497)		(30,219,430)
312	Boller Plant Equipment	(94,987,199)	(7,747,617)	616,868		(102,115,948)	(8.029,510)		618,868		(109,526,590)		(105,821,269)
314	Turbogenerator Units	(45,689,143)	(956,446)	145,658		(46,499,931)	(991,245)		145,658		(47,345,518)		(46,922,725)
315	Accessory Electrical Equipment	(16,781,612)	(905,906)	374,384		(17,313,134)	(938,867)	1	374,384		(17,877,617)		(17,595,376)
316	Miscellaneous Equipment	(2,150,131)	(232,915)		_	(2,383.046)	(241,390)		-	_	(2,624,436)	_	(2,503,741)
	Total Steam Production Plant	(185,743,195)	(12,533,136)	1,138,910		(197,137,421)	(12,989,147)	1	1,138,910		(208.987,658)		(203,062,541)
	Nuclear Production Plant												
320	Land and Land Rights			~					*2				Sector and
321	Structures and Improvements	(3,343,878)	(72,471)	-		(3,416,349)	(104,289)				(3.520,636)		(3,468,494)
322	Reactor Plant Equipment	(3,773,616)	(24,015)			(3,797,631)	(27,940)	1			(3,825,571)		(3,B11,6D1)
323	Turbogenerator Units	(1,486.546)		2		(1,486,546)					(1,486,546)		(1.486,546)
324	Accessory Electrical Equipment	(1,421,263)	(25,295)			(1,446,558)	(25.295)	· · · ·			(1,471,853)		(1.459,206)
325	Miscellaneous Equipment	(662,540)	(8,179)	-	_	(670,719)	(B,179) _		-	(678,898)	_	(674,809)
	Total Nuclear Production Plant	(10,687,843)	(129,960)			(10.817,803)	(165.703)	¢			(10,983,506)		(10,900,656)
	Photovollaic Production Plant												
331	Structures and Improvements	(15,054)	(670)			(15,724)	(670)				(16,394)		(18,059)
332	Photovollaic Electronics	(3,181)	(141)		-	(3,322)	(141))_		_	(3,463)	_	(3.393)
	Total Photovollaic Production Plant	(18,235)	(811)			(19,046)	(811))	2.		(19,867)		(19,452)
	Gas Production Plant												0.0000000000000000000000000000000000000
341	Structures and Improvements	(2,669,292)	(663,413)	-		(3,332,705)	(700,587	r .			(4,033,292)		(3,682,999)
342	Fuel Holders, Producers, and Access	(495,927)	(47,764)			(543,691)	(50,440	e			(594,131)		(568,911)
343	Prime Movers	(22,176,509)	(1,506,996)			(23,378,083)			305,422		(24,664,102)		(24,021,093)
344	Generators	(19,799,779)	(504,177)			(20,106,636)	1.1 Participant Control (1997)		197,320		(20,441,745)		(20,274,191)
345	Accessory Electrical Equipment	(343,629)	(69,510)	5		(413,139)			5		(486,545)		(449,842)
346	Miscellaneous Equipment	(842,860)	(102,225)		-	(945.085)	(107,954)		-	(1,053,039)	-	(999,062)
	Total Gas Production Plant	(46,327,996)	(2,894,085)	502,742		(48,719.339)	(3,056,257)	502,742		(51,272,854)		(49,996,098)

Gainesville Regional Utilities Electric Rate Study Report Forecasted Accumulated Depreciation

Account		Actual Balance	FY 2012 F	orecasled	Forecasted Balance	FY 2012 F	precasted	Forecasted Balarice	Test Year Average
Number	Account Description	9/30/2011	Depreciation	Retirements	9/30/2012	Depreciation	Retirements	9/30/2013	Balance
	Transmission Plant								
350	Land and Land Rights		100						
352	Structures and Improvements	(851,760)	(7,537)	13,491	(845.806)	(7,435)	13,491	(839,750)	(842,778)
353	Station Equipment	(9,062,874)	(255,440)	1,347	(9,316,967)	(255,421)	1,347	(9,571,041)	(9,444,004)
354	Towers and Fixtures	(3,329,654)	(57,317)	1,047	(3,386,971)	(57,317)	1,047	(3,444,288)	(3,415,630)
355	Poles and Fixtures	(2,482,472)	(38,507)		(2,520,979)	(38,507)		(2.559,486)	(2,540,233)
356	Overhead Conductor and Devices	(2,445,334)	(67,396)		(2,512,730)	(70,946)		(2,583,676)	(2.548,203)
359	Roads and Trails	(5,793)	(100)		(5,893)	{100}		(5,993)	(5,943)
000	Total Transmission Plant	(18,177,887)	(426,297)	14,838	(18,589,346)	(429,726)	14,838	(19.004,234)	(18,796,791)
								A	
220	Distribution Plant								
360	Land and Land Rights	(000 100)			-			*	-
361	Structures and Improvements	(208,403)	(16,220)	12,685	(211,938)	(15,917)	12,685	(215,170)	(213,554)
362	Station Equipment	(9.072,034)	(268,730)	143,011	(9,197,753)	(299,275)	143,011	(9,354,017)	(9,275.885)
364	Poles, Towers, and Fixtures	(5,273,752)	(680,348)	156,018	(5,798,082)	(/27,925)	156,018	(6,369,989)	(6,084,035)
365	Overhead Conductors and Devices	(10,539,699)	(1.479,247)	552,610	(11,466,336)	(1,571,923)	552,610	(12,485,649)	(11,975,993)
366	Underground Condult	(9,446,596)	(1,415,318)	113,328	(10,748,586)	(1,521,730)	113,328	(12,156,988)	(11,452,787)
367	Underground Conductors and Devices	(16,992,755)	(2,190,557)	401,311	(18,782,001)	(2,346,988)	401,311	(20,727,676)	(19,754,839)
368	Line Transformers	(13,849,562)	(1,898,512)	3,684	(15,544,390)	(1,899,121)	3,895	(17,439,615)	(16,492,003)
369	Services	(11,128.377)	(335,947)	14,566	(11,449,758)	(335,636)	14,566	(11,770,828)	(11,610,293)
370	Melers	(6,341,379)	(540,894)	132,140	(6,750,133)	(560,775)	132,140	(7.178,768)	(6,964,451)
371	Rental Street Lighting	(4,326,862)	(672,588)	95,767	(4,903,683)	(666,616)	95,767	(5,474,532)	(5,189,108)
373	Public Street Lighting	(3,533,165)	(589,119)	27,622	(4,094,662)	(587,386)	27,622	(4,654,426)	(4,374,544)
	Total Distribution Plant	(90,512,684)	(10,087,480)	1,652,742	(98,947,322)	(10,533,290)	1.652,953	(107,827,659)	(103,387,493)
	General Plant								
389	Land and Land Rights						÷		
390	Structures and Improvements	(9,397,800)	(386,141)	233,787	(9,550,154)	(431,790)	233,787	(9,748,157)	(9,649,156)
391	Office Furniture and Equipment	(3,927,148)	(611,766)	223,350	(4,315,562)	(626,737)	223,350	(4,718,949)	(4,517,256)
391.1	Computers and Electronics	(16,820,558)	(2,812,096)	733,292	(18,899.362)	(2,880,914)	733,292	(21,046,984)	(19,973,173)
392	Transportation Equipment	(1,446,344)	(232,579)	211,820	(1,467,103)	(224,672)	211,820	(1.479,955)	(1,473,529)
393	Stores Equipment	(131,940)	(14,084)		(146,024)	(14,084)		(160,108)	(153,066)
394	Tools, Shop and Garage Equipment	(497.374)	(90,619)	32,836	(555,157)	(128,216)	32,836	(650,537)	(602,847)
395	Laboratory Equipment	(619,561)	(83,045)	968	(701,638)	(83,302)	1,090	(783,850)	(742,744)
396	Power Operated Equipment	(3,910,370)	(917.075)	248,290	(4,579,155)	(1,010,437)	248,290	(5,341,302)	(4,960,229)
397	Communication Equipment	(1,485,646)	(144,745)	36,803	(1,593,588)	(142.445)	36,803	(1,699,230)	(1,646,409)
398	Miscellaneous Equipment	(292,947)	(65,741)	20.882	(337,806)	(86,965)	20,882	(383,879)	(360,843)
	Total General Plant	(38,529,686)	(5,357,891)	1,742,028	(42.145,549)	(5,609,552)	1,742,150	(46,012,951)	(44,079,252)
	Total Accumulated Depreciation	<u>\$ (389.997,426</u>)	<u>S (31,429,660</u>)	\$ 5,051,260	<u>\$ (416,375,826)</u>	\$ (32,784,486)	<u>\$ 5,051,593</u>	<u>\$ (444,108,719</u>)	<u>\$ (430,242,283)</u>

Gainesville Regional Utilities

Electric Rate Study Report Forecasted Plant Net Book Value

Account Number	Account Description	Forecasted Average Plant in Service	Forecasted Accumulated Depreciation	Forecasted Plant Net Book Value		
	Intangible Plant					
301	Organization	\$ -	s .	5		
302	Franchises and Consents	*				
303	Miscellaneous Intangible Plant					
500	Total Intangible Plant		-			
	Steam Production Plant					
310	Land & Land Rights	4,037,599	-	4,037,599		
311	Structures & Improvements	85,811,605	(30,219,430)	55,592,175		
312	Boiler Plant Equipment	256,511,022	(105,821,269)	150,689.753		
313	Engines and Engine Driven Generalors	20010111022	(redier fices)	100,000,100		
314	Turbo Generator Units	72,628,328	(46,922,725)	25,705,603		
315	Accessory Electric Equipment	32,424,596		14.829,220		
315		34,424,090	(17,595,376)	14.023,220		
	Accessory Electric Equip. SCADA					
315	Accessory Electric Equip. Steam Sales		10 000 0141			
315	Misc. Power Plant Equipment Total Steam Production Plant	6,919,157 458,332,307	(2,503,741) (203,062,541)	4,415,416		
			(0.000000000)			
1444	Nuclear Production Plant					
320	Land & Land Rights	3,267	-	3,267		
321	Structures and Improvements	7,562,649	(3,468,494)	4,094,155		
322	Reactor Plant Equipment	5,251,964	(3.811,601)	1,440,363		
323	Turbogenerator Units	1,466,546	(1,486,546)	-		
324	Accessory Electric Equipment	1,880,683	(1,469,206)	421,477		
325	Miscellaneous Power Plant Equipment	795,650	(674,809)	120.841		
	Total Nuclear Production Plant	16,980,759	(10,900,656)	6,080,103		
	Hydro Production Plant					
330	Land & Land Rights		-			
331	Structures and Improvements	31,827	(16,059)	15,768		
332	Reservoirs, Dams and Waterways	6.724	(3,393)	3,331		
333	Water Wheels, Turbines and Generators	-	•			
334	Accessory Electric Equipment	-	-			
335	Miscellaneous Power Plant Equipment	-	•			
336	Roads, Railroads and Bridges	-				
	Total Hydro Production Plant	38,551	(19,452)	19,099		
	Other Production Plant					
340	Land & Land Rights	-				
341	Structures and Improvements	31,262,732	(3,682,999)	27,599,733		
342	Fuel Holders, Producers and Accessories	2.547,267	(568,911)	1,978,356		
343	Prime Movers	67,080,047	(24,021,093)	43,038,954		
344	Generators	33,792,831	(20,274,191)	13,518,640		
345	Accessory Electric Equipment	3,442,539	(449,842)	2,992,697		
346	Miscellaneous Power Plant Equipment	5,348.026	(899,062)	4,348,964		
	Total Other Production Plant	143,473,442	(49,996,098)	93,477,344		

Gainesville Regional Utilities

Electric Rate Study Report Forecasted Plant Net Book Value

Forecasted **Forecasted Average** Accumulated Forecasted Plant Net **Plant in Service** Depreciation Book Value **Transmission Plant** 350 Land & Land Rights 3,269,535 3,269,535 351 [Reserved] 352 Structures & Improvements 979,547 (842.778) 136,769 353 Station Equip. 353.1 Demand 11,152,976 (5.760,842) 5.392,134 353.2 Customer 7,130,591 (3,683,162) 3,447,429 364 **Towers & Fixtures** 354.1 Demand 2,772,012 (2.220,160) 551,852 354.2 Customer 1,492,622 (1, 195, 470)297,152 355 Poles & Fixtures 355.1 2,085,790 Demand (1,651,151) 434,639 355.2 Customer 1,123,117 (889,082) 234,035 Overhead Conductors and Devices 356 356.1 Demand 2,653,331 (1.656, 332)996,999 358.2 Customer 1,428,716 (891, 871)536,845 357 Underground Condult 357.1 Demand 357.2 Customer Underground Conductors and Devices 358 358.1 Demand 358.2 Customer 359 Roads and Tralls 10,614 (5,943)4,671 **Total Transmission Plant** 34,098,851 (18,796,791) 15,302,060 **Distribution Plant** 360 Land & Land Rights 360.1 Primary Voltage ŝ 2,167,763 - 5 ŝ 2,167,763 -360.2 Secondary Voltage 701,432 701.432 361 Structures & Improvements Primary Voltage 361.1 503.591 (161, 346)342.245 361.2 Secondary Voltage 162,949 (52,208)110.741 362 Stalion Equip. 362.1 Demand Primary Voltage 12.073.069 (4,905,747)7,167,322 362.2 **Customer Primary Voltage** 5,174,173 (2,102,463) 3.071.710 362.3 Demand Secondary Voltage 3,906,533 (1.587.373)2,319,160 362.4 Customer Secondary Voltage 1,674,229 (680, 303)993,928 363 Slorage Bal, Equip. 363.1 **Primary Voltage** 363.2 Secondary Voltage -364 Poles, Towers and Fixtures Primary 364,1 Demand Primary Voltage 4,697,463 (1,497,439) 3.200,024 364.2 Customer Primary Voltage 10,960,747 (3, 494, 025)7,466,722 364.3 Demand Secondary Voltage 1,028,218 (327,771) 700,447 364.4 Customer Secondary Voltage 2,399,175 1,634,375 (764,800) 365 Overhead Conductors and Devices Primary 365.1 Demand Primary Vollage 8,855,373 (2,947,603) 5,907,770 365.2 Customer Primary Voltage 20,662,536 (6,877,741) 13,784,795 365.3 Demand Secondary Voltage 1.938.334 (645,195) 1.293,139 365.4 Customer Secondary Voltage 4,522,779 (1,505,454) 3,017,325 Underground Conduit Primary 366 366.1 Demand Primary Voltage 3.404,532 (1,048,239) 2.356,293 366.2 Customer Primary Voltage 7.943,90B (2,445,892) 5,498,016 366.3 Demand Secondary Vollage 7.764.575 (2.387,597) 5,366,978 366.4 Customer Secondary Vollage 18,094,008 (5,571,059)12,522,949 367 Underground Conductors and Devices 367.1 Demand Primary Voltage 5,461,799 (1,808,101) 3.653,698 367.2 Customer Primary Voltage 12,744,197 (4,218,903) B.525,294 367.3 Demand Secondary Voltage 12,440,456 (4, 118, 351)8,322,105 367.4 Customer Secondary Voltage 29,027,730 (9,609,485) 19,418,245

Gainesville Regional Utilities Electric Rate Study Report Forecasted Plant Net Book Value

				F	orecasted		
		Foreca	sted Average	A	cumulated	Foreca	sted Plant Net
		Plan	in Service	D	epreclation	В	ook Value
	Distribution Plant (cont.)					-7.	
368	Line Transformers						
368.1	Demand Primary Voltage		25,009,709		(8,722,142)		16,287,567
368.2	Customer Primary Voltage		10,718,447		(3.738,061)		6,960,386
368.3	Demand Secondary Voltage		8,092,496		(2,822,260)		5.270,236
368.4	Customer Secondary Voltage		3,468,213		(1,209,540)		2,258,673
369	Services						
369.1	Demand Primary Vollage		3,564,897		(2,631,577)		933,320
369.2	Customer Primary Voltage		8,318,093		(6,140,347)		2,177,748
369.3	Demand Secondary Voltage		1,153,509		(851,510)		301,999
369.4	Customer Secondary Voltage		2,691,520		(1,986,858)		704,662
370	Meters		1.1.1.000.00000000000000000000000000000		** ** *		0.504.000
370.1	Primary Voltage		8,478,734		(5.261,852)		3,216,882
370.2	Secondary Voltage		2,743,499		(1,702,599)		1,040,900
371	Installation on Customers' Premises				1.1		
371.1	Primary Voltage		8.076,464		(3,820,527)		4,155,937
371.2	Secondary Voltage		2,613,335		(1,268,581)		1,344,754
372	Leased Property on Customers' Premises				(channel and ch		144 1 14. 44.
372.1	Primary Voltage		-				
372.2	Secondary Voltage		-				
373	Street Lights & Signal System						
373.1	Primary Voltage		7,074,568		(3,305,099)		3,769,469
373.2	Secondary Voltage		2.289,148		(1,069,445)		1,219,703
374	Misc, Distribution Plant		21200,140		(1,000,440)		1,210,700
0.4	Total Distribution Plant		272,592,201		(103,387,493)	-	169,204,708
	General Plant						
389	Land & Land Rights		1,785.114	e.		S	1,785,114
390	Structures and Improvements	4	22.349.375	4	(9,649,155)	9	12.700,219
391	Office Furniture & Equipment		8,863,481		(4,517,256)		4,346,225
391	Computer (hardware, software, labor)		29,100,140		(19.973,173)		9,126,967
392	Transportation Equip.		2,496,358		(1,473,529)		1,022,829
392	Stores Equip.		225.344				
394	Tools, Shop & Garage				(153,065)		72,278
394	Laboratory Equipment		2,093,330		(602,847)		1,490,483
395			1,332,827		(742,744)		590,083
	Power Operated Equipment		12,762,875		(4,960,229)		7,802,646
397	Communication Equipment		2,279,115		(1,646,409)		632,706
398	Misc. Equipment		1,093,138		(360,843)		732,295
399	Training Equipment				*	-	•
	Total General Plant		84,381,097		(44,079.252)		40,301,845
	Total Plant In Service	5	1,009,897,208	\$	(430,242,283)	\$	579,654,925

Gainesville Regional Utilities Electric Rate Study Report Forecasted Working Capital

Account	Foreca	sted 2013 Expense	Days of Working Capital Required	Work	ing Capital 2013
Working Capital					
Fuel Related	\$	105,925,000	30	8	8,706,164
Non-Fuel Related		72,721,749	30		5,977,130
Materials and Supplies					7,344,455
Total Working (Capital			3	22,027,749

COST OF SERVICE ANALYSIS

Electric Rate Study Report Forecasted 2013 Loadings

Residential	Total	Oct-12	Nov-12	Dec-12	Jan-19	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Number of Customers	982,794	81,103	60,981	81,410	81,205	80,738	81,452	80,974	81,768	81,719	82,077	87,725	81,641
Demand kW	1,871,820	148,491	127,635	138,507	180,848	136,819	108,802	121,735	136,413	178,712	197.771	190,294	205,992
Load Factor	45.04%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
Energy													
Energy at Meler	812,823,597	65.659,599	50,975,592	61,244,771	77,987,552	60,498,191	46,472,202	53,828,360	60,318,994	76,473,572	87.450,133	61,429,645	91,084,927
Findray at Input Voltage	846,891,184	68,395,416	53,099,575	63,798,636	80,612,033	63,018,949	48,408,543	56,071,208	62,832,285	79,658,971	81,093,888	84,822,547	94,880,132
Noncoincident Peak Demand													
Individual Noncoincident Peak	1,871,820	14B,491	127,635	138,507	180,848	136,819	108,602	121,735	136,413	178,712	197,771	190,294	205,992
Group Coincidence Factor	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Group Noncoincident Peak at Meter	205,992	148,491	127,635	138,507	160.848	1.56,818	108.602	121,735	138,413	178,712	197,771	190,284	205,882
Group Noncoincident Peak at Input	214,575	154,679	132,953	144,278	188,384	142,519	113,127	126,807	142,097	186,159	206,012	198,223	214,575
Coincident Peak Domand													
System Coincidence Factor	89%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%
Coincidence Peak at Input Voltage	1,657,341	191,477	113,010	122,636	160.126	121,142	96.158	107,786	120,783	156,235	175,110	168,490	182,388
CP4 Calculator	698,115			*	160,126		1.		-11 		175,110	168,490	182,388
General Non Demand	Total	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Number of Customers	109,005	9,103	9.064	9,084	9.073	9,047	9.080	9,074	9.073	9.083	9.116	9,120	9,066
Demand kW	501,646	40.065	37,794	98,904	45,701	38,405	37,742	41,300	42,101	43,821	46,968	41,721	47,123
Load Factor	41.21%	51.61%	52.38%	45.70%	45.58%	44.76%	44.09%	45.30%	45.97%	52.22%	52.15%	55.14%	52.82%
Energy													
Energy at Meter	170,099,718	14,558,393	12,588,693	12.516,578	14,184,411	12,101,687	11,321,337	13,170,234	13,624,989	15,591,224	17,244,470	15,873,272	17,524,430
Energy at Input Voltage	177,187,206	15,164,003	19,113,222	13,098,100	14,775.428	12,805,924	11,793,059	13,718,994	14,192,697	16,240,859	17,962,990	16,326,325	18,254,615
Noncoincident Peak Demand													
Individual Noncoincident Peek	501,646	40,065	37,794	38,904	45,701	38,405	37,742	41,300	42,101	49,821	46,968	41,721	47,123
Group Coincidence Factor	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%6	100%	100%	100%
Group Noncoincident Peak at Meter	47,123	40,065	37,794	38,904	45,701	38,405	37,742	41,300	42,101	43,821	48,968	41,721	47,123
Group Noncoincident Peak at Input	49,087	41,735	39,369	40,525	47,605	40,005	39,315	43,021	43,856	45,646	48,925	43,459	49,087
Coincident Peak Demand													
System Coincidence Factor	73%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%
Oningial and Dank of land Malage	365,783	29,214	27,558	28,367	\$3,323	28.004	27,520	30.115	30,699	31,953	34,248	30,422	34,961
Coincidence Peak at Input Voltage CP4 Calculator	132.354	23,214	21,000	20,001	33,323	26.004	21,320	30.115	00,000	31,800	34,248	30,422	34,361

Gainesville Regional Utilities Electric Rate Study Report Forecasted 2013 Loadings

General Demand	Total	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Man13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Number ci Cuatomers	15.329	1,266	1,268	1,268	1,273	1,278	1,266	1,267	1,274	1,275	1,269	1,302	1,303
Demand KW	1,664,644	134,096	132,950	130,848	142,643	127,990	127,656	138,992	141,450	141,954	150,632	140.356	154,276
Load Factor	43.45%	51.61%	52.38%	45.70%	45.56%	44.76%	44.03%	45.90%	45.97%	52.22%	52,16%	55.14%	52.82%
Energy													
Energy at Meter	587,220.458	\$1,007,074	46,081.912	49,807,499	46,070.669	41.968,188	39,847.558	46.123,164	47,635,406	52,557,838	57.550,700	54,868,282	59,702,430
Energy at Input Voltage	611,687,972	53,132,369	45,001,992	45,632,742	47,990,280	43,718,862	41,507,873	48,044,963	49,620,216	54,747,538	59,949,645	57,154,460	62,190.031
Noncoincident Peak Demand													
Individual Noncoincident Peak	1,664,644	134,696	102,950	130,848	142,643	127,990	127,858	138,992	141,450	141,954	150,632	140,356	154.276
Group Coincidence Factor	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Group Noncoincident Peak at Meler	154,276	134,896	132.950	190,848	142.643	127,990	127.858	138,992	141.450	141,954	150,632	140,356	154,276
Group Noncoincident Peak at Input	160,704	140,517	138,489	1 36,300	148,588	133,323	132,975	144,783	147,344	147,869	156,909	146,204	160,704
Coincident Peak Demand													
System Coincidence Factor	63%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	3095	60%
Coincidence Peak at Input Voltage	1,040,402	84,310	83.094	81,780	80,152	79,994	79.785	86,870	88,406	88.721	94,145	87.722	96,423
CP4 Celoulator	367,442,18	-	-	1	89.152	-	-	•	2	4	94.145	87,722	96,423
Large Powar	Total	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Mev-13	Jun-13	Jul-13	Aug-13	Sep-13
	104			11	11	11	11	11	11	12	11	11	11
Number of Customets Demand kW		12 28,350	11	24,853	23.040	22,578	22.473	23,758	24,618	30,596		25,553	28.052
	304,700		25,249								25,382		
Load Factor	58.41%	73.25%	80.95%	65.86%	70.83%	71.24%	69.31%	72.18%	71.84%n	67.50%	79.84%	84.72%	78.23%
Energy						5.00° 4.00° 4.000	Store March 1997		MARKS MARKS				61/101/01/04/9/05
Energy at Meloi	1.56,544,916	14,705,649	10,099,626	11,614,674	11,206,669	11,412,874	10,895,090	12,187,453	12,615,896	14,181,381	14,379,145	14,866,118	13,570,541
Energy at Input Voltage	163.067,621	15,349,634	13,645,444	12,098,618	11,673,614	11,888,202	11,140,719	12,674,431	13,141.558	14,772,272	14,978,277	15,485,540	16.219,313
Noncoincident Peak Demand													
Individual Noncoincident Peak	304,700	28,350	25,249	24,853	23,040	22,578	22,473	23,758	24.818	30,596	25,382	25,553	28,052
Group Coincidence Factor	95%	95%	95%	35%	95%	95%	95%	95%	95%	96%	95%	95%	95%
Group Noncolindident Peak at Meter	29,066	26,932	23,986	23,611	21,888	21,449	21,349	22,570	23,577	29,066	24,113	24,275	26.649
Group Noncoincident Peak at Input	30,277	28,054	24,986	24,595	22,800	22,343	22,239	23,510	24,559	30,277	25,117	25,297	27,759
Coincident Peak Demand													
				0.001	0000	60%	60%	60%	60%	60%	60%	60%	60%
System Coincidence Factor	59%	60%	60%	60%	60%				00.00	07.0	00.00		
	59% 180,916 60,578,22	60% 16.839	60% 14,991	14.757	13,680 13,680	13.406	18,343	14.106	14,796	18,166	15,070	16,172 15,172	16,656

Gainesville Regional Utilities Electric Rate Study Report Forecasted 2013 Loadings

Street Lighling	Total	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Number of Customers	12	1	1	1	1	1	1	1	1	1	1	1	1
Demand kW	73,329	6,634	6,420	2,514	9,360	7,375	5,988	5,800	6,762	5.972	5,760	5,974	5,771
Load Factor	32,59%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
Energy													
Energy at Meter	26,718,920	2,467,805	2,157,169	935,347	3,369,535	2,748,479	2,155,136	2,157,764	2,143,590	2,149,852	2,142,686	2,150,785	2,146,769
Energy al Input Voltage	27,833,250	2,570,830	2,247,051	974,320	3,509,932	2,857,791	2.244,933	2,247,671	2,232.906	2,239,429	2,231,965	2,240,404	2,236,218
Noncoincident Peak Demand													
Individual Noncoincident Peak	73,329	6,634	6,420	2,514	B,360	7,975	5,986	5,800	5,762	5,972	5,760	5,974	6,771
Group Coincidence Factor	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Group Noncoincident Peak at Melar	9,350	6,634	6,420	2,514	9,380	7,375	5,986	5,800	5,762	5,972	5,760	5,974	5,771
Group Noncoincident Peak at Input	9,750	6,910	6,685	2,618	9,750	7,682	6,236	6,042	6,002	6,221	6,000	6,223	6,011
Coincident Peak Demand													
System Coincidence Factor	5.21%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Coincidence Pesk at Input Voltage	3,819	348	334	131	487	384	312	302	300	311	300	311	301
CP4 Celoulator	1,399.22	+		2000) 10	487	200	+	*	-	÷.	300	311	301
Alachus Wholesale		Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Number of Customers	12	1	1	1	1	1	1	1	1	1	1	1	1
Demand kW	282.615	20,403	19,307	25,830	27,136	23,735	20,579	20,621	23,058	25,815	25,946	26,996	23,789
Load Factor	56.14%	60.22%	63.84%	55.91%	51.96%	46.78%	58.47%	60.48%	61.29%	62.22%	64.11%	66.11%	61.69%
Energy													
Energy at Meler	133,448,339	9,960,784	9,025.855	11,709,569	11.059,715	9,001,105	9,440.993	10,112,033	11,458,131	12,602,999	13,174,887	14,003,217	11,899,071
Energy at Input Voltage	139,008,686	10,375,816	9,401.932	12,197,467	11.520,536	8,376,151	9,834,367	10,533,368	11.935,553	13,128,124	13,723,820	14,596,684	12,394,866
Noncoincident Peak Demand													
NOR CONTRACTOR I FROM LITER FILMER													
Individual Noncoincident Paak	282,815	20,403	19,307	25,630	27,136	23,735	20,579	20,821	23,058	25,815	25,346	26,996	23,789
	282,615 100%	20,403	19,307 100%	25,830 100%	27,136 100%	23,735 100%	20,579 100%	20,621	23,058 100%	25,815 100%	25,346 100%	26,996 100%	23,789
Individual Noncoincident Peak Group Coincidence Factor			100%	100%				100%			100%	100%	
Individual Noncoincident Peak	100%	100%			100%	100%	100%		100%	100%			100%
Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Metar	100% 27,138	100% 20,403	100% 19,307	100% 25,830 26,905	100% 27,138 28,267	100% 23,735	100% 20,579	100% 20,621 21,490	100% 23,058 24,019	100% 25,815	100% 25,346	100% 26,996 28,121	100% 23,789
Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Metar Group Noncoincident Peak at Input	100% 27,138	100% 20,403	100% 19,307	100%	100% 27,138	100% 23,735	100% 20,579	100%	100% 23,058	100% 25,815	100% 25,346	100% 26,996	100% 23,789
Individual Noncoincident Peak Group Coincidence Factor Group Noncoincident Peak at Meter Group Noncoincident Peak at Input Coincident Peak Demand	100% 27,138 28,267	100% 20,403 21,255	100% 19,307 20,111	100% 25,830 26,905	100% 27,138 28,267	100% 23,735 24,724	100% 20,579 21,436	100% 20,621 21,490	100% 23,058 24,019	100% 25,815 26,891	100% 25,346 26,402	100% 26,996 28,121	100% 23,789 24,780

Gainesville Regional Utilities Electric Rate Study Report Forecested 2013 Loadings

Summary	Total	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Demand Rank		8	11	8	4	9	12	10	7	5	2	3	1
Number of Customers	1,107,286	91,486	01,326	91,775	91.564	91,076	91,811	91,328	92,129	92,091	92,495	98,160	92,045
Demand kW	4,698,754	378,839	349.354	361,457	428,728	356,902	323,058	352,205	373,603	426,869	451,860	430,895	465,003
Load Factor	46.32%	56.20%	57.05%	52.74%	52.90%	51.87%	61.56%	52.60%	53.17%	56.47%	57.09%	58.98%	57.21%
Energy													
Energy at Melor	1,886.856,883	158,389,304	133,928,847	141,626,368	163,278,552	137.725,324	119,932,316	137,559,008	147,797.007	173.556,665	191,942,002	182,991,322	197,928,167
Energy at Inoui Voltage	1,965,475,920	164,988.859	139,509,216	147,737,884	170,061,825	143,463,880	124,929,496	143,290,634	159,065,215	180,788,193	199,939,585	190,615,961	206.175,174
Noncoincident Peak Demand													
Individual Noncoincident Peak	465,003	378,839	349.354	361,457	428,728	356,902	323,038	352,205	373,603	426,869	451,860	430,895	465.003
Group Coincidence Factor	99.67%	99.63%	99.64%	00.06%	99.7.7%	99.68%	99.65%	99.06%	99.07%	99.64%	99.72%	99.70%	99.70%
Group Noncoincident Peak al Meter	463,600	377.422	348,092	380,215	427,576	365,773	321,015	351,017	372,362	425,340	450,591	429,017	463,600
Group Noncolnoident Peak at Input	482,917	393,148	362,596	375,224	445,092	370,597	335,328	365.643	387,877	443,062	469,385	447,518	482.917
Coincident Peak Demand													
System Coincidence Foctor	71.62%	71.28%	70.62%	72.10%	72.03%	71.22%	70.18%	70.41%	70.99%	72.28%	72.72%	72.85%	72.72%
Coincidence Peak at Input Voltage	351,191	280,244	255,082	270.542	320,795	263,944	235,339	257,437	275,340	320,243	341,315	326,020	361,101
CP4 Calculator	1,339.322	2			320,796	1.				12	341,315	326.020	351,191

Gainesville Regional Utilities Electric Rate Study Report Customer Class Allocators

			0	General Non	General					Alachua	
Basis for Allocators	1	Residential		Demand	 Demand	L	arge Power	Sti	reet Lighting	Wholesale	Total
Number of Customers	10	982,794	-	109,005	15,329	~	134		12	12	1,107,286
Revenue	\$	60,826,207	\$	20,093,333	\$ 40,841,110	\$	6,847,660	\$	5,223,248	2,55B,407	\$ 136,389,965
Energy at Meter		812,823,537		170,039,718	587,220,453		156,544,916		26,719,920	133.448,339	1.886.856,883
Energy at Inpu! Voltage		846,691,184		177.187.206	611,687.972		163,067,621		27,833,250	139,008,666	1.965,475,920
Individual Noncoincident Peak		1,871,820		501,646	1,664,644		304,700		73,329	282,615	4,698,754
Group Noncoincident Peak at Meter		205,992		47,123	154,276		29,066		9,360	27,136	472,953
Group Noncoincident Peak al Input		214,575		49,087	160,704		30,277		9,750	28,267	492,659
Coincidence Peak at Input Voltage		1,657,341		365,783	1,040,402		180.916		3.819	250,232	3,498,493
CP4 Calculator		686.115		132,354	367,442		60,578		1,399	90.265	1,338,152
Customer Weighting Factor		1		3	5		10		-	10	
Weighted # of Customers		982,794		327,015	78,645		1.340			120	1,387,914
Cost to Install Meter		55		55	245		245		97.0	245	
Total Meter Installation Cost		4,504,473		499,606	312,967		2,736		12.3	245	5,320.027

Gainesville Regional Utilities Electric Rate Study Report Customer Class Allocators

			General Non		General						Alachua	
	Resident	tial	Demand		Demand	<u> </u>	arge Power	Str	eet Lighting	- 63	Wholesale	Total
Allocators												
99999999999999999999999999	Coincident	Peak 1	2 - Sum of All	12 M	onthly Clas	s P	eaka Coincid	ing	with the Ove	rall	System Peak	
	1,871	,820	501,646		1,664,644		304,700	100	73,329		282,615	
CP-12	39	.84%	10.68%		35.43%		6.48%		1.56%		6.01%	100.00%
	Non-Coinc	ident Pr	eak at Input (P	rima	rv) Voltage							
		,575	49,087		160,704		30,277		9,750		28,287	
NCP-Input	43	.55%	9.96%		32.62%		6.15%		1.98%		5.74%	100.00%
	Non-Coinc	ident Pe	eak at Input (P	rima	v) Voltage	for	Retail Custor	ner:	s Only			
		.575	49,087		160.704		30,277		9,750		2-	
Retail-NCP-Input		.21%	10.57%		34.61%		6.52%		2.10%		0.00%	100.00%
	Number of	Custon	ners Adjusted	by W	eichting Fa	che	urt.					
		.794	327.015	.,	76.645	- sec	1,340		1.2		120	
Cust-Wgt		.81%	23.56%		5.52%		0.10%		0.00%		D.01%	100.00%
415 64 58 56 6 5			1 10 101	101			unione. Alberta					
		Hetail C	Customers Adj 327.015	uste	d by Weigh 76.645	ting	100000000000000000000000000000000000000					
Retail-Cust-Wot		.82%	23.56%		5.52%		1,340		0.000		0.000	100.002
Hotar-obar-wigt	70	.QK 35	20.00%		0.02%		0.10%		0.00%		0.00%	100,00%
			pital Including				100101100	12.1	12/12/22/22/22	32		
and the second s			75,933,565	\$ 1		\$	32,054,636	\$		S	27,867.802	
RÓR	45.	.75%	12.62%		29.43%		5.33%		2.24%		4.63%	100.00%
	Number of	Meters	Weighted by N	leter	Cost							
	\$	55 \$			245	\$	245	\$	20	\$	245	
	982.	794	327,015		76,645		1,340				120	
Meters-Wgt	84.	.67%	9,39%		5.88%		0.05%		0.00%		0.00%	100.00%
	Number of	Retail N	Acters Weighte	d by	Meter Cos	t						
	982.		327,015		76.845		1,340		12			
Rotail-Moters-Wgt	0.000000	B2%	23.56%		6.52%		0.10%		0.00%		0.00%	100.00%
	KWh Used	by Each	Class									
	812,823,		170.099.718	55	87.220,453		156,544,916		26,719,920		133,448,339	
Energy	110000000000000000000000000000000000000	08%	9.01%	9	31.12%		8.30%		1.42%		7.07%	100.00%
11100-0-015			000000 18 1020 1000 120		2020-2020 2020-2							
Direct.SL	Allocation	of Direc 0%	4 Street Lightin 0%	ng Ca	osts 0%		0%		100%		0%	100.00%
DADOLOL		0.4	- U /K		0.0		0.20		10076			100.00%
			sed to Allocati									
			68,662,423	S 11		\$		S	Process and the second second	Ş		
NBV	45.	78%	12.73%		29,42%		5.25%		2.26%		4.57%	100.00%
	Number of	Custom	ners									
	982,	794	109.005		15,329		134		12		12	
Customer	88.	76%	9.84%		1.38%		0.01%		0.00%		0.00%	100.00%
	Total Other	Power	Supply Expen	668 I	Jsed to Allo	cal	te Fuel Relate	d W	orking Capit	al		
	14,128,		2.983,214		10.282.195		2,706,934		467,271		2,313,172	
Purch-Power		96%	9.07%		31.27%		8.23%		1.42%		7.04%	100.00%
	Averane of	OSM A	locatione Exc	ludis	a Administ	rael	un and Garas	al- I	lead to Alles	ale	Administrative	and Ganaral (
			15,446,974						2,868,430		9,038,290	and General (
Expense		02%	10,440,974	d r	29,02%	9	6.99%	Φ	2,868,430	Ф	8,038,290 5,93%	100.00%
LAPOIDO	40.	u£ 70	10.14%		×3.02%		0.99%		1.90%		0.86%	100.00%

Gainesville Regional Utilities Electric Rate Study Report Allocation and Classification of Plant Net Book Value and Working Capital

		Foreceased rest				Ganeral Non	General			Alachum	
Number	Account Description	Ecok VMIM	Rala Component	Class Allocator	Registential	Demand	Demand	Lorge Power	Lorge Power Street Lighting	Wholeage	Total
	Interneticie Plant										
ŝ	Organization		Demand-Flaed	CP-12	*	*			-		
202	Franchises time Conserts	1	Cernand-Flred	CP-12		3	a U	0	1	1	
500	Missoelitancous untangible Plant	1	Liemand-Fixed	CP-12	1	1	1			1	1
	Total intergible Plant				*						•
	Steam Production Plant										
040	" and 3.1 and Birthts	A 1507 520	Daviand-Pized	CI-13	1 808 430	826.085	1.430.414	261,806	43.011	942 948	4037.500
	Charles with X Immodulated and	34. + G83 + 34	Downerd, Secol	61.40	22 145,086	A BYS TOT	10 014 870	CAL MAR	002 030	\$ 243 641	AK 642 174
	Contract type of the processing of the	LOA THE LAND	Damand, Sived	29.42	AL U20 SET	THE DEC BOLD	54 1981 130	0111110	2361,687	0 043 E/M	120,640,769
1	Excitote and Excitot Points Deserves	no viena vino	Demand: Total	1110	onine man	2001/00/01	0.00000000	10111111	100110019	Party and the second	Inter other and
110	Turbo Consistent Italia	SK MK MU	Denamilitized	CB-19	10.940.517	7740 267 14	0 175, 211	1.654.0721	401.525	1 549 110	25 705,809
	framework Electric Electric Electric	Non the second	Themand allowed	61.00	E 017 446	1 1001 100	- 1et all	ART FIRE	107 100	1001 100	LOC DES T
010	Accession clance couprilies	4 475 AVE 41	Devent Sheet	61.00	TSR 046	471 202	NAM OF A	100/100	100100	10471 1046	A 415, 415
2	TORSE LOWN FIRM CUMPTING	011/01/01	DOM PAREMAN	CI-16	Decorary"	100114	Part of the second	100000	100700	ATTENDED TO A	ALCONDOL NO.
	Total steams Production Plant	200,200,000			985'089'104	60W ¹ 2C2 ¹ /2	80,435,286	16,853,483	3,992,778	10.353,605,605	007/382/202
	Nuclear Production Plant										
DEE	Land & Land Rights	3,267	Demand-Fixed	CP-12	1,302	ES.	1,157	212		1961	3,267
321	Shustures and Improvoments	4,124,155	Dumprollked	CP-12	1,830,969	457,098	1,450,450	265,494		246,250	4,094,156
200	Reactor Plant Equipment	1,440,803	Damand Fixed	CP 12	162'825	153,775	510,282	209,403	22,478	86,830	1,440,363
EZE	Turbogensrator Units		Demand-Fixed	CP-12		•		*		*	*
WZE	Accessory Electric Equipment	421,477	Dentand-Fixed	CP-12	167.902	44,987	149.818	246,72	8/3/8	25.350	421,477
325	Miscelansous Power Plant Equipment	120,841	Jernsno-Tked	CP-12	48,139	12,801	118.34	7,828	36511	7,268	120,841
	Total Nuclear Production Plant	6,080,100			2,422,103	649,520	£,154,01B	TTS, ME	94,588	365,667	6,090.103
	Hydro Production Plunt										
380	Land & Land Highle		Demand-Fixed	CP-12	The second second	.0.0		Received and the second s			10000
331	Sinctures and Improvements	16,768	Demand-Fixed	CP-12	B.2B2	1,602	1.190	1,2224	1176	948	15,768
330	Reservoirs, Dams and Waterways	3,351	Demand-Fixed	CP-12	1,327	330	100	210	3	200	8331
133	Water Wheels, Turbines and Gonmatons		Demand-Fixed	CP-12			*	•	*		
187	Accessory Electric Equipment		Damand-Fixed	CP-12	•	•	•	*			
1981	Miscellaneous Power Plani Equipment		Demand-Fixed	CP-12	27				•	2	ち
BSE	Roads, Fielfroads and Bridgee		Demand-Tixed	CP-12	1	1	+		1	1	
	Total Mydra Production Plant	000'61			6097	2,003	6.786	1,299	24H	1,144	19,099
DAE	Other Production Plant Land & Land Bioth		Demand-Tixed	CP-12			8				3
141	Startures and improvements	1922 2029 2.4	Terrand-Fleed	CP-12	617 APR 272	1946,844	1777.911	1,750,754	420.726	1.650.056	27,509,735
349	Suel Holders, Producers and Accessings	1.978.956	Demarci-Fixed	CP-12	7388.107	211,212	700.979	106.901	20,075	110,3962	1.978.355
140	Prime Movers	49.098.954	Demand-Fixed	CP-12	17.145.252	4 594 800	15.247.556	2,780,949	871,672	2.589,656	43.038.954
1	Garendtra	23.518.640	Demand-Fixed	CP-12	5.385.356	1.443,259	4,789,734	878,844		a15.100	13.518.640
	Accessory Electric Fournment	0.900.600	Demend-Flued	CP-12	1 199 188	219.605	1.060.238	104.064		100.001	2 542 407
SALE	Miscellaneous Press Plant Fruinnaul	4.348.964	Ternard-Fixed	CP-12	1 732 475	464 S03	1 540.739	810,000	123123	261.576	4.548.964
-	Total althous Boostruction Bland	PTE CAP 50		1	011 0EE 20	T NTO TTE	39 446 696	6 AE4 794	1 420 405	6.850 960	TYC 425 60

Gainesville Regional Utilities Electric Rate Study Report Allocation and Classification of Plant Net Book Value and Working Capital

Montane Control Contro <thcontrol< th=""> <thcontrol< th=""> <thc< th=""><th>Account</th><th>A second from the second second</th><th>Forecasted</th><th>d Net</th><th>Pola Comments</th><th></th><th>Desidential</th><th>General Non</th><th>General</th><th>1</th><th>Douter B</th><th>Month I Indulta</th><th></th><th>Alschua</th><th>Tolui</th></thc<></thcontrol<></thcontrol<>	Account	A second from the second second	Forecasted	d Net	Pola Comments		Desidential	General Non	General	1	Douter B	Month I Indulta		Alschua	Tolui
Transmission 1 <t< th=""><th>ALL NO.</th><th></th><th>DOOR A</th><th></th><th>the company and</th><th></th><th>IDA IDA</th><th>ALL DATE</th><th>COLUMN THE COLUMN</th><th></th><th>I AMA I A</th><th>1111111111111111111111</th><th>ι.</th><th></th><th></th></t<>	ALL NO.		DOOR A		the company and		IDA IDA	ALL DATE	COLUMN THE COLUMN		I AMA I A	1111111111111111111111	ι.		
Market Banding manuality and and antioling manuality and antioling manuality antioling manuni manuality antioling manuality antioling manuality		Transmission Plant													
Remote the formation of the formation control Control Contro Control Control <td>350</td> <td>Land & Land Rights</td> <td></td> <td>99,535</td> <td>Transmission</td> <td>GP-12</td> <td>\$ 1,502,463</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>3,263,545</td>	350	Land & Land Rights		99,535	Transmission	GP-12	\$ 1,502,463								3,263,545
Description Static Interface Static Static <th< td=""><td>051</td><td>[Paceved]</td><td></td><td></td><td>Tranemiseion</td><td>dP-10</td><td></td><td></td><td></td><td>• 1</td><td></td><td></td><td>) 1. a</td><td></td><td></td></th<>	051	[Paceved]			Tranemiseion	dP-10				• 1) 1. a		
Internation Contract (4)(3) (4)(3) Trememics (6)(4)(4) (4)(3) Trememics (6)(4)(4) (4)(3) (6)(4)(4) (4)(4)(4) (6)(4)(4) (4)(4) (6)(4)(4)(4) <td>and a</td> <td>AUTOLIAS & PORVENBING</td> <td>4</td> <td>10.792</td> <td>Instramedion</td> <td>21~12</td> <td></td> <td></td> <td></td> <td>50</td> <td>1000</td> <td>212</td> <td>5</td> <td>0777'8</td> <td>1.40, 104</td>	and a	AUTOLIAS & PORVENBING	4	10.792	Instramedion	21~12				50	1000	212	5	0777'8	1.40, 104
Control Control <t< td=""><td>Pape</td><td>Demonstration.</td><td>1 m</td><td>10100</td><td>Tenenteelee</td><td>NITE Local</td><td>0 940 500</td><td>ATT OF</td><td></td><td>EU.</td><td>1000 100</td><td>100.00</td><td></td><td>175 005</td><td>E 900 134</td></t<>	Pape	Demonstration.	1 m	10100	Tenenteelee	NITE Local	0 940 500	ATT OF		EU.	1000 100	100.00		175 005	E 900 134
Tender F. neuro Sector Sector <t< td=""><td>1,000</td><td>Centeria</td><td></td><td>17 474</td><td>Transmission</td><td>Cush-ext</td><td>23,144 0</td><td>0/02/010</td><td></td><td>3 5</td><td>BCS E</td><td>(internal second</td><td></td><td>aller aller</td><td>S 447 473</td></t<>	1,000	Centeria		17 474	Transmission	Cush-ext	23,144 0	0/02/010		3 5	BCS E	(internal second		aller aller	S 447 473
Denotic String Threation OP/Fail Cold String Stri	die 4	Townie & Frankes	5			Mar Anno	-							1	
Name ST(3) Tarention Colored 24.14 7.014 0.410 Der -	1.4-10	Demard	3	51,852	TransPredion	NCP-hpue	240,355	54,945	25	5113	814,655	10.92	E	21,863	551,852
Tento Constrained Constrained <th< td=""><td>354.2</td><td>Customer</td><td>N</td><td>77,155</td><td>Transmission</td><td>Cast-wyd</td><td>210,415</td><td>70,014</td><td></td><td>110</td><td>100</td><td></td><td></td><td>22</td><td>297,152</td></th<>	354.2	Customer	N	77,155	Transmission	Cast-wyd	210,415	70,014		110	100			22	297,152
Dention SALID Turnention SALID SALID Turnention SALID Turnention SALID SALID </td <td>355</td> <td>Pelics & Futures</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>102120</td> <td></td> <td></td> <td></td> <td>ALC: NO.</td>	355	Pelics & Futures									102120				ALC: NO.
Cutemaria Cutemaria Cutemaria Cutemaria Cutemaria Cutamaria Cutamaria <thcutamaria< th=""> <thcutamaria< th=""> <thc< td=""><td>355.1</td><td>Demand</td><td>4</td><td>BA, KGB</td><td>Transmission</td><td>NC^m-Input</td><td>189,204</td><td>43,306</td><td></td><td>100</td><td>8,711</td><td>6,622</td><td>e.</td><td>間の、え</td><td>424,839</td></thc<></thcutamaria<></thcutamaria<>	355.1	Demand	4	BA, KGB	Transmission	NC ^m -Input	189,204	43,306		100	8,711	6,622	e.	間の、え	424,839
Control Control <t< td=""><td>355.2</td><td>Customer</td><td>81</td><td>34,035</td><td>Transmission</td><td>Cultiversi</td><td>166,723</td><td>140°</td><td></td><td>124</td><td>8</td><td></td><td></td><td>ୟ</td><td>224,0355</td></t<>	355.2	Customer	81	34,035	Transmission	Cultiversi	166,723	140°		124	8			ୟ	224,0355
Cumulation Biology instruments Cumulation Cumulation <t< td=""><td>356</td><td>Overhead Conductors and Devices</td><td></td><td>1000</td><td>The statement of the st</td><td>The second se</td><td>And a set</td><td>100 C</td><td>8</td><td></td><td>Contraction of the</td><td>200 P. 1</td><td>3</td><td>The second s</td><td>And the second</td></t<>	356	Overhead Conductors and Devices		1000	The statement of the st	The second se	And a set	100 C	8		Contraction of the	200 P. 1	3	The second s	And the second
Cutotical Control Cutotical Cutotical <thcutoi< th=""> Cutotical <thcutoi<< td=""><td>85B.1</td><td>Demand</td><td>S I</td><td>Beer, Beer</td><td>TIBRSMISSION</td><td>Incu</td><td>001404</td><td>APS'ER</td><td></td><td>2 1</td><td>212,10</td><td>18.74</td><td>2</td><td>PUT , 2014</td><td>PRR'SAR</td></thcutoi<<></thcutoi<>	85B.1	Demand	S I	Beer, Beer	TIBRSMISSION	Incu	001404	APS'ER		2 1	212,10	18.74	2	PUT , 2014	PRR'SAR
United contacterer and forout Townersion Op/Initial Op/Initia Op/Initial Op/Initia	356.2	Customer	6	550'8	FBABITIBBID	Ener with	380,146	26,408		48	518			\$	536,345
Content Content <t< td=""><td>8</td><td>Underground Conduct</td><td></td><td>8</td><td>Vanantine international</td><td>Lines, Inc.</td><td>3</td><td></td><td></td><td>Å</td><td>l</td><td></td><td>2</td><td>ľ</td><td>3</td></t<>	8	Underground Conduct		8	Vanantine international	Lines, Inc.	3			Å	l		2	ľ	3
Online of contracter and (notice) Transmission Design (notice) Contracter (notic) <td>1000</td> <td>Contracting</td> <td></td> <td></td> <td>Tennentering</td> <td>Prostanti</td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.9</td> <td></td>	1000	Contracting			Tennentering	Prostanti	1							0.9	
Optimization Termination Contraction Contraction <thcontraction< th=""> <thcontraction< th=""></thcontraction<></thcontraction<>	No.100	The laws and Conductors and Devices			100000000000000000000000000000000000000	inw-inno				2					Ē
Outcome Literation Chill Sector Sec	1 1120	Damandi tamana ang ang ang ang ang ang ang ang ang		1	Tranen isekin	NCP Irent	4				1				
Contribution 4(2) Contribution Instruction 4(2) Contribution Instruction 2(10,000	0.826	Durbroar			Tianantiaaline	CP-12									0.4
Total Trenerises Rate 15,00,00 T/78,050 2,10,000 3,00,00 670,00 <td>120</td> <td>Reads and Tralls</td> <td></td> <td>4.671</td> <td>1 namenti sekor</td> <td>CP-12</td> <td>DNRT</td> <td></td> <td></td> <td>165</td> <td>BOE</td> <td></td> <td></td> <td>181</td> <td>4.671</td>	120	Reads and Tralls		4.671	1 namenti sekor	CP-12	DNRT			165	BOE			181	4.671
Distribution from Function from Fun		Total Transmission Plant	15,30	05,060			7,786.855	2,162,900	3.8	692	878,828	109,10	12	628,731	15,302,080
Function Contract		Distribution Plant													
Financy violage submary	2002	Land & Land Rights													
Structurer Structurer Total Das System Fried Multi-Kinntu SS,10 N/14 SL/15 M/10 Minnty Vidiage Minnty Vidiage 10,34 Sustemants 19,302 31,139 11,130 21,333 6,731 10,333 Minnty Vidiage 11,074 Sustemant 92,150 2,430 7,102 2,035 6,731 11,330 Minnt Firmury Vidiage 11,174 Sustemant 11,024 Sustemant 11,330 2,337 6,00 11,340 11,320 Demand Firmury Vidiage 2,011,10 Sustemant Undemant 11,320 2,337 0,00 11,320 2,337 0,00 11,320 2,330 0,113 2,00 11,1240 2,113 11,1240 2,113 0,00 11,1240 2,113 0,00 11,1240 2,113 0,00 11,1240 2,113 0,00 11,1240 2,113 0,00 11,1240 2,113 0,00 11,1240 2,113 0,00 11,1240 2,113 11,1240 2,113	200.1	Primary Voltage	24	81,783	Derl-Habos-tel	NUT-ITPUL	844,155			120	123,222	42,95	8	115,231	2,167,783
Distributes & Incomments Second structures Second structures <td>300.2</td> <td>Secontrary Wotage</td> <td>F</td> <td>01,452</td> <td>David many System</td> <td>Redained A mout</td> <td>S24,100</td> <td></td> <td></td> <td>SEL</td> <td>45,751</td> <td>11.11</td> <td>R</td> <td>No.</td> <td>701,432</td>	300.2	Secontrary Wotage	F	01,452	David many System	Redained A mout	S24,100			SEL	45,751	11.11	R	No.	701,432
Primary Vidage Biornality Vidage Biornality Vidage Biornality Vidage Demand Primary Vidage Cutamane Primary Vidage Pios. Data Primary Vidage Pios. Pios.	361	Structures & Imprevoments													
Structure (Manual Voltage Matter Editor) 110.741 Extension Frant Rest-Model (Manual Security Voltage Lemmor Franty Voltage 7.200 2.043 1.10.41 2.043 Demmor Franty Voltage Lemmor Franty Voltage Lemmor Franty Voltage Lemmor Franty Voltage 2.011.10 Sintection-Valuabity (Manual Security Voltage Lemmor Franty Voltage 7.111.20 Sintection-Valuabity (Manual Security Voltage Lemmor Franty Voltage 7.111.20 Sintection-Valuabity (Manual Security Voltage 7.111.20 Sintection-Valuabity (Manual Security Voltage 7.111.20 Sintection-Valuabity (Manual Security Voltage 7.111.20 2.012.00 2.013 Domogradity Equipacity Secondary Voltage 2.014.10 2.014.10 2.014.10 2.014.10 2.014.10 2.014.10 2.014.10 Domogradity Voltage Secondary Voltage 2.000.01 2.000.01 2.000.01 2.000.01 2.000 2.000 2.000 Demodradity Equation-Voltage Contactions Voltage 2.000.01 2.000.01 2.000.01 2.000 2.000 1.012.01 Demodradity Voltage Contactions Voltage 2.000.01 2.000.01 2.000.01 2.000.01 1.010.01 1.010.01 Demodradity Voltage 2.000.01	161.1	Primary Voltage	6	42.246	Substalion-Freed	NCP-Input	148,082			191	51,055	6,7,	2	19,637	345,345
Billion Equal Cummor Finnery Voltage Cummor Finnery Voltage Cummor Finnery Voltage 1 (1/1328 Schention Vanithe Main Voltage Cummor Finnery Voltage 1 (1/1328 Schention Vanithe Main Voltage Cummor Finnery Voltage 1 (1/1328 Schention Vanithe Main Voltage 1 (1/1328	361.2	Secondary Votsge	ŧ	10,741	Substation-Fixed	Real-NCP-Input	51,139			R5	1320	10.00	5	•	110,741
Demund Finany Volge 71/17/20 Substrint-Koath NOF-Input 2.12/15/00 7.11/120 Low model 11/16/0	362	Station Equip.													
Demand Primery Voltage 2.07.17.10 Schwaltin Voltage Sc	262.1	Demand Primary Voltage	1.7	67,322	Substation-Vanable	NCP-Inpul	3,721,690	714.128	evi :	598	440.475	141.84	2	411,230	7,187,322
District Control Secondary Velige 2016-100 Control 245-100 64,000 54,000 64,000 54,000 64,000 55,000 55,000<	362.2	Customer Primery Vollage	30	012-12	Substation-Freed	Cust-wgt	2,175,103	723,746		202	2,966	1000	-	246	3,071,710
Cualment discrictly Volga Subalionin-Freed Period Pe	362.3	Demand Secondary Voltage	en el	10.160	Substation-Variable	Habil-NCP-Input	1,071,578	245,1%		20	151,201	43,01	8	2	2,319,160
Primary Voltage Bearndary Voltage Secondary Voltage - Des System-Variable Math Voltage VCP-hout Secondary Voltage - Des System-Variable Math Voltage VCP-hout Secondary Voltage - Des System-Variable Math Voltage VCP-hout Secondary Voltage 1330.01 Des System-Variable Math Voltage VCP-hout Secondary Voltage 1330.01 Des System-Variable Math Voltage VCP-hout Secondary Voltage 1330.01 Des System-Variable Math Voltage 1330.01 Des System-Variable Math Voltage 1330.01 Des System-Variable Math Voltage 1330.01 1352.2 1352.25 137.64 1327.16 133.06 115.01 958.06 Demand Formary Voltage 7,481.72 216.5 216.5 215.7.5 215.7.5 215.7.6 137.7.6 215.7.6 157.7.6 225.7.6 157.7.2 225.7.6 157.7.6 225.7.6 157.7.6 225.7.6 157.7.7 226.0 157.7.6 225.7.6 157.7.7 226.0 157.7.6 225.7.6 157.7.7 226.0 157.7.6 227.2.6 157.7.6 227.2.6 157.7.7 226.0 157.7.6 227.2.6 157.7.6 227.0.6 116.0.7 </td <td>362.4</td> <td>Customer Secondary Votage</td> <td>6</td> <td>93,926</td> <td>Substation-Fanad</td> <td>Fatwi-Oust-wgt</td> <td>703,669</td> <td>234,200</td> <td></td> <td>285</td> <td>886</td> <td></td> <td>,</td> <td>•</td> <td>B28'858</td>	362.4	Customer Secondary Votage	6	93,926	Substation-Fanad	Fatwi-Oust-wgt	703,669	234,200		285	886		,	•	B28'858
Prenery Voltage Prenery Voltage Prenery Voltage Prenery Voltage Prenery Voltage Prener Prenery Prener Pr	BBB	Storage Bat Equp.													
Bernol Privary Voltage Privary Voltage Description voltage Construction S287.253 Initial to the set of the	1.636	Primery Voltage			Oldt-Syebem-Warable	NCP-Input	40			£.	•		•	ŧ.	90
Press, Toward Primary Voltage 1,30,024 Desk, Toward Primary Voltage 1,30,024 Desk Spetim Frank 1,30,124 Desk Spetim Frank 1,30,126 1,30,127 Desk Spetim Frank Spetim Frank 1,30,126 1,30,126 1,30,126 Desk Spetim Frank North Prank 1,30,126 1,30,126 1,30,126 Desk Spetim Frank North Prank 2,30,12 1,30,126<	2,630	Sacondary Voltage		1	0.62-Syddem-Yanadia	Hetai-NCI-Irput	•			ź	-		÷	8	*
Contraine Primary Voltage J. A00, Voltage Derivative Voltage J. A00, Voltage Voltage J. A	76t	Press, Towers and Fixbuse Press,						and the second se				1000	ä		and the set of
Current Frimary Voltage 7,602,471 Det System Friend Annotice Friend Annoti	1,1430	Demand Primary Voltage	a c		Habury Hassions	Indu-Jon	53/ '59E'L	WHITE .		1+0	LEGO BRL	10.00	0	103,001	2200,026
Ownered Screendary Voltage (ASST: Disk System Friend Number Secondary Voltage (SST: Conditioned Secondary Voltage	10400	Currentle Primary votago	e P		LICE-CONSTRUCTION	David MCD land	100' M07'0	1,102.01		8 10	1,621	12.22	8	ž	1000/102
Ownward Formary Voltage Solution Soluti	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Pression Secondary Printer			The Design Fight	Date of Case of the	E12 C31 F	TOT I TOT		1		A STATE			MAL PARA
1 Demand Privative 5,60,711 Det Set System-Vertage 1,627,102 233,697 1,627,102 233,662 116,910 358,662 2 Customer Primary Voltage 1,200,173 Det System-Vanishink 2,573,251 5,91,37 7,1240 13,323 1,732 1,732 3 Customer Primary Voltage 1,200,173 Dist System-Freed Outlink 2,513,133 3,447,397 7,130 2,173 2,146 1,732 4 Durkinsk 3,017,333 Dist System-Freed Outlink 2,513,61 1,14,61 2,132 1,732 1,732 1,732 1 Durkine 3,017,333 Dist System-Freed Outlink 2,136,773 7,136 1,732 1,733 <td>100</td> <td>Constraint Constraints and Davings Disease</td> <td></td> <td>10000</td> <td>non-ayacant was</td> <td>dia anno anno</td> <td>NULL MALLY</td> <td>1111/1000</td> <td></td> <td>1</td> <td>I root</td> <td></td> <td></td> <td></td> <td>a salara</td>	100	Constraint Constraints and Davings Disease		10000	non-ayacant was	dia anno anno	NULL MALLY	1111/1000		1	I root				a salara
Customer Phinary Voltage 13,784,781 Der System Fauer Customer Phinary Voltage 13,784,781 781,240 13,203 1,792 Derwand Secondary Voltage 1,200,133 Det System Fauer Date System Vanity 2,7146 2,7146 1,792 Dubboiner Secondary Voltage 1,200,133 Det System Vanity 3,877,500 146,641 2,913 1,792 Dubboiner Secondary Voltage 1,200,133 Det System Vanity 2,196,718 144,600 2,7146 1,922 Dubboiner Secondary Voltage 3,017,353 Dist System Vanity 2,196,422 2,931 14,601 156,130 1,551 Durand Primary Voltage 0,848,016 Dist System Vanity 2,438,335 1,205,482 24,173 786,482 2,034,19 1,44,603 1,551 Durand Primary Voltage 0,848,016 Dist System Fauer Routily Rescandary Voltage 1,252,643 164,041 1,253,256 166,642 2,433,353 144,603 1,250 175,303 142,603 175,303 142,603 175,303 1265,422 22,434 2,513 175,303	Safe 1	Demand Primary Million			Net-Sinstem Manahia	NCPUPAUL	9 579 591	"Can and	1 937	8	2023 (160	115.01		CHIER BASS	5 907 770
Demand Secondary Volage 1,263,133 Dist System Vanish Real HQP-Input Sir_500 186,641 2,913 - Customer Secondary Volage 3,017,363 Dist System Vanish Real HQP-Input 537,500 186,641 2,913 - - Undergrund Condumy Conductionary Volage 3,017,363 Dist System Vanish MCP-Input 2,136,778 716,902 166,641 2,913 -	CARC 2	Customer Primery Victoria	12.61		Dist-Systam-Fried	Cuntword		3 2M7.92		140	13.309			1.92	13.784.795
Cultionier Secondary Vetage 3,073,562 Dist Secondary Vetage 7,10,062 166,641 2,196 166,641 2,913 - Underground Conduit Primary Underground Conduit Primary Voltage 3,073,563 Dist Secondary Vetage 3,484,016 Dist Secondary Vetage 2,486,487 7,19,602 166,641 2,513 -	SHE	Demand Secondary Votana	1		Web-Sustern-Wanethle	Patral-NCP-Inter				1981	64,508	27.14	49		1,283,130
Undisprovide Conduit Primery Amin Lan Undisprovide Conduit Primery Amin Lan Amin La	305.4	Customer Secondary Votano	0.6		Dist-Sustein-Fred	Retail Cust-wett	4			141	2.913		6		3.017.325
Durrend Primary Voltage 2,%%; (23) Tist-System-Vanable NCP-Input 1.026.2450 234,773 786,618 1.44,603 46,031 155,134 Durrend Primary Voltage 6,488,016 Dist-System-Vanable NCP-Input 1.026.2450 234,773 786,618 1.44,603 456,031 155,134 Durrend Firmary Voltage 6,286,973 Dist-System-Freed Retuit/NCP-Mput 2,433,335 187,727 1,657,256 343,603 112,079 - 475 Durrend Sencordery Voltage 12,552,643 Dist-System-Freed Retuit/Outilwg1 2,433,635 2,660,685 691,617 1,2,062 349,603 112,079 - 475 Undergravid 5,056,813 Dist-System-Freed Retuit/Outilwg1 3,885,375 2,660,685 691,617 1,2,062 2,66,433 - 475,142 - 475,142 - 475,142 - 475 - 475,142 - 475,142 - 475,142 - 475,142 - 475,142 - 475,142 - - -	Take.	Understand Conduit Primary													
Customer Fmmery Voltage 5,488,1016 Dist System Found Dust with 3,283,158 1,755,422 3,03,418 0,3203 0,3203 1,75 1,75 Demand Serrordery Voltage 6,280,594 Dist System Found 2,478,325 5,67,207 1,657,226 343,406 111,407 175 Demand Serrordery Voltage 6,280,594 Dist System Found 8,617,307 1,657,226 343,406 111,407 12,020 Duringhound Conductors of System Valuable NCP Input 2,478,335 2,660,665 691,417 12,020 2,664,328 Dimmand Primary Voltage 12,552,643 Dist System Found Dist System Found 1,191,452 224,542 72,007 2,064,028 Dimmand Primary Voltage 8,752,748 Dist System Valuabe NCP Input 1,591,344 2,64,043 1,191,452 2,72,007 2,064,028 Dimmand Primary Voltage 8,752,748 Dist System Valuabe NCP Input 1,591,344 2,64,043 1,191,452 2,72,007 2,064,038 Dist System Valuabe Role Nuprinput 1,591,347 2,64,043	206.1	Damand Homary Voltage	2.30	_	Tist-Budiary-Variable	MCP-trout	1.026.250	234.773		918	ND9.941	45,62	10	136.194	2355,298
Demand Secondary voltage 6,266,978 Disr System Vanitube Feature Vision 2,438,326 5,67,256 349,606 112,872 - Undergrand Secondary Voltage 12,622,643 Der System Fund Regul Culture Secondary Voltage 12,622,643 Der System Fund Regul Culture Secondary Voltage 12,522,643 Der System Fund 72,002 12,622 112,872 10,117 12,062 112,872 10,117 12,062 112,872 10,117 12,062 112,872 10,118 112,872	366.2	Customer Primery Voltage	5,4		Dist-System-Floed	CUBPACH	3,939,108	1		918	802.5			524	5,438,076
Culturare Secondary Voltage 12,522,843 Dest-System-Fund Health/Durbvij1 8,886.376 2,196.0(465 691.617 12,062 - Undergravid Conductors and Cavicare Damend Primary Voltage 3,850,668 Dist-System-Vaniabe MCP-Input 1,391.345 264,041 1,191.4529 72,307 206.628 Damend Primary Voltage 8,555,046 Dist-System-Vaniabe MCP-Input 1,391.345 364,041 1,191.4529 72,452 72,307 206.628 Damend Primary Voltage 8,555,046 Dist-System-Vaniabe NCP-Input 1,391.345 364,041 1,191.4529 72,307 206.628 Damend Secondary Voltage 8,355,704 Dist-System-Vaniabe Rutal-WCIP-Input 3,455.254 2,003,667 173,721 2,073,669 173,721 2,073,669 173,721 2,073,669 173,721 2,073,669 173,721 2,073,660 174,721 1,077,430 -6,750 206.628 Destromer Primer Secondary Voltage 10,418,245 Dist-System-Vaniabe Rutal-WCIP Input 1,375,147 4,573,640 1,077,430 -6,750 -6,750	266.3	Demand Secondary Voltage	6.3	-	Dish System-Ventuble	Fetul-NGP-hput	2,479,926		*	256	349,909	112,67	38		5,986,978
Undiergraund Conductors and Devices Dimensi Primary Voltage Customer Primary Voltage B 225, 2004 Dist-System-Exeld Bull-regist 1, 381 344 0, 204, 043 1, 191, 389 224, 542 72, 307 209, 628 Dimensi Primary Voltage Dist-System-Exeld Bull-regist 5, 056, 667 4, 10, 744 8, 231 7, 737 Distorter Econdary Voltage 19, 416, 245 Dist-System-Exeld Hwalt-Out vegit 13, 751, 247 4, 573, 548 1, 072, 540 -6, 750 - -6, 750 -6, 750 - Distorter Econdary Voltage	586.4	Customer Secondary Voltage	12.5	22,949	Dist-System-Fired	Retail-Cust-wort	8,886,376	2,050,665		217	12,062			•	12,522,949
Drimand Primary Voltage 3,850,664 Disk System-Yariable NGP Input 1,531:34 264,043 1,191:359 724,542 72,007 2266,028 Cuelormer Phrimary Voltage 3,850,664 Disk System-Frank Dusk System-Frank 2,001,607 4,073 2,001,007 2,001 2,066,028 Cuelormer Phrimary Voltage 8,755,706 Disk System-Frank Petal MOT - Input 3,845,825 2,000,607 4,073,848 3,875,707 2,066,028 Cuelormer Recondery Voltage 8,756,706 Disk System-Frank Petal MOT - Input 3,845,825 2,076,641 1,74,721 7,773,649 5,97,707 2,076,641 72,707 2,056,624 Cuelormer Recondery Voltage 10,416,345 Disk System Frank Petal MOL - Input 3,845,648 1,077,430 -6,750 174,721 - <td>282</td> <td>Underground Conductors and Devices</td> <td></td> <td></td> <td></td> <td>10000000000000000000000000000000000000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	282	Underground Conductors and Devices				10000000000000000000000000000000000000									
Customer Phinary Voltage R, 252, 2004 Det-System F, Yed Dust-System F, Yed Dust-System F, Yed B, 22006 607 470,734 B, 221 - 737 Domand Bacondary Voltage B, 222, 106 Dist-System-Exect Philath/UCP-Injuri 3, 845,254 879,659 5, 879,659 542,572 174,721 - Dustamer Excoondary Voltage 19,416,245 Dist-System-Exect Philath/Dust-System-Exect Philath/Dist-System-Exect Philath/Dist-System-Exe	1,786	Demand Primary Voltage	3,8	-	Jist-System-Vanabe	NGP-linget	1,381,344	384,043	-	658	724,542	72,3%	02	2CB,633	3,653,698
Demand Backnergry Voltage 8,202,106 Dist-System-Vanitub Politik/UCP-Injurk 3,945.254 879,669 5,679,689 540,572 174,721 - Dustrimer Ecoordiary Voltage 19,419,245 Dist-System-Exec Magai-Quarkward 13,751,477 4,575,648 1,077,430 -0,7500,	2112	Customer Primary Voltage	10,00		Dist-System-Fxed	Dusl-wgs	6,D36,335	2,008,600		Ter	122,8			787	8,625,294
Customer Econociary Vottage 19,419,245 Disc Spatime Faied Higkle/Outlong1 13,751.4x7 4,575,648 1,077,430 -6,750 -	207.0	Demand Becondary Voltage	5,8		Dist-System-Variable	Potal-NCP-hpue				989	540,573	174.7	5	Ċ	8,322,106
	807.4	Duslumer Secondary Voltage	10,4		Der Speen-Fred	Pistal-Outrwol	13,751.417			00	-9,750		÷	1	19,418,245

Gainesville Regional Utilities Electric Rate Study Report Allocation and Classification of Plant Net Book Value and Working Capital

Name Accurate Description Dest Value 265 Une Transformen 0.000,000 265 Une Transformen 0.000,000 265 Demond Pennery Voltage 0.000,000 266 Demond Pennery Voltage 0.000,000 271 Demond Pennery Voltage 0.000,000 272 Demond Penners Pennene 0.000,000 273 Benners Pennene <th></th> <th></th> <th></th> <th>the state of the state of the state</th> <th></th> <th></th> <th></th> <th></th> <th></th>				the state of the state of the state					
Distribution Plant (cont.) Une Transformer Demand Pernary Voltage Demand Fernary Voltage Demand Secondary Voltage Demand Secondary Voltage Demand Secondary Voltage Demand Secondary Voltage Demand Secondary Voltage Demand Secondary Voltage Costoner Primary Voltage Demand Secondary Voltage Costoner Promacy Voltage Meters Meters Primary Voltage Secondary Volt	due Rate Component	Class Allocator	Residential	Desmand	Demend	Linge Power	Linge Power Street Lighting	TVholoeade	Total
Ure Transformer Demand Primary Voltage Demand Primary Voltage Demand Primary Voltage Series Series Demand Secondery Voltage Series Primary Voltage Demand Secondery Voltage Secondery Voltage Seconder Seconder Seconder Seconder Secon									
Demend Primary Voltage Demand Secondary Voltage Services Demand Secondary Voltage Services Demand Secondary Voltage Demand Secondary Voltage Demand Secondary Voltage Demand Secondary Voltage Demand Secondary Voltage Secondary Seco									
Cestomer Primary Voltage Demand Secondary Voltage Costomer Socondary Voltage Costomer Socondary Voltage Costomer Primary Voltage Demand Secondary Voltage Costomer Primary Voltage Demand Secondary Voltage Demand Secondary Voltage Netary Voltage Secondary Pathoner Primary Secondary Faultoner Total Revent Secondary Faultoner Total Monter Secondary Faultoner Secondary Faultoner Total Monter Secondary Faultoner Secondary Faultoner Total Monter Secondary Faultoner Secondary Faultoner Secondar Faultoner Secondar Faultoner Secondar	10,757,567 Transformers-Variable		7,085,945	1,522,840	5,312,870	1,200,968	322.334	301.510	16,287,567
Demand Secondary Voltage Creationer Secondary Voltage Services Demand Secondary Voltage Demand Secondary Voltage Demand Secondary Voltage Demand Secondary Voltage Demand Secondary Voltage Demand Secondary Voltage Demand Secondary Voltage Secondary Voltage Secondar	6,960,898 Transformers Fixed		4.942,872	1,544,662	086.47B	6,739		FON	5,980,368
Castoner Secondary Vullage Services Demand Secondary Vollage Castoner Frimary vollage Castoner Frimary vollage Castoner Frimary vollage Castoner Frimary vollage Castoner Frimary vollage Secondary Fautoner Secondary	00,204 Transformere-Variable	1	2.436,185	1001055	1,828,781	343,602	110,047		5,270,258
Sancias Demond Primary Voltage Castomer Fritany Voltage Castomer Secondary Voltage Castomer Secondary Voltage Castomer Secondary Voltage Metas Metas Primary Voltage Secondary Secon	38,673 Titesformets-Fired	BRAILCust-wgl	1,599,524	532,226	124,742	2,121			2.258,873
Demond Prenary Voltage Castomer Frimary Voltage Demond Secondary Vallage Metass Castomer Secondary Vallage Metass Primary Voltage Secondary Voltage Secondar									
Castorer Frimury Vollage Demand Secondary Vollage Costoner Scoordary Vollage Meters Resondary Vollage Secondary Vollage Secondary Vollage Secondary Vollage Frimary Vollage Secondary Foundary Secondary Secondary Vollage Secondary Vollage Secondary Foundary Secondary Foundary Secondary Sec	PO3.523 Dist-System-Vanebis	6 NCA-nout	105.901-	82,983	799, Adb.	57,363	10,471	53.650	032,659
Demand Secondary Voltage Cestamer Socondary Voltage Metas Restantare Socondary Voltage Secondary Voltage Secondary Voltage Secondary Voltage Escendary Voltage Escendary Voltage Secondary Seconda			1,542,081	513,112	120.262	2,103		181	2177.748
Crestomer Secondary Vullage Méters Primary Votage Secondary Votage Seconda	9	le Retal 4CP-trput	128,540	31,922	104,508	10,563	6.340		301,939
Meters Meters Reacting voltage Secondary Patert Voltage Secondary Patert Voltage Secondary Patert Voltage Secondary Patert Voltage Secondary Patert Voltage Secondary Patert Voltage Secondary Patert Secondary Pa	not.002 Dist-System-Fared		120,051	166,044	115%	(183			704 A62
Primary Vodage Secandary Vodage Secandary Vodage Secandary Vodage Escendary Vodage Escendary Vodage Secondary Vodage Secondary Vodage Breatinghe Kaminy Vodage Secondary Vodage Secondary Vodage Secondary Vodage Bradine Ramit Primary Vodage Secondary Vodage Secondary Vodage Bradine Ramit Primary Vodage Secondary Secondary									
Secondary Volaga maketebor on Ousformers Premises Primary Volage Sammary Volage Sammary Volage Sammary Volage Sammary Volage Secondary Volage Secondary Volage Secondary Volage Secondary Volage Secondary Volage Secondary Volage Mac. Distribution Plant Trans Constructure A Equipment Office Furniture A Equipment Office Furniture A Equipment Diffice Furniture A Equipment Total Store Constant Componentian Equip Componentian Equip Communication Plant Total Plant Net Book Value Construction Plant Total Working Capital Fuel Plant Net Book Value Total Working Capital Not-Fael Plant Recok Value Total Working Capital	3.216.662 Method-Floed	Males-Mult	2723.739	302.099	189.243	1.664		111	3.916.660
Total Part Met Book Value Financy Voltage Secondary Paurt Total Secondary Edution Secondary Paurt Total Paurt Met Book Value Secondary Paurt Total Voltage Secondary Secondary Paurt Total Voltage Secondary Paurt Secondary Paurt Seco		Ficture Mathemarkhint	752.134	245.274	52 487	1,006			1 040 200
Primary Volage Secondary Volage Secondary Volage Becondary Volage Secondary Volage Secondary Volage Secondary Volage Secondary Volage Secondary Volage Mac. Distrbution Plant Total Distrbution Plant Total Stron Fights Office Furniure & Equipment Office Furniure & Equipment Computer (herdware, software), 400 Office Furniure & Equipment Total, Strop & Gange Labowsor Equipment Total Plant Net Book Value Communic Consults of Computer Total Montel Communic Consults of Computer Total Montel Communic Consults of Computer Total Montel Material Equipment Total Montel Material Computer Total Montel Computer Consults of Computer Total Montel Computer Consults of Computer Total Montel Consults of Computer Consults of Computer Consults of Computer Consults of Computer Consults of Consults of Consults Consults o						and a			and and
Secondary Vehags Leared Popenty on Cestamore's Premiaers Primary Voltage Secondary Voltage Secondary Voltage Secondary Voltage Secondary Voltage Secondary Voltage Secondary Voltage Secondary Voltage Met. Distribution Plant Total Aland Bjershunde Met. Distribution Plant Total Aland Plant Computer Nation Office Funditure & Equipment Office Funditure & Equipment Computer Nation Office Funditure & Equipment Total Store & Ganage Lato exp Rauge Office Funditure & Equipment Total Plant Net Book Value Communication Fundit Total Plant Net Book Value Working Capital Full Plant Net Book Value Communication Fundit Total Working Capital Full Plant Net Book Value Working Capital Full Plant Net Book Value Total Working Capital	19.007 Det-System-Mariada	a NCP-Incur	1,810,054	414.084	1.155, 853	208.407	THO CH	1741 1741	A 155.017
Total Parameter Permisers Primary Voltage Secondary Voltage Secondary Voltage Secondary Voltage Secondary Voltage Secondary Voltage Secondary Voltage Secondary Voltage Secondary Voltage Mac. Disrobution Plant Total Discribution Plant Cenner Al Land Pignas Office Fundamin, sethement Computer (Nandamin, sethement Laborary Equipment Total Real Marching Capital Marching Capital Marching Capital Full Plant Net Book Value Computer Marching Capital Full Plant Net Book Value Contained Marching Capital Full Plant Net Book Value Computer Marching Capital Full Plant Net Book Value Marching Capital Full Plant Net Book Value Marching Capital Full Plant Marching Capital Marching Capital Full Plant Marching Capital Marching Capital		ä	621,350	142,142	455 354	RCW CB	NAC NO		1 34A TEA
Primary Votage Secondary Votage Secondary Votage Bread Lightes Kornel System Primary Votage Secondary Votage Secondary Votage Secondary Votage Secondary Votage Met. Distribution Plant Team Distribution Plant General Plant Computer Ingrites Bruckues and Ingrites Bruckues and Ingrites Bruckues and Ingrites Bruckues and Ingress Computer Annotation Fault Sing Second Plant Net Explored Total Rent Net Book Value Control Computer Fore Coperated Laborator Plant Total Rent Net Book Value Control Copilial Total Rented Material Capital Ford Wording Capital Non-Fiel Related Material Scippies Total Wording Capital						-			to a local de
Secondary Volage Breef Lighte & Grant Bystern Pinnary Volage Reveal Lighte & Grant Bystern Pennary Volage Mate. Distribution Plant Torri Distribution Plant Centre Land Byster Add. Distribution Computer (bardwave, software, koor) Transportin Equit Office Furniture & Equipment Office Furniture & Equipment Computer (bardwave, software, koor) Transportin Equit Computer (bardwave, software, koor) Transportin Equit Computer (bardwave, software, koor) Transportin Equit Stores Equit Communication Figure A Communication Figure A Co	- Dreck-Variable	NCP-Incon	ł	,	2	9	*		
Servet Lightle & Sugnal System Primary Voltage Secondary Voltage Secondary Voltage Brank Discribution Plant Torin Element General Plant General Plant Leard & Land Pights Bruckurse and Improvemants Office Fundawin, software, know Computer (Yandawin, software, know Office Fundamin, and angle Strangartarion Equipment Computer (Yandawin, software, know Computer (Yandawin, Software, know Market and Europhen Total Working Copilua Total Working Copilua	- Direct-Variable	Relat-NCP-Innut			(1.1) (1.1)				
Plimary Votage Secondary Votage Secondary Votage Secondary Votage Secondary Votage Secondary Votage Secondary Votage General Plant General Plant Computer (Parther Computer (Parther Computer (Parther Computer (Parther Funder Secons Equip Total Second Plant Communic Control Computer Communic Fore Coperated Laboration Colos Second Second Equipment Total Reade Marcher Plant Marcher Funder Copile	AND THE ADD & ADD & ADD ADD ADD ADD ADD ADD ADD	and all south amount a							
Secondary Velauge Mac. Distribution Plant Torial Discribution Plant Rena Discribution Plant General Plant Lead & Land Fights Bruckuss and Imprise Office Furniture & Equipment Office Furniture & Equipment Computer (Yadway Stutyment Communication Equip Stores Equip. Stores Equip. Stores Equip. Total Plant Net Brook Value Marientes and Stupples Total Variang Capital Non-Flettand Non	3. 709.440 Clinect Fixed	Direct St.			,		5,785,482		5 750 460
Mac. Distreation Plant Term Discribution Plant General Plant General Plant General Plant Leand & Land Pights Bruckurses and Incrovernants Office Funiture & Equipment Computer (Pandwans, software, knoc Computer (Pandwans, software, knoc Transportation Equipment Transportation Equipment Transportation Equipment Total Plant Net Book Value Marking Capital Full Plant Net Book Value Marking Capital Full Plant Net Book Value Date Plant Net Book Value Total Working Capital Full Marking Capital Full Marking Capital Total Working Capital		Direct SI					1014-1110 F		a01/201/0
Total Discribution Plant General Plant General Plant General Plant Compute A Land Fighta Bruckurae and improvemants Bruckurae and improvemants Computer Sciences A Land Transportation Equipment Transportation Equipment Frome Coperated Equipment Prover Coperated Equipment Training	Dist						DOLAR INC.		00110131
General Plant Lart & Lart Flights Bruckures and Inprovemants Office Fundrans. a charants Computer Arandamer Computer Arandamer Computer Arandamer Finals, Short & Gange Labovaror Equipment Toola, Short & Gange Labovaror Equipment Toola General Plant Toola Plant Net Book Value Control Capital Fuel Plant Net Book Value Conta Wording Capital Non-Fuel Hetand Non-Fuel Hetand	10.0		E#1'818'26	28,015.564	29,275,067	4,602,793	6.443,139	2,663,403	180.204.708
Leard & Land Flights 1 Bitractures and ingrovernance Ditractures and ingrovernance Office Fundment Computer (Pandments software, knocy) Transportation Equip Stocks Sincy 4 Communics on Figure and Tools Sincy 4 Communics on Figure and Tools Constant Plant Tools Constant Plant Tools Constant Plant Tools Constant Plant Tools Constant Plant Tools Constant Tools Constant Cons									
Total Plant A Equipment Office Furniture & Equipment Computer (Yardware, softwure, knor) Transpondinin Equip Formured Fund Stores Equipment Fores' Consultation Stores Consultation Fores' Fores' Total Plant Net Blook Value Martinetas and Europies Total Wording Cognitation Fores' Wording Cognitation Total Wording Cognitation Total Wording Cognitation Total Wording Cognitation Total Wording Cognitation Total Wording Cognitation		in the second se					1.00	Contraction (1997)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
OBCAURIA BARA INFORMERATINA OBCAURIA STATUTIONE A EQUIPMENT Computer ("FordAware, softwure, teacors Scores Equipment Franks, Shop & Garage Laborescy Equipment Franks, Equipment Afso. Equipment Afso. Equipment Total Plant Net Book Value Obriding Capitual Fuel Fland Mare Fact Restated Maretise and Eucoptes Total Working Capitual Total Working Capitual Total Working Capitual		NDN	215/119 2	227 204	1050'020	S 82,64D		\$ 81,602	\$ 1,785,114
Compose transmerk Compose (hardware, setheurer, kaoor) Exonas Equip. Exonas Equip. Toold, Sincy & Garage Labovar/Cpristiad Equipment Evers' Cpristiad Equipment Communication Fightment Mass. Enuppmins Total Plant Net Book Value Ford Renote Plant Total Plant Net Book Value Bonding Capitual Fuel Plattand Materias and Supplies Total Monding Capitual Ford Wording Capitual Total Manding Capitual		NBN	5,814,772	1,616.803	3,736,785	005,204	286,907	573,848	12,700,219
Computer (hardware, software, laroc) Transportation Equal Stories Equal Stories Equal Stories Equal Stories Equal Prove Constant Prove Constant Prove Constant Prove Constant Prove Constant Prove Communication Communication Communication Communication Communication Communication Constant Net Total Plant Net Block Value Constant Total Plant Net Block Value Constant Constant Material Constant Consta		NBN	1,869,811	555.297	1,278, B75,1	227,986	16,150	190,434	4,348,225
Transportation Equip Screams Equip Screams Equip Screams Equipment Factor Strup & Ganage Laboratory Equipment Communities on Figurant Affect Equipment Total Plant Net Book Value Montang Capitua Fuel Related Non-Fuel Related Non		NEW	4,178,785	1,181,810	2,684,708	476,785	206,113	416,706	9,126,967
Stories Equip. Total, Story & Garage Laboratory Equipment Power Operated Equipment Forward Equipment Total Plant Net Book Value Total Plant Net Book Value Working Capitual Fuel Plant Net Book Value Total Varving Capitual Fuel Platand Non-Fuel P	1.022.329 A9G-Fixed	ABN	468,801	130,211	300,666	53,654	B80/82	46,609	1.022,829
Tada, Sinp 4 Garage Latoreny Fautomen Power Cpertual Gauger evit Communication Fautoment Ars. Enurgenen Tating Equipment Total Plant Net Book Value Total Plant Net Book Value Total Plant Net Book Value Total Plant Net Book Value Total Varving Capitual Fuel Plant Non-Fuel Plant Non-Fuel Plant Total Worving Capitual Total Worving Capitual Total Marken 1 do	72-278 A&G-Fixed	NBN	EHO'ES	9,201	192'12	162%	1,652	3,300	872,278
Latonicary Equipment Cover Operated Equipment Communities on Figure ent Communities on Figure Afs.: Equipment Total Reveal Plant Total Reveal Working Capitua Fuel Related Materias and Explores Materias and Explores Total Working Capitua Total Working Capitua Total Monteng Capitua	1,490.483 A&G-Fixed	NBV	862,416	345,746	428,427	78.18n	39,039	68,050	1.4001,483
Fores Contailed Equipment Communication Equipment Mass. Equipment Total Plant Net Book Value Working Capital Fuel Plant Net Book Value Working Capital Fuel Plant Fuel Plant Materias and Supples Total Working Capital Supples Total MartenAse Total MartenAse		NBV	270,161	75.121	173,574	30.853	13,320	26,041	590,063
Connunct: on Fq.Ilarent Tarse Equipment Tarse Equipment Total Plant Net Book Value Working Capital Fuel Plant Net Book Value Working Capital Fuel Plant Non-Fuel Plant Non-Fuel Plant Non-Fuel Plant Total Working Capitual Total Working Capitual Total Morking Capitual	7,802.846 ASG-Fixed	NBN	9,572,427	983.3:7	2,295,158	409,296	176,206	366,242	7,802,646
Misc. Enuprment Training Equipment Total Generant Plant Total Plant Net Book Value Working Capital Fuel Related Non-Fuel Rela		NBN	268,684	80.547	188,111	35,189	14,256	28.687	852,708
Traiting Equipment Total Plant Net Book Value Working Capital Fuel Plant Net Book Value Working Capital Fuel Planta Non-Fuel Planta Non-Fuel Planta Non-Fuel Monking Capitua Total Working Capitua Total Monking Capitua	27 75	No.	335,231	38,225	215,405	38,415	18.557	33,434	752,235
Int Book Value Book Value Sogitud Capitud Int Int Int Int Int Int Int Int Int Int		NBN	•						-
t Book Value piles ogliud TEBASE <u>1</u> C	40,301,845		18,452,130	5.130.652	11,854,835	2,114,076	310.129	CPO/0091	40.301.845
t Block Value <u>67</u> pries rg Capitud <u>7</u>									
olea golea Gepliud TERASE <u>1</u> 60	4926		265,383,942	73,799,056	170,508,196	30,406,427	050'068'8.	26,400,044	573,654,1225
offes ng Capitul TTEAKSE <u>1 cc</u>	e./36.164 Erenov-Vandoa	Purch-Power	3.740.551	789.956	2.722.657	716.778	126.730	612-615	8,706,184
ng Capitul 7	2		2,763,839	605.376	1.734.468	417.910		164.467	CET. 13D
1 6			3,360,192	744,599	2,181,242	112.813	126,253	4/35/07/6	7,844,455
			3,871,842	2.140,510	0,538,565	1,646,199	376,275	1,402,756	22.027.749
	72.11.77		\$ 275,265,585	\$ 75,358,5 15	1094,561	3 32,054,036	13,409,525	5 27,867.802	\$ E01,682,674

Galinesville Regional Utilities Electric Rate Study Report Microstian and Classification of Operations and Melotements Expenses, Neturn on Hate Base, and Other Revenues and Experiess

Operations and Maintenance Expension 2 - 201 / 10 Dimericibasis Dimericibasis <thdimericibasis< th=""> Dimericibasis Dimer</thdimericibasis<>	Muntha	Atcount Description	1	Eventer	Rate Conscient	Class Montheat	Revident of	Derived	Domand	Lense Power Street Lighthree	Street Lied		Finlende
Baum Point Chreating Complexity Complexity <thcomplexity< th=""> Complexity <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<></thcomplexity<>													
Anton Nytiened auton Nytiened Samp Nytiened Reinol Nytiened Reinol Nytiened Reinol Nytiened Reinol Nytiened Propytiened Reinol Nationarca Stant Powerbenes Anton Notices and Nationarca Anton Notices and Nationarca Anton Nationarca Anton Nationarca Anton Nationarca Anton Nationarca Anton Nationarca Anton Nationarca Anton Nationarca Anton Nationarca Anton Nationarca Anton Nationarca Anton Nationarca Anton Nationarca Anton Nationarca Anton Nationarca Anton Nationarca Anton Nationarca Anton N	100 100	Matter Perser Deveration Dynamics e Operation Supervision and Engineering Tue		701,702,4 281,740,080	Demand-Dept. Printige-Variazie	CP-12 Bieldy		-	₽	4 NUN3	•	34.446 \$	122,755 4,765,106
Instrument 2,0,0,0 Instrument 2,0,0,0 Instrument 2,0,0,0 Instrument 2,0,0,0 Instrument 2,0,0,0 Instrument 1,0,0,0 Instrumen	133	Num represent Stam from Othor Sources Staur Transferred - Freen		1,000,000,0	Errengy-Fixed Freedow-Fixed	Energy Finance	200-lu	che/h/L	1.4.200	100,001			U're-
Find Encychologie Encychologie <thencychologie< th=""> Encychologie</thencychologie<>	53	Flactin Expenses Misudances Sicam Power Expenses		15,207,300	Erengy Hx00	Energy	-,082,945 6,092,145	1,279,952	1203,0002,007,0	-		35,665	1,022,018
Foul Steve Power Garaction Operation (i) (17) (10) (i) (17) (10) <td>101</td> <td>Parte Allowances</td> <td>1</td> <td>1</td> <td>Eretgy-Fixed</td> <td>Energy</td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td>, İ</td> <td></td>	101	Parte Allowances	1	1	Eretgy-Fixed	Energy	1					, İ	
Interference Numerone of Standarding Numerone of Numerone Numerone br>Numerone of Numerone		Four Shown Power Ganeration Operations		609,275,000			34,681.255	7.200,993	98,919,012	6,650,10	P 1.145,617	112	6,582,325
Numerous of Structure concernes of Structure forman Sector (10,1) Transpond (10,1) Transpond (10,1) <thtranspond (10,1) Transpond (10,1)<td>110</td><td>filiam Prent Carestion Maniveros Mumeraneo Succoren and Fornando</td><td></td><td>201.002</td><td>Drense-Daed</td><td>Enemy</td><td>14.475</td><td>CU.N</td><td>10.457</td><td>2.768</td><td></td><td>476</td><td>LIEFE</td></thtranspond 	110	filiam Prent Carestion Maniveros Mumeraneo Succoren and Fornando		201.002	Drense-Daed	Enemy	14.475	CU.N	10.457	2.768		476	LIEFE
Contractions of Behater Plant Relations and Behater Plant Relations and Relation Plant Description (Relations) Emargy (Relations) P.500.5M (Relations) Gold (R) (Relations) N/RA (R) (Relations) Relation Relation Relations Relation Relation (Relations) Relation Relations) Relation Relations)<	119	Weitner ance of Structurce		280,000	Frangy-Fixed	Strengs	197,044	22,637	177.004			3,540	17.480
Notice visco of locations Component Component <thcomponent< th=""> Component <thcomponent< <="" td=""><td>25</td><td>Maintervence of Bodier Philit</td><td></td><td>5.000 MAIL</td><td>Incryst-tead</td><td>Enargy</td><td>M2015'6</td><td>00019309</td><td>1,010, 1514, 1</td><td></td><td></td><td>055,530</td><td>412,183</td></thcomponent<></thcomponent<>	25	Maintervence of Bodier Philit		5.000 MAIL	Incryst-tead	Enargy	M2015'6	00019309	1,010, 1514, 1			055,530	412,183
Total Generation relation Linearie	12	Meline elice of Miss. Steam Plant		13,547	Erangy-Pload	Finely	5.634	12271	4215			1 2 2	NOR NO
Molecular Activity Control Contro Control Control		Total Steams Presey Generation			6			and and	Name of Contract			1	
Moden Planck Specification Operating Constant Fait Planck Specification Operating Mater Fait Planck Artist Specification Mater Fait Planck Image Planck Artist Artist Specification Mater Fait Planck Artist Specification Mater Fait Planck Artist Specification Mater Fait Planck Artist Specification Mater Fait Planck Artist Specification Specification Mater Fait Planck Artist Specification Specification Specification Specification Specification Specification Specification Mater Fait Planck Artist Specification		Mainteresce		7,454,223			3,222,530	214,136	2,310,648	618.78		106.977	525.780
Answer Fat Papersa (2000 tenery function Energy 1.22.851 (0.501 (215	Nurear Pawer Schedion: Oppositions Opposition Supervision and Engineering		44,714	Damard.Depi	09-40	17.612	8//4	16,841	2,90		8	2.699
Constrained were constrained by Devended of Constrained were constrained by Table Toward Constrained by Table Towa	213	Martant Fast Pepetta		460,000	Simmy Variable	Energy	133.853	40.961	140,047	Re'in	5	225	50 H
Ben You Over Survey Ben You Over Survey Baury Transmer- Linkt Exhibition Survey Baury Transmer Mandarenet- Linkt Mandarenet- Linkt Mandarenet Foner Expenses Mandarenet Foner	\$2	Contracts and Water		105.0	Deniard Dept	350	2585	din et	2255	45		R j	875
Inturn Transformet Linde Execution Transformet Linde Execution Sciences Execution Sciences Execution Sciences Execution Sciences Execution Execution Fails Table Machine Poster Execution Table Machine Poster Execution Execut	35	Green capations		President.	Durwing Cost	1450	EIN/04	110,000	all a second			1	5
Histitic Strockend Histitic Strockend Faint Faint Table Muchaen Power Generation Faint Table Muchaen Power Generation Table Muchaen Fainer Developed CP-12 Paint Table Muchaen Fainer CP-12 Paint Market Inter and CP-13 Paint Market Power Generation Market Power Generation Market Power Californeer Market Power Californeer CP-12 Paint Market Power Californeer Paint	18	Blaum Transformed - Criedin			Diminand Copi	9 8							
Misselences Nuclear Power Expenses w.7,400 Derwerd Copie OP-12 No.2281 ad.566 14,200 Ad.441 Table Muchan Power Expenses 11,314,347 0,3100 0,3100 0,3100 40,310 44,411 Table Muchan Power Expenses 1,114,347 0,3100 0,3100 0,3100 40,310 44,411 Operatione 1,114,347 0,3100 0,3100 0,3100 40,310 40,410 Nuclear Power Externation 1,114,347 0,3100 0,3100 0,3100 40,310 40,400 Nuclear Power Externation 1,114,347 0,3100 0,3100 0,3100 0,3100 40,310 Nuclear Power Externation 1,114,347 0,3100 0,7100 0,710 40,300 40,400 Nuclear Power Externation 0,3100 0,7100 0,712 36,140 0,400 16,400 16,400 Nuclear Power Externation 0,3100 0,7100 0,712 36,140 16,400 16,400 Nuclear Power Externation 0,310,400 0,7100 0,712<	3	Electric Suppress			Denievid-Dept	14-80	1	(A)	10000			•	
Total Nuclear Paser Generation L (104,04) L (104,04) 400,006	20	Misuellarecus Nuclear Powor Expirents Fants		114,400	Demand Copi	8-15 08-15	61,269	19,150	147,282			2,430	220
Operation I.184,34/ I.184,34/ II.184,34/ II.344,34/ III.344,34/ III.344,34/ </td <td></td> <td>Tuelal Muchant Patien Generation</td> <td></td>		Tuelal Muchant Patien Generation											
Nuclear Parer Generator Marticiance Nuclear Parer Generator Marticiance Nuever and Rithdraw Lightwares Nurver and Rithdraw		Dywrathionu		1.104,34/			6212/0025	+20,005	4/00/ 7/10	00'58		17,985	78,567
Markaransa mi Sinishizea (n. 299) Demard Oppi CP 12 13,441 4,R50 16,405 Markaransa et Heaster Hark Equipment 941,071 Demard Opeil CP-12 937,148 100,439 06,710 Markaransa et Miss Nuisea Placit Markaransa et Miss Nuisea Placit Tota Maudear Power Cheves Demard Opeil CP 12 254,927 54,920 16,245 Tota Maudear Power Cheves Demard Opeil CP 12 254,927 54,920 16,245	100	Nuclear Power Seneration Manhonance Matriorierze Supervision and Enginescrip		21,421	Denard-Expl	CP-12	6,504	2,201	7,680			165	1240
Markerance of Hossie Place Equipment SMI,071 Derweid-Orvil CP-12 337,108 106,400 066,000 Merkerance of Hossie Place 13,407 04,403 Merkerance of Ness Intrinsie Place 13,400 Derweid-Seit CP12 25,902 13,407 44,403 Merkerance of Ness Intrinsie Place 13,400 Derweid-Seit CP12 25,492 Feb 20,400 Feb 12,205 Tet 20,400 Feb 12,205 Feb 20,400 Feb 12,205 Feb 20,400 Feb 12,205 Feb 20,400 Feb 12,205 Feb 20,400 Feb 12,205 Feb 20,400 Feb 12,205 Feb 20,400 Feb 12,205 Feb 20,400 Feb 12,205 Feb 20,400Feb 20,400Feb 20,400 Feb 20,400 Feb 20,400	8	Mumberunce mi Struchuea		060'08	Dermand-Dopt	Cr ta	18,460	4, R-13	16,405			724	24
Markwenne ul Cevire Pari 13,000 Demart Gent CP-12 49,000 14,000 44,003 Markenance at Miss Austean Plant 51,000 Demart Crept CP 12 204,020 Feb 20 102,015 Total Mustean Power Commercian	3	Markenance of Heador Plant Equipment		170,052	Demord-Cepil	CP-12	397,148	100,400	000,000			16,55e	908 64
Markenance at Miss. Nuclear Plant Total Nuclear Power Conversion	100	MeMowinize of Decisic Plant		125,320	Durveruttern	CP-12	49,962	し見た	44,433			List,	7.542
r Pouwer Deversion		Marrienance of Miso, Nuclear Piert	ł	514,420	Damard-Dept	200	204,927	54,000		397.60		8211	30.95
1,700,594 670,544 181,266 600,642		Total Autolaan Power Devenshion Mawanaanse		1.704.594			120,051	181,205	CURANDA	110.500		26,632	102.026

1000		Proceeding.				Tanana Man	Province 1		(Thursdo	Allochum
Account	Account Description	Fapernet	Fats Component	Cinss Allocator	Racidensial	Demand	Dumand	Large Pawar	Lighting	Wholesho
	Myrdro Power Generation Operations							1		15
85	Operation Supervision and Progressing		Ucerand Light					-	1	
å	Waterfor Prease	*	Cirrus -Vanuur-	Elerty		A.			*	
100	Update Experiment		Derramt-Ospt	CP:42	7				8	*.
55	Figurities Prypactons		Jonurd Liept	20-12		90	9	it:	8	(*)
83	Mict. Hydrs Power Genoretica Expenses	16	Derait 6 Onja	CP-12		÷		36		
35	Dasta		Durant Opti	а В	1	Ì	-	1	1	
	Texa Nyshe Pawar Canaralian Operations					*		1	0	
12	Hydro Power Generation Maintanance Marter store Standalant and Englassifys	*	Dimare-Depi	0.42				*	8	
-	Designments of March and	519	Descention	CP.40		204	9	1		
15	Maintenance of Description Patrice of Weights	10	(Tempero Cont	06.45		19			1.4	
13	Plainteranting of Flacing Flace		Demontoper	CP-45	1		0			
3	Minimum of Misu + helin Prest	Sector Sector	Distantis Depi	CP-12	-	°	1	1	1	
č.	Total Ayelin Power Generation									
	Mainterverse	*			7)	÷		f.	16- 1	
1	Other Power Guneraliss Operations	200.000	Demost Date	CH.HC	217.11	2000	634.04	1 800	447	1.724
1	supervision and watched and Englishing	10,000	Excert unitable	Low	A dist you	129 931	A NUMBER OF TAXABLE	1 044 440	212-418	1 000.000
1	Converter Decence	-	Denisid-Deck	CP-12	· ·		· · · · · · · · · · · · · · · · · · ·	-		
1	Mac. Other Ruwer Generation Crown www	0.8	Damand-Dept	CP-12					*	
990	Bandin		Cemend-Unpt.	CP-12		1	1		-	
	Total Other Power Ganeration Operations	1099800'5.			5,473,143	1.355,308	4(610,906	INCOME!	217,863	1,002,402
is	Other Power Generation Meintenkhan Martinoeron Supervision and Protramond	15,115	Lionand Legi	CP-12	1211,3	16.4	6,356	000	2/6	908
1	Martanance of Structure.		Demand-Dept	CP-12	*			1	+	
83	Markenance of Benerating and Bestra Coutron Morehouses of Mary Cross Press Consulton F	98.456	Detrand Cept	CP-17 CP-12	19,704	12/5	17,520	1020	212	2.976
Ē.	Total Other Pewer Generation								10100	
	Marksteurstear	64,577			22/22	100/1	85'R'72	4,147	1,203	3,604
1	Other Power Bupply Experies	14 70E AV	Burbata (Dour-French	Frame.	19,4446,655	2 PE0.000	0.479, 954	0.632.066	440.360	2 242 167
	System Carded well-und Danaghtery Other Evenese	1,054,034	Purchased Power Damand		116,914	212,506	373,434	60,264	18.450	63 400 a 015
144	Cither Expenses		Turnhosed-Power-Dapt	5 5			-	-		
	Water Philade Manual Manual L Barrana	100 000 W			DIG COV NY	5 COT 144	40.900405	a The Post	100.000	THE PARTY OF THE P

Gainesville Regional Utilities Electric Rate Study Report Altection and Consultation of Operations and Miscilemence Expenses, Relating on Rute Russ, and Other Revenues and Exponsos

Tannana Constant 1 300 Description 2 200 200 <t< th=""><th>870,211 870,121 870,121 870,121 170,120 170</th><th>a ta, Ann 1995 - 200 - 2</th><th>2.55 2.56 2.56 2.56 2.00 2.50 5.50 2.50 5.35 5.35 5.35 5.35 5.35 5.35 5.35 5</th><th>4 E15 Called (2)1 Called (2)1</th><th>2,945 44,356 111,705 2</th></t<>	870,211 870,121 870,121 870,121 170,120 170	a ta, Ann 1995 - 200 - 2	2.55 2.56 2.56 2.56 2.00 2.50 5.50 2.50 5.35 5.35 5.35 5.35 5.35 5.35 5.35 5	4 E15 Called (2)1 Called (2)1	2,945 44,356 111,705 2
Contraction control Contro Control Control	 1 12.00 11 1 12.00 11 1 13.00 11 1 14.00 11	80, 201 80, 10 80, 10 10, 1	2.942 14.85.05 13.066 13.000 10.010 10.0000 10.0000000 10.00000 10.00000000		2,945 44,356 411,705 2
And Interfaction TAN IN Transmission ADVID Transmission ADVID	505 204 51 206 51 206 1 14, 670 14, 670 14, 670 14, 670 14, 600 10, 100 10, 10, 100 10,	-	47.5.14 2.0.1 2.0.1 1.0.00 1.0.00 1.0.00 1.0.00000000	5,800 5,800 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	44.300 111,705 2
Description Control Description Control <thdescription Control Description Control</thdescription 	51.262 14.579 8.274 9.001 4.01,000 5.1,875 9.1,975 9.1,9755 9.1,97555 9.1,975555555555555555555555555555555555	a de la constante de	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	88.2 	10,705
Currents (0.11) (Internation)	14.679 1.274 1.275 1		20 11 11 11 11 11 11 11 11 11 11 11 11 11	5 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	ŝ
Contrast Thermation Contrast	8,277 8,277 9,601 9,871 9,871 9,871 9,871 9,872 6,413 6,413 6,413 6,413 1,07,400 1,07,400 1,07,400 1,04,000		1091/1 1091/1 1091/1	· · · · · · · · · · · · · · · · · · ·	
Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Con	8,271, 8,271 4,011 4,01,000 51,875 51,875 51,875 51,875 51,875 51,875 51,876 51,876 51,876 51,876 51,976 51,976 51,976 51,976 51,976 51,976 51,976 51,976 51,976 51,976 51,9775 51,9775 51,9775 51,9775 51,9775 51,9775 51,9775 51,9775 51,9775 51,9775 51,97755 51,9775555 51,9775555555555555555555555555555555555		1,1160 1911 1911 1911 1911 1911 1911 1911	242 242 25 25 25 25 25 25 25 25 25 25 25 25 25	
Display of the Expense. Display of the Expense. Display of the Expense. Unions Unions <td>8,27,4 9,60, 000 460, 000 51,875 51,975 51,875 5</td> <td></td> <td>1091.1. 1982.1 1982.1 1982.1 1986.2 1986.2 1986.2</td> <td></td> <td></td>	8,27,4 9,60, 000 460, 000 51,875 51,975 51,875 5		1091.1. 1982.1 1982.1 1982.1 1986.2 1986.2 1986.2		
University (University of Participation) Constant Constant Constant Constant University of Participation Constant Con	8,871 1,691 4,64,609 4,64,609 51,875 51,877 51,977 51,9	-			
Turners <	8,274 9,001 9,001 9,001 9,001 9,001 9,001 9,001 9,001 107,000 10,		100111 100111 1001 1001 1001 1001 1001	878 141 252 255	.91
Ref Tennison of the second secon	401,500 1,001 1,002 1,001 1,002		1001/1 1001 1001 1000 1000 1000 1000 10	378 142 20,253	
Dirtic 1/13 Numerican 0/13 1/10 0/10 Tart Transmistion Decordion 1/07/60 1/07/60 1/07/60 1/07/60 0/01 Tart Transmistion Decordion 1/07/60 1/07/60 1/07/60 1/07/60 0/01 Tart Transmission Decordion 1/07/60 1/07/60 1/07/60 0/01 0/01 Tart Transmission Decordion 1/07/60 1/07/60 1/07/60 0/01 0/01 Tart Transmission Decordion 1/07/60 1/07/60 1/07/60 0/01 0/01 Control 1/07/60 1/07/60 1/07/60 1/07/60 0/01 0/01 Control 1/07/60 1/07/60 1/07/60 1/07/60 0/01/60 0/01 Control 1/07/60 1/07/60 1/07/60 1/07/60 0/01/60 0/01 Control 1/07/60 1/07/60 1/07/60 1/07/60 1/07/60 0/01/60 0/01 Control 1/07/60 1/07/60 1/07/60 1/07/60 1/07/60 0/01/60<	3,001 440,000 51,875 51,875 51,875 527,525 5413 5413 5413 107,500 513,100 513,100 513,100 514,000 514,000 514,000		591 581160 	FM 289	1.080
Total Total Interviewed $\sqrt{10}$ ($\frac{10}{10}$)	401,000 31,875 31,875 9,843 9,843 8,843 8,843 8,843 107,000 107,000 101,000 101,000 101,000	1	001/05 	547 SEA	149
Terrensides Multitures Terrensides Multitures Terrensides Terrenside Multitures		1			58,948
Mit Manance Spenition or flogitants Tunnistion Mit Plots Mit Plots Materian of Spenition or flogitants 10,00 Tunnistion Mit Plots 533 Data and the set of consent reset of set of consent reset of conse		1			
Mathematical Solution Columnation Columnation <thcolumnation< <="" td=""><td>51,875 51,875 9,871 207,548 8,443 8,443 8,443 8,443 107,200 1107,200 1107,200 1107,200 1107,200 1107,200 1107,200</td><td>1</td><td>0.5 5.621</td><td>a.</td><td>20</td></thcolumnation<>	51,875 51,875 9,871 207,548 8,443 8,443 8,443 8,443 107,200 1107,200 1107,200 1107,200 1107,200 1107,200 1107,200	1	0.5 5.621	a.	20
District Change Change Current Current <th< td=""><td>51,875 9,871 307,549 6 413 6 413 6 413 6 413 107,500 107,500 1100,500 1100,500 1100,500 1100,5000 1100,5000 1100,5000 1100,5000 1</td><td>1</td><td>/200 () 2004</td><td>ŕ</td><td>đ:</td></th<>	51,875 9,871 307,549 6 413 6 413 6 413 6 413 107,500 107,500 1100,500 1100,500 1100,500 1100,5000 1100,5000 1100,5000 1100,5000 1	1	/200 () 2004	ŕ	đ:
Currence Contract	6,871 307 543 6 413 6 607,307 107,000 213,101 213,100,	1	2	0.257	6.8M
District State State State State State District State <	207.543 8.413 8.413 1.07.202 2.13.101 2.13.101 2.13.101 2.13.103	1	134	-	
Control Control <t< td=""><td>2015-443 8.443 1.07,2000 2.13,121 2.13,121 1.01,130 1.041,083</td><td>4</td><td>No.1</td><td></td><td></td></t<>	2015-443 8.443 1.07,2000 2.13,121 2.13,121 1.01,130 1.041,083	4	No.1		
Mathematical Mathematical<	107,000 607,000 213,001 213,001 104,003	i i		122'1	1001
Density Learning	107,300 807,337 213,121 448,643	4	5		
Control Thereader Control Control Control Add Transandborder 20,30 Terreador 0,50 10,305 Add Transandborder 20,30 Terreador 0,50 10,305 Add Transandborder 20,30 10,30 20,30 10,305 Add Transandborder 20,30 0,40 0,40 20,20 20,30 Prevery Voluge Researcy Voluge Researcy Voluge Researcy Voluge Researcy Voluge Researchy Voluge Researchy Voluge 1,200 0,40 0,40 0,40 20,20 20,20 Add Notes Researchy Voluge Researchy Vol	107,000 809,007 218.001 148.083	ż		3	
Matteration (Mail) Transmission (Mail) Mode (Mail) Mode (Mail) Mode (Mail) Fast framemission (Mail) 20,00 14,000 14,000 167,000 157,000 Fast framemission (Mail) 20,000 14,000 14,000 14,000 157,000 <td< td=""><td>107,000 213,001 213,001 440,063</td><td>i i</td><td></td><td>•</td><td></td></td<>	107,000 213,001 213,001 440,063	i i		•	
Tat Transmission Maniferina 20,031 Tat Transmission Maniferina 10,020 Retriction Operation 20,031 Cold Networks and Expression 20,031 Cold Networks and Expression 20,031 Retriction Operation Cold Networks and Expression Cold Networks and Expression Cold Networks and Expression 20,031 20,02	107,500 807,507 1121,615 213,100 1141,645			-	
Contribution Operation Contribution Operation Contribution Contribution France Voltage Second Voltage S	707,705 213,101 213,101 213,102 213,102		669.2.	1081	11,112
Prensy Voluge control y Voluge control y Voluge control y Voluge control y Voluge control y Voluge control y Voluge for Markov for Markov Voluge for Markov for Markov Voluge for Markov Voluge for Markov Voluge for Markov Voluge for Markov Voluge for Markov Voluge for Markov for Markov for Markov Voluge for Markov for Ma	607,337 213,611 213,611 4146,6163 154,083				
Restrictly Voltage del 2010 Obio Administration del 2010 Construction 2.3.2.0.1 Privery Voltage Privery Voltage Vacuation Vacuation V	21 3.031 448,863 154,083		87,821	28.286	168,131
Contribution 1,033,56 Substitier Vaniele KSPArting 46,66 Primer Vanies Statistic Vanies Statistic Vanies KSPArting 46,66 Remoter Vanies Statistic Vanies Statistic Vanies KSPArting 46,66 Remoter Vanies Statistic Vanies Statistic Vanies KSPArting 55,00 Denoted Financy Voltage 31,00 Substation Financy KSPArting 55,00 Denoted Financy Voltage 31,00 Substation Vanies KSPArting 55,00 Denoted Financy Voltage 31,00 Substation Vanies KSPArting 55,00 Denoted Financy Voltage 0,00 Substation Vanies Statistic Vanies 55,00 Denoted Financy Voltage 0,00 Substatistic Vanies 52,00 52,00 Denoted Financy V	448,8%8		30,146	1902 C	
Frances Constant	154,083				
District latence. District latence. District latence. District Primary Voltage Culturant Primary Voltage Culturant Secondary Voltage Secondary Voltage Culturant Secondary Voltage Culturant Secondary Voltage Secondary Voltage Culturant Secondary Voltage Secondary Voltage Secondary Voltage Culturant Secondary Voltage Secondary Voltag	La La La La La La La La La La La La La L	110.200	21,741	7.001	101.8
Demond Primary Victors 31,000 Numerical Researchery Victors OCN (no. 4 Cinkernan Primary Victors 11,000 Numerical Researchery Victors 0.1,000 Numerical Researchery Victors OCN (no. 4 Cinkernan Primary Victors 0.1,000 Numerical Researchery Victors 0.1,000 Numerical Researchery Victors OCN (no. 4 Cinkernal Primary Victors 0.1,000 Numerical Researchery Victors 0.0,000 Numerical Researchery Victors OCN (no. 4 Constants Formary Victors 0.0,000 0.0,000 0.0,000 Numerical Researchery Victors OCN (no. 4 Constants Formary Victors 0.0,000 0.0,000 0.0,000 Numerical Researchery Victors OCN (no. 4 Constants Formary Victors 0.0,00 0.0,000 0.0,000 Numerical Researcher Numerical Researcher Constants Formary Victors 0.0,00 0.0,000 0.0,000 Numerical Researcher Numerical Researcher Constants Formary Victors 0.0,00 0.0,000 0.0,000 Numerical Researcher Numerical Researcher Constants Formary Victors 0.0,00 0.0,000 Numerical Re					
Control Secondary Voltege 0.706 Not Matterial Control Matterial Controller Secondary Voltege 0.170 VacAnton Frinka Real Activity Controller Secondary Voltege 0.170 VacAnton Frinka Real Activity Controller Secondary Voltege 0.170 VacAnton Voltage Real Activity Controller Secondary Voltege 0.301 Den System Voltage Real Activity Controller Secondary Voltage 0.301 Den System Voltage Real Activity Controller Secondary Voltage 0.301 Den System Voltage Real Activity Controller Secondary Voltage 0.303 Den System Voltage Real Activity Controller Secondary Voltage 0.303 Den System Voltage Real Activity Controller Secondary Voltage 0.303 Den System Voltage Real Activity Controller Secondary Voltage 0.303 Den System Voltage Den System Voltage Controller Secondary Voltage Den System Denneee Exercity Den System Voltage Controller Secondary Voltage Den System Voltage Den System Voltage Den System Voltage	127,723 21		17.515	b,5/6	19.91
Control Processor Control Processor <thcontrol processor<="" th=""> Control Processor</thcontrol>	2011/22	100	10 m	1 111	
Owners (Leve Expenses 74.11 Des Jystem-Values N.CP-Imper Constraints Constraints Primary Voltage Constraints Primary Voltage Constraints Secretary Voltage 9.000 Des Jystem-Fusion NCP-Imper Constraints Constraints Primary Voltage Constraints Secretary Voltage Constraints Secretary Voltage 0.000 Des Jystem-Fusion NCP-Imper Constraints Constraints Primary Voltage Constraints Secretary Voltage Constraints Secretary Voltage 0.000 Des Jystem-Fusion NCP-Imper Constraints Constraints Secretary Voltage Constraints Secretary Voltage 0.000 Des Jystem-Fusion NCP-Imper Constraints Description Line Expenses 0.000 Des Jystem-Fusion NCP-Imper Constraints NCP-Imper Constraints Description Line Expenses 0.000 Des Jystem-Fusion NCP-Imper Constraints NCP-Imper Constraints NCP-Imper Constraints Description Voltage 0.000 Des Jystem-Fusion NCP-Imper Constraints NCP-Imper Constraints Primary Voltage 0.000 Des Jystem Primary Voltage NCP-Imper Constraints NCP-Imper Constraints Primary Voltage 0.000 Des Jystem Primary Voltage NCP-Imper Constraints NCP-Imper Constraints NCP-Imper C				+16'1	
Contrast Secondary Voltage 7.0.11 Dev System Voltage 7.0.11 Dev System Voltage					
Control of Control of			4,201	165'1	4 054
Contrast Secondary Vocaça 3.300 Diricityment Bear Accurate procession Ordingtrond Line Episones 0.300 Diricityment Bear Accurate procession Ordingtrond Line Episones 0.300 Diricityment Bear Accurate procession Ordingtrond Line Episones 0.300 Diricityment Bear Accurate procession Ordingtrond Fremary Voltage 0.400 Diricityment Bear Accurate procession Outcomed Secondary Voltage 0.400 Diricityment Diricityment Exercity Voltage 0.400 Diricityment Diricityment Bear Accurate	1112			. 1	
Manual Construction Annual Construction	1111	0,326	1,000	122	
Constraint Prenary Voltage 6,010 Dive Systemship RCP-Linger Constraint Prenary Voltage 6,010 Dive Systemship RCP-Linger Constraint System Systems 6,010 Dive Systemship RCP-Linger Constraint System Systems 6,010 Dive Systemship RCP-Linger Constraint System Constraint System Densees 6,010 Dive System Reset/Constraint Resolution Voltage 6,010 Dive System Diversitiont Reset/Constraint Resolution Voltage 6,010 Dive System Diversitiont Reset/Constraint Resolution Voltage 8,000 Dive System Lot Reset/Constraint Reset/Constraint Resolution Voltage 1,000 Dive System Lot Reset/Constraint Reset/Constraint Resolution Voltage 1,000 Dive System Voltage Noteins from Voltage Noteins from Voltage Remotedry Voltage 1,000 Dive System Voltage Noteins from Voltage Noteins from Voltage Remotedry Voltage 1,000 Dive System Voltage Noteins from Voltage Noteins from Voltage	001-1				
Cuencrize Hirmany Voltage Constrainty Voltage Cuencies Hirmany Voltage Cuencies Hirmany Voltage Cuencies (Valuage Cuencies (Valuage Cuencies) (Val			340	126	198
Operand Security Values 0.4.01 Del Internov Values 0.4.01 Del Internov Values 0.4.01 Del Internov Values 0.4.01 Del Internov Values 0.4.01 Del Internov Values 0.4.01 Del Internov Values 0.4.01 Del Internov Values 0.4.01 Del Internov Values 0.4.01 Del Internov Values 0.4.01 Del Internov Values 0.4.01 Del Internov Del Internov <thdel internov<="" th=""> <th< td=""><td>30,000</td><td>2010</td><td>ş</td><td></td><td>1</td></th<></thdel>	30,000	2010	ş		1
Monot Langtone Score Monot Lan			S.	712	
Primery Volges Case Description Direction Primery Volges 2,014 Description Direction Secondary Volges 2,014 Description Direction Secondary Volges 2,0013 Motore function Motore function Primery Volges 3,0013 Motore function Motore function Remodery Volges 3,0013 Motore function Motore function Remodery Volges 3,0013 Direction Motore function Remodery Volges 1,00106 Direction Motore function Remodery Volges 1,00106 Direction Motore function Remodery Volges 1,00106 Direction Direction Remodery Volges 3,010 Direction Direction Primery Volges 3,010 Direction Direction	107-103		8	ŝ	00
rener y village secondry village Prints, Villa					
Mater tragment Prinsey Voltage Baondary Voltage Baondary Voltage Baondary Voltage Diversey Voltage Baondary Voltage Diversey Voltage Diversey Voltage Diversey Voltage Diversey Voltage Diversey Voltage Baondary Voltage Baondary Voltage Baondary Voltage Diversey Voltage Baondary Voltage Diversey Voltage Baondary Voltage Diversey Voltage Diversey Voltage Baondary Voltage Diversey Voltag				acce of	
Prinsty Vollage Bannodry Vollage Lutitame Interal allor 3 anores Lutitame Interal allor 3 anores Prinsty Vollage Bannodry Vollage Bannodry Vollage Diversity Diversity Diversity Diversity Vollage Diversity Div					
Amondary Voltage Jacobie (114 System Voltage KCP-Input Privary Voltage (112 C011 Clif System Voltage KCP-Input Privary Voltage (112 C011 Clif System Voltage KCP-Input Privary Voltage (110 Clif Data System Voltage KCP-Input Privary Voltage (110 Clif Data System Voltage KCP-Input Privary Voltage (110 Clif Data System Voltage KCP-Input Privary Voltage (110 Clif Data System Voltage KCP-Input	10,171		ø	4	
Privery Vivlage Privery Vivlage KCP-hpt/ Bachodry Vibige KCP-hpt/ Matc. Date bisch. Gurpener Privary Volkge Privary Volkge Privary Volkge Privary Volkge Privary Volkge Privary Volkge Privary Volkge Privary Volkge		212	4	i)	
Barmodery Voltege all Die Jijolem Verkeite Barel-NEP-Imp.r. Reis Diet Funder Voltege Privatery Voltege Barmoder Voltege Barmoder Voltege Barmoder Voltege Barmoder Voltege Primery Primery P		41,730	8154	2626	1813
Masc. Unit Explore Large Masc. Unit Updaten - Musc. Anter Large Masc. Privatery Voltage No. 100,010 Diel-Ny-dam-Ventative Rezal: NCP-Inpur Becondary Voltage 201 Dist. System Ventative NCP-Inpur Primers Voltage 201 Dist. System Ventative NCP-Input	758,27		E,799	8	
Printery Pologie Distribution of the pologie P	100 100				100 miles
Prinues Voltage MCP-Input		101,303	10.964	9,527	CR/ 62
Printers Voltage NCP-Input	3				
All Plat Water Date Date Date Date			P 4	+ •	24
resolutions for a set of the set	I.	1 6/01.0	100 000	400 604	100 110

Gainesville Regional Utilitien Electric Rute Study Report Allocation and Classification of Operations and Mainteenees, Heiturn on Rate Dase, and Other Revenues and Expenses

Account														
Number	Account Deepfelare	Ex	Expanses	Hala Component	Class Allocator Reactantial	Reachandial	Currand	2	Damend	Larga Pusat	1	Lighting	Ann	Whicheastu
-	Distribution Maintanances													
0001	Onmary Voltage	-	CP6/902	Deli System Variable		190716 \$	69	\$ 913,13	70.424		12.271 \$	4,2,4		00271
ñ,	Sacurdary Voltage		68,475	Date Rystare Vist able	Data1-MCP-ryat	30.08		1/386	BL 12		4,555	1,487		•
1.5	Primary Voltage		No.4 Mil	Subelector-Variable	NC9-Incut	1981		9/8	1 229		200	2		282
州花	Secondary Voltage		1,222	Subsection-Visitette	Theory MOP-3ry 61	离		621	62		8	5		đ
	Wanterstread of Blatter Frystrate			Contraine Desired	Carlo and	246-64			10.000		1000	1000		10.00
12	Customer Directo Voltage		No.	Solivitation variante	Contract	N 1926		2.60%	675		17			1
15	Denter of Swore Jan. Voltage		R1.00	Supeleter-Veterie	Fields-4CP-bytel	14.MS		Schort Schort	11.15%		2,020	676		
1.25	Custosee Secondary Vollage		3550	Eshiption Field	Retal-Cust-way	2,525		3	191		a			đ
8	Abienterian of Overhand Lince										1			and the second
1125	Densed Princey Voluge		1,405.618	Dad Spars-Variable	MOP-Huel	225,024		199.991	84C.55/3		121.426	301 100		10011
100	Customer P mery vollage		Extenses	The Contract Owned	Constant of the second	0. m.		100 211	14 MILES	2		1000		5
1000	LIETANG BACERARY YO REEL		FILL HER	Purchaster name	Defet Owners	FOR SW		111/24	Die C	9 		and the second		1.3
100	Mandanaryos of Christian and Diran		TIACC	Faw Linasolout	Sector Inst			8	1000		1			
4	Denane Primary Vehage		239 52	List System Voricela	MCP Hput	11,130		2,663	DAR'S		\$45".	101		1,403
11	Custome Primery Votage		17147	Cital-System - Tavel	Clarent.	C20/12-		40,400	0.78		161	1000		2
11	Densero Sw.Ciriberg Volense Protomor Baccodure Volense		SALAN S	Line Suctom L'and	Light-Cuton	276 Date		NO COM	1413/162		128	0.071		
1.	transmir teacheary compare		10000	rux obsent Lans	Harrison white	50'm17			Jan' La					
12	Detterts Printey Voltage		DBM/CB	The with many View 2016	NCP-loya	日代出		3216	24,800		5, DHR	1,400		181.9
12	Durdinmer Primary Vistage		241,000	Transformarc-Hxed	Curt age	4E,522		1166	1,210		5			74
0.965	Demonstancentary Voltage		TANK T	Transformers-Variable Transformers-Variable	Retar-NCP-Insut Datation examination	628,57	_	2,850	022/8		1, (41)	8	- 12	7.02
\$	Meridensee of Street Lipting and Stared		A SAME	PLAN LONG HOUSE	The part is some i	and a					2			
B45	Birtiam											0722-0040		
b911.1	Primery Voltage		107.7.80	Direct-Fater	Directual			¢			1	107,730		10
5062	Benchdery Votinge Markenance of Mulers		RI,744	CIRRON-FIRCH	I ARRAY S			è			•0	FIR., 244		
CUT.1	Primary Vehago		1068,6475	Meterofixed	Merces Hug.	0001,310.		04.870	208,13		190			17
2.			142.91	Micheler	Rical-Migare-Wig	84,479		2B.10%	6.56h		115			
508	Mathematics of Missa Contribution Plant		660.445	Dist System Variable	hup that	245, 649		1917.128	182,473		34.375	11.071		32.007
018.2	Socodary Volaçe		110'UM	Dist-System-Veriscoe	Receive CP-Input	00,600		10.133	60,609		11,801	000'0	15	
2	Marchinetrie of Pactor Lights			The second second second second second second second second second second second second second second second se	And And And And And And And And And And									
1003	Printing Vollege			Dist System-Yanabis	NCP-Input Double CP hote			-			1			
108.7	GOOGNERV VORIGE Total Discrimution Madrianacue		3.424.791	Canada - Unada - Sara	Induction test	2.018.529	1	002.748	1,325,080	ľ	492.446	0001, 0446		1,10,008
	ALARTA TANAN TANAN TANAN TANAN TANAN TANAN TANAN TANAN TANAN TANAN TANAN TANAN TANAN TANAN TANAN TANAN TANAN TANA		and the second sec			share and share		-				a state of the sta		
2	Cuptermer Acesurate		THE BUT	Manada and Annual Street		Po Di		0120.01	ATAN		16			
	Autor Device Frances		AFA 200	Muturing and an Tour	indexed and	and and		100,150	UNS SC	15	217			
38	Determinenty expenses Customer Revorts & Collection Panameter		2,707.753	Barves Hord		2,403.050		266.561	37.480	112	920	6		12
WIN I	Uncollecterie Actounts		1.130,905	Diling-Total		006 469		200,344	62,000d		1.100			8
5	Mise. Dustinmer Annountie Payameter		1	Ritro-Fixed	Eusl-wgi			1			1		1	
	Total Customer Accounts		c.360,029			3,580.8-2		661,352	130.017		e Me	66		Ē
100	Customer Service and Information			Services-Fixed	Cubbring			3			*			
908	Cutowine Auditlance Papanisa		8,775,984	Sign Keas-Fland	OLGOTHA	2,483.878		272,272	33.420		Ä	g	ŝ	×
	Priormations, and Instruments Advertising		and and			10.0 A 40		- 440	0000		,		13	10
	L'Apprendent		S10/ 136	DUDLI-RH AALBC	A PRIMA	2 July Swit		100-10	-		6	2	14	
010	мазо, сионатат алту це ото нналтакота: Счритама		ARP CA	Stanings Fright	C stronge	11-200		1170	125		1		ł	
1	Fotel Contoneer Service and Information		0.006,076			2.093.345		241,704	40 CH		1	32		ų
-	Eades Expanses			functional train	Cutrue									
12	Der or derforty and Stelling Experient		A57, 258	Ranyk see Floren	Custoner	19,297	_	2,188	300		et			
5	Advantising Expansion		118 401	Bervices House	Curchange	104 844	_	11 000	1.000	192	12			
1	Weedamous Saint Papantan		1.058	Garyices-Hinda	Custamor	8		in i	14		1		Į	
	Water States States and		141.422			125.510		10,908	1.046		5			

Gainesville Regional Utilities Electric Rate Study Apport Alboation and Classification of Operations and Nairitenance Expenses, Return on Rate Base, and Other Revenues and Expenses

Member of control (Person Discretion (Person Di	Number	Account Domiriphism		Faperoan	Rala Component	Class Allocator	Raddautal	Dumand	Canadad	Large Power	Lighting	Wheilunde
Contraction Contract Contract <thcontract< th=""> Contract Contract</thcontract<>		Administration real Germoni Fapenson					-					10
Optimization Optimization<	8	Administrative and General Salarso	•	2,428,214	ALC: NOOD	CENTRY A	3310,050		1 2 460,038	100 100 P	10'10' E	
Implementation Control	Ę.	Office Gupples and Expenses		2,207,063	A6G1-Baest	L'Sperme	1.916.50	9017 022	141,131		240.11	
Optimization Optimization<	8	(1018b) Colloss Statury Plan, Strant		(cm/Let)	Cashing and	Former	(contract)	Contract of	1006 1921			
Rest number Control Cyntre NACCOL Control Contro Control Control <	8	Overal Barvices Hittagyod		2000,835,003	DCXII EVVV	Caledon	Tuber, clut	OFO DAG	BLZ'DR		Concerns of the second	
Protect and the contraction of the contract and the	3	Property reutorie		2,646.477	A&G-fiaed	Liverase	1.240,058	273.274	101, 907	100 403	201.10	
Control Control <t< td=""><td>8</td><td>Inguries and Desire per</td><td></td><td>1188/400</td><td>AKC-BERG</td><td>Figherese</td><td>822'88'5</td><td>118,550</td><td>328,359</td><td>292 W</td><td>22,170</td><td></td></t<>	8	Inguries and Desire per		1188/400	AKC-BERG	Figherese	822'88'5	118,550	328,359	292 W	22,170	
Freezence Modelinal (antiotic process) (antiotic	8	Pathroyaa Pansiona and Panahis		1226/221	ABG-fixed	Experise	882'009	130,308	201,234	90706	28,090	
Reserves Reserves	R	Franchise Hogunements			ABG fixed	Exporte	Course of the second					
Character Constant Figures (1) Section (1) Figures (1) Section (1) Figures (1) Section (1) Figures (1) Section (1) Figures (1) Section (1) Figures (1) Figures (1) <thfiget (1)</thfiget 	12	Regulatory Conversion Expenses		1	ARG-foord	Coperces	1			*		
Mathematic form 67.300 Mathematic form Mathematic fo	21	Charleses Cherges-Ca		10000	ARCHINE	Pepadea	* 10.0	•	*	1000 C		
Control Control <t< td=""><td>2</td><td>Micollavaria Gavant Picanten</td><td></td><td>617,830</td><td>Dom-EddA</td><td>hypotece</td><td>204.375</td><td>E2.644</td><td></td><td>41,000</td><td>*14,11×</td><td></td></t<>	2	Micollavaria Gavant Picanten		617,830	Dom-EddA	hypotece	204.375	E2.644		41,000	*14,11×	
Table Standing 196,000 AG5 factor Figures 177,861 2 (66,3)(20) 6 (71,5)(10) 0 (11,1)(10) <t< td=""><td>-</td><td>Homes</td><td></td><td>(081/180)</td><td>ABC: fixed</td><td>Exponer</td><td>(248) Beal</td><td>104,905</td><td></td><td>CHEVES</td><td>DIC 201</td><td></td></t<>	-	Homes		(081/180)	ABC: fixed	Exponer	(248) Beal	104,905		CHEVES	DIC 201	
Test Administration and Relation 2003/36 4,07156 2.060.356 5,07176 5,07156 5,07176 5,00130 4,00130 5,00130 4,00130 5,00130 4,00130 5,00130 4,00130 5,00130 4,00130 5,00130 4,00130 5,00130 4,00130 5,00130 4,00130 5,00130 4,00130 5,00130 4,00130 5,00130 4,00100 4,00100 4,00100 4,00100 4,00100 4,00100 4,00100 4,00100 4,00100 4,00100 4,00100 4,00100 4,00100 4,00100	10	Mairbeacht of Caratel Page		1 600,500	ANG-Exed	Figness	177.854	111,110		119,165	HU C	10.971
Expense 0.05%-36 0.05%-36 0.0130 0.		Treal Administrative and General	ł.									
Ise of thermore Exercise to the thermore Exercise to the thermore Exercise to the thermore Exercise to the thermore Exercise to the thermore Exercise to the thermore Exercise to the thermore Exercise to the thermore Exercise to the thermore Exercise to the thermore Exercise to the thermore Exercise to the thermore Exercise to the thermore Exercise to the thermore Exercise to the thermore Exercise to the thermore Exercise to the thermore Exercise to the the thermore Exercise to the the thermore Exercise to the the thermore Exercise to the the thermore Exercise to thermore Exercise to thermore				20.579.24K			8,071.558	2 048.3%	5,471,778,2	7,436,862	1000	1.243.776
Tares Statistical function Statistical function <td></td> <td>I paul Operations and Heinborks</td> <td></td>		I paul Operations and Heinborks										
Tase Tase Subjection and flowmed and Tase Subjection and flowed and the flowed and flow		Expansi		176,846,742			81,029,629,18	16 18 588,231	4 52,815,082	\$ 13,485,178	3 2,815,715	1 1.427.A
Tase Tase Is to final frequency framinations 5 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>												
UBM Tate Long Tate Add S = Teach Name S = S = S = S = S = S = S = S = S = S =		Tasee										
Tase Officiant Transmos Most Fault MOS Tase Chills Than Frances Abol Fault MOS Tase Than Most Fault MOS Tase Than MOS MOS Tase Than MOS MOS Tase Transmos MOS MOS Chart Expression MOS MOS MOS MOS MOS	-	UNITY TAX	**		ABG-FIRES	ARN						
Tarton finanti requiry (structure) Add - Face Add - Face<		Tarce Other Ihan reamo		5	ABG-Fired	AON	ŧ.					
Teal Tase Active Tase	æ	Tax on Bunal Property (Cristination)	ł	1	1000-1000	AHN I			1	1		
Chart Expenses Miss Fear Miss Fear <thmiss fear<="" th=""></thmiss>		Total Tases					•	4)	×	1		
PHoton: PHoton: <t< td=""><td></td><td>Other Expersion</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		Other Expersion										
T.L.O.T.Umity P.L.O.T.Umity P.L.O.T.Umity E.L.O.T.Umity E.L.O.T.Umity E.L.O.T.Umity E.L.O.T.Umity Socie	2	Refunction 1		10	A&O-Fbmd	NBN .	÷	1	8			
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	= 1	PIL OT HINK		•	Mad-Flood	AHN I						
All Film All Film	23	Lamona Louis		1000 CO.		1 Martin	A 676 020	Thirdo	1 205 0.00	APR DATE	100.000	
Out Name Description Description Description Constraint Constraint <thconstraint< th=""> Constraint Constra</thconstraint<>	23	Hato Stabilization Tarretor		4,041,079	ARCH FRAM	NON NON	600'A-0'Z	001/020	HAGER'S	WOR'NOR	1000 2001	
Marchall Marchael Na Marchael Marchael Na Marchael <	1	Listry propriets, creations		50 144 158	0.6.R. Flucet	Ante	020 020 a	100 404	0.025.450	1.066.082	A54.011	0.0.71
Match Topic Match Topic Volume Volume<		An eventual Carlow I and			AdditFined	ARM .	-		and search	-		
Instruction Addit Hood Vex 11,820,304 1,420,617 7,601,421 1,200,010 507,473 1 Tank Coline Expension 20,105 Expension 21,1820,304 1,142,617 7,201,121 1,200,010 507,473 1 Coline Harenum 2,005 Mich Topol Mich Topol Mich Topol 20,011 1,142,617 7,101,410 507,473 1 Each Dam Harenum 1,14,1615 Mich Topol Mich Topol 20,1173 1,442,617 7,401,01 507,473 1 Each Dam Harenum 1,14,1615 Mich Topol Mich Topol 20,51173 1,506,810 1,10,011 507,473 1 1,10,011 507,473 1 1,10,011 507,473 1 1,10,011 507,473 1 1,10,011 507,473 1 1<1,01,113	15	Informent Excusion			A&C-Flood	NEW		11				
Tank Outre Expense 0,4/45 707 0,4/45 707 11,320,326 1,4/45 617 7,561,3201 1,004,311 077,713 1 Other Revenue Other Revenue (1/0) 578 AAA-Flowel MAY (7/5,172) (50,810) (1/0,44) (9/4,00) (10,413) (10,413) (10,413) (10,413) (10,413) (10,413) (10,413) (10,413) (10,413) (10,413) (10,113) (11,11	2	Debt Polynamam	1		Addia Plood	NFN		iti i				
Other Revenue Other Revenue NZV (7:5,172) (50.810) (.111,044) (94,403) (10,045) Last District NZV V21,172) (50.810) (.111,044) (94,403) (10,045) Paint Intervolution NZ NZV (7:5,172) (50.810) (.111,044) (94,403) (95,403) Reint Revolution NZ NZ NZV (7:14,153) (23,233) (23,233) (10,143) (10,143) Intervolution NZ NZ NZ (14,41,830) (14,133) (141,133) (141,133) (141,133) Intervolution NZ NZ NZ (142,133) (23,123) (167,403) (12,111) Intervolution NZ NZ NZ (14,133) (141,133) (141,133) (141,133) Intervolution NZ NZ (143,133) (142,133) (167,403) (12,111) Intervolution NZ NZ (143,133) (143,133) (143,143) (141,143) Intervolutin (11,1		Tarter Guine Experiment	ł	24,085 707			11,809,928	3,142,617	7,581,221	1,204,918	24235	1,127,084
Numbran Feas Adds Flood Nov Exact Flood Nov Nov <td>6</td> <td>Other Revenues</td> <td></td> <td>1972 6411</td> <td>AAD-Flood</td> <td>NEN</td> <td>(215,179)</td> <td>(90,830)</td> <td></td> <td></td> <td>210,015</td> <td>5 (25-487)</td>	6	Other Revenues		1972 6411	AAD-Flood	NEN	(215,179)	(90,830)			210,015	5 (25-487)
Lear Loath Hacronoka MAG-Fileed NLV File NLV File NLV File NLV File Fil	2	Poarmta Jarri Fasa			AAG-Flood	NEW		10				
Inferend Revenue (1,114,161) AAA-Field MRV (5-6,117) (14,150) (37,373) (37,373) (37,373) (37,419) (95,107) Initial Intervation (1,114,161) AAA-Field MRV (2-6,117) (14,150) (37,373) (37,373) (37,373) (37,419) (95,107) Initial Intervation (1,112,102) AAA-Field MRV (23,019) (32,019) (32,019) (32,019) (32,019) (32,111) Routh Finange Cambo (1,112,102) MRV (1,112,02) (31,111) (31,111) (31,111) Routh Finange Cambo (31,112,102) MRV (1,310,102) (31,111) (31,111) Routh Finange Cambo (31,112,102) MRV (1,310,102) (31,111) (31,111) Surfarende (1,112,102) MRV (1,112,102) (31,111) (31,111) Surfarende (1,112,102) MRV (1,112,102) (31,112) (31,111) (31,111) Surfarende (1,112,102) MRV (1,1120,102) (31,111) (12	Baat Cethi Macavarias			AMG-Fixed	NEV		+				
Invest Decision Constraint Decision Constraint	52	Interust Revenue		0.114.161	AAG-Fland	NRG	(510.112)	1012171				
Models timescape (8,1193, 167) Add.Filewed NEV (1 dec) (965, 201) (167, 502) (167, 502) (122, 111) Inductive and fination removed (11, 310, 322) MAC, Filewed NEV (1 dec) (965, 202) (167, 502) (122, 112) Inductive and fination removed (11, 310, 322) MAC, Filewed NEV (2, 173, 202) (167, 502) (167, 502) (122, 112) Routh Filewed (11, 321, 322) Add - Hood NEV (2, 173, 202) (167, 502) (167, 502) (167, 502) (167, 502) (167, 502) (167, 502) (167, 502) (167, 502) (122, 112) (122, 502) (167, 502) <td< td=""><td>10</td><td>Tarrat Deverse</td><td></td><td>IETR, DECY.</td><td>AG-Fload</td><td>NEV</td><td>UG65 (852)</td><td>LEL BL</td><td></td><td></td><td></td><td></td></td<>	10	Tarrat Deverse		IETR, DECY.	AG-Fload	NEV	UG65 (852)	LEL BL				
Inducts ext Premix remark MAC Flow NRV GLTB_0200 MAC Flow	뮎	Holds Bunseth		(361,001,061)	MALS-Fixed	NON NON	(1.460, 982)	1009 9041		(167.502)		
Bouth Finange Gartier (17,1311,057) Addie Hood NEW (1,2179,051) (1,432,358) (1,526,024) (1,604,263) (1,604,263) (1,604,263) (1,604,263) (1,604,263) (1,604,263) (1,604,263) (1,604,263) (1,604,263) (1,604,263) (1,604,263) (1,756,262) (1,614,263) (1,756,262) (1	69	Refuncte and Pennis, resense to			AAG-FIXed	NRV						
Surtaneate (C, CMS, 278), Addretted NLV (C, 27, 20,064) (27, 646) (26, 646)	8	Bouth Friarty Cartlar		(140,015,11)	AMG Hood	MRV	(0.178,299)	1122 GEP'H			-	
Meculiarwould Invester Centrification (1,182,222) Additional NEW (Saturdinal Investigation (1,182,223) Centrification (Saturdinal Investigation (1,182,223) (1,181,433) (1,181,433) (1,181,433) (1,181,433) (1,181,433)	<u>ت</u> ة	Surstange Hevanue		10/10/10/10	Dest 1-tiev	NDN	(1400/0L/T)	1314-01F				
	21	Mitwaster words (Terring Au		(JAVAR) 'th	A LOS COMM	NUN	fener anal	Jungo Lond				
	8	CONCINCTION DISTURY HEVENCE	l	And a set of the second	PORT FIXED	MON	140 Jac. 140	A new All	L	L		14 NEW TRA

1,146,931 317,235 753,007 1,50,710 16,275 115,773

8 13,860,014 \$ 5,825,845 \$ 8,227,746 \$ 1,815,014 \$ 678,420 \$ 1,474,014

HO!

Tahirr on Reclass

1 70,915,372

240,940

Total Other Experience and Revenues

Return on Rate Base Datum on Fabi-Reter

Electric Rate Study Report Allocation and Classification of Depreciation Expense

Account		Forecasted					General Non	General			Alachus
Number	Account Description	Opreciation	Rale Component	Class Allocator	Res	idential	Demand	Gemand	Large Power	Street Lighting	Wholesale
	Depreciation on Intangible Plant				-						
001	Crganizalicn	9 (E)	Demand-Fixed	CP-12	3		S +	1 .	8	5	4
306	Franchises and Consents	+	Demand-Foed	CP-12		+				-	-
353	Macelaneous Intangible Plant		Demand-Fixed	OP-12							
	Total Depreciation on Intangible Plant	-				+	+	1			
	Depreciation on Steam Production Plant										
310	Land & Land Pignts	÷	Demane-Fixed	CP-12							
311	Structuree & Improvements	2 785,135	Damano-Hikad	CP-12		1 112,697	297,655	987 762	150,802		167,597
312	Boller Plant Equipment	5.029.510	Dentans-Fixed	CP-12		3 198,677	657,242	2,544 542	520,630	125,310	482,949
313	Engines and Engine Driven Generators		Doman; Field	CP-12							
314	Turbo Generator Unita	1 092,177	Demens-Fixed	CF-12		435,085	116,602	385.323	70,824		65.691
315	Accessory Electric Equipment	837.925	Demand-Fixed	CP-12		231,804	80,459	296,868	14,338	18,0/7	50,398
e16	Accessory Fieldric Houp, SCALLA		Damana Fixed	CP 12							
3'3	Accessory Electric Equip. Stearn Saleo	*	Damand-Fixed	CF-12			÷				-
316	Misc. Power Part Equipment	241.392	Demand-Fiked	Cf-12		9E.162	25,771	85.510	* 5,650	3,707	14,519
	Total Depreciation on Steem Production Plant	12.269,147			3	5.174 426	1,365,729	4,60*.709	812,357	202,711	78* 255
	Depreciation on Nuclear Production Plant										
325	Land & Lend Highta	+	Demand-Fixed	CF-12			*	14			
321	Structures and Improvements	104,283	Demend-Fixed	CF-12		41,544	11,154	36,547	2,763	1,626	6,273
322	Reautor Plant Equipment	27.940	Domand-Fixed	CF-12		11,183	2,963	9,696	1.212	436	1,631
323	Turcogenerator Units	+	Demand-Hixed	CP-12		+	+			*	
324	Accessory Electric Equipment	25.295	Demand-Tixed	CP-12		10,577	2.701	8,95*	1.640		1,621
325	Misenlandous Power Plant Ecupinient	6,179	Domistur-Tixed	GF-12		3,255	873	2,698	530	128	492
	Total Depreciation on Nuclear Production Plant	185,705				66,009	17,691	56,704	10.745	2,597	9,967
	Depreciation on Hydro Production Plant										
330	Land & Land Rights	÷	Demand-Tixed	CP-12		74	+		e		
331	Structures and Improvements	670	tiemand-rixed	CP-12		266	72	237	43	10	40
532	Tieservoire, Dame and Walerways	141	Demand-Fixed	CP-12		57	15	50	3	2	8
333	Water Wheels, Turbinos and Generators		Dencand-Fixed	CP-12							
334	Accessory Electric Equipment		Demand-Fixed	CP-12		2					
305	Miscelaneous Power Plant Eculoment		Demand-Fixed	CP-12							
336	Poads, Railwads and Bridges		Demand-Fixed	CP-12	120	124	the state of the second second second second second second second second second second second second second se				
	Tatal Depreciation on Nydro Production Plant	R1-				325	R7	287	60	19	49
	Depreciation on Other Production Plant										
340	Land & Land Aights		Contand-Fixed	CP-12			in the second	Assessment.	9 concell		
341	Structures and improvements	700,587	Certand-Fixed	C12		279,090	74 798	248,199			42,158
342	Fuel Holders, Producers and Accessories	50,440	Cerrand-Fixed	CP-12		20,093	5.565	*7,670	3,271	787	3,034
848	Prime Movers	1,591,441	Cornard-Fiano	GP-12		633,975	*69,905	563,900	*03,200	24,350	\$5,720
344	Generators	522,429	Cemend-Hxec	CP-12		212,102	36,542	168,625	34.526	2,309	32,024
345	Accessory Electric Equipment	73,406	Certand-Fixed	GP-12		29,242	7.537	25,076	4,702	1,146	4,415
546	Miscellanderies Power Plant Equipment	107,954	Crowaral-Fault	02-12		43,008	11,625	38,945	7,000	1.685	6,493
	Total Depreciation on Other Production Plant	3,056,257			28	1,217,508	326.291	1,082,750	198,*86	47,696	163,824

Gainesville Regional Utilities Electric Rate Study Report Allocation and Classification of Depreciation Expense

acount lumber	Account Description	Forecasted Depreciation	Rale Component	Allocator	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale
	Depreciation on Transmission Plant	N-9								
351	[Reserved]	22	Transmission	CP-12	2					
392	Structures & Improvements	7,435	Transmission	CP-12	2,962	794	2,634	482	118	-44
353	Station Equip.				-					
353.1	Dentend	165.607	Transmission	NCP-Input	67,861	16,524	50.824	9,575	\$ 283	£.04
353.2	Customer	99,614	Transmission	Cust-wgt	70,537	28,471	5,501	95	÷.	
354	"Owere & Focuree									
354.1	Demand	37,256	Transmesson	NCP-Inpul	16,226	3,712	12,153	2,290	131	2,13
354.2	Customer	20,061	Transmission	Cust wgt	14,205	4,727	1,108	19		
355	Poleo & Fixtures									
355.1	Demand	25,050	Transmission	NCP-Input	10,902	2,494	8,185	1,538	405	1,4
355.2	Customer	13,477	Transmission	Cust-wgt	8,544	8,175	744	13		11.044
35E	Overhead Conductors and Devloas									
368.1	Demand	46,115	Transmission	NCP-Inpul	20,084	4,595	15.043	2,834	913	2.84
356.2	Customer	24,831	Transmission	Cust-wat	17,583	5,651	1,371	24		
357	Underground Condult									
367.1	Demand		Transmission	NCP-Input	-		1.4			
367.2	Gustomer		Transmission	Gust-wat		+1			-	
368	Underground Conductors and Devices			10-1-1-10 DA						
355.1	Demand	1	Transmission	NCP-input			1.4		-	
358.2	Customer		renemiseion	CP-12						
359	Roads end Traile	100	Transmission	CP-12	43	11	35	6	2	
	Total Depreciation on Transmission Plant	429.726			229,944	64,354	97,578	16,87/	5.846	15,6
	Depreciation on Distribution Plant									
360	Land & Land Rights									
360 1	Primary Voltage	*	Dist-System-F-xed	NCP- hput	-	-				
560.2	Secondary Vollage	+	Dist-System-Fixed	Retail-NCP-Input						
361	Structures & Improvements									
561.1	Primary Voltege	12,026	Substation-Fixed	NGP-Input	5.238	1,198	3,923	739	236	6
361.2	Secondary Vollage	3.891	Substation-Fixed	RetailNCP-Inpul	1,798	411	1,248	254	82	
362	Station Equip.			0.0000000000000000000000000000000000000						
362.1	Demand Primary Voltage	156,278	Substation-Variable	NCP-Input	6B.535	15,770	51,630	9,727	3,132	9,0
362.2	Customer Primary Voltage	67.833	Substation-Fixed	Qust-wr#	48,033	15,983	8,746	68		
362.3	Demand Secondary Voltage	51,215	Substation-Variable	Retail-NCP-Input	23.665	5,413	17,723	3,339	1,075	
382.4	Customer Secondary Vollage	21,949	Subatetion-Fixed	Retail-Cust-wgt	15,544	5,172	1,212	21		
363	Storage Bat. Touip.									
363.1	Primary Voltage		Dist-System-Vanable	NCP-Irput	34	(4)		2		
363.2	Secondary Voltage	-	Dist-System-Variable	Retail NCP-Input				6 - S		
364	Poles, Towers and Fixibires Primary		and the second second	Second St.						
364.1	Demand Primary Voltage	179.161	Dist-System-Variable	NCP-Irout	78.032	17,851	55,442	11,011	3,546	10,2
364.2	Customer Primary Voltage	41B.043	Clat-System-Fixed	Dust-wgt	296,D19	98,498	23,086	404		
364.3	Cernand Secondary Vollage	39,216	Dist-Syden:-Variable	RetailNCP-Imput	18,120	4,145	18,571	2,557	828	
264.4	Customer Secondary Voltage	91.505	Dist-System-Hoad	Hstail-Cust-wgt	64.B01	21,582	5,054	88		
365	Overhead Conductors and Devices Primary									
265.1	Cemand Primary Voltage	396,891	Dist-System-Variable	NCP-Input	168.507	38,349	126,203	23,777	7,657	22,1
365.2	Customer Primary Votage	902,745	Dist-System-Fixed	Dust-wgt	639,242	212,702	49,852	872		
385.3	Demand Secondary Vollage	84,665	Dist-System-Variable	Retail-NCP-Input	39,130	8.951	29.306	6,591	1,778	
365.4	Customer Secondary Voltage	197.600	Dist System Fixed	Retail Cust wgt	139,934	46,562	10,918	191		
365	Underground Conduit Primary		and a state of the second second	in the second second second second second second second second second second second second second second second						
366.1	Demand Primary Vollage	139,279	Dist-System-Variable	NCP-logue	60,682	13,877	45,438	8,560	2,756	1.5
366.2	Customar Primary Voltage	824,965	List System Faed	Dust-wgt	230,124	76,572	17,947	314		
365.8	Demand Secondary Vollage	317,250	Dist-System-Variable	Retail-NCP-Input	146,582	33,533	109,782	20.683	6,650	
366.4	Oustomer Secondary Vollage	740,225	Dist-System-Fixed	Retail-Cusi-wat	624,206	174,424	40,881	715		
397	Underground Conductors and Devices			M3251 200201255	1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1	10000	111.25.20			
267.1	Demand Primary Voltage	214.813	Dist System-Variable	NCP-Input	98,560	21,403	70.072	13,202	4,251	12.3
367.2	Customer Primary Votiage	501,229	Dist-System-Fixed	Cust-wat	354,B25	118,098	27,679	484		
367.3	Demand Becondery Voltage	489,283	Diat-System-Variable	Retail-NCP-Input	226.075	51,718	169,318	31,500		
367.4	Dustomer Secondary Vollage	1,141,661	Dist-System-Field	Ratal-Cust-wat	808,490	269,017	63,052	1,102		

Gainesville Regional Utilities Electric Rate Study Report Allocation and Classification of Depreciation Expanse

Account		Forecasted				General Nan	Ganeral		Second of Sector Sector	Alachus
Number	Account Description	Ospreciation	Harte Component	Allocator	Hostidantial	Demand	Domand	Large Power	Large Power arrest Lighting	AIRSOUNA
	Depreciation on Distribution Plant (cont.)									
BBB	Une Transformera				120000	1000000000	0.000000	100000	0.000	and the second second
368.1	Denand Primary Vohige	1,004,380	Transformers-Venetcie		437,455	120,074	269722	61,725	10,877	121-10
368.2	Customer Primmy Voltage	430,450	Transformers-Fored	Cust-wgt	208'801	101,422	23,771	418		10
E.860	Demand Secondary Voltage	324,946	"ransformers-Varable	Fatale NCP-Input	150,166	34,352	112,405	21,189	6,023	
369.4	Customer Secondary Votage	135.401	Transformers-Fixed	Retel-Cost-wgt	98,637	32,820	2697.1	52		
R	Samicree									
1.eps	Dercand Primary Voltage	76,075	Dist-System-Variacie	NCP-Imput	33,183	7,580	24,816	4,675	1,508	4,200
363.2	Customer Primary Voltage	177,508	Dist-System-Falls	Cust-top:	125,685	41,824	9,603	121	*	15
268.5	Cernend Secondary Voltage	24.876	Dist-System-Variacle	Receive CP-Input	11,374	2,602	B,512	1,605	245	
200.4	Cuellamer Securidiny Vohige	57,437	Dist-System-Fixed	Retail-Cust-wgt	40.676	13,554	3, 72	3	1	
220	Meters									
S70.1	Primery Vicitage	423,682	Metars-Fired	Neters-Wg	定8.732	20,789	24,924	2'8	*	30
370.2	Spoontary Voltage	260,761	Meters-Fixed	Fatal-Meter-Wort	91.086	32,304	7,57*	189		
5	Installation on Customary' Preinises							arrente -		1000
1112	Primary Vollage	503,646	First System-Variable	NCP-Input	219,361	60.102	164,289	30,952	3,967	189.85
371.2	Secondary Voltage	152,068	Dist-System-Verleble	HelelwCP-Puput	000°E	17,226	16,396	10,625	3,421	
872	Leased Property on Castomers' Premises									
372.1	Primery Voltage		Direct-Variable	NCP-Input		9410				
372.2	Secondary Votage		Direct-Verlaci6	Relai-NCP-Input	P.	9		1	ö	
878	Street Lights & Signal System								1000 B 100	
1.510	Prynary Vottage	448,786	Direct-Faved	Direct.SL	10		*	•3	443,756	
373.2	Secondary Votage	143,536	Direct-Ftxed	Cirect SL		1			143,508	
874	Misc. Olstribution Plant		Dist-system-variable	NUT-INPU	1	1		1	1	
	Totel Deprecietion on Distribution Plant	10,553,290			6,004,047	1,725,117	1.711,218	2017,424	671,767	152,717
COC	Depreciation on General Plant	9	ARG-Flored	MBM		э)	,
0		101			107 004	1000 100	102.040	CO BED	104.0	10.744
Des	Structures and Improvements	DH2'185	ASG-FURED	Nev	TB/, UB4	404'40	2 N'/21	10.60,52		10, 11, 14
155	Office Furniture & Equipment	626,737	PARG-FIKED	NBN	146'362	18,181	184.455	34,675	14,153	10.02
168	Computer (hardwarn, softwish), laboti	2,350,914	ABG-FIxed	NBN	120,81E,1	366,755	847,424	151,122	66,069	287-181
PARE	Transportation Equip	224,672	A&G-Fixed	VBN	102,885	28,602	66,053	3P2'11	5.074	10,256
DEE	Stores Equip.	14,054	A&G-Fixed	NBV	6,249	1,798	4.143	662	318	645
394	Tools, Shop & Garaua	129,218	A&G-Fixed	NBN	561,703	16,323	317,75	6,726	2,805	5.864
386	Laboratory Equipment	63,302	ABG-Fixed	NEV	39,140	10,605	24.503	4,370	1991,1	3.605
BABE	Power Operated Equipment	1,010,457	A&G-Fixed	NBN	462.626	123,634	122,722	1000'03	22,819	46,103
285	Communication Equipment	142,445	A&G-Fixed	NBV	65,218	13,134	41,900	7,472	3,217	6,504
966	Mise. Equipment	66.955	A&G-Fixed	NBN	30,855	8,52A	19,695	3,612	1,512	S,057
BBB	Training Equipment	*	A&G-Fixed	NEV	-					
	Total Depreciation on General Plant	5,609,552			2,568,321	714,126	1,650,056	294,255	126,679	256,*14
	Total Paneariation Ensame	\$ 32 784 486			\$ 15.280.580	\$ 4.234.405	5 9,202,502	\$ 1.629,640	S 1,056,798	\$ 1,400,552
	and the second s	ľ							l	L

Electric Rate Study Report Cost of Service Summary by Rate Component and Customer Class

	_;	Residential	G	General Non Demand		General Demand	L	arge Power	Str	eet Lighting	_	Alachua Wholesale	Total
Power Supply Costs	s	83,371,947	s	18,606,084	5	63,524,362	5	15,468,703	<u>\$</u>	2,865,042	<u>\$</u>	13,427,545	\$ 197,263,683
Distribution Costs													
Substation Costs		1,678,064		416,795		1,044,362		192,538		61,864		133,550	3.527,173
Distribution System Costs		13,952,659		4,040,525		4,973,409		828,198		263,112		509,863	24,567,766
Transformer Costs		2,315,034		626,698		1,107,220		196,154		62,755		135,533	4,443,394
Meter Operation & Maintenance Costs		1,223,807		193,558		87,248		941		-		53	1,505,607
Services Costs		5,956,094		660,611		92,900		812		70		70	6,710,557
Meter Reading Costs		433,383		144,204		33,799		591		-		52	612,029
Billing System Costs		919,721		306,027		71,726		1,255				112	1,298,841
Direct Costs				-		1917 A. GENERAL				1,304,586			1,304,586
Subtotal Distribution Costs		26,478,762	-	6,388,418		7,410,664		1,220,489		1,692,387		779.233	43,969,953
Transmission Costs	_	1,447,491	_	375,167	-	839,912	_	152,622	-	47,632	_	141.947	3,004,771
Total Cost of Service	S	111,298,200	\$	25,369,669	S	71,774,938	\$	16,841,814	\$	4,605.061	\$	14,348,725	\$ 244,238,407

Electric Rate Study Report

Cost of Service Comparison to Current Rates by Customer Class

				Fore	casted Revenues			Percent Change
Customer Class		Co	st of Service	at	Current Rates	Cha	nge Required	Required
Residential		S	111,298,200	\$	106,171,746	\$	5,126,454	4.83%
General Non Demand			25,369,669		27,541,042		(2, 171, 373)	-7.88%
General Demand			71,774,938		74,893,057		(3, 118, 119)	-4.16%
Large Power			16,841,814		17,635,921		(794,107)	-4.50%
Street Lighting			4,605,061		4,733,980		(128,919)	-2.72%
Alachua Wholesale			14,348,725	-	9,622,912). 	4,725,813	<u>49.11</u> %
	Total	\$	244,238,407	\$	240,598.658	\$	3,639,749	<u>1.51%</u>

RATE DESIGN

ainesville Regional Utilities	actric Rate Study Report	venue al Calculated Pates
Gain	Elect	Henen

8.001,119 8.977,883 8.977,883 2.28,8,577 8.155,640 1.115,740 1.115,640 1.115,740	Calculated Connent Calculated	Current	Calculated	Current Celo	Celculated C	Current Ce	Celculated	Current	Galeziation
1000000000000000000000000000000000000							-	0.000000000	0000000
Bioline Bioline Dots Statistical Statisti							X	6/35/215	8,559,03
348.0001 0.005 0.000 5.040.050 0.001 5.040.050 6.001 5.040.050 6.001 5.040.050 6.001 5.040.050 6.001 5.040.050 6.001 5.040.050 5.000.050 5.000.050 5.000.050 5.000.050 5.000.050 5.000.050 5.000.050 5.000.050 5.000.050 5.000.050 5.000.050 5.000.050 5.000.050 5.000.050 5.000.050 5.000.050 5.000.050 5.000.050 5.00								21,485,118	19,223.27
Unitable Unitable							-	PEE,795,623	21,646,236
B1-2015/57 With Looking Contine Looking Looking <thlooking< th=""> <thlooking< th=""> <thl< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>INVERTICANI</td><td>B12'E27'21</td></thl<></thlooking<></thlooking<>								INVERTICANI	B12'E27'21
E2.2.2.03.557 (b) (D 201 O 6010 4.2.00.148 4.3.00.148								5,283,353	5, PN3, 358
No. CONT.113 CONT.131 CONT.231 CONT.231 <thcont.231< th=""> CONT.231 C</thcont.231<>							2	11,380,848	41,580,846
Bilatrial (n) (400,101 (0) (400,101 (0) (400,101 (0) (400,101 (0) (400,101 (0) (400,101 (0) (400,101 (0) (400,001							_		
0. 0.01/10 0.0000 0.000 0.000 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>service and a</td></th<>									service and a
0 0								0 611 900	1007'7/C't
Totalization Control								0 879 304	4 583 561
Include Include Outboard <								1 1 105 648	Thoragon t
Inclusion Inclusion <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0 4441 111</td><td>0.000,000</td></t<>								0 4441 111	0.000,000
International (156:500) (156:50) (150) (-						11 / one's	1'Ennota
Minut Sizes Minut Sizes Minut Sizes Minut Sizes Minut Sizes Minut Sizes Minut Sizes Minut Sizes Minut Sizes Minut Sizes Minut Sizes Minut Sizes Minut Sizes Minut Sizes Sizes <th< td=""><td>12</td><td>E)</td><td></td><td></td><td></td><td></td><td></td><td>(81,858)</td><td>(81.668)</td></th<>	12	E)						(81,858)	(81.668)
MINA Sectors Mode 1066 1067 1067 1067 1067 1067 1067 1067 1067 1067 1067 1067 1067 1067 1067 1067 1067 1067 1067 1067									
Size Society of the state of society of the state of									
1.056308 001 0.0055 0.0055 0.0		26, 131, 310	(Ref) 09/22					ULR' LOL 13	198,109,22
Turner Strate Strate<		EL1,0E1.41	16,150.462					14, 130, 115	15.180,442
Service of the coulds Coulds J.0003 Service of coulds Service of could Service of			HACOLD'S					100,000	Chercher and a
Service definition Dubinity Cubinity Cubinity <thcubinity< th=""> Cubinity Cubinity<td></td><td>20010120</td><td>3,010,553</td><td></td><td></td><td></td><td>1</td><td>A,BIN,253</td><td>BURLENBAR</td></thcubinity<>		20010120	3,010,553				1	A,BIN,253	BURLENBAR
- Eferty Demand - 600 - 6012 (1000) (1000) (1000) (1000) (1000) (1000) (1000) (1000) (1000) (1000) - Demand - 6112 (W (116) (1000) (1000) (1000) - Demand - 6112 (W (116) (1000) (1000) (1000) - Demand - 6112 (W - 600) (1000) (1000) (1000) - Demand - 612 (W) - 6000 (1780) (0000) (1000) - 156 - 700 0.0000 (1780) (0.000) (1000) (1000) - 156 - 156 - 1000 (118) (0.000) (11000) (11000) - 156 - 1000 (118) (118) (118) (118) (118) - 156 - 1000 (118) (118) (118) (118) (11000) - 1000 - 1000 (118) (118) (118) (11000) (11000) - 1000 - 1000 (118) (118) (118) (118) <td></td> <td>C92'092'A2</td> <td>CR0'080'R2</td> <td></td> <td></td> <td></td> <td></td> <td>1900'ITEL'82</td> <td>PERSONAL CONTRACTOR</td>		C92'092'A2	CR0'080'R2					1900'ITEL'82	PERSONAL CONTRACTOR
Tolenary Constructs Solid		101 4:24	111111					1641 4731	178 117.
Contract 227 BI VLUNE USES		1922 81)	VIETIT					loop/1-A	in a st
Tommed Set if is kin (1,15) (0,177) (1,177) If (5,44,5) 6 (NI) 2000 1,1865 0.0351 1,1865 0.0351 If (5,44,5) 6 (NI) 2000 1,1865 0.0351 1,1865 0.0351 If (5,44,5) 6 (NI) 2,000 1,1865 0.0351 1,1853 0.0351 If (5,44,2) 6 (NI) 2,000 0,1300 0.0351 0.0351 0.0351 If (5,44,2) 6 (NI) 2,000 0,1300 0.1351 0.0351 0.0351 If (5,44,2) 6 (NI) 0,150 0.0351 0.0315 0.0316 0.0316 If (5,44,2) 6 (NI) 0,150 0.1361 0.1351 0.0316 0.1361 If (5,44,2) 8 (NI) 0.155 0.0301 0.1361 0.1361 0.1361 If (1,2,5,41) 0.155 0.0302 0.0352 0.0302 0.0362 If (1,2,5,41) 0.0322 0.0302 0.0362 0.0362 0.0461 If (1,2,5,41) 0.0322 0.0302 0.0362 0.0461 0.0461 <td></td> <td>-</td> <td>12-03P.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		-	12-03P.						
156,442 (5 kVM 1.1955 L.0263 8.50 1.1955 L.0263 1.1955 L.0263 L.0263 1.1955 L.0263 L.0263 <td></td> <td>147.771</td> <td>157,1370</td> <td></td> <td></td> <td></td> <td></td> <td>[14.777]</td> <td>(22,1</td>		147.771	157,1370					[14.777]	(22,1
(56,544,5/5 NM (1/MSL D.0061 0.0065 (1/MSL D.0065 0.0065 <th0.00< th=""> 0.0065 0.0066<td></td><td>(452,107)</td><td>(463.107)</td><td></td><td></td><td></td><td></td><td>(453,107)</td><td>(453,107)</td></th0.00<>		(452,107)	(463.107)					(453,107)	(453,107)
15 544.57 G KM 11/851 D.0053 12.2 12.2 10.0001 17.351 0.0003 15.5.442.F0 KM 3.0000 1.7531 0.0003 15.5.442.F0 KM 3.0000 1.7531 0.0003 15.5.449.F0 KM 3.0000 0.0003 0.0003 15.5.449.F0 KM 0.0000 0.0003 0.0003 15.5.449.F0 KM 0.0000 0.0003 0.0003 0.015 0.015 0.001 0.1390 0.0015 0.015 0.015 0.016 0.0169 0.0169 0.015 0.016 0.0169 0.0169 0.0169 0.016 0.016 0.0169 0.0169 0.0169 0.016 0.016 0.0169 0.0169 0.0169 0.016 0.016 0.0169 0.0169 0.0169 0.016 0.0169 0.0169 0.1260 0.0169 0.016 0.0169 0.0169 0.1260 0									
S01,900 KM 0.500 0.553 0.51 158,644,016 KM 0.0001 1,75531 1.55331 158,644,016 KM 0.0001 1,75531 1.5534 158,644,016 KM 0.0001 0.0001 0.0001 -55,646 KM 0.15300 0.0190 0.0001 -100mmed 255,649 KM 0.15300 0.0190 -100mmed 255,649 KM 0.1530 0.0155 -100mmed 255,649 KM 0.1530 0.0155 -100mmed 255,649 KM 0.1250 0.01557 -100mmed 10.15 0.0002 1.0300 1.1260 -100mmed 10.201 0.01557 0.01557 1.1260 -100mmed 1.02641 0.0150 0.01557 1.1260 -12.24 Max 0.0000 0.00557 0.01557 1.1260 -12.24 Max 0.0000 0.00557 0.01557 1.1260 -12.24 Max 0.0000 0.01557 </td <td></td> <td></td> <td>2</td> <td>8 183.524 5.3</td> <td>5,713,569</td> <td></td> <td></td> <td>F. 183.574</td> <td>GHB, 817, 8</td>			2	8 183.524 5.3	5,713,569			F. 183.574	GHB, 817, 8
122 Elli 10005 1,758.31 1-Ehenyr 125,440 N km 0.0005 0.0005 1-Ehenyr 127,224,00 N km 0.0005 0.0005 1-Ehenyr 127,224,00 N km (0.15) (0.430) 1-Ehenyr 127,224,00 N km (0.15) (0.430) 1-Ehenyr 127,224,00 N km (0.15) (0.430) 256,468 NM (0.15) (0.40) (0.15) 1-Ehenyr 255,468 NM (1.26) (0.40) 256,468 NM (1.25) (0.40) (1.26) 1 28,178 KM (1.26) (1.26) 28,178 KM 0.0032 0.00357 (1.26) 132,48 NM 0.0032 0.00357 (1.26) 132,448,533 KM 0.0032 0.00357 (1.26) 132,448,533 KM 0.0032 0.0035 (1.26) 132,448,533 KMh 0.0032 0.0300 (1.26) 132,448,533 KMh 0.0032 0.0300 (1.26) 12,610 0.0303 0.0160 (1.26					2,862,379			2,787,063	2,862,379
Titlicitadi più kili 1.0065 0.0065 1-Energi - Energi - Statagi kili 0.0065 0.0065 1-Energi - Dimend 255,456 kili 0.10001 - Dimend 255,466 kili 0.10010 - Dimend 255,466 kili 0.10001 - Dimend 255,466 kili 0.16001 - Dimend 255,466 kili 0.125 - Dimend 255,466 kili 0.125 - Dimend 255,466 kili 0.126 - Dimend 0.0057 0.0057 0.0055 - Dimend 0.0051 0.0057 0.0051 - Dimend 0.0051 0.00557 0.0055 - Dimend 0.0051 0.00557 0.0051 - Dimend 0.0051 0.00556 0.00556 - Dimende 0.0051					232,097			26,603	232,487
Titl:Seld: 25(-15) 0.00091 0.00091 1-Ehergy 127/224,000 (0.100) (0.9100) 1-Ehergy 127/224,000 (0.1600) (0.900) 1-Ehergy 127/224,000 (0.100) (0.900) 1-Dimmed 255,158 (0.100) (0.900) 1-Dimmed 255,168 (0.11) (0.900) 1-Dimmed 255,168 (0.112) (0.900) 1-Dimmed 255,168 (0.12) (0.900) 1-Dimmed 255,168 (0.12) (0.900) 1-Dimmed 10,105 (0.900) (0.900) 1-Dimmed 10,105 (0.900) (0.900) 12 (0.11) 200,00 (0.1664) 12.2 0.1 20,00 0.000 132,448.333 M/h 10.0541 (1.1664) 12.2 0.1 20.00 20.00 12.2 0.1 20.00 0.000 132,448.333 M/h 10.0541 (1.1664) 12.2 0.1					215/210/1		1	1,017,042	1,017,642
- Energy 127,224,000 Wh (1,00002) (0,011) (0,030) (0,130)			176	7,983,702 7,5	202'5865'			7,989,702	2,1989,102
Total Total Science Total Total Science Total Sciene <					anr occi				-
Collaboration Collabor				2	(010)8220 V			(APRIVIL)	SALD PARTY
- Demand 25,466 (M (0.15 (0.00) 24,718 (M (1.25) (0.00) 24,718 (M (1.25) (0.00) 24,718 (M (1.25) (0.00) 24,718 (M (1.25) (0.00) 153,461,539 (M (1.25) (0.00) 153,461,539 (M (1.25) (0.00) 153,461,539 (M (1.25) (0.00) 153,461,539 (M (1.25) (0.00) 153,461,539 (M (1.25) (0.00) 153,461,539 (M (1.25) (0.00) 153,461,539 (M (1.25) (0.00) 153,461,539 (M (1.25) (0.00) 153,461,599 (1.26) (1.25) (1				1/021/16)	(052 OL)				
28/718 KW (1.2b) (1.2b) (1.2b) 28/718 KW (1.2b) (1.2b) (1.2b) 152.416 KW 7.002 0.0352 0.0352 153.416 KW 7.000 300.00 301.20 128.41 LUXUII 0.0.052 0.00559 0.01559 128.44 LUXUII 0.0.00 300.00 310.444//1 128.44 LUXUII 0.0.056 300.00 35.785,053 128.44 LUXUII 41.440.346 41.440.346 41.464.46 20.25 Reservent 81.644.77 66.967.363 11.165.62.06 Base Park Havenue 65.967.363 16.765.86 11.165.62.06 Base Park Entredued Fuel Reservene 65.967.363 16.765.86 17.165.62.06 Sales for Reself Fundimer Hourse 1.13.85.000 7.160.80 7.900.165 Sales for Reself Fundimer Hourse 1.13.85.000 7.500.105 7.900.165 Reservence 1.11.7206.200 7.500.105 7.500.105 7.500.105 <td></td> <td></td> <td></td> <td>(38.325)</td> <td>(E82.841</td> <td></td> <td>250</td> <td>(36.326)</td> <td>1153,2991</td>				(38.325)	(E82.841		250	(36.326)	1153,2991
28,718 KW (1.25) (1.26) 153,468 7.00 7.00 7.00 30,216 KM 0.0532 0.0552 30,216 KM 0.0532 0.0552 30,212 0.01537 0.01537 1.105 30,212 0.0153 0.01537 1.105 312,216 KM 0.0053 0.01537 312,216 KM 0.0354 0.01537 312,216 KM 0.0364 41.100 302,216 KM 0.0364 41.100 323,448,533 KM 0.0364 41.100 32448,533 KM 0.0364 41.100 32448,533 KM 0.0364 41.100 Salas for freast 5.0456 66,067,063 10,105 Salas for freast Franchas 66,067,063 10,105 11,105 Salas for freast Franchas 66,067,069 75,069 56,062,106 Salas for freast Franchas 111,556,708 71,666 <td< td=""><td></td><td></td><td></td><td></td><td>(122.8;4)</td><td></td><td></td><td>(122.964)</td><td>1122,6641</td></td<>					(122.8;4)			(122.964)	1122,6641
153-448.339 M/h 0.0532 0.0532 0.0537 302.20 7.00 7.00 7.00 7.00 12 801 30.000 30.000 1.186.44 12 801 0.036.91 0.056.91 41.340.541 Flad Advethment Pawenus 65.985.633 10.165.641 41.340.541 Flad Advethment Pawenus 65.967.943 19.765.865 18.765.265 Base Pake Pawenus 65.967.943 19.765.865 18.765.265 Base Pake Pawenus 65.967.943 19.765.265 18.7652.065 Base Pake Functure 65.967.943 19.765.205 19.765.205 Base Pake Functure 65.967.943 19.765.206 19.765.206 Base Pake Functure 111.7568.708 26.562.065 11.7568.706 Base Pake Functure 111.7568.708 26.562.065 26.562.065 Cabute Papeture 111.7568.708 26.562.065 26.562.065					(86,898)			(80K/9K)	(997) (998)
153.448.533 M/h C.0032 0.00537 302.210 300.20 300.20 300.20 312.211 601 300.20 300.20 12 601 300.26 300.26 244 Advetment Faverus 41.380.40 Ateua.77 12 601 20.35 305.62 532448.533 KVh 0.3664 41.380.40 Fuel Advetment Faverus 65.867.783 10.105.64 Base Pare Perenus 65.867.783 10.275.286 Base Pare Perenus 65.867.783 10.275.628 Base Pare Faverus 65.867.783 13.275.208 Sales for Result Entredued fuel Perenue 113.552.008 75.863.068 Base Pare Entredued fuel Perenue 113.552.008 75.863.068 Caldues 2013 Reverues 113.552.008 75.863.068 Favorue Topoled 111.568.2008 75.863.068									
302,216 kW 7.00 7.00 12 Bit 0.0.010 300.00 12 Bit 0.0.010 300.00 12 Bit 0.0.010 300.00 12 Bit 0.0.010 300.00 13 Bit 0.0.010 300.00 14 Jitho and 41.340.541 Entreddad fant Revenue 5.098,003 Base Pare Poverua 66.887.363 Base Pare Poverua 66.887.363 Base Pare Poverua 66.887.363 Base Pare Revenue 66.887.363 Base Pare Revenue 65.887.087 Base Pare Revenue 65.887.087 Base Pare Revenue 113.552.087 Safes for Reseale Fuel Artic Revenue 113.552.087 Safes for Reseale Fuel Revenue 113.552.087 Carbuate Entredded Fuel Perenue 113.552.087 Revenue 111.7296.200 Revenue 111.7296.200 Revenue 111.7296.200 Revenue 111.7296.200							708,945	709,845	246'604
12 30.00 300.00 1387,448,333 Kuhh LUSAGE U.15(64) Field Adjustment Ferenties 1.05(64) 41.300.366 41.300.366 Field Adjustment Ferenties 5.085,653 1.165,648 Base Place Ferenties 5.085,653 1.165,648 Base Place Ferenties 5.085,653 1.165,648 Base Place Ferenties 5.085,653 1.165,648 Base Place Ferenties 5.085,653 1.155,648 Base Place Ferenties 5.085,653 1.155,6216 Safes for Resale Fractioned Fuel Perentie - - Safes for Resale Fractioned Fuel Perentie - - Cabbiane 2013 Revenues 111,595,708 26,562,165 Revenue 111,595,708 26,562,165 Revenue 111,595,708 26,562,165 Revenue 111,595,708 26,562,165 Revenue 111,595,708 5,588,165							2,116,612	2,115,512	2,115,5
1363,0406,3333 0.16064 0.16064 Fiel Adjustment Fewerule 41,300,341 0,162,315 Fiel Adjustment Fewerule 5,798,303 10,276,205 Base Flage Fewerule 5,798,303 10,276,205 Base Flage Fewerule 65,987,303 10,276,205 Sakes for Reseate Flam Flavenine 65,987,303 10,276,205 Sakes for Reseate Freeduled Fuel Perenule 113,582,005 7,3686,056 Calculate Freeduled Fuel Perenule 111,2862,005 25,5861,056 Flavenue 111,2862,005 25,5861,056 Ordeneue 245,985,005 25,5861,056							1000'E	3,600	3,600
Treat Payenus 41.300.3401 81.804.77 Fuel Revenue 5.983.053 1.05.640 Fleat Revenue 5.983.053 1.05.640 Fleat Revenue 5.983.053 1.05.6205 Result Part Hannins 66.967.563 16.276.205 Result Part Hannins 1.05.620 1.05.6206 Result Fuel Revenue 113.552.005 2.05.302.045 Balaule Fuel Revenue 113.552.005 25.580.050 Balaule Fuel Revenue 113.552.005 25.580.050 Anquired 113.552.005 25.580.050						6,753,855	6,733,855	41,773,855	6.793,BLA
Глан Печетов 5,788,053 1,105,648 : Revenue 66,967,263 1,105,648 : Revenue 66,967,263 1,62°6,269 - Revenue 66,967,263 1,62°6,269 - Revenue 66,967,263 1,61°6,269 - Revenue 113,552,009 - - Revenue 113,552,009 26,560,065 - Revenue 111,268,700 25,560,065 - Required 111,268,700 25,560,065 - Required 111,268,700 25,560,065			686.468.ec.	14	1.669.702		•		87.905.7
Flowental 66,867,983 16,246,265 Reservation 66,867,983 16,246,265 Reservation 66,867,983 161,400; Reservation 13,562,000 26,502,005 Reservation 111,562,000 26,502,005 Reservation 111,562,000 26,502,005 Reservation 111,562,000 25,502,005 Reservation 111,562,000 25,502,005		н	EESS HINK	17	01/.542		1		HT. 223, 178
Result Flaxer Hare Flaxenine (81.488) Result Fuel Flaxenine 15.582/08 Fastelled Fuel Perenue 111,582/08 All All All All All All All All All All	÷	50	40,175,795	B.1	8,608,305		1		132.166,0
1113, ES2, ABP 1113, ES2, ABP 1111, 200, 200 201, 202, 1045 201, 202, 100, 202, 100, 202, 100, 202, 100, 100		E)	(804,110)	4	(\$00,503)				11-296,281)
111,2562,087 111,2562,000 111,2562,000 255,5861,055,5861,055 255,5861,055		1			54. 		2.829,057		2,895,057
245,562,087 111,562,087 111,596,200 25,586,005 25,586,0500 25,586,0500 25,586,0500000000000000000000000000000000			5		S		6,783,855		6,793,855
111,586,200 25,582,045 111,286,200 25,5820,850 25,582,00 553,5820,850 2,556,645 553		1	1	17	1	144 11A		3	
113,552,087 255,087 25,586,859 111,296,200 25,586,859 2.456,682 555,317			A PROPERTY AND A PROPERTY	1000	Contrast and and		0.0000000000		ALC: NO. NO.
		φ¢	116085,877 71,774,938	11,	17,135,106	100	8,822.912 14,248,72b		239,633,346
C191 C22 C									
20100012	2,333.862		1,506,573		353,P30	ð	(818/521.8)		(30£)

Page 44

Electric Rate Study Report

Unbundled Rates

		General Non			
	Residential	Demand	General Demand	Large Power	Alachua Wholesale
Customer Charge					
Substation	0.47	1.27	8.75	157.17	1,197.33
Distribution	8.94	26.23	72.12	742.43	4,913.92
Transformer	1.04	3.03	8.95	99.94	709.08
Meter	1.25	1.78	5.69	7.02	4.42
Services	6.06	6.06	6.06	6.06	5.83
Meter Reading	0.44	1.32	2.20	4.41	4.33
Billing System	0.94	2.81	4.68	9.37	9.33
Direct					
Generation	1.98	4.78	112.69	2,359.74	24,440.58
Fully Allocated Customer Charge	21.12	47.28	221.14	3,386.14	31,284.82
Calculated Customer Charge	17.20	41.28	150.96	1,758.31	300.00
Energy Charge					
Substation	0.0015	0.0016	0.0015	0.0011	0.0009
Distribution	0.0064	0.0069	0.0066	0.0047	0.0034
Transformer	0.0016	0.0017	0.0017	0.0012	0.0010
Generation - Energy	0.0783	0.0783	0.0783	0.0783	0.0783
Generation - Demand	0.0219	0.0280	-	-	-
Transmission	0.0018	0.0022	0.0014	0.0010	0.0011
Calculated Energy Charge	0.1114	0.1189	0.0895	0.0862	0.0846
Calculated Energy Charge (Including					
Fuel)	А	A	0.0959	0.0939	0.0562
Demand Charge					
Calculated Demand Charge	1.0	5	9.50	9.50	9.50
Calculated Demand Charge		-	9.50	9.50	7.00

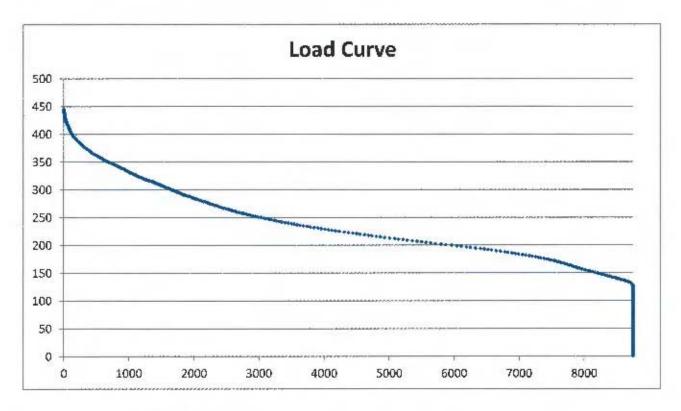
A - Tiered rates for residential and general non-demand are too complex to be summarized here.

Please refer to Summary of Significant Assumptions and Summary of Significant Accounting Policies

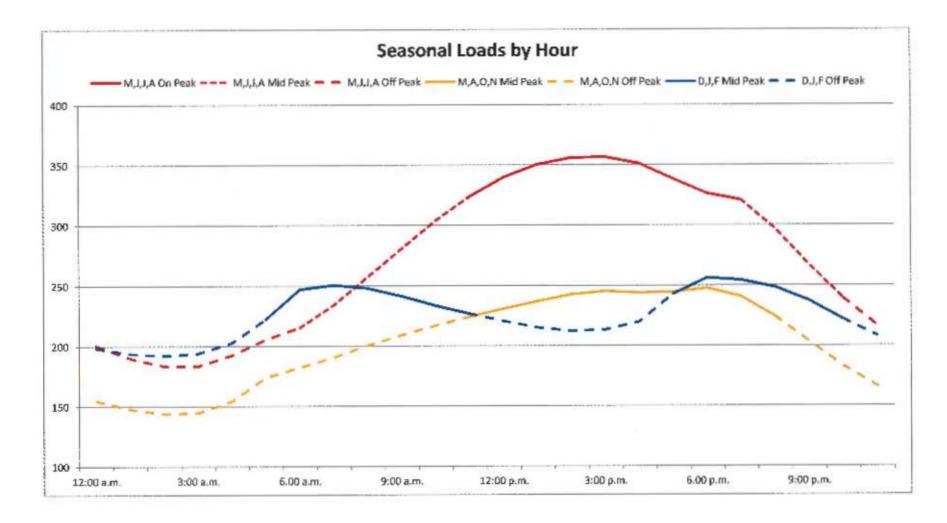
Page 49

Gainesville Regional Utilities Electric Rate Study Report

Load Curve



Base Load	0 to 225 MW	
Intermediate Load	225 to 325 MW	
Peak Load	325 to 531 MW	



	Summer	 Autumn and Spring	Winter
On Peak	11 a.m. to 7 p.m.	-	
Mid Peak	6 a.m. to 11 a.m. and 7 p.m. to 10 p.m.	11 a.m. to 8 p.m.	5 a.m. to 11 a.m. and 5 p.m. to 10 p.m.
Off Peak	10 p.m. to 6 a.m.	8 p.m. to 11 a.m.	10 p.m. to 5 a.m.

Gainesville Regional Utilities Electric Rate Study Report

Generation Stack

Generator	Capacity (MW)	Cost per MWh	Capital Cost per MW
Crystal River	12	5	39,294
JR Kelly	177	28	29,782
Deerhaven 2 Coal	232	42	73,038
Deerhaven Combustion Turbine 1, 2, 3	35	44	207,489
Deerhaven 1 Gas	75	46	14,564

Total Capacity in MW

531

		Cost per MWh		Annual Cost per MW		Monthly Cost per kW	
Base Load	0 to 225 MW	\$	29.01	S	37,210	\$	3.10
Intermediate Load	225 to 325 MW		42.00		73,038		6.09
Peak Load	325 to 531 MW		43.80		74,593		6.22

Gainesville Regional Utilities Electric Rate Study Report

Time Varying Rates

Residential Time Varying Energy Rates

Customer Charge	21.12 Non-Time Varying Energy Charge	Time-Varying Energy Charge	Embedded Fuel Cost	Total Energy Charge per kWh
On-Peak	0.0221	0.0438	0.0065	0.0724
Mid-Peak	0.0221	0.0420	0.0065	0.0706
Off-Peak	0.0221	0.0290	0.0065	0.0576

General Service Non-Demand Time Varying Energy Rates

Customer Charge	47.28 Non-Time Varying Energy Charge	Time-Varying Energy Charge	Embedded Fuel Cost	Total Energy Charge per kWh
On-Peak	0.0307	0.0438	0.0065	0.0810
Mid-Peak	0.0307	0.0420	0.0065	0.0792
Off-Peak	0.0307	0.0290	0.0065	0.0662

General Service Demand Time Varying Energy Rates

Customer Charge Demand Charge	221.14 9.50			
	Non-Time Varying Energy Charge	Time-Varying Energy Charge	Embedded Fuel Cost	Total Energy Charge per kWh
On-Peak	0.0034	0.0438	0.0065	0.0537
Mid-Peak	0.0034	0.0420	0.0065	0.0519
Off-Peak	0.0034	0.0290	0.0065	0.0389

Large Power Time Varying Energy Rates

Customer Charge Demand Charge	3,386.14 9,50			
Domand onlinge	Non-Time Varying	Time-Varying Energy		Total Energy Charge per
	Energy Charge	Charge	Embedded Fuel Cost	k₩h
On-Peak	0.0019	0.0438	0.0065	0.0522
Mid-Peak	0.0019	0.0420	0.0065	0.0504
Off-Peak	0.0019	0.0290	0.0065	0.0374

General Service Demand Time Varying Demand Rates

	Charge for Maximum		
	Demand at Any Time of	On-Peak Demand	Total Demand Charge
	Day	Charge	per kW
Demand	3.28	6.22	9.50

Large Power Time Varying Demand Rates

	Charge for Maximum		
	Demand at Any Time of	On-Peak Demand	Total Demand Charge
	Day	Charge	per kW
Demand	3.28	6.22	9,50

Gainesville Regional Utilities Electric Rate Study Report Discounts

Primary Service Discount

Discount removes depreciation and return on Account 368, Line Transformers, and expense in Account 595, Maintenance of Line Transformers

	General	Service Demand	Large Power
Customer Related Transformer Cost	\$	137,154	\$ 13,392
Number of Customers		15,329	134
Transformer Cost per Customer	\$	8.95	\$ 99.94

	Genera	Service Demand		Large Power
Demand Related Transformer Cost	\$	970,066	\$	182,762
Metered Demand		1,664,644		304,700
Transformer Cost per kW of Demand	\$	0.58	S	0.60

Primary Metering Discount

Estimated Transformer Losses from Primary to Secondary Voltage	2.00%		

Autopay Discount

Percentage of Un	collectible Accounts
------------------	----------------------

Please refer to Summary of Significant Assumptions and Summary of Significant Accounting Policies

0.50%

Gainesville Regional Utilities Electric Rate Study Report

Facilities Charges

Facilities Leasing Adjustment

Distribution Plant in Service		272,592,201
Distribution Maintenance		10,249,392
Distribution Depreciation		10,533,290
Distribution Return		8,510,997
Transfer to the General Fund	20,144,128	
Transfer to Rate Stabilization	4.541,579	
Distribution Plant Net Book Value Percent of Total Plant		
Net Book Value	29.2%	
Transfers Allocated to Distribution Plant		7,208,226
Annual Cost		36,501,905
Monthly Cost		3,041,825
Monthly Cost Percent of Plant in Service		1.1%

Redundant Service Charge

Charge recovers depreciation and return on Account 368, Line Transformers, and Account 369, Services, and expense in Account 593, Maintenance of Overhead Lines, and 595, Maintenance of Line Transformers, on the second service and transformer, which is not recovered by normal customer and demand charges.

	Gene D	Large Power		
Customer Related Transformer Cost	\$	137,154	\$	13,392
Customer Related Service Cost		24,682		431
Number of Customers		15,329		134
Transformer Cost per Customer	\$	10.56	S	103.16

	Genera	al Service		
	Der	Large Power		
Demand Related Transformer Cost	\$	970,066	\$	182,762
Demand Related Service Cost		669,323		126,101
Metered Demand		1,664,644		304,700
Transformer Cost per kW of Demand	S	0.98	\$	1.01

Electric Rate Study Report Service Charges and Deposits

			Labor	Travel				Vehicle		/ehicle	Ve	hicle		
Description	Current Rate	Workers	Hours	Hours	Labor Rai	te	Labor Cost	Hours	<u> </u>	Rate	C	ost	Equipment	Total
Electric Turn On - Normal	\$ 30.00	1.00	0.50	0.30	\$ 29.6	11	\$ 23.69	0.80	\$	20.00	\$	16.00	\$ -	\$ 40.00
Electric Turn On - Demand Meter	60.00	1.00	1.00	0.30	29.6	H	38.49	1.30		20.00		26.00	-	64.00
Collection Agency Transfer Fee	25% up to \$50												25%	up to \$50
Remote Read (ERT) Meter Installation - Normal	77.00	1.00	1,25	0.30	29.6	Ħ	45.90	1.55		20.00		31.00	20.00	97.00
Remote Read (ERT) Meter Installation - Demand	177.00	1.00	1.50	0.30	29,6	1	53.30	1.80		20.00		36.00	90.00	179.00
Field Visit	25.00	1.00	0.50	0.30	29.6	1	23.69	0.80		20.00		16,00	-	40.00
Scheduled Meter Reading	20.00	1.00	0.25	0,30	18.3	13	10.08	0.55					82	10.00
Meter Reread - Reading Correct	20.00	1.00	0.25	0.30	18.3	33	10.08	0.55					-	10.00
Conservation Appointment - Customor Failed to Show	20.00	1.00	0.10	0.30	29.6	51	11.84	0.40		94		•	2	12.00
Delinguent Disconnection - Base Charge	40.00	1.00	0.50	0.30	29.6	51	23.69	0.BO		20.00		16.00		40.00
Delinquent Disconnection - Point of Service Ackler	100.00	2.00	1.50	0.50	29.0	\$1	118.44	1.20		40.00		48.00	2	155.00
Delinquent Disconnection - After Hours Adder	40.00	1.00	1.70	0.30	32.	57	65.14	*		20.00			-	65.00
Delinquent Disconnection - Weekend / Holiday Adder	50.00	1,00	1.70	0.30	32.	57	65,14			20.00			<i>u</i> `	65.00
Customer Requested Temporary Meter Disconnection	20,00	1.00	0.50	0.30	29.4	51	23.69	0.80		20.00		16.00	7	40.00
Electric Meter Test	20.00	1.00	0.50	0.30	29.0	51	23.69	0.80		20.00		16.00	-	40.00
Resealing Meter Pan	10.00	1.00	0.60	0.30	29.0	51	23.69	0.80		20.00		16.00		40.00
Unauthorized Service Investigation	65.00	2.50	0.50	0.30	29.0	61	59.22	0.80		20.00		16.00	+	75.00
GRU Late Payment Fee Residential Deposit	1.00 or 1.5% 100.00												1.0	00 or 1.5% 113.37

		Overhead	Loaded	
Assumptions	Pay Rate	Rate	Rate	
Labor				
Field Service Rep	\$21	41%	\$29.61	
Meter Reader	\$13	41%	\$18.33	
Vehicle				
Utility Truck	\$20			
Bucket Truck	\$40			

LIGHTING RATES

Gainesville Regional Utilities Electric Rate Study Report Lighting Calculated Rates

Light Type Number	1	2	3	4	5	6	7	8	9	10
Wattage Light Type	70 HPS	175 MV	175 MV	250 HPS	400 MV	400 HPS	400 MV	1000 MV	1000 MV	400 HPS
Monthly Return	0.82	0.90	0.66	0.92	0.95	1.01	1.18	1.16	1.33	0.87
Monthly Depreciation	2.89	3.31	2.47	3.15	3.21	3.41	3.75	3.81	4,13	2.95
Monthly Maintenance	0.82	0.59	0.59	0.92	0.54	0.93	0.54	1.07	1.07	0.93
Monthly Energy Cost	3.81	9.42	9.42	13.47	21.46	21.46	21.46	53.64	53.64	21.46
Monthly Capital Cost Monthly Operating Cost	3.71 4.63	4.21 10.01	3.13 10.01	4.07 14.39	4.16 22.00	4.42 22.39	4.93 22.00	4.97 54.71	5.46 54.71	3.82 22.39
Total Monthly Rate	8.34	14.22	13.14	18.46	26.16	26.81	26.93	59.68	60.17	26.21

Electric Rate Study Report Lighting Calculated Rates

Light Type Number	11	12	13	14	15	16	17	18	19	20
Wattage Light Type	100 HPS	250 HPS	100 HPS	150 HPS	150 HPS	250 HPS	400 MH	13 FL	100 HPS	13 FL
Monthly Return	0.82	0.87	0.65	0.83	1.28	0.85	2.63	1.39	0.89	2.15
Monthly Depreciation	2.89	2.96	2.48	2.91	4.36	2.97	7.56	5.20	3.30	7.16
Monthly Maintenance	0.82	0.92	0.82	0.82	0.82	0.92	0.64	1.70	0.82	2.28
Monthly Energy Cost	5.36	13.47	5.36	8.11	8.11	13.47	21.46	0.72	5.36	0.72
Monthly Capital Cost Monthly Operating Cost	3.71 6.18	3.83 14.39	3.13 6.18	3.74 8.93	5.64 8.93	3.82 14.39	10.19 22.10	6.59 2.42	4.19 6.18	9.31 3.00
Total Monthly Rate	9.89	18.22	9.31	12.67	14.57	18.21	32.29	9.01	10.37	12.31

Electric Rate Study Report Lighting Calculated Rates

Light Type Number	21	22	23	24	25	26	27	28	29	30
Wattage	13	400	400	400	100	100	100	100	100	100
Light Type	FL	MH	HPS	HPS	HPS	HPS	HPS	MV	HPS	MH
Monthly Return	2.45	0.91	0.94	1.40	1.07	2.06	2.91	1.53	2.02	2.06
Monthly Depreciation	7.96	3.06	3.19	4.75	3.78	6.30	8.89	4.99	6.20	6.29
Monthly Maintenance	2.66	0.64	0.93	0.97	0.82	1.60	1.60	1.65	1.60	1.94
Monthly Energy Cost	0.72	21.46	21.46	21.46	5.36	5.36	5.36	5.36	5.36	5.36
Monthly Capital Cost	10.41	3.97	4.13	6.15	4.85	8.36	11.80	6.52	8.22	8.35
Monthly Operating Cost	3.38	22.10	22.39	22.43	6.18	6.96	6.96	7.01	6.96	7.30
Total Monthly Rate	13.79	26.07	26.52	28.58	11.03	15.32	18.76	13.53	15.18	15.65

Gainesville Regional Utilities Electric Rate Study Report

Lighting Calculated Rates

Light Type Number	31	32	33	34
Wattage	250	150	200	200
Light Type	HPS	HPS	HPS	HPS
Monthly Return	1.24	1.26	2.81	3.60
Monthly Depreciation	4.36	4.41	8.63	10.59
Monthly Maintenance	0.96	0.85	0.86	0.86
Monthly Energy Cost	13.47	8.11	10.73	10.73
Monthly Capital Cost	5.60	5.67	11.44	14.19
Monthly Operating Cost	14.43	8.96	11.59	11.59
Total Monthly Rate	20.03	14.63	23.03	25.78

Gainesville Regional Utilities Electric Rate Study Report Pole Calculated Rates

Pole Type Number	1	2	3	4	5	6	7	8	9	10
Length Material	10 Concrete	10 Fiberglass	12 Aluminum	18 Aluminum	18 Steel	19 Fiberglass	26 Steel	30 Wood	30 Concrete	30 Fiberglass
Monthly Return	1.44	1.77	0.66	0.75	3.04	0.64	4.40	0.54	0.85	1.77
Monthly Depreciation	4.34	4.96	1.98	2.20	9.19	1.83	12.65	1.89	2.90	4.65
Monthly Maintenance					3 4 3			0.10		-
Monthly Capital Cost Monthly Operating Cost	5.78	6.73	2.64	2.95	12.23	2.47	17.05	2.43 0.10	3.75	6.42
Total Monthly Rate	5.78	6.73	2.64	2.95	12.23	2.47	17.05	2.53	3.75	6.42

Gainesville Regional Utilities Electric Rate Study Report Pole Calculated Rates

Pole Type Number	11	12	13	14	15	16	17	18	19	20
Length Material	30 Aluminum	35 Wood	35 Concrete	35 Concrete	40 Wood	40 Concrete	40 Concrete	45 Wood	45 Concrete	12 Aluminum
Monthly Return	3.54	0.61	0.94	1.52	0.75	1.32	2.22	0.92	1.47	1.69
Monthly Depreciation	10.05	2.10	3.19	4.60	2.49	4.13	6.38	2.99	4.70	5.22
Monthly Maintenance	-	0.10			0.10			0.10		
Monthly Capital Cost Monthly Operating Cost	13.59	2.71 0.10	4.13	6.12	3.24 0.10	5.45	8.60	3.91 0.10	6.17	6.91
Total Monthly Rate	13.59	2.81	4.13	6.12	3.34	5.45	8.60	4.01	6.17	6.91

Electric Rate Study Report

Street Light Group Rates

Group Name Group 1

Linkk Number			10	10	10	05						Average	Standard
Light Number			13	18	19	25					3	Rate	Deviation
Operating Rate	4.69	6.26	6.26	2.42	6.26	6.26						5.36	1.57
Total Rate	8.43	10.00	9.41	9.05	10.48	11.14						9.75	0.99
Group 2													
Light Number	2	3	14	15	20	21	00	00	00	20	20	Average	Standard
Second States and States							26	28	29		32	Rate	Deviation
Operating Rate	10.13	10.13	9.03	9.03	3.00	3.38	7.04	7.09	7.04	7.38	9.06	7.48	2.42
Total Rate	14.36	13.28	12.79	14.71	12.37	13.87	15.46	13.66	15.32	15.79	14.77	14.22	1.12
Group 3													
												Average	Standard
Light Number	4	12	16	27	31	33						Rate	Deviation
Operating Rate	14.57	14.57	14.57	7.04	14.61	11.73						12.85	3.07
Total Rate	18.67	18.43	18.42	18.93	20.25	23.25						19.66	1.89
Group 4													
												Average	Standard
Light Number	5	6	7	10	17	22	23	24	34			Rate	Deviation
Operating Rate	22.28	22.67	22.28	22.67	22.38	22.38	22.67	22.71	11.73			21.31	3.60
Total Rate	26.47	27.12	27.24	26.52	32.64	26.38	26.83	28.90	26.02			27.57	2.08
Group 5													
												Average	Standard
Light Number	8	9									3	Rate	Deviation
Operating Rate	55.43	55.43										55.43	
Total Rate	60.43	60.93										60.68	0.35

Please refer to Summary of Significant Assumptions and Summary of Significant Accounting Policies

Page 63

Gainesville Regional Utilities Electric Rate Study Report Pole Group Rates

Group Name Group 1									Average	Standard
Pole Number	3	4	6	8	9	12	15	18	Rate	Deviation
Operating Rate		-	-	0.10	-	0.10	0.10	0.10	0.05	0.05
Total Rate	2.66	2.97	2.49	2.54	3.77	2.83	3.37	4.04	3.08	0.58
Group 2										
									Average	Standard
Pole Number	1	2	10	14	16	17	19	20	Rate	Deviation
Operating Rate		-	-	•						
Total Rate	5.82	6.78	6.47	6.16	5.48	8.67	6.21	6.96	6.57	0.98
Group 3										
									Average	Standard
Pole Number	5	7	11						Rate	Deviation
Operating Rate		-	-							-
Total Rate	12.32	17.18	13.69						14.40	2.51