GRU
More than Energy

GAINESVILLE REGIONAL UTILITIES

Rates and Forecasting

August 25, 2014

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

Gainesville Regional Utilities (GRU) is hereby submitting proposed tariff sheet revisions for approval by the Florida Public Service Commission (PSC). GRU is submitting one copy of the proposed tariff revisions in legislative format and three (3) copies of the proposed tariff sheets in final form. The new rates would become effective as of October 1, 2014 upon first and second ordinance readings and approval by the Gainesville City Commission in September 2014.

Additionally, the Gainesville City Commission approved ordinance revisions upon first and second readings this month, August 2014, to revise the Fuel Adjustment and Net Metering sections, which have effective dates of September 1, 2014 and December 1, 2014, respectively. These updates are reflected in this submission.

Attached is supporting documentation for PSC review.

The following existing tariff sheet will be affected by the proposed revisions and the corresponding revised tariff sheet is provided below.

Proposed Sheet	**Current Sheet**
Fourteenth Revised Sheet No. 1.0	Thirteenth Revised Sheet No. 1.0
Third Revised Sheet No. 4.13	Second Revised Sheet No. 4.13
Original Sheet No. 4.13.1	Original Sheet No. 4.14
Original Sheet No. 4.13.2	Original Sheet No. 4.15
Original Sheet No. 4.13.3	Original Sheet No. 4.16
Original Sheet No. 4.13.4	
Seventh Revised Sheet No. 6.0	Sixth Revised Sheet No. 6.0
Eleventh Revised Sheet No. 6.1	Tenth Revised Sheet No. 6.1
Tenth Revised Sheet No. 6.1.1	Ninth Revised Sheet No. 6.1.1
Fifth Revised Sheet No. 6.2	Fourth Revised Sheet No. 6.2
Fourteenth Revised Sheet No. 6.3	Thirteenth Revised Sheet No. 6.3
Thirteenth Revised Sheet No. 6.3.1	Twelfth Revised Sheet No. 6.3.1
Seventh Revised Sheet No. 6.4	Sixth Revised Sheet No. 6.4

COM
AFD
APA
ECO
ENG
GCL
IDM
TEL
CLK

Fourteenth Revised Sheet No. 6.5	Thirteenth Revised Sheet No. 6.5
Tenth Revised Sheet No. 6.5.1	Ninth Revised Sheet No. 6.5.1
Delete Sheet No. 6.6	Eighth Revised Sheet No. 6.6
Eleventh Revised Sheet No. 6.7	Tenth Revised Sheet No. 6.7
Twelfth Revised Sheet No. 6.7.1	Eleventh Revised Sheet No. 6.7.1
First Revised Sheet No. 6.7.5	Original Sheet No. 6.7.5
Eighth Revised Sheet No. 6.8	Seventh Revised Sheet No. 6.8
First Revised Sheet No. 6.14	Original Sheet No. 6.14
First Revised Sheet No. 6.14.1	Original Sheet No. 6.14.1
Seventh Revised Sheet No. 6.16.2	Sixth Revised Sheet No. 6.16.2
Original Sheet No. 6.18	
Original Sheet No. 6.18.1	

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

Respectfully submitted,

Diane Wilson
Rates and Economic Analysis Manager

Enclosures

OVERVIEW

Gainesville Regional Utilities (GRU) is submitting this proposal to modify base rates for all four (4) of its retail electric customers: Residential (RES), General Service Non-Demand (GSND), General Service Demand (GSD), and Large Power (LP) in accordance with the FY 2015 budget proposed by staff and approved by the Gainesville City Commission at their annual budget presentation. GRU staff anticipates ratification after a second ordinance reading on September 23, 2014, with rates taking effect on October 1, 2014. The approved budget includes a decreased electric revenue requirement with base rate energy and demand charges decreasing and monthly customer charges remaining unchanged or increasing, depending upon the customer class.

In the Residential class, the monthly customer charge will increase from $11.90 to $12.75 in an effort to collect more revenue through fixed charges to move this component closer the cost of service. The three-tier structure will remain unchanged, but the kWh charges in each tier will be lower than during the current year. The energy charges in first tier will decrease from $0.039 to $0.031 per kWh; the second tier will decrease from $0.050 to $0.042 per kWh; and the third tier will decrease from $0.094 to $0.084 per kWh. These decreases come from a combination of allocating more recovery to the monthly customer charge and a decrease to the overall electric system revenue requirement. The structure continues to be an increasing block rate, consistent with the City's conservation policy.

In the General Service, Non-Demand demand class, the monthly customer charge will decrease slightly, from $30.00 to $29.50 per month. The two-tier structure will remain unchanged, but the kWh charges in each tier will be lower than during the current year. The energy charges in the first tier will decrease from $0.076 to $0.069 per kWh and the energy charges in the second tier will decrease from $0.106 to $0.100 per kWh.

In the General Service Demand class, the customer charge of $100.00 will remain unchanged. The energy charge per kWh will decrease from $0.045 to $0.040 and the demand charge per kW month will decrease from $9.25 to $8.50.

In the Large Power class, the customer charge will remain unchanged at $350.00 per month. The energy charge per kWh will decrease from $0.0405 to $0.0360 and the demand charge per kW month will decrease from $9.25 to $8.50.

COST OF SERVICE HIGHLIGHTS

GRU's cost of service methodology continues to be an average and excess allocation of costs to GRU's four retail rate classes as submitted on numerous occasions to the Florida PSC. GRU retained the services of the firm Baker Tilly to conduct a cost of service study for the test year of FY 2013, which was used as a guide in setting FY 2014 rates and again in the current FY 2015 rates being submitted. The revenues by rate class were then compared to costs of service in FY 2013 with the following overall results (see Appendix 1):

TABLE 1
REVENUE CHANGE REQUIRED TO
MATCH COST OF SERVICE

RATE CLASS	PCT CHANGE
RES	4.83%
GSND	-7.88%
GSD	-4.16%
LP	-4.50%

While the cost of service provides a guide to rate structure and design, the study performed used estimated values for a forward looking test year, determined independently of the budget process that forward looking and driven by the planning horizon.

ADDITIONAL REVISIONS NOT PART OF THE BUDGET PROCESS

The Fuel Adjustment and Net Metering portions of the ordinances have been approved by the City Commission on second reading on August 21, 2014 and the changes are reflected in this submission. The effective dates for the Fuel Adjustment and Net Metering Ordinances are September 1, 2014 and December 1, 2014, respectively.

The Fuel Adjustment ordinance has been revised to simplify the formula for calculation of the Fuel Adjustment and increase transparency, to remove obsolete references, and to codify the policy for an approved fuel levelization balance band of -5% up to 10% of the annual fuel budget.

The Net Metering policy has been revised to remove the existing provisions that provide a monthly dollar credit on customers' bills for excess generation and have been replaced with language that rolls the kWh credits forward until the end of the year, at which time any remaining credits are paid out to the customers at avoided cost. Avoided cost is defined in the changes based on actual production costs reported at the end of the calendar year.

SUMMARY

After implementing multiple budget reductions, GRU believes we have achieved the fiduciary goals while minimizing the impact to GRU customers through a decrease in base rates to provide an offset to the Fuel Adjustment increases that began during FY 2014 and are projected to increase again FY 2015. Based on the most recent cost of service study performed by Baker Tilly, GRU is comfortable with the distribution of revenue requirements across the classes given the current rate structure. The differences between classes are within acceptable levels of the inaccuracies of available data and methodologies, particularly given that GRU is a municipal utility, many of which see great subsidization of residential rates by non-residential rates. The proposed rate increases are projected to achieve the required revenue, while GRU staff continues to annually evaluate equity among electric classes.

GAINESVILLE REGIONAL UTILITIES
P. O. BOX 147117, STATION A136
GAINESVILLE, FL 32617-7117

ELECTRIC DOCUMENTATION

GAINESVILLE REGIONAL UTILITIES

CITY OF GAINESVILLE, FLORIDA

LEGISLATIVE COPY

301 S.E. 4th Avenue

P. O. Box 147117

Gainesville, Florida 32614-7117

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Submitted to Florida Public Service Commission

GAINESVILLE REGIONAL UTILITIES
P. O. BOX 147117, STATION A136
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INDEX OF RATE SCHEDULES

ISSUED BY: Diane Wilson
Rates and Economic Analysis Manager

EFFECTIVE DATE: October 1, 2014

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GAINESVILLE REGIONAL UTILITIES
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Sec. 27-21, DEFINITIONS

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

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

Avoided energy cost shall mean the electric system's total costs which the electric system avoided stated in dollars of fuel consumed in generation divided by the net generation stated in megawatt hours, which shall be expressed in $/net kilowatt hours as published in the most recent annual generation operation report by the energy supply division, which shall be updated each calendar year based on actual fuel costs, expenses and net generation of the electric system.

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

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

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

Customer owned renewable generation shall mean an electric generating system located on a customer's premises intended to offset part of all of the customer's electricity requirements with renewable energy under terms and conditions that do not include the retail purchase of electricity from the third party.

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

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

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

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

(Continued on Sheet No. 4.13.1)

(Continued from Sheet No. 4.13)

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

Electric system fuel and purchased power expense shall mean the cost or expense of fuel transported to and consumed in the generation of electricity in the city's generating plants to maintain adequate capacity reserve levels on the system and their identifiable costs incurred while having power delivered to the system, including, but not limited to, generation capacity charges, reservation charges, energy charges, adders, and/or any transmission or wheeling charges.

Extraordinary fuel related expenses shall mean the cost of line, urea and/or any other additive consumed during the combustion process for the production of power as well as any other fuel related costs or expenses posted to account 502 as defined under Federal Energy Regulatory Commission (FERC) rules of accounting. Additionally, any costs or expenses incurred, or revenues received, in marketing or selling renewable energy credits or any other environmental attribute are extraordinary fuel related expenses.

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

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

Gross Power Rating shall mean the total manufacturer's DC nameplate generating capacity of the customer-owned renewable generation that will be interconnected to and operated in parallel with the city's electric distribution system.

(Continued on Sheet No. 4.13.2)

(Continued from Sheet No. 4.13.1)

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

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

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

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

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

Native Load Fuel Expenses shall mean the total fuel and purchased power cost or expense to supply all retail and wholesale customers and shall not include the cost or expense to supply interchange sales.

Natural gas fuel expense shall mean the total expense of purchased gas volumes, as received by the local distribution system for delivery to end use customers.

Net Metering shall mean a metering and billing methodology whereby customer-owned renewable generation is allowed to offset part of all of the customer's electricity consumption on site. In the event the customer-owned renewable generation creates any excess energy, it may be delivered to the city's electric distribution system. ~~where a retail customer has installed a photovoltaic or other approved distributed generation system on the customer's side of the electric revenue meter and payment for the excess kilowatt hours delivered to the utility shall be credited against the customer's billing account. The excess kilowatt hours produced by the distributed generation system and delivered to the utility shall be credited at the prevailing rate in Appendix A, Section Utilities (1) Electricity, i. 1. (A).~~

Point of delivery shall mean the point where the city's wires or apparatus are connected with those of the consumer.

Residential service shall mean service to a single living unit located in a single-family or multiple-family dwelling or a living unit consisting of a sorority, fraternity, cooperative housing unit of a college or university or other nonprofit group living unit. A living unit shall be a place where people reside on a non-transient basis containing a room or rooms comprising the essential elements of a single house facility for the preparation, storage and keeping of food for consumption within

Original Sheet No. 4.13.3
Replaces
Original Sheet 4.16

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(Continued from Sheet No. 4.13.2)

housekeeping unit to be construed as a single living unit. All energy supplied shall be through a single meter at a single point of delivery. This definition is intended to define a rate class. This definition is not to be construed as a definition of service conductors or related service entrance equipment.

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

Retained, expanded or attracted load service rider shall mean at the sole discretion of the city, this rider may be made applicable to nonresidential electric service provided under either of the following retail rate schedules: general service demand, or large power. This rider may only be applied to service that is either retained, expanded or attracted load, as described below:
(a) Retained load shall be continued service to a previously existing, creditworthy customer facing definite cessation of local operations or a customer having a documented alternative source of electric supply either from relocation, self-generation or a third-party supplier. Retention of such load and/or customer must be determined by the city commission to be in the best interest of the city.
(b) Expanded load shall be a minimum of 100 kW of additional verifiable service, within the same site, provided to a previously existing customer. The additional load cannot result from load shifted from another site or facility within the city's utility service area. Such expansion of load and/or facilities must be determined by the city commission to be in the best interest of the city.
(c) Attracted load shall be new service of at least 100 kW that locates within the city's utility service area after having demonstrably considered sites within other feasible locations, not within the city's utility service area. Such new service, customer and facilities must be determined by the city commission to be in the best interest of the city.
(d) The determination that approval of this retained, expanded or attracted load service rider is in the best interest of the city, shall be based upon the following minimal criteria:
(1) Application of the rider is demonstratively necessary to either retain, expand, or attract electrical load;
(2) Revenues foregone by the city under this rider, together with the fiscal cost of all other financial incentives to be offered by the city to the applicant coincidentally with this rider, shall not outweigh the long term quantitative and qualitative benefits to the city's taxpayers and utility rate payers.
(3) The business activity associate with the retained, expanded, or attracted load shall be consistent with, but not limited to, the city's goals, objectives and policies regarding the following:
Land Use and Zoning
Consistency with existing policies and plans
Ability to obtain requisite approvals if any
Effect upon recreation
Sites within target re-development areas
Environmental Impacts
Water and air emissions
Characteristics of solid waste generated and related control methods
Stormwater
History of environmental compliance
Energy efficiency
Economic Development Objectives
Improving underemployment
Industrial diversification
Job creation/retention
Workforce enhancement
Quality of jobs

(Continued on Original Sheet No. 4.13.4)

(Continued from Sheet No. 4.13.3)

Employee fringe benefits
Impact on existing business
Transportation Infrastructure
Level of service
Public transportation access

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

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

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

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

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

AVAILABILITY [Sec. 27-27(d)]

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

APPLICABILITY [Sec. 27-21]

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

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

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

CHARACTER OF SERVICE [Sec. 27-21]

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

LIMITATIONS OF SERVICE

See "Resale of Electricity Prohibited" on Sheet 4.8.

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

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

(A)	Customer charge, per month.....	~~$30.00~~$29.50
(B)	First 1,500 kilowatt hours per month, per kWh.....	
	Generation charge, taxable fuel.....	$0.0065
	Generation charge, non-fuel.....	~~$0.0270~~0.0243
	Transmission charge.....	~~$0.0023~~0.0021
	Distribution charge.....	~~$0.0402~~0.0361
	Total charge, per kWh.....	~~$0.0760~~0.0690

(Continued on Sheet No. 6.1.1)

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(Continued from Sheet No. 6.1)

(C) All kWh per month, over 1,500, per kWh.....	
Generation charge, taxable fuel.....	$0.0065
Generation charge, non-fuel.....	$~~0.03869~~0.0364
Transmission charge.....	$~~0.00331~~0.0031
Distribution charge.....	$~~0.05750~~0.0540
Total charge, per kWh.....	$~~0.10600~~0.1000

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

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

BILLING TERMS

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

TERMS OF PAYMENT

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

FUEL ADJUSTMENT

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

SURCHARGE [Sec. 27-27(c)]

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

GROSS RECEIPTS TAX RECOVERY

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

(Continued on Sheet No. 6.1.2)

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Sec. 27-27 Retail Rates – GENERAL SERVICE NON-DEMAND (Optional Time-of-Use)

AVAILABILITY [Sec. 27-27(d)]

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

APPLICABILITY [Sec. 27-21]

Non-demand. All nonresidential electric service where a demand of fifty (50) kilowatts or greater has not been established. When a customer on this rate establishes a demand of fifty (50) kW, or greater, the appropriate demand rate will be applied for the current billing month plus a minimum of eleven (11) succeeding billing months. All energy supplied shall be through a single meter and a single point of delivery.

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

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

CHARACTER OF SERVICE [Sec. 27-21]

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

LIMITATIONS OF SERVICE

See "Resale of Electricity Prohibited" on Sheet 4.8.

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

Time-of-use rate. All general service non-demand customers may elect service at this rate, except that the city may, at its option, limit the number of customers and type of businesses which will be served at this rate.

(A) Customer charge, per month $~~35.00~~40.00

~~Note: The time-of-use rate customer charge includes a base customer charge of $16.00 per month and an additional charge of $10.00 per month time-of-use meter charge.~~

(B) Energy charge:

All energy used on-peak, per kWh

$~~0.169~~0.162

All energy used off-peak, per kWh

$~~0.042~~0.038

Note: To calculate the true ratio of on-peak to off-peak energy costs, the fuel adjustment per kWh should be added to the above-stated energy charges. On-peak period shall be as follows:
Weekdays, 6:00 a.m. through 10:00 p.m., excluding holidays. Off-peak periods shall be all periods not included in on-peak periods.

(C) Transfer to non-time-of-use rate. Customers who elect to take service under the time-of-use rate shall have the option to transfer to the non-time-of-use rate any time during the initial term of service; however, any such customer who subsequently elects to take service under the time-of-use rate at the same service location shall be required to remain on the time-of-use rate for a minimum term of twelve (12) consecutive months.

(Continued on Sheet No. 6.2.1)

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

AVAILABILITY [Sec. 27-27(d)]

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

APPLICABILITY [Sec. 27-21]

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

CHARACTER OF SERVICE [Sec. 27-21]

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

LIMITATION OF SERVICE

See "Resale of Electricity Prohibited" on Sheet 4.8.

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

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

(A) Customer Charge, per month..... $100.00
(B) Demand Charge:
I. ~~No discounts, p~~Per kW, per month
Generation charge..... $~~3.540~~3.25
Transmission charge..... $~~0.750~~0.69
Distribution charge..... $~~4.960~~4.56
total charge, per kW..... $~~9.250~~8.50

~~II. With primary metering discount, per kW, per month~~
~~Generation charge..... $3.540~~
~~Transmission charge..... $0.750~~
~~Distribution charge..... $4.775~~
~~Total charge, per kW..... $9.065~~

(Continued on Sheet 6.3.1)

(Continued from Sheet No. 6.3)

~~III. With primary service discount, per kW, per month~~

~~Generation charge~~	~~$3.540~~
~~Transmission charge~~	~~$0.750~~
~~Distribution charge~~	~~$4.810~~
~~Total charge, per kW~~	~~$9.100~~

~~IV. With primary metering and service discount, per kW, per month~~

~~Generation charge~~	~~$3.540~~
~~Transmission charge~~	~~$0.750~~
~~Distribution charge~~	~~$4.628~~
~~Total charge, per kW~~	~~$8.918~~

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

(C) Energy Charge:

I. ~~No discounts, p~~Per kWh, per month

Generation charge, taxable fuel	$0.0065
Generation charge, non-fuel	$~~0.0311~~0.0271
Transmission charge	$~~0.0020~~0.0017
Distribution charge	$~~0.0050~~0.00474
Total charge, per kWh	$~~0.0450~~0.0400

~~II. With primary metering discount, per kW, per month~~

~~Generation charge, taxable fuel~~	~~$0.0065~~
~~Generation charge, non-fuel~~	~~$0.0311~~
~~Transmission charge~~	~~$0.0020~~
~~Distribution charge~~	~~$0.0045~~
~~Total charge, per kWh~~	~~$0.0441~~

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

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

BILLING TERMS

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

TERMS OF PAYMENT

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

(Continued on Sheet 6.3.2)

GAINESVILLE REGIONAL UTILITIES
P. O. BOX 147117, STATION A136
GAINESVILLE, FL 32617-7117

Sec 27-27 Retail Rates – GENERAL SERVICE DEMAND (Optional Time-of-Use)

AVAILABILITY [Sec. 27-27(d)]

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

APPLICABILITY [Sec. 27-21]

Demand. All nonresidential electric service with an established billing demand of fifty (50) but less than one thousand (1,000) kilowatts per month. Customers in this rate will be changed to the non-demand rate of the current billing month at such time as their billing demand has been below fifty (50) kW for twelve (12) consecutive billing months following the effective date of this subsection. Customers with a demand of 50 kW or less may enter an agreement for service under this schedule. All energy supplied shall be through a single meter and a single point of delivery.

CHARACTER OF SERVICE [Sec. 27-21]

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

LIMITATION OF SERVICE

See "Resale of Electricity Prohibited" on Sheet 4.8.

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

Time-of-use energy rate. All general service demand customers may elect service at this rate, except that the city may, at its option, limit the number of customers and type of businesses which will be served at this rate.

(A) Customer charge, per month $~~55.00~~100.00

Note: The time-of-use rate customer charge includes a base customer charge of $45.00 per month and an additional charge of $5.00 per month time-of-use meter programming charge.

(B) Demand Charge, per kW, per month $8.50

(C) Energy charge:

All energy used on-peak, per kWh $~~0.064~~0.072

All energy used off-peak, per kWh $~~0.016~~0.023

Note: To calculate the true ratio of on-peak to off-peak energy costs, the fuel adjustment per kWh should be added to the above-stated energy charges. On-peak period shall be as follows:

Weekdays, 6:00 a.m. through 10:00 p.m., excluding holidays. Off-peak periods shall be all periods not included in on-peak periods.

(D)Transfer to non-time-of-use rate. Customers who elect to take service under the time-of-use rate shall have the option to transfer to the non-time-of-use rate any time during the initial term of service; however, any such customer who subsequently elects to take service under the time-of-use rate at the same service location shall be required to remain on the time-of-use rate for a minimum term of twelve (12) consecutive months.

(Continued on Sheet No. 6.4.1)

GAINESVILLE REGIONAL UTILITIES
P. O. BOX 147117, STATION A136
GAINESVILLE, FL 32617-7117

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

AVAILABILITY [Sec. 27-27(d)]

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

APPLICABILITY [Sec. 27-21]

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

CHARACTER OF SERVICE [Sec. 27-21]

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

LIMITATION OF SERVICE

See "Resale of Electricity Prohibited" on Sheet 4.8.

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

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

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

(A) Customer charge, per month	~~$11.90~~12.75
(B) kiloWatt-hour usage from 0-250 kWh, per kWh	
Generation charge, taxable fuel	$0.0065
Generation charge, non-fuel	~~$0.01321~~0.01001
Transmission charge	~~$0.00109~~0.00080
Distribution charge	~~$0.01820~~0.01369
Total charge, per kWh	~~$0.03900~~0.03100
(C) kiloWatt-hour usage from 251-750 kWh, per kWh	
Generation charge, taxable fuel	$0.0065
Generation charge, non-fuel	~~$0.0177~~0.0144
Transmission charge	~~$0.0015~~0.0012
Distribution charge	~~$0.0243~~0.0199
Total charge, per kWh	~~$0.0500~~0.0420

(Continued on Sheet No. 6.5.1)

(Continued from Sheet No. 6.5)

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

Generation charge, taxable fuel	$0.0065
Generation charge, non-fuel	~~$0.03560~~ $0.0315
Transmission charge	~~$0.00290~~ $0.0026
Distribution charge	~~$0.04900~~ $0.0434
Total charge, per kWh	~~$0.09400~~ $0.0840

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

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

BILLING TERMS

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

TERMS OF PAYMENT

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

FUEL ADJUSTMENT

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

SURCHARGE [Sec. 27-27(c)]

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

GROSS RECEIPTS TAX RECOVERY

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

(Continued on Sheet No. 6.5.2)

GAINESVILLE REGIONAL UTILITIES
P. O. BOX 147117, STATION A136
GAINESVILLE, FL 32617-7117

Delete
Eighth Revised Sheet No. 6.6

~~Sec. 27-27 Retail Rates--RESIDENTIAL SERVICE (Optional Time-of-Use)~~

~~AVAILABILITY [Sec. 27-27(d)]~~

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

~~APPLICABILITY [Sec. 27-21]~~

~~*Residential Service*. Service to a single living unit located in a single-family, detached, permanent dwelling both owned and occupied by the applicant. A living unit shall be a place where people reside on a non-transient basis containing a room or rooms comprising the essential elements of a single housekeeping unit. Each separate facility for the preparation, storage and keeping of food for consumption within the premises shall cause a housekeeping unit to be construed as a single living unit. All energy supplied shall be through a single meter at a single point of delivery.~~

~~CHARACTER OF SERVICE [Sec. 27-21]~~

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

~~LIMITATIONS OF SERVICE~~

~~See "Resale of Electricity Prohibited" on Sheet 4.8.~~

~~RATES [Appendix A, UTILITIES, (1)f1]~~

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

~~(ii) *Time-of-use base rate*. All residential customers may elect service at this rate, except that the city may, at its option, limit the number of customers and type of residences which will be served at this rate.~~

~~(A) Customer Charge, per month..... $17.60~~

~~*Note: This time-of-use rate customer charge includes a base customer charge of $7.60 per month and an additional charge of $10.00 per month time-of-use meter charge.~~

~~(B) Energy Charge~~

~~All Energy Used On-Peak, per kWh..... *$0.139 per kWh~~
~~All Energy Used Off-Peak, per kWh..... *$0.035 per kWh~~
~~*Note: To calculate the true ratio of on-peak to off-peak energy costs, the fuel adjustment per kWh should be added to the above-stated energy charges.~~
~~On-peak period shall be as follows:~~
~~Weekdays, 6:00 a.m. through 10:00 p.m., excluding holidays. Off-peak periods shall be all periods not included in on-peak periods.~~

~~(Continued on Sheet No. 6.6.1)~~

ISSUED BY: Diane Wilson
Rates and Economic Analysis Manager

EFFECTIVE DATE: October 1, 2014

GAINESVILLE REGIONAL UTILITIES
P. O. BOX 147117, STATION A136
GAINESVILLE, FL 32617-7117

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

AVAILABILITY [Sec 27-27(d)]

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

APPLICABILITY [Sec. 27-21]

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

CHARACTER OF SERVICE [Sec. 27-21]

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

LIMITATION OF SERVICE

See "Resale of Electricity Prohibited" on Sheet 4.8.

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

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

(A) Customer Charge, per month.....	$350.00
(B) Demand Charge:	
I. ~~No discounts, p~~Per kW, per month	
Generation charge.....	$~~3.760~~3.46
Transmission charge.....	$~~0.730~~0.67
Distribution charge.....	$~~4.760~~4.37
Total charge, per kW.....	$~~9.250~~8.50
~~II. With primary metering discount, per kW, per month~~	
~~Generation charge.....~~	~~$3.760~~
~~Transmission charge.....~~	~~$0.730~~
~~Distribution charge.....~~	~~$4.575~~
~~Total charge, per kW.....~~	~~$9.065~~

(Continued on Sheet No. 6.7.1)

(Continued from Sheet No. 6.7)

~~III. With primary service discount, per kW, per month~~

~~Generation charge..... $3.760~~
~~Transmission charge..... $0.730~~
~~Distribution charge..... $4.610~~
~~Total charge, per kW..... $9.100~~

~~IV. With primary metering and service discount, per kW, per month~~

~~Generation charge..... $3.760~~
~~Transmission charge..... $0.730~~
~~Distribution charge..... $4.428~~
~~Total charge, per kW..... $8.918~~

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

(C) Energy Charge:

I. ~~No discounts, p~~Per kWh, per month

Generation charge, taxable fuel.....	$0.0065
Generation charge, non-fuel.....	$~~0.02280~~0.0198
Transmission charge.....	$~~0.00430~~0.0037
Distribution charge.....	$~~0.00690~~0.0060
Total charge, per kWh.....	$~~0.04050~~0.0360

~~II. With primary metering discount, per kW, per month~~

~~Generation charge, taxable fuel..... $0.00650~~
~~Generation charge, non-fuel..... $0.02280~~
~~Transmission charge..... $0.00430~~
~~Distribution charge..... $0.00609~~
~~Total charge, per kWh..... $0.03969~~

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

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

BILLING TERMS

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

TERMS OF PAYMENT

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

(Continued on Sheet No. 6.7.2)

GAINESVILLE REGIONAL UTILITIES
P. O. BOX 147117, STATION A136
GAINESVILLE, FL 32617-7117

Sec. 27-27 Retail Rates – LARGE POWER SERVICE (Optional Time-of-Use)

AVAILABILITY [Sec 27-27(d)]

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

APPLICABILITY [Sec. 27-21]

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

CHARACTER OF SERVICE [Sec. 27-21]

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

LIMITATION OF SERVICE

See "Resale of Electricity Prohibited" on Sheet 4.8.

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

Time-of-use energy rate. All large power customers may elect service at this rate, except that the city may, at its option, limit the number of customers and type of businesses which will be served at this rate.

(A) Customer charge, per month $~~305.00~~350.00

Note: The time-of-use rate customer charge includes a base customer charge of $300.00 per month and an additional charge of $5.00 per month time-of-use meter programming charge.

(B) Demand Charge, per kW, per month $8.50

(C) Energy charge:

All energy used on-peak, per kWh $~~0.062~~0.066

All energy used off-peak, per kWh $~~0.016~~0.020

Note: To calculate the true ratio of on-peak to off-peak energy costs, the fuel adjustment per kWh should be added to the above-stated energy charges. On-peak period shall be as follows:

Weekdays, 6:00 a.m. through 10:00 p.m., excluding holidays. Off-peak periods shall be all periods not included in on-peak periods.

(~~C~~D) Transfer to non-time-of-use rate. Customers who elect to take service under the time-of-use rate shall have the option to transfer to the non-time-of-use rate any time during the initial term of service; however, any such customer who subsequently elects to take service under the time-of-use rate at the same service location shall be required to remain on the time-of-use rate for a minimum term of twelve (12) consecutive months.

(Continued on Sheet No. 6.7.6)

GAINESVILLE REGIONAL UTILITIES
P. O. BOX 147117, STATION A136
GAINESVILLE, FL 32617-7117

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

1. General Provision.

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

~~(i) Residential: Excess kilowatt-hours delivered to the utility separately recorded on the customer side of the electric revenue-metering device shall be credited at $0.064 per KWh plus the prevailing retail fuel adjustment (See § 27-28).~~

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

~~General Service Non-Demand($/kWh).....$0.081~~

~~General Service Demand ($/kWh).....$0.042~~

~~Large Power ($/kWh).....$0.039~~

~~plus the prevailing retail fuel adjustment (See section 27-28).~~

Customer-owned renewable generation shall be charged the following administrative fees for review and inspection:

(i) Tier 1: 10 kW DC or less..... No Fees

(ii) Tier 2: greater than 10 kW and less than or equal to 100 kW DC .....$ 400.00

(iii) Tier 3: greater than 100 kW and less than or equal to 2 MW DC $1,000.00

(iv) In the event that the city decides that an interconnection study is necessary, the customer may be charged additional fees and/or appropriate cost recovery.

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

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

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

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

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

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

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

(Continued on Sheet 6.8.1)

GAINESVILLE REGIONAL UTILITIES
P. O. BOX 147117, STATION A136
GAINESVILLE, FL 32617-7117

Sec. 27-28 RETAIL FUEL ADJUSTMENT

APPLICABILITY

(a) An electric system fuel and purchased power adjustment shall be added to the base rate for electric service to all ~~retail~~ customer rate classifications as specified in the schedule set out in Appendix A. The electric system fuel and purchased power adjustment shall be computed to the nearest ~~one/one-hundredth of a mill ($.00001)~~ whole mill ($0.001) per kilowatt hour (kwh) of energy consumed in accordance with the formula specified in subsection (c) of this section. The purposes of the electric system fuel and purchased power adjustment calculation are to allocate ~~to each retail customer classification~~ the appropriate amount of system fuel cost(s) associated with the electric service to ~~such customer classification~~each kWh sold; to specify the amount of such costs that have resulted from increases in the cost of fuel subsequent to October 1, 1973; and, to segregate the remaining fuel recovery ~~that portion of charges~~ that ~~are~~ is exempt from utility tax and surcharge. ~~For the purpose of this section, system fuel costs shall be the following: the cost of fuel consumed in the city's generating plants, which may include adjustments to reflect extraordinary fuel related expenses or credits, plus the fuel sot portion of interchange purchases, less the fuel cost portion of interchange sales. In addition, until September 30, 2002, system fuel costs shall include the costs associated with the settlement of the contract with Island Creek Coal Sales Company to the extent deemed appropriate by the general manger for utilities or his/her designee.~~

CALCULATION

(b) The electric system fuel and purchased power adjustment for each billing month shall be based on fuel cost and energy sales which are estimated by the general manager for utilities or his/her designee. When applicable, a fuel levelization fund amount and a true-up correction factor, which shall be based on the actual system performance in the second month preceding the billing month, as certified by independent certified public accountants, shall be added to the electric system fuel and purchased power adjustment before applying to customer(s) bills.

(c) The following formula shall be used in computing the fuel adjustment:

~~1. Projected system fuel cost attributed to wholesale and retail sales[1] = $~~

~~2. Projected MWh of retail sales[1] = MWh~~

~~3. Projected MWh of wholesale sales[1] = MWh~~

~~4. System fuel cost attributed to retail sales:[2]~~

~~Item 2 x [Item 1 – ICP] + ICP~~
~~Item 2 + [Item 3 x 0.912] = $~~

~~5. "True-up" calculation from second month preceding the billing month:~~

~~A. Retail fuel revenues from second month preceding the billing month:~~

~~(1) Retail fuel adjustment revenues[3] = $~~

~~(Continued on Sheet No. 6.14.1)~~

(Continued from Sheet No. 6.14)

(2) Plus 6.5 mills x _____ MWh retail sales[3,7] = $_____

(3) Total retail fuel revenues = $_____

B. Net system fuel cost for retail sales from second month preceding the billing month:

(1) System fuel cost[4] = $_____

(2) Plus fuel cost portion of interchange purchases = $_____

(3) Minus fuel cost portion of interchange sales = $_____

(4) Net system fuel cost:
[Item 5B(1) + Item 5B(2) – Item 5B(3)] = $_____

(5) MWh of retail sales[3] = _____ MWh

(6) MWH of wholesale sales[3] = _____ MWh

(7) Net system fuel cost for retail sales from second month preceding the billing month:[2]

Item 5B(5) x [Item 5B(4) – ICA] + ICA = $_____
Item 5B(5) + [Item 5B(6) x 0.912]

C. "True-up" included in second preceding month's fuel Adjustment = $_____

D. Levelization amount included in second preceding month's fuel adjustment = $_____

E. "True-up" to be included in projected bill:

Item 5B(7) + Item 5C – [Item 5A(3) – Item 5D] = $_____

6. Calculation of retail fuel adjustment:

A. Projected fuel adjustment revenues required:

(1) Projected system fuel cost (Item 4) = $_____

(2) Plus "True-up" (Item 5E) = $_____

(3) Minus 6.5 mills x Item 2 = $_____

(4) Levelization amount[6,7] = $_____

(Continued on Sheet No. 6.14.2)

GAINESVILLE REGIONAL UTILITIES
P. O. BOX 147117, STATION A136
GAINESVILLE, FL 32617-7117

~~(Continued from Sheet No. 6.14.1)~~

~~(5) Total fuel adjustment revenue requirement for retail sales~~

~~Item 6A(1) + Item 6A(2) – Item 6A(3) + Item 6A(4) = $_____~~

~~B. Fuel adjustment to be applied to bills rendered in the billing month:~~

~~Item 6A(5) / Item 2 = _____ mills/kWh~~

1. Projected electric system fuel and purchased power expense for billing month[1]
2. Projected wholesale fuel revenue for billing month[1]
3. Projected other fuel revenue for billing month[1]
4. Projected fuel cost to be recovered by retail sales for billing month
   Item 1 - Item 2 – Item 3
5. "True-Up" calculation from second month preceding the billing month
   a. Native load fuel expense for sales from the second preceding month
      (1) System generation fuel[3]
      (2) Purchases from interchange and purchased power agreements[4]
      (3) Fuel portion of interchange sales[4]
      (4) Native load fuel expense
      Item 5a(1) + Item 5a(2) – Item 5a(3)
   b. Total fuel revenue from the second preceding month
      (1) Electric system fuel and purchased power adjustment revenue[2]
      (2) Embedded fuel[2,6]
      (3) Wholesale fuel revenue[2]
      (4) Total fuel revenue
      Item 5b(1) + Item 5b(2) + Item 5b(3)
   c. True-Up from second preceding month
   d. Fuel levelization amount from second preceding month
   e. True-Up for billing month
      Item 5a(4) – Item 5b(4) + Item 5c + Item 5d
6. Calculation of electric system fuel and purchased power adjustment for billing month
   a. Projected retail sales MWh
   b Projected fuel cost to be recovered by retail sales[1]
      (1) Projected fuel cost[1]
      Item 4
      (2) True-Up for billing month
      Item 5e
      (3) Embedded fuel[6] projected for billing month
      (4) Fuel levelization amount used or added for billing month[5]
      (5) Total fuel adjustment revenue requirement for retail sales
      Item 6b(1) + Item 6b(2) - Item 6b(3) + Item 6b(4)
   c. Fuel adjustment for billing month (mills, $/MWh)
      Item 6b(5)/Item 6a

ISSUED BY: Diane Wilson
Rates and Economic Analysis Manager

EFFECTIVE DATE: September 1, 2014

GAINESVILLE REGIONAL UTILITIES
P. O. BOX 147117, STATION A136
GAINESVILLE, FL 32617-7117

Footnotes

[1] Electric ~~S~~system fuel and purchased adjustment expenses, costs, retail sales and wholesale sales and other revenues are to be estimated for the billing month by the general manager for utilities or his/her designee. For the purposes of this section, wholesale sales are total requirements sales for resale that are not interchange sales.

~~[2] Due to estimated differences in delivery losses between retail and wholesale customers, wholesale sales are reduced by a factor of 91.2%. ICP represents projected recovery of Island Creek settlement costs for retail sales. ICA represents actual recovery of Island Creek settlement costs for retail sales.~~

[3-2] ~~Retail f~~Fuel and purchased power adjustment revenues, other fuel revenues, ~~and~~ retail and/or wholesale sales from the second month preceding the billing month shall be actual data as billed to the city's electric customers.

[43] System fuel cost for the second month preceding the billing month shall be based on actual system fuel costs~~, except that it may be necessary to estimate nuclear fuel expenses based on kilowatt hour energy production from the city's nuclear generating plants~~.

[54] The fuel cost portion of interchange sales for the second month preceding the billing month shall be the cost of fuel applicable to such sales as determined by the general manager for utilities or his/her designee. The fuel cost portion of interchange purchases for the second month preceding the billing month is determined from invoice(s) received for such purchases. In the case of ~~economy~~ interchange purchases, the entire cost including transmission charges, if any, will be included in the fuel cost for such transactions.

[65] The fuel levelization fund balance may be used each month the levelize the monthly electric system fuel and purchased power adjustment. At any given point in time, the fuel levelization fund balance shall be no greater than ten percent (10%) of the annual fuel budget and no less than negative five percent (-5%) of the annual fuel budget. In the event that the fuel levelization fund balance varies from the above-identified range, the General Manager or his/her delegate will present and information item to the City Commission as soon as practicable. ~~The levelization amount shall be zero unless the City Commission shall determine that it is in the public interest to offset fluctuation in the fuel adjustment whereupon the general manager for utilities or hi/her designee shall calculate and apply a levelization amount with will achieve the desired objective.~~

[7-6] Six and one-half mills ($0.0065) per kWh was the cost of fuel, imbedded within base rates for retail service, on October 1, 1973, making it subject to taxation.

(Continued from Sheet No. 6.16.1)

LED Lighting	Monthly Charge per fixture	Monthly kWh per fixture
Light Type 38 – LED Roadway (100 W HPS Equivalent)	$19.35	14
Light Type 39 – LED Roadway (150 W HPS Equivalent)	$20.83	19
Light Type 40 – LED Roadway (250 W HPS Equivalent)	$24.01	55
Light Type 41 – LED Roadway (400 W HPS Equivalent)	$28.72	105

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

Fixture size and type	Monthly charge per fixture	Monthly kWh per fixture
Light Type 1 - 70 watt HPS Light	$ 4.00	35
Light Type 13, 19, 25 - 100 watt HPS Light*	$ 4.00	41
Light Type 11 – 100 watt HPS Light	$ 4.00	41
Light Type 14, 15, 32 - 150 watt HPS Light	$ 5.50	66
Light Type 2, 3 - 175 watt MV Light	$ 5.25	69
Light Type 4- 250 watt HPS Light*	$ 8.00	103
Light Type 12, 16, 31 – 250 watt HPS Light	$ 8.00	103
Light Type 5, 6, 7- 400 watt HPS Light*	$11.50	163
Light Type 10, 17, 22, 23, 24 - 400 watt HPS Light	$11.50	163
Light Type 26 – 100 watt Granville Style Light	$ 5.50	41
Light Type 28 - 100 watt MV Coach Style Light*	$ 9.00	41
Light Type 29 - 100 watt HPS Traditional Style Light	$ 9.75	41
Light Type 30 – 100 watt MH Traditional Style Light	$10.00	41
Light Type 33, 34 – 200 watt HPS Renaissance Style Light	$ 9.00	82
60 Watt LED Light	$ 3.42	25
Light Type 38 – LED Roadway (100 W HPS Equivalent)	$ 0.80	14
Light Type 39 – LED Roadway (150 W HPS Equivalent)	$ 1.07	19
Light Type 40 – LED Roadway (250 W HPS Equivalent)	$ 3.01	55
Light Type 41 – LED Roadway (400 W HPS Equivalent)	$ 5.71	105

* Not Available for Installation

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

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

(Continued on Sheet No. 6.16.3)

GAINESVILLE REGIONAL UTILITIES
P. O. BOX 147117, STATION A136
GAINESVILLE, FL 32617-7117

Sec. 27-37. Net-metering.

(a) *Intent.* It is the intent of this section to promote the use of customer-owned renewable generation installed at the customer's site to offset part or all of the customer's electric consumption.

(b) *Net-metering program availability.* The net-metering program is only available to the city's electric customers who have constructed or are willing to construct, at no cost to the city, customer-owned renewable generation and are willing to execute an interconnection agreement in form and substance as provided by the city.

(c) *Methodology for net-metering calculation.* The net of the kilowatt hours used by the customer (residential or non-residential) less the kilowatt hours exported to the city's electric distribution system from the customer-owned renewable generation shall be the number of kilowatt hours that the customer is billed at the applicable retail rate. In the event that excess kilowatt hours are exported to the city's electric distribution system beyond the kilowatt hours used by the customer during the billing cycle, such kilowatt hour balance will carry forward to be netted against kilowatt hours used by the customer during future billing cycles. If at the end of each calendar year, the customer's account contains a kilowatt hour credit balance, the customer shall be paid the credit at the then current avoided energy cost. When a net-metering customer leaves the city's electric system, the net-metering customer's credit balance shall be paid at the then current avoided energy cost.

(d) *Customer Charge.* Regardless of whether excess energy is delivered to the city's electric distribution system, customer shall pay the applicable customer charge and/or the applicable demand charge for the maximum measured demand during any such billing period pursuant to the applicable rate schedules.

(e) *Inspection.* All customer-owned renewable generation equipment must be inspected and approved by the city prior to its operation and connection to the city's electric distribution system. City approval of the customer-owned renewable generation is not done for the benefit of the customer and is not a warranty or guarantee, express or implied, of any sort as to the customer-owned renewable generation. The customer is responsible for ensuring that their customer-owned renewable generation is inspected, maintained, and tested regularly pursuant to any manufacturer's recommendations to ensure proper and safe operation of the customer-owned renewable generation equipment.

(Continued on Sheet No. 6.18.1)

(Continued from Sheet No. 6.18)

(f) *Gross power rating.* Customer-owned renewable generation gross power rating shall not exceed 90% of the customer's electric distribution service rating. In no event shall customer-owned renewable generation greater than 2 megawatts, at any one customer-owned renewable generation site, be allowed to interconnect to the city's electric distribution system under the net-metering program.

(g) *Customer-owned renewable generation liability.* The customer is responsible for protecting all customer-owned renewable generation equipment, inverters, protective devices, and any other system components from damage from the normal and abnormal conditions and/or operations that may occur on the city's electric distribution system in delivering and restoring power.

(h) *Insurance.* The customer is responsible for maintaining the appropriate levels of general liability insurance for personal and property damage related to customer-owned renewable generation.

(i) *Indemnification.* The customer shall hold harmless and indemnify the city, its elected officials, employees, and/or any third-party city hired contractors for any and all losses resulting from the customer-owned renewable generation.

(j) *Islanding.* Customer-owned renewable generation shall not energize the city's electric distribution system when the city's electric distribution system is de-energized at the customer's service point. There shall be no intentional islanding, as described in the Institute of Electric and Electronic Engineers (IEEE) Standard 1547, between the customer-owned renewable generation and the city's electric distribution system.

(k) *Renewable energy credits.* The customer shall retain any renewable energy credits or certificates associated with the electricity produced by its customer-owned renewable generation.

BAKER TILLY

Baker Tilly Virchow Krause, LLP
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fax 608 249 8532
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 A. Hissom, CPA, Partner

Enclosures

GAINESVILLE REGIONAL UTILITIES

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

Prepared as of
November 12, 2012

GAINESVILLE REGIONAL UTILITIES

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GAINESVILLE REGIONAL UTILITIES

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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.

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.

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
November 12, 2012

GAINESVILLE REGIONAL UTILITIES

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.

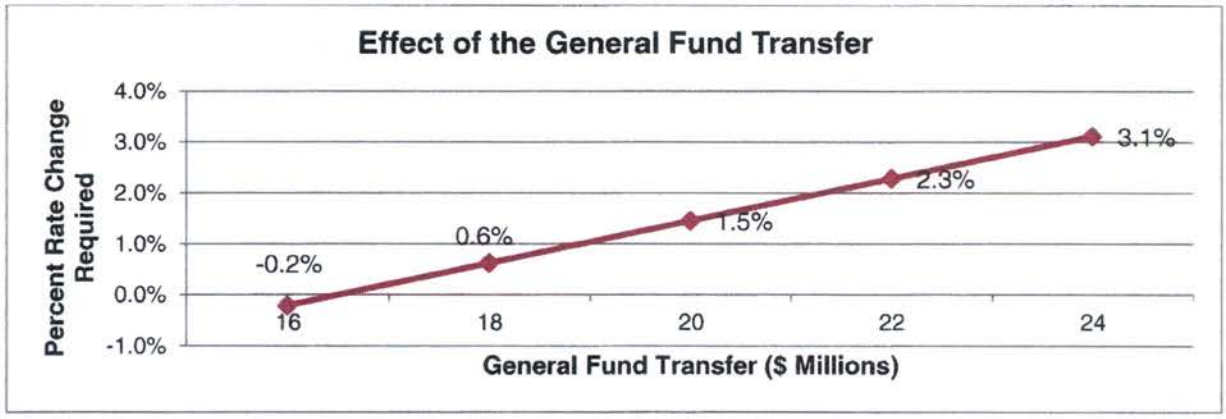
Baker Tilly used the utility basis to develop the revenue requirement and used the average embedded cost of service approach to analyze the cost of service. The utility basis differs from the method GRU used in the past to calculate revenue requirement, but it produces a revenue requirement relatively 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.

		Forecasted Revenue Requirement
Revenues		
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.



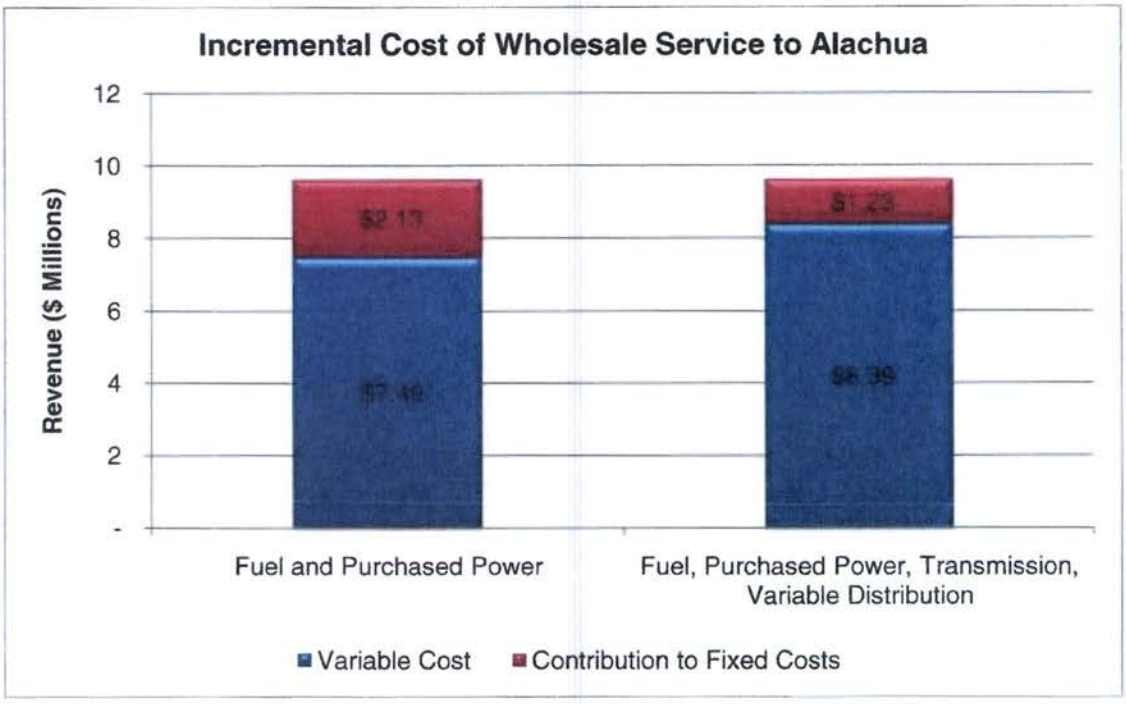
EXECUTIVE SUMMARY (cont.)

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	FY13 Forecasted 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	$ 244,238,407	1.51%

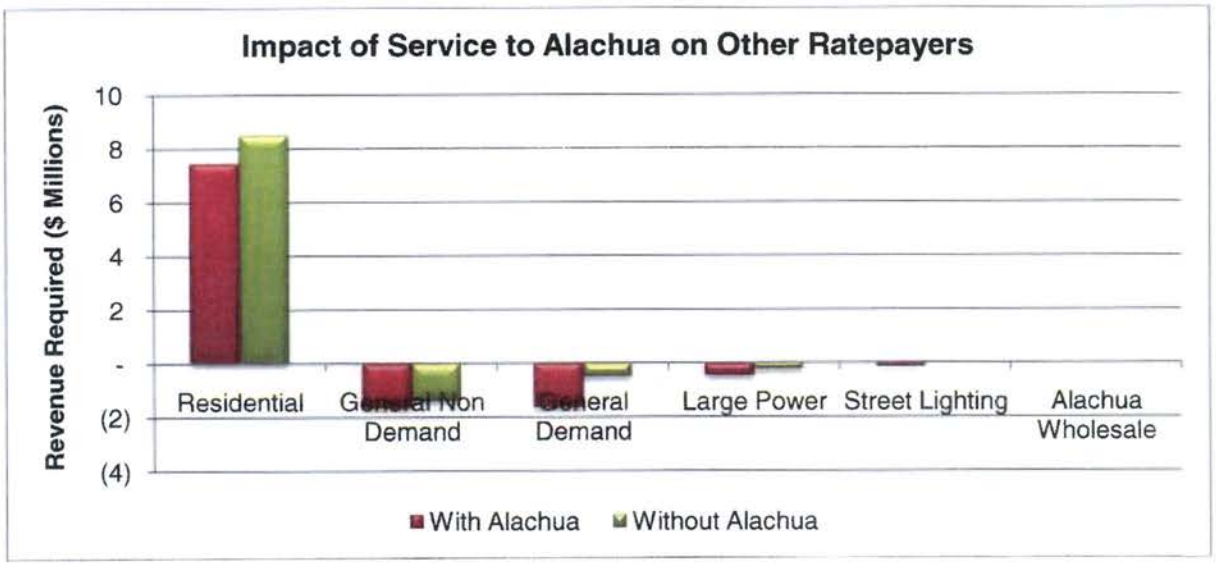
The cost of service study allocates the full embedded cost of providing service. Overall, GRU must recover its embedded cost. However, when a customer can competitively buy electricity, GRU benefits all ratepayers by selling electricity below the full embedded cost but above the incremental cost of producing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



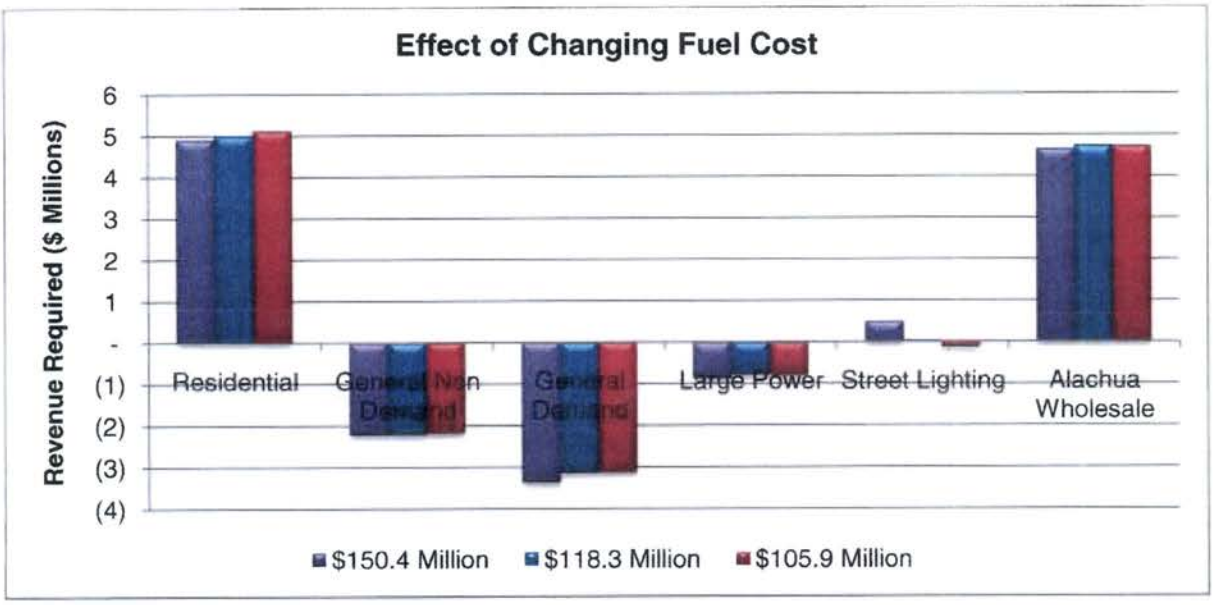
EXECUTIVE SUMMARY (cont.)

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.

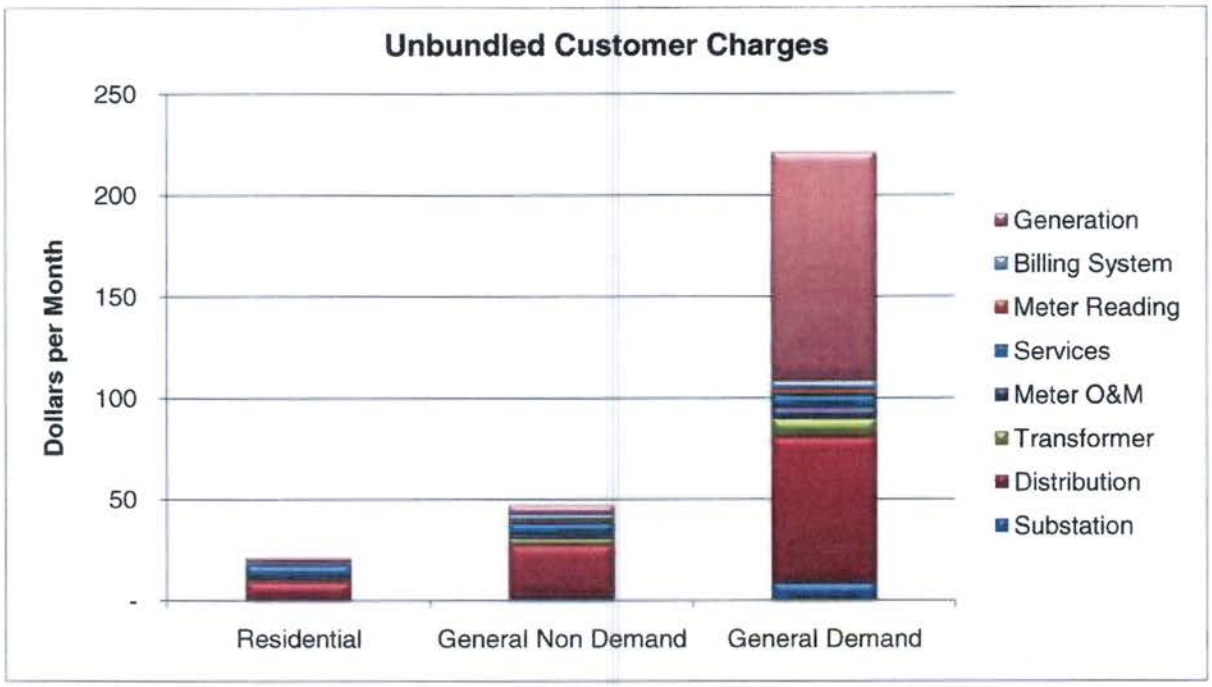


EXECUTIVE SUMMARY (cont.)

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.

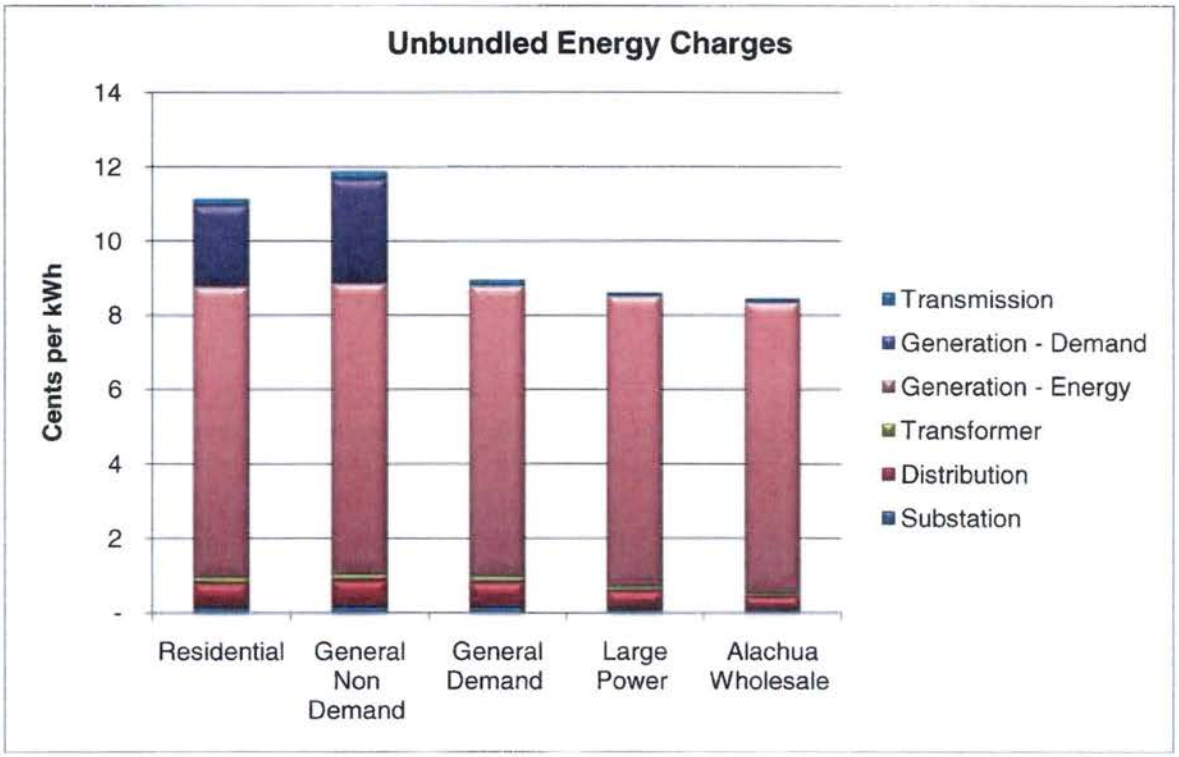


Calculated customer charges are significantly higher than present rates. Baker Tilly recommends a gradual implementation over time. The complete rate design can be found on page 47.

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.)

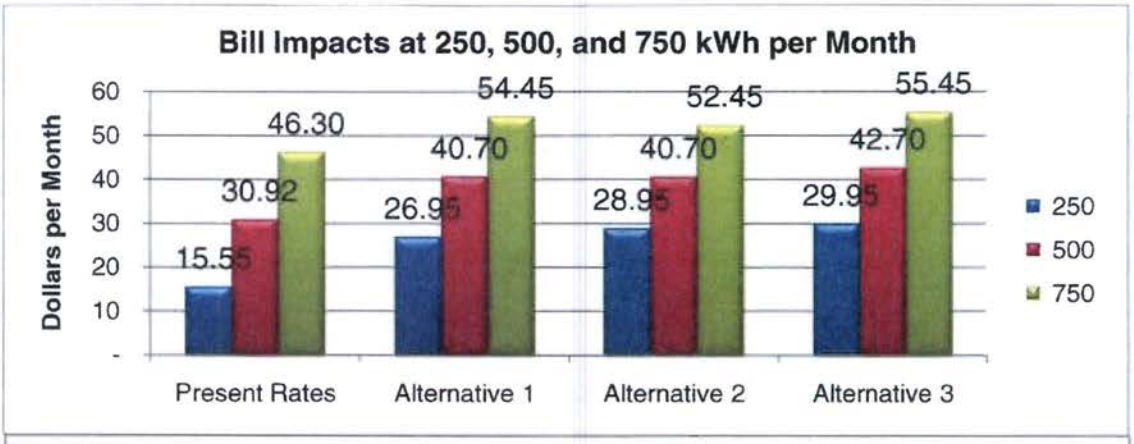
TIERED RATES

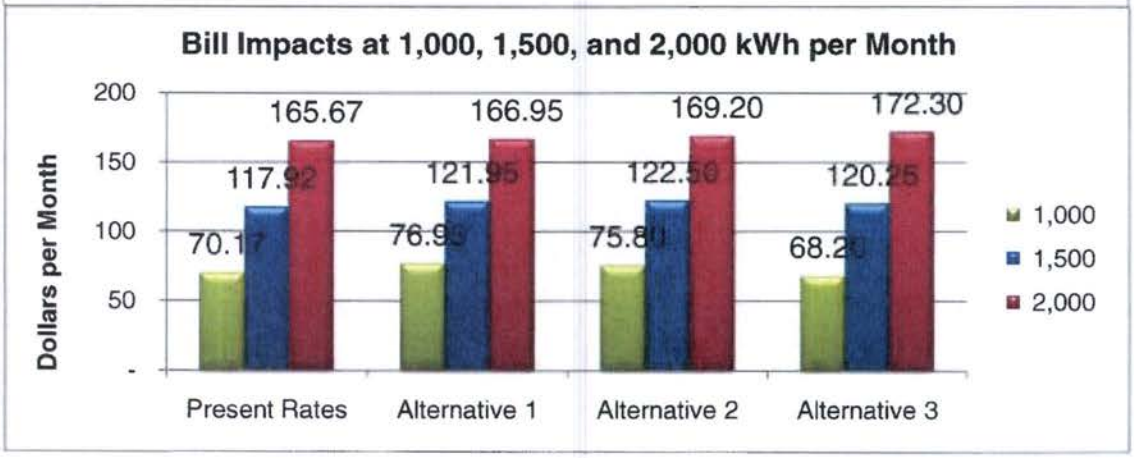
GRU currently has tiered energy rates for residential and general non-demand customers. Tiered rates are defined by the size of the blocks and the rate differences between the blocks. A variety of tiered structures are possible depending on the utility's goals.

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
1st Block	250 kWh	250 kWh	750 kWh	1,000 kWh
Rate	$0.0275	$0.0390	$0.0470	$0.0510
2nd Block	500 kWh	500 kWh	0 kWh	0 kWh
Rate	$0.0615	$0.0550		
3rd 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.)

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

		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 - Forfeited 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**

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

Gainesville Regional Utilities

Electric Rate Study Report

Forecasted Cash Flow

	Forecasted 2013 at Present Rates	Forecasted 2013 with Rate Increase
Sources of Cash		
Revenue from Rates	$ 132,817,262	$ 136,771,873
Fuel Adjustment (incl Embedded)	99,129,194	99,129,194
Discounts	(970,710)	(1,286,281)
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
Other Revenue - Electric Surcharge	3,734,978	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
Other Revenue - BABs Subsidy	3,193,181	3,193,181
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)	$ (709)

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

Gainesville Regional Utilities

Electric Rate Study Report

Rate of Return Calculation and Capital Structure

	Forecasted 2013 Cash Basis Capital Costs	Forecasted 2013 Utility Basis Capital Costs
Debt Service	$ 40,663,695	$ -
Utility Plant Improvement Fund	22,077,223	-
Working Capital Reserve	-	-
CR3 Decommissioning	358,800	-
Depreciation	-	32,784,486
	63,099,718	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 $30,315,232		5.03%

	Amount	Percent of Capital Structure	Return	Weighted 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%

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

Gainesville Regional Utilities

Electric Rate Study Report

Operations and Maintenance Expenses

	Steam Generation Expenses	Actual 2009	Actual 2010	Actual 2011	Budgeted 2012	Forecasted 2013
500	Steam Op-Supv & Eng	$ 1,650,239	$ 1,634,924	$ 1,520,183	$ 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-Expenses	4,680,277	4,866,179	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	10,541,810	15,307,386
509	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	6,380,302	5,727,713	5,827,948
513	Steam Mt-Electric Plant	2,464,303	2,262,869	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	84,223,618	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	Nuc Op-Fuel Expense	568,604	125,138	87,409	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	116,639	107,953	122,047
523	Nuc Electric Expense	-	-	44,867	-	-
524	Nuc Op-Miscellaneous	762,773	488,955	881,365	369,218	417,422
525	Nuc Op-Rents	189,524	156,313	186,092	136,039	153,800
528	Nuc Mt-Supv & Eng	182,363	70,998	179,951	18,947	21,421
529	Nuc Mt-Structures	17,804	35,563	78,203	41,033	46,390
530	Nuc Mt-Reactor Plant Eqpm	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-Miscellaneous	53,429	248,906	114,978	455,014	514,420
	Total Nuclear Generation Expenses	2,790,355	2,400,473	2,615,682	2,496,628	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 Mt-Supv & Eng	37,297	38,914	17,039	15,327	15,115
553	Other Pwr Mt-Gen & Elec Pl	730,262	1,460,327	1,899,286	206,285	49,462
554	Other Pwr Mt-Miscellaneous	1,020	-	600	101	-
	Total Other Generation Expenses	14,659,038	20,212,310	16,442,564	11,715,023	15,093,234
	Other Power Supply Expenses					
555	Purch Pwr-Purchased Power	43,768,665	45,964,304	35,242,677	30,277,045	31,725,000
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	36,137,399	31,302,202	32,879,084
	Transmission Expenses					
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	773,133
562	Trans Op-Station Expense	356,987	254,508	206,035	187,681	207,308
566	Trans Op-Other Trans Expense	20,140	17,244	18,019	18,403	18,998
567	Trans Op-Rents	8,053	8,205	8,250	8,848	9,113
569	Trans Mt-Structures	15,678	17,354	18,749	2,695	-
570	Trans Mt-Station Equipment	58,040	54,217	110,629	133,016	132,339
571	Trans Mt-Overhead Lines	108,496	70,637	63,908	108,346	98,996
	Total Transmission Expenses	1,119,094	1,105,421	1,135,381	1,268,298	1,278,961

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

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-Supv & Eng	$ 1,627,412	$ 1,705,676	$ 2,284,736	$ 1,722,945	$ 1,891,404
581	Dist Op-Load Dispatching	950,231	1,191,025	1,149,160	1,367,846	1,364,067
582	Dist Op-Station Expense	1,012,493	415,447	378,883	390,082	414,380
583	Dist Op-Overhead Lines	148,731	43,864	75,099	95,281	97,388
584	Dist Op-Underground Lines	229,584	596,453	624,571	177,536	160,081
585	Dist Op-Street Lights & S	10,326	7,860	7,968	8,678	8,240
586	Dist Op-Meter Expense	22,720	19,570	12,122	24,656	15,900
587	Dist Op-Customer Installation	132,193	206,053	205,543	203,309	175,610
588	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-Supv & Eng	213,840	265,395	261,831	278,013	285,812
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	2,881,796	2,736,371	2,540,219	2,736,702
594	Dist Mt-Underground Lines	699,503	632,743	600,800	645,384	646,038
595	Dist Mt-Transformers	154,190	101,591	116,033	136,334	138,154
596	Dist Mt-Street Lights & S	296,158	336,134	309,992	250,620	248,474
597	Dist Mt-Meters	575,139	454,709	449,336	440,788	487,927
598	Dist Mt-Misc Dist Plant	1,445,585	1,298,707	722,135	785,382	740,424
	Total Distribution Expenses	11,747,013	10,761,017	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 Reading	398,736	414,511	440,160	503,550	463,206
903	Cust Records & Collect Ex	3,109,534	3,114,877	3,379,428	2,661,187	2,707,758
904	Uncollectible Accounts	1,154,094	1,262,366	977,085	1,131,182	1,138,905
908	Customer Assistance 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 Svc&Info Ex	22,522	84,411	106,102	110,047	42,356
	Total Customer Accounts Expenses	8,295,042	7,372,448	8,468,991	8,045,646	7,418,405
	Sales Expenses					
912	Demo & Selling Expense	7,030	19,485	12,218	19,594	22,226
913	A&G Advertising Expense	-	-	-	-	-
914	Customer Marketing	100,906	38,578	28,596	18,489	118,123
916	Misc Sales Expense	909,835	776,978	702,237	3,405	1,058
	Total Sales Expenses	1,017,771	835,041	743,051	41,488	141,407
	Administrative and General					
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	2,785,008	2,207,063
922	Admin&General Exp Transfer	(1,096,067)	(1,113,316)	(511,842)	(267,307)	(521,562)
923	Outside Services Employed	2,153,174	1,721,551	1,657,416	1,748,540	3,388,603
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	523,557	1,050,466	1,169,460
926	Employee Pension & Benefit	(2,372,394)	(2,520,399)	(46,966)	(101,037)	1,376,004
930	General Advertising Expense	404,119	394,065	351,887	344,679	617,893
931	Rents	(502,306)	(581,474)	(582,199)	(582,387)	(540,786)
935	Maintenance of General Pl	1,075,989	1,071,937	1,187,244	1,635,870	1,690,330
	Total Administrative and General Expenses	10,073,572	9,819,472	12,758,836	17,204,743	20,579,296
	Total Operations and Maintenance	$ 190,049,630	$ 185,536,670	$ 173,174,929	$ 179,200,428	$ 178,646,749

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

Gainesville Regional Utilities

Electric Rate Study Report

Forecasted 2013 Revenues at Current Rates

		Residential		General Service Non-Demand		General Service Demand		Large Power Service		Lighting Service		Alachua Wholesale		Total	
		Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue
Residential	Authorized Rates														
Energy Charge - First 250	$ 0.034 per kWh	219,462,355	$ 7,461,720											219,462,355	$ 7,461,720
Energy Charge - Next 500	0.068 per kWh	349,514,121	23,766,960											349,514,121	23,766,960
Energy Charge - Over 750	0.102 per kWh	243,847,061	24,872,400											243,847,061	24,872,400
Fuel Adjustment	0.05091 per kWh	812,823,537	41,380,846											812,823,537	41,380,846
Customer Charge	8.67 per bill	1,002,286	8,689,820											1,002,286	8,689,820
General Service Non-Demand															
Energy Charge - First 1,500	$ 0.080 per kWh			81,647,865	$ 6,531,829									81,647,865	$ 6,531,829
Energy Charge - Over 1,500	0.108 per kWh			88,451,853	9,552,800									88,451,853	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 per bill			110,704	2,878,304									110,704	2,878,304
Business Partner Discount					(81,668)										(81,668)
General Service Demand															
Energy Charge	$ 0.051 per kWh					587,220,453	$ 29,948,243							587,220,453	$ 29,948,243
Demand Charge	9.25 per kW					1,598,996	14,790,713							1,598,996	14,790,713
Fuel Adjustment	0.05091 per kWh					587,220,453	29,895,393							587,220,453	29,895,393
Customer Charge	50.00 per bill					15,725	786,250							15,725	786,250
Discounts															
Primary Metering - Energy	(0.00102) per kWh					40,620,660	(41,433)							40,620,660	(41,433)
Primary Metering - Demand	(0.18500) per kW					98,512	(18,225)								
Primary Service - Demand	(0.15) per kW					98,512	(14,777)							98,512	(14,777)
Business Partner							(453,107)								(453,107)
Large Power Service															
Energy Charge	$ 0.046 per kWh							156,544,916	$ 7,201,066					156,544,916	$ 7,201,066
Demand Charge	9.25 per kW							301,303	2,787,053					301,303	2,787,053
Fuel Adjustment	0.05091 per kWh							156,544,916	7,969,702					156,544,916	7,969,702
Customer Charge	300.00 per bill							132	39,600					132	39,600
Discounts															
Primary Metering - Energy	(0.00092) per kWh							127,224,000	(117,046)					127,224,000	(117,046)
Primary Metering - Demand	(0.18500) per kW							255,498	(47,267)						
Primary Service - Demand	(0.15) per kW							255,498	(38,325)					255,498	(38,325)
Business Partner									(122,964)						(122,964)
Curtailable Discount	(1.25) per kW							28,718	(35,898)					28,718	(35,898)
Street Lighting Service															
Street Lighting											2,061,060				$ 2,061,060
Rental Lighting											2,559,823				2,559,823
Traffic Signals											113,097				113,097
Alachua Wholesale															
Energy Charge	0.00532 per kWh											133,448,339	$ 709,945	133,448,339	$ 709,945
Demand Charge	7.00 per kW											302,216	2,115,512	302,216	2,115,512
Fuel Adjustment	0.05091 per kWh											133,448,339	6,793,855	133,448,339	6,793,855
Customer Charge	300.00 per bill											12	3,600	12	3,600
Fuel Adjustment Revenue			$ 41,380,846		$ 8,659,777		$ 29,895,393		$ 7,969,702		$ -		$ -		$ 87,905,718
Embedded Fuel Revenue			5,283,353		1,105,648		3,816,933		1,017,542		-		-		11,223,476
Base Rate Revenue			59,507,547		17,857,285		41,708,273		9,010,177		4,733,980		-		132,817,262
Discounts			-		(81,668)		(527,542)		(361,500)		-		-		(970,710)
Sales for Resale - Base Rate			-		-		-		-		-		2,829,057		2,829,057
Sales for Resale - Fuel Adjustment			-		-		-		-		-		6,793,855		6,793,855
Forecasted 2013 Revenues			$ 106,171,746		$ 27,541,042		$ 74,893,057		$ 17,635,921		$ 4,733,980		$ 9,622,912		$ 240,598,658

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

Gainesville Regional Utilities

Electric Rate Study Report

Forecasted Utility Plant In Service

Account Number	Account Description	Actual Balance 9/30/2011	FY 2012 Forecasted Additions	FY 2012 Forecasted Retirements	Forecasted Balance 9/30/2012	FY 2013 Forecasted Additions	FY 2013 Forecasted Retirements	Forecasted Balance 9/30/2013	Test Year Average Balance
	Steam Production Plant								
310	Land and Land Rights	$ 3,788,479	$ 216,693	$ -	$ 4,005,172	$ 64,853	$ -	$ 4,070,025	$ 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	(618,868)	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	-	6,863,588	111,138	-	6,974,726	6,919,157
	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	-	-	3,267	3,267
321	Structures and Improvements	4,643,784	1,223,135	-	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	-	-	1,486,546	-	-	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	2,330,205	-	15,100,718	3,760,082	-	18,860,800	16,980,759
	Photovoltaic Production Plant								
331	Structures and Improvements	31,827	-	-	31,827	-	-	31,827	31,827
332	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								
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	2,547,267
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	5,348,026
	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 Number	Account Description	Actual Balance 9/30/2011	FY 2012 Forecasted Additions	FY 2012 Forecasted Retirements	Forecasted Balance 9/30/2012	FY 2013 Forecasted Additions	FY 2013 Forecasted Retirements	Forecasted Balance 9/30/2013	Test Year Average 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	-	-	4,264,634	-	-	4,264,634	4,264,634
355	Poles and Fixtures	3,208,907	-	-	3,208,907	-	-	3,208,907	3,208,907
356	Overhead Conductor and Devices	3,819,466	116,669	-	3,936,135	291,823	-	4,227,958	4,082,047
359	Roads and Trails	10,614	-	-	10,614	-	-	10,614	10,614
	Total Transmission Plant	33,858,526	116,669	(14,838)	33,960,357	291,823	(14,838)	34,237,342	34,098,851
	Distribution Plant								
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	-	(12,685)	672,882	-	(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	(113,328)	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	14,416,100	(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	-	(36,803)	2,297,516	-	(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
	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
	Total Plant In Service	$ 942,763,013	$ 54,667,844	$ (5,051,260)	$ 992,379,597	$ 40,086,796	$ (5,051,593)	$ 1,027,414,800	$ 1,009,897,208

Gainesville Regional Utilities

Electric Rate Study Report

Forecasted Depreciation Expense

Account Number	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	$ -	$ 3,735,162	$ -
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
	Total Steam Production Plant		406,765,990	11,746,006	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	208,652
315	Accessory Electrical Equipment	1.514%	2,811,632	42,568	2,913,932	44,117
316	Miscellaneous 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 Center					
310	Land and Land Rights	0.000%	119,275	-	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%	-	-	-	-
316	Miscellaneous Equipment	2.199%	-	-	-	-
	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	8,179
	Total Nuclear Production Plant		13,935,616	129,960	16,980,759	165,703
	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 Plant		38,551	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	655,538	1,868
344	Generators	1.264%	29,150,186	368,458	30,783,635	389,105
345	Accessory Electrical Equipment	2.644%	249,374	6,593	263,348	6,963
346	Miscellaneous Equipment	0.652%	488,478	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 Depreciation Expense

Account Number	Account Description	Depreciation Rates	2012 Depreciable Balance	2012 Depreciation Expense	2013 Depreciable Balance	2012 Depreciation Expense
	Gas Production Plant - JR Kelly					
341	Structures and Improvements	3.133%	$ 3,047,772	$ 95,487	$ 3,218,557	$ 100,837
342	Fuel Holders, Producers, and Access	1.077%	230,754	2,485	243,684	2,624
343	Prime Movers	2.569%	53,775,973	1,381,505	56,789,343	1,458,918
344	Generators	3.153%	4,304,440	135,719	4,545,642	143,324
345	Accessory Electrical Equipment	0.000%	-	-	-	-
346	Miscellaneous Equipment	0.784%	28,349	222	29,937	235
	Total Gas Production Plant		61,387,288	1,615,418	64,827,163	1,705,938
	Gas Production Plant - Shands Energy Center					
341	Structures and Improvements	2.042%	26,522,918	541,598	28,009,146	571,947
342	Fuel Holders, Producers, and Access	2.075%	2,127,710	44,150	2,246,938	46,624
343	Prime Movers	2.075%	5,962,512	123,722	6,296,624	130,655
344	Generators	0.000%	-	-	-	-
345	Accessory Electrical Equipment	2.074%	3,033,616	62,917	3,203,606	66,443
346	Miscellaneous Equipment	2.081%	4,748,602	98,818	5,014,693	104,356
	Total Gas Production Plant		42,395,358	871,205	44,771,007	920,025
	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%	18,284,914	255,440	18,283,567	255,421
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%	3,877,801	67,396	4,082,047	70,946
359	Roads and Trails	0.946%	10,614	100	10,614	100
	Total Transmission Plant		33,909,442	426,297	34,098,850	429,726
	Distribution Plant					
360	Land and Land Rights		2,804,155	-	2,869,195	-
361	Structures and Improvements	2.388%	679,225	16,220	666,540	15,917
362	Station Equipment	1.311%	20,498,079	268,730	22,828,004	299,275
364	Poles, Towers, and Fixtures	3.814%	17,838,185	680,348	19,085,603	727,925
365	Overhead Conductors and Devices	4.369%	33,857,794	1,479,247	35,979,022	1,571,923
366	Underground Conduit	4.091%	34,595,900	1,415,318	37,197,023	1,521,730
367	Underground Conductors and Devices	3.933%	55,696,854	2,190,557	59,674,182	2,346,986
368	Line Transformers	4.016%	47,273,708	1,898,512	47,288,865	1,899,121
369	Services	2.134%	15,742,585	335,947	15,728,019	335,636
370	Meters	4.997%	10,824,380	540,894	11,222,233	560,775
371	Rental Street Lighting	6.236%	10,785,566	672,588	10,689,799	666,616
373	Public Street Lighting	6.273%	9,391,338	589,119	9,363,716	587,386
	Total Distribution Plant		259,987,766	10,087,480	272,592,199	10,533,290
	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 Furniture and Equipment	7.071%	8,651,755	611,766	8,863,481	626,737
391.1	Computers and Electronics	9.900%	28,405,010	2,812,096	29,100,140	2,880,914
392	Transportation Equipment	9.000%	2,584,212	232,579	2,496,358	224,672
393	Stores Equipment	6.250%	225,344	14,084	225,344	14,084
394	Tools, Shop and Garage Equipment	6.125%	1,479,489	90,619	2,093,330	128,216
395	Laboratory Equipment	6.250%	1,328,713	83,045	1,332,827	83,302
396	Power Operated Equipment	7.917%	11,583,612	917,075	12,762,875	1,010,437
397	Communication Equipment	6.250%	2,315,918	144,745	2,279,115	142,445
398	Miscellaneous Equipment	6.125%	1,073,326	65,741	1,093,138	66,955
	Total General Plant		79,419,067	5,357,891	84,381,095	5,609,552
	Total Depreciation Expense		$ 965,368,206	$ 31,429,660	$ 1,009,897,202	$ 32,784,486

Gainesville Regional Utilities

Electric Rate Study Report

Forecasted Accumulated Depreciation

Account Number	Account Description	Actual Balance 9/30/2011	FY 2012 Forecasted Depreciation	FY 2012 Forecasted Retirements	Forecasted Balance 9/30/2012	FY 2012 Forecasted Depreciation	FY 2012 Forecasted Retirements	Forecasted Balance 9/30/2013	Test Year Average Balance
	Steam Production Plant								
310	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
311	Structures and Improvements	(26,135,110)	(2,690,252)	-	(28,825,362)	(2,788,135)	-	(31,613,497)	(30,219,430)
312	Boiler Plant Equipment	(94,987,199)	(7,747,617)	618,868	(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)	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)	1,138,910	(208,987,658)	(203,062,541)
	Nuclear Production Plant								
320	Land and Land Rights	-	-	-	-	-	-	-	-
321	Structures and Improvements	(3,343,878)	(72,471)	-	(3,416,349)	(104,289)	-	(3,520,638)	(3,468,494)
322	Reactor Plant Equipment	(3,773,616)	(24,015)	-	(3,797,631)	(27,940)	-	(3,825,571)	(3,811,601)
323	Turbogenerator Units	(1,486,546)	-	-	(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)	(8,179)	-	(678,898)	(674,809)
	Total Nuclear Production Plant	(10,687,843)	(129,960)	-	(10,817,803)	(165,703)	-	(10,983,506)	(10,900,656)
	Photovoltaic Production Plant								
331	Structures and Improvements	(15,054)	(670)	-	(15,724)	(670)	-	(16,394)	(16,059)
332	Photovoltaic Electronics	(3,181)	(141)	-	(3,322)	(141)	-	(3,463)	(3,393)
	Total Photovoltaic Production Plant	(18,235)	(811)	-	(19,046)	(811)	-	(19,857)	(19,452)
	Gas Production Plant								
341	Structures and Improvements	(2,669,292)	(663,413)	-	(3,332,705)	(700,587)	-	(4,033,292)	(3,682,999)
342	Fuel Holders, Producers, and Access	(495,927)	(47,764)	-	(543,691)	(50,440)	-	(594,131)	(568,911)
343	Prime Movers	(22,176,509)	(1,506,996)	305,422	(23,378,083)	(1,591,441)	305,422	(24,664,102)	(24,021,093)
344	Generators	(19,799,779)	(504,177)	197,320	(20,106,636)	(532,429)	197,320	(20,441,745)	(20,274,191)
345	Accessory Electrical Equipment	(343,629)	(69,510)	-	(413,139)	(73,406)	-	(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 Number	Account Description	Actual Balance 9/30/2011	FY 2012 Forecasted Depreciation	FY 2012 Forecasted Retirements	Forecasted Balance 9/30/2012	FY 2012 Forecasted Depreciation	FY 2012 Forecasted Retirements	Forecasted Balance 9/30/2013	Test Year Average Balance
	Transmission Plant								
350	Land and Land Rights	-	-	-	-	-	-	-	-
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)	-	(3,386,971)	(57,317)	-	(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)
	Total Transmission Plant	(18,177,887)	(426,297)	14,838	(18,589,346)	(429,726)	14,838	(19,004,234)	(18,796,791)
	Distribution Plant								
360	Land and Land Rights	-	-	-	-	-	-	-	-
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)	(727,925)	156,018	(6,369,989)	(6,084,036)
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 Conduit	(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)	(2,346,986)	401,311	(20,727,676)	(19,754,839)
368	Line Transformers	(13,649,562)	(1,898,512)	3,684	(15,544,390)	(1,899,121)	3,895	(17,439,616)	(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	Meters	(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	(90,512,584)	(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	(3,927,146)	(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)	(66,955)	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	$ (389,997,426)	$ (31,429,660)	$ 5,051,260	$ (416,375,826)	$ (32,784,486)	$ 5,051,593	$ (444,108,719)	$ (430,242,283)

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	$ -	$ -	$ -
302	Franchises and Consents	-	-	-
303	Miscellaneous Intangible Plant	-	-	-
	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 Generators	-	-	-
314	Turbo Generator Units	72,628,328	(46,922,725)	25,705,603
315	Accessory Electric Equipment	32,424,596	(17,595,376)	14,829,220
315	Accessory Electric Equip. SCADA	-	-	-
315	Accessory Electric Equip. Steam Sales	-	-	-
316	Misc. Power Plant Equipment	6,919,157	(2,503,741)	4,415,416
	Total Steam Production Plant	458,332,307	(203,062,541)	255,269,766
	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	1,486,546	(1,486,546)	-
324	Accessory Electric Equipment	1,880,683	(1,459,206)	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	31,282,732	(3,682,999)	27,599,733
342	Fuel Holders, Producers and Accessories	2,547,267	(568,911)	1,978,356
343	Prime Movers	67,060,047	(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	(999,062)	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 Average Plant in Service	Forecasted Accumulated Depreciation	Forecasted Plant Net 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
354	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	Demand	2,085,790	(1,651,151)	434,639
355.2	Customer	1,123,117	(889,082)	234,035
356	Overhead Conductors and Devices			
356.1	Demand	2,653,331	(1,656,332)	996,999
356.2	Customer	1,428,716	(891,871)	536,845
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	(5,943)	4,671
	Total Transmission Plant	34,098,851	(18,796,791)	15,302,060
	Distribution Plant			
360	Land & Land Rights			
360.1	Primary Voltage	$ 2,167,763	$ -	$ 2,167,763
360.2	Secondary Voltage	701,432	-	701,432
361	Structures & Improvements			
361.1	Primary Voltage	503,591	(161,346)	342,245
361.2	Secondary Voltage	162,949	(52,208)	110,741
362	Station 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)	993,926
363	Storage Bat. 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	(764,800)	1,634,375
365	Overhead Conductors and Devices Primary			
365.1	Demand Primary Voltage	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
366	Underground Conduit Primary			
366.1	Demand Primary Voltage	3,404,532	(1,048,239)	2,356,293
366.2	Customer Primary Voltage	7,943,908	(2,445,892)	5,498,016
366.3	Demand Secondary Voltage	7,754,575	(2,387,597)	5,366,978
366.4	Customer Secondary Voltage	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)	8,525,294
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

		Forecasted Average Plant in Service	Forecasted Accumulated Depreciation	Forecasted Plant Net Book Value
	Distribution Plant (cont.)			
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)	6,980,386
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 Voltage	3,564,897	(2,631,577)	933,320
369.2	Customer Primary Voltage	8,318,093	(6,140,347)	2,177,746
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			
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			
371.1	Primary Voltage	8,076,464	(3,920,527)	4,155,937
371.2	Secondary Voltage	2,613,335	(1,268,581)	1,344,754
372	Leased Property on Customers' Premises			
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	-	-	-
	Total Distribution Plant	272,592,201	(103,387,493)	169,204,708
	General Plant			
389	Land & Land Rights	$ 1,785,114	$ -	$ 1,785,114
390	Structures and Improvements	22,349,375	(9,649,156)	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
393	Stores Equip.	225,344	(153,066)	72,278
394	Tools, Shop & Garage	2,093,330	(602,847)	1,490,483
395	Laboratory Equipment	1,332,827	(742,744)	590,083
396	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	$ 1,009,897,208	$ (430,242,283)	$ 579,654,925

Gainesville Regional Utilities

Electric Rate Study Report

Forecasted Working Capital

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

COST OF SERVICE ANALYSIS

Gainesville Regional Utilities

Electric Rate Study Report

Forecasted 2013 Loadings

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	45.04%	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 Meter	812,823,537	65,659,599	50,975,592	61,244,771	77,387,552	60,498,191	46,472,202	53,828,360	60,318,994	76,473,572	87,450,133	81,429,645	91,084,927
Energy at Input Voltage	846,691,184	68,395,416	53,099,575	63,796,636	80,612,033	63,018,949	48,408,543	56,071,208	62,832,285	79,659,971	91,093,888	84,822,547	94,880,132
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 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	686,115	-	-	-	160,126	-	-	-	-	-	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	9,088
Demand kW	501,646	40,065	37,794	38,904	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%	45.56%	44.76%	44.03%	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	12,516,576	14,184,411	12,101,687	11,321,337	13,170,234	13,624,989	15,591,224	17,244,470	15,673,272	17,524,430
Energy at Input Voltage	177,187,206	15,164,993	13,113,222	13,038,100	14,775,428	12,605,924	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 Peak	501,646	40,065	37,794	38,904	45,701	38,405	37,742	41,300	42,101	43,821	46,968	41,721	47,123
Group Coincidence Factor	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	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	46,968	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%
Coincidence Peak at Input Voltage	365,783	29,214	27,558	28,367	33,323	28,004	27,520	30,115	30,699	31,953	34,248	30,422	34,361
CP4 Calculator	132,354	-	-	-	33,323	-	-	-	-	-	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	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	43.45%	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	587,220,453	51,007,074	46,081,912	43,807,433	46,070,669	41,968,188	39,847,558	46,123,164	47,635,408	52,557,636	57,550,700	54,868,282	59,702,430
Energy at Input Voltage	611,687,972	53,132,369	48,001,992	45,632,742	47,990,280	43,716,862	41,507,873	48,044,963	49,620,216	54,747,538	59,948,645	57,154,460	62,190,031
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 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	367,442.18	-	-	-	89,152	-	-	-	-	-	94,145	87,722	96,423

Large Power	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	134	12	11	11	11	11	11	11	11	12	11	11	11
Demand kW	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
Load Factor	58.41%	73.25%	80.95%	65.86%	70.83%	71.24%	69.31%	72.18%	71.64%	67.50%	79.84%	84.72%	78.23%
Energy													
Energy at Meter	156,544,916	14,735,648	13,099,626	11,614,674	11,206,669	11,412,674	10,695,090	12,167,453	12,615,896	14,181,381	14,379,145	14,866,118	15,570,541
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%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Group Noncoincident 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	25,287	27,759
Coincident Peak Demand													
System Coincidence Factor	59%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%
Coincidence Peak at Input Voltage	180,916	16,833	14,991	14,757	13,680	13,406	13,343	14,106	14,736	18,166	15,070	15,172	16,656
CP4 Calculator	60,578.22	-	-	-	13,680	-	-	-	-	-	15,070	15,172	16,656

Gainesville Regional Utilities
Electric Rate Study Report
Forecasted 2013 Loadings

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%
Energy													
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 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	1,399.22	-	-	-	487	-	-	-	-	-	300	311	301

Alachua 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	25,346	26,996	23,789
Load Factor	56.14%	60.22%	63.84%	55.91%	51.95%	46.78%	58.47%	60.48%	61.29%	62.22%	64.11%	66.11%	61.69%
Energy													
Energy at Meter	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	13,174,867	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	9,376,151	9,834,367	10,533,368	11,935,553	13,128,124	13,723,820	14,586,684	12,394,865
Noncoincident Peak Demand													
Individual Noncoincident Peak	282,615	20,403	19,307	25,830	27,136	23,735	20,579	20,621	23,058	25,815	25,346	26,996	23,789
Group Coincidence Factor	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Group Noncoincident Peak at Meter	27,136	20,403	19,307	25,830	27,136	23,735	20,579	20,621	23,058	25,815	25,346	26,996	23,789
Group Noncoincident Peak at Input	28,267	21,253	20,111	26,906	28,267	24,724	21,436	21,480	24,019	26,891	26,402	28,121	24,780
Coincident Peak Demand													
System Coincidence Factor	88.54%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%
Coincidence Peak at Input Voltage	250,232	18,065	17,095	22,870	24,027	21,015	18,221	18,258	20,416	22,857	22,442	23,903	21,063
CP4 Calculator	90,264.69	-	-	-	-	-	-	-	-	22,857.03	22,441.77	23,902.71	21,063.18

Gainesville Regional Utilities
Electric Rate Study Report
Forecasted 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		6	11	8	4	9	12	10	7	5	2	3	1
Number of Customers	1,107,286	91,486	91,326	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	323,038	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%	51.56%	52.50%	53.17%	56.47%	57.09%	58.98%	57.21%
Energy													
Energy at Meter	1,886,856,883	158,389,304	133,928,847	141,828,368	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 Input Voltage	1,965,475,920	164,988,859	139,509,216	147,737,884	170,081,825	143,463,880	124,929,496	143,290,634	153,955,215	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%	99.66%	99.73%	99.68%	99.65%	99.66%	99.67%	99.64%	99.72%	99.70%	99.70%
Group Noncoincident Peak at Meter	463,600	377,422	348,092	360,215	427,576	355,773	321,915	351,017	372,362	425,340	450,591	429,617	463,600
Group Noncoincident Peak at Input	482,917	393,148	362,596	375,224	445,392	370,597	335,328	365,643	387,877	443,062	469,365	447,518	482,917
Coincident Peak Demand													
System Coincidence Factor	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	256,082	270,542	320,796	263,944	235,339	257,437	275,340	320,243	341,315	326,020	351,191
CP4 Calculator	1,339,322	-	-	-	320,796	-	-	-	-	-	341,315	326,020	351,191

Gainesville Regional Utilities

Electric Rate Study Report

Customer Class Allocators

Basis for Allocators	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale	Total
Number of Customers	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	2,558,407	$ 136,389,965
Energy at Meter	812,823,537	170,099,718	587,220,453	156,544,916	26,719,920	133,448,339	1,886,856,883
Energy at Input Voltage	846,691,184	177,187,206	611,687,972	163,067,621	27,833,250	139,008,686	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 at 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	76,645	1,340	-	120	1,387,914
Cost to Install Meter	55	55	245	245	-	245	
Total Meter Installation Cost	4,504,473	499,606	312,967	2,736	-	245	5,320,027

Gainesville Regional Utilities

Electric Rate Study Report

Customer Class Allocators

	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale	Total
Allocators							
	Coincident Peak 12 - Sum of All 12 Monthly Class Peaks Coinciding with the Overall System Peak						
	1,871,820	501,646	1,664,644	304,700	73,329	282,615	
CP-12	39.84%	10.68%	35.43%	6.48%	1.56%	6.01%	100.00%
	Non-Coincident Peak at Input (Primary) Voltage						
	214,575	49,087	160,704	30,277	9,750	28,267	
NCP-Input	43.55%	9.96%	32.62%	6.15%	1.98%	5.74%	100.00%
	Non-Coincident Peak at Input (Primary) Voltage for Retail Customers Only						
	214,575	49,087	160,704	30,277	9,750	-	
Retail-NCP-Input	46.21%	10.57%	34.61%	6.52%	2.10%	0.00%	100.00%
	Number of Customers Adjusted by Weighting Factors						
	982,794	327,015	76,645	1,340	-	120	
Cust-Wgt	70.81%	23.56%	5.52%	0.10%	0.00%	0.01%	100.00%
	Number of Retail Customers Adjusted by Weighting Factors						
	982,794	327,015	76,645	1,340	-	-	
Retail-Cust-Wgt	70.82%	23.56%	5.52%	0.10%	0.00%	0.00%	100.00%
	Total Allocated Capital Including Working Capital						
	$ 275,265,585	$ 75,933,565	$ 177,094,561	$ 32,054,636	$ 13,466,525	$ 27,867,802	
ROR	45.75%	12.62%	29.43%	5.33%	2.24%	4.63%	100.00%
	Number of Meters Weighted by Meter Cost						
	$ 55	$ 55	$ 245	$ 245	$ -	$ 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 Meters Weighted by Meter Cost						
	982,794	327,015	76,645	1,340	-	-	
Retail-Meters-Wgt	70.82%	23.56%	5.52%	0.10%	0.00%	0.00%	100.00%
	KWh Used by Each Class						
	812,823,537	170,099,718	587,220,453	156,544,916	26,719,920	133,448,339	
Energy	43.08%	9.01%	31.12%	8.30%	1.42%	7.07%	100.00%
	Allocation of Direct Street Lighting Costs						
Direct.SL	0%	0%	0%	0%	100%	0%	100.00%
	Net Book Value; Used to Allocate Depreciation on General Plant and Return on Ratebase						
	$ 246,941,813	$ 68,662,423	$ 158,651,361	$ 28,292,361	$ 12,180,121	$ 24,625,001	
NBV	45.78%	12.73%	29.42%	5.25%	2.26%	4.57%	100.00%
	Number of Customers						
	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 Expenses Used to Allocate Fuel Related Working Capital						
	14,126,298	2,983,214	10,282,195	2,706,934	467,271	2,313,172	
Purch-Power	42.96%	9.07%	31.27%	8.23%	1.42%	7.04%	100.00%
	Average of O&M Allocations Excluding Administrative and General; Used to Allocate Administrative and General						
	$ 70,123,276	$ 15,446,974	$ 44,213,364	$ 10,652,969	$ 2,888,430	$ 9,038,290	
Expense	46.02%	10.14%	29.02%	6.99%	1.90%	5.93%	100.00%

Gainesville Regional Utilities

Electric Rate Study Report

Allocation and Classification of Plant Net Book Value and Working Capital

Account Number	Account Description	Forecasted Net Book Value	Rate Component	Class Allocator	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale	Total
	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 Intangible Plant	-			-	-	-	-	-	-	-
	Steam Production Plant										
310	Land & Land Rights	4,037,599	Demand-Fixed	CP-12	1,608,439	431,060	1,430,414	261,826	63,011	242,849	4,037,599
311	Structures & Improvements	55,592,175	Demand-Fixed	CP-12	22,145,986	5,935,100	19,694,829	3,604,989	867,580	3,343,691	55,592,175
312	Boiler Plant Equipment	150,689,753	Demand-Fixed	CP-12	60,029,550	16,087,853	53,385,370	9,771,787	2,351,687	9,063,506	150,689,753
313	Engines and Engine Driven Generators	-	Demand-Fixed	CP-12	-	-	-	-	-	-	-
314	Turbo Generator Units	25,705,603	Demand-Fixed	CP-12	10,240,217	2,744,367	9,106,811	1,666,933	401,165	1,546,110	25,705,603
315	Accessory Electric Equipment	14,829,220	Demand-Fixed	CP-12	5,907,445	1,583,189	5,253,598	961,631	231,427	891,930	14,829,220
316	Misc. Power Plant Equipment	4,415,416	Demand-Fixed	CP-12	1,758,948	471,396	1,564,264	286,327	68,908	265,573	4,415,416
	Total Steam Production Plant	255,269,766			101,690,585	27,252,965	90,435,286	16,553,493	3,983,778	15,353,659	255,269,766
	Nuclear Production Plant										
320	Land & Land Rights	3,267	Demand-Fixed	CP-12	1,302	349	1,157	212	51	196	3,267
321	Structures and Improvements	4,094,155	Demand-Fixed	CP-12	1,630,969	437,098	1,450,450	265,494	63,894	246,250	4,094,155
322	Reactor Plant Equipment	1,440,363	Demand-Fixed	CP-12	573,791	153,775	510,282	93,403	22,479	86,633	1,440,363
323	Turbogenerator Units	-	Demand-Fixed	CP-12	-	-	-	-	-	-	-
324	Accessory Electric Equipment	421,477	Demand-Fixed	CP-12	167,902	44,997	149,318	27,332	6,578	25,350	421,477
325	Miscellaneous Power Plant Equipment	120,841	Demand-Fixed	CP-12	48,139	12,901	42,811	7,836	1,886	7,268	120,841
	Total Nuclear Production Plant	6,080,103			2,422,103	649,120	2,154,018	394,277	94,888	365,697	6,080,103
	Hydro Production Plant										
330	Land & Land Rights	-	Demand-Fixed	CP-12	-	-	-	-	-	-	-
331	Structures and Improvements	15,768	Demand-Fixed	CP-12	6,282	1,683	5,586	1,023	246	948	15,768
332	Reservoirs, Dams and Waterways	3,331	Demand-Fixed	CP-12	1,327	356	1,180	216	52	200	3,331
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	19,099			7,609	2,039	6,766	1,239	298	1,148	19,099
	Other Production Plant										
340	Land & Land Rights	-	Demand-Fixed	CP-12	-	-	-	-	-	-	-
341	Structures and Improvements	27,599,733	Demand-Fixed	CP-12	10,994,772	2,946,587	9,777,851	1,789,761	430,726	1,660,036	27,599,733
342	Fuel Holders, Producers and Accessories	1,978,356	Demand-Fixed	CP-12	788,107	211,212	700,879	128,291	30,875	118,992	1,978,356
343	Prime Movers	43,038,954	Demand-Fixed	CP-12	17,145,222	4,594,900	15,247,556	2,790,949	671,672	2,588,655	43,038,954
344	Generators	13,518,640	Demand-Fixed	CP-12	5,385,356	1,443,269	4,789,294	876,644	210,974	813,103	13,518,640
345	Accessory Electric Equipment	2,992,697	Demand-Fixed	CP-12	1,192,186	319,505	1,060,233	194,068	46,704	180,001	2,992,697
346	Miscellaneous Power Plant Equipment	4,348,964	Demand-Fixed	CP-12	1,732,475	464,302	1,540,722	282,018	67,871	261,576	4,348,964
	Total Other Production Plant	93,477,344			37,238,118	9,979,775	33,116,535	6,061,731	1,458,822	5,622,363	93,477,344

Gainesville Regional Utilities

Electric Rate Study Report

Allocation and Classification of Plant Net Book Value and Working Capital

Account Number	Account Description	Forecasted Net Book Value	Rate Component	Class Allocator	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale	Total
	Transmission Plant										
350	Land & Land Rights	$ 3,269,535	Transmission	CP-12	$ 1,302,469	$ 349,060	$ 1,158,309	$ 212,020	$ 51,025	$ 196,652	$ 3,269,535
351	[Reserved]	-	Transmission	CP-12	-	-	-	-	-	-	-
352	Structures & Improvements	136,769	Transmission	CP-12	54,484	14,602	48,454	8,869	2,134	8,226	136,769
353	Station Equip.										
353.1	Demand	5,392,134	Transmission	NCP-Input	2,348,509	537,255	1,758,903	331,379	106,711	309,377	5,392,134
353.2	Customer	3,447,429	Transmission	Cust-wgt	2,441,155	812,270	190,378	3,328	-	298	3,447,429
354	Towers & Fixtures										
354.1	Demand	551,852	Transmission	NCP-Input	240,355	54,985	180,013	33,915	10,921	31,663	551,852
354.2	Customer	297,152	Transmission	Cust-wgt	210,415	70,014	16,410	287	-	26	297,152
355	Poles & Fixtures										
355.1	Demand	434,639	Transmission	NCP-Input	189,304	43,306	141,778	26,711	8,602	24,938	434,639
355.2	Customer	234,035	Transmission	Cust-wgt	165,723	55,142	12,924	226	-	20	234,035
356	Overhead Conductors and Devices										
356.1	Demand	996,999	Transmission	NCP-Input	434,235	99,338	325,219	61,272	19,731	57,204	996,999
356.2	Customer	536,845	Transmission	Cust-wgt	380,146	126,489	29,646	518	-	46	536,845
357	Underground Conduit										
357.1	Demand	-	Transmission	NCP-Input	-	-	-	-	-	-	-
357.2	Customer	-	Transmission	Cust-wgt	-	-	-	-	-	-	-
358	Underground Conductors and Devices										
358.1	Demand	-	Transmission	NCP-Input	-	-	-	-	-	-	-
358.2	Customer	-	Transmission	CP-12	-	-	-	-	-	-	-
359	Roads and Trails	4,671	Transmission	CP-12	1,860	499	1,655	303	73	281	4,671
	Total Transmission Plant	15,302,060			7,768,655	2,162,960	3,863,689	678,828	199,197	628,731	15,302,060
	Distribution Plant										
360	Land & Land Rights										
360.1	Primary Voltage	2,167,763	Dist-System-Fixed	NCP-Input	944,155	215,989	707,120	133,222	42,900	124,377	2,167,763
360.2	Secondary Voltage	701,432	Dist-System-Fixed	Retail-NCP-Input	324,100	74,142	242,733	45,731	14,726	-	701,432
361	Structures & Improvements										
361.1	Primary Voltage	342,245	Substation-Fixed	NCP-Input	149,062	34,100	111,640	21,033	6,773	19,637	342,245
361.2	Secondary Voltage	110,741	Substation-Fixed	Retail-NCP-Input	51,169	11,705	38,322	7,220	2,325	-	110,741
362	Station Equip.										
362.1	Demand Primary Voltage	7,167,322	Substation-Variable	NCP-Input	3,121,680	714,129	2,337,965	440,475	141,843	411,230	7,167,322
362.2	Customer Primary Voltage	3,071,710	Substation-Fixed	Cust-wgt	2,175,103	723,745	169,630	2,966	-	266	3,071,710
362.3	Demand Secondary Voltage	2,319,160	Substation-Variable	Retail-NCP-Input	1,071,578	245,139	802,552	151,201	48,690	-	2,319,160
362.4	Customer Secondary Voltage	993,926	Substation-Fixed	Retail-Cust-wgt	703,869	234,205	54,892	960	-	-	993,926
363	Storage Bat. Equip.										
363.1	Primary Voltage	-	Dist-System-Variable	NCP-Input	-	-	-	-	-	-	-
363.2	Secondary Voltage	-	Dist-System-Variable	Retail-NCP-Input	-	-	-	-	-	-	-
364	Poles, Towers and Fixtures Primary										
364.1	Demand Primary Voltage	3,200,024	Dist-System-Variable	NCP-Input	1,393,749	318,840	1,043,841	196,661	63,329	183,604	3,200,024
364.2	Customer Primary Voltage	7,466,722	Dist-System-Fixed	Cust-wgt	5,287,250	1,759,281	412,336	7,209	-	646	7,466,722
364.3	Demand Secondary Voltage	700,447	Dist-System-Variable	Retail-NCP-Input	323,644	74,038	242,392	45,667	14,706	-	700,447
364.4	Customer Secondary Voltage	1,634,375	Dist-System-Fixed	Retail-Cust-wgt	1,157,416	385,118	90,263	1,578	-	-	1,634,375
365	Overhead Conductors and Devices Primary										
365.1	Demand Primary Voltage	5,907,770	Dist-System-Variable	NCP-Input	2,573,091	588,631	1,927,102	363,068	116,916	338,962	5,907,770
365.2	Customer Primary Voltage	13,784,795	Dist-System-Fixed	Cust-wgt	9,761,133	3,247,921	761,240	13,309	-	1,192	13,784,795
365.3	Demand Secondary Voltage	1,293,139	Dist-System-Variable	Retail-NCP-Input	597,500	136,687	447,495	84,308	27,149	-	1,293,139
365.4	Customer Secondary Voltage	3,017,325	Dist-System-Fixed	Retail-Cust-wgt	2,136,779	710,992	166,641	2,913	-	-	3,017,325
366	Underground Conduit Primary										
366.1	Demand Primary Voltage	2,356,293	Dist-System-Variable	NCP-Input	1,026,269	234,773	768,618	144,808	46,631	135,194	2,356,293
366.2	Customer Primary Voltage	5,498,016	Dist-System-Fixed	Cust-wgt	3,893,193	1,295,422	303,618	5,308	-	475	5,498,016
366.3	Demand Secondary Voltage	5,366,978	Dist-System-Variable	Retail-NCP-Input	2,479,836	567,297	1,857,258	349,909	112,678	-	5,366,978
366.4	Customer Secondary Voltage	12,522,949	Dist-System-Fixed	Retail-Cust-wgt	8,868,375	2,950,865	691,617	12,092	-	-	12,522,949
367	Underground Conductors and Devices										
367.1	Demand Primary Voltage	3,653,698	Dist-System-Variable	NCP-Input	1,591,344	364,043	1,191,829	224,542	72,307	209,633	3,653,698
367.2	Customer Primary Voltage	8,525,294	Dist-System-Fixed	Cust-wgt	6,036,835	2,008,697	470,794	8,231	-	737	8,525,294
367.3	Demand Secondary Voltage	8,322,105	Dist-System-Variable	Retail-NCP-Input	3,845,264	879,658	2,879,889	542,573	174,721	-	8,322,105
367.4	Customer Secondary Voltage	19,418,245	Dist-System-Fixed	Retail-Cust-wgt	13,751,417	4,575,648	1,072,430	18,750	-	-	19,418,245

Gainesville Regional Utilities

Electric Rate Study Report

Allocation and Classification of Plant Net Book Value and Working Capital

Account Number	Account Description	Forecasted Net Book Value	Rate Component	Class Allocator	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale	Total
	Distribution Plant (cont.)										
368	Line Transformers										
368.1	Demand Primary Voltage	16,287,567	Transformers-Variable	NCP-Input	7,093,945	1,622,840	5,312,970	1,000,968	322,334	934,510	16,287,567
368.2	Customer Primary Voltage	6,980,386	Transformers-Fixed	Cust-wgt	4,942,872	1,644,692	385,479	6,739	-	604	6,980,386
368.3	Demand Secondary Voltage	5,270,236	Transformers-Variable	Retail-NCP-Input	2,435,135	557,071	1,823,781	343,602	110,647	-	5,270,236
368.4	Customer Secondary Voltage	2,258,673	Transformers-Fixed	Retail-Cust-wgt	1,599,524	532,226	124,742	2,181	-	-	2,258,673
369	Services										
369.1	Demand Primary Voltage	933,320	Dist-System-Variable	NCP-Input	406,501	92,993	304,447	57,358	18,471	53,550	933,320
369.2	Customer Primary Voltage	2,177,746	Dist-System-Fixed	Cust-wgt	1,542,081	513,112	120,262	2,103	-	188	2,177,746
369.3	Demand Secondary Voltage	301,999	Dist-System-Variable	Retail-NCP-Input	139,540	31,922	104,508	19,689	6,340	-	301,999
369.4	Customer Secondary Voltage	704,662	Dist-System-Fixed	Retail-Cust-wgt	499,021	166,044	38,917	680	-	-	704,662
370	Meters										
370.1	Primary Voltage	3,216,882	Meters-Fixed	Meters-Wgt	2,723,738	302,099	189,243	1,654	-	148	3,216,882
370.2	Secondary Voltage	1,040,900	Meters-Fixed	Retail-Meters-Wgt	737,134	245,274	57,487	1,005	-	-	1,040,900
371	Installation on Customers' Premises										
371.1	Primary Voltage	4,155,937	Dist-System-Variable	NCP-Input	1,810,091	414,084	1,355,658	255,407	82,247	238,450	4,155,937
371.2	Secondary Voltage	1,344,754	Dist-System-Variable	Retail-NCP-Input	621,350	142,142	465,356	87,673	28,233	-	1,344,754
372	Leased Property on Customers' Premises										
372.1	Primary Voltage	-	Direct-Variable	NCP-Input	-	-	-	-	-	-	-
372.2	Secondary Voltage	-	Direct-Variable	Retail-NCP-Input	-	-	-	-	-	-	-
373	Street Lights & Signal System										
373.1	Primary Voltage	3,769,469	Direct-Fixed	Direct SL	-	-	-	-	3,769,469	-	3,769,469
373.2	Secondary Voltage	1,219,703	Direct-Fixed	Direct SL	-	-	-	-	1,219,703	-	1,219,703
374	Misc. Distribution Plant	-	Dist-System-Variable	NCP-Input	-	-	-	-	-	-	-
	Total Distribution Plant	169,204,708			97,814,743	28,615,564	29,075,067	4,602,793	6,443,138	2,653,403	169,204,708
	General Plant										
389	Land & Land Rights	$ 1,785,114	A&G-Fixed	NBV	$ 817,312	$ 227,254	$ 525,093	$ 93,640	$ 40,313	$ 81,502	$ 1,785,114
390	Structures and Improvements	12,700,219	A&G-Fixed	NBV	5,814,772	1,616,803	3,735,785	666,204	286,807	579,848	12,700,219
391	Office Furniture & Equipment	4,346,225	A&G-Fixed	NBV	1,989,911	553,297	1,278,447	227,986	98,150	198,434	4,346,225
391	Computer (hardware, software, labor)	9,126,967	A&G-Fixed	NBV	4,178,765	1,161,910	2,684,708	478,765	206,113	416,706	9,126,967
392	Transportation Equip.	1,022,829	A&G-Fixed	NBV	468,301	130,211	300,866	53,654	23,098	46,699	1,022,829
393	Stores Equip.	72,278	A&G-Fixed	NBV	33,093	9,201	21,261	3,791	1,632	3,300	72,278
394	Tools, Shop & Garage	1,490,483	A&G-Fixed	NBV	682,416	189,746	438,427	78,185	33,659	68,050	1,490,483
395	Laboratory Equipment	590,083	A&G-Fixed	NBV	270,168	75,121	173,574	30,953	13,326	26,941	590,083
396	Power Operated Equipment	7,802,646	A&G-Fixed	NBV	3,572,427	993,317	2,295,158	409,296	176,206	356,242	7,802,646
397	Communication Equipment	632,706	A&G-Fixed	NBV	289,684	80,547	186,111	33,189	14,288	28,887	632,706
398	Misc. Equipment	732,295	A&G-Fixed	NBV	335,281	93,225	215,405	38,413	16,537	33,434	732,295
399	Training Equipment	-	A&G-Fixed	NBV	-	-	-	-	-	-	-
	Total General Plant	40,301,845			18,452,130	5,130,632	11,854,835	2,114,076	910,129	1,840,043	40,301,845
	Total Plant Net Book Value	579,654,925			265,393,943	73,793,055	170,506,196	30,406,437	13,090,250	26,465,044	579,654,925
	Working Capital										
	Fuel Related	8,706,164	Energy-Variable	Purch-Power	3,740,551	789,935	2,722,657	716,778	123,730	612,513	8,706,164
	Non-Fuel Related	5,977,130	Workingcap-Fixed	Expense	2,750,899	605,976	1,734,466	417,910	113,312	354,567	5,977,130
	Materials and Supplies	7,344,455	Workingcap-Fixed	Expense	3,380,192	744,599	2,131,242	513,511	139,233	435,678	7,344,455
	Total Working Capital	22,027,749			9,871,642	2,140,510	6,588,365	1,648,199	376,275	1,402,758	22,027,749
	TOTAL RATEBASE	$ 601,682,674			$ 275,265,585	$ 75,933,565	$ 177,094,561	$ 32,054,636	$ 13,466,525	$ 27,867,802	$ 601,682,674

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Account Number	Account Description	Forecasted Expenses	Rate Component	Class Allocator	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale
	Operations and Maintenance Expenses									
	Steam Power Generation Operations									
500	Operation Supervision and Engineering	$ 2,207,187	Demand-Dept	CP-12	$ 879,266	$ 235,642	$ 781,948	$ 143,130	$ 34,446	$ 132,755
501	Fuel	58,750,000	Energy-Variable	Energy	25,308,429	5,296,299	18,283,952	4,874,251	831,983	4,155,106
502	Steam Expenses	1,890,683	Energy-Fixed	Energy	814,472	170,445	588,411	156,862	26,774	133,719
503	Steam from Other Sources	-	Energy-Fixed	Energy	-	-	-	-	-	-
504	Steam Transferred - Credit	-	Energy-Fixed	Energy	-	-	-	-	-	-
505	Electric Expenses	2,518,550	Energy-Fixed	Energy	1,084,945	227,047	783,814	208,954	35,665	178,125
506	Miscellaneous Steam Power Expenses	15,307,386	Energy-Fixed	Energy	6,594,143	1,379,957	4,763,907	1,269,992	216,769	1,082,618
507	Rents	-	Energy-Fixed	Energy	-	-	-	-	-	-
509	Allowances	-	Energy-Fixed	Energy	-	-	-	-	-	-
	Total Steam Power Generation Operations	80,673,806			34,681,255	7,309,390	25,202,032	6,653,189	1,145,617	5,682,323
	Steam Power Generation Maintenance									
510	Maintenance Supervision and Engineering	33,602	Energy-Fixed	Energy	14,475	3,029	10,457	2,788	476	2,377
511	Maintenance of Structures	250,000	Energy-Fixed	Energy	107,697	22,537	77,804	20,741	3,540	17,681
512	Maintenance of Boiler Plant	5,827,948	Energy-Fixed	Energy	2,510,574	525,388	1,813,752	483,521	82,530	412,183
513	Maintenance of Electric Plant	1,309,126	Energy-Fixed	Energy	563,948	118,017	407,421	108,613	18,539	92,588
514	Maintenance of Misc. Steam Plant	13,547	Energy-Fixed	Energy	5,836	1,221	4,216	1,124	192	958
	Total Steam Power Generation Maintenance	7,434,223			3,202,530	670,192	2,313,650	616,787	105,277	525,787
	Nuclear Power Generation Operations									
517	Operation Supervision and Engineering	44,714	Demand-Dept	CP-12	17,812	4,774	15,841	2,900	698	2,689
518	Nuclear Fuel Expense	450,000	Energy-Variable	Energy	193,853	40,567	140,047	37,335	6,372	31,826
519	Coolants and Water	6,364	Demand-Dept	CP-12	2,535	679	2,255	413	99	383
520	Steam Expenses	122,047	Demand-Dept	CP-12	48,619	13,030	43,238	7,914	1,905	7,341
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	417,422	Demand-Dept	CP-12	166,285	44,565	147,882	27,069	6,514	25,107
525	Rents	153,800	Demand-Dept	CP-12	61,269	16,420	54,487	9,973	2,400	9,251
	Total Nuclear Power Generation Operations	1,194,347			490,373	120,035	403,750	85,604	17,988	76,597
	Nuclear Power Generation Maintenance									
528	Maintenance Supervision and Engineering	21,421	Demand-Dept	CP-12	8,534	2,287	7,589	1,389	334	1,288
529	Maintenance of Structures	46,390	Demand-Dept	CP-12	18,480	4,953	16,435	3,008	724	2,790
530	Maintenance of Reactor Plant Equipment	996,971	Demand-Dept	CP-12	397,158	106,438	353,200	64,651	15,559	59,965
531	Maintenance of Electric Plant	125,392	Demand-Dept	CP-12	49,952	13,387	44,423	8,131	1,957	7,542
532	Maintenance of Misc. Nuclear Plant	514,420	Demand-Dept	CP-12	204,927	54,920	182,245	33,359	8,028	30,941
	Total Nuclear Power Generation Maintenance	1,704,594			679,051	181,986	603,892	110,538	26,602	102,526

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Account Number	Account Description	Forecasted Expenses	Rate Component	Class Allocator	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale
	Hydro Power Generation Operations									
535	Operation Supervision and Engineering	$ -	Demand-Dept	CP-12	$ -	$ -	$ -	$ -	$ -	$ -
536	Water for Power	-	Energy-Variable	Energy	-	-	-	-	-	-
537	Hydro Expenses	-	Demand-Dept	CP-12	-	-	-	-	-	-
538	Electric Expenses	-	Demand-Dept	CP-12	-	-	-	-	-	-
539	Misc. Hydro Power Generation Expenses	-	Demand-Dept	CP-12	-	-	-	-	-	-
540	Rents	-	Demand-Dept	CP-12	-	-	-	-	-	-
	Total Hydro Power Generation Operations	-			-	-	-	-	-	-
	Hydro Power Generation Maintenance									
541	Maintenance Supervision and Engineering	-	Demand-Dept	CP-12	-	-	-	-	-	-
542	Maintenance of Structures	-	Demand-Dept	CP-12	-	-	-	-	-	-
543	Maintenance of Reservoirs, Dams and Waterwa	-	Demand-Dept	CP-12	-	-	-	-	-	-
544	Maintenance of Electric Plant	-	Demand-Dept	CP-12	-	-	-	-	-	-
545	Maintenance of Misc. Hydro Plant	-	Demand-Dept	CP-12	-	-	-	-	-	-
	Total Hydro Power Generation Maintenance	-			-	-	-	-	-	-
	Other Power Generation Operations									
546	Operation Supervision and Engineering	28,657	Demand-Dept	CP-12	11,417	3,059	10,152	1,858	447	1,724
547	Fuel	15,000,000	Energy-variable	Energy	6,461,726	1,352,247	4,668,243	1,244,490	212,416	1,060,878
548	Generation Expenses	-	Demand-Dept	CP-12	-	-	-	-	-	-
549	Misc. Other Power Generation Expenses	-	Demand-Dept	CP-12	-	-	-	-	-	-
550	Rents	-	Demand-Dept	CP-12	-	-	-	-	-	-
	Total Other Power Generation Operations	15,028,657			6,473,143	1,355,306	4,678,395	1,246,348	212,863	1,062,602
	Other Power Generation Maintenance									
551	Maintenance Supervision and Engineering	15,115	Demand-Dept	CP-12	6,021	1,614	5,355	980	236	909
552	Maintenance of Structures	-	Demand-Dept	CP-12	-	-	-	-	-	-
553	Maintenance of Generating and Electric Equipm	49,462	Demand-Dept	CP-12	19,704	5,281	17,523	3,207	772	2,975
554	Maintenance of Misc. Other Power Generation P	-	Demand-Dept	CP-12	-	-	-	-	-	-
	Total Other Power Generation Maintenance	64,577			25,725	6,895	22,878	4,187	1,008	3,884
	Other Power Supply Expenses									
555	Purchased Power	31,725,000	Purchased-Power-Energy	Energy	13,666,552	2,860,002	9,873,334	2,632,095	449,260	2,243,757
556	System Control and Load Dispatching	1,054,084	Purchased-Power-Demand	CP-12	419,910	112,536	373,434	68,354	16,450	63,400
557	Other Expenses	100,000	Purchased-Power-Dept	CP-12	39,836	10,676	35,427	6,486	1,561	6,015
558	Other Expenses	-	Purchased-Power-Dept	CP-12	-	-	-	-	-	-
	Total Other Power Supply Expenses	32,879,084			14,126,298	2,983,214	10,282,195	2,706,934	467,271	2,313,172

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Account Number	Account Description	Forecasted Expenses	Rate Component	Class Allocator	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale
	Transmission Operation									
560	Operation Supervision and Engineering	$ 39,074	Transmission	NCP-Input	$ 17,019	$ 3,893	$ 12,746	$ 2,401	$ 773	$ 2,242
561	Load Dispatching	773,133	Transmission	NCP-Input	336,734	77,032	252,194	47,514	15,300	44,359
562	Station Expenses									
562.1	Demand	186,577	Transmission	NCP-Input	81,263	18,590	60,861	11,466	3,692	10,705
562.2	Customer	20,731	Transmission	Cust-wgt	14,679	4,885	1,146	20	-	2
563	Overhead Line Expenses									
563.1	Demand	-	Transmission	NCP-Input	-	-	-	-	-	-
563.2	Customer	-	Transmission	Cust-wgt	-	-	-	-	-	-
564	Underground Line Expenses									
564.1	Demand	-	Transmission	NCP-Input	-	-	-	-	-	-
564.2	Customer	-	Transmission	Cust-wgt	-	-	-	-	-	-
565	Transmission of Electricity by Others	-	Transmission	Energy	-	-	-	-	-	-
566	Misc. Transmission Expenses	18,998	Transmission	NCP-Input	8,274	1,893	6,197	1,168	376	1,090
567	Rents	9,113	Transmission	CP-12	3,631	973	3,228	591	142	548
	Total Transmission Operation	1,047,626			461,600	107,266	336,371	63,160	20,283	58,946
	Transmission Maintenance									
568	Maintenance Supervision and Engineering	-	Transmission	NCP-Input	-	-	-	-	-	-
569	Maintenance of Structures	-	Transmission	NCP-Input	-	-	-	-	-	-
570	Maintenance of Station Equipment									
570.1	Demand	119,105	Transmission	NCP-Input	51,875	11,867	38,852	7,320	2,357	6,834
570.2	Customer	13,234	Transmission	Cust-wgt	9,371	3,118	731	13	-	1
571	Maintenance of Overhead Lines									
571.1	Demand	87,116	Transmission	NCP-Input	37,943	8,680	28,417	5,354	1,724	4,998
571.2	Customer	11,860	Transmission	Cust-wgt	8,413	2,799	656	11	-	1
572	Maintenance of Underground Lines									
572.1	Demand	-	Transmission	NCP-Input	-	-	-	-	-	-
572.2	Customer	-	Transmission	Cust-wgt	-	-	-	-	-	-
573	Maintenance of Misc. Transmission Plant	-	Transmission	NCP-Input	-	-	-	-	-	-
	Total Transmission Maintenance	231,335			107,602	26,464	68,656	12,698	4,081	11,834
	Distribution Operation									
580	Operation Supervision and Engineering									
580.1	Primary Voltage	1,429,012	Dist-System-Variable	NCP-Input	622,397	142,382	466,141	87,821	28,280	81,991
580.2	Secondary Voltage	462,392	Dist-System-Variable	Retail-NCP-Input	213,651	48,875	160,012	30,146	9,708	-
581	Load Dispatching									
581.1	Primary Voltage	1,030,594	Substation-Variable	NCP-Input	448,868	102,685	336,178	63,336	20,396	59,131
581.2	Secondary Voltage	333,473	Substation-Variable	Retail-NCP-Input	154,083	35,249	115,399	21,741	7,001	-
582	Station Expenses									
582.1	Demand Primary Voltage	281,769	Substation-Variable	NCP-Input	122,723	28,075	91,912	17,316	5,576	16,167
582.2	Customer Primary Voltage	31,308	Substation-Fixed	Cust-wgt	22,169	7,377	1,729	30	-	3
582.3	Demand Secondary Voltage	91,173	Substation-Variable	Retail-NCP-Input	42,127	9,637	31,551	5,944	1,914	-
582.4	Customer Secondary Voltage	10,130	Substation-Fixed	Retail-Cust-wgt	7,174	2,387	559	10	-	-
583	Overhead Line Expenses									
583.1	Demand Primary Voltage	70,311	Dist-System-Variable	NCP-Input	30,624	7,006	22,935	4,321	1,391	4,034
583.2	Customer Primary Voltage	9,588	Dist-System-Fixed	Cust-wgt	6,790	2,259	529	9	-	1
583.3	Demand Secondary Voltage	15,390	Dist-System-Variable	Retail-NCP-Input	7,111	1,627	5,326	1,003	323	-
583.4	Customer Secondary Voltage	2,099	Dist-System-Fixed	Retail-Cust-wgt	1,486	495	116	2	-	-
584	Underground Line Expenses									
584.1	Demand Primary Voltage	6,349	Dist-System-Variable	NCP-Input	2,765	633	2,071	390	126	364
584.2	Customer Primary Voltage	42,490	Dist-System-Fixed	Cust-wgt	30,088	10,011	2,346	41	-	4
584.3	Demand Secondary Voltage	14,461	Dist-System-Variable	Retail-NCP-Input	6,681	1,529	5,004	943	304	-
584.4	Customer Secondary Voltage	96,780	Dist-System-Fixed	Retail-Cust-wgt	68,537	22,805	5,345	93	-	-
585	Street Lighting and Signal System Expenses									
585.1	Primary Voltage	6,226	Direct-Fixed	Direct si	-	-	-	-	6,226	-
585.2	Secondary Voltage	2,014	Direct-Fixed	Direct si	-	-	-	-	2,014	-
586	Meter Expenses									
586.1	Primary Voltage	12,013	Meters-fixed	Meters-Wgt	10,171	1,128	707	6	-	1
586.2	Secondary Voltage	3,887	Meters-fixed	Retail-Meters-Wgt	2,752	916	215	4	-	-
587	Customer Installation Expenses									
587.1	Primary Voltage	132,679	Dist-System-Variable	NCP-Input	57,786	13,220	43,280	8,154	2,626	7,613
587.2	Secondary Voltage	42,931	Dist-System-Variable	Retail-NCP-Input	19,837	4,538	14,856	2,799	901	-
588	Misc. Distribution Expenses									
588.1	Primary Voltage	519,258	Dist-System-Variable	NCP-Input	226,160	51,737	169,381	31,911	10,276	29,793
588.2	Secondary Voltage	168,018	Dist-System-Variable	Retail-NCP-Input	77,634	17,760	58,143	10,954	3,527	-
589	Rents									
589.1	Primary Voltage	201	Dist-System-Variable	NCP-Input	87	20	66	12	4	12
589.2	Secondary Voltage	65	Dist-System-Variable	Retail-NCP-Input	31	7	22	4	1	-
	Total Distribution Operation	4,814,611			2,181,732	512,358	1,533,823	286,990	100,594	199,114

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Account Number	Account Description	Forecasted Expenses	Rate Component	Class Allocator	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale
	Distribution Maintenance									
590	Maintenance Supervision and Engineering									
590.1	Primary Voltage	$ 215,940	Dist-System-Variable	NCP-Input	$ 94,051	$ 21,516	$ 70,439	$ 13,271	$ 4,273	$ 12,390
590.2	Secondary Voltage	69,872	Dist-System-Variable	Retail-NCP-Input	32,285	7,386	24,179	4,555	1,467	-
591	Maintenance of Structures									
591.1	Primary Voltage	3,778	Substation-Variable	NCP-Input	1,646	376	1,232	232	75	217
591.2	Secondary Voltage	1,222	Substation-Variable	Retail-NCP-Input	564	129	423	80	26	-
592	Maintenance of Station Equipment									
592.1	Demand Primary Voltage	99,446	Substation-Variable	NCP-Input	43,313	9,908	32,439	6,112	1,968	5,706
592.2	Customer Primary Voltage	11,050	Substation-Fixed	Cust-wgt	7,824	2,604	610	11	-	1
592.3	Demand Secondary Voltage	32,178	Substation-Variable	Retail-NCP-Input	14,868	3,401	11,135	2,098	676	-
592.4	Customer Secondary Voltage	3,575	Substation-Fixed	Retail-Cust-wgt	2,533	842	197	3	-	-
593	Maintenance of Overhead Lines									
593.1	Demand Primary Voltage	1,975,816	Dist-System-Variable	NCP-Input	860,553	196,864	644,507	121,426	39,102	113,364
593.2	Customer Primary Voltage	269,429	Dist-System-Fixed	Cust-wgt	190,785	63,482	14,879	260	-	23
593.3	Demand Secondary Voltage	432,482	Dist-System-Variable	Retail-NCP-Input	199,830	45,714	149,662	28,196	9,080	-
593.4	Customer Secondary Voltage	58,975	Dist-System-Fixed	Retail-Cust-wgt	41,764	13,897	3,257	57	-	-
594	Maintenance of Underground Lines									
594.1	Demand Primary Voltage	25,623	Dist-System-Variable	NCP-Input	11,160	2,553	8,358	1,575	507	1,470
594.2	Customer Primary Voltage	171,477	Dist-System-Fixed	Cust-wgt	121,423	40,403	9,470	166	-	15
594.3	Demand Secondary Voltage	58,362	Dist-System-Variable	Retail-NCP-Input	26,967	6,169	20,196	3,805	1,225	-
594.4	Customer Secondary Voltage	390,576	Dist-System-Fixed	Retail-Cust-wgt	276,594	92,034	21,571	377	-	-
595	Maintenance of Line Transformers									
595.1	Demand Primary Voltage	82,460	Transformers-Variable	NCP-Input	35,915	8,216	26,898	5,068	1,632	4,731
595.2	Customer Primary Voltage	21,920	Transformers-Fixed	Cust-wgt	15,522	5,165	1,210	21	-	2
595.3	Demand Secondary Voltage	26,682	Transformers-Variable	Retail-NCP-Input	12,329	2,820	9,233	1,740	560	-
595.4	Customer Secondary Voltage	7,093	Transformers-Fixed	Retail-Cust-wgt	5,023	1,671	392	7	-	-
596	Maintenance of Street Lighting and Signal System									
596.1	Primary Voltage	187,730	Direct-Fixed	Direct.sl	-	-	-	-	187,730	-
596.2	Secondary Voltage	60,744	Direct-Fixed	Direct.sl	-	-	-	-	60,744	-
597	Maintenance of Meters									
597.1	Primary Voltage	368,643	Meters-fixed	Meters-Wgt	312,130	34,619	21,687	190	-	17
597.2	Secondary Voltage	119,284	Meters-fixed	Retail-Meters-Wgt	84,473	28,108	6,588	115	-	-
598	Maintenance of Misc. Distribution Plant									
598.1	Primary Voltage	559,413	Dist-System-Variable	NCP-Input	243,649	55,738	182,479	34,379	11,071	32,097
598.2	Secondary Voltage	181,011	Dist-System-Variable	Retail-NCP-Input	83,638	19,133	62,639	11,801	3,800	-
598.3	Maintenance of Rental Lights									
598.4	Primary Voltage	-	Dist-System-Variable	NCP-Input	-	-	-	-	-	-
598.5	Secondary Voltage	-	Dist-System-Variable	Retail-NCP-Input	-	-	-	-	-	-
	Total Distribution Maintenance	5,434,781			2,718,839	662,748	1,323,680	235,545	323,936	170,033
	Customer Accounts									
901	Supervision	73,460	Meterreading-Fixed	Cust-wgt	52,018	17,308	4,057	71	-	6
902	Meter Reading Expenses	463,206	Meterreading-Fixed	Cust-wgt	328,000	109,139	25,580	447	-	40
903	Customer Records & Collection Expenses	2,707,758	Services-Fixed	Customer	2,403,325	266,561	37,486	328	29	29
904	Uncollectible Accounts	1,138,905	Billing-Fixed	Cust-wgt	806,469	268,344	62,894	1,100	-	98
905	Misc. Customer Accounts Expenses	-	Billing-Fixed	Cust-wgt	-	-	-	-	-	-
	Total Customer Accounts	4,383,329			3,589,812	661,352	130,017	1,946	29	173
	Customer Service and Information									
907	Supervision	-	Services-Fixed	Customer	-	-	-	-	-	-
908	Customer Assistance Expenses	2,775,981	Services-Fixed	Customer	2,463,878	273,277	38,430	336	30	30
909	Informational and Instructional Advertising Expenses	216,739	Services-Fixed	Customer	192,372	21,337	3,000	26	2	2
910	Misc. Customer Service and Informational Expenses	42,356	Services-Fixed	Customer	37,595	4,170	586	5	-	-
	Total Customer Service and Information	3,035,076			2,693,845	298,784	42,016	367	32	32
	Sales Expenses									
911	Supervision	-	Services-Fixed	Customer	-	-	-	-	-	-
912	Demonstrating and Selling Expenses	22,226	Services-Fixed	Customer	19,727	2,188	308	3	-	-
913	Advertising Expenses	-	Services-Fixed	Customer	-	-	-	-	-	-
914	Customer Marketing	118,123	Services-Fixed	Customer	104,844	11,628	1,635	14	1	1
916	Miscellaneous Sales Expenses	1,058	Services-Fixed	Customer	939	104	15	-	-	-
	Total Sales Expenses	141,407			125,510	13,920	1,958	17	1	1

Gainesville Regional Utilities

Electric Rate Study 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
	Administrative and General Expenses									
920	Administrative and General Salaries	$ 8,496,814	A&G-fixed	Expense	$ 3,910,550	$ 861,428	$ 2,465,638	$ 594,082	$ 161,079	$ 504,037
921	Office Supplies and Expenses	2,207,063	A&G-fixed	Expense	1,015,773	223,758	640,454	154,314	41,840	130,924
922	Utility Office Salary Elec. Share	(521,562)	A&G-fixed	Expense	(240,042)	(52,877)	(151,349)	(36,467)	(9,888)	(30,939)
923	Outside Services Employed	3,388,603	A&G-fixed	Expense	1,559,561	343,545	983,318	236,925	64,240	201,014
924	Property Insurance	2,695,477	A&G-fixed	Expense	1,240,559	273,274	782,184	188,463	51,100	159,897
925	Injuries and Damages	1,169,460	A&G-fixed	Expense	538,229	118,563	339,358	81,767	22,170	69,373
926	Employee Pensions and Benefits	1,376,004	A&G-fixed	Expense	633,288	139,503	399,294	96,208	26,086	81,625
927	Franchise Requirements	-	A&G-fixed	Expense	-	-	-	-	-	-
928	Regulatory Commission Expenses	-	A&G-fixed	Expense	-	-	-	-	-	-
929	Duplicate Charges--Cr	-	A&G-fixed	Expense	-	-	-	-	-	-
930	Miscellaneous General Expenses	617,893	A&G-fixed	Expense	284,376	62,644	179,303	43,202	11,714	36,654
931	Rents	(540,786)	A&G-fixed	Expense	(248,890)	(54,826)	(156,927)	(37,811)	(10,252)	(32,080)
935	Maintenance of General Plant	1,690,330	A&G-fixed	Expense	777,954	171,370	490,506	118,185	32,044	100,271
	Total Administrative and General Expenses	20,579,296			9,471,358	2,086,382	5,971,779	1,438,868	390,133	1,220,776
	Total Operations and Maintenance Expenses	$ 178,646,749			$ 81,028,673	$ 16,996,291	$ 52,915,092	$ 13,463,178	$ 2,815,715	$ 11,427,800
	Other Expenses and Revenues									
	Taxes									
O1	Utility Tax	$ -	A&G-Fixed	NBV	$ -	$ -	$ -	$ -	$ -	$ -
O2	Taxes Other than Income	-	A&G-Fixed	NBV	-	-	-	-	-	-
O9	Tax on Rural Property (Distribution)	-	A&G-Fixed	NBV	-	-	-	-	-	-
	Total Taxes	-			-	-	-	-	-	-
	Other Expenses									
O10	Refunds	-	A&G-Fixed	NBV	-	-	-	-	-	-
O11	P.I.L.O.T Utility	-	A&G-Fixed	NBV	-	-	-	-	-	-
O12	P.I.L.O.T Customer	-	A&G-Fixed	NBV	-	-	-	-	-	-
O13	Rate Stabilization Transfer	4,541,579	A&G-Fixed	NBV	2,079,353	578,166	1,336,911	238,234	102,562	207,353
O14	Early payment discount	-	A&G-Fixed	NBV	-	-	-	-	-	-
O15	General Fund Transfer	20,144,128	A&G-Fixed	NBV	9,222,953	2,564,451	5,925,420	1,056,682	454,911	919,711
O20	Municipal Utility Tax	-	A&G-Fixed	NBV	-	-	-	-	-	-
O21	Interest Expense	-	A&G-Fixed	NBV	-	-	-	-	-	-
O22	Debt Retirement	-	A&G-Fixed	NBV	-	-	-	-	-	-
	Total Other Expenses	24,685,707			11,302,306	3,142,617	7,261,331	1,294,916	557,473	1,127,064
	Other Revenues									
O23	Late Payment Penalties	(469,976)	A&G-Fixed	NBV	(215,179)	(59,830)	(138,244)	(24,653)	(10,613)	(21,457)
O24	Permits and Fees	-	A&G-Fixed	NBV	-	-	-	-	-	-
O25	Bad Debt Recoveries	-	A&G-Fixed	NBV	-	-	-	-	-	-
O26	Interest Revenue	(1,114,164)	A&G-Fixed	NBV	(510,117)	(141,839)	(327,733)	(58,445)	(25,161)	(50,869)
O27	Rental Revenue	(618,960)	A&G-Fixed	NBV	(283,389)	(78,797)	(182,068)	(32,468)	(13,978)	(28,260)
O28	BABs Subsidy	(3,193,181)	A&G-Fixed	NBV	(1,461,992)	(406,508)	(939,278)	(167,502)	(72,111)	(145,790)
O29	Refunds and Reimbursements	-	A&G-Fixed	NBV	-	-	-	-	-	-
O30	South Energy Center	(11,310,081)	A&G-Fixed	NBV	(5,178,299)	(1,439,832)	(3,326,874)	(593,283)	(255,414)	(516,379)
O31	Surcharge Revenue	(3,734,978)	A&G-Fixed	NBV	(1,710,054)	(475,482)	(1,098,648)	(195,922)	(84,346)	(170,526)
O32	Miscellaneous Revenue	(1,752,427)	A&G-Fixed	NBV	(802,345)	(223,093)	(515,479)	(91,925)	(39,575)	(80,010)
O36	Other Non-Operating Revenue	-	A&G-Fixed	NBV	-	-	-	-	-	-
	Total Other Revenues	(22,193,767)			(10,161,375)	(2,825,381)	(6,529,324)	(1,164,198)	(501,198)	(1,013,291)
	Total Other Expenses and Revenues	2,491,940			1,140,931	317,236	733,007	130,718	56,275	113,773
	Return on Rate Base									
	Return on Rate Base	$ 30,315,232	Return on Ratebase	ROR	$ 13,869,004	$ 3,825,843	$ 8,922,748	$ 1,615,044	$ 678,499	$ 1,404,094

Gainesville Regional Utilities

Electric Rate Study Report

Allocation and Classification of Depreciation Expense

Account Number	Account Description	Forecasted Depreciation	Rate Component	Class Allocator	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale
	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	2,788,135	Demand-Fixed	CP-12	1,110,697	297,665	987,762	180,802	43,512	167,697
312	Boiler Plant Equipment	8,029,510	Demand-Fixed	CP-12	3,198,677	857,242	2,844,642	520,690	125,310	482,949
313	Engines and Engine Driven Generators	-	Demand-Fixed	CP-12	-	-	-	-	-	-
314	Turbo Generator Units	1,092,177	Demand-Fixed	CP-12	435,086	116,602	386,929	70,824	17,045	65,691
315	Accessory Electric Equipment	837,935	Demand-Fixed	CP-12	333,804	89,459	296,858	54,338	13,077	50,399
315	Accessory Electric Equip. SCADA	-	Demand-Fixed	CP-12	-	-	-	-	-	-
315	Accessory Electric Equip. Steam Sales	-	Demand-Fixed	CP-12	-	-	-	-	-	-
316	Misc. Power Plant Equipment	241,390	Demand-Fixed	CP-12	96,162	25,771	85,518	15,653	3,767	14,519
	Total Depreciation on Steam Production Plant	12,989,147			5,174,426	1,386,739	4,601,709	842,307	202,711	781,255
	Depreciation on Nuclear Production Plant									
320	Land & Land Rights	-	Demand-Fixed	CP-12	-	-	-	-	-	-
321	Structures and Improvements	104,289	Demand-Fixed	CP-12	41,544	11,134	36,947	6,763	1,628	6,273
322	Reactor Plant Equipment	27,940	Demand-Fixed	CP-12	11,130	2,983	9,898	1,812	436	1,681
323	Turbogenerator Units	-	Demand-Fixed	CP-12	-	-	-	-	-	-
324	Accessory Electric Equipment	25,295	Demand-Fixed	CP-12	10,077	2,701	8,961	1,640	395	1,521
325	Miscellaneous Power Plant Equipment	8,179	Demand-Fixed	CP-12	3,258	873	2,898	530	128	492
	Total Depreciation on Nuclear Production Plant	165,703			66,009	17,691	58,704	10,745	2,587	9,967
	Depreciation on Hydro Production Plant									
330	Land & Land Rights	-	Demand-Fixed	CP-12	-	-	-	-	-	-
331	Structures and Improvements	670	Demand-Fixed	CP-12	268	72	237	43	10	40
332	Reservoirs, Dams and Waterways	141	Demand-Fixed	CP-12	57	15	50	9	2	8
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			325	87	287	52	12	48
	Depreciation on Other Production Plant									
340	Land & Land Rights	-	Demand-Fixed	CP-12	-	-	-	-	-	-
341	Structures and Improvements	700,587	Demand-Fixed	CP-12	279,090	74,796	248,199	45,431	10,933	42,138
342	Fuel Holders, Producers and Accessories	50,440	Demand-Fixed	CP-12	20,093	5,385	17,870	3,271	787	3,034
343	Prime Movers	1,591,441	Demand-Fixed	CP-12	633,975	169,905	563,805	103,200	24,836	95,720
344	Generators	532,429	Demand-Fixed	CP-12	212,102	56,843	188,625	34,526	8,309	32,024
345	Accessory Electric Equipment	73,406	Demand-Fixed	CP-12	29,242	7,837	26,006	4,760	1,146	4,415
346	Miscellaneous Power Plant Equipment	107,954	Demand-Fixed	CP-12	43,006	11,525	38,245	7,000	1,685	6,493
	Total Depreciation on Other Production Plant	3,056,257			1,217,508	326,291	1,082,750	198,188	47,696	183,824

Gainesville Regional Utilities

Electric Rate Study Report

Allocation and Classification of Depreciation Expense

Account Number	Account Description	Forecasted Depreciation	Rate Component	Allocator	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale
	Depreciation on Transmission Plant									
351	[Reserved]	-	Transmission	CP-12	-	-	-	-	-	-
352	Structures & Improvements	7,435	Transmission	CP-12	2,962	794	2,634	482	116	447
353	Station Equip.									
353.1	Demand	155,807	Transmission	NCP-Input	67,861	15,524	50,824	9,575	3,083	8,940
353.2	Customer	99,614	Transmission	Cust-wgt	70,537	23,471	5,501	96	-	9
354	Towers & Fixtures									
354.1	Demand	37,256	Transmission	NCP-Input	16,226	3,712	12,153	2,290	737	2,138
354.2	Customer	20,061	Transmission	Cust-wgt	14,205	4,727	1,108	19	-	2
355	Poles & Fixtures									
355.1	Demand	25,030	Transmission	NCP-Input	10,902	2,494	8,165	1,538	495	1,436
355.2	Customer	13,477	Transmission	Cust-wgt	9,544	3,175	744	13	-	1
356	Overhead Conductors and Devices									
356.1	Demand	46,115	Transmission	NCP-Input	20,084	4,595	15,043	2,834	913	2,646
356.2	Customer	24,831	Transmission	Cust-wgt	17,583	5,851	1,371	24	-	2
357	Underground Conduit									
357.1	Demand	-	Transmission	NCP-Input	-	-	-	-	-	-
357.2	Customer	-	Transmission	Cust-wgt	-	-	-	-	-	-
358	Underground Conductors and Devices									
358.1	Demand	-	Transmission	NCP-Input	-	-	-	-	-	-
358.2	Customer	-	Transmission	CP-12	-	-	-	-	-	-
359	Roads and Trails	100	Transmission	CP-12	40	11	35	6	2	6
	Total Depreciation on Transmission Plant	429,726			229,944	64,354	97,578	16,877	5,346	15,627
	Depreciation on Distribution Plant									
360	Land & Land Rights									
360.1	Primary Voltage	-	Dist-System-Fixed	NCP-Input	-	-	-	-	-	-
360.2	Secondary Voltage	-	Dist-System-Fixed	Retail-NCP-Input	-	-	-	-	-	-
361	Structures & Improvements									
361.1	Primary Voltage	12,026	Substation-Fixed	NCP-Input	5,238	1,198	3,923	739	238	690
361.2	Secondary Voltage	3,891	Substation-Fixed	Retail-NCP-Input	1,798	411	1,346	254	82	-
362	Station Equip.									
362.1	Demand Primary Voltage	158,278	Substation-Variable	NCP-Input	68,938	15,770	51,630	9,727	3,132	9,081
362.2	Customer Primary Voltage	67,833	Substation-Fixed	Cust-wgt	48,033	15,983	3,746	65	-	6
362.3	Demand Secondary Voltage	51,215	Substation-Variable	Retail-NCP-Input	23,665	5,413	17,723	3,339	1,075	-
362.4	Customer Secondary Voltage	21,949	Substation-Fixed	Retail-Cust-wgt	15,544	5,172	1,212	21	-	-
363	Storage Bat. Equip.									
363.1	Primary Voltage	-	Dist-System-Variable	NCP-Input	-	-	-	-	-	-
363.2	Secondary Voltage	-	Dist-System-Variable	Retail-NCP-Input	-	-	-	-	-	-
364	Poles, Towers and Fixtures Primary									
364.1	Demand Primary Voltage	179,161	Dist-System-Variable	NCP-Input	78,032	17,851	58,442	11,011	3,546	10,279
364.2	Customer Primary Voltage	418,043	Dist-System-Fixed	Cust-wgt	296,019	98,498	23,086	404	-	36
364.3	Demand Secondary Voltage	39,216	Dist-System-Variable	Retail-NCP-Input	18,120	4,145	13,571	2,557	823	-
364.4	Customer Secondary Voltage	91,505	Dist-System-Fixed	Retail-Cust-wgt	64,801	21,562	5,054	88	-	-
365	Overhead Conductors and Devices Primary									
365.1	Demand Primary Voltage	386,891	Dist-System-Variable	NCP-Input	168,507	38,549	126,203	23,777	7,657	22,198
365.2	Customer Primary Voltage	902,746	Dist-System-Fixed	Cust-wgt	639,242	212,702	49,852	872	-	78
365.3	Demand Secondary Voltage	84,686	Dist-System-Variable	Retail-NCP-Input	39,130	8,951	29,306	5,521	1,778	-
365.4	Customer Secondary Voltage	197,600	Dist-System-Fixed	Retail-Cust-wgt	139,934	46,562	10,913	191	-	-
366	Underground Conduit Primary									
366.1	Demand Primary Voltage	139,279	Dist-System-Variable	NCP-Input	60,662	13,877	45,433	8,560	2,756	7,991
366.2	Customer Primary Voltage	324,985	Dist-System-Fixed	Cust-wgt	230,124	76,572	17,947	314	-	28
366.3	Demand Secondary Voltage	317,240	Dist-System-Variable	Retail-NCP-Input	146,582	33,533	109,782	20,683	6,660	-
366.4	Customer Secondary Voltage	740,226	Dist-System-Fixed	Retail-Cust-wgt	524,206	174,424	40,881	715	-	-
367	Underground Conductors and Devices									
367.1	Demand Primary Voltage	214,813	Dist-System-Variable	NCP-Input	93,560	21,403	70,072	13,202	4,251	12,325
367.2	Customer Primary Voltage	501,229	Dist-System-Fixed	Cust-wgt	354,925	118,098	27,679	484	-	43
367.3	Demand Secondary Voltage	489,283	Dist-System-Variable	Retail-NCP-Input	226,075	51,718	169,318	31,900	10,272	-
367.4	Customer Secondary Voltage	1,141,661	Dist-System-Fixed	Retail-Cust-wgt	808,490	269,017	63,052	1,102	-	-

Gainesville Regional Utilities

Electric Rate Study Report

Allocation and Classification of Depreciation Expense

Account Number	Account Description	Forecasted Depreciation	Rate Component	Allocator	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale
	Depreciation on Distribution Plant (cont.)									
368	Line Transformers									
368.1	Demand Primary Voltage	1,004,390	Transformers-Variable	NCP-Input	437,455	100,074	327,630	61,726	19,877	57,628
368.2	Customer Primary Voltage	430,453	Transformers-Fixed	Cust-wgt	304,807	101,422	23,771	416	-	37
368.3	Demand Secondary Voltage	324,995	Transformers-Variable	Retail-NCP-Input	150,166	34,352	112,465	21,189	6,823	-
368.4	Customer Secondary Voltage	139,283	Transformers-Fixed	Retail-Cust-wgt	98,637	32,820	7,692	134	-	-
369	Services									
369.1	Demand Primary Voltage	76,075	Dist-System-Variable	NCP-Input	33,133	7,580	24,816	4,675	1,506	4,365
369.2	Customer Primary Voltage	177,508	Dist-System-Fixed	Cust-wgt	125,695	41,824	9,803	171	-	15
369.3	Demand Secondary Voltage	24,616	Dist-System-Variable	Retail-NCP-Input	11,374	2,602	8,518	1,605	517	-
369.4	Customer Secondary Voltage	57,437	Dist-System-Fixed	Retail-Cust-wgt	40,676	13,534	3,172	55	-	-
370	Meters									
370.1	Primary Voltage	423,882	Meters-Fixed	Meters-Wgt	358,732	39,788	24,924	218	-	20
370.2	Secondary Voltage	137,093	Meters-Fixed	Retail-Meters-Wgt	97,086	32,304	7,571	132	-	-
371	Installation on Customers' Premises									
371.1	Primary Voltage	503,648	Dist-System-Variable	NCP-Input	219,361	50,182	164,289	30,952	9,967	28,897
371.2	Secondary Voltage	162,968	Dist-System-Variable	Retail-NCP-Input	75,300	17,226	56,396	10,625	3,421	-
372	Leased Property on Customers' Premises									
372.1	Primary Voltage	-	Direct-Variable	NCP-Input	-	-	-	-	-	-
372.2	Secondary Voltage	-	Direct-Variable	Retail-NCP-Input	-	-	-	-	-	-
373	Street Lights & Signal System									
373.1	Primary Voltage	443,788	Direct-Fixed	Direct SL	-	-	-	-	443,788	-
373.2	Secondary Voltage	143,598	Direct-Fixed	Direct SL	-	-	-	-	143,598	-
374	Misc. Distribution Plant	-	Dist-System-Variable	NCP-Input	-	-	-	-	-	-
	Total Depreciation on Distribution Plant	10,533,290			6,004,047	1,725,117	1,711,218	267,424	671,767	153,717
	Depreciation on General Plant									
389	Land & Land Rights	-	A&G-Fixed	NBV	-	-	-	-	-	-
390	Structures and Improvements	431,790	A&G-Fixed	NBV	197,694	54,969	127,012	22,650	9,751	19,714
391	Office Furniture & Equipment	626,737	A&G-Fixed	NBV	286,951	79,787	184,355	32,876	14,153	28,615
391	Computer (hardware, software, labor)	2,880,914	A&G-Fixed	NBV	1,319,021	366,755	847,424	151,122	65,059	131,533
392	Transportation Equip.	224,672	A&G-Fixed	NBV	102,865	28,602	66,088	11,785	5,074	10,258
393	Stores Equip.	14,084	A&G-Fixed	NBV	6,448	1,793	4,143	739	318	643
394	Tools, Shop & Garage	128,216	A&G-Fixed	NBV	58,703	16,323	37,715	6,726	2,895	5,854
395	Laboratory Equipment	83,302	A&G-Fixed	NBV	38,140	10,605	24,503	4,370	1,881	3,803
396	Power Operated Equipment	1,010,437	A&G-Fixed	NBV	462,626	128,634	297,221	53,004	22,819	46,133
397	Communication Equipment	142,445	A&G-Fixed	NBV	65,218	18,134	41,900	7,472	3,217	6,504
398	Misc. Equipment	66,955	A&G-Fixed	NBV	30,655	8,524	19,695	3,512	1,512	3,057
399	Training Equipment	-	A&G-Fixed	NBV	-	-	-	-	-	-
	Total Depreciation on General Plant	5,609,552			2,568,321	714,126	1,650,056	294,256	126,679	256,114
	Total Depreciation Expense	$ 32,784,486			$ 15,260,580	$ 4,234,405	$ 9,202,302	$ 1,629,849	$ 1,056,798	$ 1,400,552

Gainesville Regional Utilities

Electric Rate Study Report

Cost of Service Summary by Rate Component and Customer Class

	Residential	General Non Demand	General Demand	Large Power	Street Lighting	Alachua Wholesale	Total
Power Supply Costs	$ 83,371,947	$ 18,606,084	$ 63,524,362	$ 15,468,703	$ 2,865,042	$ 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	-	-	-	-	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	$ 111,298,200	$ 25,369,669	$ 71,774,938	$ 16,841,814	$ 4,605,061	$ 14,348,725	$ 244,238,407

Gainesville Regional Utilities

Electric Rate Study Report

Cost of Service Comparison to Current Rates by Customer Class

Customer Class	Cost of Service	Forecasted Revenues at Current Rates	Change Required	Percent Change Required
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	49.11%
Total	$ 244,238,407	$ 240,598,658	$ 3,639,749	1.51%

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

RATE DESIGN

Gainesville Regional Utilities

Electric Rate Study Report

Revenue at Calculated Rates

	Units		Current Rates	Calculated Rates	Residential		General Non-Demand		General Service Demand		Large Power Service		Alachua Wholesale		Total	
					Current	Calculated	Current	Calculated	Current	Calculated	Current	Calculated	Current	Calculated	Current	Calculated
Residential																
Energy - First 250	219,462,355	kWh	$ 0.0275	$ 0.0390	6,035,215	8,559,032									6,035,215	8,559,032
Energy - Next 500	349,514,121	kWh	0.0615	0.0550	21,495,118	19,223,277									21,495,118	19,223,277
Energy - Over 750	243,847,061	kWh	0.0955	0.0900	23,287,394	21,946,235									23,287,394	21,946,235
Customer Charge	1,002,286	Bill	8.67	17.20	8,689,820	17,239,319									8,689,820	17,239,319
Embedded Fuel	812,823,537	kWh	0.0065	0.0065	5,283,353	5,283,353									5,283,353	5,283,353
Fuel Adjustment	812,823,537	kWh	0.05091	0.05091	41,380,846	41,380,846									41,380,846	41,380,846
General Non-Demand																
Energy - First 1,500	81,647,865	kWh	0.0735	0.0560			6,001,118	4,572,280							6,001,118	4,572,280
Energy - Over 1,500	88,451,853	kWh	0.1015	0.0800			8,977,863	7,076,148							8,977,863	7,076,148
Customer Charge	110,704	Bill	26.00	41.28			2,878,304	4,569,861							2,878,304	4,569,861
Embedded Fuel	170,099,718	kWh	0.0065	0.0065			1,105,648	1,105,648							1,105,648	1,105,648
Fuel Adjustment	170,099,718	kWh	0.05091	0.05091			8,659,777	8,659,777							8,659,777	8,659,777
Discounts																
Business Partner							(81,668)	(81,668)							(81,668)	(81,668)
General Service Demand																
Energy Charge	587,220,453	kWh	0.0445	0.0385					26,131,310	22,607,987					26,131,310	22,607,987
Demand Charge	1,598,996	kW	9.25	9.50					14,790,713	15,190,462					14,790,713	15,190,462
Customer Charge	15,725	Bill	50.00	150.96					786,250	2,373,846					786,250	2,373,846
Embedded Fuel	587,220,453	kWh	0.0065	0.0065					3,816,933	3,816,933					3,816,933	3,816,933
Fuel Adjustment	587,220,453	kWh	0.05091	0.05091					29,895,393	29,895,393					29,895,393	29,895,393
Discounts																
Primary Metering - Energy	40,620,660	kWh	(0.00102)	(0.0018)					(41,433)	(73,117)					(41,433)	(73,117)
Primary Metering - Demand	98,512	kW	(0.18500)	(0.1900)					(18,225)	(18,717)						
Primary Service - Customer	227	Bill	-	(8.95)					-	(2,032)						
Primary Service - Demand	98,512	kW	(0.15)	(0.58)					(14,777)	(57,137)					(14,777)	(57,137)
Business Partner									(453,107)	(453,107)					(453,107)	(453,107)
Large Power Service																
Energy Charge	156,544,916	kWh	0.0395	0.0365							6,183,524	5,713,889			6,183,524	5,713,889
Demand Charge	301,303	kW	9.25	9.50							2,787,053	2,862,379			2,787,053	2,862,379
Customer Charge	132	Bill	300.00	1,758.31							39,600	232,097			39,600	232,097
Embedded Fuel	156,544,916	kWh	0.0065	0.0065							1,017,542	1,017,542			1,017,542	1,017,542
Fuel Adjustment	156,544,916	kWh	0.05091	0.05091							7,969,702	7,969,702			7,969,702	7,969,702
Discounts																
Primary Metering - Energy	127,224,000	kWh	(0.00092)	(0.0018)							(117,046)	(229,003)			(117,046)	(229,003)
Primary Metering - Demand	255,498	kW	(0.18500)	(0.1900)							(47,267)	(48,545)				
Primary Service - Customer	108	Bill	-	(99.94)							-	(10,794)				
Primary Service - Demand	255,498	kW	(0.15)	(0.60)							(38,325)	(153,299)			(38,325)	(153,299)
Business Partner											(122,964)	(122,964)			(122,964)	(122,964)
Curtailable Credit	28,718	kW	(1.25)	(1.25)							(35,898)	(35,898)			(35,898)	(35,898)
Alachua Wholesale																
Energy Charge	133,448,339	kWh	0.00532	0.00532									709,945	709,945	709,945	709,945
Demand Charge	302,216	kW	7.00	7.00									2,115,512	2,115,512	2,115,512	2,115,512
Customer Charge	12	Bill	300.00	300.00									3,600	3,600	3,600	3,600
Fuel Adjustment	133,448,339	kWh	0.05091	0.05091									6,793,855	6,793,855	6,793,855	6,793,855
Fuel Adjustment Revenue						41,380,846		8,659,777		29,895,393		7,969,702		-		87,905,718
Embedded Fuel Revenue						5,283,353		1,105,648		3,816,933		1,017,542		-		11,223,476
Base Rate Revenue						66,967,863		16,218,289		40,172,295		8,808,365		-		132,166,812
Discounts						-		(81,668)		(604,110)		(600,503)		-		(1,286,281)
Sales for Resale Base Rate Revenue						-		-		-		-		2,829,057		2,829,057
Sales for Resale Fuel Adjustment Revenue						-		-		-		-		6,793,855		6,793,855
Sales for Resale Embedded Fuel Revenue						-		-		-		-		-		-
Calculated 2013 Revenues						113,632,062		25,902,046		73,280,511		17,195,106		9,622,912		239,632,637
Revenue Required						111,298,200		25,369,669		71,774,938		16,841,814		14,348,725		239,633,346
Difference						2,333,862		532,377		1,505,573		353,292		(4,725,813)		(709)

Gainesville Regional Utilities

Electric Rate Study Report

Unbundled Rates

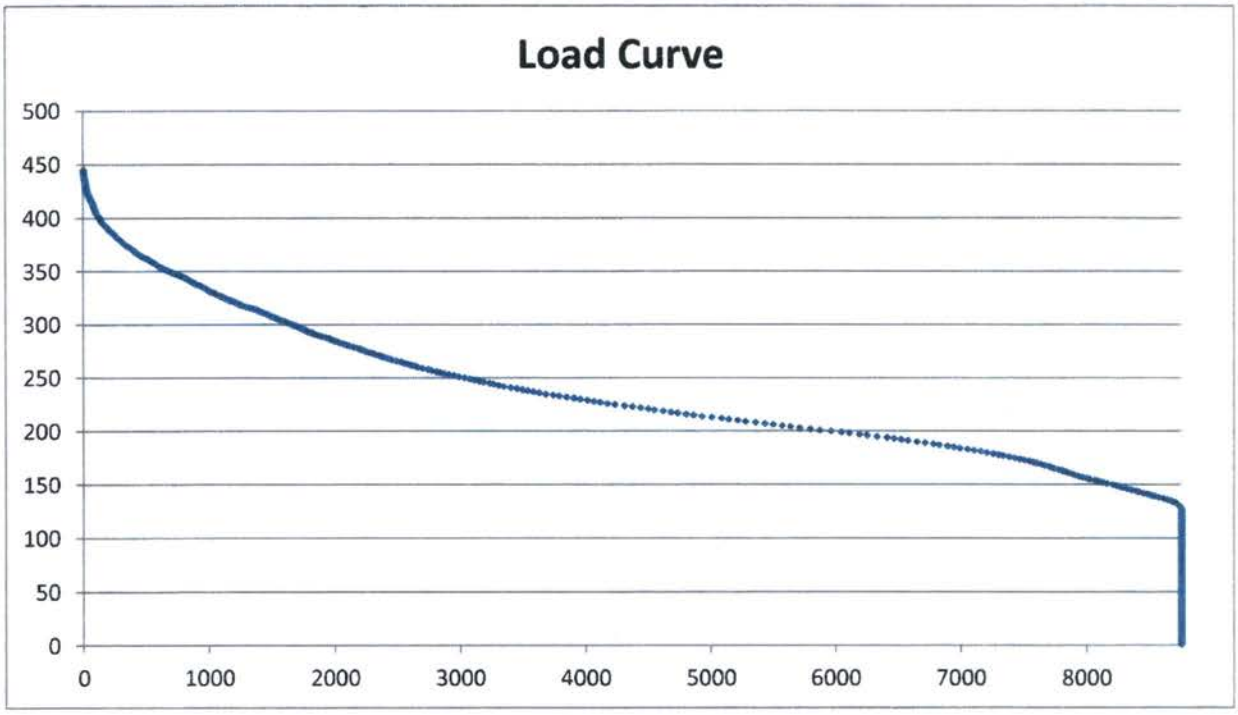
	Residential	General Non Demand	General Demand	Large Power	Alachua Wholesale
Customer Charge					
Substation	0.47	1.27	8.75	157.17	1,197.33
Distribution	8.94	26.23	72.12	742.43	4,913.92
Transformer	1.04	3.03	8.95	99.94	709.08
Meter	1.25	1.78	5.69	7.02	4.42
Services	6.06	6.06	6.06	6.06	5.83
Meter Reading	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)	A	A	0.0959	0.0939	0.0562
Demand Charge					
Calculated Demand Charge	-	-	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.

Gainesville Regional Utilities

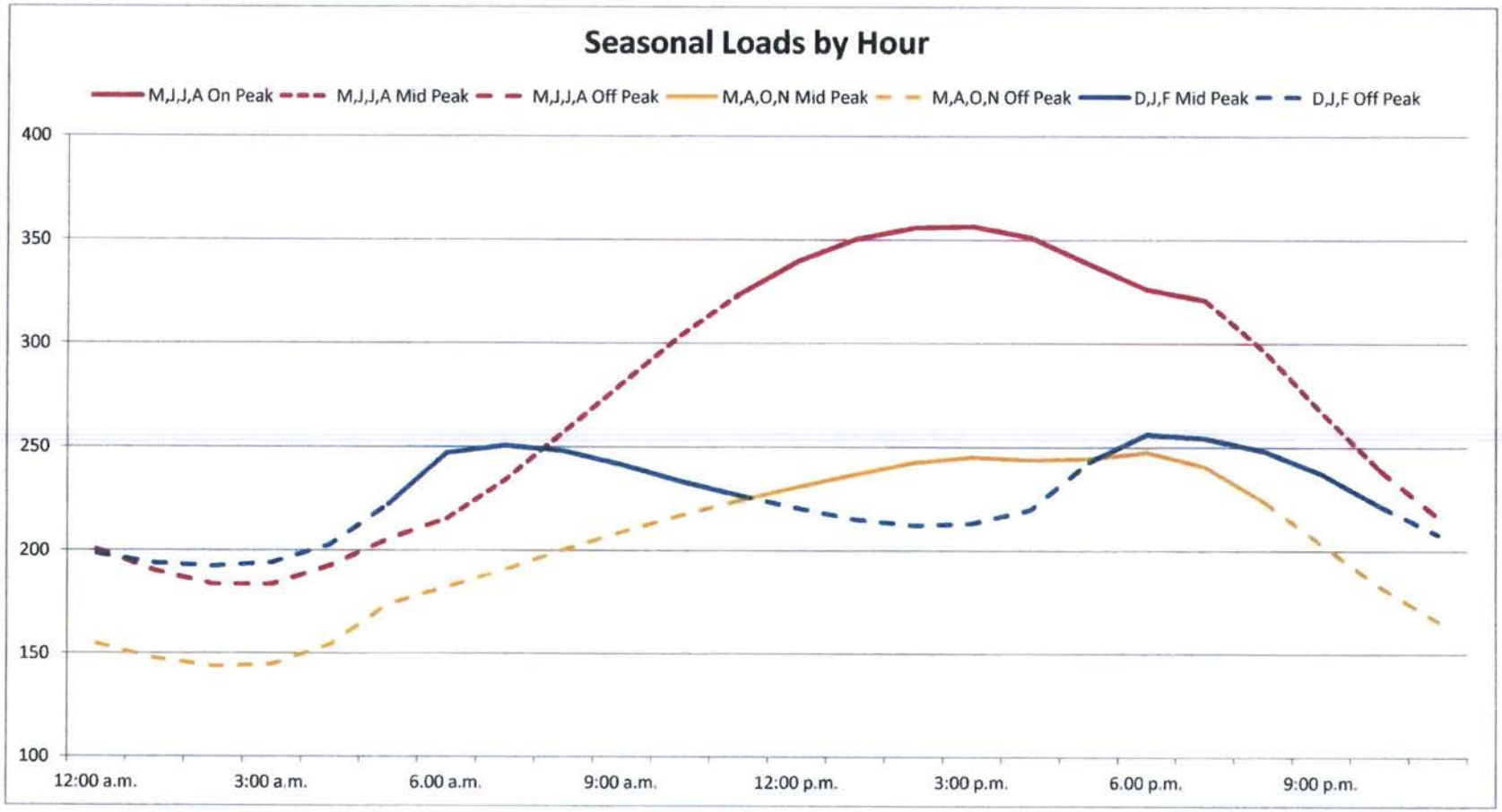
Electric Rate Study Report

Load Curve



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

Gainesville Regional Utilities
Electric Rate Study Report
Time of Day Load by Season



	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.

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

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	$ 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

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

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 221.14
Demand Charge 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 3,386.14
Demand Charge 9.50

	Non-Time Varying Energy Charge	Time-Varying Energy Charge	Embedded Fuel Cost	Total Energy Charge per kWh
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 Day	On-Peak Demand Charge	Total Demand Charge per kW
Demand	3.28	6.22	9.50

Large Power Time Varying Demand Rates

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

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

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

	General 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	$ 0.60

Primary Metering Discount

Estimated Transformer Losses from Primary to Secondary Voltage	2.00%

Autopay Discount

Percentage of Uncollectible Accounts	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.

	General Service Demand	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	$ 103.16

	General Service Demand	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	$ 0.98	$ 1.01

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

Gainesville Regional Utilities

Electric Rate Study Report

Service Charges and Deposits

Description	Current Rate	Workers	Labor Hours	Travel Hours	Labor Rate	Labor Cost	Vehicle Hours	Vehicle Rate	Vehicle Cost	Equipment	Total
Electric Turn On - Normal	$ 30.00	1.00	0.50	0.30	$ 29.61	$ 23.69	0.80	$ 20.00	$ 16.00	$ -	**$ 40.00**
Electric Turn On - Demand Meter	60.00	1.00	1.00	0.30	29.61	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	29.61	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	29.61	53.30	1.80	20.00	36.00	90.00	**179.00**
Field Visit	25.00	1.00	0.50	0.30	29.61	23.69	0.80	20.00	16.00	-	**40.00**
Scheduled Meter Reading	20.00	1.00	0.25	0.30	18.33	10.08	0.55	-	-	-	**10.00**
Meter Reread - Reading Correct	20.00	1.00	0.25	0.30	18.33	10.08	0.55	-	-	-	**10.00**
Conservation Appointment - Customer Failed to Show	20.00	1.00	0.10	0.30	29.61	11.84	0.40	-	-	-	**12.00**
Delinquent Disconnection - Base Charge	40.00	1.00	0.50	0.30	29.61	23.69	0.80	20.00	16.00	-	**40.00**
Delinquent Disconnection - Point of Service Adder	100.00	2.00	1.50	0.50	29.61	118.44	1.20	40.00	48.00	-	**166.00**
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	-	-	**65.00**
Customer Requested Temporary Meter Disconnection	20.00	1.00	0.50	0.30	29.61	23.69	0.80	20.00	16.00	-	**40.00**
Electric Meter Test	20.00	1.00	0.50	0.30	29.61	23.69	0.80	20.00	16.00	-	**40.00**
Resealing Meter Pan	10.00	1.00	0.50	0.30	29.61	23.69	0.80	20.00	16.00	-	**40.00**
Unauthorized Service Investigation	65.00	2.50	0.50	0.30	29.61	59.22	0.80	20.00	16.00	-	**75.00**
GRU Late Payment Fee	1.00 or 1.5%										**1.00 or 1.5%**
Residential Deposit	100.00										**113.37**

Assumptions	Pay Rate	Overhead Rate	Loaded 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	70	175	175	250	400	400	400	1000	1000	400
Light Type	HPS	MV	MV	HPS	MV	HPS	MV	MV	MV	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	3.71	4.21	3.13	4.07	4.16	4.42	4.93	4.97	5.46	3.82
Monthly Operating Cost	4.63	10.01	10.01	14.39	22.00	22.39	22.00	54.71	54.71	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**

Gainesville Regional Utilities

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	3.71	3.83	3.13	3.74	5.64	3.82	10.19	6.59	4.19	9.31
Monthly Operating Cost	6.18	14.39	6.18	8.93	8.93	14.39	22.10	2.42	6.18	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**

Gainesville Regional Utilities

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 Light Type	250 HPS	150 HPS	200 HPS	200 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	10	10	12	18	18	19	26	30	30	30
Material	Concrete	Fiberglass	Aluminum	Aluminum	Steel	Fiberglass	Steel	Wood	Concrete	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	-	-	-	-	-	-	-	0.10	-	-
Monthly Capital Cost	5.78	6.73	2.64	2.95	12.23	2.47	17.05	2.43	3.75	6.42
Monthly Operating Cost	-	-	-	-	-	-	-	0.10	-	-
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	13.59	2.71	4.13	6.12	3.24	5.45	8.60	3.91	6.17	6.91
Monthly Operating Cost	-	0.10	-	-	0.10	-	-	0.10	-	-
Total Monthly Rate	**13.59**	**2.81**	**4.13**	**6.12**	**3.34**	**5.45**	**8.60**	**4.01**	**6.17**	**6.91**

Gainesville Regional Utilities

Electric Rate Study Report

Street Light Group Rates

Group Name

Group 1

Light Number	1	11	13	18	19	25	Average Rate	Standard 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	26	28	29	30	32	Average Rate	Standard 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

Light Number	4	12	16	27	31	33	Average Rate	Standard 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

Light Number	5	6	7	10	17	22	23	24	34	Average Rate	Standard 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

Light Number	8	9	Average Rate	Standard Deviation
Operating Rate	55.43	55.43	55.43	-
Total Rate	60.43	60.93	60.68	0.35

Gainesville Regional Utilities

Electric Rate Study Report

Pole Group Rates

Group Name

Group 1

Pole Number	3	4	6	8	9	12	15	18	Average Rate	Standard 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

Pole Number	1	2	10	14	16	17	19	20	Average Rate	Standard 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

Pole Number	5	7	11	Average Rate	Standard Deviation
Operating Rate	-	-	-	-	-
Total Rate	12.32	17.18	13.69	14.40	2.51

GAINESVILLE REGIONAL UTILITIES
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ELECTRIC DOCUMENTATION

GAINESVILLE REGIONAL UTILITIES

CITY OF GAINESVILLE, FLORIDA

301 S.E. 4th Avenue

P. O. Box 147117

Gainesville, Florida 32614-7117

(352) 334-3400

Submitted to Florida Public Service Commission

GAINESVILLE REGIONAL UTILITIES
P. O. BOX 147117, STATION A136
GAINESVILLE, FL 32617-7117

INDEX OF RATE SCHEDULES

ISSUED BY: Diane Wilson
Rates and Economic Analysis Manager

EFFECTIVE DATE: October 1, 2014

Sec. 27-21, DEFINITIONS

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

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

Avoided energy cost shall mean the electric system's total costs which the electric system avoided stated in dollars of fuel consumed in generation divided by the net generation stated in megawatt hours, which shall be expressed in $/net kilowatt hours as published in the most recent annual generation operation report by the energy supply division, which shall be updated each calendar year based on actual fuel costs, expenses and net generation of the electric system.

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

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

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

Customer owned renewable generation shall mean an electric generating system located on a customer's premises intended to offset part of all of the customer's electricity requirements with renewable energy under terms and conditions that do not include the retail purchase of electricity from the third party.

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

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

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

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

(Continued on Sheet No. 4.13.1)

(Continued from Sheet No. 4.13)

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

Electric system fuel and purchased power expense shall mean the cost or expense of fuel transported to and consumed in the generation of electricity in the city's generating plants to maintain adequate capacity reserve levels on the system and their identifiable costs incurred while having power delivered to the system, including, but not limited to, generation capacity charges, reservation charges, energy charges, adders, and/or any transmission or wheeling charges.

Extraordinary fuel related expenses shall mean the cost of line, urea and/or any other additive consumed during the combustion process for the production of power as well as any other fuel related costs or expenses posted to account 502 as defined under Federal Energy Regulatory Commission (FERC) rules of accounting. Additionally, any costs or expenses incurred, or revenues received, in marketing or selling renewable energy credits or any other environmental attribute are extraordinary fuel related expenses.

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

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

Gross Power Rating shall mean the total manufacturer's DC nameplate generating capacity of the customer-owned renewable generation that will be interconnected to and operated in parallel with the city's electric distribution system.

(Continued on Sheet No. 4.13.2)

(Continued from Sheet No. 4.13.1)

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

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

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

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

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

Native Load Fuel Expenses shall mean the total fuel and purchased power cost or expense to supply all retail and wholesale customers and shall not include the cost or expense to supply interchange sales.

Natural gas fuel expense shall mean the total expense of purchased gas volumes, as received by the local distribution system for delivery to end use customers.

Net Metering shall mean a metering and billing methodology whereby customer-owned renewable generation is allowed to offset part of all of the customer's electricity consumption on site. In the event the customer-owned renewable generation creates any excess energy, it may be delivered to the city's electric distribution system.

Point of delivery shall mean the point where the city's wires or apparatus are connected with those of the consumer.

Residential service shall mean service to a single living unit located in a single-family or multiple-family dwelling or a living unit consisting of a sorority, fraternity, cooperative housing unit of a college or university or other nonprofit group living unit. A living unit shall be a place where people reside on a non-transient basis containing a room or rooms comprising the essential elements of a single housekeeping unit. Each separate facility for the preparation, storage and keeping of food for consumption within the premises shall cause a

Original Sheet No. 4.13.3
Replaces
Original Sheet 4.16

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(Continued from Sheet No. 4.13.2)

housekeeping unit to be construed as a single living unit. All energy supplied shall be through a single meter at a single point of delivery. This definition is intended to define a rate class. This definition is not to be construed as a definition of service conductors or related service entrance equipment.

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

Retained, expanded or attracted load service rider shall mean at the sole discretion of the city, this rider may be made applicable to nonresidential electric service provided under either of the following retail rate schedules: general service demand, or large power. This rider may only be applied to service that is either retained, expanded or attracted load, as described below:
(a) Retained load shall be continued service to a previously existing, creditworthy customer facing definite cessation of local operations or a customer having a documented alternative source of electric supply either from relocation, self-generation or a third-party supplier. Retention of such load and/or customer must be determined by the city commission to be in the best interest of the city.
(b) Expanded load shall be a minimum of 100 kW of additional verifiable service, within the same site, provided to a previously existing customer. The additional load cannot result from load shifted from another site or facility within the city's utility service area. Such expansion of load and/or facilities must be determined by the city commission to be in the best interest of the city.
(c) Attracted load shall be new service of at least 100 kW that locates within the city's utility service area after having demonstrably considered sites within other feasible locations, not within the city's utility service area. Such new service, customer and facilities must be determined by the city commission to be in the best interest of the city.
(d) The determination that approval of this retained, expanded or attracted load service rider is in the best interest of the city, shall be based upon the following minimal criteria:
(1) Application of the rider is demonstratively necessary to either retain, expand, or attract electrical load;
(2) Revenues foregone by the city under this rider, together with the fiscal cost of all other financial incentives to be offered by the city to the applicant coincidentally with this rider, shall not outweigh the long term quantitative and qualitative benefits to the city's taxpayers and utility rate payers.
(3) The business activity associate with the retained, expanded, or attracted load shall be consistent with, but not limited to, the city's goals, objectives and policies regarding the following:
Land Use and Zoning
Consistency with existing policies and plans
Ability to obtain requisite approvals if any
Effect upon recreation
Sites within target re-development areas
Environmental Impacts
Water and air emissions
Characteristics of solid waste generated and related control methods
Stormwater
History of environmental compliance
Energy efficiency
Economic Development Objectives
Improving underemployment
Industrial diversification
Job creation/retention
Workforce enhancement
Quality of jobs

(Continued on Original Sheet No. 4.13.4)

(Continued from Sheet No. 4.13.3)

Employee fringe benefits
Impact on existing business
Transportation Infrastructure
Level of service
Public transportation access

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

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

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

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

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

AVAILABILITY [Sec. 27-27(d)]

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

APPLICABILITY [Sec. 27-21]

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

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

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

CHARACTER OF SERVICE [Sec. 27-21]

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

LIMITATIONS OF SERVICE

See "Resale of Electricity Prohibited" on Sheet 4.8.

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

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

(A)	Customer charge, per month.....	$29.50
(B)	First 1,500 kilowatt hours per month, per kWh.....	
	Generation charge, taxable fuel.....	$0.0065
	Generation charge, non-fuel.....	$0.0243
	Transmission charge.....	$0.0021
	Distribution charge.....	$0.0361
	Total charge, per kWh.....	$0.0690

(Continued on Sheet No. 6.1.1)

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(Continued from Sheet No. 6.1)

(C) All kWh per month, over 1,500, per kWh.....

Generation charge, taxable fuel.....	$0.0065
Generation charge, non-fuel.....	$0.0364
Transmission charge.....	$0.0031
Distribution charge.....	$0.0540
Total charge, per kWh.....	$0.1000

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

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

BILLING TERMS

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

TERMS OF PAYMENT

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

FUEL ADJUSTMENT

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

SURCHARGE [Sec. 27-27(c)]

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

GROSS RECEIPTS TAX RECOVERY

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

(Continued on Sheet No. 6.1.2)

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Sec. 27-27 Retail Rates – GENERAL SERVICE NON-DEMAND (Optional Time-of-Use)

AVAILABILITY [Sec. 27-27(d)]

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

APPLICABILITY [Sec. 27-21]

Non-demand. All nonresidential electric service where a demand of fifty (50) kilowatts or greater has not been established. When a customer on this rate establishes a demand of fifty (50) kW, or greater, the appropriate demand rate will be applied for the current billing month plus a minimum of eleven (11) succeeding billing months. All energy supplied shall be through a single meter and a single point of delivery.

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

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

CHARACTER OF SERVICE [Sec. 27-21]

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

LIMITATIONS OF SERVICE

See "Resale of Electricity Prohibited" on Sheet 4.8.

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

Time-of-use rate. All general service non-demand customers may elect service at this rate, except that the city may, at its option, limit the number of customers and type of businesses which will be served at this rate.

(A) Customer charge, per month $40.00

(B) Energy charge:

All energy used on-peak, per kWh	$0.162
All energy used off-peak, per kWh	$0.038

Note: To calculate the true ratio of on-peak to off-peak energy costs, the fuel adjustment per kWh should be added to the above-stated energy charges. On-peak period shall be as follows:
Weekdays, 6:00 a.m. through 10:00 p.m., excluding holidays. Off-peak periods shall be all periods not included in on-peak periods.

(C) Transfer to non-time-of-use rate. Customers who elect to take service under the time-of-use rate shall have the option to transfer to the non-time-of-use rate any time during the initial term of service; however, any such customer who subsequently elects to take service under the time-of-use rate at the same service location shall be required to remain on the time-of-use rate for a minimum term of twelve (12) consecutive months.

(Continued on Sheet No. 6.2.1)

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

AVAILABILITY [Sec. 27-27(d)]

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

APPLICABILITY [Sec. 27-21]

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

CHARACTER OF SERVICE [Sec. 27-21]

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

LIMITATION OF SERVICE

See "Resale of Electricity Prohibited" on Sheet 4.8.

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

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

(A) Customer Charge, per month..... $100.00
(B) Demand Charge:
I. Per kW, per month
Generation charge..... $3.25
Transmission charge..... $0.69
Distribution charge..... $4.56
total charge, per kW..... $8.50

(Continued on Sheet 6.3.1)

(Continued from Sheet No. 6.3)

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

(C) Energy Charge:

I. Per kWh, per month

Generation charge, taxable fuel.....	$0.0065
Generation charge, non-fuel.....	$0.0271
Transmission charge.....	$0.0017
Distribution charge.....	$0.0047
Total charge, per kWh.....	$0.0400

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

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

BILLING TERMS

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

TERMS OF PAYMENT

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

(Continued on Sheet 6.3.2)

Sec 27-27 Retail Rates – GENERAL SERVICE DEMAND (Optional Time-of-Use)

AVAILABILITY [Sec. 27-27(d)]

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

APPLICABILITY [Sec. 27-21]

Demand. All nonresidential electric service with an established billing demand of fifty (50) but less than one thousand (1,000) kilowatts per month. Customers in this rate will be changed to the non-demand rate of the current billing month at such time as their billing demand has been below fifty (50) kW for twelve (12) consecutive billing months following the effective date of this subsection. Customers with a demand of 50 kW or less may enter an agreement for service under this schedule. All energy supplied shall be through a single meter and a single point of delivery.

CHARACTER OF SERVICE [Sec. 27-21]

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

LIMITATION OF SERVICE

See "Resale of Electricity Prohibited" on Sheet 4.8.

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

Time-of-use energy rate. All general service demand customers may elect service at this rate, except that the city may, at its option, limit the number of customers and type of businesses which will be served at this rate.

(A) Customer charge, per month $100.00

Note: The time-of-use rate customer charge includes a base customer charge of $45.00 per month and an additional charge of $5.00 per month time-of-use meter programming charge.

(B) Demand Charge, per kW, per month $8.50

(C) Energy charge:

All energy used on-peak, per kWh $0.072

All energy used off-peak, per kWh $0.023

Note: To calculate the true ratio of on-peak to off-peak energy costs, the fuel adjustment per kWh should be added to the above-stated energy charges. On-peak period shall be as follows:

Weekdays, 6:00 a.m. through 10:00 p.m., excluding holidays. Off-peak periods shall be all periods not included in on-peak periods.

(D)Transfer to non-time-of-use rate. Customers who elect to take service under the time-of-use rate shall have the option to transfer to the non-time-of-use rate any time during the initial term of service; however, any such customer who subsequently elects to take service under the time-of-use rate at the same service location shall be required to remain on the time-of-use rate for a minimum term of twelve (12) consecutive months.

(Continued on Sheet No. 6.4.1)

GAINESVILLE REGIONAL UTILITIES
P. O. BOX 147117, STATION A136
GAINESVILLE, FL 32617-7117

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

AVAILABILITY [Sec. 27-27(d)]

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

APPLICABILITY [Sec. 27-21]

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

CHARACTER OF SERVICE [Sec. 27-21]

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

LIMITATION OF SERVICE

See "Resale of Electricity Prohibited" on Sheet 4.8.

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

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

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

(A) Customer charge, per month	$12.75
(B) kiloWatt-hour usage from 0-250 kWh, per kWh	
Generation charge, taxable fuel	$0.0065
Generation charge, non-fuel	$0.01001
Transmission charge	$0.00080
Distribution charge	$0.01369
Total charge, per kWh	$0.03100
(C) kiloWatt-hour usage from 251-750 kWh, per kWh	
Generation charge, taxable fuel	$0.0065
Generation charge, non-fuel	$0.0144
Transmission charge	$0.0012
Distribution charge	$0.0199
Total charge, per kWh	$0.0420

(Continued on Sheet No. 6.5.1)

(Continued from Sheet No. 6.5)

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

Generation charge, taxable fuel	$0.0065
Generation charge, non-fuel	$0.0315
Transmission charge	$0.0026
Distribution charge	$0.0434
Total charge, per kWh	$0.0840

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

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

BILLING TERMS

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

TERMS OF PAYMENT

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

FUEL ADJUSTMENT

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

SURCHARGE [Sec. 27-27(c)]

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

GROSS RECEIPTS TAX RECOVERY

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

(Continued on Sheet No. 6.5.2)

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

AVAILABILITY [Sec 27-27(d)]

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

APPLICABILITY [Sec. 27-21]

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

CHARACTER OF SERVICE [Sec. 27-21]

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

LIMITATION OF SERVICE

See "Resale of Electricity Prohibited" on Sheet 4.8.

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

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

(A) Customer Charge, per month.....	$350.00
(B) Demand Charge:	
I. Per kW, per month	
Generation charge.....	$3.46
Transmission charge.....	$0.67
Distribution charge.....	$4.37
Total charge, per kW.....	$8.50

(Continued on Sheet No. 6.7.1)

(Continued from Sheet No. 6.7)

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

(C) Energy Charge:

I. Per kWh, per month

Generation charge, taxable fuel	$0.0065
Generation charge, non-fuel	$0.0198
Transmission charge	$0.0037
Distribution charge	$0.0060
Total charge, per kWh	$0.0360

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

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

BILLING TERMS

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

TERMS OF PAYMENT

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

(Continued on Sheet No. 6.7.2)

GAINESVILLE REGIONAL UTILITIES
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Sec. 27-27 Retail Rates – LARGE POWER SERVICE (Optional Time-of-Use)

AVAILABILITY [Sec 27-27(d)]

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

APPLICABILITY [Sec. 27-21]

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

CHARACTER OF SERVICE [Sec. 27-21]

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

LIMITATION OF SERVICE

See "Resale of Electricity Prohibited" on Sheet 4.8.

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

Time-of-use energy rate. All large power customers may elect service at this rate, except that the city may, at its option, limit the number of customers and type of businesses which will be served at this rate.

(A)	Customer charge, per month	$350.00
	Note: The time-of-use rate customer charge includes a base customer charge of $300.00 per month and an additional charge of $5.00 per month time-of-use meter programming charge.	
(B)	Demand Charge, per kW, per month	$8.50
(C)	Energy charge:	
	All energy used on-peak, per kWh	$0.066
	All energy used off-peak, per kWh	$0.020

Note: To calculate the true ratio of on-peak to off-peak energy costs, the fuel adjustment per kWh should be added to the above-stated energy charges. On-peak period shall be as follows:
Weekdays, 6:00 a.m. through 10:00 p.m., excluding holidays. Off-peak periods shall be all periods not included in on-peak periods.

(D) Transfer to non-time-of-use rate. Customers who elect to take service under the time-of-use rate shall have the option to transfer to the non-time-of-use rate any time during the initial term of service; however, any such customer who subsequently elects to take service under the time-of-use rate at the same service location shall be required to remain on the time-of-use rate for a minimum term of twelve (12) consecutive months.

(Continued on Sheet No. 6.7.6)

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

1. General Provision.

(A) Net Metering Administrative Fees:

Customer-owned renewable generation shall be charged the following administrative fees for review and inspection:

(i) Tier 1: 10 kW DC or less..... No Fees
(ii) Tier 2: greater than 10 kW and less than or equal to 100 kW DC .....$ 400.00
(iii) Tier 3: greater than 100 kW and less than or equal to 2 MW DC $1,000.00
(iv) In the event that the city decides that an interconnection study is necessary, the customer may be charged additional fees and/or appropriate cost recovery.

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

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

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

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

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

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

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

(Continued on Sheet 6.8.1)

GAINESVILLE REGIONAL UTILITIES
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Sec. 27-28 RETAIL FUEL ADJUSTMENT

APPLICABILITY

(a) An electric system fuel and purchased power adjustment shall be added to the base rate for electric service to all customer rate classifications as specified in the schedule set out in Appendix A. The electric system fuel and purchased power adjustment shall be computed to the nearest whole mill ($0.001) per kilowatt hour (kwh) of energy consumed in accordance with the formula specified in subsection (c) of this section. The purposes of the electric system fuel and purchased power adjustment calculation are to allocate the appropriate amount of system fuel cost(s) associated with the electric service to each kWh sold; to specify the amount of such costs that have resulted from increases in the cost of fuel subsequent to October 1, 1973; and, to segregate the remaining fuel recovery that is exempt from utility tax and surcharge.

CALCULATION

(b) The electric system fuel and purchased power adjustment for each billing month shall be based on fuel cost and energy sales which are estimated by the general manager for utilities or his/her designee. When applicable, a fuel levelization fund amount and a true-up correction factor, which shall be based on the actual system performance in the second month preceding the billing month, as certified by independent certified public accountants, shall be added to the electric system fuel and purchased power adjustment before applying to customer(s) bills.

(c) The following formula shall be used in computing the fuel adjustment:

1. Projected electric system fuel and purchased power expense for billing month[1] _____
2. Projected wholesale fuel revenue for billing month[1] _____
3. Projected other fuel revenue for billing month[1]
4. Projected fuel cost to be recovered by retail sales for billing month _____
   Item 1 - Item 2 – Item 3

5. "True-Up" calculation from second month preceding the billing month _____
   a. Native load fuel expense for sales from the second preceding month _____
      (1) System generation fuel[3] _____
      (2) Purchases from interchange and purchased power agreements[4] _____
      (3) Fuel portion of interchange sales[4] _____
      (4) Native load fuel expense _____
      Item 5a(1) + Item 5a(2) – Item 5a(3)
   b. Total fuel revenue from the second preceding month _____
      (1) Electric system fuel and purchased power adjustment revenue[2] _____
      (2) Embedded fuel[2,6] _____
      (3) Wholesale fuel revenue[2] _____
      (4) Total fuel revenue _____
      Item 5b(1) + Item 5b(2) + Item 5b(3)
   c. True-Up from second preceding month _____
   d. Fuel levelization amount from second preceding month _____
   e. True-Up for billing month _____
      Item 5a(4) – Item 5b(4) + Item 5c + Item 5d

(Continued on Sheet No. 6.14.1)

ISSUED BY: Diane Wilson
Rates and Economic Analysis Manager

EFFECTIVE DATE: September 1, 2014

GAINESVILLE REGIONAL UTILITIES
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GAINESVILLE, FL 32617-7117

(Continued from Sheet No. 6.14)

6. Calculation of electric system fuel and purchased power adjustment for billing month

a. Projected retail sales MWh _____

b Projected fuel cost to be recovered by retail sales[1] _____

(1) Projected fuel cost[1] _____
Item 4

(2) True-Up for billing month _____
Item 5e

(3) Embedded fuel[6] projected for billing month _____

(4) Fuel levelization amount used or added for billing month[5] _____

(5) Total fuel adjustment revenue requirement for retail sales _____
Item 6b(1) + Item 6b(2) - Item 6b(3) + Item 6b(4)

c. Fuel adjustment for billing month (mills, $/MWh) _____
Item 6b(5)/Item 6a

Footnotes

[1] Electric system fuel and purchased adjustment expenses, costs, retail sales and wholesale sales and other revenues are to be estimated for the billing month by the general manager for utilities or his/her designee. For the purposes of this section, wholesale sales are total requirements sales for resale that are not interchange sales.

[2] Fuel and purchased power adjustment revenues, other fuel revenues, retail and/or wholesale sales from the second month preceding the billing month shall be actual data as billed to the city's electric customers.

[3] System fuel cost for the second month preceding the billing month shall be based on actual system fuel costs.

[4] The fuel cost portion of interchange sales for the second month preceding the billing month shall be the cost of fuel applicable to such sales as determined by the general manager for utilities or his/her designee. The fuel cost portion of interchange purchases for the second month preceding the billing month is determined from invoice(s) received for such purchases. In the case of interchange purchases, the entire cost including transmission charges, if any, will be included in the fuel cost for such transactions.

[5] The fuel levelization fund balance may be used each month the levelize the monthly electric system fuel and purchased power adjustment. At any given point in time, the fuel levelization fund balance shall be no greater than ten percent (10%) of the annual fuel budget and no less than negative five percent (-5%) of the annual fuel budget. In the event that the fuel levelization fund balance varies from the above-identified range, the General Manager or his/her delegate will present and information item to the City Commission as soon as practicable.

[6] Six and one-half mills ($0.0065) per kWh was the cost of fuel, imbedded within base rates for retail service, on October 1, 1973, making it subject to taxation.

(Continued from Sheet No. 6.16.1)

LED Lighting	Monthly Charge per fixture	Monthly kWh per fixture
Light Type 38 – LED Roadway (100 W HPS Equivalent)	$19.35	14
Light Type 39 – LED Roadway (150 W HPS Equivalent)	$20.83	19
Light Type 40 – LED Roadway (250 W HPS Equivalent)	$24.01	55
Light Type 41 – LED Roadway (400 W HPS Equivalent)	$28.72	105

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

Fixture size and type	Monthly charge per fixture	Monthly kWh per fixture
Light Type 1 - 70 watt HPS Light	$ 4.00	35
Light Type 13, 19, 25 - 100 watt HPS Light*	$ 4.00	41
Light Type 11 – 100 watt HPS Light	$ 4.00	41
Light Type 14, 15, 32 - 150 watt HPS Light	$ 5.50	66
Light Type 2, 3 - 175 watt MV Light	$ 5.25	69
Light Type 4- 250 watt HPS Light*	$ 8.00	103
Light Type 12, 16, 31 – 250 watt HPS Light	$ 8.00	103
Light Type 5, 6, 7- 400 watt HPS Light*	$11.50	163
Light Type 10, 17, 22, 23, 24 - 400 watt HPS Light	$11.50	163
Light Type 26 – 100 watt Granville Style Light	$ 5.50	41
Light Type 28 - 100 watt MV Coach Style Light*	$ 9.00	41
Light Type 29 - 100 watt HPS Traditional Style Light	$ 9.75	41
Light Type 30 – 100 watt MH Traditional Style Light	$10.00	41
Light Type 33, 34 – 200 watt HPS Renaissance Style Light	$ 9.00	82
60 Watt LED Light	$ 3.42	25
Light Type 38 – LED Roadway (100 W HPS Equivalent)	$ 0.80	14
Light Type 39 – LED Roadway (150 W HPS Equivalent)	$ 1.07	19
Light Type 40 – LED Roadway (250 W HPS Equivalent)	$ 3.01	55
Light Type 41 – LED Roadway (400 W HPS Equivalent)	$ 5.71	105

* Not Available for Installation

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

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

(Continued on Sheet No. 6.16.3)

GAINESVILLE REGIONAL UTILITIES
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Sec. 27-37. Net-metering.

(a) *Intent.* It is the intent of this section to promote the use of customer-owned renewable generation installed at the customer's site to offset part or all of the customer's electric consumption.

(b) *Net-metering program availability.* The net-metering program is only available to the city's electric customers who have constructed or are willing to construct, at no cost to the city, customer-owned renewable generation and are willing to execute an interconnection agreement in form and substance as provided by the city.

(c) *Methodology for net-metering calculation.* The net of the kilowatt hours used by the customer (residential or non-residential) less the kilowatt hours exported to the city's electric distribution system from the customer-owned renewable generation shall be the number of kilowatt hours that the customer is billed at the applicable retail rate. In the event that excess kilowatt hours are exported to the city's electric distribution system beyond the kilowatt hours used by the customer during the billing cycle, such kilowatt hour balance will carry forward to be netted against kilowatt hours used by the customer during future billing cycles. If at the end of each calendar year, the customer's account contains a kilowatt hour credit balance, the customer shall be paid the credit at the then current avoided energy cost. When a net-metering customer leaves the city's electric system, the net-metering customer's credit balance shall be paid at the then current avoided energy cost.

(d) *Customer Charge.* Regardless of whether excess energy is delivered to the city's electric distribution system, customer shall pay the applicable customer charge and/or the applicable demand charge for the maximum measured demand during any such billing period pursuant to the applicable rate schedules.

(e) *Inspection.* All customer-owned renewable generation equipment must be inspected and approved by the city prior to its operation and connection to the city's electric distribution system. City approval of the customer-owned renewable generation is not done for the benefit of the customer and is not a warranty or guarantee, express or implied, of any sort as to the customer-owned renewable generation. The customer is responsible for ensuring that their customer-owned renewable generation is inspected, maintained, and tested regularly pursuant to any manufacturer's recommendations to ensure proper and safe operation of the customer-owned renewable generation equipment.

(Continued on Sheet No. 6.18.1)

(Continued from Sheet No. 6.18)

(f) *Gross power rating*. Customer-owned renewable generation gross power rating shall not exceed 90% of the customer's electric distribution service rating. In no event shall customer-owned renewable generation greater than 2 megawatts, at any one customer-owned renewable generation site, be allowed to interconnect to the city's electric distribution system under the net-metering program.

(g) *Customer-owned renewable generation liability*. The customer is responsible for protecting all customer-owned renewable generation equipment, inverters, protective devices, and any other system components from damage from the normal and abnormal conditions and/or operations that may occur on the city's electric distribution system in delivering and restoring power.

(h) *Insurance*. The customer is responsible for maintaining the appropriate levels of general liability insurance for personal and property damage related to customer-owned renewable generation.

(i) *Indemnification*. The customer shall hold harmless and indemnify the city, its elected officials, employees, and/or any third-party city hired contractors for any and all losses resulting from the customer-owned renewable generation.

(j) *Islanding*. Customer-owned renewable generation shall not energize the city's electric distribution system when the city's electric distribution system is de-energized at the customer's service point. There shall be no intentional islanding, as described in the Institute of Electric and Electronic Engineers (IEEE) Standard 1547, between the customer-owned renewable generation and the city's electric distribution system.

(k) *Renewable energy credits*. The customer shall retain any renewable energy credits or certificates associated with the electricity produced by its customer-owned renewable generation.