

Snavelly King Tabular Analysis

JERSEY CENTRAL POWER & LIGHT COMPANY

ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC DISTRIBUTION AND GENERAL PLANT AS OF DECEMBER 31, 2012
MAJOROS' REMAINING LIFE and WHOLE LIFE RATES AND EXPENSES

Depreciable Group (1)	Survivor Curve (2)	Original Cost as of December 31, 2012 (3)	Book Reserve (4)	Future Accruals (5)	Remaining Life			Whole Life		RL Amortization of Reserve Excess (11)	
					Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)	Annual Accrual Amount (9)	Annual Accrual Rate Percent (10)		
Depreciable Plant											
Distribution Plant											
360.12	Distribution Substation Easements	75-R3	727,702.61	133,053	594,650	9,518	62.5	1.31	9,703	1.33%	(188)
360.22	Distribution Line Easements	75-R3	26,255,822.88	16,044,931	10,210,892	192,396	53.1	0.73	350,078	1.33%	(157,782)
361.10	Structures and Improvements	127-R3	21,653,655	14,138,682	7,514,973	74,880	100.36	0.35	170,501	0.79%	(95,621)
361.20	Structures and Improvements - Clearing	65-R4	3,938,163.72	228,449	3,709,715	59,097	62.8	1.50	60,587	1.54%	(1,515)
362.00	Substation Equipment	111-L0	453,584,704	177,181,042	276,403,662	2,769,853	99.79	0.61	4,086,349	0.90%	(1,316,495)
364.00	Poles, Towers and Fixtures	44-R1.5	833,240,835.82	173,395,525	659,845,311	17,928,119	36.8	2.15	18,937,292	2.27%	(1,006,713)
365.00	Overhead Conductors and Devices	42-R1	669,585,209.75	212,979,985	456,605,225	12,929,072	35.3	1.93	15,942,505	2.38%	(3,007,513)
365.10	Overhead Conductors and Devices - Clearing	60-R5	112,544,170.99	22,060,343	90,483,828	1,760,940	51.4	1.56	1,875,736	1.67%	(115,350)
366.00	Underground Conduit	111-R5	113,142,468	47,916,137	65,226,331	734,365	88.82	0.65	1,019,302	0.90%	(284,936)
367.00	Underground Conductors and Devices	43-R2	399,529,943.97	177,267,690	222,262,254	6,440,896	34.5	1.61	9,291,394	2.33%	(2,849,010)
368.00	Line Transformers	37-R1	661,634,795.35	197,665,757	463,969,038	16,017,409	29.0	2.42	17,882,021	2.70%	(1,883,089)
369.00	Services	65-R3	436,295,416	217,034,653	219,260,763	4,689,067	46.76	1.07	6,712,237	1.54%	(2,023,170)
370.00	Meters	24-L0	98,586,653.97	12,790,154	85,796,500	4,701,363	18.2	4.77	4,107,777	4.17%	606,316
371.00	Installations on Customer Premises	27-R1.5	23,934,716.29	8,509,462	15,425,254	887,547	17.4	3.71	886,471	3.70%	38
373.00	Street Lighting and Signal Systems	28-R1	165,779,579.36	63,098,995	102,680,584	4,741,037	21.7	2.86	5,920,699	3.57%	(1,188,875)
Total Distribution Plant			4,020,433,837.98	1,340,444,858	2,679,988,980	73,935,560	36.2	1.84	87,252,652	2.17%	(13,323,905)
General Plant											
389.20	Land Rights	45-R3	111,243.51	25,505	85,739	3,434	25.0	3.09	2,472	2.22%	957
390.10	Structures and Improvements	49.5-L1.5	86,807,942	45,905,258	40,902,684	1,242,865	32.91	1.43	1,753,696	2.02%	(510,831)
390.20	Structures and Improvements - Clearing	60-R2.5	13,817,090.78	10,919,550	2,897,541	62,908	46.1	0.46	230,285	1.67%	(167,431)
391.00	Office Furniture	25-SQ	23,421,401.26	11,084,515	12,336,886	2,555,722	5.8	10.91	936,856	4.00%	1,633,329
391.15	Office Equipment	20-SQ	10,825,871.23	10,284,578	541,293	104,063	4.2	0.96	541,294	5.00%	(328,940)
391.20	Personal Computers	7-L1.5	2,853,574	2,215,219	638,355	122,761	5.2	4.30	407,653	14.29%	(284,893)
391.25	Information Systems	5-SQ	589.59	590	0	0	-	-	118	20.00%	(118)
392.00	Transportation Equipment	14-L1.5	3,178,889.65	1,218,428	1,960,462	358,872	5.5	11.29	227,064	7.14%	129,384
393.00	Stores Equipment	38-L3	3,602,320	2,666,428	935,892	56,447	16.58	1.57	94,798	2.63%	(38,351)
394.00	Tools, Shop and Garage Equipment	25-SQ	22,218,862.81	9,936,301	12,282,562	1,370,751	9.0	6.17	888,755	4.00%	475,975
395.00	Laboratory Equipment	35-S2	6,004,592	3,583,105	2,421,487	137,195	17.65	2.28	171,560	2.86%	(34,365)
396.00	Power Operated Equipment	36-O3	3,689,820	2,586,981	1,102,839	31,985	34.48	0.87	102,495	2.78%	(70,510)
397.00	Communication Equipment	54-L0	96,039,456	73,477,584	22,561,872	519,261	43.45	0.54	1,778,508	1.85%	(1,259,248)
398.00	Miscellaneous Equipment	31-L1	4,436,557	3,975,252	461,305	25,346	18.2	0.57	143,115	3.23%	(117,768)
Total General Plant			277,008,210.17	177,879,294	99,128,917	6,591,609	15.0	2.38	7,278,668	2.63%	(572,811)
Total Depreciable Plant			4,297,442,048.15	1,518,324,152	2,779,117,897	80,527,169			94,531,320		(13,896,716)
Nondepreciable Plant											
360.11	Distribution Substation Land		5,731,526.62								
360.21	Distribution Line Land		243,535.63								
389.00	Land		1,897,663.55								
Total Nondepreciable Plant			7,872,725.80								
Total Electric Plant			4,305,314,773.95	1,518,324,152	2,779,117,897	80,527,169			94,531,320		(13,896,716)

JCP&L Current Amount*: 96,138,239

Recommended Change: -1,606,919

Source: RCR-Dep-73 Attachment 1
Highlighted Accounts: Snavelly King Best Fit
* RCR-DEP-75, Attachment 1

Snavelly King Tabular Analysis

JERSEY CENTRAL POWER & LIGHT COMPANY

ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC DISTRIBUTION AND GENERAL PLANT AS OF DECEMBER 31, 2012
MAJOROS' THEORETICAL RESERVE AND RESERVE IMBALANCE AND AMORTIZATION

Depreciable Group	Survivor Curve	Original Cost as of December 31, 2012	Book Reserve	Theoretical Reserve	(Excess) Deficiency	Composite Remaining Life	Whole Life	Reserve Imbalance Amortization
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Depreciable Plant								
Distribution Plant								
360.12	Distribution Substation Easements	75-R3	727,703	133,053	121,284	(11,769)	62.50	75.00 (188)
360.22	Distribution Line Easements	75-R3	26,255,823	16,044,931	7,666,700	(8,378,231)	53.10	75.00 (157,782)
361.10	Structures and Improvements	127-R3	21,653,655	14,138,882	4,542,153	(9,596,529)	100.36	127.00 (95,621)
361.20	Structures and Improvements - Clearing	65-R4	3,938,164	228,449	133,292	(95,157)	62.80	65.00 (1,515)
362.00	Substation Equipment	111-L0	453,584,704	177,181,042	45,807,969	(131,373,073)	99.79	111.00 (1,316,495)
364.00	Poles, Towers and Fixtures	44-R1.5	833,240,836	173,395,525	136,348,500	(37,047,025)	36.80	44.00 (1,006,713)
365.00	Overhead Conductors and Devices	42-R1	669,585,210	212,979,985	106,814,783	(106,165,202)	35.30	42.00 (3,007,513)
365.10	Overhead Conductors and Devices - Clearing	60-R5	112,544,171	22,060,343	16,131,331	(5,929,012)	51.40	60.00 (115,350)
366.00	Underground Conduit	111-R5	113,142,468	47,916,137	22,608,107	(25,308,030)	88.82	111.00 (284,936)
367.00	Underground Conductors and Devices	43-R2	399,529,944	177,267,690	78,976,849	(98,290,841)	34.50	43.00 (2,849,010)
368.00	Line Transformers	37-R1	661,634,795	197,665,757	143,056,172	(54,609,585)	29.00	37.00 (1,883,089)
369.00	Services	65-R3	436,295,416	217,034,653	122,431,206	(94,603,447)	46.76	65.00 (2,023,170)
370.00	Meters	24-L0	98,586,654	12,790,154	23,825,108	11,034,954	18.20	24.00 606,316
371.00	Installations on Customer Premises	27-R1.5	23,934,716	8,509,462	8,510,121	659	17.40	27.00 38
373.00	Street Lighting and Signal Systems	28-R1	165,779,579	63,098,995	37,300,405	(25,798,590)	21.70	28.00 (1,188,875)
Total Distribution Plant			4,020,433,838	1,340,444,858	754,273,982	(586,170,876)	36.20	(13,323,905)
General Plant								
389.20	Land Rights	45-R3	111,244	25,505	49,442	23,937	25.00	45.00 957
390.10	Structures and Improvements	49.5-L1.5	86,807,942	45,905,258	29,093,813	(16,811,445)	32.91	49.50 (510,831)
390.20	Structures and Improvements - Clearing	60-R2.5	13,817,091	10,919,550	3,200,959	(7,718,591)	46.10	60.00 (167,431)
391.00	Office Furniture	25-SQ	23,421,401	11,084,515	18,924,492	7,839,977	4.80	25.00 1,633,329
391.15	Office Equipment	20-SQ	10,825,871	10,284,578	8,574,090	(1,710,488)	5.20	25.00 (328,940)
391.20	Personal Computers	7-L1.5	2,853,574	2,215,219	733,776	(1,481,443)	5.20	7.00 (284,893)
391.25	Information Systems	5-SQ	590	590	472	(118)	1.00	5.0 (118)
392.00	Transportation Equipment	14-L1.5	3,178,890	1,218,428	1,930,040	711,612	5.50	14.00 129,384
393.00	Stores Equipment	38-L3	3,602,320	2,666,428	2,030,571	(635,857)	16.58	38.00 (38,351)
394.00	Tools, Shop and Garage Equipment	25-SQ	22,218,863	9,936,301	14,220,072	4,283,771	9.00	25.00 475,975
395.00	Laboratory Equipment	35-S2	6,004,592	3,583,105	2,976,562	(606,543)	17.65	35.00 (34,365)
396.00	Power Operated Equipment	36-O3	3,689,820	2,586,981	155,792	(2,431,189)	34.48	36.00 (70,510)
397.00	Communication Equipment	54-L0	96,039,456	73,477,584	18,763,264	(54,714,320)	43.45	54.00 (1,259,248)
398.00	Miscellaneous Equipment	31-L1	4,436,557	3,975,252	1,831,869	(2,143,383)	18.20	31.00 (117,768)
Total General Plant			277,008,210	177,879,294	102,485,215	(75,394,079)	15.00	(572,811)
Total Depreciable Plant			4,297,442,048	1,518,324,152	856,759,197	(661,564,955)		(13,896,716)
Nondepreciable Plant								
360.11	Distribution Substation Land		5,731,527					
360.21	Distribution Line Land		243,536					
389.00	Land		1,897,664					
Total Nondepreciable Plant			7,872,726					
Total Electric Plant			4,305,314,774	1,518,324,152	856,759,197	(661,564,955)		(13,896,716)

Source: RCR-Dep-73 Attachment 1
Highlighted Accounts: Snavelly King Best Fit
* RCR-DEP-75, Attachment 1