

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF NORTHERN INDIANA PUBLIC )  
SERVICE COMPANY FOR AUTHORITY TO )  
MODIFY ITS RATES AND CHARGES FOR )  
ELECTRIC UTILITY SERVICE AND FOR )  
APPROVAL OF: (1) CHANGES TO ITS )  
ELECTRIC SERVICE TARIFF INCLUDING A )  
NEW SCHEDULE OF RATES AND CHARGES ) CAUSE NO. 44688  
AND CHANGES TO THE GENERAL RULES )  
AND REGULATIONS AND CERTAIN RIDERS; )  
(2) REVISED DEPRECIATION ACCRUAL )  
RATES; (3) INCLUSION IN ITS BASIC RATES )  
AND CHARGES OF THE COSTS )  
ASSOCIATED WITH CERTAIN PREVIOUSLY )  
APPROVED QUALIFIED POLLUTION )  
CONTROL PROPERTY, CLEAN COAL )  
TECHNOLOGY, CLEAN ENERGY PROJECTS )  
AND FEDERALLY MANDATED )  
COMPLIANCE PROJECTS; AND (4) )  
ACCOUNTING RELIEF TO ALLOW NIPSCO )  
TO DEFER, AS A REGULATORY ASSET OR )  
LIABILITY, CERTAIN COSTS FOR RECOVERY )  
IN A FUTURE PROCEEDING. )

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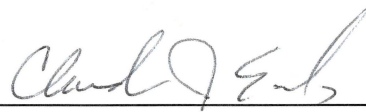
PETITIONER'S SUBMISSION OF SETTLEMENT WORKPAPERS

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Northern Indiana Public Service Company ("NIPSCO"), by counsel,  
respectfully submits the workpapers supporting the settlement testimony and  
attachments of Curt A. Westerhausen.

Respectfully submitted:



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## CERTIFICATE OF SERVICE

The undersigned hereby certifies that the foregoing was served by email transmission upon the following:

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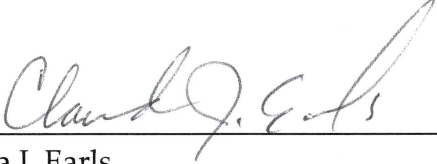
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Dated this 4<sup>th</sup> day of March, 2016.

  
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Claudia J. Earls

**Northern Indiana Public Service Company**  
**Pro forma Adjustment to Depreciation and Amortization Expense**  
**For the Twelve Month Period Ending March 31, 2015**

This pro forma adjustment increases twelve months ended March 31, 2015 test year depreciation expense to reflect the amount calculated using new settlement depreciation rates.

<b>Line No.</b>	<b>Description</b>	<b>DA-1-S Amount</b>
	<b>A</b>	<b>B</b>
1	Settlement Depreciation Expense (Electric)	\$ 207,486,712
2	Settlement Depreciation Expense (Common)	<u>4,779,605</u>
3	Total Depreciation - New Settlement Depreciation Rates	\$ 212,266,317
4	Twelve Months Ended March 31, 2015 Actual Depreciation Expense	<u>204,808,997</u>
5	<b>Increase in Pro forma Test Year Depreciation and Amortization Expense</b>	<b><u>\$ 7,457,320</u></b>

**Northern Indiana Public Service Company**

Calculation of Pro Forma Depreciation Expense - Electric Plant  
As of June 30, 2015 (excludes Sugar Creek Plant Acquisition and MVP)

Line No.	A/C	Description	Plant In Service A/C 101 & 106	D&A Rates per Study (Feb 2016)	Gross Plant Depreciation Adjustment	Reserve Depreciation Adjustment	Gross Plant Depreciation Adjustment
	A	B	C	D	E =CxD	F	G =E+F
1		<b>INTANGIBLE PLANT</b>					
2	300		-	0.00%	-	-	-
3	301	ORGANIZATION	-	0.00%	-	-	-
4	302	FRANCHISES & CONSENTS	1,389.41	0.00%	-	-	-
5	303	MISC INTANGIBLE PLANT	44,598,123.42	0.00%	-	-	-
6		<i>TOTAL INTANG PLANT</i>	44,599,512.83		-	-	-
7		<b>STEAM PRODUCTION PLANT</b>					
8	310.1	LAND AND LAND RIGHTS	5,269,470.13	0.00%	-	-	-
9	311	STRUCTS & IMPRVMNTS	680,240,519.87	2.61%	17,754,277.57	-	17,754,277.57
10	312.1	BOILER PLANT EQP	1,756,755,216.59	3.86%	67,810,751.36	-	67,810,751.36
11	312.2	MOBILE FUEL HDLG/STRG	25,144,156.87	3.28%	824,728.35	-	824,728.35
12	312.3	UNIT TRAIN COAL CARS	4,052,863.59	4.60%	186,431.73	-	186,431.73
13	312.4	S02 PLANT EQP	372,459,190.58	5.49%	20,448,009.56	-	20,448,009.56
14	312.5	COAL PILE BASE	5,843,929.91	0.66%	38,569.94	-	38,569.94
15	313	ENGS & ENG-DRVN GENS	-	0.00%	-	-	-
16	314	TURBOGENERATOR UNITS	569,603,559.11	2.93%	16,689,384.28	-	16,689,384.28
17	315	ACCESSORY ELECTRIC EQP	331,782,524.57	2.78%	9,223,554.18	-	9,223,554.18
18	316	MISC PWR PLNT EQP	49,247,681.86	2.84%	1,398,634.16	-	1,398,634.16
19		<i>TOTAL STEAM PROD PLANT</i>	3,800,399,113.08		134,374,341.13	-	134,374,341.13
20		<b>NUCLEAR PROD PLANT</b>					
21	321	STRUCTS & IMPRVMNTS	-	0.00%	-	-	-
22		<i>TOTAL NUC PROD PLANT</i>	-		-	-	-
23		<b>HYDRO PROD PLANT</b>					
24	330.1	LAND AND LAND RIGHTS	23,137.24	0.00%	-	-	-
25	331	STRUCTS & IMPRVMNTS	3,656,748.69	3.14%	114,821.91	-	114,821.91
26	332	RESIVRS, DAMS, WTR WAYS	18,145,672.79	4.12%	747,601.72	-	747,601.72
27	333	WTR WHLS, TURBNS, GENS	7,376,808.39	2.89%	213,189.76	-	213,189.76
28	334	ACCESSORY ELECTRIC EQP	2,313,856.71	3.56%	82,373.30	-	82,373.30
29	335	MISC PWR PLNT EQP	766,968.77	5.04%	38,655.23	-	38,655.23
30	336	ROADS, RRS, AND BRIDGES	-	0.00%	-	-	-
31		<i>TOTAL HYDRO PROD PLNT</i>	32,283,192.59		1,196,641.92	-	1,196,641.92
32		<b>OTH PROD PLANT</b>					
33	340.2	LAND AND LAND RIGHTS	995,407.97	0.00%	-	-	-
34	341	STRUCTS & IMPRVMNTS	16,998,971.83	2.15%	365,477.89	-	365,477.89
35	342	FL HLDRS, PRDCTS, & ACS	13,702,252.00	0.45%	61,660.13	-	61,660.13
36	343	PRIME MOVERS	84,671,630.87	2.33%	1,972,849.00	-	1,972,849.00
37	344	GENERATORS	50,413,176.00	3.15%	1,588,015.04	-	1,588,015.04
38	345	ACCSRY ELECT EQP	43,709,996.45	3.26%	1,424,945.88	-	1,424,945.88
39	346	MISC PWR PLNT EQP	6,485,025.82	2.82%	182,877.73	-	182,877.73
40		<i>TOT OTH PROD PLANT</i>	216,976,460.94		5,595,825.68	-	5,595,825.68
41		<i>TOTAL PROD PLANT</i>	4,049,658,766.61		141,166,808.73	-	141,166,808.73
42		<b>TRANSMISSION PLANT</b>					
43	350.1	LAND	17,526,542.59	0.00%	-	-	-
44	350.2	LAND RIGHTS	12,603,509.63	0.88%	110,910.88	-	110,910.88
45	352	STRUCTS & IMPRVMNTS	17,597,447.11	2.23%	392,423.07	-	392,423.07
46	353	STATION EQP	473,594,951.91	2.59%	12,266,109.25	-	12,266,109.25
47	354	TOWERS AND FIXTURES	87,902,794.59	0.52%	457,094.53	-	457,094.53
48	355	POLES AND FIXTURES	152,388,627.39	2.81%	4,282,120.43	-	4,282,120.43
49	356	OVHD CNDCTRS AND DEV	145,625,670.27	1.56%	2,271,760.46	-	2,271,760.46
50	357	UDGRND CONDUIT	403,606.47	2.27%	9,161.87	-	9,161.87
51	358	UDGRND CNDCTRS & DEV	2,514,361.60	3.20%	80,459.57	-	80,459.57

**Northern Indiana Public Service Company**

Calculation of Pro Forma Depreciation Expense - Electric Plant  
As of June 30, 2015 (excludes Sugar Creek Plant Acquisition and MVP)

Line No.	A/C	Description	Plant In Service A/C 101 & 106	D&A Rates per Study (Feb 2016)	Gross Plant Depreciation Adjustment	Reserve Depreciation Adjustment	Gross Plant Depreciation Adjustment
	A	B	C	D	E =CxD	F	G =E+F
52	359	ROADS AND TRAILS	70,027.38	0.65%	455.18	-	455.18
53		TOTAL TRANSM PLANT	910,227,538.94		19,870,495.24	-	19,870,495.24
54		<b>DISTRIBUTION PLANT</b>					
55	360.1	LAND	3,059,273.71	0.00%	-	-	-
56	360.2	LAND RIGHTS	704,723.73	1.17%	8,245.27	-	8,245.27
57	361	STRUCTS & IMPRVMNTS	12,586,552.19	1.86%	234,109.87	-	234,109.87
58	362	STATION EQP	248,388,076.50	2.41%	5,986,152.64	-	5,986,152.64
59	363	STORAGE BATTERY EQP	-	0.00%	-	-	-
60	364.1	CUSTOMER TRANSFORMERS STATIO	43,234,654.47	3.64%	1,573,741.42	-	1,573,741.42
	364.2	POLES, TWRS, AND FXTRS	308,648,275.76	4.29%	13,241,011.03	-	13,241,011.03
61	365	OVHD CNDCTRS AND DEV	211,539,567.95	2.35%	4,971,179.85	-	4,971,179.85
62	366	UGRND CONDUIT	4,163,660.98	1.36%	56,625.79	-	56,625.79
63	367	UGRND CNDCTRS & DEV	281,849,618.62	2.51%	7,074,425.43	-	7,074,425.43
64	368	LINE TRANSFORMERS	247,645,182.81	1.70%	4,209,968.11	-	4,209,968.11
65	369.1	OVHD SERVICES	40,404,305.53	0.26%	105,051.19	-	105,051.19
	369.2	UGRND SERVICES	165,575,840.39	0.77%	1,274,933.97	-	1,274,933.97
66	370.1	CUSTOMER METERING STATIONS	16,779,582.47	2.20%	369,150.81	-	369,150.81
	370.2	METERS	64,294,034.71	8.62%	5,542,145.79	-	5,542,145.79
67	371	INSTLTS ON CUST PREM	7,801,210.97	5.18%	404,102.73	-	404,102.73
68	372	LSD PROP ON CUST PREM	-	0.00%	-	-	-
69	373	STRT LGHTS & SGNL SYS	42,077,601.67	3.55%	1,493,754.86	-	1,493,754.86
70		TOTAL DISTRIB PLANT	1,698,752,162.46		46,544,598.77	-	46,544,598.77
71		<b>GENERAL PLANT</b>					
72	389.1	LAND	95,890.51	0.00%	-	-	-
	389.2	LAND RIGHTS	106,838.36	0.00%	-	-	-
73	390	STRUCTS & IMPRVMNTS	16,659,402.18	2.05%	341,517.74	-	341,517.74
	39020	LAND RIGHTS ELECTRIC	90,581.00	0.00%	-	-	-
74	391.1	OFC FURN & EQP	7,892,793.30	4.31%	340,179.39	-	340,179.39
	391.2	CMPTERS AND PERIPHRAL EQP	51,247,276.88	1.30%	666,214.60	(3,600,000.00)	(2,933,785.40)
75	392.1	AUTOS	23,005.19	0.00%	-	-	-
	392.2	TRAILERS	1,763,598.96	0.00%	-	-	-
	392.3	TRUCKS	1,970,014.46	0.00%	-	-	-
	392.4	TRUCKS	756,375.42	0.00%	-	-	-
76	393	STORES EQUIPMENT	2,131,031.57	2.91%	62,013.02	-	62,013.02
77	394	TOOLS, SHP, & GRG EQP	22,689,228.13	2.94%	667,063.31	-	667,063.31
78	395	LAB EQUIPMENT	18,505,237.69	2.02%	373,805.80	-	373,805.80
79	396	PWR OPERATED EQP	13,047,594.36	0.00%	-	-	-
80	397	COMMUNICATION EQUIP	18,748,521.54	4.88%	914,927.85	-	914,927.85
81	398	MISC EQP	2,629,250.20	5.29%	139,087.34	-	139,087.34
82		TOTAL GENERAL PLANT	158,356,639.75		3,504,809.05	(3,600,000.00)	(95,190.95)
		<b>OTHER</b>					
	403.22	OTHER	-		-	-	-
	403DEF-8SC	DEFERRED-SUGAR CREEK	-		-	-	-
	403.EERM	EERM	-		-	-	-
	403FMCA	FMCA	-		-	-	-
	403.2006ADJ	2006 ADJUSTMENT	-		-	-	-
83	143		-	0.00%	-	-	-
84	SUSP	SUSPENSE	-	0.00%	-	-	-
85	ADJ	ADJUSTMENT	-	0.00%	-	-	-
86		<b>TOTAL PLANT IN SERVICE</b>	<b>6,861,594,620.59</b>		<b>211,086,711.79</b>	<b>(3,600,000.00)</b>	<b>207,486,711.79</b>



**Northern Indiana Public Service Company  
Calculation of Pro Forma Depreciation and Amortization Expense - Common Plant  
As of June 30, 2015**

Line No.	A/C	Description	Plant In Service A/C 101 & 106 C	D&A Rates per Study (July 2015) D	Pro Forma D&A Expense E =CxD
1		INTANGIBLE PLANT			
2	301	ORGANIZATION	\$ 101,376	0.00%	\$ -
3	303	MISC INTANGIBLE PLANT	137,495,528	0.00%	-
4		TOT INTANGIBLE PLANT	\$ 137,596,904		\$ -
5		GENERAL PLANT			
6	389	LAND AND LAND RGHTS	\$ 6,694,738	0.00%	\$ -
7	390	STRUCTURES & IMPROV	66,830,805	0	2,111,853
8	391	OFFICE FURNITURE & EQP	31,346,755	2.73%	855,766
9	392	AUTOS	3,564,926	0.00%	-
10	393	STORES EQUIPMENT	3,482,013	4.28%	149,030
11	394	TOOLS / GARAGE EQUIP	8,964,239	0	207,970
12	395	LABORATORY EQUIPMENT	2,188,271	6.71%	146,833
13	396	POWER OPERATED EQUIP	2,321,633	0.00%	-
14	397	COMMUNICATION EQUIP	33,444,020	3.70%	1,237,429
15	398	MISC. EQUIPMENT	1,637,129	4.32%	70,724
16		TOTAL GENERAL PLANT	\$ 160,474,529		\$ 4,779,605
17	ADJ	Adjustment	\$ -	0.00%	\$ -
18		<b>TOTAL PLANT IN SERVICE</b>	<b>\$ 298,071,433</b>		<b>\$ 4,779,605</b>

**Northern Indiana Public Service Company  
Pro forma Adjustment to Depreciation and Amortization Expense  
Twelve Months Ended March, 31 2015**

**This pro forma adjustment increases the twelve months ended March 31, 2015 test year amortization expense for current electric rate case costs amortized over a seven year period.**

<b>Line No.</b>	<b>Description</b>	<b>DA-4-S Amount</b>
	<b>A</b>	<b>B</b>
<b>1</b>	Pro forma 2015 electric rate case expenses	\$ 2,244,038
<b>2</b>	Electric rate case expenses pro forma amortization period (years)	<u>7</u>
<b>3</b>	<b>Increase in Pro forma Test Year Depreciation and Amortization Expense</b>	<b><u><u>\$ 320,577</u></u></b>

**Northern Indiana Public Service Company  
Electric Rate Case Expense**

Vendor	Electric Rate Case Estimate	
Concentric - RCNLD Study	\$	197,900
Concentric - COS Study		735,000
GANNETT Fleming LLC (Depreciation)		83,380
PAUL MOUL (Equity)		70,725
BURNS & MCDONNELL		79,800
Ice Miller		485,000
Private Letter Ruling		15,000
Barnes & Thornburg		27,250
Steve Farmer		12,800
Aon Hewitt - Pension and OPEB Consulting		15,000
PricewaterhouseCoopers LLC		60,000
Witness Travel Expenses		17,280
Employee Travel		19,486
Customer Notification - Print & Postage		5,417
Billing System New Rate Implementation		420,000
<b>TOTAL PRO FORMA RATE CASE EXPENSES</b>	<b>Total</b>	<b>\$ 2,244,038</b>
	<b>Years</b>	<b>7</b>
	<b>Amortization</b>	<b>\$ 320,577</b>



**Northern Indiana Public Service Company  
Employees Mileage expense  
Twelve Month Ended March 31, 2015**

	<b>Days of Travel</b>	<b>Mileage</b>	<b>IRS Rate</b>	<b>Total Mileage</b>	<b>Total Meals, Hotel, and Mileage</b>
<u>Tim Caister</u>	26	284	\$0.540	\$ 153	\$ 3,978
Claudia Earls	18	284	\$0.540	\$ 153	\$ 2,754
Frank Shambo	18	284	\$0.540	\$ 153	\$ 2,754
Support Staff (as needed)					<u>\$ 10,000</u>
					<u><u>\$ 19,486</u></u>

**Northern Indiana Public Service Company  
Pro forma Adjustment to Depreciation and Amortization Expense  
Twelve Months Ended March 31, 2015**

**This pro forma adjustment decreases twelve months ended March 31, 2015 test year amortization expense to amortize the remaining August 1, 2016 Sugar Creek deferred depreciation and carrying charges over a seven year period.**

Line No.	Description A	DA-6-S Amount B
1	Twelve months ended March 31, 2015 Sugar Creek amortization expense	\$ 14,317,590
2	<b>Pro forma Sugar Creek Amortization</b>	
3	Sugar Creek amortization account balance at August 1, 2016	\$ 5,965,662
4	Sugar Creek pro forma amortization period (years)	<u>7</u>
5	<b>Pro forma Sugar Creek Amortization</b>	<u>\$ 852,237</u>
6	<b>Decrease in Pro forma Test Year Depreciation and Amortization Expense</b>	<u><u>\$ (13,465,353)</u></u>

**NORTHERN INDIANA PUBLIC SERVICE COMPANY  
SUGAR CREEK AMORTIZATION - ACCOUNT 407.SC  
Twelve Months Ended March 31, 2015**

FERC														Twelve Months
Account	Description	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Ended March 31, 2015
407.SC	SUGAR CREEK AMORT	\$ 1,193,132.50	\$ 1,193,132.50	\$ 1,193,132.50	\$ 1,193,132.50	\$ 1,193,132.50	\$ 1,193,132.50	\$ 1,193,132.50	\$ 1,193,132.50	\$ 1,193,132.50	\$ 1,193,132.50	\$ 1,193,132.50	\$ 1,193,132.50	\$ 14,317,590.00
	<b>Total</b>	<b>\$ 1,193,132.50</b>	<b>\$ 1,193,132.50</b>	<b>\$ 1,193,132.50</b>	<b>\$ 1,193,132.50</b>	<b>\$ 1,193,132.50</b>	<b>\$ 1,193,132.50</b>	<b>\$ 1,193,132.50</b>	<b>\$ 1,193,132.50</b>	<b>\$ 1,193,132.50</b>	<b>\$ 1,193,132.50</b>	<b>\$ 1,193,132.50</b>	<b>\$ 1,193,132.50</b>	<b>\$ 14,317,590.00</b>

**Northern Indiana Public Service Company  
Amortization of Sugar Creek Depreciation and Carrying Charges Per Cause No. 43969**

Total SC Depr. And Carrying Charges to Amortize	\$	71,587,950.00	*
Amortization Years		5	
Amortization per year	\$	14,317,590.00	
months		12	
Amortization per month	\$	1,193,132.50	

\*Per Cause No. 43969

Date	Beginning Balance	Amortization Amount	Ending Balance
January-12	71,587,950.00	1,193,132.50	70,394,817.50
February-12	70,394,817.50	1,193,132.50	69,201,685.00
March-12	69,201,685.00	1,193,132.50	68,008,552.50
April-12	68,008,552.50	1,193,132.50	66,815,420.00
May-12	66,815,420.00	1,193,132.50	65,622,287.50
June-12	65,622,287.50	1,193,132.50	64,429,155.00
July-12	64,429,155.00	1,193,132.50	63,236,022.50
August-12	63,236,022.50	1,193,132.50	62,042,890.00
September-12	62,042,890.00	1,193,132.50	60,849,757.50
October-12	60,849,757.50	1,193,132.50	59,656,625.00
November-12	59,656,625.00	1,193,132.50	58,463,492.50
December-12	58,463,492.50	1,193,132.50	57,270,360.00
January-13	57,270,360.00	1,193,132.50	56,077,227.50
February-13	56,077,227.50	1,193,132.50	54,884,095.00
March-13	54,884,095.00	1,193,132.50	53,690,962.50
April-13	53,690,962.50	1,193,132.50	52,497,830.00
May-13	52,497,830.00	1,193,132.50	51,304,697.50
June-13	51,304,697.50	1,193,132.50	50,111,565.00
July-13	50,111,565.00	1,193,132.50	48,918,432.50
August-13	48,918,432.50	1,193,132.50	47,725,300.00
September-13	47,725,300.00	1,193,132.50	46,532,167.50
October-13	46,532,167.50	1,193,132.50	45,339,035.00
November-13	45,339,035.00	1,193,132.50	44,145,902.50
December-13	44,145,902.50	1,193,132.50	42,952,770.00
January-14	42,952,770.00	1,193,132.50	41,759,637.50
February-14	41,759,637.50	1,193,132.50	40,566,505.00
March-14	40,566,505.00	1,193,132.50	39,373,372.50
April-14	39,373,372.50	1,193,132.50	38,180,240.00
May-14	38,180,240.00	1,193,132.50	36,987,107.50
June-14	36,987,107.50	1,193,132.50	35,793,975.00
July-14	35,793,975.00	1,193,132.50	34,600,842.50
August-14	34,600,842.50	1,193,132.50	33,407,710.00
September-14	33,407,710.00	1,193,132.50	32,214,577.50
October-14	32,214,577.50	1,193,132.50	31,021,445.00
November-14	31,021,445.00	1,193,132.50	29,828,312.50
December-14	29,828,312.50	1,193,132.50	28,635,180.00
January-15	28,635,180.00	1,193,132.50	27,442,047.50
February-15	27,442,047.50	1,193,132.50	26,248,915.00
March-15	26,248,915.00	1,193,132.50	25,055,782.50
April-15	25,055,782.50	1,193,132.50	23,862,650.00
May-15	23,862,650.00	1,193,132.50	22,669,517.50
June-15	22,669,517.50	1,193,132.50	21,476,385.00
July-15	21,476,385.00	1,193,132.50	20,283,252.50
August-15	20,283,252.50	1,193,132.50	19,090,120.00
September-15	19,090,120.00	1,193,132.50	17,896,987.50
October-15	17,896,987.50	1,193,132.50	16,703,855.00
November-15	16,703,855.00	1,193,132.50	15,510,722.50
December-15	15,510,722.50	1,193,132.50	14,317,590.00
January-16	14,317,590.00	1,193,132.50	13,124,457.50
February-16	13,124,457.50	1,193,132.50	11,931,325.00
March-16	11,931,325.00	1,193,132.50	10,738,192.50
April-16	10,738,192.50	1,193,132.50	9,545,060.00
May-16	9,545,060.00	1,193,132.50	8,351,927.50
June-16	8,351,927.50	1,193,132.50	7,158,795.00
July-16	7,158,795.00	1,193,132.50	5,965,662.50
August-16	5,965,662.50	1,193,132.50	4,772,530.00
September-16	4,772,530.00	1,193,132.50	3,579,397.50
October-16	3,579,397.50	1,193,132.50	2,386,265.00
November-16	2,386,265.00	1,193,132.50	1,193,132.50
December-16	1,193,132.50	1,193,132.50	-



**Northern Indiana Public Service Company  
Pro forma Adjustment to Depreciation and Amortization Expense  
For the Twelve Month Period Ending March 31, 2015**

This pro forma adjustment increases twelve months ended March 31, 2015 test year amortization expense to include the annual amortization of Sugar Creek depreciation and carrying costs that were deferred from July 1, 2011 through December 31, 2011 per Order 43969.

<b>Line No.</b>	<b>Description</b>	<b>DA-7-S Amount</b>
	<b>A</b>	<b>B</b>
1	Deferred Sugar Creek depreciation and carrying costs per Order 43969	\$ 13,889,627
2	Sugar Creek deferred cost amortization period (years)	<u>7</u>
3	<b>Increase in Pro forma Test Year Depreciation and Amortization Expense</b>	<b><u><u>\$ 1,984,232</u></u></b>

**Northern Indiana Public Service Company**  
**SUGAR CREEK STUB - ACCOUNT 182.SCSTUB**  
**Twelve Months Ended March 31, 2015**

SEG VALUE MBA BALANCE LIST 140 / NIGL14F

Seg nbr.: 04 Desc....: SUBLEDGER Ctl ent: NIPS  
Beg value: 182.SCSTUB End value: 182.SCSTUB  
Redisplay? Y Rec type: P Year.....: 2015 Version: 00  
Position cursor and press a function key.

Accounting Control Key	Period	BALANCE Amount
1416 950 000 182.SCSTUB ALL	03	13,889,627.38

RUNNING TOTAL: 13,889,627.38

NO MORE DATA AVAIL

Next transaction 140

Status: CONTINUE SC / NIPS

F1=Help F2=Next txn F3=Exit

F4=Prompt F5=Hold txn F6=Change sys

F7=Post Dtl F8=

F9=

F10=

F11=Select F12=Main menu

**Northern Indiana Public Service Company  
Pro forma Adjustment to Depreciation and Amortization Expense  
For the Twelve Month Period Ending March 31, 2015**

**This pro forma adjustment increases twelve months ended March 31, 2015 test year amortization expense to include the annual amortization of the Federally Mandated Cost Adjustment (FMCA) that were deferred in account 182 as of June 30, 2015.**

<b>Line No.</b>	<b>Description</b>	<b>DA-11-S Amount</b>
	<b>A</b>	<b>B</b>
1	Deferred Federally Mandated Cost Adjustment as of June 30, 2015 per Order 44340	\$ 300,213
2	FMCA deferred costs amortization period (years)	<u>7</u>
3	<b>Increase in Pro forma Test Year Depreciation and Amortization Expense</b>	<b><u>\$ 42,888</u></b>

**Northern Indiana Public Service Company  
FMCA ELECTRIC 20 - ACCOUNT 18235627**

Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency
0		Detail	18235627	NC Reg Asset-FMCA Ele 20	\$ 144,878.09	\$ 144,878.09	USD
1	Activity	Detail	18235627	NC Reg Asset-FMCA Ele 20	\$ 33,038.53	\$ 177,916.62	USD
2	Activity	Detail	18235627	NC Reg Asset-FMCA Ele 20	\$ 8,024.52	\$ 185,941.14	USD
3	Activity	Detail	18235627	NC Reg Asset-FMCA Ele 20	\$ 22,047.83	\$ 207,988.97	USD
4	Activity	Detail	18235627	NC Reg Asset-FMCA Ele 20	\$ (6,614.86)	\$ 201,374.11	USD
5	Activity	Detail	18235627	NC Reg Asset-FMCA Ele 20	\$ 63,724.81	\$ 265,098.92	USD
6	Activity	Detail	18235627	NC Reg Asset-FMCA Ele 20	\$ 35,114.15	<b>\$ 300,213.07</b>	USD

**Northern Indiana Public Service Company  
Pro forma Adjustment to Depreciation and Amortization Expense  
For the Twelve Month Period Ending March 31, 2015**

This pro forma adjustment increases twelve months ended March 31, 2015 test year amortization expense to include the annual amortization of the transmission and distribution costs (T&D Costs) pro forma regulatory asset which is included in the proposed rate base as of June 30, 2015.

Line No.	Description A	DA-12-S Amount B
1	T&D Costs incurred through June 30, 2015	\$ 3,543,604
2	T&D Costs amortization period (years)	<u>7</u>
3	<b>Increase in Pro forma Test Year Depreciation and Amortization Expense</b>	<b><u><u>\$ 506,229</u></u></b>

**Northern Indiana Public Service Company  
Transmission and Distribution Costs  
Projected as of June 30, 2015**

<b>Distribution</b>	
Stub PISCC Deferrals	\$ 975,057.87
PISCC Carrying Charges	21,100.23
Depr Deferrals	462,999.67
Depr Carrying Charges	1,534.51
Prop Tax Deferrals	64,284.74
Prop Tax Carrying Charges	177.65
Return on Capital Deferrals	604,943.17
ROC Carrying Charges	1,627.07
Distribution Total	<u>\$ 2,131,724.90</u>
Reclass PISCC 34.5KV Disconnect	<u>(1,103.00)</u>
Final Distribution	<u>\$ 2,130,621.90</u>
<b>Transmission</b>	
Stub PISCC Deferrals	\$ 565,581.64
PISCC Carrying Charges	11,178.42
Depr Deferrals	378,220.99
Depr Carrying Charges	965.55
Prop Tax Deferrals	81,130.07
Prop Tax Carrying Charges	224.20
Return on Capital Deferrals	373,729.00
ROC Carrying Charges	849.56
Transmission Total	<u>\$ 1,411,879.43</u>
Reclass PISCC 34.5KV Disconnect	<u>1,103.00</u>
Final Transmission	<u>\$ 1,412,982.43</u>
<b>Grand Total Deferral Balance 6.30.15</b>	<b><u>\$ 3,543,604.33</u></b>

**Compounding Basis:**

PISCC is compounded at 100%, consistent with prior filings  
The 80% PISCC compounds on those balances not in the recovery period  
The 20% deferred portion of depreciation is compounded  
The 20% deferred portion of property taxes is compounded  
20% of the ROC deferred is compounded

**Northern Indiana Public Service Company  
Pro forma Adjustment to Depreciation and Amortization Expense  
For the Twelve Month Period Ending March 31, 2015**

This pro forma adjustment increases twelve months ended March 31, 2015 test year amortization expense to include the annual amortization of the Mercury and Air Toxics Standards (MATS) costs that were deferred in account 182 as of June 30, 2015.

<u>Line No.</u>	<u>Description</u>	<u>DA-13-S Amount</u>
	<u>A</u>	<u>B</u>
1	Deferred MATS costs as of June 30, 2015 per Order 44311	\$ 268,416
2	MATS deferred cost amortization period (years)	<u>7</u>
3	<b>Increase in Pro forma Test Year Depreciation and Amortization Expense</b>	<b><u>\$ 38,345</u></b>

**Northern Indiana Public Service Company  
Mercury & Air Toxics Standards - Account 18235623**

Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency
0		Detail	18235623	NC Reg Asset-Merc Air Toxin 20	224,952.56	224,952.56	USD
1	Activity	Detail	18235623	NC Reg Asset-Merc Air Toxin 20	7,561.34	232,513.90	USD
2	Activity	Detail	18235623	NC Reg Asset-Merc Air Toxin 20	27,060.49	259,574.39	USD
3	Activity	Detail	18235623	NC Reg Asset-Merc Air Toxin 20	24,088.19	283,662.58	USD
4	Activity	Detail	18235623	NC Reg Asset-Merc Air Toxin 20	16,725.09	300,387.67	USD
5	Activity	Detail	18235623	NC Reg Asset-Merc Air Toxin 20	15,246.85	315,634.52	USD
6	Activity	Detail	18235623	NC Reg Asset-Merc Air Toxin 20	28,051.83	343,686.35	USD

Subsequent Period Adjustment (Recorded January 2016) \$ (75,270.84)

**Adjusted Account 18235623 Balance as of June 30, 2015** \$ **268,415.51**



The purpose of this workbook is to calculate the carrying charges on the O&M charges deferred for MATs. The prior month uncollected balance is subjected to the monthly WACC and deferred into the Reg 20 Asset monthly through the Test Period.

Month End	2014		2015											
	December	January	February	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	
Prior Month End	229,587.47	233,464.42	234,017.90	237,423.55	251,041.52	257,208.31	261,271.94	268,415.51	273,011.56	277,753.18	282,794.58	289,775.96	293,894.09	A
Current Month Deferral Impact 20%	2,604.66	(716.96)	2,130.26	12,320.06	4,794.42	2,657.56	5,702.22	3,126.48	3,244.61	3,516.07	5,428.37	2,521.94	21,941.55	B, Agrees to Filing Support from Rates
Current Month Subtotal	232,192.12	232,747.46	236,148.15	249,743.61	255,835.95	259,865.86	266,974.16	271,541.98	276,256.17	281,269.25	288,222.95	292,297.90	315,835.64	C = A + B
Current Month Carrying Charge	1,272.30	1,270.44	1,275.40	1,297.92	1,372.36	1,406.07	1,441.35	1,469.57	1,497.01	1,525.33	1,553.01	1,596.18	1,628.66	D = PM Deferral Total * PM WACC
Current Month Balance	% 233,464.42	234,017.90	237,423.55	251,041.52	257,208.31	261,271.94	268,415.51	273,011.56	277,753.18	282,794.58	289,775.96	293,894.09	317,464.30	E = C+ D

% Agrees EER12, Ex 1-C

WACC Schedule				
	Debt	Equity	Total WACC	Monthly
December 13 WACC	1.88%	4.63%	6.51%	0.54%
March WACC	1.89%	4.63%	6.52%	0.54%
April WACC	1.89%	4.64%	6.53%	0.54%
May WACC	1.89%	4.65%	6.54%	0.55%
June WACC	1.77%	4.81%	6.58%	0.55%
July WACC	1.76%	4.83%	6.59%	0.55%
August WACC	1.75%	4.85%	6.60%	0.55%
September WACC	1.75%	4.85%	6.60%	0.55%
October WACC	1.74%	4.89%	6.63%	0.55%
November WACC	1.73%	4.92%	6.65%	0.55%
December WACC	1.75%	4.78%	6.53%	0.54%
January WACC	1.74%	4.80%	6.54%	0.55%
February WACC	1.73%	4.83%	6.56%	0.55%
March WACC	1.73%	4.83%	6.56%	0.55%
April WACC	1.73%	4.83%	6.56%	0.55%
May WACC	1.72%	4.90%	6.62%	0.55%
Jun WACC	1.85%	4.72%	6.57%	0.55%
Jul WACC	1.84%	4.74%	6.58%	0.55%
Aug WACC	1.83%	4.76%	6.59%	0.55%
Sep WACC	1.82%	4.77%	6.59%	0.55%
Oct WACC	1.82%	4.79%	6.61%	0.55%
Nov WACC	1.71%	4.94%	6.65%	0.55%

Total Charges to be input into tracker:

17,333 Sum D

**Northern Indiana Public Service Company  
Pro forma Adjustment to Income Taxes  
For the Twelve Month Period Ending March 31, 2015**

This pro forma adjustment decreases twelve months ended March 31, 2015 test year income taxes to adjust for the pro forma level of pre-tax income.

<u>Line No.</u>	<u>Description</u>	<u>ITX-1-S Amount</u>
	A	B
1	Decrease in Pro forma Test Year Income Taxes	<u>\$ (7,599,503)</u>

**Northern Indiana Public Service Company  
Pro forma Adjustment to Depreciation and Amortization Expense  
For the Twelve Month Period Ending March 31, 2015**

This pro forma adjustment decreases twelve months ended March 31, 2015 test year net operating income to arrive at a total revenue requirement of \$1,681,746,699 as agreed upon by the Settling Parties.

<u>Line No.</u>	<u>Description</u>	<u>S-1 Amount</u>
	<b>A</b>	<b>B</b>
1	Settlement Adjustment	<u>\$ 6,094,203</u>

**Northern Indiana Public Service Company  
Pro forma Adjustment Based on Proposed Rates  
For the Twelve Month Period Ending March 31, 2015**

**This proposed rates adjustment increases twelve months ended March 31, 2015 test year revenue requirement based on a rate of return on the net original cost rate base.**

<b>Line No.</b>	<b>Description</b>	<b>PF-1-S Amount</b>
	<b>A</b>	<b>B</b>
<b>1</b>	Actual Net Operating Income	\$ 173,894,753
<b>2</b>	Required Net Operating Income	<u>\$ 217,123,565</u>
<b>3</b>	Surplus (Deficit)	\$ (43,228,812)
<b>4</b>	Tax Gross-Up Rate	<u>1.677122191</u>
<b>5</b>	<b>Increase in Pro forma Test Year Revenue Requirement Based on Proposed Rates</b>	<b><u>\$ 72,500,000</u></b>

**Northern Indiana Public Service Company  
Pro forma Adjustment Based on Proposed Rates  
For the Twelve Month Period Ending March 31, 2015**

This proposed rates adjustment increases twelve months ended March 31, 2015 test year O&M expense to reflect the level of uncollectible accounts based on the proposed revenue requirement.

<b>Line No.</b>	<b>Description</b>	<b>PF-2-S Amount</b>
	<b>A</b>	<b>B</b>
1	Revenue Requirement Deficiency	\$ 72,500,000
2	Uncollectible Accounts Rate	<u>0.285560%</u>
3	<b>Increase in Pro forma Test Year O&amp;M Expense Based on Proposed Rates</b>	<b><u>\$ 207,031</u></b>

**Northern Indiana Public Service Company  
Pro forma Adjustment Based on Proposed Rates  
For the Twelve Month Period Ending March 31, 2015**

**This proposed rates adjustment increases twelve months ended March 31, 2015 test year taxes other than income to reflect the Indiana utility receipts tax associated with the proposed revenue requirement.**

<b>Line No.</b>	<b>Description</b>	<b>PF-3-S Amount</b>
	<b>A</b>	<b>B</b>
1	Revenue Requirement Deficiency	\$ 72,500,000
2	IURT Rate	<u>1.40%</u>
3	<b>Increase in Pro forma Test Year Taxes Other Than Income Based on Proposed Rates</b>	<b><u>\$ 1,015,000</u></b>

**Northern Indiana Public Service Company  
Pro forma Adjustment Based on Proposed Rates  
For the Twelve Month Period Ending March 31, 2015**

**This proposed rates adjustment increases twelve months ended March 31, 2015 test year taxes other than income to reflect the public utility fees associated with the proposed revenue requirement.**

<b>Line No.</b>	<b>Description</b>	<b>PF-4-S Amount</b>
	<b>A</b>	<b>B</b>
1	Revenue Requirement Deficiency	\$ 72,500,000
2	Public Utility Fee Rate	<u>0.1077802%</u>
3	<b>Increase in Pro forma Test Year Taxes Other Than Income Based on Proposed Rates</b>	<b><u>\$ 78,141</u></b>

**Northern Indiana Public Service Company  
Pro forma Adjustment Based on Proposed Rates  
For the Twelve Month Period Ending March 31, 2015**

**This proposed rates adjustment increases twelve months ended March 31, 2015 test year income taxes to reflect the federal and state income taxes applied to the proposed revenue requirement.**

<b>Line No.</b>	<b>Description</b>	<b>PF-5-S Amount</b>
	<b>A</b>	<b>B</b>
1	Revenue Requirement Deficiency	\$ 72,500,000
2	Effective Federal Tax Rate	32.10627951%
3	Effective State Tax Rate	<u>6.4744329%</u>
4	<b>Increase in Pro forma Test Year Income Taxes Based on Proposed Rates</b>	<b><u>\$ 27,971,016</u></b>



**RATE 650 - STREET LIGHTING  
 PROPOSED RATE DESIGN**

Line No.	(A)	(B)	(C)	(D)	(E)	(F)
1					<b>Unmitigated Proposed Rates</b>	
2					Lamp Charge	Energy Charge
3	<b>Company Owned &amp; Company Maintained</b>					
4		<b>Lamp Type</b>	<b>Inventory</b>	<b>Total kWh</b>		
5	E12	175 Watt Mercury Vapor	42	35,158	\$ 10.59	\$ 0.034225
6	E14	400 Watt Mercury Vapor	179	396,378	\$ 12.76	\$ 0.034225
7	E16	100 Watt High Pressure Sodium	27492	16,742,628	\$ 10.84	\$ 0.034225
8	E17	150 Watt High Pressure Sodium	12241	10,036,396	\$ 11.14	\$ 0.034225
9	E19	250 Watt High Pressure Sodium	1003	1,308,012	\$ 11.77	\$ 0.034225
10	E21	400 Watt High Pressure Sodium	1116	2,379,089	\$ 13.04	\$ 0.034225
11			<b>42,073</b>	<b>30,897,661</b>		
12	<b>Customer Owned &amp; Company Maintained</b>					
13		<b>Lamp Type</b>	<b>Inventory</b>	<b>Total kWh</b>		
14	E19	250 Watt High Pressure Sodium	68	88,679	\$ 7.76	\$ 0.034225
15	E21	400 Watt High Pressure Sodium	41	87,404	\$ 8.70	\$ 0.034225
16			<b>109</b>	<b>176,083</b>		
17	<b>Customer Owned &amp; Customer Maintained</b>					
18		<b>Lamp Type</b>	<b>Inventory</b>	<b>Total kWh</b>		
19	E16	100 Watt High Pressure Sodium	2035	1,239,315	\$ 5.98	\$ 0.034225
20	E17	150 Watt High Pressure Sodium	6837	5,601,161	\$ 5.98	\$ 0.034225
21	E18	200 Watt High Pressure Sodium	62	60,493	\$ 5.98	\$ 0.034225
22	E19	250 Watt High Pressure Sodium	3688	4,809,521	\$ 5.98	\$ 0.034225
23	E20	310 Watt High Pressure Sodium	171	269,069	\$ 5.98	\$ 0.034225
24	E21	400 Watt High Pressure Sodium	3429	7,309,942	\$ 5.98	\$ 0.034225
25	E22	1000 Watt High Pressure Sodium	876	4,166,168	\$ 5.98	\$ 0.034225
26	E35	100 Watt Mercury Vapor	42	21,365	\$ 5.98	\$ 0.034225
27	E12	175 Watt Mercury Vapor	347	182,421	\$ 5.98	\$ 0.034225
28	E13	250 Watt Mercury Vapor	749	542,735	\$ 5.98	\$ 0.034225
29	E14	400 Watt Mercury Vapor	1051	1,296,857	\$ 5.98	\$ 0.034225
30	E15	70 Watt High Pressure Sodium	857	355,912	\$ 5.98	\$ 0.034225
31	E34	135 Watt Incandescent	5	2,905	\$ 5.98	\$ 0.034225
32	E37	175 Watt Metal Halide	921	794,823	\$ 5.98	\$ 0.034225
33	E38	250 Watt Metal Halide	193	229,689	\$ 5.98	\$ 0.034225
34	E39	400 Watt Metal Halide	129	235,361	\$ 5.98	\$ 0.034225
35	E40	1500 Watt Metal Halide	2	13,329	\$ 5.98	\$ 0.034225
36	E41	Variable Wattage	102	13,140	\$ 5.98	\$ 0.034225
37	E25	135 Watt Low Pressure Sodium	488	329,742	\$ 5.98	\$ 0.034225
38	E23	55 Watt Low Pressure Sodium	11	3,703	\$ 5.98	\$ 0.034225
39	E24	90 Watt Low Pressure Sodium	59	32,633	\$ 5.98	\$ 0.034225
40			<b>22,054</b>	<b>27,510,284</b>		
41						
42						

**RATE 650 - STREET LIGHTING  
 PROPOSED RATE DESIGN**

Line No.	(A)	(B)	(G) (H) (I) Current Rates (w/Base Fuel and Rolled-In Trackers)			(J) (K) DIFFERENCE (%)	
			Lamp Charge	Energy Charge (04/2014-12/2014)	Energy Charge (01/2015-03/2015)	Lamp Charge	Energy Charge
3	<b>Company Owned &amp; Company Maintained</b>						
4	<b>Lamp Type</b>						
5	E12	175 Watt Mercury Vapor	\$ 11.33	\$ 0.028434	\$ 0.028758	-6.5%	20.0%
6	E14	400 Watt Mercury Vapor	\$ 14.62	\$ 0.028434	\$ 0.028758	-12.7%	20.0%
7	E16	100 Watt High Pressure Sodium	\$ 11.85	\$ 0.028434	\$ 0.028758	-8.5%	20.0%
8	E17	150 Watt High Pressure Sodium	\$ 12.13	\$ 0.028434	\$ 0.028758	-8.2%	20.0%
9	E19	250 Watt High Pressure Sodium	\$ 12.40	\$ 0.028434	\$ 0.028758	-5.1%	20.0%
10	E21	400 Watt High Pressure Sodium	\$ 12.58	\$ 0.028434	\$ 0.028758	3.7%	20.0%
11							
12	<b>Customer Owned &amp; Company Maintained</b>						
13	<b>Lamp Type</b>						
14	E19	250 Watt High Pressure Sodium	\$ 5.79	\$ 0.028434	\$ 0.028758	34.1%	20.0%
15	E21	400 Watt High Pressure Sodium	\$ 5.79	\$ 0.028434	\$ 0.028758	50.2%	20.0%
16							
17	<b>Customer Owned &amp; Customer Maintained</b>						
18	<b>Lamp Type</b>						
19	E16	100 Watt High Pressure Sodium	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
20	E17	150 Watt High Pressure Sodium	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
21	E18	200 Watt High Pressure Sodium	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
22	E19	250 Watt High Pressure Sodium	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
23	E20	310 Watt High Pressure Sodium	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
24	E21	400 Watt High Pressure Sodium	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
25	E22	1000 Watt High Pressure Sodium	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
26	E35	100 Watt Mercury Vapor	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
27	E12	175 Watt Mercury Vapor	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
28	E13	250 Watt Mercury Vapor	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
29	E14	400 Watt Mercury Vapor	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
30	E15	70 Watt High Pressure Sodium	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
31	E34	135 Watt Incandescent	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
32	E37	175 Watt Metal Halide	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
33	E38	250 Watt Metal Halide	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
34	E39	400 Watt Metal Halide	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
35	E40	1500 Watt Metal Halide	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
36	E41	Variable Wattage	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
37	E25	135 Watt Low Pressure Sodium	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
38	E23	55 Watt Low Pressure Sodium	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
39	E24	90 Watt Low Pressure Sodium	\$ 2.92	\$ 0.028434	\$ 0.028758	104.8%	20.0%
40							
41	<b>TOTAL</b>						
42							



**RATE 650 - STREET LIGHTING  
 PROPOSED RATE DESIGN**

Line No.	(A)	(B)	(W)	(X)	(Y)	(Z)
1	<b>Proposed Annual Revenue (Settlement Rates)</b>					
2			Lamp Charge	Energy Charge	Total	CHANGE
3	<b>Company Owned &amp; Company Maintained</b>					
4	<b>Lamp Type</b>					
5	E12	175 Watt Mercury Vapor	\$ 5,909	\$ 1,203	\$ 7,112	6%
6	E14	400 Watt Mercury Vapor	\$ 31,681	\$ 13,566	\$ 45,247	6%
7	E16	100 Watt High Pressure Sodium	\$ 4,074,691	\$ 573,018	\$ 4,647,709	6%
8	E17	150 Watt High Pressure Sodium	\$ 1,847,497	\$ 343,497	\$ 2,190,994	6%
9	E19	250 Watt High Pressure Sodium	\$ 152,873	\$ 44,767	\$ 197,640	6%
10	E21	400 Watt High Pressure Sodium	\$ 168,942	\$ 81,425	\$ 250,367	6%
11			<b>\$6,281,593</b>	<b>\$1,057,475</b>	<b>\$7,339,069</b>	6%
12	<b>Customer Owned &amp; Company Maintained</b>					
13	<b>Lamp Type</b>					
14	E19	250 Watt High Pressure Sodium	\$ 4,650	\$ 3,035	\$ 7,685	6%
15	E21	400 Watt High Pressure Sodium	\$ 2,667	\$ 2,991	\$ 5,659	6%
16			<b>\$7,317</b>	<b>\$6,026</b>	<b>\$13,343</b>	6%
17	<b>Customer Owned &amp; Customer Maintained</b>					
18	<b>Lamp Type</b>					
19	E16	100 Watt High Pressure Sodium	\$ 79,570	\$ 42,416	\$ 121,985	14%
20	E17	150 Watt High Pressure Sodium	\$ 267,306	\$ 191,700	\$ 459,007	15%
21	E18	200 Watt High Pressure Sodium	\$ 2,424	\$ 2,070	\$ 4,494	15%
22	E19	250 Watt High Pressure Sodium	\$ 144,160	\$ 164,606	\$ 308,766	16%
23	E20	310 Watt High Pressure Sodium	\$ 6,683	\$ 9,209	\$ 15,892	16%
24	E21	400 Watt High Pressure Sodium	\$ 133,988	\$ 250,183	\$ 384,172	17%
25	E22	1000 Watt High Pressure Sodium	\$ 34,191	\$ 142,588	\$ 176,779	18%
26	E35	100 Watt Mercury Vapor	\$ 1,642	\$ 731	\$ 2,374	14%
27	E12	175 Watt Mercury Vapor	\$ 13,568	\$ 6,243	\$ 19,812	14%
28	E13	250 Watt Mercury Vapor	\$ 29,285	\$ 18,575	\$ 47,860	15%
29	E14	400 Watt Mercury Vapor	\$ 41,084	\$ 44,385	\$ 85,469	16%
30	E15	70 Watt High Pressure Sodium	\$ 33,512	\$ 12,181	\$ 45,693	14%
31	E34	135 Watt Incandescent	\$ 196	\$ 99	\$ 295	14%
32	E37	175 Watt Metal Halide	\$ 36,008	\$ 27,203	\$ 63,211	15%
33	E38	250 Watt Metal Halide	\$ 7,545	\$ 7,861	\$ 15,406	16%
34	E39	400 Watt Metal Halide	\$ 5,041	\$ 8,055	\$ 13,097	17%
35	E40	1500 Watt Metal Halide	\$ 78	\$ 456	\$ 534	19%
36	E41	Variable Wattage	\$ 3,989	\$ 450	\$ 4,439	12%
37	E25	135 Watt Low Pressure Sodium	\$ 19,081	\$ 11,285	\$ 30,366	15%
38	E23	55 Watt Low Pressure Sodium	\$ 430	\$ 127	\$ 557	13%
39	E24	90 Watt Low Pressure Sodium	\$ 2,307	\$ 1,117	\$ 3,424	14%
40			<b>\$862,088</b>	<b>\$941,542</b>	<b>\$1,803,630</b>	16%
41			<b>\$ 7,150,998</b>	<b>\$ 2,005,044</b>	<b>\$ 9,156,042</b>	
42			<b>4.8%</b>	<b>20.0%</b>	<b>7.8%</b>	

**RATE 650 - STREET LIGHTING**  
**UNMITIGATED RATES BASED ON COST OF SERVICE**

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
							CUSTOMER						Proposed Rates - Annual		Proposed Rates - Monthly		
							DEMAND	ENERGY+FUEL	Account 373	Account 585	Account 596	Allocated	Lamp Charge	Energy Charge	Lamp Charge	Energy Charge	
1																	
2																	
3	<b>Company Owned &amp; Company Maintained</b>																
4		<b>Lamp Type</b>	<b>Inventory</b>	<b>Total kWh</b>	<b>Total Watts</b>	<b>Installed Cost</b>											
5	E12	175 Watt Mercury Vapor	42	35,158	8,169	\$81,606	\$475	\$1,203	\$1,689	\$587	\$320	\$2,267	\$127.08	\$0.034225	\$10.59	\$0.034225	
6	E14	400 Watt Mercury Vapor	179	396,378	92,096	\$412,237	\$5,355	\$13,566	\$8,534	\$2,501	\$1,363	\$9,660	\$153.14	\$0.034225	\$12.76	\$0.034225	
7	E16	100 Watt High Pressure Sodium	27492	16,742,628	3,890,118	\$61,554,588	\$226,183	\$573,018	\$1,274,264	\$384,071	\$209,392	\$1,483,637	\$130.13	\$0.034225	\$10.84	\$0.034225	
8	E17	150 Watt High Pressure Sodium	12241	10,036,396	2,331,911	\$27,799,311	\$135,584	\$343,497	\$575,484	\$171,010	\$93,233	\$660,600	\$133.64	\$0.034225	\$11.14	\$0.034225	
9	E19	250 Watt High Pressure Sodium	1003	1,308,012	303,909	\$2,330,972	\$17,670	\$44,767	\$48,254	\$14,012	\$7,639	\$54,128	\$141.28	\$0.034225	\$11.77	\$0.034225	
10	E21	400 Watt High Pressure Sodium	1116	2,379,089	552,755	\$2,812,320	\$32,139	\$81,425	\$58,219	\$15,591	\$8,500	\$60,226	\$156.52	\$0.034225	\$13.04	\$0.034225	
11		<b>Sub-Total</b>	<b>42,073</b>	<b>30,897,661</b>	<b>7,178,957</b>	<b>\$94,991,034</b>	<b>\$417,407</b>	<b>\$1,057,475</b>	<b>\$1,966,445</b>	<b>\$587,771</b>	<b>\$320,447</b>	<b>\$2,270,518</b>					
12	<b>Customer Owned &amp; Company Maintained</b>																
13		<b>Lamp Type</b>	<b>Inventory</b>	<b>Total kWh</b>	<b>Total Watts</b>	<b>Installed Cost</b>											
14	E19	250 Watt High Pressure Sodium	68	88,679	20,604		\$1,198	\$3,035	\$0	\$950	\$518	\$3,670	\$93.17	\$0.034225	\$7.76	\$0.034225	
15	E21	400 Watt High Pressure Sodium	41	87,404	20,307		\$1,181	\$2,991	\$0	\$573	\$312	\$2,213	\$104.35	\$0.034225	\$8.70	\$0.034225	
		<b>Sub-Total</b>	<b>109</b>	<b>176,083</b>	<b>40,911</b>		<b>\$2,379</b>	<b>\$6,026</b>	<b>\$0</b>	<b>\$1,523</b>	<b>\$830</b>	<b>\$5,882</b>					
16	<b>Customer Owned &amp; Customer Maintained</b>																
17		<b>Lamp Type</b>	<b>Inventory</b>	<b>Total kWh</b>	<b>Total Watts</b>	<b>Installed Cost</b>											
18	E16	100 Watt High Pressure Sodium	2035	1,239,315	287,953		\$16,742	\$42,416	\$0	\$0	\$0	\$109,821	\$71.75	\$0.034225	\$5.98	\$0.034225	
19	E17	150 Watt High Pressure Sodium	6837	5,601,161	1,302,449		\$75,728	\$191,700	\$0	\$0	\$0	\$368,967	\$71.75	\$0.034225	\$5.98	\$0.034225	
20	E18	200 Watt High Pressure Sodium	62	60,493	14,055		\$817	\$2,070	\$0	\$0	\$0	\$3,346	\$71.75	\$0.034225	\$5.98	\$0.034225	
21	E19	250 Watt High Pressure Sodium	3688	4,809,521	1,117,464		\$64,973	\$164,606	\$0	\$0	\$0	\$199,027	\$71.75	\$0.034225	\$5.98	\$0.034225	
22	E20	310 Watt High Pressure Sodium	171	269,069	62,518		\$3,635	\$9,209	\$0	\$0	\$0	\$9,228	\$71.75	\$0.034225	\$5.98	\$0.034225	
23	E21	400 Watt High Pressure Sodium	3429	7,309,942	1,698,384		\$98,749	\$250,183	\$0	\$0	\$0	\$185,050	\$71.75	\$0.034225	\$5.98	\$0.034225	
24	E22	1000 Watt High Pressure Sodium	876	4,166,168	967,980		\$56,281	\$142,588	\$0	\$0	\$0	\$47,274	\$71.75	\$0.034225	\$5.98	\$0.034225	
25	E35	100 Watt Mercury Vapor	42	21,365	4,964		\$289	\$731	\$0	\$0	\$0	\$2,267	\$71.75	\$0.034225	\$5.98	\$0.034225	
26	E12	175 Watt Mercury Vapor	347	182,421	67,492		\$3,924	\$6,243	\$0	\$0	\$0	\$18,726	\$71.75	\$0.034225	\$5.98	\$0.034225	
27	E13	250 Watt Mercury Vapor	749	542,735	212,491		\$12,355	\$18,575	\$0	\$0	\$0	\$40,421	\$71.75	\$0.034225	\$5.98	\$0.034225	
28	E14	400 Watt Mercury Vapor	1051	1,296,857	540,740		\$31,440	\$44,385	\$0	\$0	\$0	\$56,718	\$71.75	\$0.034225	\$5.98	\$0.034225	
29	E15	70 Watt High Pressure Sodium	857	355,912	82,701		\$4,808	\$12,181	\$0	\$0	\$0	\$46,249	\$71.75	\$0.034225	\$5.98	\$0.034225	
30	E34	135 Watt Incandescent	5	2,905	675		\$39	\$99	\$0	\$0	\$0	\$270	\$71.75	\$0.034225	\$5.98	\$0.034225	
31	E37	175 Watt Metal Halide	921	794,823	184,661		\$10,737	\$27,203	\$0	\$0	\$0	\$49,703	\$71.75	\$0.034225	\$5.98	\$0.034225	
32	E38	250 Watt Metal Halide	193	229,689	53,365		\$3,103	\$7,861	\$0	\$0	\$0	\$10,415	\$71.75	\$0.034225	\$5.98	\$0.034225	
33	E39	400 Watt Metal Halide	129	235,361	54,683		\$3,179	\$8,055	\$0	\$0	\$0	\$6,962	\$71.75	\$0.034225	\$5.98	\$0.034225	
34	E40	1500 Watt Metal Halide	2	13,329	3,097		\$180	\$456	\$0	\$0	\$0	\$108	\$71.75	\$0.034225	\$5.98	\$0.034225	
35	E41	Variable Wattage	102	13,140	3,053		\$178	\$450	\$0	\$0	\$0	\$5,505	\$71.75	\$0.034225	\$5.98	\$0.034225	
36	E25	135 Watt Low Pressure Sodium	488	329,742	76,616		\$4,455	\$11,285	\$0	\$0	\$0	\$26,335	\$71.75	\$0.034225	\$5.98	\$0.034225	
37	E23	55 Watt Low Pressure Sodium	11	3,703	860		\$50	\$127	\$0	\$0	\$0	\$594	\$71.75	\$0.034225	\$5.98	\$0.034225	
38	E24	90 Watt Low Pressure Sodium	59	32,633	7,582		\$441	\$1,117	\$0	\$0	\$0	\$3,184	\$71.75	\$0.034225	\$5.98	\$0.034225	
39		<b>Sub-Total</b>	<b>22,054</b>	<b>27,510,284</b>	<b>6,743,780</b>		<b>\$392,104</b>	<b>\$941,542</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,190,170</b>					
40		<b>Grand Total</b>	<b>64,236</b>	<b>58,584,027</b>	<b>13,963,648</b>		<b>\$811,889</b>	<b>\$2,005,044</b>	<b>\$1,966,445</b>	<b>\$589,294</b>	<b>\$321,277</b>	<b>\$3,466,570</b>					
41							<b>UNIT COST</b>	<b>0.06</b>	<b>0.034225</b>	<b>0.02</b>	<b>13.97</b>	<b>7.62</b>	<b>53.97</b>				

**RATE 655 - TRAFFIC AND DIRECTIVE LIGHTING**  
**PROPOSED RATE DESIGN**

Line No.	(A)	(B)	(C)	(D)	(E)
1	<b>MITIGATED REVENUE REQUIREMENT</b>				
2	CUSTOMER	\$ 220,781			
3	DEMAND	446,986			
4	ENERGY	21,821			
5	FUEL	238,401			
6	<b>TOTAL</b>	<b>\$ 927,989</b>			
7		Bills	kWh I	kWh II	Total
8	Traffic and Directive Lights	1,277	5,745,948	1,857,307	
9	<i>Rate Units</i>	<i>\$/month/Service Drop</i>	<i>\$/kWh</i>	<i>\$/kWh</i>	
10	<b>CURRENT RATES</b>				
11	Monthly Current Rate (w/ Base Fuel w/o Trackers)	\$ 13.24	\$0.084179	\$0.084434	
12	Monthly Current Rate (w/ Base Fuel and Rolled-In Trackers)	\$ 13.24	\$0.088908	\$0.089163	
13	Current Revenue - Annual	\$ 202,890	\$ 510,862	\$ 165,603	<b>\$ 879,355</b>
14	<b>PROPOSED RATES</b>				
15		<b>4.51% &lt;--- Proposed System Increase</b>			
16		<i>\$/month/Service Drop</i>	<i>\$/kWh</i>		
17	<b>Proposed Rate (Per Month)</b>	<b>\$ 13.84</b>	<b>\$0.094165</b>		
18	Proposed Revenue - Annual	\$ 212,030	\$ 715,958	\$	<b>927,989</b>
19	<b>% Change</b>	<b>5%</b>	<b>6%</b>		<b>6%</b>

**RATE 660 - DUSK TO DAWN AREA LIGHTING  
 PROPOSED RATE DESIGN**

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
							CUSTOMER					Proposed Rates - Annual		Proposed Rates - Monthly		
							DEMAND	ENERGY+FUEL	Account 371	Account 587	Other-Allocated	Lamp Charge	Energy Charge	Lamp Charge	Energy Charge	
1																
2																
3	<b>Company Owned &amp; Company Maintained</b>						\$164,949	\$476,639	\$484,295	\$243,312	\$951,787					
4		<b>Lamp Type</b>	<b>Inventory</b>	<b>Total kWh</b>	<b>Total Watts</b>	<b>Installed Cost</b>										
5	E12	175 WATT - MV	1,801	1,507,617	350,295	\$558,310	\$17,861	\$51,598	\$32,097	\$34,020	\$133,077	\$120.52	\$0.034	\$10.04	\$0.034225	
6	E14	400 WATT - MV	433	958,835	222,779	\$173,200	\$11,359	\$32,816	\$9,957	\$8,179	\$31,995	\$142.01	\$0.034	\$11.83	\$0.034225	
7	E16	100 WATT - HPS	5,834	3,552,906	825,511	\$1,616,018	\$42,092	\$121,599	\$92,904	\$110,200	\$431,079	\$115.92	\$0.034	\$9.66	\$0.034225	
8	E19	250 WATT - HPS	1,246	1,624,909	377,538	\$569,422	\$19,250	\$55,613	\$32,736	\$23,536	\$92,068	\$134.50	\$0.034	\$11.21	\$0.034225	
9	E21	400 WATT - HPS	605	1,289,739	299,657	\$300,685	\$15,279	\$44,141	\$17,286	\$11,428	\$44,704	\$146.61	\$0.034	\$12.22	\$0.034225	
10	E31	150 WATT - HPS, FLOOD	460	377,154	87,630	\$279,220	\$4,468	\$12,908	\$16,052	\$8,689	\$33,990	\$137.39	\$0.034	\$11.45	\$0.034225	
11	E32	250 WATT - HPS, FLOOD	872	1,137,175	264,216	\$519,712	\$13,472	\$38,920	\$29,878	\$16,471	\$64,433	\$142.49	\$0.034	\$11.87	\$0.034225	
12	E33	400 WATT - HPS, FLOOD	1,630	3,474,834	807,339	\$995,930	\$41,166	\$118,927	\$57,256	\$30,789	\$120,442	\$153.16	\$0.034	\$12.76	\$0.034225	
13		0 30'POLE & SPAN - MV	694			\$785,608			\$45,164			\$65.08		\$5.42		
14		0 35'POLE & SPAN - MV	329			\$446,782			\$25,685			\$78.07		\$6.51		
15		0 40'POLE & SPAN - MV	12			\$18,060			\$1,038			\$86.52		\$7.21		
16		0 GUY & ANCHOR SET - MV	34			\$10,064			\$579			\$17.02		\$1.42		
17		0 EXTRA SPAN - MV	162			\$66,420			\$3,818			\$23.57		\$1.96		
18		0 30'POLE & SPAN - HPS	1,069			\$1,210,108			\$69,569			\$65.08		\$5.42		
19		0 35'POLE & SPAN - HPS	500			\$679,000			\$39,036			\$78.07		\$6.51		
20		0 40'POLE & SPAN - HPS	84			\$126,420			\$7,268			\$86.52		\$7.21		
21		0 GUY & ANCHOR SET - HPS	153			\$45,288			\$2,604			\$17.02		\$1.42		
22		0 EXTRA SPAN - HPS	58			\$23,780			\$1,367			\$23.57		\$1.96		
23		<b>Grand Total</b>	<b>15,976</b>	<b>13,923,169</b>	<b>3,234,964</b>	<b>\$8,424,027</b>	<b>\$164,949</b>	<b>\$476,522</b>	<b>\$484,295</b>	<b>\$243,312</b>	<b>\$951,787</b>					
24						<b>UNIT COST</b>	<b>0.05</b>	<b>0.034225</b>	<b>0.06</b>	<b>18.89</b>	<b>73.89</b>					

**RATE 650 - STREET LIGHTING - REVENUE REQUIREMENT BUILD-UP**

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		TOTAL REVENUE REQUIREMENT	CUSTOMER COMPONENT	Account 373 (Street Lighting & Signal Systems)	Account 585 (Operation Expense - Street Lighting & Signal Svstems)	Account 596 (Maintenance Expense - Street Lighting & Signal Svstems)	ALLOCATED CUSTOMER RELATED COSTS
1	<i>Plant-in Service</i>						
2	Intangible Plant	356,407	314,313				314,313
3	Production Plant	-	-				-
4	Transmission Plant	1,219,642	-				-
5	Distribution Plant	51,991,380	46,926,451	41,244,001			5,682,450
6	General Plant	1,784,175	1,668,493				1,668,493
7		2,593,518	2,398,677				2,398,677
8	<b>Total Plant-in Service</b>	<b>57,945,123</b>	<b>51,307,934</b>	<b>41,244,001</b>	-	-	<b>10,063,934</b>
9	<i>Accumulated Reserve for Depreciation</i>						
10	Intangible Plant	(330,735)	(291,673)				(291,673)
11	Production Plant	-	-				-
12	Transmission Plant	(614,006)	-				-
13	Distribution Plant	(41,106,133)	(38,478,857)	(35,353,261)			(3,125,596)
14	General Plant	(1,672,362)	(1,563,930)				(1,563,930)
15		(1,636,210)	(1,510,626)				(1,510,626)
16	<b>Total Accumulated Reserve for Depreciation</b>	<b>(45,359,446)</b>	<b>(41,845,085)</b>	<b>(35,353,261)</b>	-	-	<b>(6,491,825)</b>
17	Rate Base Adjustments	4,264,025	3,596,307				3596307.145
18	<b>RATE BASE</b>	<b>16,849,702</b>	<b>13,059,156</b>	<b>5,890,740</b>	-	-	<b>7,168,416</b>
19	<b>Return</b>	1,142,410	885,411	399,392	-	-	486,019
20	<i>O &amp; M Expenses</i>						
21	Production	79,595	-				-
22	Transmission	45,727	-				-
23	Distribution	1,954,104	1,831,440		667,101	363,697	800,642
24	Customer Account	-	-				-
25	Customer Service & Information Expenses	0	0				0
26	Sales Expenses	1,657	1,657				1,657
27	Administrative and General Expenses	2,103,830	1,942,471				1,942,471
28	<b>Total O &amp; M Expenses</b>	<b>4,184,912</b>	<b>3,775,568</b>	-	<b>667,101</b>	<b>363,697</b>	<b>2,744,769</b>
29	Depreciation Expenses	1,879,221	1,692,747	1,464,162			228,585
30	Amortization Expenses	124,099	109,224				109,224
31	Taxes Other Than Income Taxes	514,679	450,148	168,708.61			281,439
32	Fuel Expenses	1,832,811	-				-
33	Non-FAC Trackable Fuel Expenses	50,586	-				-
34	Income Taxes	554,400	429,681	193,821			235,860
35	<b>Gross Revenue Requirement</b>	<b>10,283,118</b>	<b>7,342,778</b>	<b>2,226,084</b>	<b>667,101</b>	<b>363,697</b>	<b>4,085,896</b>
36	Other Revenues	182,303	161,618	-	-	-	161,618
37	Other Rev as % of Functionalized Revenue	2.20%					
38	Ratio	97.80%					
39	<b>Net Revenue Requirement</b>	<b>10,100,815</b>	<b>7,181,160</b>	<b>2,226,084</b>	<b>667,101</b>	<b>363,697</b>	<b>3,924,278</b>
40	Settlement Adjustment	(944,772)	(837,575)	(259,639)	(77,807)	(42,420)	(457,708)
41	Adjustment Factor		88.65%				
42	<b>Net Settlement Revenue Requirement</b>	<b>9,156,042</b>	<b>6,343,585</b>	<b>1,966,445</b>	<b>589,294</b>	<b>321,277</b>	<b>3,466,570</b>
43				X	X	X	X
44					X	X	X
45							X
46				Allocation Factor	Installed Cost	# of Lamps	# of Lamps

47	<b>SETTLEMENT REVENUE REQUIREMENT</b>	
48	<b>CUSTOMER</b>	<b>\$ 6,343,585</b>
49	<b>DEMAND</b>	<b>811,889</b>
50	<b>ENERGY</b>	<b>167,757</b>
51	<b>FUEL</b>	<b>1,832,811</b>
52	<b>TOTAL</b>	<b>\$ 9,156,042</b>

TRUE

53	Energy Unit Cost (ACOSS)	\$ 0.002870
54	Fuel Unit Cost (ACOSS)	\$ 0.031355
55	<b>Energy + Fuel</b>	<b>\$ 0.034225</b>



**RATE 660 - DUSK TO DAWN AREA LIGHTING - REVENUE REQUIREMENT BUILD-UP**

Line No.	(A)	(B)	(C)	(D)	(E)	(G)
		TOTAL REVENUE REQUIREMENT	CUSTOMER COMPONENT	Account 371 (Installations on Customers' Premises)	Account 587 (Customer Installations Expenses)	ALLOCATED CUSTOMER RELATED COSTS
1	Plant-in Service	13,257,909	11,695,785	7,801,211		3,894,574
2	Accumulated Reserve for Depreciation	(9,205,122)	(8,377,471)	(5,969,165)		(2,408,307)
3	Rate Base Adjustments	1,227,281	1,069,192			1069191.843
4	<b>RATE BASE</b>	<b>5,280,067</b>	<b>4,387,505</b>	<b>1,832,046</b>	<b>-</b>	<b>2,555,459</b>
5	Return	357,989	297,473	124,213	-	173,260
6	O & M Expenses	1,286,793	1,190,235		318,150	872,086
7	Depreciation Expenses	510,149	466,302	404,103		62,199
8	Amortization Expenses	27,331	23,829			23,829
9	Taxes Other Than Income Taxes	143,721	128,530	44,658.50		83,872
10	Fuel Expenses	436,670	-			-
11	Non-FAC Trackable Fuel Expenses	12,052	-			-
12	Income Taxes	173,728	144,361	60,279		84,081
13	<b>Gross Revenue Requirement</b>	<b>2,948,433</b>	<b>2,250,729</b>	<b>633,253</b>	<b>318,150</b>	<b>1,299,327</b>
14	Other Revenues	60,174	54,792	-	-	54,792
15	Other Rev as % of Functionalized Revenue	2.43%				
16	Ratio	97.57%				
17	<b>Net Revenue Requirement</b>	<b>2,888,259</b>	<b>2,195,937</b>	<b>633,253</b>	<b>318,150</b>	<b>1,244,534</b>
18	Settlement Adjustment	(567,277)	(516,543)	(148,958)	(74,837)	(292,747)
19	Adjustment Factor		91.06%			
20	<b>Net Settlement Revenue Requirement</b>	<b>2,320,982</b>	<b>1,679,395</b>	<b>484,295</b>	<b>243,312</b>	<b>951,787</b>
21			<b>Allocation Factor</b>	<b>Installed Cost</b>	<b># of Lamps</b>	<b># of Lamps</b>

22	<b>SETTLEMENT REVENUE REQUIREMENT</b>	
23	<b>CUSTOMER</b>	<b>\$ 1,679,395</b>
24	<b>DEMAND</b>	<b>164,949</b>
25	<b>ENERGY</b>	<b>39,968</b>
26	<b>FUEL</b>	<b>436,670</b>
27	<b>TOTAL</b>	<b>\$ 2,320,982</b>

TRUE

28	Energy Unit Cost (ACOSS)	\$ 0.002870
29	Fuel Unit Cost (ACOSS)	\$ 0.031355
30	<b>Energy + Fuel</b>	<b>\$ 0.034225</b>

**RATE 660 - DUSK TO DAWN AREA LIGHTING  
 COMPARISON OF CURRENT AND PROPOSED REVENUE**

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
					Proposed Rates		Current Rates (w/Base Fuel and Rolled-In Trackers)			DIFFERENCE (\$)		Current Annual Revenue			Proposed Annual Revenue			CHANGE	
					Lamp Charge	Energy Charge	Lamp Charge	Energy Charge (04/2014-12/2014)	Energy Charge (01/2015-03/2015)	Lamp Charge	Energy Charge	Lamp Charge	Energy Charge	Total	Lamp Charge	Energy Charge	Total	%	
3	<b>Company Owned &amp; Company Maintained</b>																		
4		<b>Lamp Type</b>	<b>Inventory</b>	<b>Total kWh</b>															
5	E12	175 WATT - MV	1,801	1,507,617	\$10.04	\$ 0.034225	\$10.47	\$ 0.031774	\$ 0.032144	-\$0.43	\$ 0.002358	\$ 226,278	\$ 48,043	\$ 274,321	\$ 217,055	\$ 51,598	\$ 268,654	-2.1%	
6	E14	400 WATT - MV	433	958,835	\$11.83	\$ 0.034225	\$12.97	\$ 0.031774	\$ 0.032144	-\$1.14	\$ 0.002358	\$ 67,392	\$ 30,555	\$ 97,947	\$ 61,490	\$ 32,816	\$ 94,307	-3.7%	
7	E16	100 WATT - HPS	5,834	3,552,906	\$9.66	\$ 0.034225	\$10.27	\$ 0.031774	\$ 0.032144	-\$0.61	\$ 0.002358	\$ 718,982	\$ 113,220	\$ 832,202	\$ 676,275	\$ 121,599	\$ 797,874	-4.1%	
8	E19	250 WATT - HPS	1,246	1,624,909	\$11.21	\$ 0.034225	\$10.25	\$ 0.031774	\$ 0.032144	\$0.96	\$ 0.002358	\$ 153,258	\$ 51,781	\$ 205,039	\$ 167,590	\$ 55,613	\$ 223,203	8.9%	
9	E21	400 WATT - HPS	605	1,289,739	\$12.22	\$ 0.034225	\$10.44	\$ 0.031774	\$ 0.032144	\$1.78	\$ 0.002358	\$ 75,794	\$ 41,100	\$ 116,894	\$ 88,698	\$ 44,141	\$ 132,839	13.6%	
10	E31	150 WATT - HPS, FLOOD	460	377,154	\$11.45	\$ 0.034225	\$10.71	\$ 0.031774	\$ 0.032144	\$0.74	\$ 0.002358	\$ 59,119	\$ 12,019	\$ 71,138	\$ 63,199	\$ 12,908	\$ 76,107	7.0%	
11	E32	250 WATT - HPS, FLOOD	872	1,137,175	\$11.87	\$ 0.034225	\$10.84	\$ 0.031774	\$ 0.032144	\$1.03	\$ 0.002358	\$ 113,430	\$ 36,238	\$ 149,668	\$ 124,255	\$ 38,920	\$ 163,174	9.0%	
12	E33	400 WATT - HPS, FLOOD	1,630	3,474,834	\$12.76	\$ 0.034225	\$10.74	\$ 0.031774	\$ 0.032144	\$2.02	\$ 0.002358	\$ 210,074	\$ 110,732	\$ 320,807	\$ 249,653	\$ 118,927	\$ 368,579	14.9%	
13		30'POLE & SPAN - MV	694		\$5.42		\$2.76	\$ 0.031774	\$ 0.032144	\$2.66		\$ 22,985		\$ 22,985	\$ 45,164		\$ 45,164	96.5%	
14		35'POLE & SPAN - MV	329		\$6.51		\$3.48	\$ 0.031774	\$ 0.032144	\$3.03		\$ 13,739		\$ 13,739	\$ 25,685		\$ 25,685	87.0%	
15		40'POLE & SPAN - MV	12		\$7.21		\$4.01	\$ 0.031774	\$ 0.032144	\$3.20		\$ 577		\$ 577	\$ 1,038		\$ 1,038	79.8%	
16		GUY & ANCHOR SET - MV	34		\$1.42		\$0.84	\$ 0.031774	\$ 0.032144	\$0.58		\$ 343		\$ 343	\$ 579		\$ 579	68.8%	
17		EXTRA SPAN - MV	162		\$1.96		\$1.77	\$ 0.031774	\$ 0.032144	\$0.19		\$ 3,441		\$ 3,441	\$ 3,818		\$ 3,818	11.0%	
18		30'POLE & SPAN - HPS	1,069		\$5.42		\$2.76	\$ 0.031774	\$ 0.032144	\$2.66		\$ 35,405		\$ 35,405	\$ 69,569		\$ 69,569	96.5%	
19		35'POLE & SPAN - HPS	500		\$6.51		\$3.48	\$ 0.031774	\$ 0.032144	\$3.03		\$ 20,880		\$ 20,880	\$ 39,036		\$ 39,036	87.0%	
20		40'POLE & SPAN - HPS	84		\$7.21		\$4.01	\$ 0.031774	\$ 0.032144	\$3.20		\$ 4,042		\$ 4,042	\$ 7,268		\$ 7,268	79.8%	
21		GUY & ANCHOR SET - HPS	153		\$1.42		\$0.84	\$ 0.031774	\$ 0.032144	\$0.58		\$ 1,542		\$ 1,542	\$ 2,604		\$ 2,604	68.8%	
22		EXTRA SPAN - HPS	58		\$1.96		\$1.77	\$ 0.031774	\$ 0.032144	\$0.19		\$ 1,232		\$ 1,232	\$ 1,367		\$ 1,367	11.0%	
23		<b>Grand Total</b>	<b>15,976</b>	<b>13,923,169</b>								<b>\$1,728,515</b>	<b>\$443,688</b>	<b>\$2,172,203</b>	<b>\$1,844,343</b>	<b>\$476,522</b>	<b>\$2,320,865</b>	<b>7%</b>	

**RATE 650 - STREET LIGHTING  
 INVENTORY AND USAGE**

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	<b>Company Owned &amp; Company Maintained</b>													
2	<b>Inventory</b>					<b>kWh Per Lamp</b>			<b>Total kWh</b>		<b>per Lamp</b>	<b>Total</b>	<b>per Lamp</b>	<b>Total</b>
3	<b>Lamp Type</b>	<b>Dusk-to-Dawn</b>	<b>Dusk-to-Midnight</b>	<b>Total</b>	<b>Dusk-to-Dawn</b>	<b>Dusk-to-Midnight</b>	<b>Dusk-to-Dawn</b>	<b>Dusk-to-Midnight</b>	<b>Total</b>	<b>Watts With Ballasts</b>	<b>Watts With Ballasts</b>	<b>Replacement Cost</b>	<b>Replacement Cost</b>	
4	E12	175 Watt Mercury Vapor	42	42	837.1	0.0	35,158	0	35,158	194.5	8,169	\$1,943	\$81,606	
5	E14	400 Watt Mercury Vapor	179	179	2,214.4	0.0	396,378	0	396,378	514.5	92,096	\$2,303	\$412,237	
6	E16	100 Watt High Pressure Sodium	27,492	27,492	609.0	0.0	16,742,628	0	16,742,628	141.5	3,890,118	\$2,239	\$61,554,588	
2	E17	150 Watt High Pressure Sodium	12,241	12,241	819.9	0.0	10,036,396	0	10,036,396	190.5	2,331,911	\$2,271	\$27,799,311	
3	E19	250 Watt High Pressure Sodium	1,003	1,003	1,304.1	0.0	1,308,012	0	1,308,012	303	303,909	\$2,324	\$2,330,972	
4	E21	400 Watt High Pressure Sodium	1,116	1,116	2,131.8	0.0	2,379,089	0	2,379,089	495.3	552,755	\$2,520	\$2,812,320	
5		<b>Sub-Total</b>	<b>42,073</b>	<b>0</b>	<b>42,073</b>		<b>30,466,125</b>	<b>0</b>	<b>30,466,125</b>		<b>7,078,692</b>		<b>\$94,497,191</b>	
6	<b>Customer Owned &amp; Company Maintained</b>													
7	<b>Inventory</b>					<b>kWh Per Lamp</b>			<b>Total kWh</b>		<b>per Lamp</b>	<b>Total</b>		
8	<b>Lamp Type</b>	<b>Dusk-to-Dawn</b>	<b>Dusk-to-Midnight</b>	<b>Total</b>	<b>Dusk-to-Dawn</b>	<b>Dusk-to-Midnight</b>	<b>Dusk-to-Dawn</b>	<b>Dusk-to-Midnight</b>	<b>Total</b>	<b>Watts With Ballasts</b>	<b>Watts With Ballasts</b>			
9	E19	250 Watt High Pressure Sodium	68	68	1,304.1	0.0	88,679	0	88,679	303	20,604			
10	E21	400 Watt High Pressure Sodium	41	41	2,131.8	0.0	87,404	0	87,404	495.3	20,307			
11		<b>Sub-Total</b>	<b>109</b>	<b>0</b>	<b>109</b>		<b>176,083</b>	<b>0</b>	<b>176,083</b>		<b>40,911</b>			
12	<b>Customer Owned &amp; Customer Maintained</b>													
13	<b>Inventory</b>					<b>kWh Per Lamp</b>			<b>Total kWh</b>		<b>per Lamp</b>	<b>Total</b>		
14	<b>Lamp Type</b>	<b>Dusk-to-Dawn</b>	<b>Dusk-to-Midnight</b>	<b>Total</b>	<b>Dusk-to-Dawn</b>	<b>Dusk-to-Midnight</b>	<b>Dusk-to-Dawn</b>	<b>Dusk-to-Midnight</b>	<b>Total</b>	<b>Watts With Ballasts</b>	<b>Watts With Ballasts</b>			
15	E16	100 Watt High Pressure Sodium	2,035	2,035	609.0	0.0	1,239,315	0	1,239,315	141.5	287,953			
16	E17	150 Watt High Pressure Sodium	6,827	10	819.9	370.4	5,597,457	3,704	5,601,161	190.5	1,302,449			
17	E18	200 Watt High Pressure Sodium	62	62	975.7	0.0	60,493	0	60,493	226.7	14,055			
18	E19	250 Watt High Pressure Sodium	3,688	3,688	1,304.1	0.0	4,809,521	0	4,809,521	303	1,117,464			
19	E20	310 Watt High Pressure Sodium	171	171	1,573.5	0.0	269,069	0	269,069	365.6	62,518			
20	E21	400 Watt High Pressure Sodium	3,429	3,429	2,131.8	0.0	7,309,942	0	7,309,942	495.3	1,698,384			
21	E22	1000 Watt High Pressure Sodium	876	876	4,755.9	0.0	4,166,168	0	4,166,168	1,105	967,980			
22	E35	100 Watt Mercury Vapor	42	42	508.7	0.0	21,365	0	21,365	118.2	4,964			
23	E12	175 Watt Mercury Vapor	112	235	837.1	377.3	93,755	88,666	182,421	194.5	67,492			
24	E13	250 Watt Mercury Vapor	194	555	1,221.0	551.1	236,874	305,861	542,735	283.7	212,491			
25	E14	400 Watt Mercury Vapor	206	845	2,214.4	994.9	456,166	840,691	1,296,857	514.5	540,740			
26	E15	70 Watt High Pressure Sodium	857	857	415.3	0.0	355,912	0	355,912	96.5	82,701			
27	E34	135 Watt Incandescent	5	5	581.0	0.0	2,905	0	2,905	135.0	675			
28	E37	175 Watt Metal Halide	921	921	863.0	0.0	794,823	0	794,823	200.5	184,661			
29	E38	250 Watt Metal Halide	193	193	1,190.1	0.0	229,689	0	229,689	276.5	53,365			
30	E39	400 Watt Metal Halide	129	129	1,824.5	0.0	235,361	0	235,361	423.9	54,683			
31	E40	1500 Watt Metal Halide	2	2	6,664.7	0.0	13,329	0	13,329	1548.5	3,097			
32	E41	Variable Wattage	102	102	128.8	0.0	13,140	0	13,140	29.9	3,053			
33	E25	135 Watt Low Pressure Sodium	488	488	675.7	0.0	329,742	0	329,742	157	76,616			
34	E23	55 Watt Low Pressure Sodium	11	11	336.6	0.0	3,703	0	3,703	78.2	860			
35	E24	90 Watt Low Pressure Sodium	59	59	553.1	0.0	32,633	0	32,633	128.5	7,582			
36		<b>Sub-Total</b>	<b>20,409</b>	<b>1,645</b>	<b>22,054</b>		<b>26,271,363</b>	<b>1,238,921</b>	<b>27,510,284</b>		<b>6,743,780</b>			
37		<b>Grand Total</b>	<b>62,591</b>	<b>1,645</b>	<b>64,236</b>		<b>56,913,571</b>	<b>1,238,921</b>	<b>58,152,491</b>		<b>13,863,383</b>			

**RATE 660 - DUSK TO DAWN AREA LIGHTING**  
**INVENTORY AND USAGE**

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	<b>PER LAMP</b>						<b>ALL LAMPS</b>			
2	<b>Lamp Type</b>	<b>Inventory</b>	<b>kWh</b>	<b>Watts With Ballasts</b>	<b>Replacement Cost</b>		<b>Inventory</b>	<b>kWh</b>	<b>Watts With Ballasts</b>	<b>Replacement Cost</b>
3	E12	175 WATT - MV	1,801	837	195	\$310	1,801	1,507,617	350,295	\$558,310
4	E14	400 WATT - MV	433	2,214	515	\$400	433	958,835	222,779	\$173,200
5	E16	100 WATT - HPS	5,834	609	142	\$277	5,834	3,552,906	825,511	\$1,616,018
6	E19	250 WATT - HPS	1,246	1,304	303	\$457	1,246	1,624,909	377,538	\$569,422
7	E21	400 WATT - HPS	605	2,132	495	\$497	605	1,289,739	299,657	\$300,685
8	E31	150 WATT - HPS, FLOOD	460	820	191	\$607	460	377,154	87,630	\$279,220
9	E32	250 WATT - HPS, FLOOD	872	1,304	303	\$596	872	1,137,175	264,216	\$519,712
10	E33	400 WATT - HPS, FLOOD	1,630	2,132	495	\$611	1,630	3,474,834	807,339	\$995,930
11		30'POLE & SPAN - MV	694			\$1,132	694	0	0	\$785,608
12		35'POLE & SPAN - MV	329			\$1,358	329	0	0	\$446,782
13		40'POLE & SPAN - MV	12			\$1,505	12	0	0	\$18,060
14		GUY & ANCHOR SET - MV	34			\$296	34	0	0	\$10,064
15		EXTRA SPAN - MV	162			\$410	162	0	0	\$66,420
16		30'POLE & SPAN - HPS	1,069			\$1,132	1,069	0	0	\$1,210,108
17		35'POLE & SPAN - HPS	500			\$1,358	500	0	0	\$679,000
18		40'POLE & SPAN - HPS	84			\$1,505	84	0	0	\$126,420
19		GUY & ANCHOR SET - HPS	153			\$296	153	0	0	\$45,288
20		EXTRA SPAN - HPS	58			\$410	58	0	0	\$23,780

**Riders and Adjustments Rolled Into Base Rates (\$/kWh)**

Line No.	(A)	(B)	(C)	(D)
1		Street Lighting	Traffic and Directive Lighting	Dusk to Dawn Area Lighting
2		650	655	660
3	<b>Riders and Adjustments Rolled Into Base Rates (\$/kWh)</b>	-\$0.002738	\$0.004729	\$0.000602

**ENERGY USAGE PER LAMP**

<b>Dusk to Dawn Usage (kWh)</b>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
100 Watt Mercury Vapor	52.9	44.7	44.3	37.9	34.8	31.5	33.5	37.3	40.7	47.1	49.9	54	508.7
150 Watt Mercury Vapor	78.7	66.5	65.9	56.3	51.8	46.9	49.9	55.4	60.6	70.1	74.3	80.4	756.6
175 Watt Mercury Vapor	87	73.6	72.9	62.3	57.3	51.8	55.2	61.3	67	77.6	82.2	88.9	837.1
250 Watt Mercury Vapor	126.9	107.4	106.3	90.9	83.5	75.6	80.5	89.4	97.7	113.2	119.9	129.7	1221
400 Watt Mercury Vapor	230.2	194.8	192.7	164.9	151.5	137.1	145.9	162.2	177.2	205.2	217.4	235.3	2214.4
175 Watt Metal Halide	89.7	75.9	75.1	64.3	59	53.4	56.9	63.2	69.1	80	84.7	91.7	863
250 Watt Metal Halide	123.7	104.7	103.6	88.6	81.4	73.7	78.4	87.1	95.3	110.3	116.8	126.4	1190.1
400 Watt Metal Halide	189.7	160.5	158.8	135.9	124.8	113	120.2	133.6	146	169.1	179.1	193.8	1824.5
1500 Watt Metal Halide	692.9	586.2	580	496.3	456	412.7	439.2	488	533.5	617.6	654.2	708.1	6664.7
55 Watt Low Pressure Sodium	35	29.6	29.3	25.1	23	20.8	22.2	24.6	26.9	31.2	33	35.8	336.6
90 Watt Low Pressure Sodium	57.5	48.6	48.1	41.2	37.8	34.2	36.4	40.5	44.3	51.3	54.3	58.8	553.1
135 Watt Low Pressure Sodium	70.2	59.4	58.8	50.3	46.2	41.8	44.5	49.5	54.1	62.6	66.3	71.8	675.7
70 Watt High Pressure Sodium	43.2	36.5	36.1	30.9	28.4	25.7	27.4	30.4	33.2	38.5	40.8	44.1	415.3
100 Watt High Pressure Sodium	63.3	53.6	53	45.4	41.7	37.7	40.1	44.6	48.7	56.4	59.8	64.7	609
150 Watt High Pressure Sodium	85.2	72.1	71.4	61.1	56.1	50.8	54	60	65.6	76	80.5	87.1	819.9
200 Watt High Pressure Sodium	101.4	85.8	84.9	72.7	66.8	60.4	64.3	71.4	78.1	90.4	95.8	103.7	975.7
250 Watt High Pressure Sodium	135.6	114.7	113.5	97.1	89.2	80.7	85.9	95.5	104.4	120.9	128	138.5	1304.1
310 Watt High Pressure Sodium	163.6	138.4	136.9	117.2	107.7	97.4	103.7	115.2	125.9	145.8	154.5	167.2	1573.5
400 Watt High Pressure Sodium	221.6	187.5	185.5	158.7	145.9	132	140.5	156.1	170.6	197.6	209.3	226.5	2131.8
1000 Watt High Pressure Sodium	494.4	418.3	413.9	354.2	325.4	294.5	313.4	348.3	380.7	440.7	466.9	505.3	4755.9

<b>Dusk to Midnight Usage (kWh)</b>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
175 Watt Mercury Vapor	42.8	35.8	31.9	25.8	23.6	20.6	21.6	24.8	28.6	34.6	42.2	45.1	377.3
250 Watt Mercury Vapor	62.5	52.3	46.6	37.7	34.4	30.1	31.5	36.3	41.8	50.5	61.6	65.8	551.1
400 Watt Mercury Vapor	112.9	94.4	84.1	68.1	62.1	54.4	56.9	65.5	75.4	91.1	111.2	118.8	994.9
150 Watt High Pressure Sodium	42	35.1	31.3	25.4	23.1	20.2	21.2	24.4	28.1	33.9	41.4	44.2	370.4

<b>Unlisted Fixture Hours Of Operation (hours)</b>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Dusk to Dawn	447	379	375	321	295	267	284	315	345	399	423	457	4304
Dusk to Midnight	225	188	168	136	124	109	114	131	151	182	222	237	1986

Source: Tariff Sheets 96 and 97

1) Replacement Costs from "Street Lighting Costs 2014.pdf"

- replacement cost assumes installation requiring pole and secondary

September 2015 Roadway Lighting Installation Costs								
	Light Type and Wattage							
	100 Watt HPS	50 Watt +/- LED	150 Watt HPS	75 Watt +/- LED	250 Watt HPS	115 Watt +/- LED	400 Watt HPS	200 Watt +/- LED
Typical Installation on Existing Pole with Secondary	\$647	\$833	\$679	\$878	\$733	\$1,159	\$735	\$1,337
Typical Installation requiring Pole and Secondary	\$2,239	\$2,426	\$2,271	\$2,472	\$2,324	\$2,757	\$2,520	\$3,080

MV lamps are being replaced, so used the last installed cost for 175W and 400W MV

- cost info sent by Elisabeth via email on 9/2/15 AND AGAIN 9/10/15

- on 9/10/15 it was realized that the MV costs were for 660 and not 650

**RATE 650 - DUSK TO DAWN AREA LIGHTING**

				<u>Proposed Rates</u>		<u>Current Rates (w/ Base Fuel and w/o Trackers)</u>		
				<u>Lamp Charge</u>	<u>Energy Charge</u>	<u>Lamp Charge</u>	<u>Energy Charge (04/2014-12/2014)</u>	<u>Energy Charge (01/2015-03/2015)</u>
<b>Company Owned &amp; Company Maintained</b>								
	<u>Lamp Type</u>	<u>Inventory</u>	<u>Total kWh</u>					
E12	175 WATT - MV	1,801	1,507,617	\$10.04	\$ 0.034225	\$10.47	\$ 0.031172	\$ 0.031542
E14	400 WATT - MV	433	958,835	\$11.83	\$ 0.034225	\$12.97	\$ 0.031172	\$ 0.031542
E16	100 WATT - HPS	5,834	3,552,906	\$9.66	\$ 0.034225	\$10.27	\$ 0.031172	\$ 0.031542
E19	250 WATT - HPS	1,246	1,624,909	\$11.21	\$ 0.034225	\$10.25	\$ 0.031172	\$ 0.031542
E21	400 WATT - HPS	605	1,289,739	\$12.22	\$ 0.034225	\$10.44	\$ 0.031172	\$ 0.031542
E31	150 WATT - HPS, FLOOD	460	377,154	\$11.45	\$ 0.034225	\$10.71	\$ 0.031172	\$ 0.031542
E32	250 WATT - HPS, FLOOD	872	1,137,175	\$11.87	\$ 0.034225	\$10.84	\$ 0.031172	\$ 0.031542
E33	400 WATT - HPS, FLOOD	1,630	3,474,834	\$12.76	\$ 0.034225	\$10.74	\$ 0.031172	\$ 0.031542
	0 30'POLE & SPAN - MV	694		\$5.42		\$2.76	\$ 0.031172	\$ 0.031542
	0 35'POLE & SPAN - MV	329		\$6.51		\$3.48	\$ 0.031172	\$ 0.031542
	0 40'POLE & SPAN - MV	12		\$7.21		\$4.01	\$ 0.031172	\$ 0.031542
	0 GUY & ANCHOR SET - MV	34		\$1.42		\$0.84	\$ 0.031172	\$ 0.031542
	0 EXTRA SPAN - MV	162		\$1.96		\$1.77	\$ 0.031172	\$ 0.031542
	0 30'POLE & SPAN - HPS	1,069		\$5.42		\$2.76	\$ 0.031172	\$ 0.031542
	0 35'POLE & SPAN - HPS	500		\$6.51		\$3.48	\$ 0.031172	\$ 0.031542
	0 40'POLE & SPAN - HPS	84		\$7.21		\$4.01	\$ 0.031172	\$ 0.031542
	0 GUY & ANCHOR SET - HPS	153		\$1.42		\$0.84	\$ 0.031172	\$ 0.031542
	0 EXTRA SPAN - HPS	58		\$1.96		\$1.77	\$ 0.031172	\$ 0.031542
	<b>Grand Total</b>	<b>15,976</b>	<b>13,923,169</b>					
					\$ 0.034233			



DIFFERENCE (%)		Current Annual Revenue			Proposed Annual Revenue			Change (%)
Lamp Charge	Energy Charge	Lamp Charge	Energy Charge	Total	Lamp Charge	Energy Charge	Total	
-4.1%	9.5%	\$ 226,278	\$ 47,135	\$ 273,413	\$ 217,055	\$ 51,598	\$ 268,654	-1.74%
-8.8%	9.5%	\$ 67,392	\$ 29,978	\$ 97,370	\$ 61,490	\$ 32,816	\$ 94,307	-3.15%
-5.9%	9.5%	\$ 718,982	\$ 111,080	\$ 830,062	\$ 676,275	\$ 121,599	\$ 797,874	-3.88%
9.4%	9.5%	\$ 153,258	\$ 50,802	\$ 204,060	\$ 167,590	\$ 55,613	\$ 223,203	9.38%
17.0%	9.5%	\$ 75,794	\$ 40,323	\$ 116,117	\$ 88,698	\$ 44,141	\$ 132,839	14.40%
6.9%	9.5%	\$ 59,119	\$ 11,792	\$ 70,911	\$ 63,199	\$ 12,908	\$ 76,107	7.33%
9.5%	9.5%	\$ 113,430	\$ 35,553	\$ 148,983	\$ 124,255	\$ 38,920	\$ 163,174	9.53%
18.8%	9.5%	\$ 210,074	\$ 108,639	\$ 318,713	\$ 249,653	\$ 118,927	\$ 368,579	15.65%
96.5%		\$ 22,985		\$ 22,985	\$ 45,164	\$ -	\$ 45,164	96.49%
87.0%		\$ 13,739		\$ 13,739	\$ 25,685	\$ -	\$ 25,685	86.95%
79.8%		\$ 577		\$ 577	\$ 1,038	\$ -	\$ 1,038	79.80%
68.8%		\$ 343		\$ 343	\$ 579	\$ -	\$ 579	68.82%
11.0%		\$ 3,441		\$ 3,441	\$ 3,818	\$ -	\$ 3,818	10.97%
96.5%		\$ 35,405		\$ 35,405	\$ 69,569	\$ -	\$ 69,569	96.49%
87.0%		\$ 20,880		\$ 20,880	\$ 39,036	\$ -	\$ 39,036	86.95%
79.8%		\$ 4,042		\$ 4,042	\$ 7,268	\$ -	\$ 7,268	79.80%
68.8%		\$ 1,542		\$ 1,542	\$ 2,604	\$ -	\$ 2,604	68.82%
11.0%		\$ 1,232		\$ 1,232	\$ 1,367	\$ -	\$ 1,367	10.97%
		<b>\$1,728,515</b>	<b>\$435,301</b>	<b>\$2,163,815</b>	<b>\$1,844,343</b>	<b>\$476,522</b>	<b>\$2,320,865</b>	
					<b>7%</b>	<b>9%</b>	<b>7%</b>	
		<b>REVENUE PROOF</b>	<b>\$ 1,728,385</b>	<b>\$ 435,639</b>				
		<b>DIFFERENCE</b>	<b>0.01%</b>	<b>-0.08%</b>				
					1,844,343	476,639		

**RATE 650 - STREET LIGHTING**

			Proposed Rates		Current Rates		
			Lamp Charge	Energy Charge	Lamp Charge	Energy Charge (04/2014-12/2014)	Energy Charge (01/2015-03/2015)
<b>Company Owned &amp; Company Maintained</b>							
Lamp Type	Inventory	Total kWh					
E12 175 Watt Mercury Vapor	42	35,158	\$ 10.59	\$ 0.034225	\$ 11.33	\$ 0.031172	\$ 0.031496
E14 400 Watt Mercury Vapor	179	396,378	\$ 12.76	\$ 0.034225	\$ 14.62	\$ 0.031172	\$ 0.031496
E16 100 Watt High Pressure Sodium	27492	16,742,628	\$ 10.84	\$ 0.034225	\$ 11.85	\$ 0.031172	\$ 0.031496
E17 150 Watt High Pressure Sodium	12241	10,036,396	\$ 11.14	\$ 0.034225	\$ 12.13	\$ 0.031172	\$ 0.031496
E19 250 Watt High Pressure Sodium	1003	1,308,012	\$ 11.77	\$ 0.034225	\$ 12.40	\$ 0.031172	\$ 0.031496
E21 400 Watt High Pressure Sodium	1116	2,379,089	\$ 13.04	\$ 0.034225	\$ 12.58	\$ 0.031172	\$ 0.031496
	<b>42,073</b>						
<b>Customer Owned &amp; Company Maintained</b>							
Lamp Type	Inventory	Total kWh					
E19 250 Watt High Pressure Sodium	68	88,679	\$ 7.76	\$ 0.034225	\$ 5.79	\$ 0.031172	\$ 0.031496
E21 400 Watt High Pressure Sodium	41	87,404	\$ 8.70	\$ 0.034225	\$ 5.79	\$ 0.031172	\$ 0.031496
	<b>109</b>						
<b>Customer Owned &amp; Customer Maintained</b>							
Lamp Type	Inventory	Total kWh					
E16 100 Watt High Pressure Sodium	2035	1,239,315	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E17 150 Watt High Pressure Sodium	6837	5,601,161	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E18 200 Watt High Pressure Sodium	62	60,493	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E19 250 Watt High Pressure Sodium	3688	4,809,521	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E20 310 Watt High Pressure Sodium	171	269,069	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E21 400 Watt High Pressure Sodium	3429	7,309,942	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E22 1000 Watt High Pressure Sodium	876	4,166,168	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E35 100 Watt Mercury Vapor	42	21,365	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E12 175 Watt Mercury Vapor	347	182,421	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E13 250 Watt Mercury Vapor	749	542,735	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E14 400 Watt Mercury Vapor	1051	1,296,857	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E15 70 Watt High Pressure Sodium	857	355,912	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E34 135 Watt Incandescent	5	2,905	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E37 175 Watt Metal Halide	921	794,823	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E38 250 Watt Metal Halide	193	229,689	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E39 400 Watt Metal Halide	129	235,361	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E40 1500 Watt Metal Halide	2	13,329	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E41 Variable Wattage	102	13,140	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E25 135 Watt Low Pressure Sodium	488	329,742	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E23 55 Watt Low Pressure Sodium	11	3,703	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
E24 90 Watt Low Pressure Sodium	59	32,633	\$ 5.98	\$ 0.034225	\$ 2.92	\$ 0.031172	\$ 0.031496
	<b>22,054</b>						
			\$ 3.06				
			\$ 36.71				
					<b>TOTAL</b>		

