
VERIFIED REBUTTAL TESTIMONY OF J. STEPHEN GASKE

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1 **I. INTRODUCTION**

2 **Q1. Please state your name, business address, and title.**

3 A1. My name is J. Stephen Gaske and I am a Senior Vice President of Concentric
4 Energy Advisors, Inc., 1300 19th Street, N.W., Suite 620, Washington, DC 20036.

5 **Q2. On whose behalf are you submitting this rebuttal testimony?**

6 A2. I am submitting this testimony on behalf of Northern Indiana Public Service
7 Company ("NIPSCO" or "Company").

8 **Q3. Are you the same J. Stephen Gaske who prefiled direct testimony in this Cause**
9 **on October 1, 2015?**

10 A3. Yes.

11 **Q4. What is the purpose of your rebuttal testimony?**

12 A4. The purpose of my rebuttal testimony is to respond to issues raised by several
13 parties in this Cause including:

- 14 • Glen Watkins on behalf of the Indiana Office of Utility Consumer Counselor
15 ("OUCC");

- 1 • Nicholas Phillips and James Dauphinais on behalf of the NIPSCO Industrial
2 Group ("Industrial Group");
- 3 • Joseph Mancinelli on behalf of US Steel;
- 4 • Karl Rábago and John Howat on behalf of Citizens Action Coalition and
5 The Environmental Law & Policy Center ("CAC");
- 6 • Steve Chriss on behalf of Walmart and Sam's East ("Walmart"); and
- 7 • Theodore Sommer on behalf of the Indiana Municipal Utility Group
8 ("IMUG:).

9 In addition, I am updating the Allocated Cost of Service Study, rate design and bill
10 impacts for changes in the Company's revenue requirement, and other changes in
11 response to various issues raised by Intervenors.

12 **Q5. Are you sponsoring any attachments to your rebuttal testimony?**

13 A5. Yes. I am sponsoring the following attachments, all of which were prepared by
14 me or under my direction and supervision:

1

<u>Attachment</u>	<u>Name</u>
17-R-A	Basic Service Charges
17-R-B	Survey of IN RC Customer Charges
17-R-C*	Confidential ACOSS Model
17-R-D	Summary of Class Cost Allocation and Unit Costs
17-R-E	Cost Classification
17-R-F	Class Allocation Factors
17-R-G	Summary of Demand Allocators
17-R-H	Rate Mitigation
17-R-I	Revenue Proof and Rate Design
17-R-J	Summary of Proposed Rates
17-R-K	Residential Bill Impacts
17-R-L	New LED Lighting Rates
17-R-M	Lighting Rate Design
17-R-N	Operating Expense Allocation Study
17-R-O	Fixed Variable Study

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* This attachment is provided electronically as an Excel file

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Please note that Attachments 17-R-C through 17-R-O were part of my direct testimony in this proceeding and, as discussed in Section VI below, have been updated to reflect NIPSCO's rebuttal positions.

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Q6. Are you also submitting updated workpapers to reflect the changes in revenue requirement, corrections, and positions on which you agree with Intervenor proposals?

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A6. Yes. I am sponsoring the following workpapers:

1

<u>Workpapers</u>	<u>Name</u>
WP-17-R-E.1	Functional Allocation (Updated Direct Workpaper 17-D.1)
WP-17-R-E.2	Allocation of Functions to Rate Classes (Updated Direct Workpaper 17-D.2)
WP-17-R-F.1	External Allocators/Loss Adjustments (Updated Direct Workpaper 17-E.1)
WP-17-R-F.2	Internal Allocators (Updated Direct Workpaper 17-E.2)
WP-17-R-G.1	Monthly Class Demands (Updated Direct Workpaper 17-F.2)
WP-17-R-H.1	Revenue Summary (Updated Direct Workpaper 17-G.1)
WP-17-R-I.1	Rate Design Calculations (Updated Direct Workpaper 17-H.1)
WP-17-R-K.1	Residential Bill Impacts (Updated Direct Workpaper 17-J.1)
WP-17-R-L.1	New LED Lighting Rates (Updated Direct Workpaper 17-K.1)
WP-17-R-M.1	Lighting Rate Design (Updated Direct Workpaper 17-L.1)
WP-17-R-N.1	Workpaper Supporting Operating Expense Allocation Study (Updated Direct Workpaper 16-E.1)

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Please note that the Workpapers listed above were part of my direct testimony in this proceeding and, as discussed in Section VI below, have been updated to reflect NIPSCO's rebuttal positions.

1 **II. ALLOCATED COST OF SERVICE STUDY**

2 **A. Demand-Related Production Costs**

3 **1. 12 CP v. 4 CP**

4 **Q7. Would you briefly summarize the recommendations of other parties concerning**
5 **the methods used to allocate production costs to the various classes to which**
6 **you wish to respond?**

7 A7. Industrial Group Witness Phillips agrees with the 4CP method for the allocation
8 of production costs,¹ with two adjustments, one related to interruptible buy-
9 through loads and the other-related to Rate 625 (Metal Melting Service) "off-peak"
10 load. US Steel Witness Mancinelli also strongly agrees with using the 4CP method
11 for the allocation of production-related demand costs, but believes that the peak
12 demand should be weather normalized. Walmart Witness Chriss indicates that he
13 is not opposed to the use of a 4CP allocator.²

14 In contrast, OUCC Witness Watkins opines³ that the Probability of Dispatch
15 ("PoD"), Base-Intermediate-Peak ("BIP") and Peak & Average ("P&A") methods

¹ Direct Testimony of Nicholas Phillips, Jr., pages 11-13.

² Direct Testimony of Steve W. Chriss, page 16.

³ Direct Testimony of Glenn A. Watkins, pages 17-18.

1 better reflect the capacity/energy tradeoffs that exist within generation-related
2 costs. Mr. Watkins recommends that all four methods, specifically 12CP, PoD, BIP,
3 and P&A should be considered in allocating NIPSCO's demand-related
4 production costs.⁴

5 **Q8. Did Mr. Watkins conduct any alternative cost studies using other methods of**
6 **classification and allocation for production costs?**

7 A8. Yes. Mr. Watkins conducted cost studies using the 12CP, PoD, BIP, and P&A
8 methodologies, and he presents the results compared to the 4CP method I used.

9 **Q9. Does Mr. Watkins express any specific concerns with the use of the 4CP**
10 **method?**

11 A9. Mr. Watkins' specific concern related to the use of the 4CP method is that it does
12 not recognize the investment or operational characteristics of NIPSCO's
13 generation portfolio as it allocates the total generation plant investment based on
14 the four peak hours of the year.⁵ He opines that the 4CP method ignores the

⁴ *Ibid*, pages 36-37.

⁵ *Ibid*, pages 16-17.

1 planning criteria used by utilities to minimize the total cost of providing service
2 and does not reflect the utilization of the generation portfolio throughout the year.

3 **Q10. Do you agree with this criticism of the 4CP method?**

4 A10. No. Once installed and part of the utility's portfolio, any generation asset is
5 available for dispatch at any time. The 4CP method recognizes the classes call on
6 the assets throughout the year, and it considers that the utility will call on all
7 resources during the highest peak and only use the more efficient plants at times
8 of lower demands.

9 **Q11. Do you agree with Mr. Watkins' criticism of the FERC tests to determine the**
10 **reasonableness of 4CP allocator?**

11 A11. No. Mr. Watkins' criticism of the FERC tests is based almost solely on the fact that
12 the tests were developed by FERC. The FERC tests are a commonly used method
13 for analyzing system load characteristics and determining whether a utility has
14 monthly peak periods that can be distinguished from off-peak periods.
15 Establishing the extent to which such a distinction exists provides a basis for
16 determining the time periods which are most relevant for production and
17 transmission capacity cost incurrence.

1 2. **Weather Normalization of Demand Allocators**

2 **Q12. What is the recommendation of US Steel Witness Mancinelli for the allocation**
3 **of production-related demand costs?**

4 A12. Although Mr. Mancinelli agrees with the 4CP method for the allocation of
5 demand-related production costs,⁶ he argues that the test year peak demands need
6 to be weather normalized because the system peak is weather sensitive and the
7 weather patterns in the test year were cooler than normal.⁷

8 **Q13. Do you agree with Mr. Mancinelli's recommendation that the system peak**
9 **demands should be weather normalized?**

10 A13. No. NIPSCO's system is designed such that it is able to meet the actual system
11 peak demand. A weather normalization adjustment would assume that the
12 system is designed for normal weather conditions when, in reality, it is designed
13 for abnormal conditions. In addition, the relative demands of various rate classes
14 change over time. What was normal for any class five years ago may not be normal
15 today, and may not be normal in a few years. For these reasons, it is an appropriate

⁶ Direct Testimony of Joseph A. Mancinelli, page 29

⁷ *Ibid*, pages 37-44.

1 and normal practice to use actual test year demands to allocate demand-related
2 costs.

3 **Q14. Mr. Mancinelli (at 43) says that the test year demand balancing adjustments are**
4 **“incorrect and distorted” for weather-sensitive classes. Do you agree?**

5 A14. No. The balancing adjustments Mr. Mancinelli is referring to are intended to
6 ensure that the total demand for all rate classes matches the total amount of
7 electricity produced for the system at that time. The need for these balancing
8 adjustments arises because there are some classes that do not have demand or time
9 of use meters for every customer. Demand data for these classes comes from load
10 research which places time of use meters on a sub-sample of the customers in the
11 class and then attempts to estimate the peak demand for all customers in the class
12 based on statistical analysis of the sample data. Although it is possible to use
13 statistical sampling to get reasonable estimates of the class demands, those
14 estimates do not always tie back to the total demand on the system, which is
15 known. The balancing adjustments are applied in order to reconcile the estimated
16 sampling data with the known system total demand. A weather normalization
17 adjustment would be irrelevant to that process of reconciling the measured and
18 estimated actual demands that occurred during system peaks.

1 3. **Adjustment for interruptible buy-through demand**

2 **Q15. Do you agree with the recommendation of Industrial Group Witness Phillips**
3 **for modifying the calculation of the peak demands used in the allocation of**
4 **production costs?**

5 A15. Mr. Phillips agrees with the 4CP method for the allocation of production costs,
6 with two adjustments. As described at pages 13-15 of his testimony, his first
7 adjustment would remove the buy-through load from the calculation of 4CP
8 demand allocators. This adjustment would inappropriately double count the
9 value that interruptible customers receive from the interruptible credit. Because
10 the interruptible credit pays a customer every month for the potential that it might
11 be interrupted, it would be double-counting to also reward the customers by
12 adjusting their actual demands downward when they buy through during
13 interruptions that occur for economy energy reasons. In those circumstances
14 NIPSCO has production capacity and stands ready to serve the customer.
15 However, in return for monthly interruptible credits, NIPSCO has purchased the
16 right to require the customer to pay higher energy charges at certain times. That
17 economy energy transaction is unrelated to the customer's demand or NIPSCO's
18 need to provide generating capacity.

1 **4. Removal of Rate 625 "Off-Peak" Demands**

2 **Q16. Do you agree with the claim at pages 15-16 of Mr. Phillips' testimony that the**
3 **load associated with Rate 625 (Metal Melting Service) used to calculate the 4CP**
4 **demand allocator needs to be adjusted?**

5 A16. Yes. Mr. Phillips correctly identifies that the tariff for this rate class has explicitly
6 defined "off-peak" and "on-peak" hours. However, in some months during the
7 test year the NIPSCO system peak occurred during an hour that is designated as
8 "off-peak" for Rate 625. Because NIPSCO's intent for this tariff rate was to provide
9 a reduced off-peak rate that recognizes the lower cost of providing service during
10 hours that normally would be considered to be off-peak for planning purposes,
11 the Company determined that it is appropriate to make an adjustment to the peak
12 demand allocators for this class during those months when their defined "off-
13 peak" use happened to coincide with a NIPSCO system peak. Consequently, the
14 updated Rebuttal ACOSS filed with this testimony adjusts the Rate 625 demands
15 during the defined "off-peak" periods by replacing the peak load in "off-peak"
16 periods with the average load for the customers during peak hours during the
17 month.

1 **5. Loss adjustments for 138 kV customers on Rate 633**

2 **Q17. At page 43 of his testimony, U.S. Steel Witness Mancinelli argues that the**
3 **demand and energy allocation factors for certain industrial classes should**
4 **receive a slightly higher adjustment for energy losses. Do you agree?**

5 A17. The cost of service study adjusted the demand and energy of customers to reflect
6 the line losses that occur between the generating plant and the customer's meter.
7 In this case, the ACOSS treated all customers who take service at a "transmission"
8 voltage the same and assumed that they all take service at 69 kV. Mr. Mancinelli
9 points out that some transmission customers in the industrial rate classes take
10 service at 138 kV and that there are smaller losses associated with providing
11 service at that higher voltage level. Mr. Mancinelli is correct and in NIPSCO's
12 revised ACOS filed with this testimony the loss adjustments have been revised to
13 recognize that some "transmission" customers take service at 138 kV and therefore
14 have lower line losses.

15 **B. Allocation of Other Revenue**

16 **Q18. At page 49 of his testimony, Mr. Mancinelli recommends how each component**
17 **of other revenues should be allocated to the various rate classes. Do you agree?**

1 A18. No. I have used the amount of revenue margin (excluding fuel costs) for each class
2 as an allocator to allocate the other revenues to the various classes. My primary
3 objective is to use these other revenues to offset the fixed costs incurred by all
4 classes on an equal basis relative to their contributions to the margin. By doing so,
5 I am treating other revenues as a general source of funds that should be used to
6 offset the rates of all classes on a pro rata basis. In contrast, Mr. Mancinelli
7 recommends that each source of other revenue be treated as if it is a cost and that
8 the revenue sources should be functionalized and allocated on the basis of some
9 of the types of costs that might be associated with generating those revenues.
10 However, Mr. Mancinelli's recommendation generally ignores the overhead,
11 operation and maintenance costs associated with generating the other revenues.
12 In addition, because many of these revenues are not collected on a strict cost of
13 service basis, there is not necessarily a direct relationship between costs and other
14 revenues. For these reasons, it is more appropriate to treat the other revenues as
15 a general source of funds that is available to offset the overall costs of serving all
16 classes on a pro rata basis.

1 **Q19. At page 50 of his testimony, Mr. Mancinelli recommends that the non-fuel**
2 **component of the off-system sales should be allocated to the various rate classes**
3 **based on energy. Do you agree?**

4 A19. No. Similar to the allocation of other revenues, I have used the amount of revenue
5 margin (excluding fuel costs) for each class as an allocator to allocate the non-fuel
6 component of the off-system sales to the various classes. Similar to the allocation
7 of other revenues, my primary objective is to offset the fixed costs of all classes on
8 an equal basis relative to their contributions to the fixed cost margin.

9 **III. REVENUE DISTRIBUTION – MITIGATION**

10 **Q20. Have any of the Intervenors made recommendations regarding the Company's**
11 **rate mitigation proposal?**

12 A20. Yes. Mr. Phillips, Mr. Mancinelli, Mr. Chriss and Mr. Watkins have all made
13 recommendations regarding the proposed rate mitigation strategy.

14 **Q21. What are Mr. Phillips' recommendations regarding the proposed rate mitigation**
15 **method and the allocation of the requested rate increase?**

16 A21. Mr. Phillips agrees with the Company's proposed mitigation formula but has
17 recalculated the ACROSS for his recommended changes in the demand allocation
18 factors and the use of 4CP for the allocation of transmission costs. These proposed

1 changes to the calculation of the demand allocators result in lower revenue
2 deficiencies for the large industrial classes and correspondingly lower proposed
3 revenue increases.

4 **Q22. What are Mr. Mancinelli's recommendations regarding the proposed rate**
5 **mitigation?**

6 A22. Mr. Mancinelli recommends that the industrial customers not be burdened with
7 mitigation costs as they aggravate the price sensitivity of these customers and
8 improve the economics which could encourage the customers to leave the NIPSCO
9 system. In particular, he recommends that either the qualifying Rider 775, Option
10 E customers be provided with a monthly bill credit that offsets the mitigation costs
11 included in base rates or that no mitigation costs be recovered from classes 632/732,
12 633/733, and 634/734.

13 **Q23. What are Mr. Chriss' recommendations regarding rate mitigation?**

14 A23. Mr. Chriss agrees with the Company's proposals with the exception of the
15 allocation of the subsidy reductions. In place of the Company's proposal, Mr.
16 Chriss recommends that the subsidy reduction be allocated in proportion to the
17 total revenues of those customer classes that bear the subsidy burden.

1 **Q24. What are Mr. Watkins' recommendations on rate mitigation and revenue**
2 **distribution?**

3 A24. Based on his recommended ACOS studies, Mr. Watkins proposes to move all
4 classes closer to rate parity, limit all class increases (except NIPSCO's
5 interdepartmental rate) to no more than 1.5 times the system-wide average
6 percentage increase, and require that all classes receive at least half of the system-
7 wide average percentage increase.

8 **Q25. Do you agree with any of these recommended changes to the rate mitigation and**
9 **revenue allocation?**

10 A25. No. Each of the alternative proposals rests on a differing set of opinions as to what
11 is the appropriate goal to emphasize in the allocation of the rate increase. Whether
12 the goal is economic development (Mr. Mancinelli), equalizing the subsidy
13 reduction (Mr. Chriss), gradualism (Mr. Watkins), or adjustments to demand cost
14 allocators (Mr. Phillips), the result is to benefit a particular set of customers to the
15 detriment of the other customers. The Company's proposal uses the ACOSS
16 results as a guide and adjusts the results to mitigate the maximum rate increases,
17 while also balancing the various competing goals and objectives emphasized by
18 individual intervenors.

1 IV. RATE DESIGN

2 A. Impact of Customer Charges on Efficiency

3 Q26. Do Mr. Watkins' recommendations to recover less fixed costs in the customer
4 charge and more fixed costs in the energy charge represent efficient pricing?

5 A26. No. At page 46 of his testimony, Mr. Watkins correctly observes that economic
6 theory indicates that efficient pricing is achieved when prices are set equal to the
7 marginal cost of production. Nevertheless, at page 48, Mr. Watkins suggests that
8 it is efficient for NIPSCO to recover nearly all of its fixed costs through a large
9 markup in the variable energy charge. This approach to pricing provides
10 inefficient price signals that distort consumers' consumption decisions by setting
11 the marginal price far above the marginal cost of either consuming, or foregoing
12 consumption of, additional kilowatt-hours of electricity.

13 Indeed, there is an extensive literature in economics which demonstrates that two-
14 part rate structures (e.g., Customer Charge/Energy Charge or Demand
15 Charge/Energy Charge) provide better price signals to promote economic
16 efficiency when there are relatively large fixed costs and low marginal costs of

1 production, as there are in the utility industry.⁸ For example, if all of the fixed
2 costs of electricity production are recovered in a fixed customer charge, the
3 variable energy charge can be set at a level that reflects the marginal cost of
4 production. This two-part rate structure then can allow the utility to recover its
5 full revenue requirement, including fixed costs while also efficiently allowing the
6 marginal price (energy charge) to equal the marginal cost of production. Thus,
7 recovering fixed costs in a fixed customer charge, and variable costs in a variable
8 energy charge, gives consumers appropriate price signals that allow them to
9 efficiently determine whether the marginal cost justifies the marginal benefit of
10 additional consumption.

11 **Q27. At page 50 of his testimony, Mr. Watkins claims that rate designs that recover**
12 **fixed costs through a volumetric energy charge are better at promoting**
13 **conservation and efficient utilization of resources, and at page 23 of his**

⁸ Some of the seminal works in this literature include: Buchanon, J.M., "The Theory of Monopolistic Quantity Discounts," *Review of Economic Studies*, Vol. 20, (1953), pp. 199-208; Gabor, A., "A Note on Block Tariffs," *Review of Economic Studies*, Vol. 23 (1955), pp. 32-41; Oi, W.Y., "A Disneyland Dilemma: Two-Part Tariffs for a Mickey Mouse Monopoly," *Quarterly Journal of Economics*, Vol. 85 (February 1971), pp. 77-96; Ng and Weisser, "Optimal Pricing With a Budget Constraint: The Case of the Two-Part Tariff," *Review of Economic Studies*, Vol. 41 (July 1974), pp. 337-345; Willig, R.D., "Pareto-superior nonlinear outlay schedules," *Bell Journal of Economics*, Vol. 9 (Spring 1978), pp. 56-79.

1 **testimony, Mr. Rábago asserts that “Increases in non-bypassable fixed customer**
2 **charges create powerful price signals against investment in energy efficiency,**
3 **distributed generation, and other DER products and services” Do you**
4 **agree?**

5 A27. No. The production and delivery of electricity consists of both fixed costs and
6 variable costs. When a rate structure recovers fixed costs in variable energy
7 charges, as these witnesses recommend, the rate structure overstates the marginal
8 cost of electricity and discourages consumption that would be efficient in the sense
9 that the marginal benefit of consuming additional units of electricity exceed the
10 marginal cost of the energy required to produce that electricity. The concepts of
11 conservation and efficiency suggested by these witnesses appear to be narrowly
12 focused on attempting to discourage electricity use, but electricity use provides
13 enormous benefits to consumers and the community, and consumers require
14 proper price signals as to the marginal cost of electricity in order to make decisions
15 that improve the welfare of themselves and the community.

16 One example of the problem with a rate design that loads fixed cost recovery into
17 the energy charge is the possibility that the rate design might signal that a
18 consumer can save \$1,000 on its electric bill by making a \$1,000 investment in some

1 form of energy efficiency, but when viewed in a broader context, the consumer's
2 investment could be inefficient. For example, the cost savings for NIPSCO, and
3 ultimately its customers might only be the \$350 cost of energy saved. NIPSCO's
4 fixed costs of poles, wires, transformers, meters, maintenance, engineering,
5 accounting systems, management, customer service and taxes would still be there
6 even though a rate design that attempts to recover these fixed costs in the variable
7 energy charge improperly suggests that customers can avoid paying these costs
8 by investing \$1,000 to reduce energy usage. Thus, there can be a misallocation of
9 resources if the utility rate structure does not properly reflect costs.

10 CAC Witness Howat provides an example of some of the real-world impacts of
11 over-pricing the marginal cost of electricity:

12 It should be noted that some high-use electricity customers may have
13 little control over the thermal characteristics and appliances that are
14 used in their houses or apartments. Other high-use customers may
15 require electricity-driven equipment for medical purposes. In such
16 cases, it is important that program design features do not provide
17 customers with an incentive to under-consume in a manner that
18 could prove harmful to health.⁹

⁹ Direct Testimony of John Howat on behalf of the Joint Intervenors, p. 15, footnote 11.

1 Although Mr. Howat's example was in the context of the low-income subsidy
2 program that he is recommending, Mr. Watkins' proposal to overprice the
3 marginal cost of electricity in the variable energy charge also provides incentives
4 to under-consumer in a manner that could reduce the overall welfare and well-
5 being of NIPSCO customers.

6 **Q28. What effects will increased participation in distributed generation and energy**
7 **efficiency have on the Company's ability to recover costs?**

8 A28. As customers invest in distributed generation and/or energy efficiency programs
9 the Company will experience a decrease in sales. To the extent that fixed costs are
10 being recovered in the variable energy charge there will be a corresponding
11 decrease in fixed cost recovery and the Company will face a reduced ability to
12 recover its fixed costs and earn its allowed return. This is why it is important to
13 synchronize cost recovery through rate design with the characteristics of the costs
14 being incurred by the Company. The Company's investment in fixed assets, poles,
15 wires, transformers, meters, maintenance, engineering, accounting systems,
16 management, customer service and taxes should be recovered from customers
17 through charges that fixed and not related to the amount of energy consumed.

1 Q29. At page 15 of his testimony, Mr. Rábago states that "Company Witness Gaske
2 cites Bonbright's objectives for rate structures in his testimony. None of these
3 principles bears any resemblance to the concept 'fixed-variable alignment.'" Is
4 this statement correct?

5 A29. No. As I discussed in my direct testimony (*Principles of Public Utility Rates*, 1961,
6 page 291), Bonbright's criteria for a sound rate structure are:

- 7 1. The related, "practical" attributes of simplicity,
8 understandability, public acceptability, and feasibility
9 of application.
- 10 2. Freedom from controversies as to proper
11 interpretations.
- 12 3. Effectiveness in yielding total revenue requirements
13 under the fair-return standard.
- 14 4. Revenue stability from year to year.
- 15 5. Stability of the rates themselves, with a minimum of
16 unexpected changes seriously adverse to existing
17 customers.
- 18 6. Fairness of the specific rates in the apportionment of
19 total costs of service among the different consumers.
- 20 7. Avoidance of "undue discrimination" in rate
21 relationships.
- 22 8. Efficiency of the rate classes and rate blocks in
23 discouraging wasteful use of service while promoting
24 all justified types and amount of use.

1 The recovery of fixed costs in a fixed customer charge or semi-variable demand
2 charge, and variable costs in a variable energy charge is consistent with nearly
3 every one of Bonbright's criteria.

4 For example, the fixed-variable distinction in ratemaking has been in use for many
5 decades and is well understood (criteria 1 and 2). It is more likely to allow the
6 utility to meet its revenue requirements and produce revenue stability from year
7 to year (criteria 3 and 4). Moreover, it alleviates the "bill shock" that customers
8 experience in months and years with unusual weather. The fixed-variable
9 distinction apportions costs more fairly within a class, and by recovering a greater
10 share of fixed costs in customer and demand charges ensures that all customers
11 pay a reasonable and appropriate share of those fixed costs that do not vary with
12 usage (criteria 6 and 7). To do otherwise would unduly discriminate against
13 higher load factor customers. Finally, by reducing the amount of fixed costs that
14 are loaded into the variable energy charge, the energy charge more closely reflects
15 the marginal cost of using additional kWh and, as discussed above, improves the
16 price signals required to encourage efficient usage (criteria 8).

1 **Q30. Does the updated edition of Bonbright's book discuss the fixed-variable**
2 **distinction?**

3 A30. In the discussion of a sound rate structure Bonbright, *et al.* moves through the
4 various forms of tariff rate designs starting with a uniform tariff rate, then to block
5 energy rates, class rates, demand and energy rates and on to three part rates,
6 customer, energy and demand. In describing these rate forms there is extensive
7 discussion of the different types of costs, fixed, variable and customer, which
8 should be reflected in a rate design and how this treatment can affect the rate
9 design principles.¹⁰ Bonbright, *et al.* note that a demand and energy rate design
10 "distinguishes between the two most important cost functions of an electric-utility
11 system: between those costs that vary with the changes in the system's output of
12 energy, and those that vary with plant capacity and hence with the maximum
13 demand of the system"¹¹ (i.e., variable and fixed costs). Further along they note
14 that the two-part rate structure (demand and energy), "overlooks the fact that a

¹⁰ Principles of Public Utility Rates, Second Edition, James C. Bonbright, Albert L. Danielsen, David R. Kamerschen, Public Utility Reports, Inc., Arlington, VA 1988. Pgs. 396 – 407.

¹¹ Ibid, page 400.

1 material part of the operating and capital costs of a utility business is more directly
2 and more closely related to the number of customers than to energy consumption
3 on the one hand or maximum kilowatt demand on the other hand. Customer costs
4 are invariant with respect to consumption."¹²

5 **Q31. At page 16 of his testimony, Mr. Rábago asserts that employing the "fixed-**
6 **variable alignment" concept would promote "gold-plating" which is a term**
7 **used "to describe behavior by the utility to spend more than is economically**
8 **efficient—to make wasteful and unnecessary investments." Do you agree with**
9 **this assertion?**

10 **A31. No. NIPSCO's tariff already has Customer Charges and Mr. Rábago provides no**
11 **evidence that those customer charges have caused NIPSCO to make wasteful and**
12 **unnecessary investments. He also ignores the fact that NIPSCO's proposed rates**
13 **would continue to recover a substantial portion of fixed costs in the variable**
14 **energy charges for residential and commercial customers. Moreover, the**
15 **Commission reviews NIPSCO's planned investments as part of an Integrated**

¹² Ibid, page 401.

1 Resource Plan and its expenses in rate cases to ensure that expenditures are
2 reasonable and necessary to provide service.

3 **Q32. At page 51 of his testimony, Mr. Watkins asserts that "(c)onsumers and the**
4 **market have a clear preference for volumetric pricing.... The only reason**
5 **utilities are able to seek pricing structures with high fixed monthly charges is**
6 **due to their monopoly status." Is this assertion correct?**

7 A32. No. Numerous competitive industries including health clubs, many parking
8 facilities, and most network industries charge fixed monthly fees. For example, in
9 the early years of the internet, major service providers charged customers based
10 on the number of minutes they used. However, the underlying economics,
11 consumer preferences, and competitive pressures caused the major providers to
12 switch to a pricing model that provided unlimited usage for a fixed monthly fee.
13 Unlimited usage for a fixed fee, or tiered usage fixed fees, are now the
14 predominant method of pricing for competitive telecommunications services such
15 as internet and cellular telephone. For example, base rates for cellphone service,
16 which many low-income customers have, are at least a minimum of \$9 per month,
17 regardless of usage. Minimum charges for Cable TV, internet access, and land-
18 line telephone reception are roughly \$50, \$50, and \$25 respectively in the NIPSCO

1 area. Bundled packages are similarly priced. Altogether, the least expensive
2 options for basic service charges are around \$165, regardless of the amount of
3 usage.

4 **Monthly Basic Service Charges in NIPSCO Territory**

Service	Lowest Rate (Bundled Services)	Lowest Rate (Individual Services)
Cellphone ¹³	\$9	\$9
Cable TV		\$50
Internet		\$50
Land-line telephone	\$100	\$25
Total	\$109	\$134

5
6 Copies of the service offerings and prices available on the provider websites are
7 shown on Attachment 17-R-A. Thus, Mr. Watkins is wrong in asserting that
8 consumers always prefer volumetric pricing and that only monopolies charge
9 fixed monthly fees.

¹³ Includes unlimited talk and text.

1 **Q33. Are you recommending that NIPSCO recover all of the residential and**
2 **commercial fixed costs in the customer charge?**

3 A33. No. Although a straight-fixed variable ("SFV") rate design would provide better
4 price signals for efficient usage, I am not proposing a straight-fixed variable price
5 structure for NIPSCO's residential and commercial customers at this time.
6 Instead, a substantial amount of fixed costs would continue to be recovered in the
7 energy charge and the marginal price of consumption generally will exceed the
8 marginal cost of production by a large amount. As shown in the table below, the
9 proposed rates would continue to recover 72 percent of residential fixed costs in
10 the energy charge, and 89 percent of the small commercial fixed costs in the energy
11 charge.

Residential & Small Commercial Fixed Cost Recovery

	Residential		Commercial	
	Proposed Revenue	% of Fixed Costs	Proposed Revenue	% of Fixed Costs
Revenue Requirement	\$ 470,977,224	28%	\$ 215,672,796	11%
Less: Energy and Fuel Costs	\$ 117,587,375		\$ 50,859,228	
Fixed-Cost Revenue Requirement	\$ 353,389,849		\$ 164,813,568	
Less: Customer Charge Revenues	\$ 98,506,712		\$ 18,058,585	
Amount of Fixed Costs in Energy Charge	\$ 254,883,137		72%	

13
14

1 Thus, the proposed residential and commercial rate structures represent a gradual
2 movement in the direction of greater cost reflection and efficiency, but are far from
3 being a full straight-fixed variable rate design. Many of the arguments adduced
4 by Mr. Watkins and Mr. Rábago concerning the efficiency of recovering fixed costs
5 on a volumetric basis imply that the proposed residential and small commercial
6 rates would recover all or most of the fixed costs in the customer charge. In reality
7 the proposed rate structure would recover only a small minority of fixed costs in
8 the customer charges. As a result, many of their theoretical arguments fail to
9 address NIPSCO's actual rate design proposals in this proceeding.

10 **Q34. Are there other benefits to recovering a greater share of fixed costs in the fixed**
11 **monthly customer charge, and in the early blocks of the energy charge?**

12 A34. Yes. An additional benefit is that this promotes margin stability for the benefit of
13 both NIPSCO and the customer classes who pay the increased customer charge.
14 For NIPSCO, a rate design that recovers a smaller proportion of fixed costs in a
15 variable energy charge improves the ability of the company to recover its costs of
16 service. At page 54 of his testimony, Mr. Watkins suggests that margin stability is
17 unimportant because NIPSCO's rates are set using weather-normalized usage
18 volumes. This suggestion misunderstands the purpose and nature of the weather-

1 normalization adjustment, which merely sets the rates, particularly the energy
2 charge component of the residential and small commercial customer rates, using
3 normal test year volumes. Once the rates go into effect, NIPSCO may sell either
4 more or less than the test year kWh and, other things being equal, to the extent
5 that a large amount of fixed costs are loaded into the variable energy charge,
6 NIPSCO will tend to either over-recover or under-recover its costs in years when
7 weather causes usage to depart from the expected norm.

8 For the same reason, higher customer charges and lower energy charges, as well
9 as declining-block rates, are a benefit to weather-sensitive customers. When a
10 large margin to recover fixed costs is built into the variable energy charge, the bills
11 of weather-sensitive customers would increase more than necessary in years when
12 weather drives greater usage. Reduced bill shock in unusual weather years is a
13 tangible benefit for many customers, especially those customers who live on tight
14 budgets.

1 Q35. At page 47 of his testimony, Mr. Watkins claims that “the level of kWh
2 consumption is the best and most direct indicator of benefits received” and at
3 page 33 of his testimony, Mr. Rábago states that, “Costs increase with use, so
4 rates that encourage lower use help reduce costs for all customers.” Do you
5 agree with these statements?

6 A35. While the level of kWh consumed is one indicator of the benefits received, utility
7 service has multiple dimensions. In addition to producing kWh, the utility also
8 provides a delivery service through its distribution system that incurs costs
9 regardless of the amount of kWh one consumes. For example, if a NIPSCO
10 customer decides to spend the winter in Florida, the costs of the distribution
11 system serving their home in Northern Indiana do not go down even though they
12 use very few kWh during those months. Utilities also must be reasonably ready
13 to provide energy whenever the customer demands it, no matter how high or low
14 the customer's annual load factor and kWh usage. These additional dimensions
15 of the service are costly to provide and largely unrelated to the total number of
16 kWh that the customer consumes. Thus, the number of kWh consumed is not the
17 only measure of benefits received and neither the total costs, nor the total benefits,
18 can be measured solely in kWh consumed.

1 Mr. Rábago's argument ignores the fact that a reduction in usage will reduce fuel
2 costs, but not necessarily lead to a corresponding reduction in any of the fixed
3 demand- or customer-related costs. When a large portion of fixed costs are
4 recovered in a variable energy charge, a reduction in energy usage means that the
5 utility must raise its energy rates in order to spread the fixed costs over fewer kWh.
6 Thus, this type of rate design creates the paradox that total (fuel) costs could go
7 down, but customers' rates would go up. That can hardly be a benefit to all
8 customers.

9 **Q36. At page 48 of his testimony Mr. Watkins claims that "pricing should reflect the**
10 **Company's long-run costs, wherein all costs are variable or volumetric in**
11 **nature, and users requiring more of the Company's products and services**
12 **should pay more than customers who use less of these products and services".**
13 **Does NIPSCO's proposed residential rate structure charge more for customers**
14 **who use more kWh?**

15 **A36. Yes.** The residential rate structure has been designed to ensure that the more
16 energy a customer uses, the higher its monthly bill will be. Thus, although the
17 number of kWh are not necessarily the only measure of the total benefits that a
18 customer derives from the electric system, the proposed residential rates in this

1 proceeding meet Mr. Watkins' criterion that customers who use more kWh should
2 pay higher monthly bills.

3 **Q37. At page 45 of his testimony, Mr. Watkins claims that the proposed percentage**
4 **increases in the customer charges "violate the regulatory principle of**
5 **gradualism." Do you agree with his assessment?**

6 A37. No. Mr. Watkins' argument in this regard is narrowly focused on the level of the
7 customer charge without acknowledging the bigger picture that higher customer
8 charges mean lower energy charges. The appropriate comparison is with the total
9 bill, which is the sum of both the customer and energy charges. The proposed
10 increases in customer charges significantly reduce the percentage increases in
11 energy charges that otherwise would be required. As a result, the percentage
12 increases in overall bills will be far less than simply the increase in the customer
13 charges.

14 **Q38. Does NIPSCO's proposed rate design cause disproportionately high rate**
15 **increases for low energy users as Mr. Howat claims at page 6 of his testimony?**

16 A38. Although the percentage increase will be higher for low-use customers, the dollar
17 amount of the rate increases are less for low-energy users than for high-energy
18 users. As shown in Attachment 17-R-K, the very small customers who would

1 experience large percentage increases in rates would actually see increases in
2 monthly bills that are less than \$10. When viewed in this context, these rate
3 increases are not excessive or overly burdensome. Nor do they violate the
4 principle of gradualism. More importantly, because such a large amount of fixed
5 costs are still to be recovered in the variable energy charge, the monthly bill for
6 low-usage customers will continue to be disproportionately low relative to the
7 costs of serving them.

8 **Q39. Are NIPSCO's proposed monthly customer charges reasonable compared to**
9 **other electric utilities in the region?**

10 A39. Yes. NIPSCO's proposed customer charge is reasonable. Attachment 17-R-B
11 compares the residential and small commercial fixed rates charged by investor-
12 owned utilities ("IOUs") and rural electric cooperatives, or REMCs, in Indiana.
13 For residential customers, rural cooperatives have customer charges in the range
14 of \$15 to \$44, with a median charge of \$26, while current customer charges of IOUs
15 are in a range of \$7.30 to \$11.00. In addition to illustrating that NIPSCO's proposed
16 customer charges -- \$20.00 for the residential customers (i.e., Rate 711) and \$30.00
17 for small commercial customers (i.e., Rate 721) -- are commensurate with other
18 electric utilities in the state, Attachment 17-R-B shows that rural co-ops' fixed

1 customer charges tend to be higher for both residential and small commercial
2 customers than those charged by the IOUs. Because the cooperatives are owned
3 by their customers, the higher customer charges of co-ops is an indicator of the
4 type and level of pricing that customers adopt when they must decide fair, just
5 and reasonable rates among themselves.

6 **Q40. At page 4 of his testimony, Mr. Rábago asserts that the Company's proposal to**
7 **increase the customer charges of the residential and small commercial**
8 **customers was not supported with the evidence necessary to meet the criterion**
9 **outlined in the General Administrative Order (GAO) of the Indiana Utility**
10 **Regulatory Commission 2013-5 which states that "a utility petitioning for a**
11 **change in its rates and charges bears the burden of proof and must submit**
12 **sufficient evidence as part of its case in chief to satisfy its burden of proof." Do**
13 **you agree with this assertion?**

14 **A40. No.** The proposed increase in customer charges were supported by a fully-
15 allocated cost of service study, analyses of customer impacts, and testimony by
16 Mr. Shambo and myself. That is the level of proof that is typically required in a
17 rate case.

1 **B. Cost Basis of Customer Charges**

2 **Q41. At page 19 of his testimony, Mr. Rábago concludes that, "The fixed customer**
3 **charge should be limited to the costs of the service drop, the cost of the meter**
4 **attributable to billing, billing and collection costs, and other costs that vary**
5 **exclusively with customer count." Are there other costs that should be**
6 **recovered through the fixed customer charge?**

7 **A41. Yes. Mr. Rábago ignores the substantial fixed distribution costs that are**
8 **appropriately recovered in the customer charge. A portion of the costs related to**
9 **the distribution system lines and poles and conduits is unrelated to the amount of**
10 **demand because there is a bare minimum amount of costs that must be incurred**
11 **simply to attach a customer to the system. These minimum system costs are fixed**
12 **and do not vary by either the amount of demand or the amount of energy**
13 **consumed. Similarly, costs related to generation and transmission plant are fixed**
14 **and more appropriately recovered in the Customer charge than in the Energy**
15 **charge. Nevertheless, as noted earlier, NIPSCO is proposing to recover only 28**
16 **percent of residential fixed costs, and 11 percent of small commercial fixed costs**
17 **in the Customer charge. As a result, most of the fixed costs allocated to these**
18 **classes will be recovered in a variable energy charge.**

1 C. Demand Charges

2 **Q42. Does Mr. Chriss have any concerns regarding the proposed rate design for Rate**
3 **726?**

4 A42. Yes. The Company has proposed to maintain the Rate 626 rate structure for the
5 proposed Rate 726. This rate structure includes a four block demand rate and an
6 energy charge for all kWh used during the month. The Company's proposal
7 would increase the demand charges 9.2 percent to 10.2 percent and increase the
8 energy charge 23.7 percent (\$0.032077/kWh to \$0.039668/kWh). This design results
9 in approximately 46 percent of the revenues for the class being collected through
10 the energy charge. Since the ACOSS shows that approximately 58 percent of the
11 costs are demand related, Mr. Chriss believes this will result in a shift in demand
12 cost responsibility from lower load factor customers to higher load factor
13 customers in this class.

14 **Q43. What is Mr. Chriss' recommendation for the proposed Rate 726 rate design?**

15 A43. Mr. Chriss proposes that the first block demand charge be set at the full demand
16 cost from the mitigated allocation case with decreases from this level for the other
17 demand charges and that the remainder of the class revenue requirement be
18 recovered through an energy charge of \$0.0388/kWh.

1 **Q44. Do you agree with Mr. Chriss' recommended design for Rate 726?**

2 A44. I am not opposed to the higher demand charge for Rate 726 as proposed by Mr.
3 Chriss. As he has stated, recovering the demand costs through a demand charge
4 will result in less cross-subsidization between the low and high load factor
5 customers.

6 **D. Separate Voltage Rates Within Rate 633**

7 **Q45. What changes is Mr. Mancinelli recommending for Rate 633/733?**

8 A45. Rate 633/733 is the High Load Factor Industrial Power Service which is for
9 transmission or sub-transmission voltage level service. Mr. Mancinelli proposes
10 that the 633/733 rate structure include separate demand and energy charges for
11 138 kV, 69 kV and 34.5 kV service levels. Mr. Mancinelli notes that this structure
12 would reflect the cost of service differentials associated with different delivery
13 service voltages of customers in this class. He notes that Gary Works is a high
14 voltage customer which receives service at four substations and owns and
15 maintains all transformers necessary to provide the step-down power used at the
16 plant.

1 **Q46. Do you agree with Mr. Mancinelli's rate design proposal for Rate 633/733?**

2 A46. In general, yes. However, in an effort to minimize the issues in the current rate
3 proceeding the Company elected to minimize the number of tariff and rate design
4 changes. I am told that the Company is willing to review and consider this rate
5 design change in a future rate case.

6 **E. Show Separate Functional Rate Elements in Commercial and Industrial**
7 **Tariffs**

8 **Q47. Does Mr. Chriss make any recommendations regarding the presentation of rates**
9 **in NIPSCO's Tariff?**

10 A47. Yes. At pages 25-26 of his testimony, Mr. Chriss notes that in its tariff NIPSCO
11 does not break out its base rates by function (e.g., generation, transmission,
12 distribution, or the portion of the base energy charge that represents the recovery
13 of fuel costs). Without this break out Mr. Chriss states that there is no way for a
14 customer to compare these costs across other utilities where they may have
15 facilities or for the Company to communicate cost drivers, such as environmental
16 compliance costs, to customers. Mr. Chriss recommends that in this case the
17 Commission should require NIPSCO to separately present the fuel portion of the
18 base energy rate in its tariff for commercial and industrial rate schedules. He also
19 recommends that in the next base rate case the Commission should require

1 NIPSCO to break out the presentation of base tariff rates for commercial and
2 industrial rates by the generation, distribution, transmission and fuel functions.

3 **Q48. Do you have any comment on these recommendations?**

4 A48. I would not object to his proposal.

5 **V. STREET LIGHTING AND LED RETROFIT PROGRAM**

6 **A. LED Rate Assumptions**

7 **Q49. Did IMUG Witness Sommer propose new LED rates for small scale**
8 **replacement?**

9 A49. Yes. Mr. Sommer's proposed new small scale LED replacement rates are
10 contained in Attachment C to his testimony. At pages 12-13 of his testimony, Mr.
11 Sommer states that the LED rates proposed by NIPSCO are too high due to
12 overestimation of the LED O&M costs and high LED replacement costs.¹⁴ Mr.
13 Sommer claims that the O&M costs of LEDs should be 50% lower than the costs
14 for high-pressure sodium ("HPS") lights.

¹⁴ Direct Testimony of Sommer on behalf of the IMUG, p. 12-13.

1 **Q50. How did Mr. Sommer arrive at the conclusion that O&M costs of LEDs should**
2 **be 50% lower than HPS?**

3 A50. At page 13 of his testimony, he states, "Dr. Kramer testifies the O&M cost of new
4 LEDs should be approximately 50% lower than for HPS." However, I was unable
5 to locate the information supporting this claim in Dr. Kramer's testimony. The
6 only example provided in Dr. Kramer's testimony states that the maintenance
7 costs have been reduced by 37% in the City of Los Angeles owing to LED
8 installation.¹⁵ I am not sure how applicable one example from a distant city is to
9 NIPSCO's situation. Therefore, I believe the 25% reduction in O&M costs that I
10 have assumed at this time is reasonable for LEDs. If a significant number of LED
11 lights are installed in future years and the company has experience with the actual
12 O&M costs involved, the actual amount of O&M costs can be included in the rate
13 design in a future rate case. However, until then an overly-optimistic estimate of
14 the cost reduction associated with LED O&M would cause the Company to under-
15 recover its costs whenever a customer asks to have an existing light replaced with
16 an LED light.

¹⁵ Direct Testimony of Kramer on behalf of the IMUG, p. 23, lines 9-10.

1 VI. REBUTTAL UPDATES TO FILED RATES

2 Q51. Do you have any updated cost of service and rate design schedules that reflect
3 NIPSCO's rebuttal position and any corrections that were identified
4 subsequent to the direct filing?

5 A51. Yes. The updated cost of service and rate design schedules include changes to the
6 revenue requirement that were provided to me by the Company, minor changes
7 to the billing determinants for some of the rate classes, a change in the calculation
8 of the line-loss adjustment for the relevant demand and energy allocators for
9 "transmission" customers, a change in the calculation of peak demands in certain
10 months for the Metal Melting Rate 725, a change to the allocation of current income
11 taxes, and a change to the LED rate calculation. The changes in the revenue
12 requirement are described in the rebuttal testimony of Derric J. Isensee. These
13 changes include a change to the capital structure due to an adjustment in the
14 amount of deferred taxes, a change to the total amount of rate base adjustments as
15 a result of a reduction in the mercury and air toxic standards adjustment, and
16 changes to certain O&M expenses including changes to rate case expenses,
17 changes in certain labor and benefits costs and associated payroll taxes. I
18 incorporated the updated revenue requirement provided by the Company into my
19 allocated class cost of service and rate design models.

1 There also were minor changes to the pro forma billing determinants for certain
2 rate classes. The energy usage ("kWh") for certain rate classes was adjusted to
3 account for a small change in the DSM adjustment for lost margins. Here is a list
4 of the rate classes where an adjustment was made:

- 5 • Residential (Rate 611)
- 6 • Commercial and General Service – Heat Pump (Rate 620)
- 7 • General Service – Small (Rate 621)
- 8 • General Service – Medium (Rate 623)
- 9 • General Service – Large (Rate 624)
- 10 • Metal Melting Service (Rate 625)
- 11 • Off-Peak Service (Rate 626)
- 12 • Industrial Power Service (Rate 632)
- 13 • High Load Factor Industrial Power Service (Rate 633)
- 14 • Industrial Power Service for Air Separation & Hydrogen Production
15 Market Customers (Rate 634)

16 There was an update to the calculation of the line-loss adjustment. As discussed
17 in my direct testimony, to account for the different amount of losses experienced
18 in serving different customers at different voltage levels, the factors used to

1 allocate production capacity, transmission capacity and fuel and energy-related
2 costs to the various classes have been adjusted for the line losses that occur at each
3 stage in the distribution system. As pointed out by Mr. Mancinelli, customers who
4 receive service at "transmission" voltages can do so at two different voltages: 69.5
5 kV and 138 kV. However, the ACOSS filed with my direct testimony assumed that
6 all transmission customers receive service at 69 kV. In order to account for
7 transmission service at the different voltage levels, the calculation of the line-loss
8 adjustment was updated to separate the transmission line loss percentages for
9 energy usage and peak demand into transmission service at 69.5 kV and
10 transmission service at 138 kV. The updated line-loss adjustments more closely
11 reflect the actual losses experienced at each stage of the distribution system.

12 In response to the recommendation of Mr. Phillips, the Company agreed to adjust
13 some of the monthly peak demands used to allocate demand-related costs to Rate
14 725. This rate schedule provides a lower rate for off-peak usage. However, during
15 the test year some of the months had system peaks that occurred during the
16 defined "off-peak" period for Rate 725. In those months, this rebuttal update
17 substituted the average demand during on-peak hours in place of the "off-peak"
18 demand that coincided with the NIPSCO system peak.

1 Finally, two additional adjustments were made that resulted in minor changes to
2 the cost of service and rate design schedules. The first adjustment is a minor
3 adjustment to the allocation of current income taxes. Expenses that increase as a
4 result of the proposed revenue increase (i.e., increase in bad debt expense) were
5 included in the calculation to allocate the Company's current income taxes. These
6 additional expense items were removed from the income tax allocation. The
7 second adjustment is a minor change in the calculation of the LED lighting rates
8 that resulted from a cell reference error within the Excel file. The corrected
9 formula results in updated LED lighting rates which are provided in the updated
10 attachments.

11 The changes mentioned above impact the electronic copy of the Concentric Model
12 provided to the Commission in response to the Commission's Minimum Standard
13 Filing Requirements 170 IAC 1-5-15(e), Attachments 16-E and 16-F to the Verified
14 Direct Testimony of Bickey Rimal, and Attachments 17-C through 17-L to my
15 direct testimony, as well as Workpapers 16-E.1 to the Verified Direct Testimony of
16 Bickey Rimal and Workpapers WP-17-D.1 through WP-17-E.2, and WP-17-F.2
17 through WP-17-L.1. These updated attachments and workpapers are attached to

1 this rebuttal testimony as Attachments 17-R-C to 17-R-O and Workpapers WP-17-
2 R-E.1 through WP-17-R-N.1.

3 **Q52. Can you please list all the changes that you have incorporated into your**
4 **allocated class cost of service study and rate design?**

5 A52. The changes incorporated into my allocated class cost of service study and rate
6 design are as follows:

- 7 • Revenue requirement changes as described in the rebuttal testimony
8 of NIPSCO Witness Derric J. Isensee;
- 9 • Pro Forma billing determinant changes for rate classes 611, 620, 621,
10 623, 624, 625, 626, 632, 633 and 634;
- 11 • Modification to the calculation of the line-loss adjustment for the
12 relevant demand and energy allocation factors;
- 13 • Modification of the Rate 725 peak demand allocation factors;
- 14 • Allocation of current income taxes; and
- 15 • Adjustment to the calculation of the LED Lighting rates.

16

1 **Q53. Did any of the schedules that were part of the Company's case-in-chief change**
2 **as a result of the changes mentioned above?**

3 A53. Yes. Attachments 17-R-C through 17-R-O as well as Workpapers WP-17-R-E.1
4 through WP-17-R-N.1 were part of the Company's case-in-chief filing and now
5 have been updated to reflect NIPSCO's rebuttal positions. For ease of reference,
6 here is a mapping of the revised attachments and workpapers to the attachments
7 and workpapers from the case-in-chief filing:

Mapping of the Rebuttal and Direct Attachments and Workpapers

Description	Rebuttal Attachment / Workpaper	Direct Attachment / Workpaper
Confidential ACOSS Model	Attachment 17-R-C	Response to 170 IAC 1-5-15(e)
Summary of Class Cost Allocation and Unit Costs	Attachment 17-R-D	Attachment 17-C
Cost Classification	Attachment 17-R-E	Attachment 17-D
Class Allocation Factors	Attachment 17-R-F	Attachment 17-E
Summary of Demand Allocators	Attachment 17-R-G	Attachment 17-F
Rate Mitigation	Attachment 17-R-H	Attachment 17-G
Revenue Proof and Rate Design	Attachment 17-R-I	Attachment 17-H
Summary of Proposed Rates	Attachment 17-R-J	Attachment 17-I
Residential Bill Impacts	Attachment 17-R-K	Attachment 17-J
New LED Lighting Rates	Attachment 17-R-L	Attachment 17-K
Lighting Rate Design	Attachment 17-R-M	Attachment 17-L
Operating Expense Allocation Study	Attachment 17-R-N	Attachment 16-E
Fixed Variable Study	Attachment 17-R-O	Attachment 16-F
Functional Allocation	WP-17-R-E.1	WP-17-D.1
Allocation of Functions to Rate Classes	WP-17-R-E.2	WP-17.D.2
External Allocators/Loss Adjustments	WP-17-R-F.1	WP-17-E.1
Internal Allocators	WP-17-R-F.2	WP-17-E.2
Monthly Class Demands	WP-17-R-G.1	WP-17-F.2

Revenue Summary	WP-17-R-H.1	WP-17-G.1
Rate Design Calculations	WP-17-R-I.1	WP-17-H.1
Residential Bill Impacts	WP-17-R-K.1	WP-17-J.1
New LED Lighting Rates	WP-17-R-L.1	WP-17-K.1
Lighting Rate Design	WP-17-R-M.1	WP-17-L.1
Workpaper Supporting Operating Expense Allocation Study	WP-17-R-N.1	WP-16-E.1

1 **Q54. How are the effects of changes to revenue requirements and allocation factors**
2 **reflected in the attachments?**

3 A54. On Attachment 17-R-H, columns A through R show the same mitigated revenue
4 requirements that were apportioned to each rate class in my filed direct testimony.
5 Columns S to AA were added to Attachment 17-R-H (and to the "Mitigation" tab
6 of the CONFIDENTIAL ACOSS model - Attachment 17-R-C) to show the changes
7 to the rebuttal cost allocation and mitigated apportionments to each rate class.
8 Column T shows the amount by which the filed revenue requirement has been
9 reduced in this rebuttal filing, and the total reduction in revenue requirement has
10 been apportioned to the rate class based on the proportion of total revenue that
11 was proposed for each rate class in the direct case. As a result, the rebuttal
12 mitigated cost proposal consists of the direct filing cost (column R of Attachment
13 17-R-H) minus the reduced revenue requirements in column T, which are
14 apportioned to each class based on the proportions of direct filing revenue shown
15 in column O. In addition, the changes in allocation factors caused small changes


1 in the allocation of Other Revenue. Riders, and the off-system revenue credit and
2 interruptible credit portions of Current Revenue shown in columns V, W and Y.
3 Column X shows the mitigated revenue requirement proposed in this rebuttal
4 filing, and column AA shows the proposed percentage rate increase for each rate
5 class.

6 **Q55. Does this conclude your prefiled rebuttal testimony?**

7 A55. Yes.

VERIFICATION

I, J. Stephen Gaske, Senior Vice President of Concentric Energy Advisors, Inc., affirm under penalties of perjury that the foregoing representations are true and correct to the best of my knowledge, information and belief.


J. Stephen Gaske

Date: February 16, 2016



The Best Cheap Cell Phone Plans You've Never Heard Of

ARTICLE DATE : February 5, 2016

By [Sascha Segan](#)

While most Americans are signed up with one of the four major carrier brands—AT&T, Sprint, T-Mobile, or Verizon Wireless—there are many more choices available to US cell phone customers looking for a bargain. Known as MVNOs (mobile virtual network operators), these low-cost carriers piggyback on the four major networks and can deliver lower prices, especially for individual users who aren't looking to be part of a family plan.

All the major carriers have low-cost spinoffs, and their deals are worth checking first. AT&T runs Cricket Wireless. Sprint has Boost and Virgin. T-Mobile owns GoSmart and MetroPCS. And Verizon, well, Verizon just has prepaid plans. If you're looking for a wide range of stores and solid customer service, these brands should be your first shopping stops.

What Do You Need?

We've been running this list for more than four years now, and we've decided to rearrange it this time to list carriers based on groups they might appeal to. If you're looking for a deal on wireless service and fit into one of the groups below, click on that link to see which carriers are right for you:

1. [Looking for the Lowest Prices](#)
2. [Frequent International Callers](#)
3. [Want the Best Network](#)
4. [Elderly/Young/Charitable](#)

Are These the Only Carriers I Should Consider?

There are several carriers we're not listing here, and want to explain why. [Google Fi](#) is invitation-only and requires an expensive Nexus handset. Lycamobile's plans are extremely similar to Ultra Mobile, just a little more expensive. Ting's plans are extremely similar to US Mobile, just a little more expensive. [TextNow](#) has call quality problems. PTel and Giv Mobile just died. And we're putting FreedomPop in the doghouse because of too many complaints about their customer service.

One big change over the past year is how many of these brands are no longer focusing on selling phones. The AT&T- and T-Mobile-based brands, especially, work with unlocked phones, so take a look at our list of [The Best Unlocked Phones](#) and [The Best Super-Cheap Unlocked Phones](#) for a handset to use. They may also work with your old device from your previous carrier.

We also need to explain TracFone, which is the granddaddy of the MVNOs, and it appears in many guises. All of the TracFone brands tend to change their plans frequently, sometimes even trading bonuses between them, so it's good to know what's TracFone and what isn't. Family Mobile, Net10, Page Plus, Simple Mobile, Straight Talk, Telcel America, Total Wireless and yes, TracFone, are all TracFone.

Finally, these aren't the only carriers you should consider. Depending on your needs, even one of the big four networks could have a plan that works for you. For more plan shopping advice, check out our story on [How to Save Money on Your Cell Phone Plan](#). And for the best carrier service where you live, check out our results for the [Fastest Mobile Networks](#).

Group 1: Lowest Prices

Sometimes you just need a little bit of talk time, or at the very least a little bit of data. These carriers charge you \$10 or less per month for service.



Red Pocket

Red Pocket runs on several different networks and has a range of plans, but what we're focused on here are its one-year pay-as-you-go talk cards. There's a 1,000-minute card for \$100 that runs on the AT&T network, and a 2,000-minute card for \$100 that runs on the Sprint network (yes, Red Pocket has decided that AT&T's coverage is worth twice as much as Sprint's.) Texts "cost" one minute per text. You can use Red Pocket with an unlocked, AT&T-compatible device or with a used Sprint LTE phone.



Republic Wireless

Republic Wireless starts at \$10/month for unlimited talk and text, with no data, on the Sprint network. Republic's secret is that it desperately hopes you'll do most of your calling, texting, and data usage over Wi-Fi, keeping its costs down. While its 1GB plan for \$25 is also a pretty good deal, its higher-usage plans are much more expensive and less appealing. All plans also include unlimited free Wi-Fi calling from anywhere in the world, which is useful for international travelers. Republic offers three midrange Motorola smartphones, the 2014-era Moto X, at \$249, is a very good price for a very good phone.



Simple Mobile

- This T-Mobile based carrier, run by TracFone, has a great heavy data deal at 10GB for \$55/month. That comes with unlimited talk, unlimited text, and unlimited international text, and it undercuts T-Mobile's own 10GB plan (\$80) in a big way. You can use any T-Mobile-compatible phone with the service.
- [TracFone](#)



TracFone's system of airtime cards can be as confusing as a Vegas craps game, with various "double minutes" promotions constantly messing with the math. But you can't deny that its one-year airtime cards are a great deal for voice only service. You get 400 minutes for \$100 or 800 minutes for \$120, coming out to \$8-10/month for the year. There's no texting and no data, but for a pure safety or emergency phone, it's a great deal. Most TracFone devices run on the AT&T network.

- [US Mobile](#)



US Mobile is the least expensive of several "roll your own" plan carriers, like Ting. Its minimum plan is 100 minutes, 100 texts, and 100MB for \$9, which is pretty impressive, and you can scale your plan up from there. The carrier uses T-Mobile's LTE network with any T-Mobile-compatible phone. This carrier gives you the best balance of price and heavy 4G LTE usage.

Group 2: Best for Frequent International Callers

Several carriers offer special deals with free international calls, this is the best one.

- [Ultra Mobile](#)



Ultra Mobile makes unlimited international talk and text even cheaper. Its \$29 plan includes only 1GB of domestic data, but gives you unlimited international calling to 60 different countries, as well as 1,000 included minutes to 15 more countries. It works with any T-Mobile-compatible phone.

Group 3: If You Need the Best Network

Most MVNOs run on Sprint's and T-Mobile's networks because they offer the best rates to virtual network operators. But especially in rural areas, you may need Verizon. These carriers put you on the big, red, award-winning network.

- [Page Plus](#)



talk smart.



The original Verizon MVNO, Page Plus can to undercut Verizon's prepaid rates. For instance, Verizon's lowest prepaid smartphone plan is currently \$45 for 2GB, while Page Plus has \$29.95 for 1GB. No, there's no catch, other than that you should buy your phone up front; Page Plus's monthly installment payment plans are a huge rip-off with massive interest fees.

- [ROK Mobile](#)



Be careful with this one, but it may pay off. ROK Mobile purports to have access to the Sprint and Verizon networks, but it's very mysterious exactly how, or with which devices. The carrier offers 5GB of LTE with unlimited talk and text, and a Spotify Premium-like unlimited music streaming service, for \$50/month, though, which is a pretty good deal. I've asked ROK for more details about its network and still haven't heard back, which worries me a bit.

- [Straight Talk](#)

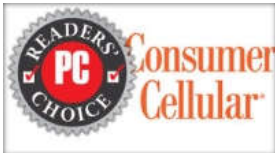


Trafone's Straight Talk brand offers access to both AT&T's and Verizon's networks (although with different phones). Its \$45, 5GB plan is the best deal, and it works with iPhones, all existing AT&T-compatible phones, and some used Verizon phones. The carrier also sells a bunch of somewhat unusual, low-end Android phones for under \$100 each—make sure the phone is LTE-compatible before putting your dollar down.

Group 4: Elderly/Young/Charitable

Carriers that appeal to various groups for reasons other than price.

- [Consumer Cellular](#)



Consumer Cellular is focused on the senior market, with broad rural coverage through AT&T and a range of easy-to-use phones. Our readers love this carrier, awarding it [Readers' Choice](#) with a spectacularly high customer service rating. The company's plans make the most sense if you're primarily a voice user, rather than text or data. Its plans start at \$15 per month and include 250 minutes of calling time, which works out to 6 cents per minute. Consumer Cellular carries a decent range of easy-to-use phones. We recommend the Doro PhoneEasy 626 simple flip phone for \$50, the Motorola Moto E for \$80, and the Huawei Ascend Mate2 for \$225. [GreatCall](#) also serves seniors using the Verizon network, but our readers have preferred Consumer Cellular.

- [Credo Mobile](#)



With Giv Mobile now out of business, Credo Mobile reigns as the remaining charitable wireless option. Sign up for this Sprint-based provider and a portion of your bill will go to charities like Planned Parenthood, Doctors Without Borders, and the Electronic Frontier Foundation. Credo only donates to leftist causes, and it's proud of that stance. Its plans aren't stunningly cheap: 2GB costs \$65/month if you bring your own phone or pay on an installment plan. But if your politics agree with Credo's, you'll sleep well at night with this service.

- [Kajeet](#)



Sprint-based Kajeet bills itself as "the smart phone for kids." Every service plan comes with Kajeet's suite of online parental controls. This allows parents to monitor who children can talk and text with, the times when the phone may be used, how much money may be spent, and what features may be accessed. Kajeet is also the only carrier we know of that filters the Internet, letting you whitelist or blacklist

specific sites on your kid's phone. Plans and phones both tend to be pricey, but you can bring an out-of-contract Sprint feature phone or Android phone.

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Allconnect Digital Channel

Notebook: First Notebook

Created: 2/10/2016 12:20 PM

URL: https://www.allconnect.com/allconnect?execution=e1s5#top

Allconnect Digital Channel

ORDER STATUS

allconnect. A really smart move. **Bundles** Internet TV Home Phone Electricity Natural Gas Home Security **1-844-263-2443**
OPEN 24 HOURS, 7 DAY S A WEEK

Compare Plans: **Bundles**

Offers showing for:
12217 Wicker Ave,
Cedar Lake, IN 46303-9587
[Change Address](#)

Companies Available at your Address
xfinity
(37)

FILTER PLANS Bundle Type - Latino - Download Speed - Price - Channels - Sort by: Price (Low-High)

xfinity X1 Starter Triple Play OFA: 924524042 Task: I-41 Campaign: No Campaign provided in the grid Launch Date: NA (INDIRECT_POS) I-41_16 X1 Starter w/Blast w/Streampix TP w/Agmt \$99.99 x 24M/...	Starting at \$99.99 /mo	Choose This Plan More Details > <input type="checkbox"/> Compare
xfinity X1 Starter Triple Play OFA: 889418517 Task: I - 493 Campaign: No Campaign in the grid (INDIRECT_POS) (Q4_15) X1 Starter w/Blast TP \$109.99 x 12M/ \$129.99 x 12M / EDP...	Starting at \$109.99 /mo	Choose This Plan More Details > <input type="checkbox"/> Compare

Compare (0)

Allconnect Digital Channel

Notebook: First Notebook

Created: 2/10/2016 12:12 PM

URL: https://www.allconnect.com/allconnect?execution=e1s2#top

Allconnect Digital Channel

ORDER STATUS

allconnect
A really smart move.

Bundles Internet **TV** Home Phone Electricity Natural Gas Home Security

1-844-263-2443
OPEN 24 HOURS, 7 DAY A WEEK

Compare Plans: **Television**

Offers showing for:
12217 Wicker Ave,
Cedar Lake, IN 46303-9587
[Change Address](#)

Companies Available at your Address

(1) (6) (9)

FILTER PLANS Companies - Latino - Price - Channels - Sort by: Popular

	Digital Starter TV OFA: 852861151 Task: I - 498 Campaign: 66G (INDIRECT_POS) (Q4_15) Digital Starter XTV \$49.99 x 12M / EDP - w/Ecobill & Autopay - C (Excl... View Channel Lineup	Starting at \$49.99 /mo	Choose This Plan More Details > <input type="checkbox"/> Compare
	America's Top 120 Entertainment the family will love at a price thats right. Get over 120 of Americas most-watched channels including CNN, ESPN, Disney Channel and Discovery Channel at an... View Channel Lineup	 Starting at \$64.99 /mo	Call Allconnect to order: 1-844-263-2443 More Details > <input type="checkbox"/> Compare
	America's Top 120+ Hit the sweet spot with all of the great programming in Americas Top 120 and Fox Soccer Channel, Pac-12 Networks, FUEL TV and your regional... View Channel Lineup	 Starting at \$69.99 /mo	Call Allconnect to order: 1-844-263-2443 More Details > <input type="checkbox"/> Compare

Compare (0)



Allconnect Digital Channel

Notebook: First Notebook

Created: 2/10/2016 12:18 PM

URL: https://www.allconnect.com/allconnect?execution=e1s4

Allconnect Digital Channel

ORDER STATUS

allconnect
A really smart move.

Bundles **Internet** TV Home Phone Electricity Natural Gas Home Security

1-844-263-2443
OPEN 24 HOURS, 7 DAY A WEEK

Compare Plans: **Internet**

Offers showing for:
12217 Wicker Ave,
Cedar Lake, IN 46303-9587
[Change Address](#)

Companies Available at your Address
xfinity
(3)

FILTER PLANS Download Speed - Sort by: Speed (Low-High)

xfinity	Performance Internet (INDIRECT_POS) Xl Performance EDP - C - Etail	Starting at \$66.95 /mo	Choose This Plan	More Details > <input type="checkbox"/> Compare
xfinity	Blast! OFA: 852861151 Task: I - 498 Campaign:66F (INDIRECT_POS) (Q4_15) Xl Blast \$49.99 x 12M / EDP - w/Ecobill & Autopay - C - New -...	Starting at \$49.99 /mo	Choose This Plan	More Details > <input type="checkbox"/> Compare
xfinity	Extreme 150 OFA: 852861151 Task: I - 498 Campaign:66J (INDIRECT_POS) (Q4_15) Xl Extreme 150 \$99.99 x 12M / EDP - w/Ecobill & Autopay - C (Speed Excl...	Starting at \$99.99 /mo	Choose This Plan	More Details > <input type="checkbox"/> Compare

Compare (0)

Allconnect Digital Channel


Notebook: First Notebook

Created: 2/10/2016 12:16 PM

URL: https://www.allconnect.com/allconnect?execution=e1s3

Allconnect Digital Channel

ORDER STATUS


Bundles Internet TV **Home Phone** Electricity Natural Gas Home Security

1-844-263-2443
OPEN 24 HOURS, 7 DAYS A WEEK

Compare Plans : **Home Phone** ▼


Offers showing for:
12217 Wicker Ave,
Cedar Lake, IN 46303-9587
[Change Address](#)




Companies Available at your Address

(5)

FILTER PLANSContract Length ▼Price ▼

Sort by: Price (Low-High) ▼



	<p>AT&T Primary Residential Line</p> <p><small>Unlimited local callingA primary phone line along with a selection of options such as Caller ID, Call Waiting, Voice Mail and more. AT&T Primary Residential...</small></p>	<p>Starting at</p> <p>\$25.00 /mo</p>	<p>Call Allconnect to order:</p> <p>1-844-263-2443</p>	<p>More Details > <input type="checkbox"/> Compare</p>
	<p>Complete Choice® Basic</p> <p><small>Unlimited local calling plus 2 popular calling features. Complete Choice® Basic is a money saving package which includes unlimited local calling, Caller ID and Call Waiting....</small></p>	<p>Starting at</p> <p>\$32.00 /mo</p>	<p>Call Allconnect to order:</p> <p>1-844-263-2443</p>	<p>More Details > <input type="checkbox"/> Compare</p>
	<p>Complete Choice® Enhanced</p> <p><small>Unlimited local calling and popular calling features. Complete Choice® Enhanced is a money saving package. It includes your residential phone service, unlimited local calling, and several...</small></p>	<p>Starting at</p> <p>\$36.00 /mo</p>	<p>Call Allconnect to order:</p> <p>1-844-263-2443</p>	<p>More Details > <input type="checkbox"/> Compare</p>

Survey of IURC-Regulated IOU & REMC Customer Charges

	Utility	Residential	Small Commercial
1	IOUs		
2	Duke Energy Indiana	\$ 9.40	\$ 9.40
3	Indiana Michigan Power	\$ 7.30	\$ 10.90
4	Indianapolis Power & Light	\$ 11.00	\$ 11.38
5	NIPSCO	\$ 11.00	\$ 20.00
6	Vectren	\$ 11.00	\$ 11.00
7	<i>High</i>	\$ 11.00	\$ 20.00
8	<i>Median</i>	\$ 11.00	\$ 11.00
9	<i>Low</i>	\$ 7.30	\$ 9.40

	Utility	Residential	Small Commercial
10	REMCs [1]		
11	South Central Indiana REMC	\$ 44.00	\$ 65.00
12	Decatur County REMC	\$ 37.00	\$ 54.00
13	Nine Star REMC	\$ 35.08	\$ 34.17
14	Henry County REMC	\$ 35.00	\$ 35.00
15	Hendricks Power Coop	\$ 34.00	\$ 90.00
16	Utilities District of Western Indiar	\$ 34.00	\$ 39.00
17	Boone County REMC	\$ 33.60	\$ 69.19
18	Carroll White REMC	\$ 32.00	\$ 68.00
19	Clark County REMC	\$ 31.50	\$ 31.50
20	Warren County REMC	\$ 31.00	\$ 31.00
21	Bartholemew County REMC	\$ 30.34	\$ 30.97
22	Kankakee Valley County REMC	\$ 30.00	\$ 30.00
23	Parke County REMC	\$ 29.50	\$ 29.50
24	Paulding Putnam Electric Coop	\$ 29.50	\$ 29.50
25	Rush Shelby REMC	\$ 29.00	\$ 29.00
26	Tipmont REMC	\$ 29.00	\$ 29.00
27	Johnson County REMC	\$ 28.75	\$ 33.75
28	Whitewater Valley REMC	\$ 26.27	\$ 26.79
29	Fulton County REMC	\$ 26.00	\$ 26.00
30	Orange County REMC	\$ 26.00	
31	Miami-Cass REMC	\$ 25.75	\$ 25.75
32	Jasper REMC	\$ 25.00	\$ 30.00
33	LaGrange County REMC	\$ 25.00	\$ 55.00
34	Noble County REMC	\$ 25.00	\$ 25.00
35	Southern Indiana Power	\$ 24.50	\$ 24.50
36	Jay County REMC	\$ 24.00	\$ 33.00
37	Southeastern Indiana REMC	\$ 22.00	
38	Kosciusko REMC	\$ 21.00	\$ 21.00
39	Dubois REMC	\$ 20.00	\$ 20.00
40	Harrison County REMC	\$ 20.00	\$ 22.00
41	Heartland REMC	\$ 20.00	\$ 25.00
42	Steuben County REMC	\$ 19.00	\$ 19.00
43	Marshall County REMC	\$ 17.55	\$ 20.00
44	Jackson County REMC	\$ 15.00	\$ 25.00
45	Northeastern REMC	\$ 15.00	\$ 15.00
46	<i>High</i>	\$ 44.00	\$ 90.00
47	<i>Median</i>	\$ 26.27	\$ 29.50
48	<i>Low</i>	\$ 15.00	\$ 15.00

[1] Includes rate tariffs available only

Confidential ACOSS Model

[To be provided in Excel on a CD-Rom pursuant to October 19, 2015 Docket Entry granting NIPSCO's First Motion for Protection and Nondisclosure of Confidential and Proprietary Information]

Line No.	Description	System Total	Residential Rate 711	C&GS Heat Pump Rate 720	GS Small Rate 721	Comm'l SH Rate 722	GS Medium Rate 723	GS Large Rate 724
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Rate Base								
1	Plant in Service	\$ 7,159,666,052	\$ 2,624,545,904	\$ 4,318,174	\$ 883,425,316	\$ 4,670,005	\$ 759,152,600	\$ 841,726,363
2	Accumulated Reserve	(4,108,398,701)	(1,522,310,225)	(2,265,715)	(497,023,099)	(2,419,568)	(428,231,149)	(475,221,926)
3	Other Rate Base Items	386,453,823	140,434,505	488,969	45,082,216	355,800	36,610,370	44,014,355
4	Total Rate Base	\$ 3,437,721,173	\$ 1,242,670,184	\$ 2,541,428	\$ 431,484,432	\$ 2,606,238	\$ 367,531,821	\$ 410,518,791
Revenues at Current Rates								
5	Retail Sales - Non Fuel	\$ 1,040,570,221	\$ 328,158,677	\$ 483,239	\$ 159,771,578	\$ 836,374	\$ 120,518,591	\$ 141,034,218
6	Retail Sales - Fuel	531,856,824	105,681,832	355,227	45,841,347	439,760	46,083,632	68,215,715
7	Total Retail Sales Revenue	\$ 1,572,427,045	\$ 433,840,509	\$ 838,466	\$ 205,612,924	\$ 1,276,134	\$ 166,602,223	\$ 209,249,933
8	Off System Sales - Fuel	9,832,335	-	-	-	-	-	-
9	Other Revenue	22,245,928	8,956,362	13,087	3,497,770	20,010	2,264,652	2,606,394
10	Off System Sales - Non Fuel	4,741,390	1,497,726	2,206	729,202	3,817	550,050	643,684
11	Total Other Revenue (To be Credited)	\$ 26,987,318	\$ 10,454,087	\$ 15,292	\$ 4,226,972	\$ 23,827	\$ 2,814,702	\$ 3,250,078
12	Interruptible Power Credit	\$ 0	\$ 8,861,437	\$ 29,825	\$ 3,662,174	\$ 37,291	\$ 3,744,659	\$ 4,876,913
13	Total Revenues	\$ 1,609,246,698	\$ 435,433,159	\$ 823,933	\$ 206,177,723	\$ 1,262,670	\$ 165,672,266	\$ 207,623,098
Expenses at Current Rates								
14	Operations & Maintenance Expenses	\$ 503,485,699	\$ 190,843,319	\$ 489,497	\$ 58,326,032	\$ 303,217	\$ 50,615,816	\$ 57,438,195
15	Depreciation Expense	229,516,541	79,595,400	120,503	27,743,392	129,441	25,275,454	28,008,297
16	Amortization Expense	24,723,559	8,437,845	9,777	2,924,473	10,378	2,700,998	3,009,650
17	Taxes Other Than Income Taxes	66,280,927	24,671,601	53,191	8,162,300	45,727	6,933,534	7,737,784
18	Fuel Expenses	531,856,823	107,727,143	390,873	46,594,452	475,143	46,561,072	68,539,563
19	Off System Sales - Fuel	9,832,335	-	-	-	-	-	-
20	Non-FAC Trackable Fuel Expenses	14,679,304	2,973,280	10,788	1,286,012	13,114	1,285,090	1,891,699
21	Income Taxes	67,022,238	(680,091)	(120,376)	21,529,739	96,191	10,334,629	13,534,300
22	Total Expenses - Current	\$ 1,447,397,425	\$ 413,568,498	\$ 954,254	\$ 166,566,399	\$ 1,073,211	\$ 143,706,594	\$ 180,159,488
23	Current Operating Income	\$ 161,849,273	\$ 21,864,662	\$ (130,321)	\$ 39,611,323	\$ 189,459	\$ 21,965,672	\$ 27,463,610
24	Return at Current Rates	4.71%	1.76%	-5.13%	9.18%	7.27%	5.98%	6.69%
25	Index Rate of Return	1.00	0.37	(1.09)	1.95	1.54	1.27	1.42

Line No.	Description	System Total	Metal Melting Rate 725	Off-Peak Serv. Rate 726	Ind. Pwr Serv. Rate 732	HLF Ind Pwr Serv. Rate 733	Air Separation Rate 734	Muni. Power Rate 741	Int WW Pumping Rate 742	Railroad Rate 744
	(A)	(B)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Rate Base										
1	Plant in Service	\$ 7,159,666,052	\$ 19,427,233	\$ 258,282,250	\$ 591,541,019	\$ 577,796,777	\$ 469,037,949	\$ 17,083,583	\$ 91,429	\$ 8,514,306
2	Accumulated Reserve	(4,108,398,701)	(10,820,748)	(146,411,369)	(338,549,124)	(331,094,395)	(269,087,526)	(9,310,509)	(51,962)	(4,536,689)
3	Other Rate Base Items	386,453,823	1,339,304	14,721,737	32,598,333	34,638,257	27,857,470	946,329	5,791	495,058
4	Total Rate Base	\$ 3,437,721,173	\$ 9,945,789	\$ 126,592,618	\$ 285,590,228	\$ 281,340,639	\$ 227,807,893	\$ 8,719,403	\$ 45,258	\$ 4,472,675
Revenues at Current Rates										
5	Retail Sales - Non Fuel	\$ 1,040,570,221	\$ 3,447,444	\$ 44,652,102	\$ 78,898,265	\$ 101,455,432	\$ 46,514,575	\$ 2,228,634	\$ 110,063	\$ 1,407,671
6	Retail Sales - Fuel	531,856,824	2,975,490	26,943,632	72,444,701	86,703,034	71,162,771	922,670	10,309	635,310
7	Total Retail Sales Revenue	\$ 1,572,427,045	\$ 6,422,934	\$ 71,595,733	\$ 151,342,967	\$ 188,158,466	\$ 117,677,346	\$ 3,151,305	\$ 120,372	\$ 2,042,981
8	Off System Sales - Fuel	9,832,335	-	-	-	-	-	-	-	-
9	Other Revenue	22,245,928	62,933	803,933	1,305,623	1,638,800	782,953	43,093	1,933	26,003
10	Off System Sales - Non Fuel	4,741,390	15,734	203,793	360,094	463,046	212,294	10,172	502	6,425
11	Total Other Revenue (To be Credited)	\$ 26,987,318	\$ 78,667	\$ 1,007,726	\$ 1,665,717	\$ 2,101,846	\$ 995,247	\$ 53,265	\$ 2,435	\$ 32,427
12	Interruptible Power Credit	\$ 0	\$ 129,458	\$ 1,629,882	\$ (13,857,867)	\$ 4,981,820	\$ (14,416,035)	\$ 61,988	\$ 604	\$ 38,962
13	Total Revenues	\$ 1,609,246,698	\$ 6,372,143	\$ 70,973,578	\$ 166,866,551	\$ 185,278,492	\$ 133,088,627	\$ 3,142,582	\$ 122,203	\$ 2,036,446
Expenses at Current Rates										
14	Operations & Maintenance Expenses	\$ 503,485,699	\$ 1,399,319	\$ 18,261,842	\$ 41,681,364	\$ 41,447,114	\$ 33,827,087	\$ 1,043,477	\$ 8,682	\$ 476,228
15	Depreciation Expense	229,516,541	631,189	8,584,080	19,934,909	19,518,344	15,875,572	520,147	2,963	233,184
16	Amortization Expense	24,723,559	65,729	936,293	2,257,974	2,224,673	1,821,457	49,039	322	23,716
17	Taxes Other Than Income Taxes	66,280,927	182,797	2,393,476	5,388,928	5,280,243	4,287,480	158,328	881	78,662
18	Fuel Expenses	531,856,823	2,976,016	27,239,157	71,002,586	85,880,318	68,966,516	921,065	10,480	644,070
19	Off System Sales - Fuel	9,832,335	-	-	-	-	-	-	-	-
20	Non-FAC Trackable Fuel Expenses	14,679,304	82,138	751,804	1,959,679	2,370,306	1,903,483	25,421	289	17,776
21	Income Taxes	67,022,238	344,769	4,240,095	7,845,248	9,461,777	896,517	107,106	39,558	194,454
22	Total Expenses - Current	\$ 1,447,397,425	\$ 5,681,957	\$ 62,406,747	\$ 150,070,688	\$ 166,182,775	\$ 127,578,112	\$ 2,824,583	\$ 63,177	\$ 1,668,091
23	Current Operating Income	\$ 161,849,273	\$ 690,186	\$ 8,566,831	\$ 16,795,863	\$ 19,095,717	\$ 5,510,515	\$ 317,999	\$ 59,026	\$ 368,355
24	Return at Current Rates	4.71%	6.94%	6.77%	5.88%	6.79%	2.42%	3.65%	130.42%	8.24%
25	Index Rate of Return	1.00	1.47	1.44	1.25	1.44	0.51	0.77	27.70	1.75

Line No.	Description	System Total	Street Lighting Rate 750	Traffic Lighting Rate 755	Dusk-to-Dawn Rate 760	Interdepartmental Interdepartmental	Off System Off System
	(A)	(B)	(Q)	(R)	(S)	(T)	(U)
Rate Base							
1	Plant in Service	\$ 7,159,666,052	\$ 57,946,781	\$ 3,011,940	\$ 13,258,306	\$ 25,836,116	\$ -
2	Accumulated Reserve	(4,108,398,701)	(45,360,307)	(1,963,727)	(9,205,329)	(14,535,335)	-
3	Other Rate Base Items	386,453,823	4,264,116	184,861	1,227,303	1,189,052	-
4	Total Rate Base	\$ 3,437,721,173	\$ 16,850,589	\$ 1,233,073	\$ 5,280,280	\$ 12,489,832	\$ -
Revenues at Current Rates							
5	Retail Sales - Non Fuel	\$ 1,040,570,221	\$ 6,884,548	\$ 669,575	\$ 1,789,661	\$ 1,709,575	\$ -
6	Retail Sales - Fuel	531,856,824	1,789,850	235,306	426,112	990,126	-
7	Total Retail Sales Revenue	\$ 1,572,427,045	\$ 8,674,398	\$ 904,881	\$ 2,215,773	\$ 2,699,701	\$ -
8	Off System Sales - Fuel	9,832,335	-	-	-	-	9,832,335
9	Other Revenue	22,245,928	150,883	11,597	52,006	7,897	-
10	Off System Sales - Non Fuel	4,741,390	31,421	3,056	8,168	-	-
11	Total Other Revenue (To be Credited)	\$ 26,987,318	\$ 182,305	\$ 14,653	\$ 60,174	\$ 7,897	\$ -
12	Interruptible Power Credit	\$ 0	\$ 69,371	\$ 13,737	\$ 16,583	\$ 119,197	\$ -
13	Total Revenues	\$ 1,609,246,698	\$ 8,787,331	\$ 905,797	\$ 2,259,365	\$ 2,588,400	\$ 9,832,335
Expenses at Current Rates							
14	Operations & Maintenance Expenses	\$ 503,485,699	\$ 4,185,016	\$ 208,708	\$ 1,286,818	\$ 1,643,966	\$ -
15	Depreciation Expense	229,516,541	1,879,259	99,100	510,158	855,148	-
16	Amortization Expense	24,723,559	124,102	9,271	27,332	90,529	-
17	Taxes Other Than Income Taxes	66,280,927	505,182	26,877	140,850	233,086	-
18	Fuel Expenses	531,856,823	1,832,811	238,401	436,670	1,420,486	-
19	Off System Sales - Fuel	9,832,335	-	-	-	-	9,832,335
20	Non-FAC Trackable Fuel Expenses	14,679,304	50,586	6,580	12,052	39,206	-
21	Income Taxes	67,022,238	(40,337)	119,046	(101,847)	(778,539)	-
22	Total Expenses - Current	\$ 1,447,397,425	\$ 8,536,619	\$ 707,982	\$ 2,312,033	\$ 3,503,882	\$ 9,832,335
23	Current Operating Income	\$ 161,849,273	\$ 250,712	\$ 197,814	\$ (52,668)	\$ (915,482)	\$ -
24	Return at Current Rates	4.71%	1.49%	16.04%	-1.00%	-7.33%	-
25	Index Rate of Return	1.00	0.32	3.41	(0.21)	(1.56)	

Line No.	Description	System Total	Residential Rate 711	C&GS Heat Pump Rate 720	GS Small Rate 721	Comm SH Rate 722	GS Medium Rate 723	GS Large Rate 724
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Revenue Requirement at Equal Rates of Return at Current Rates								
26	Required Return	4.71%	4.71%	4.71%	4.71%	4.71%	4.71%	4.71%
27	Required Operating Income	\$ 161,849,273	\$ 58,505,404	\$ 119,651	\$ 20,314,458	\$ 122,703	\$ 17,303,544	\$ 19,327,387
Expenses at Required Return								
28	Operations & Maintenance Expenses	\$ 503,485,699	\$ 190,843,319	\$ 489,497	\$ 58,326,032	\$ 303,217	\$ 50,615,816	\$ 57,438,195
29	Depreciation Expense	229,516,541	79,595,400	120,503	27,743,392	129,441	25,275,454	28,008,297
30	Amortization Expense	24,723,559	8,437,845	9,777	2,924,473	10,378	2,700,998	3,009,650
31	Taxes Other Than Income Taxes	66,280,927	24,671,601	53,191	8,162,300	45,727	6,933,534	7,737,784
32	Fuel Expenses	531,856,823	107,727,143	390,873	46,594,452	475,143	46,561,072	68,539,563
33	Off System Sales - Fuel	9,832,335	-	-	-	-	-	-
34	Non-FAC Trackable Fuel Expenses	14,679,304	2,973,280	10,788	1,286,012	13,114	1,285,090	1,891,699
35	Income Taxes	67,022,238	24,227,252	49,548	8,412,274	50,812	7,165,446	8,003,525
36	Total Expenses - Required	\$ 1,447,397,425	\$ 438,475,841	\$ 1,124,178	\$ 153,448,935	\$ 1,027,831	\$ 140,537,411	\$ 174,628,714
37	Total Revenue Requirement at Equal Return	\$ 1,609,246,698	\$ 496,981,245	\$ 1,243,829	\$ 173,763,392	\$ 1,150,534	\$ 157,840,954	\$ 193,956,101
38	Current Subsidy	\$ -	\$ (61,548,085)	\$ (419,897)	\$ 32,414,330	\$ 112,136	\$ 7,831,312	\$ 13,666,997
Revenue Requirement at Equal Rates of Return at Proposed Rates								
39	Required Return	6.78%	6.78%	6.78%	6.78%	6.78%	6.78%	6.78%
40	Required Operating Income	\$ 233,077,496	\$ 84,253,038	\$ 172,309	\$ 29,254,645	\$ 176,703	\$ 24,918,657	\$ 27,833,174
41	Operating Income (Deficiency)/Surplus	\$ (71,228,223)	\$ (62,388,377)	\$ (302,630)	\$ 10,356,679	\$ 12,757	\$ (2,952,986)	\$ (369,564)
Expenses at Required Return								
42	Operations & Maintenance Expenses	\$ 503,826,824	\$ 191,145,766	\$ 489,555	\$ 58,345,193	\$ 303,318	\$ 50,630,270	\$ 57,439,865
43	Depreciation Expense	229,516,541	79,595,400	120,503	27,743,392	129,441	25,275,454	28,008,297
44	Amortization Expense	24,723,559	8,437,845	9,777	2,924,473	10,378	2,700,998	3,009,650
45	Taxes Other than Income	68,082,098	25,324,338	54,513	8,386,321	47,051	7,125,181	7,952,057
46	Fuel Expenses	531,856,823	107,727,143	390,873	46,594,452	475,143	46,561,072	68,539,563
47	Off System Sales - Fuel	9,832,335	-	-	-	-	-	-
48	Non-FAC Trackable Fuel Expenses	14,679,304	2,973,280	10,788	1,286,012	13,114	1,285,090	1,891,699
49	Income Taxes	113,110,152	40,887,148	83,620	14,196,983	85,752	12,092,773	13,507,158
50	Total Expense - Required	\$ 1,495,627,635	\$ 456,090,920	\$ 1,159,630	\$ 159,476,826	\$ 1,064,196	\$ 145,670,838	\$ 180,348,291
51	Total Revenue Requirement at Equal Return	\$ 1,728,705,131	\$ 540,343,958	\$ 1,331,938	\$ 188,731,471	\$ 1,240,899	\$ 170,589,495	\$ 208,181,465
52	Revenue (Deficiency)/Surplus	\$ (119,458,433)	\$ (104,910,799)	\$ (508,006)	\$ 17,446,252	\$ 21,772	\$ (4,917,229)	\$ (558,366)
53	Total Revenues	1,609,246,698	435,433,159	823,933	206,177,723	1,262,670	165,672,266	207,623,098
54	Total Revenues as Proposed	\$ 1,728,705,131	\$ 540,343,958	\$ 1,331,938	\$ 188,731,471	\$ 1,240,899	\$ 170,589,495	\$ 208,181,465
55	Less Total Other Revenues	\$ 26,987,318	\$ 10,454,087	\$ 15,292	\$ 4,226,972	\$ 23,827	\$ 2,814,702	\$ 3,250,078
56	Less Off System Sales Fuel	\$ 9,832,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Total Base Rate Revenues as Proposed	\$ 1,691,885,478	\$ 529,889,871	\$ 1,316,646	\$ 184,504,499	\$ 1,217,071	\$ 167,774,793	\$ 204,931,386
Mitigation								
58	Mitigation	\$ (0)	\$ (58,912,647)	\$ (403,523)	\$ 31,168,297	\$ 107,717	\$ 7,506,331	\$ 13,032,508
59	Proposed Increase Post Mitigation excl. Riders not rolled-in	119,458,433	45,998,152	104,483	13,722,046	85,945	12,423,560	13,590,875

Line No.	Description	System Total	Metal Melting Rate 725	Off-Peak Serv. Rate 726	Ind. Pwr Serv. Rate 732	HLF Ind Pwr Serv. Rate 733	Air Separation Rate 734	Muni. Power Rate 741	Int WW Pumping Rate 742	Railroad Rate 744
	(A)	(B)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Revenue Requirement at Equal Rates of Return at Current Rates										
26	Required Return	4.71%	4.71%	4.71%	4.71%	4.71%	4.71%	4.71%	4.71%	4.71%
27	Required Operating Income	\$ 161,849,273	\$ 468,252	\$ 5,960,031	\$ 13,445,701	\$ 13,245,629	\$ 10,725,286	\$ 410,513	\$ 2,131	\$ 210,575
Expenses at Required Return										
28	Operations & Maintenance Expenses	\$ 503,485,699	\$ 1,399,319	\$ 18,261,842	\$ 41,681,364	\$ 41,447,114	\$ 33,827,087	\$ 1,043,477	\$ 8,682	\$ 476,228
29	Depreciation Expense	229,516,541	631,189	8,584,080	19,934,909	19,518,344	15,875,572	520,147	2,963	233,184
30	Amortization Expense	24,723,559	65,729	936,293	2,257,974	2,224,673	1,821,457	49,039	322	23,716
31	Taxes Other Than Income Taxes	66,280,927	182,797	2,393,476	5,388,928	5,280,243	4,287,480	158,328	881	78,662
32	Fuel Expenses	531,856,823	2,976,016	27,239,157	71,002,586	85,880,318	68,966,516	921,065	10,480	644,070
33	Off System Sales - Fuel	9,832,335	-	-	-	-	-	-	-	-
34	Non-FAC Trackable Fuel Expenses	14,679,304	82,138	751,804	1,959,679	2,370,306	1,903,483	25,421	289	17,776
35	Income Taxes	67,022,238	193,904	2,468,065	5,567,902	5,485,052	4,441,371	169,995	882	87,200
36	Total Expenses - Required	\$ 1,447,397,425	\$ 5,531,093	\$ 60,634,718	\$ 147,793,343	\$ 162,206,050	\$ 131,122,966	\$ 2,887,472	\$ 24,501	\$ 1,560,836
37	Total Revenue Requirement at Equal Return	\$ 1,609,246,698	\$ 5,999,344	\$ 66,594,748	\$ 161,239,044	\$ 175,451,679	\$ 141,848,252	\$ 3,297,984	\$ 26,632	\$ 1,771,411
38	Current Subsidy	\$ -	\$ 372,799	\$ 4,378,830	\$ 5,627,507	\$ 9,826,813	\$ (8,759,624)	\$ (155,403)	\$ 95,572	\$ 265,035
Revenue Requirement at Equal Rates of Return at Proposed Rates										
39	Required Return	6.78%	6.78%	6.78%	6.78%	6.78%	6.78%	6.78%	6.78%	6.78%
40	Required Operating Income	\$ 233,077,496	\$ 674,325	\$ 8,582,980	\$ 19,363,017	\$ 19,074,895	\$ 15,445,375	\$ 591,176	\$ 3,068	\$ 303,247
41	Operating Income (Deficiency)/Surplus	\$ (71,228,223)	\$ 15,861	\$ (16,149)	\$ (2,567,155)	\$ 20,821	\$ (9,934,860)	\$ (273,177)	\$ 55,958	\$ 65,108
Expenses at Required Return										
42	Operations & Maintenance Expenses	\$ 503,826,824	\$ 1,399,319	\$ 18,262,371	\$ 41,682,299	\$ 41,448,316	\$ 33,827,638	\$ 1,043,477	\$ 8,683	\$ 476,245
43	Depreciation Expense	229,516,541	631,189	8,584,080	19,934,909	19,518,344	15,875,572	520,147	2,963	233,184
44	Amortization Expense	24,723,559	65,729	936,293	2,257,974	2,224,673	1,821,457	49,039	322	23,716
45	Taxes Other than Income	68,082,098	187,981	2,459,720	5,539,040	5,428,276	4,407,451	162,797	906	80,931
46	Fuel Expenses	531,856,823	2,976,016	27,239,157	71,002,586	85,880,318	68,966,516	921,065	10,480	644,070
47	Off System Sales - Fuel	9,832,335	-	-	-	-	-	-	-	-
48	Non-FAC Trackable Fuel Expenses	14,679,304	82,138	751,804	1,959,679	2,370,306	1,903,483	25,421	289	17,776
49	Income Taxes	113,110,152	327,243	4,165,233	9,396,677	9,256,854	7,495,484	286,892	1,489	147,163
50	Total Expense - Required	\$ 1,495,627,635	\$ 5,669,614	\$ 62,398,659	\$ 151,773,164	\$ 166,127,088	\$ 134,297,602	\$ 3,008,838	\$ 25,133	\$ 1,623,085
51	Total Revenue Requirement at Equal Return	\$ 1,728,705,131	\$ 6,343,939	\$ 70,981,638	\$ 171,136,181	\$ 185,201,983	\$ 149,742,977	\$ 3,600,013	\$ 28,202	\$ 1,926,332
52	Revenue (Deficiency)/Surplus	\$ (119,458,433)	\$ 28,204	\$ (8,060)	\$ (4,269,631)	\$ 76,509	\$ (16,654,350)	\$ (457,432)	\$ 94,001	\$ 110,114
53	Total Revenues	1,609,246,698	6,372,143	70,973,578	166,866,551	185,278,492	133,088,627	3,142,582	122,203	2,036,446
54	Total Revenues as Proposed	\$ 1,728,705,131	\$ 6,343,939	\$ 70,981,638	\$ 171,136,181	\$ 185,201,983	\$ 149,742,977	\$ 3,600,013	\$ 28,202	\$ 1,926,332
55	Less Total Other Revenues	\$ 26,987,318	\$ 78,667	\$ 1,007,726	\$ 1,665,717	\$ 2,101,846	\$ 995,247	\$ 53,265	\$ 2,435	\$ 32,427
56	Less Off System Sales Fuel	\$ 9,832,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Total Base Rate Revenues as Proposed	\$ 1,691,885,478	\$ 6,265,272	\$ 69,973,912	\$ 169,470,465	\$ 183,100,137	\$ 148,747,731	\$ 3,546,748	\$ 25,767	\$ 1,893,905
Mitigation										
58	Mitigation	\$ (0)	\$ 438,870	\$ 4,169,029	\$ 2,067,524	\$ 3,187,533	\$ (1,421,744)	\$ (147,106)	\$ 94,712	\$ 255,616
59	Proposed Increase Post Mitigation excl. Riders not rolled-in	119,458,433	410,666	4,177,089	6,337,155	3,111,024	15,232,606	310,325	710	145,502

Line No.	Description	System Total	Street Lighting Rate 750	Traffic Lighting Rate 755	Dusk-to-Dawn Rate 760	Interdepartmental Interdepartmental	Off System Off System
	(A)	(B)	(Q)	(R)	(S)	(T)	(U)
Revenue Requirement at Equal Rates of Return at Current Rates							
26	Required Return	4.71%	4.71%	4.71%	4.71%	4.71%	4.71%
27	Required Operating Income	\$ 161,849,273	\$ 793,332	\$ 58,054	\$ 248,598	\$ 588,026	\$ -
Expenses at Required Return							
28	Operations & Maintenance Expenses	\$ 503,485,699	\$ 4,185,016	\$ 208,708	\$ 1,286,818	\$ 1,643,966	\$ -
29	Depreciation Expense	229,516,541	1,879,259	99,100	510,158	855,148	-
30	Amortization Expense	24,723,559	124,102	9,271	27,332	90,529	-
31	Taxes Other Than Income Taxes	66,280,927	505,182	26,877	140,850	233,086	-
32	Fuel Expenses	531,856,823	1,832,811	238,401	436,670	1,420,486	-
33	Off System Sales - Fuel	9,832,335	-	-	-	-	9,832,335
34	Non-FAC Trackable Fuel Expenses	14,679,304	50,586	6,580	12,052	39,206	-
35	Income Taxes	67,022,238	328,521	24,040	102,945	243,503	-
36	Total Expenses - Required	\$ 1,447,397,425	\$ 8,905,477	\$ 612,977	\$ 2,516,825	\$ 4,525,924	\$ 9,832,335
37	Total Revenue Requirement at Equal Return	\$ 1,609,246,698	\$ 9,698,810	\$ 671,031	\$ 2,765,423	\$ 5,113,950	\$ 9,832,335
38	Current Subsidy	\$ -	\$ (911,479)	\$ 234,766	\$ (506,058)	\$ (2,525,550)	\$ -
Revenue Requirement at Equal Rates of Return at Proposed Rates							
39	Required Return	6.78%	6.78%	6.78%	6.78%	6.78%	6.78%
40	Required Operating Income	\$ 233,077,496	\$ 1,142,470	\$ 83,602	\$ 358,003	\$ 846,811	\$ -
41	Operating Income (Deficiency)/Surplus	\$ (71,228,223)	\$ (891,758)	\$ 114,212	\$ (410,671)	\$ (1,762,292)	\$ -
Expenses at Required Return							
42	Operations & Maintenance Expenses	\$ 503,826,824	\$ 4,185,016	\$ 208,708	\$ 1,286,818	\$ 1,643,966	\$ -
43	Depreciation Expense	229,516,541	1,879,259	99,100	510,158	855,148	-
44	Amortization Expense	24,723,559	124,102	9,271	27,332	90,529	-
45	Taxes Other than Income	68,082,098	514,695	27,536	143,725	239,579	-
46	Fuel Expenses	531,856,823	1,832,811	238,401	436,670	1,420,486	-
47	Off System Sales - Fuel	9,832,335	-	-	-	-	9,832,335
48	Non-FAC Trackable Fuel Expenses	14,679,304	50,586	6,580	12,052	39,206	-
49	Income Taxes	113,110,152	554,429	40,571	173,735	410,949	-
50	Total Expense - Required	\$ 1,495,627,635	\$ 9,140,899	\$ 630,167	\$ 2,590,490	\$ 4,699,862	\$ 9,832,335
51	Total Revenue Requirement at Equal Return	\$ 1,728,705,131	\$ 10,283,369	\$ 713,770	\$ 2,948,493	\$ 5,546,673	\$ 9,832,335
52	Revenue (Deficiency)/Surplus	\$ (119,458,433)	\$ (1,496,038)	\$ 192,027	\$ (689,129)	\$ (2,958,273)	\$ -
53	Total Revenues	1,609,246,698	8,787,331	905,797	2,259,365	2,588,400	9,832,335
54	Total Revenues as Proposed	\$ 1,728,705,131	\$ 10,283,369	\$ 713,770	\$ 2,948,493	\$ 5,546,673	\$ 9,832,335
55	Less Total Other Revenues	\$ 26,987,318	\$ 182,305	\$ 14,653	\$ 60,174	\$ 7,897	\$ -
56	Less Off System Sales Fuel	\$ 9,832,335	\$ -	\$ -	\$ -	\$ -	\$ 9,832,335
57	Total Base Rate Revenues as Proposed	\$ 1,691,885,478	\$ 10,101,064	\$ 699,117	\$ 2,888,319	\$ 5,538,776	\$ -
Mitigation							
58	Mitigation	\$ (0)	\$ (881,496)	\$ 224,986	\$ (486,801)	\$ 194	\$ -
59	Proposed Increase Post Mitigation excl. Riders not rolled-in	119,458,433	614,542	32,958	202,327	2,958,467	-

Line No.	Description	System Total	Residential Rate 711	C&GS Heat Pump Rate 720	GS Small Rate 721	Comm SH Rate 722	GS Medium Rate 723	GS Large Rate 724
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Revenue Requirement at Proposed Mitigated Rates								
60	Revenue Deficiency/Surplus (line 59)	\$ 119,458,433	\$ 45,998,152	\$ 104,483	\$ 13,722,046	\$ 85,945	\$ 12,423,560	\$ 13,590,875
61	Total Revenues (line 13)	1,609,246,698	435,433,159	823,933	206,177,723	1,262,670	165,672,266	207,623,098
62	Total Revenues at Proposed	\$ 1,728,705,131	\$ 481,431,311	\$ 928,416	\$ 219,899,768	\$ 1,348,615	\$ 178,095,826	\$ 221,213,973
63	Less Total Other Revenues (line 11)	\$ 26,987,318	\$ 10,454,087	\$ 15,292	\$ 4,226,972	\$ 23,827	\$ 2,814,702	\$ 3,250,078
64	Less Off System Sales Fuel (line 8)	\$ 9,832,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Total Base Rate Revenue at Proposed	\$ 1,691,885,478	\$ 470,977,224	\$ 913,124	\$ 215,672,796	\$ 1,324,788	\$ 175,281,124	\$ 217,963,894
66	Total Margin at Current Rates (line 5)	\$ 1,040,570,221	\$ 328,158,677	\$ 483,239	\$ 159,771,578	\$ 836,374	\$ 120,518,591	\$ 141,034,218
67	Total Margin in Base Rates (line 65 - line 46)	1,160,028,655	363,250,081	522,251	169,078,344	849,644	128,720,052	149,424,331
68	\$ Increase/ (Decrease) (line 67 - line 66)	\$ 119,458,434	\$ 35,091,404	\$ 39,012	\$ 9,306,766	\$ 13,270	\$ 8,201,461	\$ 8,390,113
69	Percent Revenue Change (line 68 / line 66)	11.48%	10.69%	8.07%	5.83%	1.59%	6.81%	5.95%
70	Expenses (excl. Income Taxes)	\$ 1,382,517,483	\$ 415,203,772	\$ 1,076,010	\$ 145,279,843	\$ 978,443	\$ 133,578,065	\$ 166,841,133
71	Interest Expense	63,254,070	22,865,131	46,762	7,939,314	47,955	6,762,586	7,553,546
72	Taxable Income	\$ 282,933,578	\$ 43,362,408	\$ (194,356)	\$ 66,680,611	\$ 322,217	\$ 37,755,176	\$ 46,819,294
73	Income Taxes at Proposed	113,110,152	17,335,265	(77,699)	26,657,331	128,815	15,093,626	18,717,246
74	Operating Income at Proposed	\$ 233,077,496	\$ 48,892,274	\$ (69,895)	\$ 47,962,594	\$ 241,357	\$ 29,424,135	\$ 35,655,594
75	Return at Proposed	6.78%	3.93%	-2.75%	11.12%	9.26%	8.01%	8.69%
76	Index Rate of Return	1.00	0.58	(0.41)	1.64	1.37	1.18	1.28

Line No.	Description	System Total	Metal Melting Rate 725	Off-Peak Serv. Rate 726	Ind. Pwr Serv. Rate 732	HLF Ind Pwr Serv. Rate 733	Air Separation Rate 734	Muni. Power Rate 741	Int WW Pumping Rate 742	Railroad Rate 744
	(A)	(B)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Revenue Requirement at Proposed Mitigated Rates										
60	Revenue Deficiency/Surplus (line 59)	\$ 119,458,433	\$ 410,666	\$ 4,177,089	\$ 6,337,155	\$ 3,111,024	\$ 15,232,606	\$ 310,325	\$ 710	\$ 145,502
61	Total Revenues (line 13)	1,609,246,698	6,372,143	70,973,578	166,866,551	185,278,492	133,088,627	3,142,582	122,203	2,036,446
62	Total Revenues at Proposed	\$ 1,728,705,131	\$ 6,782,809	\$ 75,150,667	\$ 173,203,705	\$ 188,389,516	\$ 148,321,233	\$ 3,452,907	\$ 122,913	\$ 2,181,948
63	Less Total Other Revenues (line 11)	\$ 26,987,318	\$ 78,667	\$ 1,007,726	\$ 1,665,717	\$ 2,101,846	\$ 995,247	\$ 53,265	\$ 2,435	\$ 32,427
64	Less Off System Sales Fuel (line 8)	\$ 9,832,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Total Base Rate Revenue at Proposed	\$ 1,691,885,478	\$ 6,704,142	\$ 74,142,941	\$ 171,537,989	\$ 186,287,670	\$ 147,325,986	\$ 3,399,642	\$ 120,478	\$ 2,149,521
66	Total Margin at Current Rates (line 5)	\$ 1,040,570,221	\$ 3,447,444	\$ 44,652,102	\$ 78,898,265	\$ 101,455,432	\$ 46,514,575	\$ 2,228,634	\$ 110,063	\$ 1,407,671
67	Total Margin in Base Rates (line 65 - line 46)	1,160,028,655	3,728,127	46,903,784	100,535,402	100,407,352	78,359,470	2,478,578	109,998	1,505,451
68	\$ Increase/ (Decrease) (line 67 - line 66)	\$ 119,458,434	\$ 280,682	\$ 2,251,682	\$ 21,637,137	\$ (1,048,080)	\$ 31,844,895	\$ 249,943	\$ (65)	\$ 97,780
69	Percent Revenue Change (line 68 / line 66)	11.48%	8.14%	5.04%	27.42%	-1.03%	68.46%	11.22%	-0.06%	6.95%
70	Expenses (excl. Income Taxes)	\$ 1,382,517,483	\$ 5,342,371	\$ 58,233,425	\$ 142,376,487	\$ 156,870,234	\$ 126,802,118	\$ 2,721,946	\$ 23,644	\$ 1,475,922
71	Interest Expense	63,254,070	183,003	2,329,304	5,254,860	5,176,668	4,191,665	160,437	833	82,297
72	Taxable Income	\$ 282,933,578	\$ 1,257,435	\$ 14,587,938	\$ 25,572,358	\$ 26,342,614	\$ 17,327,450	\$ 570,524	\$ 98,436	\$ 623,729
73	Income Taxes at Proposed	113,110,152	502,693	5,831,912	10,223,224	10,531,154	6,927,105	228,082	39,353	249,352
74	Operating Income at Proposed	\$ 233,077,496	\$ 937,745	\$ 11,085,329	\$ 20,603,994	\$ 20,988,128	\$ 14,592,011	\$ 502,879	\$ 59,917	\$ 456,674
75	Return at Proposed	6.78%	9.43%	8.76%	7.21%	7.46%	6.41%	5.77%	132.39%	10.21%
76	Index Rate of Return	1.00	1.39	1.29	1.06	1.10	0.94	0.85	19.53	1.51

Line No.	Description	System Total	Street Lighting Rate 750	Traffic Lighting Rate 755	Dusk-to-Dawn Rate 760	Interdepartmental Interdepartmental	Off System Off System
	(A)	(B)	(Q)	(R)	(S)	(T)	(U)
Revenue Requirement at Proposed Mitigated Rates							
60	Revenue Deficiency/Surplus (line 59)	\$ 119,458,433	\$ 614,542	\$ 32,958	\$ 202,327	\$ 2,958,467	\$ -
61	Total Revenues (line 13)	1,609,246,698	8,787,331	905,797	2,259,365	2,588,400	9,832,335
62	Total Revenues at Proposed	\$ 1,728,705,131	\$ 9,401,873	\$ 938,755	\$ 2,461,692	\$ 5,546,867	\$ 9,832,335
63	Less Total Other Revenues (line 11)	\$ 26,987,318	\$ 182,305	\$ 14,653	\$ 60,174	\$ 7,897	\$ -
64	Less Off System Sales Fuel (line 8)	\$ 9,832,335	\$ -	\$ -	\$ -	\$ -	\$ 9,832,335
65	Total Base Rate Revenue at Proposed	\$ 1,691,885,478	\$ 9,219,568	\$ 924,103	\$ 2,401,518	\$ 5,538,970	\$ -
66	Total Margin at Current Rates (line 5)	\$ 1,040,570,221	\$ 6,884,548	\$ 669,575	\$ 1,789,661	\$ 1,709,575	\$ -
67	Total Margin in Base Rates (line 65 - line 46)	1,160,028,655	7,386,757	685,701	1,964,847	4,118,485	-
68	\$ Increase/ (Decrease) (line 67 - line 66)	\$ 119,458,434	\$ 502,209	\$ 16,127	\$ 175,186	\$ 2,408,910	\$ -
69	Percent Revenue Change (line 68 / line 66)	11.48%	7.29%	2.41%	9.79%	140.91%	-
70	Expenses (excl. Income Taxes)	\$ 1,382,517,483	\$ 8,586,469	\$ 589,596	\$ 2,416,755	\$ 4,288,913	\$ 9,832,335
71	Interest Expense	63,254,070	310,051	22,689	97,157	229,813	-
72	Taxable Income	\$ 282,933,578	\$ 505,352	\$ 326,471	\$ (52,220)	\$ 1,028,141	\$ -
73	Income Taxes at Proposed	113,110,152	202,028	130,515	(20,876)	411,026	-
74	Operating Income at Proposed	\$ 233,077,496	\$ 613,375	\$ 218,644	\$ 65,813	\$ 846,927	\$ -
75	Return at Proposed	6.78%	3.64%	17.73%	1.25%	6.78%	-
76	Index Rate of Return	1.00	0.54	2.62	0.18	1.00	-

Line No.	Description	System Total	Street Lighting Rate 750	Traffic Lighting Rate 755	Dusk-to-Dawn Rate 760	Interdepartmental Interdepartmental	Off System Off System
	(A)	(B)	(Q)	(R)	(S)	(T)	(U)
Functionalized Revenue Requirement							
Before Other Revenue Credit							
Demand							
77	Production	\$ 688,077,663	\$ -	\$ 207,122	\$ -	\$ 2,576,031	\$ -
78	Transmission	150,657,962	196,509	50,344	47,108	496,345	-
79	Sub-Transmission	17,178,461	83,437	5,173	19,497	105,310	-
80	Railroad	545,693	-	-	-	-	-
81	Distribution Primary	113,193,516	599,036	37,141	139,981	756,078	-
82	Distribution Secondary	7,303,464	61,041	3,903	14,538	43,698	-
83	Customer	-	-	-	-	-	-
84	Customer Service	-	-	-	-	-	-
85	Total	\$ 976,956,760	\$ 940,023	\$ 303,682	\$ 221,125	\$ 3,977,463	\$ -
Customer							
86	Production	-	-	-	-	-	-
87	Transmission	-	-	-	-	-	-
88	Sub-Transmission	-	-	-	-	-	-
89	Railroad	-	-	-	-	-	-
90	Distribution Primary	-	-	-	-	-	-
91	Distribution Secondary	\$ 40,252,870	\$ 1,329,691	\$ 26,875	\$ 316,839	\$ 3,872	\$ -
92	Customer	66,681,012	6,004,930	121,718	1,856,344	14,056	-
93	Customer Service	54,444,642	8,158	1,273	77,547	780	-
94	Total	\$ 161,378,524	\$ 7,342,778	\$ 149,865	\$ 2,250,729	\$ 18,708	\$ -
Energy							
95	Production	\$ 48,680,689	\$ 167,757	\$ 21,821	\$ 39,968	\$ 130,017	\$ -
96	Transmission	-	-	-	-	-	-
97	Sub-Transmission	-	-	-	-	-	-
98	Railroad	-	-	-	-	-	-
99	Distribution Primary	-	-	-	-	-	-
100	Distribution Secondary	-	-	-	-	-	-
101	Customer	-	-	-	-	-	-
102	Customer Service	-	-	-	-	-	-
103	Total	\$ 48,680,689	\$ 167,757	\$ 21,821	\$ 39,968	\$ 130,017	\$ -
Fuel							
104	Fuel Expenses	\$ 541,689,158	\$ 1,832,811	\$ 238,401	\$ 436,670	\$ 1,420,486	\$ 9,832,335
105	Total	\$ 541,689,158	\$ 1,832,811	\$ 238,401	\$ 436,670	\$ 1,420,486	\$ 9,832,335
106	Total	\$ 1,728,705,131	\$ 10,283,369	\$ 713,770	\$ 2,948,493	\$ 5,546,673	\$ 9,832,335
Total Revenue Requirement							
107	Demand	\$ 976,956,760	\$ 940,023	\$ 303,682	\$ 221,125	\$ 3,977,463	\$ -
108	Customer	161,378,524	7,342,778	149,865	2,250,729	18,708	-
109	Energy	48,680,689	167,757	21,821	39,968	130,017	-
110	Fuel	541,689,158	1,832,811	238,401	436,670	1,420,486	9,832,335
111	Total	\$ 1,728,705,131	\$ 10,283,369	\$ 713,770	\$ 2,948,493	\$ 5,546,673	\$ 9,832,335
112	Zero-Check	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Line No.	Description	System Total	Residential Rate 711	C&GS Heat Pump Rate 720	GS Small Rate 721	Comm SH Rate 722	GS Medium Rate 723	GS Large Rate 724
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Billing Determinants								
113	Demand (KW)	24,683,835	0	0	0	0	4,316,245	5,191,374
114	Customer (Customer Bills or No. Customers * 12)	6,517,851	4,925,336	965	614,004	1,716	43,975	5,111
115	Energy (kWh)	17,127,801,512	3,435,707,410	12,469,741	1,486,563,904	15,153,587	1,485,701,497	2,195,548,064
116	Fuel (kWh)	17,127,801,512	3,435,707,410	12,469,741	1,486,563,904	15,153,587	1,485,701,497	2,195,548,064
Unit Costs								
117	Demand		\$ -	\$ -	\$ -	\$ -	26.70 \$	25.00
118	Customer		\$ 85.83	\$ 938.41	\$ 224.55	\$ 420.94	102.64 \$	700.46
119	Energy		\$ 0.002870	\$ 0.002869	\$ 0.002869	\$ 0.002870	0.002868 \$	0.002857
120	Fuel		\$ 0.031355	\$ 0.031346	\$ 0.031344	\$ 0.031355	0.031339 \$	0.031218
121	Demand Revenue		\$ -	\$ -	\$ -	\$ -	115,252,930 \$	129,788,363
122	Customer Revenue		422,756,583	905,289	137,872,243	722,266	4,513,773	3,580,133
123	Energy Revenue		9,860,232	35,776	4,264,776	43,490	4,261,720	6,273,405
124	Fuel Revenue		107,727,143	390,873	46,594,452	475,143	46,561,072	68,539,563
125	Total Revenue		540,343,958	1,331,938	188,731,471	1,240,899	170,589,495	208,181,465
126	Zero-Check		\$ -	\$ -	\$ -	\$ -	- \$	-

Line No.	Description	System Total	Street Lighting Rate 750	Traffic Lighting Rate 755	Dusk-to-Dawn Rate 760	Interdepartmental Interdepartmental	Off System Off System
	(A)	(B)	(Q)	(R)	(S)	(T)	(U)
Billing Determinants							
113	Demand (KW)	24,683,835	0	0	0	0	
114	Customer (Customer Bills or No. Customers * 12)	6,517,851	768,715	15,324	191,696	552	
115	Energy (kWh)	17,127,801,512	58,453,236	7,603,255	13,926,584	45,303,080	
116	Fuel (kWh)	17,127,801,512	58,453,236	7,603,255	13,926,584	45,303,080	
Unit Costs							
117	Demand		\$ -	\$ -	\$ -	\$ -	
118	Customer		\$ 10.77	\$ 29.60	\$ 12.89	\$ 7,239.44	
119	Energy		\$ 0.002870	\$ 0.002870	\$ 0.002870	\$ 0.002870	
120	Fuel		\$ 0.031355	\$ 0.031355	\$ 0.031355	\$ 0.031355	
121	Demand Revenue		\$ -	\$ -	\$ -	\$ -	
122	Customer Revenue		8,282,801	453,548	2,471,854	3,996,171	
123	Energy Revenue		167,757	21,821	39,968	130,017	
124	Fuel Revenue		1,832,811	238,401	436,670	1,420,486	
125	Total Revenue		10,283,369	713,770	2,948,493	5,546,673	
126	Zero-Check		\$ -	\$ -	\$ -	\$ -	

Line No.	Description	System Total	Residential Rate 711	C&GS Heat Pump Rate 720	GS Small Rate 721	Comm SH Rate 722	GS Medium Rate 723	GS Large Rate 724
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Functionalized Revenue Requirement								
After Other Revenue Credit								
127	Other Rev as % of Functionalized Revenue	2.37%	2.47%	1.69%	3.07%	3.30%	2.35%	2.44%
128	Ratio (Inverse of Percentage)	97.63%	97.53%	98.31%	96.93%	96.70%	97.65%	97.56%
Demand								
129	Production	\$ 672,108,482	\$ 204,338,991	\$ 1,426	\$ 73,243,991	\$ 11,749	\$ 76,685,238	\$ 85,641,370
130	Transmission	147,222,612	35,796,927	118,897	14,891,254	147,431	15,053,038	20,408,154
131	Sub-Transmission	16,750,665	7,154,443	43,627	2,350,533	44,009	2,411,652	2,770,592
132	Railroad	531,228	-	-	-	-	-	-
133	Distribution Primary	110,345,545	51,365,558	313,220	16,296,677	315,962	17,173,034	17,206,145
134	Distribution Secondary	7,117,744	3,499,217	11,217	1,342,428	13,805	1,221,346	599,269
135	Customer	-	-	-	-	-	-	-
136	Customer Service	-	-	-	-	-	-	-
137	Total	\$ 954,076,276	\$ 302,155,136	\$ 488,387	\$ 108,124,884	\$ 532,955	\$ 112,544,308	\$ 126,625,530
Customer								
138	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	Transmission	-	-	-	-	-	-	-
140	Sub-Transmission	-	-	-	-	-	-	-
141	Railroad	-	-	-	-	-	-	-
142	Distribution Primary	-	-	-	-	-	-	-
143	Distribution Secondary	39,236,456	33,083,566	12,007	4,103,527	19,998	292,338	19,219
144	Customer	64,962,820	38,714,814	89,504	14,989,957	98,723	2,091,669	360,554
145	Customer Service	53,072,413	38,348,980	300,099	6,426,903	46,762	2,023,686	3,113,115
146	Total	\$ 157,271,689	\$ 110,147,360	\$ 401,610	\$ 25,520,387	\$ 165,483	\$ 4,407,692	\$ 3,492,888
Energy								
147	Production	\$ 48,680,689	\$ 9,860,232	\$ 35,776	\$ 4,264,776	\$ 43,490	\$ 4,261,720	\$ 6,273,405
148	Transmission	-	-	-	-	-	-	-
149	Sub-Transmission	-	-	-	-	-	-	-
150	Railroad	-	-	-	-	-	-	-
151	Distribution Primary	-	-	-	-	-	-	-
152	Distribution Secondary	-	-	-	-	-	-	-
153	Customer	-	-	-	-	-	-	-
154	Customer Service	-	-	-	-	-	-	-
155	Total	\$ 48,680,689	\$ 9,860,232	\$ 35,776	\$ 4,264,776	\$ 43,490	\$ 4,261,720	\$ 6,273,405
Fuel								
156	Fuel Expenses	\$ 531,856,823	\$ 107,727,143	\$ 390,873	\$ 46,594,452	\$ 475,143	\$ 46,561,072	\$ 68,539,563
157	Total	\$ 531,856,823	\$ 107,727,143	\$ 390,873	\$ 46,594,452	\$ 475,143	\$ 46,561,072	\$ 68,539,563
158	Total	\$ 1,691,885,478	\$ 529,889,871	\$ 1,316,646	\$ 184,504,499	\$ 1,217,071	\$ 167,774,793	\$ 204,931,386
Total Revenue Requirement								
159	Demand	\$ 954,076,276	\$ 302,155,136	\$ 488,387	\$ 108,124,884	\$ 532,955	\$ 112,544,308	\$ 126,625,530
160	Customer	157,271,689	110,147,360	401,610	25,520,387	165,483	4,407,692	3,492,888
161	Energy	48,680,689	9,860,232	35,776	4,264,776	43,490	4,261,720	6,273,405
162	Fuel	531,856,823	107,727,143	390,873	46,594,452	475,143	46,561,072	68,539,563
163	Total	\$ 1,691,885,478	\$ 529,889,871	\$ 1,316,646	\$ 184,504,499	\$ 1,217,071	\$ 167,774,793	\$ 204,931,386
164	Zero-Check	-	-	-	-	-	-	-

Line No.	Description	System Total	Street Lighting Rate 750	Traffic Lighting Rate 755	Dusk-to-Dawn Rate 760	Interdepartmental Interdepartmental	Off System Off System
	(A)	(B)	(Q)	(R)	(S)	(T)	(U)
Functionalized Revenue Requirement							
After Other Revenue Credit							
127	Other Rev as % of Functionalized Revenue		2.37%	2.20%	3.23%	2.43%	0.20%
128	Ratio (Inverse of Percentage)		97.63%	97.80%	96.77%	97.57%	99.80%
Demand							
129	Production	\$ 672,108,482	\$ -	\$ 200,430	\$ -	\$ 2,570,940	
130	Transmission	147,222,612	192,184	48,717	45,961	495,365	
131	Sub-Transmission	16,750,665	81,600	5,006	19,023	105,102	
132	Railroad	531,228	-	-	-	-	
133	Distribution Primary	110,345,545	585,851	35,941	136,574	754,584	
134	Distribution Secondary	7,117,744	59,697	3,777	14,184	43,612	
135	Customer	-	-	-	-	-	
136	Customer Service	-	-	-	-	-	
137	Total	\$ 954,076,276	\$ 919,333	\$ 293,871	\$ 215,742	\$ 3,969,603	
Customer							
138	Production	\$ -	\$ -	\$ -	\$ -	\$ -	
139	Transmission	-	-	-	-	-	
140	Sub-Transmission	-	-	-	-	-	
141	Railroad	-	-	-	-	-	
142	Distribution Primary	-	-	-	-	-	
143	Distribution Secondary	39,236,456	1,300,424	26,007	309,126	3,865	
144	Customer	64,962,820	5,872,761	117,785	1,811,154	14,028	
145	Customer Service	53,072,413	7,978	1,231	75,659	778	
146	Total	\$ 157,271,689	\$ 7,181,164	\$ 145,024	\$ 2,195,938	\$ 18,671	
Energy							
147	Production	\$ 48,680,689	\$ 167,757	\$ 21,821	\$ 39,968	\$ 130,017	
148	Transmission	-	\$ -	\$ -	\$ -	\$ -	
149	Sub-Transmission	-	\$ -	\$ -	\$ -	\$ -	
150	Railroad	-	\$ -	\$ -	\$ -	\$ -	
151	Distribution Primary	-	\$ -	\$ -	\$ -	\$ -	
152	Distribution Secondary	-	\$ -	\$ -	\$ -	\$ -	
153	Customer	-	\$ -	\$ -	\$ -	\$ -	
154	Customer Service	-	\$ -	\$ -	\$ -	\$ -	
155	Total	\$ 48,680,689	\$ 167,757	\$ 21,821	\$ 39,968	\$ 130,017	
Fuel							
156	Fuel Expenses	\$ 531,856,823	\$ 1,832,811	\$ 238,401	\$ 436,670	\$ 1,420,486	
157	Total	\$ 531,856,823	\$ 1,832,811	\$ 238,401	\$ 436,670	\$ 1,420,486	
158	Total	\$ 1,691,885,478	\$ 10,101,064	\$ 699,117	\$ 2,888,319	\$ 5,538,776	
Total Revenue Requirement							
159	Demand	\$ 954,076,276	\$ 919,333	\$ 293,871	\$ 215,742	\$ 3,969,603	
160	Customer	157,271,689	7,181,164	145,024	2,195,938	18,671	
161	Energy	48,680,689	167,757	21,821	39,968	130,017	
162	Fuel	531,856,823	1,832,811	238,401	436,670	1,420,486	
163	Total	\$ 1,691,885,478	\$ 10,101,064	\$ 699,117	\$ 2,888,319	\$ 5,538,776	
164	Zero-Check	-	-	-	-	-	

Line No.	Description	System Total	Residential Rate 711	C&GS Heat Pump Rate 720	GS Small Rate 721	Comm SH Rate 722	GS Medium Rate 723	GS Large Rate 724
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Billing Determinants								
165	Demand (KW)	24,683,835	0	0	0	0	4,316,245	5,191,374
166	Customer (Customer Bills or No. Customers * 12)	6,517,851	4,925,336	965	614,004	1,716	43,975	5,111
167	Energy (kWh)	17,127,801,512	3,435,707,410	12,469,741	1,486,563,904	15,153,587	1,485,701,497	2,195,548,064
168	Fuel (kWh)	17,127,801,512	3,435,707,410	12,469,741	1,486,563,904	15,153,587	1,485,701,497	2,195,548,064
169	Demand Unit Cost		0.00	0.00	0.00	0.00	26.07	24.39
170	Customer Unit Cost		83.71	922.56	217.66	407.05	100.23	683.39
171	Energy Unit Cost		0.0028699	0.0028691	0.0028689	0.0028699	0.0028685	0.0028573
172	Fuel Unit Cost		0.0313552	0.0313457	0.0313437	0.0313552	0.0313395	0.0312175
173	Demand Revenue		\$ -	\$ -	\$ -	\$ -	\$ 112,544,308	\$ 126,625,530
174	Customer Revenue		412,302,496	889,997	133,645,271	698,438	4,407,692	3,492,888
175	Energy Revenue		9,860,232	35,776	4,264,776	43,490	4,261,720	6,273,405
176	Fuel Revenue		107,727,143	390,873	46,594,452	475,143	46,561,072	68,539,563
177	Total Revenue		529,889,871	1,316,646	184,504,499	1,217,071	167,774,793	204,931,386
178	Zero-Check		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Line No.	Description	System Total	Street Lighting Rate 750	Traffic Lighting Rate 755	Dusk-to-Dawn Rate 760	Interdepartmental Interdepartmental	Off System Off System
	(A)	(B)	(Q)	(R)	(S)	(T)	(U)
Billing Determinants							
165	Demand (KW)	24,683,835	0	0	0	0	
166	Customer (Customer Bills or No. Customers * 12)	6,517,851	768,715	15,324	191,696	552	
167	Energy (kWh)	17,127,801,512	58,453,236	7,603,255	13,926,584	45,303,080	
168	Fuel (kWh)	17,127,801,512	58,453,236	7,603,255	13,926,584	45,303,080	
169	Demand Unit Cost		0.00	0.00	0.00	0.00	
170	Customer Unit Cost		10.54	28.64	12.58	7,225.13	
171	Energy Unit Cost		0.0028699	0.0028699	0.0028699	0.0028699	
172	Fuel Unit Cost		0.0313552	0.0313552	0.0313552	0.0313552	
173	Demand Revenue		\$ -	\$ -	\$ -	\$ -	
174	Customer Revenue		8,100,496	438,895	2,411,680	3,988,274	
175	Energy Revenue		167,757	21,821	39,968	130,017	
176	Fuel Revenue		1,832,811	238,401	436,670	1,420,486	
177	Total Revenue		10,101,064	699,117	2,888,319	5,538,776	
178	Zero-Check		\$ -	\$ -	\$ -	\$ -	

Line No.	Description	System Total	Residential Rate 711	C&GS Heat Pump Rate 720	GS Small Rate 721	Comm SH Rate 722	GS Medium Rate 723	GS Large Rate 724
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Functionalized Mitigated Revenue Requirement								
After Other Revenue Credit								
179	Other Rev as % of Functionalized Revenue	2.27%	2.42%	1.62%	2.97%	3.11%	2.27%	2.33%
180	Ratio (Inverse of Percentage)	97.73%	97.58%	98.38%	97.03%	96.89%	97.73%	97.67%
181	Mitigated Amount	(0)	(58,912,647)	(403,523)	31,168,297	107,717	7,506,331	13,032,508
Total Revenue Requirement								
182	Demand	\$ 964,329,143	\$ 258,981,110	\$ 266,953	\$ 133,341,403	\$ 615,150	\$ 119,767,740	\$ 139,308,194
183	Customer	147,018,822	94,408,739.55	219,521	31,472,165	191,005	4,690,591	3,842,732
184	Energy	48,680,689	9,860,232	35,776	4,264,776	43,490	4,261,720	6,273,405
185	Fuel	531,856,823	107,727,143	390,873	46,594,452	475,143	46,561,072	68,539,563
186	Total	\$ 1,691,885,478	\$ 470,977,224	\$ 913,124	\$ 215,672,796	\$ 1,324,788	\$ 175,281,124	\$ 217,963,894
187	Zero-Check	-	-	-	-	-	-	-
Billing Determinants								
188	Demand (KW)	24,683,835	0	0	0	0	4,316,245	5,191,374
189	Customer (Customer Bills or No. Customers * 12)	6,517,851	4,925,336	965	614,004	1,716	43,975	5,111
190	Energy (kWh)	17,127,801,512	3,435,707,410	12,469,741	1,486,563,904	15,153,587	1,485,701,497	2,195,548,064
191	Fuel (kWh)	17,127,801,512	3,435,707,410	12,469,741	1,486,563,904	15,153,587	1,485,701,497	2,195,548,064
192	Demand Unit Cost		0.00	0.00	0.00	0.00	27.75	26.83
193	Customer Unit Cost		71.75	504.27	268.42	469.83	106.66	751.84
194	Energy Unit Cost		0.0028699	0.0028691	0.0028689	0.0028699	0.0028685	0.0028573
195	Fuel Unit Cost		0.0313552	0.0313457	0.0313437	0.0313552	0.0313395	0.0312175
196	Demand Revenue		\$ -	\$ -	\$ -	\$ -	\$ 119,767,740	\$ 139,308,194
197	Customer Revenue		353,389,849	486,475	164,813,568	806,155	4,690,591	3,842,732
198	Energy Revenue		9,860,232	35,776	4,264,776	43,490	4,261,720	6,273,405
199	Fuel Revenue		107,727,143	390,873	46,594,452	475,143	46,561,072	68,539,563
200	Total Revenue		470,977,224	913,124	215,672,796	1,324,788	175,281,124	217,963,894
201	Zero-Check		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Line No.	Description	System Total	Street Lighting Rate 750	Traffic Lighting Rate 755	Dusk-to-Dawn Rate 760	Interdepartmental Interdepartmental	Off System Off System
	(A)	(B)	(Q)	(R)	(S)	(T)	(U)
Functionalized Mitigated Revenue Requirement							
After Other Revenue Credit							
179	Other Rev as % of Functionalized Revenue	2.27%	2.16%	3.08%	2.40%	0.19%	
180	Ratio (Inverse of Percentage)	97.73%	97.84%	96.92%	97.60%	99.81%	
181	Mitigated Amount	(0)	(881,496)	224,986	(486,801)	194	
Total Revenue Requirement							
182	Demand	\$ 964,329,143	\$ 819,291	\$ 444,515	\$ 172,194	\$ 3,969,797	
183	Customer	147,018,822	6,399,709	219,365	1,752,685	18,672	
184	Energy	48,680,689	167,757	21,821	39,968	130,017	
185	Fuel	531,856,823	1,832,811	238,401	436,670	1,420,486	
186	Total	\$ 1,691,885,478	\$ 9,219,568	\$ 924,103	\$ 2,401,518	\$ 5,538,970	
187	Zero-Check	-	-	-	-	-	
Billing Determinants							
188	Demand (KW)	24,683,835	0	0	0	0	
189	Customer (Customer Bills or No. Customers * 12)	6,517,851	768,715	15,324	191,696	552	
190	Energy (kWh)	17,127,801,512	58,453,236	7,603,255	13,926,584	45,303,080	
191	Fuel (kWh)	17,127,801,512	58,453,236	7,603,255	13,926,584	45,303,080	
192	Demand Unit Cost		0.00	0.00	0.00	0.00	
193	Customer Unit Cost		9.39	43.32	10.04	7,225.49	
194	Energy Unit Cost		0.0028699	0.0028699	0.0028699	0.0028699	
195	Fuel Unit Cost		0.0313552	0.0313552	0.0313552	0.0313552	
196	Demand Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	
197	Customer Revenue		7,219,000	663,881	1,924,879	3,988,468	
198	Energy Revenue		167,757	21,821	39,968	130,017	
199	Fuel Revenue		1,832,811	238,401	436,670	1,420,486	
200	Total Revenue		9,219,568	924,103	2,401,518	5,538,970	
201	Zero-Check	\$ -	\$ -	\$ -	\$ -	\$ -	

**NIPSCO Class Cost of Service Study
Cost Treatment Summary**

Acct. No.	Account Description	600 Series Rates	Function	Classifier	DEM	CUS	ENG	REV	FUL	Internal
RATE BASE										
Plant-in Service										
Intangible Plant										
301	ORGANIZATION	-								PTDPLT
302	FRANCHISES & CONSENTS	1,389								PTDPLT
303	MISC. INTANGIBLE PLANT	44,598,123								PTDPLT
	Sub-total	44,599,513								
Production Plant										
310-316	STEAM	3,800,399,113	F_PRODU	DEM	GEN_CP					
330-336	HYDRO	32,283,193	F_PRODU	DEM	GEN_CP					
340-346	OTHER	216,976,461	F_PRODU	DEM	GEN_CP					
	Sub-total	4,049,658,767								
Other										
	Sub-total	-								
Transmission Plant										
350	LAND AND LAND RIGHTS	30,130,052	F_TRANS	DEM	TRANS_12CP					
352	STRUCTURES & IMPROVEMENTS	17,597,447	F_TRANS	DEM	TRANS_12CP					
353	STATION EQUIPMENT	473,594,952	F_TRANS	DEM	TRANS_12CP					
354	TOWERS & FIXTURES	87,902,795	F_TRANS	DEM	TRANS_12CP					
355	POLES & FIXTURES	152,388,627	F_TRANS	DEM	TRANS_12CP					
356	OVERHEAD CONDUCTORS & DEVICES	145,625,670	F_TRANS	DEM	TRANS_12CP					
357	UNDERGROUND CONDUIT	403,606	F_TRANS	DEM	TRANS_12CP					
358	UNDERGROUND CONDUCTORS & DEV.	2,514,362	F_TRANS	DEM	TRANS_12CP					
359	ROADS & TRAILS	70,027	F_TRANS	DEM	TRANS_12CP					
	Sub-total	910,227,539								
Distribution Plant										
360	LAND AND LAND RIGHTS	3,301,899								DPLT
360	LAND AND LAND RIGHTS - SUB-TRANS	450,596	F_STRAN	DEM	SUB_NCP					
360	LAND AND LAND RIGHTS - RR	11,503	F_RAILS	DEM	RR_DIR					
361	STRUCTURES & IMPROVEMENTS	9,226,559								DPLT
361	STRUCTURES & IMPROVEMENTS - SUB-TRANS	2,634,863	F_STRAN	DEM	SUB_NCP					
361	STRUCTURES & IMPROVEMENTS - RR	725,131	F_RAILS	DEM	RR_DIR					
362	STATION EQUIPMENT	200,248,642	F_DSTPR	DEM	DIST_NCP					
362	STATION EQUIPMENT - SUB-TRANS	44,701,954	F_STRAN	DEM	SUB_NCP					
362	STATION EQUIPMENT - RR	3,437,480	F_RAILS	DEM	RR_DIR					
364.1	CUSTOMER STATIONS	37,885,020	F_TRANS	DEM	STAT_TRAN					
364.1	CUSTOMER STATIONS - SUB-TRANS	5,173,998	F_STRAN	DEM	STAT_SBTRN					
364.1	CUSTOMER STATIONS - RR	175,637	F_RAILS	DEM	RR_DIR					
364.2	POLES TOWERS & FIXTURES - SUB-TRANS	33,100,900	F_STRAN	DEM	SUB_NCP					
364.2	POLES TOWERS & FIXTURES - PRIMARY	190,127,689	F_DSTPR	DEM	DIST_NCP					
364.2	POLES TOWERS & FIXTURES - SEC - DEMAND	17,499,292	F_DSTSC	DEM	SEC_NCP12					
364.2	POLES TOWERS & FIXTURES - SEC - CUSTOMER	67,920,395	F_DSTSC	CUS		WEIGHTSND CST				
365	OVERHEAD CONDUCTORS - SUB-TRANS	21,394,157	F_STRAN	DEM	SUB_NCP					
365	OVERHEAD CONDUCTORS - PRIMARY	81,453,908	F_DSTPR	DEM	DIST_NCP					
365	OVERHEAD CONDUCTORS - SEC - DEMAND	64,700,326	F_DSTSC	DEM	SEC_NCP12					
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	43,991,177	F_DSTSC	CUS		WEIGHTSND CST				
366	UNDERGROUND CONDUIT - SUB-TRANS	31,699	F_STRAN	DEM	SUB_NCP					
366	UNDERGROUND CONDUIT - PRIMARY	3,559,099	F_DSTPR	DEM	DIST_NCP					
366	UNDERGROUND CONDUIT - SEC - DEMAND	47,070	F_DSTSC	DEM	SEC_NCP12					
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	525,793	F_DSTSC	CUS		WEIGHTSND CST				
367	UNDERGROUND CONDUCTORS - SUB-TRANS	576,145	F_STRAN	DEM	SUB_NCP					
367	UNDERGROUND CONDUCTORS - PRIMARY	242,277,177	F_DSTPR	DEM	DIST_NCP					
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	3,204,196	F_DSTSC	DEM	SEC_NCP12					
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	35,792,101	F_DSTSC	CUS		WEIGHTSND CST				
368	LINE TRANSFORMERS	247,645,183	F_CUSTS	CUS		XFRS				
369	SERVICES	205,980,146	F_CUSTS	CUS		SERV				
370	METERS	81,073,617	F_CUSTS	CUS		METERS				

**NIPSCO Class Cost of Service Study
Cost Treatment Summary**

Acct. No.	Account Description	600 Series Rates	Function	Classifier	DEM	CUS	ENG	REV	FUL	Internal
Customer Service & Information Expenses										
907	SUPERVISION	-								
908	CUSTOMER ASSISTANCE EXPENSES	-	F_CUSSF	CUS		CUST				
909	INFORMATIONAL & INSTRUCTIONAL	-								
910	MISC. CUSTOMER SERVICE & INFO	136,452	F_CUSSF	CUS		INFO_SERV				
	Sub-total	136,452								
Sales Expenses										
911	SUPERVISION	-								
912	DEMONSTRATING & SELLING	-	F_CUSSF	CUS		CUST				
913	ADVERTISING	-	F_CUSSF	CUS		CUST				
916	MISC. SALES EXPENSE	-								
	Sub-total	-								
	TOTAL O & M LABOR EXP.	105,255,145								
Depreciation Expense										
Intangible Plant										
	Sub-total	-								
Production Plant										
310-316	STEAM	148,379,743	F_PRODU	DEM	GEN_CP					
330-336	HYDRO	1,196,642	F_PRODU	DEM	GEN_CP					
340-346	OTHER	5,684,493	F_PRODU	DEM	GEN_CP					
	Sub-total	155,260,878								
Storage Plant										
	Sub-total	-								
Transmission Plant										
350	LAND AND LAND RIGHTS	110,911	F_TRANS	DEM	TRANS_12CP					
352	STRUCTURES & IMPROVEMENTS	392,423	F_TRANS	DEM	TRANS_12CP					
353	STATION EQUIPMENT	13,260,659	F_TRANS	DEM	TRANS_12CP					
354	TOWERS & FIXTURES	457,095	F_TRANS	DEM	TRANS_12CP					
355	POLES & FIXTURES	4,282,120	F_TRANS	DEM	TRANS_12CP					
356	OVERHEAD CONDUCTORS & DEVICES	2,868,826	F_TRANS	DEM	TRANS_12CP					
357	UNDERGROUND CONDUIT	9,162	F_TRANS	DEM	TRANS_12CP					
358	UNDERGROUND CONDUCTORS & DEV.	80,460	F_TRANS	DEM	TRANS_12CP					
359	ROADS & TRAILS	455	F_TRANS	DEM	TRANS_12CP					
	Sub-total	21,462,110								
Distribution Plant										
360.2	LAND RIGHTS	8,245								DPLT
361	STRUCTURES & IMPROVEMENTS	171,614								DPLT
361	STRUCTURES & IMPROVEMENTS - SUB-TRANS	49,008	F_STRAN	DEM	SUB_NCP					
361	STRUCTURES & IMPROVEMENTS - RR	13,487	F_RAILS	DEM	RR_DIR					
362	STATION EQUIPMENT	4,825,992	F_DSTPR	DEM	DIST_NCP					
362	STATION EQUIPMENT - SUB-TRANS	1,077,317	F_STRAN	DEM	SUB_NCP					
362	STATION EQUIPMENT - RR	82,843	F_RAILS	DEM	RR_DIR					
364.1	CUSTOMER STATIONS	1,379,015	F_TRANS	DEM	STAT_TRAN					
364.1	CUSTOMER STATIONS - SUB-TRANS	188,334	F_STRAN	DEM	STAT_SBTRN					
364.1	CUSTOMER STATIONS - RR	6,393	F_RAILS	DEM	RR_DIR					
364.2	POLES TOWERS & FIXTURES - SUB-TRANS	1,420,029	F_STRAN	DEM	SUB_NCP					
364.2	POLES TOWERS & FIXTURES - PRIMARY	8,156,478	F_DSTPR	DEM	DIST_NCP					
364.2	POLES TOWERS & FIXTURES - SEC - DEMAND	750,720	F_DSTSC	DEM	SEC_NCP12					
365.2	POLES TOWERS & FIXTURES - SEC - CUSTOMER	2,913,785	F_DSTSC	CUS		WEIGHTSND CST				
365	OVERHEAD CONDUCTORS - SUB-TRANS	541,272	F_STRAN	DEM	SUB_NCP					
365	OVERHEAD CONDUCTORS - PRIMARY	2,060,784	F_DSTPR	DEM	DIST_NCP					
365	OVERHEAD CONDUCTORS - SEC - DEMAND	1,636,918	F_DSTSC	DEM	SEC_NCP12					
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	1,112,977	F_DSTSC	CUS		WEIGHTSND CST				

NIPSCO Class Cost of Service Study
Allocation Factors

Name	No.	Description	DEM	Total	Residential	C&GS Heat Pump	GS Small	Comml SH	GS Medium	GS Large
					Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	Rate 624
DEMAND ALLOCATORS										
GEN_CP	1	Test Year 4 CP @ Generation	DEM	3,001,722	30.45%	0.00%	10.98%	0.00%	11.41%	12.76%
					914,026	6	329,631	53	342,589	382,940
TRANS_12CP	2	12 CP @ Transmission	DEM	2,628,817	25.06%	0.08%	10.23%	0.10%	10.52%	13.21%
					658,770	2,171	268,833	2,736	276,673	347,313
SUB_NCP	3	NCP @ Sub-Transmission	DEM	2,832,706	44.17%	0.27%	14.13%	0.27%	14.75%	15.44%
					1,251,341	7,570	400,174	7,763	417,913	437,302
DIST_NCP	4	NCP @ Primary	DEM	2,681,479	46.53%	0.28%	14.85%	0.29%	15.54%	15.58%
					1,247,669	7,547	398,268	7,740	416,609	417,783
SEC_NCP12	5	NCP12 @ Secondary	DEM	1,634,293	49.13%	0.16%	18.96%	0.20%	17.13%	8.41%
					802,872	2,553	309,895	3,194	279,878	137,448
STAT_TRAN	6	Customer Station - Tran.	DEM	22	0.00%	0.00%	9.16%	0.00%	0.00%	37.40%
					-	-	2	-	-	8
STAT_SBTRN	7	Customer Station - Sub-Tran.	DEM	29	0.00%	0.00%	13.79%	0.00%	3.45%	48.28%
					-	-	4	-	1	14
RR_DIR	8	Railroad Direct	DEM	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
					-	-	-	-	-	-
BILLEDKW	9	KW Billing Determinants	DEM	24,683,835	0.00%	0.00%	0.00%	0.00%	17.49%	21.03%
					-	-	-	-	4,316,245	5,191,374

NIPSCO Class Cost of Service Study
Allocation Factors

Name	No.	Description	Total	Metal Melting	Off-Peak Serv.	Ind. Pwr Serv.	HLF Ind Pwr Serv.	Air Separation	Muni. Power
				Rate 625	Rate 626	Rate 632	Rate 633	Rate 634	Rate 641
DEMAND ALLOCATORS									
GEN_CP	1	Test Year 4 CP @ Generation	DEM						
			3,001,722	0.25%	4.03%	10.50%	10.40%	8.61%	0.13%
				7,437	120,935	315,322	312,286	258,572	3,884
TRANS_12CP	2	12 CP @ Transmission	DEM						
			2,628,817	0.28%	4.14%	13.06%	12.50%	10.01%	0.16%
				7,314	108,934	343,216	328,643	263,042	4,332
SUB_NCP	3	NCP @ Sub-Transmission	DEM						
			2,832,706	0.76%	4.23%	2.97%	0.71%	0.00%	0.75%
				21,422	119,884	84,182	20,060	-	21,330
DIST_NCP	4	NCP @ Primary	DEM						
			2,681,479	0.61%	4.17%	0.00%	0.00%	0.00%	0.79%
				16,366	111,894	-	-	-	21,267
SEC_NCP12	5	NCP12 @ Secondary	DEM						
			1,634,293	0.29%	3.42%	0.00%	0.00%	0.00%	0.63%
				4,727	55,836	-	-	-	10,288
STAT_TRAN	6	Customer Station - Tran.	DEM						
			22	0.00%	4.58%	22.90%	21.37%	4.58%	0.00%
				-	1	5	5	1	-
STAT_SBTRN	7	Customer Station - Sub-Tran.	DEM						
			29	3.45%	13.79%	13.79%	3.45%	0.00%	0.00%
				1	4	4	1	-	-
RR_DIR	8	Railroad Direct	DEM						
			1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
				-	-	-	-	-	-
BILLEDKW	9	KW Billing Determinants	DEM						
			24,683,835	0.43%	6.25%	25.52%	18.07%	10.94%	0.00%
				105,658	1,542,427	6,298,432	4,459,445	2,700,000	-

NIPSCO Class Cost of Service Study
Allocation Factors

Name No. Description
DEMAND ALLOCATORS

GEN_CP	1	Test Year 4 CP @ Generation	DEM
TRANS_12CP	2	12 CP @ Transmission	DEM
SUB_NCP	3	NCP @ Sub-Transmission	DEM
DIST_NCP	4	NCP @ Primary	DEM
SEC_NCP12	5	NCP12 @ Secondary	DEM
STAT_TRAN	6	Customer Station - Tran.	DEM
STAT_SBTRN	7	Customer Station - Sub-Tran.	DEM
RR_DIR	8	Railroad Direct	DEM
BILLEDKW	9	KW Billing Determinants	DEM

Total	Int WW Pumping	Railroad	Street Lighting	Traffic Lighting	Dusk-to-Dawn	Interdepartmental	Off System
	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660	Interdepartmental	Off System
3,001,722	0.00% 40	0.06% 1,859	0.00% -	0.03% 904	0.00% -	0.37% 11,238	0.00% -
2,628,817	0.00% 40	0.10% 2,616	0.13% 3,527	0.03% 904	0.03% 845	0.34% 8,908	0.00% -
2,832,706	0.00% 39	0.26% 7,321	0.50% 14,233	0.03% 882	0.12% 3,326	0.63% 17,964	0.00% -
2,681,479	0.00% 39	0.00% -	0.53% 14,191	0.03% 880	0.12% 3,316	0.67% 17,911	0.00% -
1,634,293	0.00% 38	0.00% -	0.84% 13,659	0.05% 873	0.20% 3,253	0.60% 9,778	0.00% -
22	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -
29	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -
1	0.00% -	100.00% 1	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -
24,683,835	0.00% -	0.28% 70,254	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -

Name	No.	Description	Total	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	Rate 624
CUSTOMER ALLOCATORS									
CUST	10	No. of Customers	CUS						
			468,464	86.02%	0.03%	10.80%	0.05%	0.78%	0.09%
				402,973	146	50,609	246	3,665	426
SERV	11	Services(Wtd Cust)	CUS						
			449,759	89.60%	0.03%	9.28%	0.05%	0.67%	0.08%
				402,973	120	41,744	203	3,023	351
METERS	12	Meters (Wtd Cust)	CUS						
			598,628	67.32%	0.25%	23.41%	0.22%	5.61%	1.11%
				402,973	1,468	140,113	1,300	33,582	6,668
XFRS	13	Transformer(Wtd Cust)	CUS						
			673,558	59.83%	0.10%	35.69%	0.17%	2.58%	0.30%
				402,973	694	240,362	1,167	17,405	2,023
DSKDWN	14	Direct to Dusk-to-Dawn	CUS						
			1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
				-	-	-	-	-	-
STTRLGT	15	Direct to Street and Traffic Lighting	CUS						
			64,459	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
				-	-	-	-	-	-
GRSWRTOFF	16	Gross Write Offs	CUS						
			454,507	88.66%	0.02%	5.62%	0.03%	4.24%	0.49%
				402,973	77	25,530	134	19,258	2,226
MANMTREAD	17	Manual Meter Reading	CUS						
			23,085	8.45%	3.85%	11.76%	0.00%	17.44%	36.63%
				1,950	889	2,714	-	4,027	8,457
AMRMTREAD	18	AMR Meter Reading	CUS						
			458,108	87.96%	0.02%	11.02%	0.05%	0.76%	0.02%
				402,973	102	50,473	246	3,504	88
RECCOLLEC	19	Customer Records & Collections	CUS						
			11,957,310	80.23%	0.09%	13.53%	0.13%	1.49%	1.50%
				9,593,786	11,308	1,618,198	15,297	178,582	179,420
INFO_SERV	20	Customer Service and Information	CUS						
			1,487,707	63.47%	0.14%	12.78%	0.04%	5.26%	6.37%
				944,313	2,011	190,067	571	78,217	94,719
WEIGHTSNDCAST	21	Secondary Customers w/ Lighting at 0.25x, RR at 9x	CUS						
			478,167	84.27%	0.03%	10.52%	0.05%	0.74%	0.05%
				402,967	145	50,288	246	3,556	234
CC_BILLDET	22	Customer Charge Billing Determinants	CUS						
			6,517,851	75.57%	0.01%	9.42%	0.03%	0.00%	0.00%
				4,925,336	965	614,004	1,716	-	-

Name	No.	Description	Total	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634	Rate 641
CUSTOMER ALLOCATORS									
CUST	10	No. of Customers	CUS	0.00%	0.03%	0.00%	0.00%	0.00%	0.15%
			468,464	6	143	9	6	1	681
SERV	11	Services(Wtd Cust)	CUS	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%
			449,759	-	15	0	1	-	785
METERS	12	Meters (Wtd Cust)	CUS	0.01%	0.26%	0.71%	0.37%	0.26%	0.45%
			598,628	61	1,565	4,277	2,206	1,576	2,712
XFRS	13	Transformer(Wtd Cust)	CUS	0.02%	0.57%	0.00%	0.00%	0.00%	0.50%
			673,558	116	3,864	7	2	-	3,394
DSKDWN	14	Direct to Dusk-to-Dawn	CUS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			1	-	-	-	-	-	-
STTRLGT	15	Direct to Street and Traffic Lighting	CUS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			64,459	-	-	-	-	-	-
GRSWRTOFF	16	Gross Write Offs	CUS	0.00%	0.16%	0.27%	0.35%	0.16%	0.00%
			454,507	-	705	1,245	1,601	734	-
MANMTREAD	17	Manual Meter Reading	CUS	0.66%	15.44%	2.60%	1.45%	0.71%	0.40%
			23,085	152	3,565	600	335	165	92
AMRMTREAD	18	AMR Meter Reading	CUS	0.00%	0.00%	0.00%	0.00%	0.00%	0.15%
			458,108	-	-	-	-	-	677
RECCOLLEC	19	Customer Records & Collections	CUS	0.14%	0.51%	0.80%	0.82%	0.58%	0.11%
			11,957,310	17,188	61,304	95,162	98,610	69,350	12,709
INFO_SERV	20	Customer Service and Information	CUS	1.45%	2.35%	3.19%	2.65%	1.54%	0.51%
			1,487,707	21,599	34,925	47,518	39,469	22,915	7,598
WEIGHTSNCDCST	21	Secondary Customers w/ Lighting at 0.25x, RR at 9x	CUS	0.00%	0.02%	0.00%	0.00%	0.00%	0.14%
			478,167	3	111	-	-	-	676
CC_BILLDET	22	Customer Charge Billing Determinants	CUS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			6,517,851	-	-	-	-	-	-

Name	No.	Description		Total	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660	Interdepartmental	Off System
CUSTOMER ALLOCATORS											
CUST	10	No. of Customers	CUS	468,464	0.00%	0.00%	0.19%	0.03%	1.81%	0.01%	0.00%
					8	1	891	139	8,470	46	-
SERV	11	Services(Wtd Cust)	CUS	449,759	0.00%	0.00%	0.05%	0.00%	0.06%	0.01%	0.00%
					0	-	223	2	280	38	-
METERS	12	Meters (Wtd Cust)	CUS	598,628	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%
					-	-	-	-	-	127	-
XFRS	13	Transformer(Wtd Cust)	CUS	673,558	0.00%	0.00%	0.13%	0.00%	0.07%	0.03%	0.00%
					2	-	855	28	448	218	-
DSKDNW	14	Direct to Dusk-to-Dawn	CUS	1	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
					-	-	-	-	1	-	-
STTRLGT	15	Direct to Street and Traffic Lighting	CUS	64,459	0.00%	0.00%	98.02%	1.98%	0.00%	0.00%	0.00%
					-	-	63,182	1,277	-	-	-
GRSWRTOFF	16	Gross Write Offs	CUS	454,507	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
					2	22	-	-	-	-	-
MANMTREAD	17	Manual Meter Reading	CUS	23,085	0.00%	0.61%	0.00%	0.00%	0.00%	0.00%	0.00%
					-	140	-	-	-	-	-
AMRMTREAD	18	AMR Meter Reading	CUS	458,108	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
					-	-	-	-	-	46	-
RECCOLLEC	19	Customer Records & Collections	CUS	11,957,310	0.00%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%
					122	6,273	-	-	-	-	-
INFO_SERV	20	Customer Service and Information	CUS	1,487,707	0.13%	0.13%	0.00%	0.00%	0.00%	0.00%	0.00%
					1,900	1,884	-	-	-	-	-
WEIGHTSNCDCST	21	Secondary Customers w/ Lighting at 0.25x, RR at 9x	CUS	478,167	0.00%	0.00%	3.30%	0.07%	0.79%	0.01%	0.00%
					8	9	15,796	319	3,764	46	-
CC_BILLET	22	Customer Charge Billing Determinants	CUS	6,517,851	0.00%	0.00%	11.79%	0.24%	2.94%	0.00%	0.00%
					96	-	768,715	15,324	191,696	-	-

Northern Indiana Public Service Company
Peak Demand (kW) by Rate Class - At Meter
For the Twelve Month Period Ending March 31, 2015

Rate Class	1CP	4CP	12CP	NCP	Average of 12 Months NCP
611	945,794	878,052	632,842	1,230,875	797,939
620	24	6	2,086	7,448	2,669
621	322,179	316,776	258,349	393,776	326,979
622	204	51	2,629	7,636	3,175
623	328,005	329,272	265,918	411,286	302,808
624	371,952	369,600	335,213	447,097	377,256
625	7,758	7,191	7,072	21,210	20,822
626	116,488	116,583	105,015	118,700	107,725
632	344,342	310,617	338,094	434,364	397,416
633	324,962	308,012	324,146	392,449	369,003
634	282,353	255,466	259,882	296,738	282,264
641	3,226	3,735	4,166	21,000	11,972
642	38	38	38	38	38
644	1,532	1,810	2,547	7,300	5,857
650	-	-	3,388	14,000	13,574
655	868	868	868	868	868
660	-	-	812	3,271	3,233
Interdepartmental	16,169	10,796	8,558	17,670	9,718

Northern Indiana Public Service Company
Proposed Mitigation of Rate Increases

Line No.	A	B	C	D	E	F	G	H
Line No.			Total Revenue - Current	Total Revenue - Proposed	Total Riders	Total Revenues Proposed Incl. Riders	ACOSS Deficiency at 6.82% ROR	ACOSS Rate Increase
1	System Total		\$ 1,609,246,698	\$ 1,735,834,316	\$ 20,965,838	\$ 1,756,800,154	\$ (147,553,456)	9.17%
2	Residential	Rate 711	\$ 435,489,446	\$ 541,123,658	\$ 6,357,623	\$ 547,481,281	\$ (111,991,835)	25.72%
3	C&GS Heat Pump	Rate 720	\$ 824,140	\$ 1,334,531	\$ 44	\$ 1,334,575	\$ (510,434)	61.94%
4	GS Small	Rate 721	\$ 206,201,404	\$ 188,885,764	\$ 2,292,899	\$ 191,178,662	\$ 15,022,741	-7.29%
5	Comml SH	Rate 722	\$ 1,262,933	\$ 1,241,635	\$ 369	\$ 1,242,004	\$ 20,929	-1.66%
6	GS Medium	Rate 723	\$ 165,696,561	\$ 170,588,133	\$ 2,383,022	\$ 172,971,156	\$ (7,274,595)	4.39%
7	GS Large	Rate 724	\$ 207,653,119	\$ 208,154,279	\$ 2,663,924	\$ 210,818,203	\$ (3,165,084)	1.52%
8	Metal Melting	Rate 725	\$ 6,337,891	\$ 7,231,479	\$ 72,870	\$ 7,304,349	\$ (966,458)	15.25%
9	Off-Peak Serv.	Rate 726	\$ 70,976,676	\$ 71,129,165	\$ 845,006	\$ 71,974,171	\$ (997,495)	1.41%
10	Ind. Pwr Serv.	Rate 732	\$ 166,833,378	\$ 172,766,135	\$ 2,209,691	\$ 174,975,827	\$ (8,142,448)	4.88%
11	HLF Ind Pwr Serv.	Rate 733	\$ 185,241,657	\$ 187,010,486	\$ 2,204,031	\$ 189,214,517	\$ (3,972,860)	2.14%
12	Air Separation	Rate 734	\$ 133,053,541	\$ 151,416,919	\$ 1,815,966	\$ 153,232,885	\$ (20,179,344)	15.17%
13	Muni. Power	Rate 741	\$ 3,142,986	\$ 3,605,020	\$ 22,926	\$ 3,627,945	\$ (484,960)	15.43%
14	Int WW Pumping	Rate 742	\$ 122,204	\$ 28,255	\$ 2	\$ 28,257	\$ 93,947	-76.88%
15	Railroad	Rate 744	\$ 2,036,517	\$ 1,932,123	\$ 12,989	\$ 1,945,112	\$ 91,406	-4.49%
16	Street Lighting	Rate 750	\$ 8,787,505	\$ 10,329,147	\$ -	\$ 10,329,147	\$ (1,541,642)	17.54%
17	Traffic Lighting	Rate 755	\$ 905,823	\$ 715,610	\$ 6,314	\$ 721,924	\$ 183,899	-20.30%
18	Dusk-to-Dawn	Rate 760	\$ 2,259,406	\$ 2,962,799	\$ -	\$ 2,962,799	\$ (703,393)	31.13%
19	Interdepartmental	Interdepartmental	\$ 2,589,175	\$ 5,546,844	\$ 78,162	\$ 5,625,006	\$ (3,035,830)	117.25%
20	Off System	Off System	\$ 9,832,335	\$ 9,832,335	\$ -	\$ 9,832,335	\$ -	0.00%

Note: Class revenue amounts shown above do not include the effects of the Interruptible Power Credit reflected in Rider Nos. 670, 674 and 675.

Sources:

- COL C: Attachment 17-C, Line 13
- COL D: Attachment 17-C, Line 54
- COL I: Attachment 17-C, Line 38
- COL S: Attachment 17-R-D, Line 54 + COL Q
- COL Y: Attachment 17-R-D, Line 13

Northern Indiana Public Service Company
Proposed Mitigation of Rate Increases

Line No.	A	B	I	J	K	L	M % <	N
Line No.			Current Subsidy at 4.64% ROR	Retain % of Current Subsidy	Amount of Subsidy Retained	Revised Deficiency	Revised Rate Incr.	Δ %
1	System Total				I * J	G - K	H * (L/G)	
2	Residential	Rate 711	\$ (59,840,975)	96.40%	\$ (57,688,549)	\$ (54,303,286)	12.47%	-13.25%
3	C&GS Heat Pump	Rate 720	\$ (417,321)	96.40%	\$ (402,310)	\$ (108,124)	13.12%	-48.82%
4	GS Small	Rate 721	\$ 33,118,021	96.40%	\$ 31,926,796	\$ (16,904,054)	8.20%	15.48%
5	Comml SH	Rate 722	\$ 116,710	96.40%	\$ 112,512	\$ (91,583)	7.25%	8.91%
6	GS Medium	Rate 723	\$ 8,556,765	96.40%	\$ 8,248,986	\$ (15,523,581)	9.37%	4.98%
7	GS Large	Rate 724	\$ 14,500,691	96.40%	\$ 13,979,114	\$ (17,144,199)	8.26%	6.73%
8	Metal Melting	Rate 725	\$ (435,115)	96.40%	\$ (419,465)	\$ (546,994)	8.63%	-6.62%
9	Off-Peak Serv.	Rate 726	\$ 4,495,727	96.40%	\$ 4,334,020	\$ (5,331,515)	7.51%	6.11%
10	Ind. Pwr Serv.	Rate 732	\$ 4,638,079	25.00%	\$ 1,159,520	\$ (9,301,968)	5.58%	0.70%
11	HLF Ind Pwr Serv.	Rate 733	\$ 8,653,692	25.00%	\$ 2,163,423	\$ (6,136,283)	3.31%	1.17%
12	Air Separation	Rate 734	\$ (9,910,641)	25.00%	\$ (2,477,660)	\$ (17,701,684)	13.30%	-1.86%
13	Muni. Power	Rate 741	\$ (142,986)	96.40%	\$ (137,843)	\$ (347,117)	11.04%	-4.39%
14	Int WW Pumping	Rate 742	\$ 95,613	99.53%	\$ 95,164	\$ (1,217)	1.00%	77.87%
15	Railroad	Rate 744	\$ 268,507	96.40%	\$ 258,849	\$ (167,443)	8.22%	12.71%
16	Street Lighting	Rate 750	\$ (921,760)	96.40%	\$ (888,606)	\$ (653,037)	7.43%	-10.11%
17	Traffic Lighting	Rate 755	\$ 235,502	96.40%	\$ 227,031	\$ (43,132)	4.76%	25.06%
18	Dusk-to-Dawn	Rate 760	\$ (509,302)	96.40%	\$ (490,983)	\$ (212,410)	9.40%	-21.73%
19	Interdepartmental	Interdepartmental	\$ (2,501,208)	0.00%	\$ -	\$ (3,035,830)	117.25%	0.00%
20	Off System	Off System	\$ -	96.40%	\$ -	\$ -		
			\$ (0)		\$ 0	\$ (147,553,456)		

Note: Class revenue amounts shown above do not include tr

Sources:

- COL C: Attachment 17-C, Line 13
- COL D: Attachment 17-C, Line 54
- COL I: Attachment 17-C, Line 38
- COL S: Attachment 17-R-D, Line 54 + COL Q
- COL Y: Attachment 17-R-D, Line 13

Northern Indiana Public Service Company
Proposed Mitigation of Rate Increases

	A	B	O	P	Q	R	S	T
Line No.			Proposed Mitigated Revenue	Other Revenue	Total Riders	Proposed Mitigated Revenue Excl. Other Revenue	Total Proposed Rebuttal Revenue Incl. Riders	Proposed Rebuttal Revenue Reduction
1	System Total		\$ 1,756,800,154	\$ 36,819,653	\$ 20,965,838	\$ 1,699,014,663	\$ 1,749,670,969	\$ (7,129,185)
2	Residential	Rate 711	\$ 489,792,732	\$ 10,452,638	\$ 6,357,623	\$ 472,982,471		\$ (2,005,247)
3	C&GS Heat Pump	Rate 720	\$ 932,264	\$ 15,280	\$ 44	\$ 916,940		\$ (3,817)
4	GS Small	Rate 721	\$ 223,105,458	\$ 4,226,353	\$ 2,292,899	\$ 216,586,206		\$ (913,410)
5	Comml SH	Rate 722	\$ 1,354,516	\$ 23,814	\$ 369	\$ 1,330,333		\$ (5,545)
6	GS Medium	Rate 723	\$ 181,220,142	\$ 2,814,067	\$ 2,383,022	\$ 176,023,052		\$ (741,929)
7	GS Large	Rate 724	\$ 224,797,317	\$ 3,249,163	\$ 2,663,924	\$ 218,884,231		\$ (920,337)
8	Metal Melting	Rate 725	\$ 6,884,885	\$ 79,684	\$ 72,870	\$ 6,732,330		\$ (28,187)
9	Off-Peak Serv.	Rate 726	\$ 76,308,191	\$ 1,007,833	\$ 845,006	\$ 74,455,352		\$ (312,411)
10	Ind. Pwr Serv.	Rate 732	\$ 176,135,346	\$ 1,666,555	\$ 2,209,691	\$ 172,259,100		\$ (721,111)
11	HLF Ind Pwr Serv.	Rate 733	\$ 191,377,940	\$ 2,102,723	\$ 2,204,031	\$ 187,071,185		\$ (783,515)
12	Air Separation	Rate 734	\$ 150,755,225	\$ 996,069	\$ 1,815,966	\$ 147,943,189		\$ (617,203)
13	Muni. Power	Rate 741	\$ 3,490,102	\$ 53,246	\$ 22,926	\$ 3,413,931		\$ (14,289)
14	Int WW Pumping	Rate 742	\$ 123,421	\$ 2,435	\$ 2	\$ 120,984		\$ (505)
15	Railroad	Rate 744	\$ 2,203,961	\$ 32,428	\$ 12,989	\$ 2,158,544		\$ (9,023)
16	Street Lighting	Rate 750	\$ 9,440,542	\$ 182,323	\$ -	\$ 9,258,218		\$ (38,650)
17	Traffic Lighting	Rate 755	\$ 948,955	\$ 14,654	\$ 6,314	\$ 927,988		\$ (3,885)
18	Dusk-to-Dawn	Rate 760	\$ 2,471,816	\$ 60,179	\$ -	\$ 2,411,637		\$ (10,120)
19	Interdepartmental	Interdepartmental	\$ 5,625,006	\$ 7,873	\$ 78,162	\$ 5,538,970		\$ -
20	Off System	Off System	\$ 9,832,335	\$ 9,832,335	\$ -	\$ -		\$ -

Note: Class revenue amounts shown above do not include th

Sources:

- COL C: Attachment 17-C, Line 13
- COL D: Attachment 17-C, Line 54
- COL I: Attachment 17-C, Line 38
- COL S: Attachment 17-R-D, Line 54 + COL Q
- COL Y: Attachment 17-R-D, Line 13

Northern Indiana Public Service Company
Proposed Mitigation of Rate Increases

Line No.	A	B	U R + T	V	W	X U + V + W	Y	Z Y - X	AA Z / Y
Line No.			Proposed Rebuttal Mitigated Revenue Excl. Other Revenue	Rebuttal Other Revenue	Rebuttal Total Riders	Proposed Rebuttal Mitigated Revenue	Revised Rebuttal Current Revenue	Rebuttal Revised Deficiency	Rebuttal Revised Rate Incr.
1	System Total		\$ 1,691,885,478	\$ 36,819,653	\$ 20,965,838	\$ 1,749,670,969	\$ 1,609,246,698	\$ (140,424,271)	8.73%
2	Residential	Rate 711	\$ 470,977,224	\$ 10,454,087	\$ 6,392,028	\$ 487,823,339	\$ 435,433,159	\$ (52,390,180)	12.03%
3	C&GS Heat Pump	Rate 720	\$ 913,124	\$ 15,292	\$ 44	\$ 928,460	\$ 823,933	\$ (104,527)	12.69%
4	GS Small	Rate 721	\$ 215,672,796	\$ 4,226,972	\$ 2,305,198	\$ 222,204,966	\$ 206,177,723	\$ (16,027,243)	7.77%
5	Comml SH	Rate 722	\$ 1,324,788	\$ 23,827	\$ 371	\$ 1,348,986	\$ 1,262,670	\$ (86,316)	6.84%
6	GS Medium	Rate 723	\$ 175,281,124	\$ 2,814,702	\$ 2,395,814	\$ 180,491,640	\$ 165,672,266	\$ (14,819,374)	8.94%
7	GS Large	Rate 724	\$ 217,963,894	\$ 3,250,078	\$ 2,678,002	\$ 223,891,975	\$ 207,623,098	\$ (16,268,877)	7.84%
8	Metal Melting	Rate 725	\$ 6,704,142	\$ 78,667	\$ 52,013	\$ 6,834,822	\$ 6,372,143	\$ (462,679)	7.26%
9	Off-Peak Serv.	Rate 726	\$ 74,142,941	\$ 1,007,726	\$ 845,730	\$ 75,996,397	\$ 70,973,578	\$ (5,022,819)	7.08%
10	Ind. Pwr Serv.	Rate 732	\$ 171,537,989	\$ 1,665,717	\$ 2,191,206	\$ 175,394,912	\$ 166,866,551	\$ (8,528,361)	5.11%
11	HLF Ind Pwr Serv.	Rate 733	\$ 186,287,670	\$ 2,101,846	\$ 2,183,896	\$ 190,573,412	\$ 185,278,492	\$ (5,294,920)	2.86%
12	Air Separation	Rate 734	\$ 147,325,986	\$ 995,247	\$ 1,796,461	\$ 150,117,694	\$ 133,088,627	\$ (17,029,067)	12.80%
13	Muni. Power	Rate 741	\$ 3,399,642	\$ 53,265	\$ 27,163	\$ 3,480,070	\$ 3,142,582	\$ (337,489)	10.74%
14	Int WW Pumping	Rate 742	\$ 120,478	\$ 2,435	\$ 2	\$ 122,915	\$ 122,203	\$ (712)	0.58%
15	Railroad	Rate 744	\$ 2,149,521	\$ 32,427	\$ 13,000	\$ 2,194,948	\$ 2,036,446	\$ (158,503)	7.78%
16	Street Lighting	Rate 750	\$ 9,219,568	\$ 182,305	\$ -	\$ 9,401,873	\$ 8,787,331	\$ (614,542)	6.99%
17	Traffic Lighting	Rate 755	\$ 924,103	\$ 14,653	\$ 6,319	\$ 945,075	\$ 905,797	\$ (39,278)	4.34%
18	Dusk-to-Dawn	Rate 760	\$ 2,401,518	\$ 60,174	\$ -	\$ 2,461,692	\$ 2,259,365	\$ (202,327)	8.96%
19	Interdepartmental	Interdepartmental	\$ 5,538,970	\$ 7,897	\$ 78,591	\$ 5,625,458	\$ 2,588,400	\$ (3,037,058)	117.33%
20	Off System	Off System	\$ -	\$ 9,832,335	\$ -	\$ 9,832,335	\$ 9,832,335	\$ -	0.00%

Note: Class revenue amounts shown above do not include th

Sources:

- COL C: Attachment 17-C, Line 13
- COL D: Attachment 17-C, Line 54
- COL I: Attachment 17-C, Line 38
- COL S: Attachment 17-R-D, Line 54 + COL Q
- COL Y: Attachment 17-R-D, Line 13

Northern Indiana Public Service Company
Pro Forma Revenue at Current Rates
Test Year Ended March 31 2015
Residential Service
Rate 611 (Consolidating Rate 612 and 613)

Line No.	Description	Effective Dates of Rates	Annualized Billing Determinants (kWh, kW, Bill Counts)	Current Rate	Annualized Revenue	Adjustment	Adjustment	Adjustment	Total Revenue
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
<i>Customer Charge</i>									
1	Residential Service	April 2014 - March 2015	4,925,336	\$ 11.00	\$ 54,178,692	\$ -	\$ -	\$ -	\$ 54,178,692
2	Total		4,925,336		\$ 54,178,692	\$ -	\$ -	\$ -	\$ 54,178,692
<i>Billed kwh</i>									
3	First 700 kWh - Non-Spaceheating	April 2014 - December 2014	2,366,672,556	\$ 0.097682	\$ 231,181,309	\$ -	\$ -	\$ -	\$ 231,181,309
4	Over 700 kWh - Spaceheating	April 2014 - December 2014	24,853,338	\$ 0.072682	\$ 1,806,390	\$ -	\$ -	\$ -	\$ 1,806,390
5	First 700 kWh - Non-Spaceheating	January 2015 - March 2015	981,830,833	\$ 0.097836	\$ 96,058,401	\$ -	\$ -	\$ -	\$ 96,058,401
6	Over 700 kWh - Spaceheating	January 2015 - March 2015	62,350,683	\$ 0.077836	\$ 4,853,128	\$ -	\$ -	\$ -	\$ 4,853,128
7	Total kWh		3,435,707,410		\$ 333,899,228	\$ -	\$ -	\$ -	\$ 333,899,228
<i>Per kWh Usage Charge Ratios</i>									
8	Block 2 / Block 1	April 2014 - December 2014		74.41%					
9	Block 2 / Block 1	January 2015 - March 2015		79.56%					
10	Residential Service (Rate 611)				\$ 388,077,920	\$ -	\$ -	\$ -	\$ 388,077,920
<i>Contract Riders</i>									
11	Adjustment of Charges for Cost of Fuel Rider			Rider 670	\$ 20,869,987	\$ -	\$ -	\$ -	\$ 20,869,987
12	Adjustment of Charges for Regional Transmission Organization			Rider 671	\$ 3,330,328	\$ -	\$ -	\$ -	\$ 3,330,328
13	Adjustment of Charges for Environmental Cost Recovery Mechanism			Rider 672	\$ 15,813,622	\$ -	\$ -	\$ -	\$ 15,813,622
14	Adjustment of Charges for Environmental Expense Recovery Mechanism			Rider 673	\$ 1,038,913	\$ -	\$ -	\$ -	\$ 1,038,913
15	Adjustment of Charges for Resource Adequacy			Rider 674	\$ 9,086,797	\$ -	\$ -	\$ -	\$ 9,086,797
16	Interruptible Industrial Service			Rider 675	\$ -	\$ -	\$ -	\$ -	\$ -
17	Back-Up, Maintenance and Temporary Industrial Service Rider			Rider 676	\$ -	\$ -	\$ -	\$ -	\$ -
18	Economic Development Rider			Rider 677	\$ -	\$ -	\$ -	\$ -	\$ -
19	Purchases from Cogeneration and Small Power Production Facilities			Rider 678	\$ -	\$ -	\$ -	\$ -	\$ -
20	Interconnection Standards			Rider 679	\$ -	\$ -	\$ -	\$ -	\$ -
21	Net Metering			Rider 680	\$ -	\$ -	\$ -	\$ -	\$ -
22	Demand Response Resource Type 1 (DRR 1) - Energy Only			Rider 681	\$ -	\$ -	\$ -	\$ -	\$ -
23	Emergency Demand Response Resource (EDR) - Energy Only			Rider 682	\$ -	\$ -	\$ -	\$ -	\$ -
24	Demand Side Management Adjustment Factors			Rider 683	\$ 7,074,912	\$ -	\$ -	\$ -	\$ 7,074,912
25	Credits for Direct Load Control Program			Rider 684	\$ -	\$ -	\$ -	\$ -	\$ -
26	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)			Rider 685	\$ -	\$ -	\$ -	\$ -	\$ -
27	Green Power Rider			Rider 686	\$ 7,446	\$ -	\$ -	\$ -	\$ 7,446
28	Adjustment of Charges for Federally Mandated Costs			Rider 687	\$ 377,489	\$ -	\$ -	\$ -	\$ 377,489
29	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge			Rider 688	\$ 206,035	\$ -	\$ -	\$ -	\$ 206,035
30	Total Rider				\$ 57,805,529	\$ -	\$ -	\$ -	\$ 57,805,529
<i>Other Adjustments</i>									
31	Refund				\$ (126)	\$ -	\$ -	\$ -	\$ (126)
32	DSO - Opt-out				\$ -	\$ -	\$ -	\$ -	\$ -
33	Unbilled				\$ -	\$ -	\$ -	\$ -	\$ -
34	Rebills				\$ 2,550	\$ -	\$ -	\$ -	\$ 2,550
35	Policy Adjustments				\$ (28,870)	\$ -	\$ -	\$ -	\$ (28,870)
36	Balancing Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
37	DSM Lost Margin				\$ 430,167	\$ -	\$ -	\$ -	\$ 430,167
38	Capacity Purchases				\$ -	\$ -	\$ -	\$ -	\$ -
39	Deferred Fuel, RA, RTO and FAC 675				\$ (12,879,876)	\$ -	\$ -	\$ -	\$ (12,879,876)
40	Rider 675/676				\$ -	\$ -	\$ -	\$ -	\$ -
41	ID Sales - LNG				\$ -	\$ -	\$ -	\$ -	\$ -
42	Guaranteed Revenue				\$ 1,868	\$ -	\$ -	\$ -	\$ 1,868
43	Misc Adjustments / Credits				\$ -	\$ -	\$ -	\$ -	\$ -
44	Total Other Adjustments				\$ (12,474,287)	\$ -	\$ -	\$ -	\$ (12,474,287)
45	Grand Total				\$ 433,409,163	\$ -	\$ -	\$ -	\$ 433,409,163
46								Balancing Adjustment	1.000995
47								Total Revenue	\$ 433,840,509
								Check	TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Proposed Rates
Test Year Ended March 31 2015
Residential Service
Rate 711 (Consolidating Rate 712 and 713)

Solved for Yellow Highlighted Cells
Targeted Difference at Zero

Line No.	Description (J)	Annualized Billing Determinants (kWh, kW, Bill Counts) (K)	Proposed Rate (L)	Revenue (M)	Adjustment (N)	Adjustment (O)	Adjustment (P)	Total Revenue (Q)
<i>Customer Charge</i>								
1	Residential Service	4,925,336	\$ 20.00	\$ 98,506,712	\$ -	\$ -	\$ -	\$ 98,506,712
2	Total	4,925,336		\$ 98,506,712	\$ -	\$ -	\$ -	\$ 98,506,712
				Target \$ 98,506,712				
				Difference \$ -				
<i>Billed kWh</i>								
3	First 700 kWh - Non-Spaceheating	3,348,503,389	\$ 0.108412	\$ 363,016,585	\$ -	\$ -	\$ -	\$ 363,016,585
4	Over 700 kWh - Spaceheating	87,204,021	\$ 0.108412	\$ 9,453,927	\$ -	\$ -	\$ -	\$ 9,453,927
5								
6								
7	Total kWh	3,435,707,410		\$ 372,470,512	\$ -	\$ -	\$ -	\$ 372,470,512
				Target \$ 372,470,512				
				Difference \$ -				
<i>Per kWh Usage Charge Ratios</i>								
8	Block 2 / Block 1		100.00%					
9								
10	Residential Service (Rate 711)			\$ 470,977,224	\$ -	\$ -	\$ -	\$ 470,977,224
				Target \$ 470,977,224				
				Difference \$ -				
<i>Contract Riders</i>								
11	Adjustment of Charges for Cost of Fuel Rider		Rider 770	\$ -	\$ -	\$ -	\$ -	\$ -
12	Adjustment of Charges for Regional Transmission Organization		Rider 771	\$ -	\$ -	\$ -	\$ -	\$ -
13	Adjustment of Charges for Environmental Cost Recovery Mechanism		Rider 772	\$ 6,329,676	\$ -	\$ -	\$ -	\$ 6,329,676
14	Adjustment of Charges for Environmental Expense Recovery Mechanism		Rider 773	\$ -	\$ -	\$ -	\$ -	\$ -
15	Adjustment of Charges for Resource Adequacy		Rider 774	\$ 62,352	\$ -	\$ -	\$ -	\$ 62,352
16	Interruptible Industrial Service		Rider 775	\$ -	\$ -	\$ -	\$ -	\$ -
17	Back-Up, Maintenance and Temporary Industrial Service Rider		Rider 776	\$ -	\$ -	\$ -	\$ -	\$ -
18	Economic Development Rider		Rider 777	\$ -	\$ -	\$ -	\$ -	\$ -
19	Purchases from Cogeneration and Small Power Production Facilities		Rider 778	\$ -	\$ -	\$ -	\$ -	\$ -
20	Interconnection Standards		Rider 779	\$ -	\$ -	\$ -	\$ -	\$ -
21	Net Metering		Rider 780	\$ -	\$ -	\$ -	\$ -	\$ -
22	Demand Response Resource Type 1 (DRR 1) – Energy Only		Rider 781	\$ -	\$ -	\$ -	\$ -	\$ -
23	Emergency Demand Response Resource (EDR) – Energy Only		Rider 782	\$ -	\$ -	\$ -	\$ -	\$ -
24	Demand Side Management Adjustment Factors		Rider 783	\$ -	\$ -	\$ -	\$ -	\$ -
25	Credits for Direct Load Control Program		Rider 784	\$ -	\$ -	\$ -	\$ -	\$ -
26	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)		Rider 785	\$ -	\$ -	\$ -	\$ -	\$ -
27	Green Power Rider		Rider 786	\$ -	\$ -	\$ -	\$ -	\$ -
28	Adjustment of Charges for Federally Mandated Costs		Rider 787	\$ -	\$ -	\$ -	\$ -	\$ -
29	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge		Rider 788	\$ -	\$ -	\$ -	\$ -	\$ -
30	Total Rider			\$ 6,392,028	\$ -	\$ -	\$ -	\$ 6,392,028
<i>Other Adjustments</i>								
31	Refund			\$ -	\$ -	\$ -	\$ -	\$ -
32	DSO - Opt-out			\$ -	\$ -	\$ -	\$ -	\$ -
33	Unbilled			\$ -	\$ -	\$ -	\$ -	\$ -
34	Rebills			\$ -	\$ -	\$ -	\$ -	\$ -
35	Policy Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
36	Balancing Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
37	DSM Lost Margin			\$ -	\$ -	\$ -	\$ -	\$ -
38	Capacity Purchases			\$ -	\$ -	\$ -	\$ -	\$ -
39	Deferred Fuel, RA, RTO and FAC 675			\$ -	\$ -	\$ -	\$ -	\$ -
40	Rider 675/676			\$ -	\$ -	\$ -	\$ -	\$ -
41	ID Sales - LNG			\$ -	\$ -	\$ -	\$ -	\$ -
42	Guaranteed Revenue			\$ -	\$ -	\$ -	\$ -	\$ -
43	Misc Adjustments / Credits			\$ -	\$ -	\$ -	\$ -	\$ -
44	Total Other Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
45	Grand Total			\$ 477,369,252	\$ -	\$ -	\$ -	\$ 477,369,252
46	Interruptible Credit			\$ 11,731,000	\$ -	\$ -	\$ -	\$ 11,731,000
47	Grand Total Including Interruptible Credit			\$ 489,100,252	\$ -	\$ -	\$ -	\$ 489,100,252

Check TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Current Rates
Test Year Ended March 31 2015
Commercial and General Service - Heat Pump
Rate 620

Line No.	Description (A)	Effective Dates of Rates (B)	Annualized Billing Determinants (kWh, kW, Bill Counts) (C)	Current Rate (D)	Annualized Revenue (E)	Adjustment (F)	Adjustment (G)	Adjustment (H)	Total Revenue (I)
<i>Customer Charge</i>									
1	Commercial and General Service - Heat Pump	April 2014 - March 2015	965	\$ 20.00	\$ 19,294	\$ -	\$ -	\$ -	\$ 19,294
2	Total		965		\$ 19,294	\$ -	\$ -	\$ -	\$ 19,294
<i>Billed kwh</i>									
3	All kWh	April 2014 - December 2014	3,746,304	\$ 0.057848	\$ 216,716	\$ -	\$ -	\$ -	\$ 216,716
4	All kWh	January 2015 - March 2015	8,723,438	\$ 0.057987	\$ 505,846	\$ -	\$ -	\$ -	\$ 505,846
5	Total kWh		12,469,741		\$ 722,562	\$ -	\$ -	\$ -	\$ 722,562
6	Commercial and General Service - Heat Pump (Rate 620)				<u>\$ 741,856</u>	\$ -	\$ -	\$ -	<u>\$ 741,856</u>
<i>Contract Riders</i>									
7	Adjustment of Charges for Cost of Fuel Rider			Rider 670	\$ 66,466	\$ -	\$ -	\$ -	\$ 66,466
8	Adjustment of Charges for Regional Transmission Organization			Rider 671	\$ 8,895	\$ -	\$ -	\$ -	\$ 8,895
9	Adjustment of Charges for Environmental Cost Recovery Mechanism			Rider 672	\$ 44,897	\$ -	\$ -	\$ -	\$ 44,897
10	Adjustment of Charges for Environmental Expense Recovery Mechanism			Rider 673	\$ 8,158	\$ -	\$ -	\$ -	\$ 8,158
11	Adjustment of Charges for Resource Adequacy			Rider 674	\$ 24,664	\$ -	\$ -	\$ -	\$ 24,664
12	Interruptible Industrial Service			Rider 675	\$ -	\$ -	\$ -	\$ -	\$ -
13	Back-Up, Maintenance and Temporary Industrial Service Rider			Rider 676	\$ -	\$ -	\$ -	\$ -	\$ -
14	Economic Development Rider			Rider 677	\$ -	\$ -	\$ -	\$ -	\$ -
15	Purchases from Cogeneration and Small Power Production Facilities			Rider 678	\$ -	\$ -	\$ -	\$ -	\$ -
16	Interconnection Standards			Rider 679	\$ -	\$ -	\$ -	\$ -	\$ -
17	Net Metering			Rider 680	\$ -	\$ -	\$ -	\$ -	\$ -
18	Demand Response Resource Type 1 (DRR 1) - Energy Only			Rider 681	\$ -	\$ -	\$ -	\$ -	\$ -
19	Emergency Demand Response Resource (EDR) - Energy Only			Rider 682	\$ -	\$ -	\$ -	\$ -	\$ -
20	Demand Side Management Adjustment Factors			Rider 683	\$ 2,544	\$ -	\$ -	\$ -	\$ 2,544
21	Credits for Direct Load Control Program			Rider 684	\$ -	\$ -	\$ -	\$ -	\$ -
22	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)			Rider 685	\$ -	\$ -	\$ -	\$ -	\$ -
23	Green Power Rider			Rider 686	\$ -	\$ -	\$ -	\$ -	\$ -
24	Adjustment of Charges for Federally Mandated Costs			Rider 687	\$ 1,410	\$ -	\$ -	\$ -	\$ 1,410
25	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge			Rider 688	\$ 429	\$ -	\$ -	\$ -	\$ 429
26	Total Rider				\$ 157,461	\$ -	\$ -	\$ -	\$ 157,461
<i>Other Adjustments</i>									
27	Refund				\$ -	\$ -	\$ -	\$ -	\$ -
28	DSO - Opt-out				\$ -	\$ -	\$ -	\$ -	\$ -
29	Unbilled				\$ -	\$ -	\$ -	\$ -	\$ -
30	Rebills				\$ -	\$ -	\$ -	\$ -	\$ -
31	Policy Adjustments				\$ (6)	\$ -	\$ -	\$ -	\$ (6)
32	Balancing Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
33	DSM Lost Margin				\$ 0	\$ -	\$ -	\$ -	\$ 0
34	Capacity Purchases				\$ -	\$ -	\$ -	\$ -	\$ -
35	Deferred Fuel, RA, RTO and FAC 675				\$ (54,040)	\$ -	\$ -	\$ -	\$ (54,040)
36	Rider 675/676				\$ -	\$ -	\$ -	\$ -	\$ -
37	ID Sales - LNG				\$ -	\$ -	\$ -	\$ -	\$ -
38	Guaranteed Revenue				\$ -	\$ -	\$ -	\$ -	\$ -
39	Misc Adjustments / Credits				\$ -	\$ -	\$ -	\$ -	\$ -
40	Total Other Adjustments				\$ (54,045)	\$ -	\$ -	\$ -	\$ (54,045)
41	Grand Total				<u>\$ 845,271</u>	\$ -	\$ -	\$ -	<u>\$ 845,271</u>
42								<i>Balancing Adjustment</i>	0.991948
43								Total Revenue	<u>\$ 838,466</u>
								Check	TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Proposed Rates
Test Year Ended March 31 2015
Commercial and General Service - Heat Pump
Rate 720

Solved for Yellow Highlighted Cells
Targeted Difference at Zero

Line No.	Description (J)	Annualized Billing Determinants (kWh, kW, Bill Counts) (K)	Proposed Rate (L)	Revenue (M)	Adjustment (N)	Adjustment (O)	Adjustment (P)	Total Revenue (C)
<i>Customer Charge</i>								
1	Commercial and General Service - Heat Pump	965	\$ 30.0	\$ 28,941	\$ -	\$ -	\$ -	\$ 28,941
2	Total	965		\$ 28,941	\$ -	\$ -	\$ -	\$ 28,941
				Target \$ 28,941				
				Difference \$ -				
<i>Billed kWh</i>								
3	All kWh	12,469,741	\$ 0.070906	\$ 884,183	\$ -	\$ -	\$ -	\$ 884,183
4								
5	Total kWh	12,469,741		\$ 884,183	\$ -	\$ -	\$ -	\$ 884,183
				Target \$ 884,183				
				Difference \$ -				
6	Commercial and General Service - Heat Pump (Rate 720)			\$ 913,124	\$ -	\$ -	\$ -	\$ 913,124
				Target \$ 913,124				
				Difference \$ -				
<i>Contract Riders</i>								
7	Adjustment of Charges for Cost of Fuel Rider		Rider 770	\$ -	\$ -	\$ -	\$ -	\$ -
8	Adjustment of Charges for Regional Transmission Organization		Rider 771	\$ -	\$ -	\$ -	\$ -	\$ -
9	Adjustment of Charges for Environmental Cost Recovery Mechanism		Rider 772	\$ 44	\$ -	\$ -	\$ -	\$ 44
10	Adjustment of Charges for Environmental Expense Recovery Mechanism		Rider 773	\$ -	\$ -	\$ -	\$ -	\$ -
11	Adjustment of Charges for Resource Adequacy		Rider 774	\$ -	\$ -	\$ -	\$ -	\$ -
12	Interruptible Industrial Service		Rider 775	\$ -	\$ -	\$ -	\$ -	\$ -
13	Back-Up, Maintenance and Temporary Industrial Service Rider		Rider 776	\$ -	\$ -	\$ -	\$ -	\$ -
14	Economic Development Rider		Rider 777	\$ -	\$ -	\$ -	\$ -	\$ -
15	Purchases from Cogeneration and Small Power Production Facilities		Rider 778	\$ -	\$ -	\$ -	\$ -	\$ -
16	Interconnection Standards		Rider 779	\$ -	\$ -	\$ -	\$ -	\$ -
17	Net Metering		Rider 780	\$ -	\$ -	\$ -	\$ -	\$ -
18	Demand Response Resource Type 1 (DRR 1) - Energy Only		Rider 781	\$ -	\$ -	\$ -	\$ -	\$ -
19	Emergency Demand Response Resource (EDR) - Energy Only		Rider 782	\$ -	\$ -	\$ -	\$ -	\$ -
20	Demand Side Management Adjustment Factors		Rider 783	\$ -	\$ -	\$ -	\$ -	\$ -
21	Credits for Direct Load Control Program		Rider 784	\$ -	\$ -	\$ -	\$ -	\$ -
22	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)		Rider 785	\$ -	\$ -	\$ -	\$ -	\$ -
23	Green Power Rider		Rider 786	\$ -	\$ -	\$ -	\$ -	\$ -
24	Adjustment of Charges for Federally Mandated Costs		Rider 787	\$ -	\$ -	\$ -	\$ -	\$ -
25	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge		Rider 788	\$ -	\$ -	\$ -	\$ -	\$ -
26	Total Rider			\$ 44	\$ -	\$ -	\$ -	\$ 44
<i>Other Adjustments</i>								
27	Refund			\$ -	\$ -	\$ -	\$ -	\$ -
28	DSO - Opt-out			\$ -	\$ -	\$ -	\$ -	\$ -
29	Unbilled			\$ -	\$ -	\$ -	\$ -	\$ -
30	Rebills			\$ -	\$ -	\$ -	\$ -	\$ -
31	Policy Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
32	Balancing Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
33	DSM Lost Margin			\$ -	\$ -	\$ -	\$ -	\$ -
34	Capacity Purchases			\$ -	\$ -	\$ -	\$ -	\$ -
35	Deferred Fuel, RA, RTO and FAC 675			\$ -	\$ -	\$ -	\$ -	\$ -
36	Rider 675/676			\$ -	\$ -	\$ -	\$ -	\$ -
37	ID Sales - LNG			\$ -	\$ -	\$ -	\$ -	\$ -
38	Guaranteed Revenue			\$ -	\$ -	\$ -	\$ -	\$ -
39	Misc Adjustments / Credits			\$ -	\$ -	\$ -	\$ -	\$ -
40	Total Other Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
41	Grand Total			\$ 913,168	\$ -	\$ -	\$ -	\$ 913,168
42	Interruptible Credit			\$ 7,051	\$ -	\$ -	\$ -	\$ 7,051
43	Grand Total Including Interruptible Credit			\$ 920,219	\$ -	\$ -	\$ -	\$ 920,219

Check TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Current Rates
Test Year Ended March 31 2015
General Service - Small
Rate 621

Line No.	Description (A)	Effective Dates of Rates (B)	Annualized Billing Determinants (kWh, kW, Bill Counts) (C)	Current Rate (D)	Annualized Revenue (E)	Adjustment (F)	Adjustment (G)	Adjustment (H)	Total Revenue (I)
<i>Customer Charge</i>									
1	General Service - Small	April 2014 - March 2015	601,953	\$ 20.00	\$ 12,039,057	\$ -	\$ -	\$ -	\$ 12,039,057
2	Total		601,953		\$ 12,039,057	\$ -	\$ -	\$ -	\$ 12,039,057
<i>Minimum Charge - Three Phase Service</i>									
3	General Service - Small	April 2014 - March 2015	12,051	\$ 34.00	\$ 409,732	\$ -	\$ -	\$ -	\$ 409,732
4	Total		12,051		\$ 409,732	\$ -	\$ -	\$ -	\$ 409,732
<i>Billed kWh</i>									
5	All kWh	April 2014 - December 2014	1,046,944,399	\$ 0.118280	\$ 123,832,583	\$ -	\$ -	\$ -	\$ 123,832,583
6	All kWh	January 2015 - March 2015	439,619,505	\$ 0.118576	\$ 52,128,322	\$ -	\$ -	\$ -	\$ 52,128,322
7	Total kWh		1,486,563,904		\$ 175,960,906	\$ -	\$ -	\$ -	\$ 175,960,906
8	General Service - Small (Rate 621)				<u>\$ 188,409,694</u>	\$ -	\$ -	\$ -	<u>\$ 188,409,694</u>
<i>Contract Riders</i>									
9	Adjustment of Charges for Cost of Fuel Rider			Rider 670	\$ 9,126,130	\$ -	\$ -	\$ -	\$ 9,126,130
10	Adjustment of Charges for Regional Transmission Organization			Rider 671	\$ 1,243,064	\$ -	\$ -	\$ -	\$ 1,243,064
11	Adjustment of Charges for Environmental Cost Recovery Mechanism			Rider 672	\$ 5,780,708	\$ -	\$ -	\$ -	\$ 5,780,708
12	Adjustment of Charges for Environmental Expense Recovery Mechanism			Rider 673	\$ 428,283	\$ -	\$ -	\$ -	\$ 428,283
13	Adjustment of Charges for Resource Adequacy			Rider 674	\$ 3,329,985	\$ -	\$ -	\$ -	\$ 3,329,985
14	Interruptible Industrial Service			Rider 675	\$ -	\$ -	\$ -	\$ -	\$ -
15	Back-Up, Maintenance and Temporary Industrial Service Rider			Rider 676	\$ -	\$ -	\$ -	\$ -	\$ -
16	Economic Development Rider			Rider 677	\$ -	\$ -	\$ -	\$ -	\$ -
17	Purchases from Cogeneration and Small Power Production Facilities			Rider 678	\$ -	\$ -	\$ -	\$ -	\$ -
18	Interconnection Standards			Rider 679	\$ -	\$ -	\$ -	\$ -	\$ -
19	Net Metering			Rider 680	\$ -	\$ -	\$ -	\$ -	\$ -
20	Demand Response Resource Type 1 (DRR 1) - Energy Only			Rider 681	\$ -	\$ -	\$ -	\$ -	\$ -
21	Emergency Demand Response Resource (EDR) - Energy Only			Rider 682	\$ -	\$ -	\$ -	\$ -	\$ -
22	Demand Side Management Adjustment Factors			Rider 683	\$ 1,606,905	\$ -	\$ -	\$ -	\$ 1,606,905
23	Credits for Direct Load Control Program			Rider 684	\$ -	\$ -	\$ -	\$ -	\$ -
24	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)			Rider 685	\$ -	\$ -	\$ -	\$ -	\$ -
25	Green Power Rider			Rider 686	\$ 547	\$ -	\$ -	\$ -	\$ 547
26	Adjustment of Charges for Federally Mandated Costs			Rider 687	\$ 141,540	\$ -	\$ -	\$ -	\$ 141,540
27	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge			Rider 688	\$ 90,544	\$ -	\$ -	\$ -	\$ 90,544
28	Total Rider				\$ 21,747,707	\$ -	\$ -	\$ -	\$ 21,747,707
<i>Other Adjustments</i>									
29	Refund				\$ 426	\$ -	\$ -	\$ -	\$ 426
30	DSO - Opt-out				\$ 9,978	\$ -	\$ -	\$ -	\$ 9,978
31	Unbilled				\$ -	\$ -	\$ -	\$ -	\$ -
32	Rebills				\$ (12,875)	\$ -	\$ -	\$ -	\$ (12,875)
33	Policy Adjustments				\$ 5,296	\$ -	\$ -	\$ -	\$ 5,296
34	Balancing Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
35	DSM Lost Margin				\$ 424,971	\$ -	\$ -	\$ -	\$ 424,971
36	Capacity Purchases				\$ -	\$ -	\$ -	\$ -	\$ -
37	Deferred Fuel, RA, RTO and FAC 675				\$ (5,413,529)	\$ -	\$ -	\$ -	\$ (5,413,529)
38	Rider 675/676				\$ -	\$ -	\$ -	\$ -	\$ -
39	ID Sales - LNG				\$ -	\$ -	\$ -	\$ -	\$ -
40	Guaranteed Revenue				\$ 390,130	\$ -	\$ -	\$ -	\$ 390,130
41	Misc Adjustments / Credits				\$ -	\$ -	\$ -	\$ -	\$ -
42	Total Other Adjustments				\$ (4,595,604)	\$ -	\$ -	\$ -	\$ (4,595,604)
43	Grand Total				<u>\$ 205,561,798</u>	\$ -	\$ -	\$ -	<u>\$ 205,561,798</u>
44								<i>Balancing Adjustment</i>	1.000249
45								Total Revenue	\$ 205,612,924
								Check	TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Proposed Rates
Test Year Ended March 31 2015
General Service - Small
Rate 721

Solved for Yellow Highlighted Cells
Targeted Difference at Zero

Line No.	Description (I)	Annualized Billing Determinants (KWh, kW, Bill Counts) (K)	Proposed Rate (L)	Revenue (M)	Adjustment (N)	Adjustment (O)	Adjustment (P)	Total Revenue (Q)
<i>Customer Charge</i>								
1	General Service - Small	601,953	\$ 30.00	\$ 18,058,585	\$ -	\$ -	\$ -	\$ 18,058,585
2	Total	601,953		\$ 18,058,585	\$ -	\$ -	\$ -	\$ 18,058,585
				Target \$ 18,058,585				
				Difference \$ -				
<i>Minimum Charge - Three Phase Service</i>								
3	General Service - Small	12,383	\$ 44.00	\$ 544,852	\$ -	\$ -	\$ -	\$ 544,852
4	Total	12,383		\$ 544,852	\$ -	\$ -	\$ -	\$ 544,852
				\$ 544,852				
				Difference \$ -				
<i>Billed kWh</i>								
5	All kWh	1,486,563,904	\$ 0.132567	\$ 197,069,359	\$ -	\$ -	\$ -	\$ 197,069,359
6								
7	Total kWh	1,486,563,904		\$ 197,069,359	\$ -	\$ -	\$ -	\$ 197,069,359
				Target \$ 197,069,359				
				Difference \$ -				
8	General Service - Small (Rate 721)			\$ 215,672,796	\$ -	\$ -	\$ -	\$ 215,672,796
				Target \$ 215,672,796				
				Difference \$ -				
<i>Contract Riders</i>								
9	Adjustment of Charges for Cost of Fuel Rider		Rider 770	\$ -	\$ -	\$ -	\$ -	\$ -
10	Adjustment of Charges for Regional Transmission Organization		Rider 771	\$ -	\$ -	\$ -	\$ -	\$ -
11	Adjustment of Charges for Environmental Cost Recovery Mechanism		Rider 772	\$ 2,282,712	\$ -	\$ -	\$ -	\$ 2,282,712
12	Adjustment of Charges for Environmental Expense Recovery Mechanism		Rider 773	\$ -	\$ -	\$ -	\$ -	\$ -
13	Adjustment of Charges for Resource Adequacy		Rider 774	\$ 22,486	\$ -	\$ -	\$ -	\$ 22,486
14	Interruptible Industrial Service		Rider 775	\$ -	\$ -	\$ -	\$ -	\$ -
15	Back-Up, Maintenance and Temporary Industrial Service Rider		Rider 776	\$ -	\$ -	\$ -	\$ -	\$ -
16	Economic Development Rider		Rider 777	\$ -	\$ -	\$ -	\$ -	\$ -
17	Purchases from Cogeneration and Small Power Production Facilities		Rider 778	\$ -	\$ -	\$ -	\$ -	\$ -
18	Interconnection Standards		Rider 779	\$ -	\$ -	\$ -	\$ -	\$ -
19	Net Metering		Rider 780	\$ -	\$ -	\$ -	\$ -	\$ -
20	Demand Response Resource Type 1 (DRR 1) – Energy Only		Rider 781	\$ -	\$ -	\$ -	\$ -	\$ -
21	Emergency Demand Response Resource (EDR) – Energy Only		Rider 782	\$ -	\$ -	\$ -	\$ -	\$ -
22	Demand Side Management Adjustment Factors		Rider 783	\$ -	\$ -	\$ -	\$ -	\$ -
23	Credits for Direct Load Control Program		Rider 784	\$ -	\$ -	\$ -	\$ -	\$ -
24	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)		Rider 785	\$ -	\$ -	\$ -	\$ -	\$ -
25	Green Power Rider		Rider 786	\$ -	\$ -	\$ -	\$ -	\$ -
26	Adjustment of Charges for Federally Mandated Costs		Rider 787	\$ -	\$ -	\$ -	\$ -	\$ -
27	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge		Rider 788	\$ -	\$ -	\$ -	\$ -	\$ -
28	Total Rider			\$ 2,305,198	\$ -	\$ -	\$ -	\$ 2,305,198
<i>Other Adjustments</i>								
29	Refund			\$ -	\$ -	\$ -	\$ -	\$ -
30	DSO - Opt-out			\$ -	\$ -	\$ -	\$ -	\$ -
31	Unbilled			\$ -	\$ -	\$ -	\$ -	\$ -
32	Rebills			\$ -	\$ -	\$ -	\$ -	\$ -
33	Policy Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
34	Balancing Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
35	DSM Lost Margin			\$ -	\$ -	\$ -	\$ -	\$ -
36	Capacity Purchases			\$ -	\$ -	\$ -	\$ -	\$ -
37	Deferred Fuel, RA, RTO and FAC 675			\$ -	\$ -	\$ -	\$ -	\$ -
38	Rider 675/676			\$ -	\$ -	\$ -	\$ -	\$ -
39	ID Sales - LNG			\$ -	\$ -	\$ -	\$ -	\$ -
40	Guaranteed Revenue			\$ -	\$ -	\$ -	\$ -	\$ -
41	Misc Adjustments / Credits			\$ -	\$ -	\$ -	\$ -	\$ -
42	Total Other Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
43	Grand Total			\$ 217,977,993	\$ -	\$ -	\$ -	\$ 217,977,993
44	Interruptible Credit			\$ 4,369,236	\$ -	\$ -	\$ -	\$ 4,369,236
45	Grand Total Including Interruptible Credit			\$ 222,347,230	\$ -	\$ -	\$ -	\$ 222,347,230

Check TRUE

Notes:

[1] The minimum charge bill count for the three phase customers was recalculated using the billing determinants for each three phase customer during the test year.

Northern Indiana Public Service Company
Pro Forma Revenue at Current Rates
Test Year Ended March 31 2015
Commercial Spaceheating
Rate 622

Line No.	Description (A)	Effective Dates of Rates (B)	Annualized Billing Determinants (kWh, kW, Bill Counts) (C)		Current Rate (D)	Annualized Revenue (E)	Adjustment (F)	Adjustment (G)	Adjustment (H)	Total Revenue (I)
<i>Customer Charge</i>										
1	Commercial Spaceheating	April 2014 - March 2015	1,716	\$	20.00	\$ 34,317	\$ -	\$ -	\$ -	\$ 34,317
2	Total		1,716	\$		\$ 34,317	\$ -	\$ -	\$ -	\$ 34,317
<i>Billed kwh</i>										
3	First 2000 kWh	April 2014 - December 2014	1,001,032	\$	0.079613	\$ 79,695	\$ -	\$ -	\$ -	\$ 79,695
4	Over 2000 kWh	April 2014 - December 2014	4,271,693	\$	0.074213	\$ 317,015	\$ -	\$ -	\$ -	\$ 317,015
5	First 2000 kWh	January 2015 - March 2015	1,228,438	\$	0.079795	\$ 98,023	\$ -	\$ -	\$ -	\$ 98,023
6	Over 2000 kWh	January 2015 - March 2015	8,652,425	\$	0.074395	\$ 643,697	\$ -	\$ -	\$ -	\$ 643,697
7	Total kWh		15,153,587	\$		\$ 1,138,431	\$ -	\$ -	\$ -	\$ 1,138,431
<i>Per kWh Usage Charge Ratios</i>										
8	Block 2 / Block 1	April 2014 - December 2014			93.22%					
9	Block 2 / Block 1	January 2015 - March 2015			93.23%					
10	Commercial Spaceheating (Rate 622)					\$ 1,172,748	\$ -	\$ -	\$ -	\$ 1,172,748
<i>Contract Riders</i>										
11	Adjustment of Charges for Cost of Fuel Rider				Rider 670	\$ 80,542	\$ -	\$ -	\$ -	\$ 80,542
12	Adjustment of Charges for Regional Transmission Organization				Rider 671	\$ 10,289	\$ -	\$ -	\$ -	\$ 10,289
13	Adjustment of Charges for Environmental Cost Recovery Mechanism				Rider 672	\$ 45,248	\$ -	\$ -	\$ -	\$ 45,248
14	Adjustment of Charges for Environmental Expense Recovery Mechanism				Rider 673	\$ 7,098	\$ -	\$ -	\$ -	\$ 7,098
15	Adjustment of Charges for Resource Adequacy				Rider 674	\$ 24,600	\$ -	\$ -	\$ -	\$ 24,600
16	Interruptible Industrial Service				Rider 675	\$ -	\$ -	\$ -	\$ -	\$ -
17	Back-Up, Maintenance and Temporary Industrial Service Rider				Rider 676	\$ -	\$ -	\$ -	\$ -	\$ -
18	Economic Development Rider				Rider 677	\$ -	\$ -	\$ -	\$ -	\$ -
19	Purchases from Cogeneration and Small Power Production Facilities				Rider 678	\$ -	\$ -	\$ -	\$ -	\$ -
20	Interconnection Standards				Rider 679	\$ -	\$ -	\$ -	\$ -	\$ -
21	Net Metering				Rider 680	\$ -	\$ -	\$ -	\$ -	\$ -
22	Demand Response Resource Type 1 (DRR 1) - Energy Only				Rider 681	\$ -	\$ -	\$ -	\$ -	\$ -
23	Emergency Demand Response Resource (EDR) - Energy Only				Rider 682	\$ -	\$ -	\$ -	\$ -	\$ -
24	Demand Side Management Adjustment Factors				Rider 683	\$ 3,462	\$ -	\$ -	\$ -	\$ 3,462
25	Credits for Direct Load Control Program				Rider 684	\$ -	\$ -	\$ -	\$ -	\$ -
26	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)				Rider 685	\$ -	\$ -	\$ -	\$ -	\$ -
27	Green Power Rider				Rider 686	\$ -	\$ -	\$ -	\$ -	\$ -
28	Adjustment of Charges for Federally Mandated Costs				Rider 687	\$ 1,587	\$ -	\$ -	\$ -	\$ 1,587
29	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge				Rider 688	\$ 656	\$ -	\$ -	\$ -	\$ 656
30	Total Rider					\$ 173,483	\$ -	\$ -	\$ -	\$ 173,483
<i>Other Adjustments</i>										
31	Refund					\$ -	\$ -	\$ -	\$ -	\$ -
32	DSO - Opt-out					\$ -	\$ -	\$ -	\$ -	\$ -
33	Unbilled					\$ -	\$ -	\$ -	\$ -	\$ -
34	Rebills					\$ -	\$ -	\$ -	\$ -	\$ -
35	Policy Adjustments					\$ (164)	\$ -	\$ -	\$ -	\$ (164)
36	Balancing Adjustments					\$ -	\$ -	\$ -	\$ -	\$ -
37	DSM Lost Margin					\$ 0	\$ -	\$ -	\$ -	\$ 0
38	Capacity Purchases					\$ -	\$ -	\$ -	\$ -	\$ -
39	Deferred Fuel, RA, RTO and FAC 675					\$ (62,573)	\$ -	\$ -	\$ -	\$ (62,573)
40	Rider 675/676					\$ -	\$ -	\$ -	\$ -	\$ -
41	ID Sales - LNG					\$ -	\$ -	\$ -	\$ -	\$ -
42	Guaranteed Revenue					\$ -	\$ -	\$ -	\$ -	\$ -
43	Misc Adjustments / Credits					\$ -	\$ -	\$ -	\$ -	\$ -
44	Total Other Adjustments					\$ (62,737)	\$ -	\$ -	\$ -	\$ (62,737)
45	Grand Total					\$ 1,283,493	\$ -	\$ -	\$ -	\$ 1,283,493
46								Balancing Adjustment		0.994266
47								Total Revenue	\$	1,276,134
								Check	TRUE	

Northern Indiana Public Service Company
Pro Forma Revenue at Proposed Rates
Test Year Ended March 31 2015
Commercial Spaceheating
Rate 722

Solved for Yellow Highlighted Cells
Targeted Difference at Zero

Line No.	Description (J)	Annualized Billing Determinants (kWh, kW, Bill Counts) (K)	Proposed Rate (L)	Revenue (M)	Adjustment (N)	Adjustment (O)	Adjustment (P)	Total Revenue (C)
<i>Customer Charge</i>								
1	Commercial Spaceheating	1,716	\$ 30.00	\$ 51,476	\$ -	\$ -	\$ -	\$ 51,476
2		1,716		\$ 51,476	\$ -	\$ -	\$ -	\$ 51,476
				Target \$ 51,476				
				Difference \$ -				
<i>Billed kWh</i>								
3	First 2000 kWh	2,229,470	\$ 0.084027	\$ 187,336	\$ -	\$ -	\$ -	\$ 187,336
4	Over 2000 kWh	12,924,117	\$ 0.084027	\$ 1,085,976	\$ -	\$ -	\$ -	\$ 1,085,976
5								
6								
7	Total kWh	15,153,587		\$ 1,273,312	\$ -	\$ -	\$ -	\$ 1,273,312
				Target \$ 1,273,312				
				Difference \$ 0				
<i>Per kWh Usage Charge Ratios</i>								
8	Block 2 / Block 1		100.00%					
9								
10	Commercial Spaceheating (Rate 722)			\$ 1,324,788	\$ -	\$ -	\$ -	\$ 1,324,788
				Target \$ 1,324,788				
				Difference \$ 0				
<i>Contract Riders</i>								
11	Adjustment of Charges for Cost of Fuel Rider		Rider 770	\$ -	\$ -	\$ -	\$ -	\$ -
12	Adjustment of Charges for Regional Transmission Organization		Rider 771	\$ -	\$ -	\$ -	\$ -	\$ -
13	Adjustment of Charges for Environmental Cost Recovery Mechanism		Rider 772	\$ 367	\$ -	\$ -	\$ -	\$ 367
14	Adjustment of Charges for Environmental Expense Recovery Mechanism		Rider 773	\$ -	\$ -	\$ -	\$ -	\$ -
15	Adjustment of Charges for Resource Adequacy		Rider 774	\$ 4	\$ -	\$ -	\$ -	\$ 4
16	Interruptible Industrial Service		Rider 775	\$ -	\$ -	\$ -	\$ -	\$ -
17	Back-Up, Maintenance and Temporary Industrial Service Rider		Rider 776	\$ -	\$ -	\$ -	\$ -	\$ -
18	Economic Development Rider		Rider 777	\$ -	\$ -	\$ -	\$ -	\$ -
19	Purchases from Cogeneration and Small Power Production Facilities		Rider 778	\$ -	\$ -	\$ -	\$ -	\$ -
20	Interconnection Standards		Rider 779	\$ -	\$ -	\$ -	\$ -	\$ -
21	Net Metering		Rider 780	\$ -	\$ -	\$ -	\$ -	\$ -
22	Demand Response Resource Type 1 (DRR 1) - Energy Only		Rider 781	\$ -	\$ -	\$ -	\$ -	\$ -
23	Emergency Demand Response Resource (EDR) - Energy Only		Rider 782	\$ -	\$ -	\$ -	\$ -	\$ -
24	Demand Side Management Adjustment Factors		Rider 783	\$ -	\$ -	\$ -	\$ -	\$ -
25	Credits for Direct Load Control Program		Rider 784	\$ -	\$ -	\$ -	\$ -	\$ -
26	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)		Rider 785	\$ -	\$ -	\$ -	\$ -	\$ -
27	Green Power Rider		Rider 786	\$ -	\$ -	\$ -	\$ -	\$ -
28	Adjustment of Charges for Federally Mandated Costs		Rider 787	\$ -	\$ -	\$ -	\$ -	\$ -
29	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge		Rider 788	\$ -	\$ -	\$ -	\$ -	\$ -
30	Total Rider			\$ 371	\$ -	\$ -	\$ -	\$ 371
<i>Other Adjustments</i>								
31	Refund			\$ -	\$ -	\$ -	\$ -	\$ -
32	DSO - Opt-out			\$ -	\$ -	\$ -	\$ -	\$ -
33	Unbilled			\$ -	\$ -	\$ -	\$ -	\$ -
34	Rebills			\$ -	\$ -	\$ -	\$ -	\$ -
35	Policy Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
36	Balancing Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
37	DSM Lost Margin			\$ -	\$ -	\$ -	\$ -	\$ -
38	Capacity Purchases			\$ -	\$ -	\$ -	\$ -	\$ -
39	Deferred Fuel, RA, RTO and FAC 675			\$ -	\$ -	\$ -	\$ -	\$ -
40	Rider 675/676			\$ -	\$ -	\$ -	\$ -	\$ -
41	ID Sales - LNG			\$ -	\$ -	\$ -	\$ -	\$ -
42	Guaranteed Revenue			\$ -	\$ -	\$ -	\$ -	\$ -
43	Misc Adjustments / Credits			\$ -	\$ -	\$ -	\$ -	\$ -
44	Total Other Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
45	Grand Total			\$ 1,325,159	\$ -	\$ -	\$ -	\$ 1,325,159
46	Interruptible Credit			\$ 9,054	\$ -	\$ -	\$ -	\$ 9,054
47	Grand Total Including Interruptible Credit			\$ 1,334,213	\$ -	\$ -	\$ -	\$ 1,334,213

Check TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Current Rates
Test Year Ended March 31 2015
General Service - Medium
Rate 623 (Incorporating Rate 617)

Line No.	Description (A)	Effective Dates of Rates (B)	Annualized Billing Determinants (kWh, kW, Bill Counts) (C)	Current Rate (D)	Annualized Revenue (E)	Adjustment (F)	Adjustment (G)	Adjustment (H)	Total Revenue (I)
<i>Billed kW</i>									
1	First 10 kW	April 2014 - March 2015	448,347	\$ 22.88	\$ 10,258,186	\$ -	\$ -	\$ -	\$ 10,258,186
2	Over 10 kW	April 2014 - March 2015	3,816,539	\$ 9.88	\$ 37,707,407	\$ -	\$ -	\$ -	\$ 37,707,407
3	Total kW		4,264,887		\$ 47,965,594	\$ -	\$ -	\$ -	\$ 47,965,594
<i>Minimum Charge - Billed kW</i>									
4	First 10 kW	April 2014 - March 2015	2,649	\$ 22.88	\$ 60,615	\$ -	\$ -	\$ -	\$ 60,615
5	Over 10 kW	April 2014 - March 2015	48,709	\$ 9.88	\$ 481,243	\$ -	\$ -	\$ -	\$ 481,243
6	Total kW		51,358		\$ 541,857	\$ -	\$ -	\$ -	\$ 541,857
<i>Billed kWh</i>									
7	All kWh	April 2014 - December 2014	1,129,724,643	\$ 0.067462	\$ 76,213,484	\$ -	\$ -	\$ -	\$ 76,213,484
8	All kWh	January 2015 - March 2015	355,588,599	\$ 0.067696	\$ 24,071,926	\$ -	\$ -	\$ -	\$ 24,071,926
9	Total kWh		1,485,313,242		\$ 100,285,410	\$ -	\$ -	\$ -	\$ 100,285,410
<i>Thermal Storage - Billed kWh</i>									
10	All kWh	April 2014 - December 2014	358,582	\$ 0.051025	\$ 18,297	\$ -	\$ -	\$ -	\$ 18,297
11	All kWh	January 2015 - March 2015	29,673	\$ 0.051144	\$ 1,518	\$ -	\$ -	\$ -	\$ 1,518
12	Total kWh		388,255		\$ 19,814	\$ -	\$ -	\$ -	\$ 19,814
13	General Service - Medium (Rate 623)				\$ 148,812,675	\$ -	\$ -	\$ -	\$ 148,812,675
<i>Contract Riders</i>									
14	Adjustment of Charges for Cost of Fuel Rider			Rider 670	\$ 9,145,209	\$ -	\$ -	\$ -	\$ 9,145,209
15	Adjustment of Charges for Regional Transmission Organization			Rider 671	\$ 1,374,875	\$ -	\$ -	\$ -	\$ 1,374,875
16	Adjustment of Charges for Environmental Cost Recovery Mechanism			Rider 672	\$ 6,480,148	\$ -	\$ -	\$ -	\$ 6,480,148
17	Adjustment of Charges for Environmental Expense Recovery Mechanism			Rider 673	\$ 674,207	\$ -	\$ -	\$ -	\$ 674,207
18	Adjustment of Charges for Resource Adequacy			Rider 674	\$ 3,776,467	\$ -	\$ -	\$ -	\$ 3,776,467
19	Interruptible Industrial Service			Rider 675	\$ -	\$ -	\$ -	\$ -	\$ -
20	Back-Up, Maintenance and Temporary Industrial Service Rider			Rider 676	\$ -	\$ -	\$ -	\$ -	\$ -
21	Economic Development Rider			Rider 677	\$ -	\$ -	\$ -	\$ -	\$ -
22	Purchases from Cogeneration and Small Power Production Facilities			Rider 678	\$ -	\$ -	\$ -	\$ -	\$ -
23	Interconnection Standards			Rider 679	\$ -	\$ -	\$ -	\$ -	\$ -
24	Net Metering			Rider 680	\$ -	\$ -	\$ -	\$ -	\$ -
25	Demand Response Resource Type 1 (DRR 1) - Energy Only			Rider 681	\$ -	\$ -	\$ -	\$ -	\$ -
26	Emergency Demand Response Resource (EDR) - Energy Only			Rider 682	\$ -	\$ -	\$ -	\$ -	\$ -
27	Demand Side Management Adjustment Factors			Rider 683	\$ 1,195,749	\$ -	\$ -	\$ -	\$ 1,195,749
28	Credits for Direct Load Control Program			Rider 684	\$ -	\$ -	\$ -	\$ -	\$ -
29	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)			Rider 685	\$ -	\$ -	\$ -	\$ -	\$ -
30	Green Power Rider			Rider 686	\$ -	\$ -	\$ -	\$ -	\$ -
31	Adjustment of Charges for Federally Mandated Costs			Rider 687	\$ 152,076	\$ -	\$ -	\$ -	\$ 152,076
32	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge			Rider 688	\$ 75,664	\$ -	\$ -	\$ -	\$ 75,664
33	Total Rider				\$ 22,874,395	\$ -	\$ -	\$ -	\$ 22,874,395
<i>Other Adjustments</i>									
34	Refund				\$ (48)	\$ -	\$ -	\$ -	\$ (48)
35	DSO - Opt-out				\$ (417)	\$ -	\$ -	\$ -	\$ (417)
36	Unbilled				\$ -	\$ -	\$ -	\$ -	\$ -
37	Rebills				\$ (9,600)	\$ -	\$ -	\$ -	\$ (9,600)
38	Policy Adjustments				\$ (16,688)	\$ -	\$ -	\$ -	\$ (16,688)
39	Balancing Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
40	DSM Lost Margin				\$ 197,689	\$ -	\$ -	\$ -	\$ 197,689
41	Capacity Purchases				\$ -	\$ -	\$ -	\$ -	\$ -
42	Deferred Fuel, RA, RTO and FAC 675				\$ (5,288,063)	\$ -	\$ -	\$ -	\$ (5,288,063)
43	Rider 675/676				\$ -	\$ -	\$ -	\$ -	\$ -
44	ID Sales - LNG				\$ -	\$ -	\$ -	\$ -	\$ -
45	Guaranteed Revenue				\$ -	\$ -	\$ -	\$ -	\$ -
46	Misc Adjustments / Credits				\$ -	\$ -	\$ -	\$ -	\$ -
47	Total Other Adjustments				\$ (5,117,128)	\$ -	\$ -	\$ -	\$ (5,117,128)
48	Grand Total				\$ 166,569,942	\$ -	\$ -	\$ -	\$ 166,569,942
49							Balancing Adjustment	1.000194	
50									Total Revenue \$ 166,602,223
							Check	TRUE	

Northern Indiana Public Service Company
Pro Forma Revenue at Proposed Rates
Test Year Ended March 31 2015
General Service - Medium
Rate 723 (Incorporating Rate 717)

Solved for Yellow Highlighted Cells
Targeted Difference at Zero

Line No.	Description	Annualized Billing Determinants (kWh, kW, Bill Counts)	Proposed Rate	Revenue	Adjustment	Adjustment	Adjustment	Total Revenue
	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
<i>Billed kW</i>								
1	First 10 kW	448,347	\$ 24.88	\$ 11,154,881	\$ -	\$ -	\$ -	\$ 11,154,881
2	Over 10 kW	3,816,539	\$ 11.88	\$ 45,340,486	\$ -	\$ -	\$ -	\$ 45,340,486
3	Total kW	4,264,887		\$ 56,495,367	\$ -	\$ -	\$ -	\$ 56,495,367
				Target \$ 56,495,367				
				Difference \$ -				
<i>Minimum Charge - Billed kW</i>								
4	First 10 kW	2,649	\$ 24.88	\$ 65,913	\$ -	\$ -	\$ -	\$ 65,913
5	Over 10 kW	48,709	\$ 11.88	\$ 578,660	\$ -	\$ -	\$ -	\$ 578,660
6	Total kW	51,358		\$ 644,573	\$ -	\$ -	\$ -	\$ 644,573
				Target \$ 644,573				
				Difference \$ -				
<i>Billed kWh</i>								
7	All kWh	1,485,313,242	\$ 0.079523	\$ 118,116,735	\$ -	\$ -	\$ -	\$ 118,116,735
9	Total kWh	1,485,313,242		\$ 118,116,735	\$ -	\$ -	\$ -	\$ 118,116,735
				Target \$ 118,116,735				
				Difference \$ -				
<i>Thermal Storage - Billed kWh</i>								
10	All kWh	388,255	\$ 0.062971	\$ 24,449	\$ -	\$ -	\$ -	\$ 24,449
12	Total kWh			\$ 24,449	\$ -	\$ -	\$ -	\$ 24,449
				Target \$ 24,449				
				Difference \$ -				
13	General Service - Medium (Rate 723)			\$ 175,281,124	\$ -	\$ -	\$ -	\$ 175,281,124
				Target \$ 175,281,124				
				Difference \$ -				
<i>Contract Riders</i>								
14	Adjustment of Charges for Cost of Fuel Rider		Rider 770	\$ -	\$ -	\$ -	\$ -	\$ -
15	Adjustment of Charges for Regional Transmission Organization		Rider 771	\$ -	\$ -	\$ -	\$ -	\$ -
16	Adjustment of Charges for Environmental Cost Recovery Mechanism		Rider 772	\$ 2,372,444	\$ -	\$ -	\$ -	\$ 2,372,444
17	Adjustment of Charges for Environmental Expense Recovery Mechanism		Rider 773	\$ -	\$ -	\$ -	\$ -	\$ -
18	Adjustment of Charges for Resource Adequacy		Rider 774	\$ 23,370	\$ -	\$ -	\$ -	\$ 23,370
19	Interruptible Industrial Service		Rider 775	\$ -	\$ -	\$ -	\$ -	\$ -
20	Back-Up, Maintenance and Temporary Industrial Service Rider		Rider 776	\$ -	\$ -	\$ -	\$ -	\$ -
21	Economic Development Rider		Rider 777	\$ -	\$ -	\$ -	\$ -	\$ -
22	Purchases from Cogeneration and Small Power Production Facilities		Rider 778	\$ -	\$ -	\$ -	\$ -	\$ -
23	Interconnection Standards		Rider 779	\$ -	\$ -	\$ -	\$ -	\$ -
24	Net Metering		Rider 780	\$ -	\$ -	\$ -	\$ -	\$ -
25	Demand Response Resource Type 1 (DRR 1) - Energy Only		Rider 781	\$ -	\$ -	\$ -	\$ -	\$ -
26	Emergency Demand Response Resource (EDR) - Energy Only		Rider 782	\$ -	\$ -	\$ -	\$ -	\$ -
27	Demand Side Management Adjustment Factors		Rider 783	\$ -	\$ -	\$ -	\$ -	\$ -
28	Credits for Direct Load Control Program		Rider 784	\$ -	\$ -	\$ -	\$ -	\$ -
29	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)		Rider 785	\$ -	\$ -	\$ -	\$ -	\$ -
30	Green Power Rider		Rider 786	\$ -	\$ -	\$ -	\$ -	\$ -
31	Adjustment of Charges for Federally Mandated Costs		Rider 787	\$ -	\$ -	\$ -	\$ -	\$ -
32	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge		Rider 788	\$ -	\$ -	\$ -	\$ -	\$ -
33	Total Rider			\$ 2,395,814	\$ -	\$ -	\$ -	\$ 2,395,814
<i>Other Adjustments</i>								
34	Refund			\$ -	\$ -	\$ -	\$ -	\$ -
35	DSO - Opt-out			\$ -	\$ -	\$ -	\$ -	\$ -
36	Unbilled			\$ -	\$ -	\$ -	\$ -	\$ -
37	Rebills			\$ -	\$ -	\$ -	\$ -	\$ -
38	Policy Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
39	Balancing Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
40	DSM Lost Margin			\$ -	\$ -	\$ -	\$ -	\$ -
41	Capacity Purchases			\$ -	\$ -	\$ -	\$ -	\$ -
42	Deferred Fuel, RA, RTO and FAC 675			\$ -	\$ -	\$ -	\$ -	\$ -
43	Rider 675/676			\$ -	\$ -	\$ -	\$ -	\$ -
44	ID Sales - LNG			\$ -	\$ -	\$ -	\$ -	\$ -
45	Guaranteed Revenue			\$ -	\$ -	\$ -	\$ -	\$ -
46	Misc Adjustments / Credits			\$ -	\$ -	\$ -	\$ -	\$ -
47	Total Other Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
48	Grand Total			\$ 177,676,938	\$ -	\$ -	\$ -	\$ 177,676,938
49	Interruptible Credit			\$ 4,507,564	\$ -	\$ -	\$ -	\$ 4,507,564
50	Grand Total Including Interruptible Credit			\$ 182,184,502	\$ -	\$ -	\$ -	\$ 182,184,502

Check TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Current Rates
Test Year Ended March 31 2015
General Service - Large
Rate 624 (Incorporating Rate 617)

Line No.	Description (A)	Effective Dates of Rates (B)	Annualized Billing Determinants (kWh, kW, Bill Counts) (C)	Current Rate (D)	Annualized Revenue (E)	Adjustment (F)	Adjustment (G)	Adjustment (H)	Total Revenue (I)
<i>Billed kW</i>									
1	First 50 kW	April 2014 - March 2015	258,419	\$ 18.27	\$ 4,721,309	\$ -	\$ -	\$ -	\$ 4,721,309
2	Next 1,950 kW	April 2014 - March 2015	3,841,931	\$ 11.67	\$ 44,835,331	\$ -	\$ -	\$ -	\$ 44,835,331
3	Over 2,000 kW	April 2014 - March 2015	936,194	\$ 11.17	\$ 10,457,289	\$ -	\$ -	\$ -	\$ 10,457,289
4	Total kW		5,036,543		\$ 60,013,928	\$ -	\$ -	\$ -	\$ 60,013,928
<i>Minimum Charge - Billed kW</i>									
5	First 50 kW	April 2014 - March 2015	-	\$ 18.27	\$ -	\$ -	\$ -	\$ -	\$ -
6	Next 1,950 kW	April 2014 - March 2015	45,714	\$ 11.67	\$ 533,488	\$ -	\$ -	\$ -	\$ 533,488
7	Over 2,000 kW	April 2014 - March 2015	5,212	\$ 11.17	\$ 58,218	\$ -	\$ -	\$ -	\$ 58,218
8	Contract Minimum Charge (> 3,000 kW)	April 2014 - March 2015	103,904	\$ 11.61	\$ 1,206,323	\$ -	\$ -	\$ -	\$ 1,206,323
9	Total kW		154,830		\$ 1,798,028	\$ -	\$ -	\$ -	\$ 1,798,028
<i>Billed kWh</i>									
11	First 30,000 kWh	April 2014 - December 2014	105,991,077	\$ 0.069278	\$ 7,342,850	\$ -	\$ -	\$ -	\$ 7,342,850
12	Next 70,000 kWh	April 2014 - December 2014	236,193,876	\$ 0.061578	\$ 14,544,347	\$ -	\$ -	\$ -	\$ 14,544,347
13	Next 900,000 kWh	April 2014 - December 2014	925,453,320	\$ 0.058028	\$ 53,702,205	\$ -	\$ -	\$ -	\$ 53,702,205
14	Over 1,000,000 kWh	April 2014 - December 2014	309,512,335	\$ 0.054428	\$ 16,846,137	\$ -	\$ -	\$ -	\$ 16,846,137
15	First 30,000 kWh	January 2015 - March 2015	45,261,642	\$ 0.069481	\$ 3,144,824	\$ -	\$ -	\$ -	\$ 3,144,824
16	Next 70,000 kWh	January 2015 - March 2015	98,361,405	\$ 0.061781	\$ 6,076,866	\$ -	\$ -	\$ -	\$ 6,076,866
17	Next 900,000 kWh	January 2015 - March 2015	364,914,634	\$ 0.058231	\$ 21,249,344	\$ -	\$ -	\$ -	\$ 21,249,344
18	Over 1,000,000 kWh	January 2015 - March 2015	108,958,852	\$ 0.054631	\$ 5,952,531	\$ -	\$ -	\$ -	\$ 5,952,531
19	Total kWh		2,194,647,142		\$ 128,859,104	\$ -	\$ -	\$ -	\$ 128,859,104
<i>Per kWh Usage Charge Ratios</i>									
20	Block 2 / Block 1	April 2014 - December 2014		88.89%					
21	Block 3 / Block 1	April 2014 - December 2014		83.76%					
22	Block 4 / Block 1	April 2014 - December 2014		78.56%					
23	Block 2 / Block 1	January 2015 - March 2015		88.92%					
24	Block 3 / Block 1	January 2015 - March 2015		83.81%					
25	Block 4 / Block 1	January 2015 - March 2015		78.63%					
<i>Thermal Storage - Billed kWh</i>									
26	All kWh	April 2014 - December 2014	896,827	\$ 0.051025	\$ 45,761	\$ -	\$ -	\$ -	\$ 45,761
27	All kWh	January 2015 - March 2015	4,094	\$ 0.051144	\$ 209	\$ -	\$ -	\$ -	\$ 209
28	Total kWh		900,922		\$ 45,970	\$ -	\$ -	\$ -	\$ 45,970
<i>Discounts - Billed kW</i>									
29	Primary Service	April 2014 - March 2015	1,813,847	\$ (0.72)	\$ (1,305,970)	\$ -	\$ -	\$ -	\$ (1,305,970)
30	Transmission Service	April 2014 - March 2015	566,180	\$ (0.90)	\$ (509,562)	\$ -	\$ -	\$ -	\$ (509,562)
31	Total kW		2,380,027		\$ (1,815,532)	\$ -	\$ -	\$ -	\$ (1,815,532)
32	General Service - Large (Rate 624)				\$ 188,901,499	\$ -	\$ -	\$ -	\$ 188,901,499
<i>Contract Riders</i>									
33	Adjustment of Charges for Cost of Fuel Rider		Rider 670	\$ 13,657,389	\$ -	\$ -	\$ -	\$ -	\$ 13,657,389
34	Adjustment of Charges for Regional Transmission Organization		Rider 671	\$ 1,585,473	\$ -	\$ -	\$ -	\$ -	\$ 1,585,473
35	Adjustment of Charges for Environmental Cost Recovery Mechanism		Rider 672	\$ 6,855,642	\$ -	\$ -	\$ -	\$ -	\$ 6,855,642
36	Adjustment of Charges for Environmental Expense Recovery Mechanism		Rider 673	\$ 882,899	\$ -	\$ -	\$ -	\$ -	\$ 882,899
37	Adjustment of Charges for Resource Adequacy		Rider 674	\$ 3,922,505	\$ -	\$ -	\$ -	\$ -	\$ 3,922,505
38	Interruptible Industrial Service		Rider 675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Back-Up, Maintenance and Temporary Industrial Service Rider		Rider 676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Economic Development Rider		Rider 677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Purchases from Cogeneration and Small Power Production Facilities		Rider 678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	Interconnection Standards		Rider 679	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Net Metering		Rider 680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	Demand Response Resource Type 1 (DRR 1) - Energy Only		Rider 681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	Emergency Demand Response Resource (EDR) - Energy Only		Rider 682	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	Demand Side Management Adjustment Factors		Rider 683	\$ 937,952	\$ -	\$ -	\$ -	\$ -	\$ 937,952
47	Credits for Direct Load Control Program		Rider 684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)		Rider 685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Green Power Rider		Rider 686	\$ 1,099	\$ -	\$ -	\$ -	\$ -	\$ 1,099
50	Adjustment of Charges for Federally Mandated Costs		Rider 687	\$ 170,294	\$ -	\$ -	\$ -	\$ -	\$ 170,294
51	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge		Rider 688	\$ 95,591	\$ -	\$ -	\$ -	\$ -	\$ 95,591
52	Total Rider			\$ 28,108,844	\$ -	\$ -	\$ -	\$ -	\$ 28,108,844
<i>Other Adjustments</i>									
53	Refund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	DSO - Opt-out		\$ 74,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,389
55	Unbilled		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	Rebills		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Policy Adjustments		\$ (401,611)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (401,611)
58	Balancing Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	DSM Lost Margin		\$ 103,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,251
60	Capacity Purchases		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	Deferred Fuel, RA, RTO and FAC 675		\$ (7,685,843)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,685,843)
62	Rider 675/676		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	ID Sales - LNG		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Guaranteed Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Misc. Adjustments / Credits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Total Other Adjustments		\$ (7,909,815)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,909,815)
67	Grand Total				\$ 209,100,528	\$ -	\$ -	\$ -	\$ 209,100,528
68							Balancing Adjustment	1.000715	
69								Total Revenue	\$ 209,249,933
								Check	TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Proposed Rates
Test Year Ended March 31 2015
General Service - Large
Rate 724 (Incorporating Rate 717)

Solved for Yellow Highlighted Cells
Targeted Difference at Zero

Line No.	Description (J)	Annualized Billing Determinants (kWh, kW, Bill Counts) (K)		Proposed Rate (L)	Revenue (M)	Adjustment (N)	Adjustment (O)	Adjustment (P)	Total Revenue (Q)
<i>Billed kW</i>									
1	First 50 kW	258,419	\$	19.86	\$ 5,132,194	\$ -	\$ -	\$ -	\$ 5,132,194
2	Next 1,950 kW	3,841,931	\$	13.26	\$ 50,944,000	\$ -	\$ -	\$ -	\$ 50,944,000
3	Over 2,000 kW	936,194	\$	12.76	\$ 11,945,837	\$ -	\$ -	\$ -	\$ 11,945,837
4	Total kW	5,036,543			\$ 68,022,032	\$ -	\$ -	\$ -	\$ 68,022,032
					Target \$ 68,022,032				
					Difference \$ -				
<i>Minimum Charge - Billed kW</i>									
5	First 50 kW	-	\$	19.86	\$ -	\$ -	\$ -	\$ -	\$ -
6	Next 1,950 kW	45,714	\$	13.26	\$ 606,174	\$ -	\$ -	\$ -	\$ 606,174
7	Over 2,000 kW	5,212	\$	12.76	\$ 66,505	\$ -	\$ -	\$ -	\$ 66,505
8	Contract Minimum Charge (> 3,000 kW)	103,904	\$	13.20	\$ 1,371,530	\$ -	\$ -	\$ -	\$ 1,371,530
9	Total kW	154,830			\$ 2,044,208	\$ -	\$ -	\$ -	\$ 2,044,208
					Target \$ 2,044,208				
					Difference \$ -				
<i>Billed kWh</i>									
11	First 30,000 kWh	151,252,720	\$	0.078812	\$ 11,920,456	\$ -	\$ -	\$ -	\$ 11,920,456
12	Next 70,000 kWh	334,555,281	\$	0.071112	\$ 23,790,733	\$ -	\$ -	\$ -	\$ 23,790,733
13	Next 900,000 kWh	1,290,367,954	\$	0.067562	\$ 87,179,214	\$ -	\$ -	\$ -	\$ 87,179,214
14	Over 1,000,000 kWh	418,471,187	\$	0.063962	\$ 26,766,051	\$ -	\$ -	\$ -	\$ 26,766,051
15									
16									
17									
18									
19	Total kWh	2,194,647,142			\$ 149,656,454	\$ -	\$ -	\$ -	\$ 149,656,454
					Target \$ 149,656,454				
					Difference \$ 0				
<i>Per kWh Usage Charge Ratios</i>									
20	Block 2 / Block 1				90.23%				
21	Block 3 / Block 1				85.73%				
22	Block 4 / Block 1				81.16%				
23									
24									
25									
<i>Thermal Storage - Billed kWh</i>									
26	All kWh	900,922	\$	0.062971	\$ 56,732	\$ -	\$ -	\$ -	\$ 56,732
27	Total kWh				\$ 56,732	\$ -	\$ -	\$ -	\$ 56,732
					Target \$ 56,732				
					Difference \$ -				
<i>Discounts - Billed kW</i>									
29	Primary Service	1,813,847	\$	(0.72)	\$ (1,305,970)	\$ -	\$ -	\$ -	\$ (1,305,970)
30	Transmission Service	566,180	\$	(0.90)	\$ (509,562)	\$ -	\$ -	\$ -	\$ (509,562)
31	Total kW	2,380,027	\$		\$ (1,815,532)	\$ -	\$ -	\$ -	\$ (1,815,532)
					Target \$ (1,815,532)				
					Difference \$ -				
32	General Service - Large (Rate 724)				\$ 217,963,894	\$ -	\$ -	\$ -	\$ 217,963,894
					Target \$ 217,963,894				
					Difference \$ 0				
<i>Contract Riders</i>									
33	Adjustment of Charges for Cost of Fuel Rider			Rider 770	\$ -	\$ -	\$ -	\$ -	\$ -
34	Adjustment of Charges for Regional Transmission Organization			Rider 771	\$ -	\$ -	\$ -	\$ -	\$ -
35	Adjustment of Charges for Environmental Cost Recovery Mechanism			Rider 772	\$ 2,651,880	\$ -	\$ -	\$ -	\$ 2,651,880
36	Adjustment of Charges for Environmental Expense Recovery Mechanism			Rider 773	\$ -	\$ -	\$ -	\$ -	\$ -
37	Adjustment of Charges for Resource Adequacy			Rider 774	\$ 26,122	\$ -	\$ -	\$ -	\$ 26,122
38	Interruptible Industrial Service			Rider 775	\$ -	\$ -	\$ -	\$ -	\$ -
39	Back-Up, Maintenance and Temporary Industrial Service Rider			Rider 776	\$ -	\$ -	\$ -	\$ -	\$ -
40	Economic Development Rider			Rider 777	\$ -	\$ -	\$ -	\$ -	\$ -
41	Purchases from Cogeneration and Small Power Production Facilities			Rider 778	\$ -	\$ -	\$ -	\$ -	\$ -
42	Interconnection Standards			Rider 779	\$ -	\$ -	\$ -	\$ -	\$ -
43	Net Metering			Rider 780	\$ -	\$ -	\$ -	\$ -	\$ -
44	Demand Response Resource Type 1 (DRR 1) - Energy Only			Rider 781	\$ -	\$ -	\$ -	\$ -	\$ -
45	Emergency Demand Response Resource (EDR) - Energy Only			Rider 782	\$ -	\$ -	\$ -	\$ -	\$ -
46	Demand Side Management Adjustment Factors			Rider 783	\$ -	\$ -	\$ -	\$ -	\$ -
47	Credits for Direct Load Control Program			Rider 784	\$ -	\$ -	\$ -	\$ -	\$ -
48	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)			Rider 785	\$ -	\$ -	\$ -	\$ -	\$ -
49	Green Power Rider			Rider 786	\$ -	\$ -	\$ -	\$ -	\$ -
50	Adjustment of Charges for Federally Mandated Costs			Rider 787	\$ -	\$ -	\$ -	\$ -	\$ -
51	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge			Rider 788	\$ -	\$ -	\$ -	\$ -	\$ -
52	Total Rider				\$ 2,678,002	\$ -	\$ -	\$ -	\$ 2,678,002
<i>Other Adjustments</i>									
53	Refund		\$		\$ -	\$ -	\$ -	\$ -	\$ -
54	DSO - Opt-out		\$		\$ -	\$ -	\$ -	\$ -	\$ -
55	Unbilled		\$		\$ -	\$ -	\$ -	\$ -	\$ -
56	Rebills		\$		\$ -	\$ -	\$ -	\$ -	\$ -
57	Policy Adjustments		\$		\$ -	\$ -	\$ -	\$ -	\$ -
58	Balancing Adjustments		\$		\$ -	\$ -	\$ -	\$ -	\$ -
59	DSM Lost Margin		\$		\$ -	\$ -	\$ -	\$ -	\$ -
60	Capacity Purchases		\$		\$ -	\$ -	\$ -	\$ -	\$ -
61	Deferred Fuel, RA, RTO and FAC 675		\$		\$ -	\$ -	\$ -	\$ -	\$ -
62	Rider 675/676		\$		\$ -	\$ -	\$ -	\$ -	\$ -
63	ID Sales - LNG		\$		\$ -	\$ -	\$ -	\$ -	\$ -
64	Guaranteed Revenue		\$		\$ -	\$ -	\$ -	\$ -	\$ -
65	Misc Adjustments / Credits		\$		\$ -	\$ -	\$ -	\$ -	\$ -
66	Total Other Adjustments		\$		\$ -	\$ -	\$ -	\$ -	\$ -
67	Grand Total				\$ 220,641,896	\$ -	\$ -	\$ -	\$ 220,641,896
68	Interruptible Credit				\$ 5,338,770	\$ -	\$ -	\$ -	\$ 5,338,770
69	Grand Total Including Interruptible Credit				\$ 225,980,666	\$ -	\$ -	\$ -	\$ 225,980,666

Check TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Current Rates
Test Year Ended March 31 2015
Metal Melting Service
Rate 625

Line No.	Description (A)	Effective Dates of Rates (B)	Annualized Billing Determinants (kWh, kW, Bill Counts) (C)	Current Rate (D)	Annualized Revenue (E)	Adjustment (F)	Adjustment (G)	Adjustment (H)	Total Revenue (I)
<i>Billed kW</i>									
1	First 500 kW	April 2014 - March 2015	36,178	\$ 21.25	\$ 768,781	\$ -	\$ -	\$ -	\$ 768,781
2	Over 500 kW	April 2014 - March 2015	69,480	\$ 20.25	\$ 1,406,977	\$ -	\$ -	\$ -	\$ 1,406,977
3	Total kW		105,658		\$ 2,175,758	\$ -	\$ -	\$ -	\$ 2,175,758
<i>Billed kWh</i>									
4	All kWh	April 2014 - December 2014	64,859,196	\$ 0.031981	\$ 2,074,262	\$ -	\$ -	\$ -	\$ 2,074,262
5	All kWh	January 2015 - March 2015	30,602,900	\$ 0.032112	\$ 982,720	\$ -	\$ -	\$ -	\$ 982,720
6	Total kWh		95,462,096		\$ 3,056,982	\$ -	\$ -	\$ -	\$ 3,056,982
7	Metal Melting Service (Rate 625)				\$ 5,232,740	\$ -	\$ -	\$ -	\$ 5,232,740
<i>Contract Riders</i>									
8	Adjustment of Charges for Cost of Fuel Rider			Rider 670	\$ 650,058	\$ -	\$ -	\$ -	\$ 650,058
9	Adjustment of Charges for Regional Transmission Organization			Rider 671	\$ 99,295	\$ -	\$ -	\$ -	\$ 99,295
10	Adjustment of Charges for Environmental Cost Recovery Mechanism			Rider 672	\$ 438,660	\$ -	\$ -	\$ -	\$ 438,660
11	Adjustment of Charges for Environmental Expense Recovery Mechanism			Rider 673	\$ 50,683	\$ -	\$ -	\$ -	\$ 50,683
12	Adjustment of Charges for Resource Adequacy			Rider 674	\$ 252,057	\$ -	\$ -	\$ -	\$ 252,057
13	Interruptible Industrial Service			Rider 675	\$ -	\$ -	\$ -	\$ -	\$ -
14	Back-Up, Maintenance and Temporary Industrial Service Rider			Rider 676	\$ -	\$ -	\$ -	\$ -	\$ -
15	Economic Development Rider			Rider 677	\$ -	\$ -	\$ -	\$ -	\$ -
16	Purchases from Cogeneration and Small Power Production Facilities			Rider 678	\$ -	\$ -	\$ -	\$ -	\$ -
17	Interconnection Standards			Rider 679	\$ -	\$ -	\$ -	\$ -	\$ -
18	Net Metering			Rider 680	\$ -	\$ -	\$ -	\$ -	\$ -
19	Demand Response Resource Type 1 (DRR 1) – Energy Only			Rider 681	\$ -	\$ -	\$ -	\$ -	\$ -
20	Emergency Demand Response Resource (EDR) – Energy Only			Rider 682	\$ -	\$ -	\$ -	\$ -	\$ -
21	Demand Side Management Adjustment Factors			Rider 683	\$ 8,362	\$ -	\$ -	\$ -	\$ 8,362
22	Credits for Direct Load Control Program			Rider 684	\$ -	\$ -	\$ -	\$ -	\$ -
23	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)			Rider 685	\$ -	\$ -	\$ -	\$ -	\$ -
24	Green Power Rider			Rider 686	\$ -	\$ -	\$ -	\$ -	\$ -
25	Adjustment of Charges for Federally Mandated Costs			Rider 687	\$ 9,728	\$ -	\$ -	\$ -	\$ 9,728
26	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge			Rider 688	\$ 1,467	\$ -	\$ -	\$ -	\$ 1,467
27	Total Rider				\$ 1,510,312	\$ -	\$ -	\$ -	\$ 1,510,312
<i>Other Adjustments</i>									
28	Refund				\$ -	\$ -	\$ -	\$ -	\$ -
29	DSO - Opt-out				\$ 397	\$ -	\$ -	\$ -	\$ 397
30	Unbilled				\$ -	\$ -	\$ -	\$ -	\$ -
31	Rebills				\$ -	\$ -	\$ -	\$ -	\$ -
32	Policy Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
33	Balancing Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
34	DSM Lost Margin				\$ 16,094	\$ -	\$ -	\$ -	\$ 16,094
35	Capacity Purchases				\$ -	\$ -	\$ -	\$ -	\$ -
36	Deferred Fuel, RA, RTO and FAC 675				\$ (337,453)	\$ -	\$ -	\$ -	\$ (337,453)
37	Rider 675/676				\$ -	\$ -	\$ -	\$ -	\$ -
38	ID Sales - LNG				\$ -	\$ -	\$ -	\$ -	\$ -
39	Guaranteed Revenue				\$ -	\$ -	\$ -	\$ -	\$ -
40	Misc Adjustments / Credits				\$ -	\$ -	\$ -	\$ -	\$ -
41	Total Other Adjustments				\$ (320,961)	\$ -	\$ -	\$ -	\$ (320,961)
42	Grand Total				\$ 6,422,091	\$ -	\$ -	\$ -	\$ 6,422,091
43								Balancing Adjustment	1.000131
44								Total Revenue	\$ 6,422,934
								Check	TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Proposed Rates
Test Year Ended March 31 2015
Metal Melting Service
Rate 725

Solved for Yellow Highlighted Cells
Targeted Difference at Zero

Line No.	Description (J)	Annualized Billing Determinants (kWh, kW, Bill Counts) (K)	Proposed Rate (L)	Revenue (M)	Adjustment (N)	Adjustment (O)	Adjustment (P)	Total Revenue (Q)
<i>Billed kW</i>								
1	First 500 kW	36,178	\$ 23.10	\$ 835,710	\$ -	\$ -	\$ -	\$ 835,710
2	Over 500 kW	69,480	\$ 22.10	\$ 1,535,515	\$ -	\$ -	\$ -	\$ 1,535,515
3	Total kW	105,658		\$ 2,371,226	\$ -	\$ -	\$ -	\$ 2,371,226
				Target \$ 2,371,226				
				Difference \$ -				
<i>Billed kWh</i>								
4	All kWh	95,462,096	\$ 0.045389	\$ 4,332,917	\$ -	\$ -	\$ -	\$ 4,332,917
5				Target \$ 4,332,917				
6	Total kWh	95,462,096		\$ 4,332,917	\$ -	\$ -	\$ -	\$ 4,332,917
				Target \$ 4,332,917				
				Difference \$ -				
7	Metal Melting Service (Rate 725)			\$ 6,704,142	\$ -	\$ -	\$ -	\$ 6,704,142
				Target \$ 6,704,142				
				Difference \$ -				
<i>Contract Riders</i>								
8	Adjustment of Charges for Cost of Fuel Rider	Rider 770		\$ -	\$ -	\$ -	\$ -	\$ -
9	Adjustment of Charges for Regional Transmission Organization	Rider 771		\$ -	\$ -	\$ -	\$ -	\$ -
10	Adjustment of Charges for Environmental Cost Recovery Mechanism	Rider 772		\$ 51,505	\$ -	\$ -	\$ -	\$ 51,505
11	Adjustment of Charges for Environmental Expense Recovery Mechanism	Rider 773		\$ -	\$ -	\$ -	\$ -	\$ -
12	Adjustment of Charges for Resource Adequacy	Rider 774		\$ 508	\$ -	\$ -	\$ -	\$ 508
13	Interruptible Industrial Service	Rider 775		\$ -	\$ -	\$ -	\$ -	\$ -
14	Back-Up, Maintenance and Temporary Industrial Service Rider	Rider 776		\$ -	\$ -	\$ -	\$ -	\$ -
15	Economic Development Rider	Rider 777		\$ -	\$ -	\$ -	\$ -	\$ -
16	Purchases from Cogeneration and Small Power Production Facilities	Rider 778		\$ -	\$ -	\$ -	\$ -	\$ -
17	Interconnection Standards	Rider 779		\$ -	\$ -	\$ -	\$ -	\$ -
18	Net Metering	Rider 780		\$ -	\$ -	\$ -	\$ -	\$ -
19	Demand Response Resource Type 1 (DRR 1) – Energy Only	Rider 781		\$ -	\$ -	\$ -	\$ -	\$ -
20	Emergency Demand Response Resource (EDR) – Energy Only	Rider 782		\$ -	\$ -	\$ -	\$ -	\$ -
21	Demand Side Management Adjustment Factors	Rider 783		\$ -	\$ -	\$ -	\$ -	\$ -
22	Credits for Direct Load Control Program	Rider 784		\$ -	\$ -	\$ -	\$ -	\$ -
23	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)	Rider 785		\$ -	\$ -	\$ -	\$ -	\$ -
24	Green Power Rider	Rider 786		\$ -	\$ -	\$ -	\$ -	\$ -
25	Adjustment of Charges for Federally Mandated Costs	Rider 787		\$ -	\$ -	\$ -	\$ -	\$ -
26	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge	Rider 788		\$ -	\$ -	\$ -	\$ -	\$ -
27	Total Rider			\$ 52,013	\$ -	\$ -	\$ -	\$ 52,013
<i>Other Adjustments</i>								
28	Refund			\$ -	\$ -	\$ -	\$ -	\$ -
29	DSO - Opt-out			\$ -	\$ -	\$ -	\$ -	\$ -
30	Unbilled			\$ -	\$ -	\$ -	\$ -	\$ -
31	Rebills			\$ -	\$ -	\$ -	\$ -	\$ -
32	Policy Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
33	Balancing Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
34	DSM Lost Margin			\$ -	\$ -	\$ -	\$ -	\$ -
35	Capacity Purchases			\$ -	\$ -	\$ -	\$ -	\$ -
36	Deferred Fuel, RA, RTO and FAC 675			\$ -	\$ -	\$ -	\$ -	\$ -
37	Rider 675/676			\$ -	\$ -	\$ -	\$ -	\$ -
38	ID Sales - LNG			\$ -	\$ -	\$ -	\$ -	\$ -
39	Guaranteed Revenue			\$ -	\$ -	\$ -	\$ -	\$ -
40	Misc Adjustments / Credits			\$ -	\$ -	\$ -	\$ -	\$ -
41	Total Other Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
42	Grand Total			\$ 6,756,155	\$ -	\$ -	\$ -	\$ 6,756,155
43	Interruptible Credit			\$ 133,260	\$ -	\$ -	\$ -	\$ 133,260
44	Grand Total Including Interruptible Credit			\$ 6,889,415	\$ -	\$ -	\$ -	\$ 6,889,415

Check TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Current Rates
Test Year Ended March 31 2015
Off-Peak Service
Rate 626

Line No.	Description (A)	Effective Dates of Rates (B)	Annualized Billing Determinants (kWh, kW, Bill Counts) (C)	Current Rate (D)	Annualized Revenue (E)	Adjustment (F)	Adjustment (G)	Adjustment (H)	Total Revenue (I)
<i>Billed kW</i>									
1	First 200 kW	April 2014 - March 2015	342,853	\$ 25.17	\$ 8,629,616	\$ -	\$ -	\$ -	\$ 8,629,616
2	Next 500 kW	April 2014 - March 2015	466,264	\$ 24.17	\$ 11,269,597	\$ -	\$ -	\$ -	\$ 11,269,597
3	Next 1,300 kW	April 2014 - March 2016	447,855	\$ 23.17	\$ 10,376,793	\$ -	\$ -	\$ -	\$ 10,376,793
4	Over 2,000 kW	April 2014 - March 2015	285,455	\$ 22.67	\$ 6,471,272	\$ -	\$ -	\$ -	\$ 6,471,272
5	Total kW		1,542,427		\$ 36,747,279	\$ -	\$ -	\$ -	\$ 36,747,279
<i>Billed kWh</i>									
6	All kWh	April 2014 - December 2014	602,954,862	\$ 0.032425	\$ 19,550,811	\$ -	\$ -	\$ -	\$ 19,550,811
7	All kWh	January 2015 - March 2015	268,625,431	\$ 0.032596	\$ 8,756,115	\$ -	\$ -	\$ -	\$ 8,756,115
8	Total kWh		871,580,293		\$ 28,306,926	\$ -	\$ -	\$ -	\$ 28,306,926
<i>Discounts - Billed kW</i>									
9	Primary Service	April 2014 - March 2015	460,326	\$ (0.72)	\$ (331,435)	\$ -	\$ -	\$ -	\$ (331,435)
10	Transmission Service	April 2014 - March 2015	107,977	\$ (0.90)	\$ (97,180)	\$ -	\$ -	\$ -	\$ (97,180)
11	Total kW		568,303		\$ (428,614)	\$ -	\$ -	\$ -	\$ (428,614)
11	Off-Peak Service (Rate 626)				\$ 64,625,590	\$ -	\$ -	\$ -	\$ 64,625,590
<i>Contract Riders</i>									
12	Adjustment of Charges for Cost of Fuel Rider			Rider 670	\$ 5,456,280	\$ -	\$ -	\$ -	\$ 5,456,280
13	Adjustment of Charges for Regional Transmission Organization			Rider 671	\$ 564,481	\$ -	\$ -	\$ -	\$ 564,481
14	Adjustment of Charges for Environmental Cost Recovery Mechanism			Rider 672	\$ 2,466,683	\$ -	\$ -	\$ -	\$ 2,466,683
15	Adjustment of Charges for Environmental Expense Recovery Mechanism			Rider 673	\$ (25,717)	\$ -	\$ -	\$ -	\$ (25,717)
16	Adjustment of Charges for Resource Adequacy			Rider 674	\$ 1,394,595	\$ -	\$ -	\$ -	\$ 1,394,595
17	Interruptible Industrial Service			Rider 675	\$ -	\$ -	\$ -	\$ -	\$ -
18	Back-Up, Maintenance and Temporary Industrial Service Rider			Rider 676	\$ -	\$ -	\$ -	\$ -	\$ -
19	Economic Development Rider			Rider 677	\$ -	\$ -	\$ -	\$ -	\$ -
20	Purchases from Cogeneration and Small Power Production Facilities			Rider 678	\$ -	\$ -	\$ -	\$ -	\$ -
21	Interconnection Standards			Rider 679	\$ -	\$ -	\$ -	\$ -	\$ -
22	Net Metering			Rider 680	\$ -	\$ -	\$ -	\$ -	\$ -
23	Demand Response Resource Type 1 (DRR 1) - Energy Only			Rider 681	\$ -	\$ -	\$ -	\$ -	\$ -
24	Emergency Demand Response Resource (EDR) - Energy Only			Rider 682	\$ -	\$ -	\$ -	\$ -	\$ -
25	Demand Side Management Adjustment Factors			Rider 683	\$ 56,524	\$ -	\$ -	\$ -	\$ 56,524
26	Credits for Direct Load Control Program			Rider 684	\$ -	\$ -	\$ -	\$ -	\$ -
27	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)			Rider 685	\$ -	\$ -	\$ -	\$ -	\$ -
28	Green Power Rider			Rider 686	\$ -	\$ -	\$ -	\$ -	\$ -
29	Adjustment of Charges for Federally Mandated Costs			Rider 687	\$ 63,110	\$ -	\$ -	\$ -	\$ 63,110
30	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge			Rider 688	\$ 31,238	\$ -	\$ -	\$ -	\$ 31,238
31	Total Rider				\$ 10,007,194	\$ -	\$ -	\$ -	\$ 10,007,194
<i>Other Adjustments</i>									
32	Refund				\$ -	\$ -	\$ -	\$ -	\$ -
33	DSO - Opt-out				\$ 2,300	\$ -	\$ -	\$ -	\$ 2,300
34	Unbilled				\$ -	\$ -	\$ -	\$ -	\$ -
35	Rebills				\$ -	\$ -	\$ -	\$ -	\$ -
36	Policy Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
37	Balancing Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
38	DSM Lost Margin				\$ 66,992	\$ -	\$ -	\$ -	\$ 66,992
39	Capacity Purchases				\$ -	\$ -	\$ -	\$ -	\$ -
40	Deferred Fuel, RA, RTO and FAC 675				\$ (3,139,877)	\$ -	\$ -	\$ -	\$ (3,139,877)
41	Rider 675/676				\$ -	\$ -	\$ -	\$ -	\$ -
42	ID Sales - LNG				\$ -	\$ -	\$ -	\$ -	\$ -
43	Guaranteed Revenue				\$ -	\$ -	\$ -	\$ -	\$ -
44	Misc Adjustments / Credits				\$ -	\$ -	\$ -	\$ -	\$ -
45	Total Other Adjustments				\$ (3,070,586)	\$ -	\$ -	\$ -	\$ (3,070,586)
46	Grand Total				\$ 71,562,199	\$ -	\$ -	\$ -	\$ 71,562,199
47								<i>Balancing Adjustment</i>	1.000469
48								Total Revenue	\$ 71,595,733
								Check	TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Proposed Rates
Test Year Ended March 31 2015
Off-Peak Service
Rate 726

Solved for Yellow Highlighted Cells
Targeted Difference at Zero

Line No.	Description (J)	Annualized Billing Determinants (kWh, kW, Bill Counts) (K)	Proposed Rate (L)	Revenue (M)	Adjustment (N)	Adjustment (O)	Adjustment (P)	Total Revenue (C)
<i>Billed kW</i>								
1	First 200 kW	342,853	\$ 27.37	\$ 9,383,893	\$ -	\$ -	\$ -	\$ 9,383,893
2	Next 500 kW	466,264	\$ 26.37	\$ 12,295,378	\$ -	\$ -	\$ -	\$ 12,295,378
3	Next 1,300 kW	447,855	\$ 25.37	\$ 11,362,073	\$ -	\$ -	\$ -	\$ 11,362,073
4	Over 2,000 kW	285,455	\$ 24.87	\$ 7,099,274	\$ -	\$ -	\$ -	\$ 7,099,274
5	Total kW	1,542,427		\$ 40,140,618	\$ -	\$ -	\$ -	\$ 40,140,618
				Target \$ 40,140,618				
				Difference \$ -				
<i>Billed kWh</i>								
6	All kWh	871,580,293	\$ 0.039504	\$ 34,430,937	\$ -	\$ -	\$ -	\$ 34,430,937
7								
8	Total kWh	871,580,293		\$ 34,430,937	\$ -	\$ -	\$ -	\$ 34,430,937
				Target \$ 34,430,937				
				Difference \$ -				
<i>Discounts - Billed kW</i>								
9	Primary Service	460,326	\$ (0.72)	\$ (331,435)	\$ -	\$ -	\$ -	\$ (331,435)
10	Transmission Service	107,977	\$ (0.90)	\$ (97,180)	\$ -	\$ -	\$ -	\$ (97,180)
11	Total kW	568,303		\$ (428,614)	\$ -	\$ -	\$ -	\$ (428,614)
				Target \$ (428,614)				
				Difference \$ -				
11	Off-Peak Service (Rate 726)			\$ 74,142,941	\$ -	\$ -	\$ -	\$ 74,142,941
				Target \$ 74,142,941				
				Difference \$ -				
<i>Contract Riders</i>								
12	Adjustment of Charges for Cost of Fuel Rider		Rider 770	\$ -	\$ -	\$ -	\$ -	\$ -
13	Adjustment of Charges for Regional Transmission Organization		Rider 771	\$ -	\$ -	\$ -	\$ -	\$ -
14	Adjustment of Charges for Environmental Cost Recovery Mechanism		Rider 772	\$ 837,480	\$ -	\$ -	\$ -	\$ 837,480
15	Adjustment of Charges for Environmental Expense Recovery Mechanism		Rider 773	\$ -	\$ -	\$ -	\$ -	\$ -
16	Adjustment of Charges for Resource Adequacy		Rider 774	\$ 8,250	\$ -	\$ -	\$ -	\$ 8,250
17	Interruptible Industrial Service		Rider 775	\$ -	\$ -	\$ -	\$ -	\$ -
18	Back-Up, Maintenance and Temporary Industrial Service Rider		Rider 776	\$ -	\$ -	\$ -	\$ -	\$ -
19	Economic Development Rider		Rider 777	\$ -	\$ -	\$ -	\$ -	\$ -
20	Purchases from Cogeneration and Small Power Production Facilities		Rider 778	\$ -	\$ -	\$ -	\$ -	\$ -
21	Interconnection Standards		Rider 779	\$ -	\$ -	\$ -	\$ -	\$ -
22	Net Metering		Rider 780	\$ -	\$ -	\$ -	\$ -	\$ -
23	Demand Response Resource Type 1 (DRR 1) - Energy Only		Rider 781	\$ -	\$ -	\$ -	\$ -	\$ -
24	Emergency Demand Response Resource (EDR) - Energy Only		Rider 782	\$ -	\$ -	\$ -	\$ -	\$ -
25	Demand Side Management Adjustment Factors		Rider 783	\$ -	\$ -	\$ -	\$ -	\$ -
26	Credits for Direct Load Control Program		Rider 784	\$ -	\$ -	\$ -	\$ -	\$ -
27	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)		Rider 785	\$ -	\$ -	\$ -	\$ -	\$ -
28	Green Power Rider		Rider 786	\$ -	\$ -	\$ -	\$ -	\$ -
29	Adjustment of Charges for Federally Mandated Costs		Rider 787	\$ -	\$ -	\$ -	\$ -	\$ -
30	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge		Rider 788	\$ -	\$ -	\$ -	\$ -	\$ -
31	Total Rider			\$ 845,730	\$ -	\$ -	\$ -	\$ 845,730
<i>Other Adjustments</i>								
32	Refund			\$ -	\$ -	\$ -	\$ -	\$ -
33	DSO - Opt-out			\$ -	\$ -	\$ -	\$ -	\$ -
34	Unbilled			\$ -	\$ -	\$ -	\$ -	\$ -
35	Rebills			\$ -	\$ -	\$ -	\$ -	\$ -
36	Policy Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
37	Balancing Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
38	DSM Lost Margin			\$ -	\$ -	\$ -	\$ -	\$ -
39	Capacity Purchases			\$ -	\$ -	\$ -	\$ -	\$ -
40	Deferred Fuel, RA, RTO and FAC 675			\$ -	\$ -	\$ -	\$ -	\$ -
41	Rider 675/676			\$ -	\$ -	\$ -	\$ -	\$ -
42	ID Sales - LNG			\$ -	\$ -	\$ -	\$ -	\$ -
43	Guaranteed Revenue			\$ -	\$ -	\$ -	\$ -	\$ -
44	Misc Adjustments / Credits			\$ -	\$ -	\$ -	\$ -	\$ -
45	Total Other Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
46	Grand Total			\$ 74,988,671	\$ -	\$ -	\$ -	\$ 74,988,671
47	Interruptible Credit			\$ 1,785,649	\$ -	\$ -	\$ -	\$ 1,785,649
48	Grand Total Including Interruptible Credit			\$ 76,774,320	\$ -	\$ -	\$ -	\$ 76,774,320

Check TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Current Rates
Test Year Ended March 31 2015
Industrial Power Service
Rate 632

Line No.	Description (A)	Effective Dates of Rates (B)	Annualized Billing Determinants (kWh, kW, Bill Counts) (C)	Current Rate (D)	Annualized Revenue (E)	Adjustment (F)	Adjustment (G)	Adjustment (H)	Total Revenue (I)
<i>Billed kW</i>									
1	All kW	April 2014 - March 2015	6,298,432	\$ 10.00	\$ 62,984,323	\$ -	\$ -	\$ -	\$ 62,984,323
2	Total kW		6,298,432		\$ 62,984,323	\$ -	\$ -	\$ -	\$ 62,984,323
<i>Billed kWh</i>									
3	First 450 hours x kW	April 2014 - December 2014	1,732,078,844	\$ 0.03636	\$ 62,974,923	\$ -	\$ -	\$ -	\$ 62,974,923
4	Next 50 hours x kW	April 2014 - December 2014	10,011,490	\$ 0.08000	\$ 800,919	\$ -	\$ -	\$ -	\$ 800,919
5	Over 500 hours x kW	April 2014 - December 2014	1,331,900	\$ 0.14594	\$ 194,373	\$ -	\$ -	\$ -	\$ 194,373
6	First 450 hours x kW	January 2015 - March 2015	555,385,355	\$ 0.03651	\$ 20,278,785	\$ -	\$ -	\$ -	\$ 20,278,785
7	Next 50 hours x kW	January 2015 - March 2015	9,067,200	\$ 0.08016	\$ 726,781	\$ -	\$ -	\$ -	\$ 726,781
8	Over 500 hours x kW	January 2015 - March 2015	1,485,825	\$ 0.14609	\$ 217,067	\$ -	\$ -	\$ -	\$ 217,067
9	Total kWh		2,309,360,614		\$ 85,192,849	\$ -	\$ -	\$ -	\$ 85,192,849
<i>Per kWh Usage Charge Ratios</i>									
10	Block 2 / Block 1	April 2014 - December 2014		220.03%					
11	Block 3 / Block 1	April 2014 - December 2014		401.39%					
12	Block 2 / Block 1	January 2015 - March 2015		219.52%					
13	Block 3 / Block 1	January 2015 - March 2015		400.11%					
<i>Discounts - Billed kW</i>									
14	Lagging RKVA Discount	April 2014 - March 2015	(106,346)	\$ 0.30	\$ (31,904)	\$ -	\$ -	\$ -	\$ (31,904)
15	Total kW		(106,346)		\$ (31,904)	\$ -	\$ -	\$ -	\$ (31,904)
16	Industrial Power Service (Rate 632)				<u>\$ 148,145,268</u>	\$ -	\$ -	\$ -	<u>\$ 148,145,268</u>
<i>Contract Riders</i>									
17	Adjustment of Charges for Cost of Fuel Rider			Rider 670	\$ 15,491,510	\$ -	\$ -	\$ -	\$ 15,491,510
18	Adjustment of Charges for Regional Transmission Organization			Rider 671	\$ 1,691,317	\$ -	\$ -	\$ -	\$ 1,691,317
19	Adjustment of Charges for Environmental Cost Recovery Mechanism			Rider 672	\$ 7,434,980	\$ -	\$ -	\$ -	\$ 7,434,980
20	Adjustment of Charges for Environmental Expense Recovery Mechanism			Rider 673	\$ 1,067,748	\$ -	\$ -	\$ -	\$ 1,067,748
21	Adjustment of Charges for Resource Adequacy			Rider 674	\$ 1,624,529	\$ -	\$ -	\$ -	\$ 1,624,529
22	Interruptible Industrial Service			Rider 675	\$ (18,336,650)	\$ -	\$ -	\$ -	\$ (18,336,650)
23	Back-Up, Maintenance and Temporary Industrial Service Rider			Rider 676	\$ 1,394,017	\$ -	\$ -	\$ -	\$ 1,394,017
24	Economic Development Rider			Rider 677	\$ -	\$ -	\$ -	\$ -	\$ -
25	Purchases from Cogeneration and Small Power Production Facilities			Rider 678	\$ -	\$ -	\$ -	\$ -	\$ -
26	Interconnection Standards			Rider 679	\$ -	\$ -	\$ -	\$ -	\$ -
27	Net Metering			Rider 680	\$ -	\$ -	\$ -	\$ -	\$ -
28	Demand Response Resource Type 1 (DRR 1) - Energy Only			Rider 681	\$ -	\$ -	\$ -	\$ -	\$ -
29	Emergency Demand Response Resource (EDR) - Energy Only			Rider 682	\$ -	\$ -	\$ -	\$ -	\$ -
30	Demand Side Management Adjustment Factors			Rider 683	\$ 1,442,256	\$ -	\$ -	\$ -	\$ 1,442,256
31	Credits for Direct Load Control Program			Rider 684	\$ -	\$ -	\$ -	\$ -	\$ -
32	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)			Rider 685	\$ -	\$ -	\$ -	\$ -	\$ -
33	Green Power Rider			Rider 686	\$ -	\$ -	\$ -	\$ -	\$ -
34	Adjustment of Charges for Federally Mandated Costs			Rider 687	\$ 223,071	\$ -	\$ -	\$ -	\$ 223,071
35	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge			Rider 688	\$ 16,072	\$ -	\$ -	\$ -	\$ 16,072
36	Total Rider				\$ 12,048,851	\$ -	\$ -	\$ -	\$ 12,048,851
<i>Other Adjustments</i>									
37	Refund				\$ -	\$ -	\$ -	\$ -	\$ -
38	DSO - Opt-out				\$ -	\$ -	\$ -	\$ -	\$ -
39	Unbilled				\$ -	\$ -	\$ -	\$ -	\$ -
40	Rebills				\$ -	\$ -	\$ -	\$ -	\$ -
41	Policy Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
42	Balancing Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
43	DSM Lost Margin				\$ 14,136	\$ -	\$ -	\$ -	\$ 14,136
44	Capacity Purchases				\$ -	\$ -	\$ -	\$ -	\$ -
45	Deferred Fuel, RA, RTO and FAC 675				\$ (8,536,716)	\$ -	\$ -	\$ -	\$ (8,536,716)
46	Rider 675/676				\$ (52,086)	\$ -	\$ -	\$ -	\$ (52,086)
47	ID Sales - LNG				\$ -	\$ -	\$ -	\$ -	\$ -
48	Guaranteed Revenue				\$ -	\$ -	\$ -	\$ -	\$ -
49	Misc Adjustments / Credits				\$ -	\$ -	\$ -	\$ -	\$ -
50	Total Other Adjustments				\$ (8,574,666)	\$ -	\$ -	\$ -	\$ (8,574,666)
51	Grand Total				<u>\$ 151,619,453</u>	\$ -	\$ -	\$ -	<u>\$ 151,619,453</u>
52								<i>Balancing Adjustment</i>	0.998176
53								Total Revenue	\$ 151,342,967
								Check	TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Proposed Rates
Test Year Ended March 31 2015
Industrial Power Service
Rate 732

Solved for Yellow Highlighted Cells
Targeted Difference at Zero

Line No.	Description (J)	Annualized Billing Determinants (kWh, kW, Bill Counts) (K)	Proposed Rate (L)	Revenue (M)	Adjustment (N)	Adjustment (O)	Adjustment (P)	Total Revenue (C)
<i>Billed kW</i>								
1	All kW	6,298,432	\$ 10.87	\$ 68,463,959	\$ -	\$ -	\$ -	\$ 68,463,959
2	Total kW	6,298,432		\$ 68,463,959	\$ -	\$ -	\$ -	\$ 68,463,959
				Target \$ 68,463,959				
				Difference \$ -				
<i>Billed kWh</i>								
3	First 450 hours x kW	2,287,464,199	\$ 0.043546	\$ 99,609,371	\$ -	\$ -	\$ -	\$ 99,609,371
4	Next 50 hours x kW	19,078,690	\$ 0.087188	\$ 1,663,428	\$ -	\$ -	\$ -	\$ 1,663,428
5	Over 500 hours x kW	2,817,725	\$ 0.153125	\$ 431,463	\$ -	\$ -	\$ -	\$ 431,463
6								
7								
8								
9	Total kWh	2,309,360,614		\$ 101,704,263	\$ -	\$ -	\$ -	\$ 101,704,263
				Target \$ 101,704,263				
				Difference \$ -				
<i>Per kWh Usage Charge Ratios</i>								
10	Block 2 / Block 1		200.22%					
11	Block 3 / Block 1		351.64%					
12								
13								
<i>Discounts - Billed kW</i>								
14	Lagging RKVA Discount	(106,346)	\$ 0.33	\$ (35,094)	\$ -	\$ -	\$ -	\$ (35,094)
15	Total kW	(106,346)		\$ (35,094)	\$ -	\$ -	\$ -	\$ (35,094)
				Target \$ (35,094)				
				Difference \$ -				
16	Industrial Power Service (Rate 732)			\$ 170,133,128	\$ -	\$ -	\$ -	\$ 170,133,128
				Target \$ 170,133,128				
				Difference \$ -				
<i>Contract Riders</i>								
17	Adjustment of Charges for Cost of Fuel Rider		Rider 770	\$ -	\$ -	\$ -	\$ -	\$ -
18	Adjustment of Charges for Regional Transmission Organization		Rider 771	\$ -	\$ -	\$ -	\$ -	\$ -
19	Adjustment of Charges for Environmental Cost Recovery Mechanism		Rider 772	\$ 2,183,618	\$ -	\$ -	\$ -	\$ 2,183,618
20	Adjustment of Charges for Environmental Expense Recovery Mechanism		Rider 773	\$ -	\$ -	\$ -	\$ -	\$ -
21	Adjustment of Charges for Resource Adequacy		Rider 774	\$ 7,588	\$ -	\$ -	\$ -	\$ 7,588
22	Interruptible Industrial Service		Rider 775	\$ -	\$ -	\$ -	\$ -	\$ -
23	Back-Up, Maintenance and Temporary Industrial Service Rider		Rider 776	\$ 1,404,860	\$ -	\$ -	\$ -	\$ 1,404,860
24	Economic Development Rider		Rider 777	\$ -	\$ -	\$ -	\$ -	\$ -
25	Purchases from Cogeneration and Small Power Production Facilities		Rider 778	\$ -	\$ -	\$ -	\$ -	\$ -
26	Interconnection Standards		Rider 779	\$ -	\$ -	\$ -	\$ -	\$ -
27	Net Metering		Rider 780	\$ -	\$ -	\$ -	\$ -	\$ -
28	Demand Response Resource Type 1 (DRR 1) - Energy Only		Rider 781	\$ -	\$ -	\$ -	\$ -	\$ -
29	Emergency Demand Response Resource (EDR) - Energy Only		Rider 782	\$ -	\$ -	\$ -	\$ -	\$ -
30	Demand Side Management Adjustment Factors		Rider 783	\$ -	\$ -	\$ -	\$ -	\$ -
31	Credits for Direct Load Control Program		Rider 784	\$ -	\$ -	\$ -	\$ -	\$ -
32	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)		Rider 785	\$ -	\$ -	\$ -	\$ -	\$ -
33	Green Power Rider		Rider 786	\$ -	\$ -	\$ -	\$ -	\$ -
34	Adjustment of Charges for Federally Mandated Costs		Rider 787	\$ -	\$ -	\$ -	\$ -	\$ -
35	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge		Rider 788	\$ -	\$ -	\$ -	\$ -	\$ -
36	Total Rider			\$ 3,596,067	\$ -	\$ -	\$ -	\$ 3,596,067
<i>Other Adjustments</i>								
37	Refund			\$ -	\$ -	\$ -	\$ -	\$ -
38	DSO - Opt-out			\$ -	\$ -	\$ -	\$ -	\$ -
39	Unbilled			\$ -	\$ -	\$ -	\$ -	\$ -
40	Rebills			\$ -	\$ -	\$ -	\$ -	\$ -
41	Policy Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
42	Balancing Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
43	DSM Lost Margin			\$ -	\$ -	\$ -	\$ -	\$ -
44	Capacity Purchases			\$ -	\$ -	\$ -	\$ -	\$ -
45	Deferred Fuel, RA, RTO and FAC 675			\$ -	\$ -	\$ -	\$ -	\$ -
46	Rider 675/676			\$ -	\$ -	\$ -	\$ -	\$ -
47	ID Sales - LNG			\$ -	\$ -	\$ -	\$ -	\$ -
48	Guaranteed Revenue			\$ -	\$ -	\$ -	\$ -	\$ -
49	Misc Adjustments / Credits			\$ -	\$ -	\$ -	\$ -	\$ -
50	Total Other Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
51	Grand Total			\$ 173,729,195	\$ -	\$ -	\$ -	\$ 173,729,195
52	Interruptible Credit			\$ (16,557,114)	\$ -	\$ -	\$ -	\$ (16,557,114)
53	Grand Total Including Interruptible Credit			\$ 157,172,081	\$ -	\$ -	\$ -	\$ 157,172,081

Check TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Current Rates
Test Year Ended March 31 2015
High Load Factor Industrial Power Service
Rate 633

Line No.	Description (A)	Effective Dates of Rates (B)	Annualized Billing Determinants (kWh, kW, Bill Counts) (C)	Current Rate (D)	Annualized Revenue (E)	Adjustment (F)	Adjustment (G)	Adjustment (H)	Total Revenue (I)
<i>Billed kW</i>									
1	All kW	April 2014 - March 2015	4,459,445	\$ 15.00	\$ 66,891,681	\$ -	\$ -	\$ -	\$ 66,891,681
2	Total kW		4,459,445		\$ 66,891,681	\$ -	\$ -	\$ -	\$ 66,891,681
<i>Billed kWh</i>									
3	600 hours x kW	April 2014 - December 2014	1,966,470,765	\$ 0.035745	\$ 70,291,497	\$ -	\$ -	\$ -	\$ 70,291,497
4	Next 60 hours x kW	April 2014 - December 2014	109,441,005	\$ 0.032745	\$ 3,583,646	\$ -	\$ -	\$ -	\$ 3,583,646
5	Over 660 hours x kW	April 2014 - December 2014	17,697,813	\$ 0.031745	\$ 561,817	\$ -	\$ -	\$ -	\$ 561,817
6	600 hours x kW	January 2015 - March 2015	664,340,636	\$ 0.035887	\$ 23,841,192	\$ -	\$ -	\$ -	\$ 23,841,192
7	Next 60 hours x kW	January 2015 - March 2015	34,644,010	\$ 0.032887	\$ 1,139,338	\$ -	\$ -	\$ -	\$ 1,139,338
8	Over 660 hours x kW	January 2015 - March 2015	3,479,604	\$ 0.031887	\$ 110,954	\$ -	\$ -	\$ -	\$ 110,954
9	Total kWh		2,796,073,833		\$ 99,528,444	\$ -	\$ -	\$ -	\$ 99,528,444
<i>Per kWh Usage Charge Ratios</i>									
10	Block 2 / Block 1	April 2014 - December 2014		91.61%					
11	Block 3 / Block 1	April 2014 - December 2014		88.81%					
12	Block 2 / Block 1	January 2015 - March 2015		91.64%					
13	Block 3 / Block 1	January 2015 - March 2015		88.85%					
<i>Discounts - Billed kW</i>									
14	Lagging RKVA Discount	April 2014 - March 2015	(135,307)	\$ 0.30	\$ (40,592)	\$ -	\$ -	\$ -	\$ (40,592)
15	Total kW		(135,307)		\$ (40,592)	\$ -	\$ -	\$ -	\$ (40,592)
16	High Load Factor Industrial Power Service (Rate 633)				\$ 166,379,533	\$ -	\$ -	\$ -	\$ 166,379,533
<i>Contract Riders</i>									
17	Adjustment of Charges for Cost of Fuel Rider			Rider 670	\$ 17,438,976	\$ -	\$ -	\$ -	\$ 17,438,976
18	Adjustment of Charges for Regional Transmission Organization			Rider 671	\$ 1,417,940	\$ -	\$ -	\$ -	\$ 1,417,940
19	Adjustment of Charges for Environmental Cost Recovery Mechanism			Rider 672	\$ 6,445,019	\$ -	\$ -	\$ -	\$ 6,445,019
20	Adjustment of Charges for Environmental Expense Recovery Mechanism			Rider 673	\$ 726,980	\$ -	\$ -	\$ -	\$ 726,980
21	Adjustment of Charges for Resource Adequacy			Rider 674	\$ 3,765,231	\$ -	\$ -	\$ -	\$ 3,765,231
22	Interruptible Industrial Service			Rider 675	\$ -	\$ -	\$ -	\$ -	\$ -
23	Back-Up, Maintenance and Temporary Industrial Service Rider			Rider 676	\$ 1,790,464	\$ -	\$ -	\$ -	\$ 1,790,464
24	Economic Development Rider			Rider 677	\$ -	\$ -	\$ -	\$ -	\$ -
25	Purchases from Cogeneration and Small Power Production Facilities			Rider 678	\$ -	\$ -	\$ -	\$ -	\$ -
26	Interconnection Standards			Rider 679	\$ -	\$ -	\$ -	\$ -	\$ -
27	Net Metering			Rider 680	\$ -	\$ -	\$ -	\$ -	\$ -
28	Demand Response Resource Type 1 (DRR 1) - Energy Only			Rider 681	\$ -	\$ -	\$ -	\$ -	\$ -
29	Emergency Demand Response Resource (EDR) - Energy Only			Rider 682	\$ -	\$ -	\$ -	\$ -	\$ -
30	Demand Side Management Adjustment Factors			Rider 683	\$ 78,487	\$ -	\$ -	\$ -	\$ 78,487
31	Credits for Direct Load Control Program			Rider 684	\$ -	\$ -	\$ -	\$ -	\$ -
32	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)			Rider 685	\$ -	\$ -	\$ -	\$ -	\$ -
33	Green Power Rider			Rider 686	\$ -	\$ -	\$ -	\$ -	\$ -
34	Adjustment of Charges for Federally Mandated Costs			Rider 687	\$ 153,551	\$ -	\$ -	\$ -	\$ 153,551
35	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge			Rider 688	\$ 14,005	\$ -	\$ -	\$ -	\$ 14,005
36	Total Rider				\$ 31,830,654	\$ -	\$ -	\$ -	\$ 31,830,654
<i>Other Adjustments</i>									
37	Refund				\$ -	\$ -	\$ -	\$ -	\$ -
38	DSO - Opt-out				\$ -	\$ -	\$ -	\$ -	\$ -
39	Unbilled				\$ -	\$ -	\$ -	\$ -	\$ -
40	Rebills				\$ -	\$ -	\$ -	\$ -	\$ -
41	Policy Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
42	Balancing Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
43	DSM Lost Margin				\$ 118,148	\$ -	\$ -	\$ -	\$ 118,148
44	Capacity Purchases				\$ -	\$ -	\$ -	\$ -	\$ -
45	Deferred Fuel, RA, RTO and FAC 675				\$ (10,050,104)	\$ -	\$ -	\$ -	\$ (10,050,104)
46	Rider 675/676				\$ (8,129)	\$ -	\$ -	\$ -	\$ (8,129)
47	ID Sales - LNG				\$ -	\$ -	\$ -	\$ -	\$ -
48	Guaranteed Revenue				\$ -	\$ -	\$ -	\$ -	\$ -
49	Misc Adjustments / Credits				\$ -	\$ -	\$ -	\$ -	\$ -
50	Total Other Adjustments				\$ (9,940,084)	\$ -	\$ -	\$ -	\$ (9,940,084)
51	Grand Total				\$ 188,270,103	\$ -	\$ -	\$ -	\$ 188,270,103
52							Balancing Adjustment		0.999407
53							Total Revenue		\$ 188,158,466
							Check		TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Proposed Rates
Test Year Ended March 31 2015
High Load Factor Industrial Power Service
Rate 733

Solved for Yellow Highlighted Cells
Targeted Difference at Zero

Line No.	Description (J)	Annualized Billing Determinants (kWh, kW, Bill Counts) (K)	Proposed Rate (L)	Revenue (M)	Adjustment (N)	Adjustment (O)	Adjustment (P)	Total Revenue (Q)
<i>Billed kW</i>								
1	All kW	4,459,445	\$ 16.31	\$ 72,733,554	\$ -	\$ -	\$ -	\$ 72,733,554
2	Total kW	4,459,445		\$ 72,733,554	\$ -	\$ -	\$ -	\$ 72,733,554
				Target \$ 72,733,554				
				Difference \$ -				
<i>Billed kWh</i>								
3	600 hours x kW	2,630,811,401	\$ 0.040158	\$ 105,648,052	\$ -	\$ -	\$ -	\$ 105,648,052
4	Next 60 hours x kW	144,085,015	\$ 0.037158	\$ 5,353,907	\$ -	\$ -	\$ -	\$ 5,353,907
5	Over 660 hours x kW	21,177,418	\$ 0.036158	\$ 765,732	\$ -	\$ -	\$ -	\$ 765,732
6								
7								
8								
9	Total kWh	2,796,073,833		\$ 111,767,692	\$ -	\$ -	\$ -	\$ 111,767,692
				Target \$ 111,767,692				
				Difference \$ -				
<i>Per kWh Usage Charge Ratios</i>								
10	Block 2 / Block 1		92.53%					
11	Block 3 / Block 1		90.04%					
12								
13								
<i>Discounts - Billed kW</i>								
14	Lagging RKVA Discount	(135,307)	\$ 0.33	\$ (44,651)	\$ -	\$ -	\$ -	\$ (44,651)
15	Total kW	(135,307)		\$ (44,651)	\$ -	\$ -	\$ -	\$ (44,651)
				Target \$ (44,651)				
				Difference \$ -				
16	High Load Factor Industrial Power Service (Rate 733)			\$ 184,456,595	\$ -	\$ -	\$ -	\$ 184,456,595
				Target \$ 184,456,595				
				Difference \$ -				
<i>Contract Riders</i>								
17	Adjustment of Charges for Cost of Fuel Rider		Rider 770	\$ -	\$ -	\$ -	\$ -	\$ -
18	Adjustment of Charges for Regional Transmission Organization		Rider 771	\$ -	\$ -	\$ -	\$ -	\$ -
19	Adjustment of Charges for Environmental Cost Recovery Mechanism		Rider 772	\$ 2,162,592	\$ -	\$ -	\$ -	\$ 2,162,592
20	Adjustment of Charges for Environmental Expense Recovery Mechanism		Rider 773	\$ -	\$ -	\$ -	\$ -	\$ -
21	Adjustment of Charges for Resource Adequacy		Rider 774	\$ 21,304	\$ -	\$ -	\$ -	\$ 21,304
22	Interruptible Industrial Service		Rider 775	\$ -	\$ -	\$ -	\$ -	\$ -
23	Back-Up, Maintenance and Temporary Industrial Service Rider		Rider 776	\$ 1,831,076	\$ -	\$ -	\$ -	\$ 1,831,076
24	Economic Development Rider		Rider 777	\$ -	\$ -	\$ -	\$ -	\$ -
25	Purchases from Cogeneration and Small Power Production Facilities		Rider 778	\$ -	\$ -	\$ -	\$ -	\$ -
26	Interconnection Standards		Rider 779	\$ -	\$ -	\$ -	\$ -	\$ -
27	Net Metering		Rider 780	\$ -	\$ -	\$ -	\$ -	\$ -
28	Demand Response Resource Type 1 (DRR 1) – Energy Only		Rider 781	\$ -	\$ -	\$ -	\$ -	\$ -
29	Emergency Demand Response Resource (EDR) – Energy Only		Rider 782	\$ -	\$ -	\$ -	\$ -	\$ -
30	Demand Side Management Adjustment Factors		Rider 783	\$ -	\$ -	\$ -	\$ -	\$ -
31	Credits for Direct Load Control Program		Rider 784	\$ -	\$ -	\$ -	\$ -	\$ -
32	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)		Rider 785	\$ -	\$ -	\$ -	\$ -	\$ -
33	Green Power Rider		Rider 786	\$ -	\$ -	\$ -	\$ -	\$ -
34	Adjustment of Charges for Federally Mandated Costs		Rider 787	\$ -	\$ -	\$ -	\$ -	\$ -
35	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge		Rider 788	\$ -	\$ -	\$ -	\$ -	\$ -
36	Total Rider			\$ 4,014,972	\$ -	\$ -	\$ -	\$ 4,014,972
<i>Other Adjustments</i>								
37	Refund			\$ -	\$ -	\$ -	\$ -	\$ -
38	DSO - Opt-out			\$ -	\$ -	\$ -	\$ -	\$ -
39	Unbilled			\$ -	\$ -	\$ -	\$ -	\$ -
40	Rebills			\$ -	\$ -	\$ -	\$ -	\$ -
41	Policy Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
42	Balancing Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
43	DSM Lost Margin			\$ -	\$ -	\$ -	\$ -	\$ -
44	Capacity Purchases			\$ -	\$ -	\$ -	\$ -	\$ -
45	Deferred Fuel, RA, RTO and FAC 675			\$ -	\$ -	\$ -	\$ -	\$ -
46	Rider 675/676			\$ -	\$ -	\$ -	\$ -	\$ -
47	ID Sales - LNG			\$ -	\$ -	\$ -	\$ -	\$ -
48	Guaranteed Revenue			\$ -	\$ -	\$ -	\$ -	\$ -
49	Misc Adjustments / Credits			\$ -	\$ -	\$ -	\$ -	\$ -
50	Total Other Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
51	Grand Total			\$ 188,471,567	\$ -	\$ -	\$ -	\$ 188,471,567
52	Interruptible Credit			\$ 4,918,929	\$ -	\$ -	\$ -	\$ 4,918,929
53	Grand Total Including Interruptible Credit			\$ 193,390,495	\$ -	\$ -	\$ -	\$ 193,390,495

Check TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Current Rates
Test Year Ended March 31 2015
Industrial Power Service for Air Separation & Hydrogen Production Market Customers
Rate 634

Line No.	Description (A)	Effective Dates of Rates (B)	Annualized Billing Determinants (kWh, kW, Bill Counts) (C)		Annualized Revenue (E)	Adjustment (F)	Adjustment (G)	Adjustment (H)	Total Revenue (I)
				Current Rate (D)					
<i>Billed kW</i>									
1	All kW	April 2014 - March 2015	2,700,000	\$ 16.00	\$ 43,200,000	\$ -	\$ -	\$ -	\$ 43,200,000
2	Total kW		2,700,000		\$ 43,200,000	\$ -	\$ -	\$ -	\$ 43,200,000
<i>Billed kWh</i>									
3	Energy used in hours where demand < Contract Demand	April 2014 - December 2014	1,473,595,551	\$ 0.033646	\$ 49,580,596	\$ -	\$ -	\$ -	\$ 49,580,596
4	Energy used in hours where demand > Contract Demand up to 225,000 kW	April 2014 - December 2014	-	\$ 0.045877	\$ -	\$ -	\$ -	\$ -	\$ -
5	Energy used in any hour above 225,000 kW	April 2014 - December 2014	247,423,574	\$ 0.042000	\$ 10,391,790	\$ -	\$ -	\$ -	\$ 10,391,790
6	Energy used in hours where demand < Contract Demand	January 2015 - March 2015	479,459,295	\$ 0.033775	\$ 16,193,738	\$ -	\$ -	\$ -	\$ 16,193,738
7	Energy used in hours where demand > Contract Demand up to 225,000 kW	January 2015 - March 2015	-	\$ 0.046006	\$ -	\$ -	\$ -	\$ -	\$ -
8	Energy used in any hour above 225,000 kW	January 2015 - March 2015	47,923,826	\$ 0.042129	\$ 2,018,983	\$ -	\$ -	\$ -	\$ 2,018,983
9	Total kWh		2,248,402,245		\$ 78,185,107	\$ -	\$ -	\$ -	\$ 78,185,107
<i>Per kWh Usage Charge Ratios</i>									
10	Block 2 / Block 1	April 2014 - December 2014			136.35%				
11	Block 3 / Block 1	April 2014 - December 2014			124.83%				
12	Block 2 / Block 1	January 2015 - March 2015			136.21%				
13	Block 3 / Block 1	January 2015 - March 2015			124.73%				
<i>Discounts - Billed kW</i>									
14	Lagging RKVA Discount	April 2014 - March 2015	(1,511,275)	\$ 0.30	\$ (453,383)	\$ -	\$ -	\$ -	\$ (453,383)
15	Total kW		(1,511,275)		\$ (453,383)	\$ -	\$ -	\$ -	\$ (453,383)
16	Industrial Power Service for Air Separation & Hydrogen Production Market Customers (Rate 634)				\$ 120,931,724	\$ -	\$ -	\$ -	\$ 120,931,724
<i>Contract Riders</i>									
17	Adjustment of Charges for Cost of Fuel Rider				Rider 670 \$ 14,050,818	\$ -	\$ -	\$ -	\$ 14,050,818
18	Adjustment of Charges for Regional Transmission Organization				Rider 671 \$ 1,180,150	\$ -	\$ -	\$ -	\$ 1,180,150
19	Adjustment of Charges for Environmental Cost Recovery Mechanism				Rider 672 \$ 5,050,297	\$ -	\$ -	\$ -	\$ 5,050,297
20	Adjustment of Charges for Environmental Expense Recovery Mechanism				Rider 673 \$ 456,966	\$ -	\$ -	\$ -	\$ 456,966
21	Adjustment of Charges for Resource Adequacy				Rider 674 \$ 139,309	\$ -	\$ -	\$ -	\$ 139,309
22	Interruptible Industrial Service				Rider 675 \$ (17,107,082)	\$ -	\$ -	\$ -	\$ (17,107,082)
23	Back-Up, Maintenance and Temporary Industrial Service Rider				Rider 676 \$ -	\$ -	\$ -	\$ -	\$ -
24	Economic Development Rider				Rider 677 \$ -	\$ -	\$ -	\$ -	\$ -
25	Purchases from Cogeneration and Small Power Production Facilities				Rider 678 \$ -	\$ -	\$ -	\$ -	\$ -
26	Interconnection Standards				Rider 679 \$ -	\$ -	\$ -	\$ -	\$ -
27	Net Metering				Rider 680 \$ -	\$ -	\$ -	\$ -	\$ -
28	Demand Response Resource Type 1 (DRR 1) - Energy Only				Rider 681 \$ -	\$ -	\$ -	\$ -	\$ -
29	Emergency Demand Response Resource (EDR) - Energy Only				Rider 682 \$ -	\$ -	\$ -	\$ -	\$ -
30	Demand Side Management Adjustment Factor				Rider 683 \$ 644,885	\$ -	\$ -	\$ -	\$ 644,885
31	Credits for Direct Load Control Program				Rider 684 \$ -	\$ -	\$ -	\$ -	\$ -
32	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)				Rider 685 \$ -	\$ -	\$ -	\$ -	\$ -
33	Green Power Rider				Rider 686 \$ -	\$ -	\$ -	\$ -	\$ -
34	Adjustment of Charges for Federally Mandated Costs				Rider 687 \$ 119,231	\$ -	\$ -	\$ -	\$ 119,231
35	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge				Rider 688 \$ 10,856	\$ -	\$ -	\$ -	\$ 10,856
36	Total Rider				\$ 4,545,430	\$ -	\$ -	\$ -	\$ 4,545,430
<i>Other Adjustments</i>									
37	Refund				\$ -	\$ -	\$ -	\$ -	\$ -
38	DSO - Opt-out				\$ -	\$ -	\$ -	\$ -	\$ -
39	Unbilled				\$ -	\$ -	\$ -	\$ -	\$ -
40	Rebills				\$ -	\$ -	\$ -	\$ -	\$ -
41	Policy Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
42	Balancing Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
43	DSM Lost Margin				\$ 254,338	\$ -	\$ -	\$ -	\$ 254,338
44	Capacity Purchases				\$ -	\$ -	\$ -	\$ -	\$ -
45	Deferred Fuel, RA, RTO and FAC 675				\$ (7,974,274)	\$ -	\$ -	\$ -	\$ (7,974,274)
46	Rider 675/676				\$ (76,612)	\$ -	\$ -	\$ -	\$ (76,612)
47	ID Sales - LNG				\$ -	\$ -	\$ -	\$ -	\$ -
48	Guaranteed Revenue				\$ -	\$ -	\$ -	\$ -	\$ -
49	Misc Adjustments / Credits				\$ -	\$ -	\$ -	\$ -	\$ -
50	Total Other Adjustments				\$ (7,796,547)	\$ -	\$ -	\$ -	\$ (7,796,547)
51	Grand Total				\$ 117,680,607	\$ -	\$ -	\$ -	\$ 117,680,607
52								Balancing Adjustment	0.999972
53								Total Revenue	\$ 117,677,346
								Check	TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Proposed Rates
Test Year Ended March 31 2015
Industrial Power Service for Air Separation & Hydrogen Production Market Customers
Rate 734

Solved for Yellow Highlighted Cells
Targeted Difference at Zero

Line No.	Description (J)	Annualized Billing							Total Revenue (O)
		Determinants (kWh, kW, Bill Counts) (K)	Proposed Rate (L)	Revenue (M)	Adjustment (N)	Adjustment (O)	Adjustment (P)		
<i>Billed kW</i>									
1	All kW	2,700,000	\$ 17.40	\$ 46,980,000	\$ -	\$ -	\$ -	\$ -	\$ 46,980,000
2	Total kW	2,700,000		\$ 46,980,000	\$ -	\$ -	\$ -	\$ -	\$ 46,980,000
				Target \$ 46,980,000					
				Difference \$ -					
<i>Billed kWh</i>									
3	Energy used in hours where demand < Contract Demand	1,953,054,846	\$ 0.043754	\$ 85,454,642	\$ -	\$ -	\$ -	\$ -	\$ 85,454,642
4	Energy used in hours where demand > Contract Demand up to 225,000 kW	-	\$ 0.055985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Energy used in any hour above 225,000 kW	295,347,400	\$ 0.052108	\$ 15,390,065	\$ -	\$ -	\$ -	\$ -	\$ 15,390,065
6									
7									
8									
9	Total kWh	2,248,402,245		\$ 100,844,707	\$ -	\$ -	\$ -	\$ -	\$ 100,844,707
				Target \$ 100,844,707					
				Difference \$ (0)					
<i>Per kWh Usage Charge Ratios</i>									
10	Block 2 / Block 1		127.95%						
11	Block 3 / Block 1		119.09%						
12									
13									
<i>Discounts - Billed kW</i>									
14	Lagging RKVA Discount	(1,511,275)	\$ 0.33	\$ (498,721)	\$ -	\$ -	\$ -	\$ -	\$ (498,721)
15	Total kW	(1,511,275)		\$ (498,721)	\$ -	\$ -	\$ -	\$ -	\$ (498,721)
				Target \$ (498,721)					
				Difference \$ -					
16	Industrial Power Service for Air Separation & Hydrogen Production Market Customers (Rate 734)			\$ 147,325,986	\$ -	\$ -	\$ -	\$ -	\$ 147,325,986
				Target \$ 147,325,986					
				Difference \$ (0)					
<i>Contract Riders</i>									
17	Adjustment of Charges for Cost of Fuel Rider		Rider 770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Adjustment of Charges for Regional Transmission Organization		Rider 771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Adjustment of Charges for Environmental Cost Recovery Mechanism		Rider 772	\$ 1,790,623	\$ -	\$ -	\$ -	\$ -	\$ 1,790,623
20	Adjustment of Charges for Environmental Expense Recovery Mechanism		Rider 773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Adjustment of Charges for Resource Adequacy		Rider 774	\$ 5,838	\$ -	\$ -	\$ -	\$ -	\$ 5,838
22	Interruptible Industrial Service		Rider 775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Back-Up, Maintenance and Temporary Industrial Service Rider		Rider 776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Economic Development Rider		Rider 777	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Purchases from Cogeneration and Small Power Production Facilities		Rider 778	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Interconnection Standards		Rider 779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Net Metering		Rider 780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Demand Response Resource Type 1 (DRR 1) - Energy Only		Rider 781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Emergency Demand Response Resource (EDR) - Energy Only		Rider 782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Demand Side Management Adjustment Factors		Rider 783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Credits for Direct Load Control Program		Rider 784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)		Rider 785	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Green Power Rider		Rider 786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Adjustment of Charges for Federally Mandated Costs		Rider 787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge		Rider 788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Total Rider			\$ 1,796,461	\$ -	\$ -	\$ -	\$ -	\$ 1,796,461
<i>Other Adjustments</i>									
37	Refund			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	DSO - Opt-out			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Unbilled			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Rebills			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Policy Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	Balancing Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	DSM Lost Margin			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	Capacity Purchases			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	Deferred Fuel, RA, RTO and FAC 675			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	Rider 675/676			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	ID Sales - LNG			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Guaranteed Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Misc Adjustments / Credits			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	Total Other Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	Grand Total			\$ 149,122,448	\$ -	\$ -	\$ -	\$ -	\$ 149,122,448
52	Interruptible Credit			\$ (16,534,256)	\$ -	\$ -	\$ -	\$ -	\$ (16,534,256)
53	Grand Total Including Interruptible Credit			\$ 132,588,191	\$ -	\$ -	\$ -	\$ -	\$ 132,588,191

Check TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Current Rates
Test Year Ended March 31 2015
Municipal Power
Rate 641

Line No.	Description (A)	Effective Dates of Rates (B)	Annualized Billing Determinants (kWh, kW, Bill Counts) (C)		Current Rate (D)	Annualized Revenue (E)	Adjustment (F)	Adjustment (G)	Adjustment (H)	Total Revenue (I)	
<i>Minimum Charge - Billed kW</i>											
1	Minimum Charge	April 2014 - March 2015	419	\$	6.99	\$	2,926	\$	-	\$	2,926
2	Three Phase	April 2014 - March 2015	923	\$	28.57	\$	26,368	\$	-	\$	26,368
3	Warning Signal	April 2014 - March 2015	136	\$	6.99	\$	951	\$	-	\$	951
4	First 25 horsepower of the connected load	April 2014 - March 2015	14,552	\$	2,210.00	\$	32,159	\$	-	\$	32,159
5	Next 475 horsepower of the connected load	April 2014 - March 2015	25,844	\$	1,070.00	\$	27,653	\$	-	\$	27,653
6	Over 500 horsepower of the connected load	April 2014 - March 2015	11,942	\$	0.54000	\$	6,449	\$	-	\$	6,449
7	Total		53,816			\$	96,506	\$	-	\$	96,506
<i>Billed kWh</i>											
8	All kWh	April 2014 - December 2014	20,320,903	\$	0.094782	\$	1,926,056	\$	-	\$	1,926,056
9	All kWh	January 2015 - March 2015	9,080,668	\$	0.095013	\$	862,782	\$	-	\$	862,782
10	Total kWh		29,401,571			\$	2,788,837	\$	-	\$	2,788,837
11	Municipal Power (Rate 641)					\$	2,885,344	\$	-	\$	2,885,344
<i>Contract Riders</i>											
12	Adjustment of Charges for Cost of Fuel Rider				Rider 670	\$	175,348	\$	-	\$	175,348
13	Adjustment of Charges for Regional Transmission Organization				Rider 671	\$	19,509	\$	-	\$	19,509
14	Adjustment of Charges for Environmental Cost Recovery Mechanism				Rider 672	\$	85,826	\$	-	\$	85,826
15	Adjustment of Charges for Environmental Expense Recovery Mechanism				Rider 673	\$	13,182	\$	-	\$	13,182
16	Adjustment of Charges for Resource Adequacy				Rider 674	\$	49,209	\$	-	\$	49,209
17	Interruptible Industrial Service				Rider 675	\$	-	\$	-	\$	-
18	Back-Up, Maintenance and Temporary Industrial Service Rider				Rider 676	\$	-	\$	-	\$	-
19	Economic Development Rider				Rider 677	\$	-	\$	-	\$	-
20	Purchases from Cogeneration and Small Power Production Facilities				Rider 678	\$	-	\$	-	\$	-
21	Interconnection Standards				Rider 679	\$	-	\$	-	\$	-
22	Net Metering				Rider 680	\$	-	\$	-	\$	-
23	Demand Response Resource Type 1 (DRR 1) - Energy Only				Rider 681	\$	-	\$	-	\$	-
24	Emergency Demand Response Resource (EDR) - Energy Only				Rider 682	\$	-	\$	-	\$	-
25	Demand Side Management Adjustment Factors				Rider 683	\$	13,287	\$	-	\$	13,287
26	Credits for Direct Load Control Program				Rider 684	\$	-	\$	-	\$	-
27	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)				Rider 685	\$	-	\$	-	\$	-
28	Green Power Rider				Rider 686	\$	-	\$	-	\$	-
29	Adjustment of Charges for Federally Mandated Costs				Rider 687	\$	2,178	\$	-	\$	2,178
30	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge				Rider 688	\$	1,325	\$	-	\$	1,325
31	Total Rider					\$	359,864	\$	-	\$	359,864
<i>Other Adjustments</i>											
32	Refund					\$	-	\$	-	\$	-
33	DSO - Opt-out					\$	-	\$	-	\$	-
34	Unbilled					\$	-	\$	-	\$	-
35	Rebills					\$	-	\$	-	\$	-
36	Policy Adjustments					\$	-	\$	-	\$	-
37	Balancing Adjustments					\$	-	\$	-	\$	-
38	DSM Lost Margin					\$	0	\$	-	\$	0
39	Capacity Purchases					\$	-	\$	-	\$	-
40	Deferred Fuel, RA, RTO and FAC 675					\$	(94,138)	\$	-	\$	(94,138)
41	Rider 675/676					\$	-	\$	-	\$	-
42	ID Sales - LNG					\$	-	\$	-	\$	-
43	Guaranteed Revenue					\$	-	\$	-	\$	-
44	Misc Adjustments / Credits					\$	-	\$	-	\$	-
45	Total Other Adjustments					\$	(94,138)	\$	-	\$	(94,138)
46	Grand Total					\$	3,151,070	\$	-	\$	3,151,070
47									Balancing Adjustment		1.000074
48									Total Revenue	\$	3,151,305
									Check		TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Proposed Rates
Test Year Ended March 31 2015
Municipal Power
Rate 741

Solved for Yellow Highlighted Cells
Targeted Difference at Zero

Line No.	Description (J)	Annualized Billing Determinants (kWh, kW, Bill Counts) (K)		Proposed Rate (L)	Revenue (M)	Adjustment (N)	Adjustment (O)	Adjustment (P)	Total Revenue (C)
<i>Minimum Charge - Billed kW</i>									
1	Minimum Charge	425	\$	7.60	\$ 3,230	\$ -	\$ -	\$ -	\$ 3,230
2	Three Phase	930	\$	31.06	\$ 28,886	\$ -	\$ -	\$ -	\$ 28,886
3	Warning Signal	-	\$	7.60	\$ -	\$ -	\$ -	\$ -	\$ -
4	First 25 horsepower of the connected load	13,492	\$	2.40000	\$ 32,381	\$ -	\$ -	\$ -	\$ 32,381
5	Next 475 horsepower of the connected load	23,473	\$	1.16000	\$ 27,229	\$ -	\$ -	\$ -	\$ 27,229
6	Over 500 horsepower of the connected load	13,362	\$	0.59000	\$ 7,884	\$ -	\$ -	\$ -	\$ 7,884
7	Total	51,682			\$ 99,609	\$ -	\$ -	\$ -	\$ 99,609
					Target \$ 99,609				
					Difference \$ -				
<i>Billed kWh</i>									
8	All kWh	29,442,225	\$	0.112085	\$ 3,300,033	\$ -	\$ -	\$ -	\$ 3,300,033
9									
10	Total kWh	29,442,225			\$ 3,300,033	\$ -	\$ -	\$ -	\$ 3,300,033
					Target \$ 3,300,033				
					Difference \$ (0)				
11	Municipal Power (Rate 741)				\$ 3,399,642	\$ -	\$ -	\$ -	\$ 3,399,642
					Target \$ 3,399,642				
					Difference \$ (0)				
<i>Contract Riders</i>									
12	Adjustment of Charges for Cost of Fuel Rider			Rider 770	\$ -	\$ -	\$ -	\$ -	\$ -
13	Adjustment of Charges for Regional Transmission Organization			Rider 771	\$ -	\$ -	\$ -	\$ -	\$ -
14	Adjustment of Charges for Environmental Cost Recovery Mechanism			Rider 772	\$ 26,899	\$ -	\$ -	\$ -	\$ 26,899
15	Adjustment of Charges for Environmental Expense Recovery Mechanism			Rider 773	\$ -	\$ -	\$ -	\$ -	\$ -
16	Adjustment of Charges for Resource Adequacy			Rider 774	\$ 264	\$ -	\$ -	\$ -	\$ 264
17	Interruptible Industrial Service			Rider 775	\$ -	\$ -	\$ -	\$ -	\$ -
18	Back-Up, Maintenance and Temporary Industrial Service Rider			Rider 776	\$ -	\$ -	\$ -	\$ -	\$ -
19	Economic Development Rider			Rider 777	\$ -	\$ -	\$ -	\$ -	\$ -
20	Purchases from Cogeneration and Small Power Production Facilities			Rider 778	\$ -	\$ -	\$ -	\$ -	\$ -
21	Interconnection Standards			Rider 779	\$ -	\$ -	\$ -	\$ -	\$ -
22	Net Metering			Rider 780	\$ -	\$ -	\$ -	\$ -	\$ -
23	Demand Response Resource Type 1 (DRR 1) – Energy Only			Rider 781	\$ -	\$ -	\$ -	\$ -	\$ -
24	Emergency Demand Response Resource (EDR) – Energy Only			Rider 782	\$ -	\$ -	\$ -	\$ -	\$ -
25	Demand Side Management Adjustment Factors			Rider 783	\$ -	\$ -	\$ -	\$ -	\$ -
26	Credits for Direct Load Control Program			Rider 784	\$ -	\$ -	\$ -	\$ -	\$ -
27	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)			Rider 785	\$ -	\$ -	\$ -	\$ -	\$ -
28	Green Power Rider			Rider 786	\$ -	\$ -	\$ -	\$ -	\$ -
29	Adjustment of Charges for Federally Mandated Costs			Rider 787	\$ -	\$ -	\$ -	\$ -	\$ -
30	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge			Rider 788	\$ -	\$ -	\$ -	\$ -	\$ -
31	Total Rider				\$ 27,163	\$ -	\$ -	\$ -	\$ 27,163
<i>Other Adjustments</i>									
32	Refund				\$ -	\$ -	\$ -	\$ -	\$ -
33	DSO - Opt-out				\$ -	\$ -	\$ -	\$ -	\$ -
34	Unbilled				\$ -	\$ -	\$ -	\$ -	\$ -
35	Rebills				\$ -	\$ -	\$ -	\$ -	\$ -
36	Policy Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
37	Balancing Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
38	DSM Lost Margin				\$ -	\$ -	\$ -	\$ -	\$ -
39	Capacity Purchases				\$ -	\$ -	\$ -	\$ -	\$ -
40	Deferred Fuel, RA, RTO and FAC 675				\$ -	\$ -	\$ -	\$ -	\$ -
41	Rider 675/676				\$ -	\$ -	\$ -	\$ -	\$ -
42	ID Sales - LNG				\$ -	\$ -	\$ -	\$ -	\$ -
43	Guaranteed Revenue				\$ -	\$ -	\$ -	\$ -	\$ -
44	Misc Adjustments / Credits				\$ -	\$ -	\$ -	\$ -	\$ -
45	Total Other Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
46	Grand Total				\$ 3,426,805	\$ -	\$ -	\$ -	\$ 3,426,805
47	Interruptible Credit				\$ 58,141	\$ -	\$ -	\$ -	\$ 58,141
48	Grand Total Including Interruptible Credit				\$ 3,484,946	\$ -	\$ -	\$ -	\$ 3,484,946
49					Check TRUE				

Notes:

[1] The minimum charge billing determinants for the Rate 641 customers were recalculated using the billing determinants for each customer during the test year.

Northern Indiana Public Service Company
Pro Forma Revenue at Current Rates
Test Year Ended March 31 2015
Intermittent Wastewater Pumping
Rate 642

Line No.	Description (A)	Effective Dates of Rates (B)	Annualized Billing Determinants (kWh, kW, Bill Counts) (C)	Current Rate (D)	Annualized Revenue (E)	Adjustment (F)	Adjustment (G)	Adjustment (H)	Total Revenue (I)
<i>Customer Charge</i>									
1	Intermittent Wastewater Pumping	April 2014 - March 2015	96	\$ 50.00	\$ 4,800	\$ -	\$ -	\$ -	\$ 4,800
2	Total		96		\$ 4,800	\$ -	\$ -	\$ -	\$ 4,800
<i>Pump Charge</i>									
3	Residential	April 2014 - December 2014	29,385	\$ 2.72	\$ 79,927	\$ -	\$ -	\$ -	\$ 79,927
4	Commercial	April 2014 - December 2014	1,629	\$ 3.17	\$ 5,164	\$ -	\$ -	\$ -	\$ 5,164
5	Residential	January 2015 - March 2015	9,798	\$ 2.73	\$ 26,749	\$ -	\$ -	\$ -	\$ 26,749
6	Commercial	January 2015 - March 2015	559	\$ 3.18	\$ 1,778	\$ -	\$ -	\$ -	\$ 1,778
7	Total		41,371		\$ 113,618	\$ -	\$ -	\$ -	\$ 113,618
<i>Pump Charge Ratios</i>									
8	Commercial / Residential	April 2014 - December 2014			116.54%				
9	Commercial / Residential	January 2015 - March 2015			116.48%				
10	Intermittent Wastewater Pumping (Rate 642)				\$ 118,418	\$ -	\$ -	\$ -	\$ 118,418
<i>Contract Riders</i>									
11	Adjustment of Charges for Cost of Fuel Rider			Rider 670	\$ 2,063	\$ -	\$ -	\$ -	\$ 2,063
12	Adjustment of Charges for Regional Transmission Organization			Rider 671	\$ 188	\$ -	\$ -	\$ -	\$ 188
13	Adjustment of Charges for Environmental Cost Recovery Mechanism			Rider 672	\$ 591	\$ -	\$ -	\$ -	\$ 591
14	Adjustment of Charges for Environmental Expense Recovery Mechanism			Rider 673	\$ (82)	\$ -	\$ -	\$ -	\$ (82)
15	Adjustment of Charges for Resource Adequacy			Rider 674	\$ 332	\$ -	\$ -	\$ -	\$ 332
16	Interruptible Industrial Service			Rider 675	\$ -	\$ -	\$ -	\$ -	\$ -
17	Back-Up, Maintenance and Temporary Industrial Service Rider			Rider 676	\$ -	\$ -	\$ -	\$ -	\$ -
18	Economic Development Rider			Rider 677	\$ -	\$ -	\$ -	\$ -	\$ -
19	Purchases from Cogeneration and Small Power Production Facilities			Rider 678	\$ -	\$ -	\$ -	\$ -	\$ -
20	Interconnection Standards			Rider 679	\$ -	\$ -	\$ -	\$ -	\$ -
21	Net Metering			Rider 680	\$ -	\$ -	\$ -	\$ -	\$ -
22	Demand Response Resource Type 1 (DRR 1) - Energy Only			Rider 681	\$ -	\$ -	\$ -	\$ -	\$ -
23	Emergency Demand Response Resource (EDR) - Energy Only			Rider 682	\$ -	\$ -	\$ -	\$ -	\$ -
24	Demand Side Management Adjustment Factors			Rider 683	\$ -	\$ -	\$ -	\$ -	\$ -
25	Credits for Direct Load Control Program			Rider 684	\$ -	\$ -	\$ -	\$ -	\$ -
26	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)			Rider 685	\$ -	\$ -	\$ -	\$ -	\$ -
27	Green Power Rider			Rider 686	\$ -	\$ -	\$ -	\$ -	\$ -
28	Adjustment of Charges for Federally Mandated Costs			Rider 687	\$ 12	\$ -	\$ -	\$ -	\$ 12
29	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge			Rider 688	\$ 34	\$ -	\$ -	\$ -	\$ 34
30	Total Rider				\$ 3,138	\$ -	\$ -	\$ -	\$ 3,138
<i>Other Adjustments</i>									
31	Refund				\$ -	\$ -	\$ -	\$ -	\$ -
32	DSO - Opt-out				\$ -	\$ -	\$ -	\$ -	\$ -
33	Unbilled				\$ -	\$ -	\$ -	\$ -	\$ -
34	Rebills				\$ -	\$ -	\$ -	\$ -	\$ -
35	Policy Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
36	Balancing Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
37	DSM Lost Margin				\$ -	\$ -	\$ -	\$ -	\$ -
38	Capacity Purchases				\$ -	\$ -	\$ -	\$ -	\$ -
39	Deferred Fuel, RA, RTO and FAC 675				\$ (1,184)	\$ -	\$ -	\$ -	\$ (1,184)
40	Rider 675/676				\$ -	\$ -	\$ -	\$ -	\$ -
41	ID Sales - LNG				\$ -	\$ -	\$ -	\$ -	\$ -
42	Guaranteed Revenue				\$ -	\$ -	\$ -	\$ -	\$ -
43	Misc Adjustments / Credits				\$ -	\$ -	\$ -	\$ -	\$ -
44	Total Other Adjustments				\$ (1,184)	\$ -	\$ -	\$ -	\$ (1,184)
45	Grand Total				\$ 120,372	\$ -	\$ -	\$ -	\$ 120,372
46							Balancing Adjustment		1,000,000
47							Total Revenue	\$	120,372
							Check		TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Proposed Rates
Test Year Ended March 31 2015
Intermittent Wastewater Pumping
Rate 742

Solved for Yellow Highlighted Cells
Targeted Difference at Zero

Line No.	Description (J)	Annualized Billing Determinants (kWh, kW, Bill Counts) (K)		Proposed Rate (L)	Revenue (M)	Adjustment (N)	Adjustment (O)	Adjustment (P)	Total Revenue (O)
<i>Customer Charge</i>									
1	Intermittent Wastewater Pumping	96		\$ 50.00	\$ 4,800	\$ -	\$ -	\$ -	\$ 4,800
2	Total	96			\$ 4,800	\$ -	\$ -	\$ -	\$ 4,800
					Target \$ 4,800				
					Difference \$ -				
<i>Pump Charge</i>									
3	Residential	39,183		\$ 2.77	\$ 108,627	\$ -	\$ -	\$ -	\$ 108,627
4	Commercial	2,188		\$ 3.22	\$ 7,051	\$ -	\$ -	\$ -	\$ 7,051
5									
6									
7	Total	41,371			\$ 115,678	\$ -	\$ -	\$ -	\$ 115,678
					Target \$ 115,678				
					Difference \$ 0				
<i>Pump Charge Ratios</i>									
8	Commercial / Residential			116.23%					
9									
10	Intermittent Wastewater Pumping (Rate 742)				\$ 120,478	\$ -	\$ -	\$ -	\$ 120,478
					Target \$ 120,478				
					Difference \$ 0				
<i>Contract Riders</i>									
11	Adjustment of Charges for Cost of Fuel Rider			Rider 770	\$ -	\$ -	\$ -	\$ -	\$ -
12	Adjustment of Charges for Regional Transmission Organization			Rider 771	\$ -	\$ -	\$ -	\$ -	\$ -
13	Adjustment of Charges for Environmental Cost Recovery Mechanism			Rider 772	\$ -	\$ -	\$ -	\$ -	\$ -
14	Adjustment of Charges for Environmental Expense Recovery Mechanism			Rider 773	\$ -	\$ -	\$ -	\$ -	\$ -
15	Adjustment of Charges for Resource Adequacy			Rider 774	\$ 2	\$ -	\$ -	\$ -	\$ 2
16	Interruptible Industrial Service			Rider 775	\$ -	\$ -	\$ -	\$ -	\$ -
17	Back-Up, Maintenance and Temporary Industrial Service Rider			Rider 776	\$ -	\$ -	\$ -	\$ -	\$ -
18	Economic Development Rider			Rider 777	\$ -	\$ -	\$ -	\$ -	\$ -
19	Purchases from Cogeneration and Small Power Production Facilities			Rider 778	\$ -	\$ -	\$ -	\$ -	\$ -
20	Interconnection Standards			Rider 779	\$ -	\$ -	\$ -	\$ -	\$ -
21	Net Metering			Rider 780	\$ -	\$ -	\$ -	\$ -	\$ -
22	Demand Response Resource Type 1 (DRR 1) - Energy Only			Rider 781	\$ -	\$ -	\$ -	\$ -	\$ -
23	Emergency Demand Response Resource (EDR) - Energy Only			Rider 782	\$ -	\$ -	\$ -	\$ -	\$ -
24	Demand Side Management Adjustment Factors			Rider 783	\$ -	\$ -	\$ -	\$ -	\$ -
25	Credits for Direct Load Control Program			Rider 784	\$ -	\$ -	\$ -	\$ -	\$ -
26	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)			Rider 785	\$ -	\$ -	\$ -	\$ -	\$ -
27	Green Power Rider			Rider 786	\$ -	\$ -	\$ -	\$ -	\$ -
28	Adjustment of Charges for Federally Mandated Costs			Rider 787	\$ -	\$ -	\$ -	\$ -	\$ -
29	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge			Rider 788	\$ -	\$ -	\$ -	\$ -	\$ -
30	Total Rider				\$ 2	\$ -	\$ -	\$ -	\$ 2
<i>Other Adjustments</i>									
31	Refund				\$ -	\$ -	\$ -	\$ -	\$ -
32	DSO - Opt-out				\$ -	\$ -	\$ -	\$ -	\$ -
33	Unbilled				\$ -	\$ -	\$ -	\$ -	\$ -
34	Rebills				\$ -	\$ -	\$ -	\$ -	\$ -
35	Policy Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
36	Balancing Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
37	DSM Lost Margin				\$ -	\$ -	\$ -	\$ -	\$ -
38	Capacity Purchases				\$ -	\$ -	\$ -	\$ -	\$ -
39	Deferred Fuel, RA, RTO and FAC 675				\$ -	\$ -	\$ -	\$ -	\$ -
40	Rider 675/676				\$ -	\$ -	\$ -	\$ -	\$ -
41	ID Sales - LNG				\$ -	\$ -	\$ -	\$ -	\$ -
42	Guaranteed Revenue				\$ -	\$ -	\$ -	\$ -	\$ -
43	Misc Adjustments / Credits				\$ -	\$ -	\$ -	\$ -	\$ -
44	Total Other Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
45	Grand Total				\$ 120,480	\$ -	\$ -	\$ -	\$ 120,480
46	Interruptible Credit				\$ 613	\$ -	\$ -	\$ -	\$ 613
47	Grand Total Including Interruptible Credit				\$ 121,094	\$ -	\$ -	\$ -	\$ 121,094

Check TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Current Rates
Test Year Ended March 31 2015
Railroad Power Service
Rate 644

Line No.	Description (A)	Effective Dates of Rates (B)	Annualized Billing Determinants (kWh, kW, Bill Counts) (C)	Current Rate (D)	Annualized Revenue (E)	Adjustment (F)	Adjustment (G)	Adjustment (H)	Total Revenue (I)
<i>Billed kW</i>									
1	All kW	April 2014 - March 2015	70,254	\$ 16.12	\$ 1,132,494	\$ -	\$ -	\$ -	\$ 1,132,494
2	Total kW		70,254		\$ 1,132,494	\$ -	\$ -	\$ -	\$ 1,132,494
<i>Billed kWh</i>									
3	First 660 hours x kW	April 2014 - December 2014	14,502,250	\$ 0.035401	\$ 513,394	\$ -	\$ -	\$ -	\$ 513,394
4	Over 660 hours x kW	April 2014 - December 2014		\$ 0.033151	\$ -	\$ -	\$ -	\$ -	\$ -
5	First 660 hours x kW	January 2015 - March 2015	6,254,000	\$ 0.035627	\$ 222,811	\$ -	\$ -	\$ -	\$ 222,811
6	Over 660 hours x kW	January 2015 - March 2015		\$ 0.033377	\$ -	\$ -	\$ -	\$ -	\$ -
7	Total kWh		20,756,250		\$ 736,205	\$ -	\$ -	\$ -	\$ 736,205
<i>Per kWh Usage Charge Ratios</i>									
8	Block 2 / Block 1	April 2014 - December 2014		93.64%					
9	Block 2 / Block 1	January 2015 - March 2015		93.68%					
<i>Adjustments - Billed kWh</i>									
10	Load Factor Adjustment	April 2014 - March 2015	4,886,500	\$ 0.0010	\$ 4,887	\$ -	\$ -	\$ -	\$ 4,887
11	Total kWh		4,886,500		\$ 4,887	\$ -	\$ -	\$ -	\$ 4,887
12	Railroad Power Service (Rate 644)				\$ 1,873,586	\$ -	\$ -	\$ -	\$ 1,873,586
<i>Contract Riders</i>									
13	Adjustment of Charges for Cost of Fuel Rider			Rider 670	\$ 127,983	\$ -	\$ -	\$ -	\$ 127,983
14	Adjustment of Charges for Regional Transmission Organization			Rider 671	\$ 14,252	\$ -	\$ -	\$ -	\$ 14,252
15	Adjustment of Charges for Environmental Cost Recovery Mechanism			Rider 672	\$ 62,381	\$ -	\$ -	\$ -	\$ 62,381
16	Adjustment of Charges for Environmental Expense Recovery Mechanism			Rider 673	\$ 4,397	\$ -	\$ -	\$ -	\$ 4,397
17	Adjustment of Charges for Resource Adequacy			Rider 674	\$ 34,927	\$ -	\$ -	\$ -	\$ 34,927
18	Interruptible Industrial Service			Rider 675	\$ -	\$ -	\$ -	\$ -	\$ -
19	Back-Up, Maintenance and Temporary Industrial Service Rider			Rider 676	\$ -	\$ -	\$ -	\$ -	\$ -
20	Economic Development Rider			Rider 677	\$ -	\$ -	\$ -	\$ -	\$ -
21	Purchases from Cogeneration and Small Power Production Facilities			Rider 678	\$ -	\$ -	\$ -	\$ -	\$ -
22	Interconnection Standards			Rider 679	\$ -	\$ -	\$ -	\$ -	\$ -
23	Net Metering			Rider 680	\$ -	\$ -	\$ -	\$ -	\$ -
24	Demand Response Resource Type 1 (DRR 1) - Energy Only			Rider 681	\$ -	\$ -	\$ -	\$ -	\$ -
25	Emergency Demand Response Resource (EDR) - Energy Only			Rider 682	\$ -	\$ -	\$ -	\$ -	\$ -
26	Demand Side Management Adjustment Factors			Rider 683	\$ 951	\$ -	\$ -	\$ -	\$ 951
27	Credits for Direct Load Control Program			Rider 684	\$ -	\$ -	\$ -	\$ -	\$ -
28	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)			Rider 685	\$ -	\$ -	\$ -	\$ -	\$ -
29	Green Power Rider			Rider 686	\$ -	\$ -	\$ -	\$ -	\$ -
30	Adjustment of Charges for Federally Mandated Costs			Rider 687	\$ 1,632	\$ -	\$ -	\$ -	\$ 1,632
31	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge			Rider 688	\$ 1,021	\$ -	\$ -	\$ -	\$ 1,021
32	Total Rider				\$ 247,544	\$ -	\$ -	\$ -	\$ 247,544
<i>Other Adjustments</i>									
33	Refund				\$ -	\$ -	\$ -	\$ -	\$ -
34	DSO - Opt-out				\$ 413	\$ -	\$ -	\$ -	\$ 413
35	Unbilled				\$ -	\$ -	\$ -	\$ -	\$ -
36	Rebills				\$ -	\$ -	\$ -	\$ -	\$ -
37	Policy Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
38	Balancing Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
39	DSM Lost Margin				\$ -	\$ -	\$ -	\$ -	\$ -
40	Capacity Purchases				\$ -	\$ -	\$ -	\$ -	\$ -
41	Deferred Fuel, RA, RTO and FAC 675				\$ (78,575)	\$ -	\$ -	\$ -	\$ (78,575)
42	Rider 675/676				\$ -	\$ -	\$ -	\$ -	\$ -
43	ID Sales - LNG				\$ -	\$ -	\$ -	\$ -	\$ -
44	Guaranteed Revenue				\$ -	\$ -	\$ -	\$ -	\$ -
45	Misc Adjustments / Credits				\$ -	\$ -	\$ -	\$ -	\$ -
46	Total Other Adjustments				\$ (78,162)	\$ -	\$ -	\$ -	\$ (78,162)
47	Grand Total				\$ 2,042,968	\$ -	\$ -	\$ -	\$ 2,042,968
48								Balancing Adjustment	1.000006
49								Total Revenue	\$ 2,042,981
								Check	TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Proposed Rates
Test Year Ended March 31 2015
Railroad Power Service
Rate 744

Solved for Yellow Highlighted Cells
Targeted Difference at Zero

Line No.	Description (J)	Annualized Billing Determinants (kWh, kW, Bill Counts) (K)	Proposed Rate (L)	Revenue (M)	Adjustment (N)	Adjustment (O)	Adjustment (P)	Total Revenue (O)
<i>Billed kW</i>								
1	All kW	70,254	\$ 17.53	\$ 1,231,553	\$ -	\$ -	\$ -	\$ 1,231,553
2	Total kW	70,254		\$ 1,231,553	\$ -	\$ -	\$ -	\$ 1,231,553
				Target \$ 1,231,553				
				Difference \$ -				
<i>Billed kWh</i>								
3	First 660 hours x kW	20,756,250	\$ 0.043991	\$ 913,082	\$ -	\$ -	\$ -	\$ 913,082
4	Over 660 hours x kW	-	\$ 0.041741	\$ -	\$ -	\$ -	\$ -	\$ -
5								
6								
7	Total kWh	20,756,250		\$ 913,082	\$ -	\$ -	\$ -	\$ 913,082
				Target \$ 913,082				
				Difference \$ -				
<i>Per kWh Usage Charge Ratios</i>								
8	Block 2 / Block 1		94.89%					
9								
<i>Adjustments - Billed kWh</i>								
10	Load Factor Adjustment	4,886,500	\$ 0.0010	\$ 4,887	\$ -	\$ -	\$ -	\$ 4,887
11	Total kWh	4,886,500		\$ 4,887	\$ -	\$ -	\$ -	\$ 4,887
				Target \$ 4,887				
				Difference \$ -				
12	Railroad Power Service (Rate 744)			\$ 2,149,521	\$ -	\$ -	\$ -	\$ 2,149,521
				Target \$ 2,149,521				
				Difference \$ -				
<i>Contract Riders</i>								
13	Adjustment of Charges for Cost of Fuel Rider	Rider 770		\$ -	\$ -	\$ -	\$ -	\$ -
14	Adjustment of Charges for Regional Transmission Organization	Rider 771		\$ -	\$ -	\$ -	\$ -	\$ -
15	Adjustment of Charges for Environmental Cost Recovery Mechanism	Rider 772		\$ 12,874	\$ -	\$ -	\$ -	\$ 12,874
16	Adjustment of Charges for Environmental Expense Recovery Mechanism	Rider 773		\$ -	\$ -	\$ -	\$ -	\$ -
17	Adjustment of Charges for Resource Adequacy	Rider 774		\$ 126	\$ -	\$ -	\$ -	\$ 126
18	Interruptible Industrial Service	Rider 775		\$ -	\$ -	\$ -	\$ -	\$ -
19	Back-Up, Maintenance and Temporary Industrial Service Rider	Rider 776		\$ -	\$ -	\$ -	\$ -	\$ -
20	Economic Development Rider	Rider 777		\$ -	\$ -	\$ -	\$ -	\$ -
21	Purchases from Cogeneration and Small Power Production Facilities	Rider 778		\$ -	\$ -	\$ -	\$ -	\$ -
22	Interconnection Standards	Rider 779		\$ -	\$ -	\$ -	\$ -	\$ -
23	Net Metering	Rider 780		\$ -	\$ -	\$ -	\$ -	\$ -
24	Demand Response Resource Type 1 (DRR 1) - Energy Only	Rider 781		\$ -	\$ -	\$ -	\$ -	\$ -
25	Emergency Demand Response Resource (EDR) - Energy Only	Rider 782		\$ -	\$ -	\$ -	\$ -	\$ -
26	Demand Side Management Adjustment Factors	Rider 783		\$ -	\$ -	\$ -	\$ -	\$ -
27	Credits for Direct Load Control Program	Rider 784		\$ -	\$ -	\$ -	\$ -	\$ -
28	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)	Rider 785		\$ -	\$ -	\$ -	\$ -	\$ -
29	Green Power Rider	Rider 786		\$ -	\$ -	\$ -	\$ -	\$ -
30	Adjustment of Charges for Federally Mandated Costs	Rider 787		\$ -	\$ -	\$ -	\$ -	\$ -
31	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge	Rider 788		\$ -	\$ -	\$ -	\$ -	\$ -
32	Total Rider			\$ 13,000	\$ -	\$ -	\$ -	\$ 13,000
<i>Other Adjustments</i>								
33	Refund			\$ -	\$ -	\$ -	\$ -	\$ -
34	DSO - Opt-out			\$ -	\$ -	\$ -	\$ -	\$ -
35	Unbilled			\$ -	\$ -	\$ -	\$ -	\$ -
36	Rebills			\$ -	\$ -	\$ -	\$ -	\$ -
37	Policy Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
38	Balancing Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
39	DSM Lost Margin			\$ -	\$ -	\$ -	\$ -	\$ -
40	Capacity Purchases			\$ -	\$ -	\$ -	\$ -	\$ -
41	Deferred Fuel, RA, RTO and FAC 675			\$ -	\$ -	\$ -	\$ -	\$ -
42	Rider 675/676			\$ -	\$ -	\$ -	\$ -	\$ -
43	ID Sales - LNG			\$ -	\$ -	\$ -	\$ -	\$ -
44	Guaranteed Revenue			\$ -	\$ -	\$ -	\$ -	\$ -
45	Misc Adjustments / Credits			\$ -	\$ -	\$ -	\$ -	\$ -
46	Total Other Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
47	Grand Total			\$ 2,162,521	\$ -	\$ -	\$ -	\$ 2,162,521
48	Interruptible Credit			\$ 31,570	\$ -	\$ -	\$ -	\$ 31,570
49	Grand Total Including Interruptible Credit			\$ 2,194,090	\$ -	\$ -	\$ -	\$ 2,194,090

Check TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Current Rates
Test Year Ended March 31 2015
Interdepartmental

Line No.	Description	Effective Dates of Rates	Annualized Billing		Annualized Revenue	Adjustment	Adjustment	Adjustment	Total Revenue
			Determinants (kWh, kW, Bill Counts)	Current Rate					
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
<i>Billed kWh</i>									
1	All kWh	April 2014 - December 2014	40,008,144	\$ 0.075647	\$ 3,026,496	\$ -	\$ -	\$ -	\$ 3,026,496
2	All kWh	January 2015 - March 2015	5,294,936	\$ 0.075823	\$ 401,478	\$ -	\$ -	\$ -	\$ 401,478
3	Total kWh		45,303,080		\$ 3,427,974	\$ -	\$ -	\$ -	\$ 3,427,974
4	Interdepartmental				\$ 3,427,974	\$ -	\$ -	\$ -	\$ 3,427,974
<i>Contract Riders</i>									
5	Adjustment of Charges for Cost of Fuel Rider			Rider 670	\$ 135,742	\$ -	\$ -	\$ -	\$ 135,742
6	Adjustment of Charges for Regional Transmission Organization			Rider 671	\$ 42,388	\$ -	\$ -	\$ -	\$ 42,388
7	Adjustment of Charges for Environmental Cost Recovery Mechanism			Rider 672	\$ 173,058	\$ -	\$ -	\$ -	\$ 173,058
8	Adjustment of Charges for Environmental Expense Recovery Mechanism			Rider 673	\$ 77,445	\$ -	\$ -	\$ -	\$ 77,445
9	Adjustment of Charges for Resource Adequacy			Rider 674	\$ 99,191	\$ -	\$ -	\$ -	\$ 99,191
10	Interruptible Industrial Service			Rider 675	\$ -	\$ -	\$ -	\$ -	\$ -
11	Back-Up, Maintenance and Temporary Industrial Service Rider			Rider 676	\$ -	\$ -	\$ -	\$ -	\$ -
12	Economic Development Rider			Rider 677	\$ -	\$ -	\$ -	\$ -	\$ -
13	Purchases from Cogeneration and Small Power Production Facilities			Rider 678	\$ -	\$ -	\$ -	\$ -	\$ -
14	Interconnection Standards			Rider 679	\$ -	\$ -	\$ -	\$ -	\$ -
15	Net Metering			Rider 680	\$ -	\$ -	\$ -	\$ -	\$ -
16	Demand Response Resource Type 1 (DRR 1) – Energy Only			Rider 681	\$ -	\$ -	\$ -	\$ -	\$ -
17	Emergency Demand Response Resource (EDR) – Energy Only			Rider 682	\$ -	\$ -	\$ -	\$ -	\$ -
18	Demand Side Management Adjustment Factors			Rider 683	\$ -	\$ -	\$ -	\$ -	\$ -
19	Credits for Direct Load Control Program			Rider 684	\$ -	\$ -	\$ -	\$ -	\$ -
20	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)			Rider 685	\$ -	\$ -	\$ -	\$ -	\$ -
21	Green Power Rider			Rider 686	\$ -	\$ -	\$ -	\$ -	\$ -
22	Adjustment of Charges for Federally Mandated Costs			Rider 687	\$ 5,613	\$ -	\$ -	\$ -	\$ 5,613
23	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge			Rider 688	\$ 1,583	\$ -	\$ -	\$ -	\$ 1,583
24	Total Rider				\$ 535,020	\$ -	\$ -	\$ -	\$ 535,020
<i>Other Adjustments</i>									
25	Refund				\$ -	\$ -	\$ -	\$ -	\$ -
26	DSO - Opt-out				\$ -	\$ -	\$ -	\$ -	\$ -
27	Unbilled				\$ -	\$ -	\$ -	\$ -	\$ -
28	Rebills				\$ -	\$ -	\$ -	\$ -	\$ -
29	Policy Adjustments				\$ -	\$ -	\$ -	\$ -	\$ -
30	Balancing Adjustments				\$ (932)	\$ -	\$ -	\$ -	\$ (932)
31	DSM Lost Margin				\$ -	\$ -	\$ -	\$ -	\$ -
32	Capacity Purchases				\$ -	\$ -	\$ -	\$ -	\$ -
33	Deferred Fuel, RA, RTO and FAC 675				\$ 4,121	\$ -	\$ -	\$ -	\$ 4,121
34	Rider 675/676				\$ -	\$ -	\$ -	\$ -	\$ -
35	ID Sales - LNG				\$ (1,258,232)	\$ -	\$ -	\$ -	\$ (1,258,232)
36	Guaranteed Revenue				\$ -	\$ -	\$ -	\$ -	\$ -
37	Misc Adjustments / Credits				\$ -	\$ -	\$ -	\$ -	\$ -
38	Total Other Adjustments				\$ (1,255,042)	\$ -	\$ -	\$ -	\$ (1,255,042)
39	Grand Total				\$ 2,707,952	\$ -	\$ -	\$ -	\$ 2,707,952
40								Balancing Adjustment	0.996953
41								Total Revenue	\$ 2,699,701
								Check	TRUE

Northern Indiana Public Service Company
Pro Forma Revenue at Proposed Rates
Test Year Ended March 31 2015
Interdepartmental

Solved for Yellow Highlighted Cells
Targeted Difference at Zero

Line No.	Description (J)	Annualized Billing Determinants (kWh, kW, Bill Counts) (K)	Proposed Rate (L)	Revenue (M)	Adjustment (N)	Adjustment (O)	Adjustment (P)	Total Revenue (C)
<i>Billed kWh</i>								
1	All kWh	45,303,080	\$ 0.122265	\$ 5,538,970	\$ -	\$ -	\$ -	\$ 5,538,970
2								
3	Total kWh	45,303,080		\$ 5,538,970	\$ -	\$ -	\$ -	\$ 5,538,970
				Target \$ 5,538,970				
				Difference \$ 0				
4	Interdepartmental			\$ 5,538,970	\$ -	\$ -	\$ -	\$ 5,538,970
				Target \$ 5,538,970				
				Difference \$ 0				
<i>Contract Riders</i>								
5	Adjustment of Charges for Cost of Fuel Rider		Rider 770	\$ -	\$ -	\$ -	\$ -	\$ -
6	Adjustment of Charges for Regional Transmission Organization		Rider 771	\$ -	\$ -	\$ -	\$ -	\$ -
7	Adjustment of Charges for Environmental Cost Recovery Mechanism		Rider 772	\$ 77,823	\$ -	\$ -	\$ -	\$ 77,823
8	Adjustment of Charges for Environmental Expense Recovery Mechanism		Rider 773	\$ -	\$ -	\$ -	\$ -	\$ -
9	Adjustment of Charges for Resource Adequacy		Rider 774	\$ 768	\$ -	\$ -	\$ -	\$ 768
10	Interruptible Industrial Service		Rider 775	\$ -	\$ -	\$ -	\$ -	\$ -
11	Back-Up, Maintenance and Temporary Industrial Service Rider		Rider 776	\$ -	\$ -	\$ -	\$ -	\$ -
12	Economic Development Rider		Rider 777	\$ -	\$ -	\$ -	\$ -	\$ -
13	Purchases from Cogeneration and Small Power Production Facilities		Rider 778	\$ -	\$ -	\$ -	\$ -	\$ -
14	Interconnection Standards		Rider 779	\$ -	\$ -	\$ -	\$ -	\$ -
15	Net Metering		Rider 780	\$ -	\$ -	\$ -	\$ -	\$ -
16	Demand Response Resource Type 1 (DRR 1) – Energy Only		Rider 781	\$ -	\$ -	\$ -	\$ -	\$ -
17	Emergency Demand Response Resource (EDR) – Energy Only		Rider 782	\$ -	\$ -	\$ -	\$ -	\$ -
18	Demand Side Management Adjustment Factors		Rider 783	\$ -	\$ -	\$ -	\$ -	\$ -
19	Credits for Direct Load Control Program		Rider 784	\$ -	\$ -	\$ -	\$ -	\$ -
20	Plug-In Electric Vehicle Off-Peak Charging Rider (Pilot Program)		Rider 785	\$ -	\$ -	\$ -	\$ -	\$ -
21	Green Power Rider		Rider 786	\$ -	\$ -	\$ -	\$ -	\$ -
22	Adjustment of Charges for Federally Mandated Costs		Rider 787	\$ -	\$ -	\$ -	\$ -	\$ -
23	Adjustment of Charges for Transmission, Distribution and Storage System Improvement Charge		Rider 788	\$ -	\$ -	\$ -	\$ -	\$ -
24	Total Rider			\$ 78,591	\$ -	\$ -	\$ -	\$ 78,591
<i>Other Adjustments</i>								
25	Refund			\$ -	\$ -	\$ -	\$ -	\$ -
26	DSO - Opt-out			\$ -	\$ -	\$ -	\$ -	\$ -
27	Unbilled			\$ -	\$ -	\$ -	\$ -	\$ -
28	Rebills			\$ -	\$ -	\$ -	\$ -	\$ -
29	Policy Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
30	Balancing Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
31	DSM Lost Margin			\$ -	\$ -	\$ -	\$ -	\$ -
32	Capacity Purchases			\$ -	\$ -	\$ -	\$ -	\$ -
33	Deferred Fuel, RA, RTO and FAC 675			\$ -	\$ -	\$ -	\$ -	\$ -
34	Rider 675/676			\$ -	\$ -	\$ -	\$ -	\$ -
35	ID Sales - LNG			\$ -	\$ -	\$ -	\$ -	\$ -
36	Guaranteed Revenue			\$ -	\$ -	\$ -	\$ -	\$ -
37	Misc Adjustments / Credits			\$ -	\$ -	\$ -	\$ -	\$ -
38	Total Other Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -
39	Grand Total			\$ 5,617,561	\$ -	\$ -	\$ -	\$ 5,617,561
40	Interruptible Credit			\$ 145,950	\$ -	\$ -	\$ -	\$ 145,950
41	Grand Total Including Interruptible Credit			\$ 5,763,511	\$ -	\$ -	\$ -	\$ 5,763,511

Check TRUE

Northern Indiana Public Service Company
Test Year Ended March 31 2015
Rider 676

Average Rate Increase **8.73%**

		<u>632 - Test Year Total</u>			<u>632 - Proposed</u>		
RIDER 676 (BU, M, T)							
676.1	Backup Energy Price			\$ 474,753	1.00	\$	474,753
	Backup Energy Adder	13,457,000 kWh	\$ 0.0035	\$ 47,100	\$ 0.0038	\$	51,137
	Backup Demand Charge	2,001,000 kW	varies	\$ 665,169	1.0873	\$	723,238
676.2	Maintenance Dem Chg	55,000 kW	\$ 0.25	\$ 13,750	\$ 0.2700	\$	14,850
	Maintenance Dem Chg	195,000 kW	\$ 0.44	\$ 85,800	\$ 0.4800	\$	93,600
676.3	Temporary Demand Chg	45,000 kW	\$ 0.58	\$ 26,100	\$ 0.6300	\$	28,350
	Temporary Demand Chg	0 kW	\$ 0.87	\$ -	\$ 0.9500	\$	-
	Temporary Demand Chg	0 kW	\$ 1.16	\$ -	\$ 1.2600	\$	-
	Temporary Demand Chg	0 kW	\$ 2.32	\$ -	\$ 2.5200	\$	-
	Non-Fuel Energy Charge	0 kW	\$	\$ -			
	Buy-Through Energy Chg	0 kW	\$ 0.0035	\$ -	\$ 0.0038	\$	-
RIDER 676 TRACKERS							
	APPENDIX C - RTO	13,457,000 kWh	varies	\$ 9,578			
	APPENDIX D - ECRM	13,457,000 kWh	varies	\$ 38,383	29.37%	\$	11,273
	APPENDIX E - EERM	13,457,000 kWh	varies	\$ 6,199		\$	-
	APPENDIX F - RA	13,457,000 kWh	varies	\$ 10,360	73.93%	\$	7,659
	APPENDIX G - DSM	13,457,000 kWh	varies	\$ 14,968			
	APPENDIX I - FMC	13,457,000 kWh	varies	\$ 1,737			
	APPENDIX J - TDSIC	13,457,000 kWh	varies	\$ 121			
RIDER 676 TOTAL				\$ 1,394,017		\$	1,404,860

<u>633 - Total</u>				<u>633 - Proposed</u>			
		\$	590,501	1.00	\$	590,501	
15,020,000 kWh	\$ 0.0035	\$	52,570	\$ 0.0038	\$	57,076	
1,133,000 kW	varies	\$	557,954	1.0873	\$	606,663	
785,000 kW	\$ 0.25	\$	196,250	\$ 0.2700	\$	211,950	
0 kW	\$ 0.44	\$	-	\$ 0.4800	\$	-	
178,000 kW	\$ 0.58	\$	103,240	\$ 0.6300	\$	112,140	
235,000 kW	\$ 0.87	\$	204,450	\$ 0.9500	\$	223,250	
0 kW	\$ 1.16	\$	-	\$ 1.2600	\$	-	
0 kW	\$ 2.32	\$	-	\$ 2.5200	\$	-	
70,000 kW	\$ -	\$	18,603				
70,000 kW	\$ 0.0035	\$	245	\$ 0.0038	\$	-	
15,020,000 kWh	varies	\$	7,290				
15,020,000 kWh	varies	\$	34,184	33.55%	\$	11,470	
15,020,000 kWh	varies	\$	3,639		\$	-	
15,020,000 kWh	varies	\$	20,127	89.56%	\$	18,025	
15,020,000 kWh	varies	\$	710				
15,020,000 kWh	varies	\$	626				
15,020,000 kWh	varies	\$	75				
			\$ 1,790,464				\$ 1,831,076

NORTHERN INDIANA PUBLIC SERVICE COMPANY
Rate Design Summary

Test Year Ended March 31, 2015

WITH TRACKERS AND WITHOUT
FUEL

	(A)	(B)	(C)	(D)	(E)		
Line No.	<u>Rate 711</u>		<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
1	Customer Charge	Residential Service	4/14 - 3/15	\$ 11.00	\$ 20.00		
2	Billed kWh	First 700 kWh	4/14 - 12/14	\$ 0.106685		\$ 0.075330	
3		Over 700 kWh	4/14 - 12/15	\$ 0.081685		\$ 0.050330	
4		First 700 kWh	1/15 - 3/15	\$ 0.106839	\$ 0.108412	\$ 0.075484	\$ 0.077056
5		Over 700 kWh	1/15 - 3/15	\$ 0.086839	\$ 0.108412	\$ 0.055484	\$ 0.077056
	(A)	(B)	(C)	(D)	(E)		
Line No.	<u>Rate 720</u>		<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
1	Customer Charge	C & GS - Heat Pump	4/14 - 3/15	\$ 20.00	\$ 30.00		
2	Billed kWh	All kWh	4/14 - 12/14	\$ 0.063746		\$ 0.032400	
3		All kWh	1/15 - 3/15	\$ 0.063885	\$ 0.070906	\$ 0.032539	\$ 0.039561
	(A)	(B)	(C)	(D)	(E)		
Line No.	<u>Rate 721</u>		<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
1	Customer Charge	GS - Small	4/14 - 3/15	\$ 20.00	\$ 30.00		
2	Minimum Charge	GS - Small	4/14 - 3/15	\$ 34.00	\$ 44.00		
3	Billed kWh	All kWh	4/14 - 12/14	\$ 0.125904		\$ 0.094560	
4		All kWh	1/15 - 3/15	\$ 0.126200	\$ 0.132567	\$ 0.094856	\$ 0.101223
	(A)	(B)	(C)	(D)	(E)		
Line No.	<u>Rate 722</u>		<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
1	Customer Charge	C Spaceheating	4/14 - 3/15	\$ 20.00	\$ 30.00		
2	Billed kWh	First 2000 kWh	4/14 - 12/14	\$ 0.084436		\$ 0.053081	
3		Over 2000 kWh	4/14 - 12/15	\$ 0.079036		\$ 0.047681	
4		First 2000 kWh	1/15 - 3/15	\$ 0.084618	\$ 0.084027	\$ 0.053263	\$ 0.052672
5		Over 2000 kWh	1/15 - 3/15	\$ 0.079218	\$ 0.084027	\$ 0.047863	\$ 0.052672

NORTHERN INDIANA PUBLIC SERVICE COMPANY
Rate Design Summary

Test Year Ended March 31, 2015

WITH TRACKERS AND WITHOUT
FUEL

	(A)	(B)	(C)	(D)	(E)		
Line No.	Rate 723		<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
	Billed kW						
1		First 10 kW	4/14 - 3/15	\$ 22.88	\$ 24.88		
2		Over 10 kW	4/14 - 3/15	\$ 9.88	\$ 11.88		
	Minimum Charge - Billed kW						
3		First 10 kW	4/14 - 3/15	\$ 22.88	\$ 24.88		
4		Over 10 kW	4/14 - 3/15	\$ 9.88	\$ 11.88		
	Billed kWh						
5		All kWh	4/14 - 12/14	\$ 0.075346		\$ 0.044007	
6		All kWh	1/15 - 3/15	\$ 0.075580	\$ 0.079523	\$ 0.044241	\$ 0.048184
	Thermal Storage - Billed kWh						
7		All kWh	4/14 - 12/14	\$ 0.051025			
8		All kWh	1/15 - 3/15	\$ 0.051144	\$ 0.062971		
Line No.	(A)	(B)	(C)	(D)	(E)		
	Rate 724		<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
	Billed kW						
1		First 50 kW	4/14 - 3/15	\$ 18.27	\$ 19.86		
2		Next 1,950 kW	4/14 - 3/15	\$ 11.67	\$ 13.26		
3		Over 2,000 kW	4/14 - 3/15	\$ 11.17	\$ 12.76		
	Minimum Charge - Billed kW						
4		First 50 kW	4/14 - 3/15	\$ 18.27	\$ 19.86		
5		Next 1,950 kW	4/14 - 3/15	\$ 11.67	\$ 13.26		
6		Over 2,000 kW	4/14 - 3/15	\$ 11.17	\$ 12.76		
7		Contract Minimum Charge (> 3,000 kW)	4/14 - 3/15	\$ 11.61	\$ 13.20		
	Billed kWh						
8		First 30,000 kWh	4/14 - 12/14	\$ 0.075053		\$ 0.043835	
9		Next 70,000 kWh	4/14 - 12/14	\$ 0.067353		\$ 0.036135	
10		Next 900,000 kWh	4/14 - 12/14	\$ 0.063803		\$ 0.032585	
11		Over 1,000,000 kWh	4/14 - 12/14	\$ 0.060203		\$ 0.028985	
12		First 30,000 kWh	1/15 - 3/15	\$ 0.075256	\$ 0.078812	\$ 0.044038	\$ 0.047594
13		Next 70,000 kWh	1/15 - 3/15	\$ 0.067556	\$ 0.071112	\$ 0.036338	\$ 0.039894
14		Next 900,000 kWh	1/15 - 3/15	\$ 0.064006	\$ 0.067562	\$ 0.032788	\$ 0.036344
15		Over 1,000,000 kWh	1/15 - 3/15	\$ 0.060406	\$ 0.063962	\$ 0.029188	\$ 0.032744
	Thermal Storage - Billed kWh						
16		All kWh	4/14 - 12/14	\$ 0.051025			
17		All kWh	1/15 - 3/15	\$ 0.051144	\$ 0.062971		
	Discounts - Billed kW						
18		Primary Service	4/14 - 3/15	\$ (0.72)	\$ (0.72)		
19		Transmission Service	4/14 - 3/15	\$ (0.90)	\$ (0.90)		

NORTHERN INDIANA PUBLIC SERVICE COMPANY
Rate Design Summary

Test Year Ended March 31, 2015

WITH TRACKERS AND WITHOUT
FUEL

	(A)	(B)	(C)	(D)	(E)		
Line No.	<u>Rate 725</u>		<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
	Billed kW						
1		First 500 kW	4/14 - 3/15	\$ 21.25	\$ 23.10		
2		Over 500 kW	4/14 - 3/15	\$ 20.25	\$ 22.10		
	Billed kWh						
3		All kWh	4/14 - 12/14	\$ 0.042539		\$ 0.011364	
4		All kWh	1/15 - 3/15	\$ 0.042670	\$ 0.045389	\$ 0.011495	\$ 0.014214
Line No.	<u>Rate 726</u>		<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
	Billed kW						
1		First 200 kW	4/14 - 3/15	\$ 25.17	\$ 27.37		
2		Next 500 kW	4/14 - 3/15	\$ 24.17	\$ 26.37		
3		Next 1,300 kW	4/14 - 3/15	\$ 23.17	\$ 25.37		
4		Over 2,000 kW	4/14 - 3/15	\$ 22.67	\$ 24.87		
	Billed kWh						
5		All kWh	4/14 - 12/14	\$ 0.037543		\$ 0.006290	
6		All kWh	1/15 - 3/15	\$ 0.037714	\$ 0.039504	\$ 0.006461	\$ 0.008251
	Discounts - Billed kW						
7		Primary Service	4/14 - 3/15	\$ (0.72)	\$ (0.72)		
8		Transmission Service	4/14 - 3/15	\$ (0.90)	\$ (0.90)		
Line No.	<u>Rate 732</u>		<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
	Billed kW						
1		All kW	4/14 - 3/15	\$ 10.00	\$ 10.87		
	Billed kWh						
2		First 450 hours x kW	4/14 - 12/14	\$ 0.042914		\$ 0.012168	
3		Next 50 hours x kW	4/14 - 12/14	\$ 0.086556		\$ 0.055810	
4		Over 500 hours x kW	4/14 - 12/14	\$ 0.152493		\$ 0.121747	
5		First 450 hours x kW	1/15 - 3/15	\$ 0.043069	\$ 0.043546	\$ 0.012323	\$ 0.012800
6		Next 50 hours x kW	1/15 - 3/15	\$ 0.086711	\$ 0.087188	\$ 0.055965	\$ 0.056442
7		Over 500 hours x kW	1/15 - 3/15	\$ 0.152648	\$ 0.153125	\$ 0.121902	\$ 0.122379
	Discounts - Billed kW						
8		Lagging RKVA Discount	4/14 - 3/15	\$ 0.30	\$ 0.33		

NORTHERN INDIANA PUBLIC SERVICE COMPANY
Rate Design Summary

Test Year Ended March 31, 2015

WITH TRACKERS AND WITHOUT
FUEL

	(A)	(B)	(C)	(D)	(E)		
Line No.	Rate 733		<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
	Billed kW						
1	All kW		4/14 - 3/15	\$ 15.00	\$ 16.31		
	Billed kWh						
2	600 hours x kW		4/14 - 12/14	\$ 0.041011		\$ 0.010296	
3	Next 60 hours x kW		4/14 - 12/14	\$ 0.038011		\$ 0.007296	
4	Over 660 hours x kW		4/14 - 12/14	\$ 0.037011		\$ 0.006296	
5	600 hours x kW		1/15 - 3/15	\$ 0.041153	\$ 0.040158	\$ 0.010438	\$ 0.009443
6	Next 60 hours x kW		1/15 - 3/15	\$ 0.038153	\$ 0.037158	\$ 0.007438	\$ 0.006443
7	Over 660 hours x kW		1/15 - 3/15	\$ 0.037153	\$ 0.036158	\$ 0.006438	\$ 0.005443
	Discounts - Billed kW						
8	Lagging RKVA Discount		4/14 - 3/15	\$ 0.30	\$ 0.33		

	(A)	(B)	(C)	(D)	(E)		
Line No.	Rate 734		<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
	Billed kW						
1	All kW		4/14 - 3/15	\$ 16.00	\$ 17.40		
	Billed kWh						
2	Energy used in hours where demand < Contract Demand		4/14 - 12/14	\$ 0.037813		\$ 0.007139	
3	Energy used in hours where demand > Contract Demand up to 225,000 kW		4/14 - 12/14	\$ 0.050044		\$ 0.019370	
4	Energy used in any hour above 225,000 kW		4/14 - 12/14	\$ 0.046167		\$ 0.015493	
5	Energy used in hours where demand < Contract Demand		1/15 - 3/15	\$ 0.037942	\$ 0.043754	\$ 0.007268	\$ 0.013081
6	Energy used in hours where demand > Contract Demand up to 225,000 kW		1/15 - 3/15	\$ 0.050173	\$ 0.055985	\$ 0.019499	\$ 0.025312
7	Energy used in any hour above 225,000 kW		1/15 - 3/15	\$ 0.046296	\$ 0.052108	\$ 0.015622	\$ 0.021435
	Discounts - Billed kW						
8	Lagging RKVA Discount		4/14 - 3/15	\$ 0.30	\$ 0.33		

	(A)	(B)	(C)	(D)	(E)		
Line No.	Rate 741		<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
	Minimum Charge						
1	Minimum Charge		4/14 - 3/15	\$ 6.99	\$ 7.60		
2	Three Phase		4/14 - 3/15	\$ 28.57	\$ 31.06		
3	Warning Signal		4/14 - 3/15	\$ 6.99	\$ 7.60		
4	First 25 horsepower of the connected load		4/14 - 3/15	\$ 2.210000	\$ 2.400000		
5	Next 475 horsepower of the connected load		4/14 - 3/15	\$ 1.070000	\$ 1.160000		
6	Over 500 horsepower of the connected load		4/14 - 3/15	\$ 0.540000	\$ 0.590000		
	Billed kWh						
7	All kWh		4/14 - 12/14	\$ 0.100788		\$ 0.069461	
8	All kWh		1/15 - 3/15	\$ 0.101019	\$ 0.112085	\$ 0.069692	\$ 0.080758

NORTHERN INDIANA PUBLIC SERVICE COMPANY
Rate Design Summary

Test Year Ended March 31, 2015

WITH TRACKERS AND WITHOUT
FUEL

(A)	(B)	(C)	(D)	(E)		
Line No.	Rate 742	Effective Dates of Current Rates	Current Rate with Base Fuel and Trackers	Proposed Rates	Current Rate	Proposed Rates
	Customer Charge					
1	Intermittent Wastewater Pumping	4/14 - 3/15	\$ 50.00	\$ 50.00		
	Pump Charge					
2	Residential	4/14 - 12/14	\$ 2.75	\$ 2.77		
3	Commercial	4/14 - 12/15	\$ 3.20	\$ 3.22		
4	Residential	1/15 - 3/15	\$ 2.76			
5	Commercial	1/15 - 3/15	\$ 3.21			

(A)	(B)	(C)	(D)	(E)		
Line No.	Rate 744	Effective Dates of Current Rates	Current Rate with Base Fuel and Trackers	Proposed Rates	Current Rate	Proposed Rates
	Billed kW					
1	All kW	4/14 - 3/15	\$ 16.12	\$ 17.53		
	Billed kWh					
2	First 660 hours x kW	4/14 - 12/14	\$ 0.041058		\$ 0.010028	
3	Over 660 hours x kW	4/14 - 12/14	\$ 0.038808		\$ 0.007778	
4	First 660 hours x kW	1/15 - 3/15	\$ 0.041284	\$ 0.043991	\$ 0.010254	\$ 0.012961
5	Over 660 hours x kW	1/15 - 3/15	\$ 0.039034	\$ 0.041741	\$ 0.008004	\$ 0.010711
	Adjustments - Billed kWh					
6	Load Factor Adjustment	4/14 - 3/15	\$ 0.0010	\$ 0.0010		

(A)	(B)	(C)	(D)	(E)		
Line No.	Interdepartmental	Effective Dates of Current Rates	Current Rate with Base Fuel and Trackers	Proposed Rates	Current Rate	Proposed Rates
	Billed kWh					
1	All kWh	4/14 - 12/14	\$ 0.055388		\$ 0.024033	
2	All kWh	1/15 - 3/15	\$ 0.055564	\$ 0.122265	\$ 0.024209	\$ 0.090910

NORTHERN INDIANA PUBLIC SERVICE COMPANY
TYPICAL BILL COMPARISON
RATE 611 to RATE 711

Class Increase to Margin or Base Rates = 12.03%

Line No.	Including Fuel and Trackers						Excluding Fuel and Trackers				
	Monthly Total Bill			Increase / Decrease			Monthly Margin or Base Rate		Increase / Decrease		
	Monthly kWh	Present	Proposed	Amount	Percent	Proposed ¢ / kWh	Present	Proposed	Amount	Percent	Proposed ¢ / kWh
		Rates	Rates				Rates	Rates			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
			(C) - (B)	(D) / (B)	100 X (C) / (A)			(H) - (G)	(I) / (G)	100 X (H) / (A)	
1	75	\$ 19.64	\$ 28.94	\$ 9.30	47.36%	38.59	\$ 16.18	\$ 25.44	\$ 9.26	57.21%	33.92
2	200	\$ 34.04	\$ 43.50	\$ 9.47	27.82%	21.75	\$ 24.82	\$ 34.17	\$ 9.35	37.68%	17.09
3	400	\$ 57.07	\$ 66.81	\$ 9.74	17.06%	16.70	\$ 38.64	\$ 48.15	\$ 9.51	24.60%	12.04
4	500	\$ 68.59	\$ 78.46	\$ 9.87	14.39%	15.69	\$ 45.55	\$ 55.14	\$ 9.58	21.04%	11.03
5	600	\$ 80.11	\$ 90.11	\$ 10.00	12.49%	15.02	\$ 52.46	\$ 62.12	\$ 9.66	18.41%	10.35
6	700	\$ 91.63	\$ 101.77	\$ 10.14	11.07%	14.54	\$ 59.37	\$ 69.11	\$ 9.74	16.40%	9.87
7	800	\$ 103.15	\$ 113.42	\$ 10.27	9.96%	14.18	\$ 66.29	\$ 76.10	\$ 9.81	14.81%	9.51
8	900	\$ 114.66	\$ 125.07	\$ 10.41	9.08%	13.90	\$ 73.20	\$ 83.09	\$ 9.89	13.51%	9.23
9	1000	\$ 126.18	\$ 136.72	\$ 10.54	8.35%	13.67	\$ 80.11	\$ 90.07	\$ 9.97	12.44%	9.01
10	2500	\$ 298.96	\$ 311.51	\$ 12.55	4.20%	12.46	\$ 183.77	\$ 194.89	\$ 11.12	6.05%	7.80
11	5000	\$ 586.91	\$ 602.82	\$ 15.91	2.71%	12.06	\$ 356.54	\$ 369.57	\$ 13.04	3.66%	7.39
Avg. Bill	698	\$ 91.40	\$ 101.53	\$ 10.14	11.09%	14.55	\$ 59.24	\$ 68.97	\$ 9.74	16.43%	9.88

RATES

Customer Charge	\$ 11.00	\$ 20.00	\$ 11.00	\$ 20.00
Base Energy Charge	\$ 0.097836	\$ 0.108412	\$ 0.069107	\$ 0.069874
Riders to be Rolled In	\$ 0.006357	\$ -	\$ -	\$ -
Reset Riders	\$ 0.003063	\$ -	\$ -	\$ -
Riders Not Rolled In	\$ 0.007927	\$ 0.008112	\$ -	\$ -
Total Energy Charge	\$ 0.115182	\$ 0.116524	\$ 0.069107	\$ 0.069874
Proposed LIHEAP Charge	\$ -	\$ 0.20	\$ -	\$ 0.20

Lighting Rate Design - New LED Lights

Proposed Rate Design

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Watts	Description	Installed Cost	Return	Fixed Expenses	Fuel & Energy Expense	Demand Costs	Customer Costs	O&M Expense	Total Expenses	Proposed Annual Revenue Requirement	Proposed Annual Rates		Proposed Monthly Rates	
			[C*(WACC)]* Revenue Conversion Factor	[C*(Fixed Charge)]		Operating Hours*Fuel & Energy Component *(A/1000)	Demand Component Cost*C	Customer Component	O&M Component	E+F+G+H+I	(D+J)* Revenue Conversion Factor for Expense	Lamp Charge (\$/lamp)	Energy Charge (\$/kWh)	Lamp Charge (\$/lamp)	Energy Charge (\$/kWh)
REPLACEMENT OF HEAD ONLY (EXISINTG BRACKET, ARM, POLE, AND SECONDARY SPAN)															
1	50	50 WATT LED	\$512.00	\$51.04	\$28.42	\$7.37	\$3.00	\$55.35	\$12.23	\$106.36	\$159.64	\$152.27	\$0.034225	\$12.69	\$0.034225
2	75	75 WATT LED	\$558.00	\$55.63	\$30.97	\$11.05	\$4.50	\$55.35	\$12.23	\$114.10	\$172.13	\$161.09	\$0.034225	\$13.42	\$0.034225
3	115	115 WATT LED	\$845.00	\$84.24	\$46.90	\$16.94	\$6.90	\$55.35	\$12.23	\$138.32	\$225.71	\$208.77	\$0.034225	\$17.40	\$0.034225
4	200	200 WATT LED	\$1,022.00	\$101.88	\$56.72	\$29.46	\$12.00	\$55.35	\$12.23	\$165.76	\$271.44	\$241.98	\$0.034225	\$20.17	\$0.034225
5 NEW INSTALLATION - REPLACEMENT OF HEAD, BRACKET, AND ARM (EXISINTG POLE, AND SECONDARY SPAN)															
6	50	50 WATT LED	\$833.00	\$83.04	\$46.23	\$7.37	\$3.00	\$55.35	\$12.23	\$124.18	\$210.16	\$202.80	\$0.034225	\$16.90	\$0.034225
7	75	75 WATT LED	\$878.00	\$87.53	\$48.73	\$11.05	\$4.50	\$55.35	\$12.23	\$131.86	\$222.50	\$211.45	\$0.034225	\$17.62	\$0.034225
8	115	115 WATT LED	\$1,159.00	\$115.54	\$64.32	\$16.94	\$6.90	\$55.35	\$12.23	\$155.74	\$275.14	\$258.20	\$0.034225	\$21.52	\$0.034225
9	200	200 WATT LED	\$1,337.00	\$133.28	\$74.20	\$29.46	\$12.00	\$55.35	\$12.23	\$183.24	\$321.02	\$291.56	\$0.034225	\$24.30	\$0.034225

RATE 650 - STREET LIGHTING
PROPOSED RATE DESIGN

Line No.	(A)	(B)	(C)	(D)	(E)	(F)
1					Unmitigated Proposed Rates	
2					Lamp Charge	Energy Charge
3	Company Owned & Company Maintained					
4		Lamp Type	Inventory	Total kWh		
5	E12	175 Watt Mercury Vapor	42	35,158	\$ 10.68	\$ 0.034225
6	E14	400 Watt Mercury Vapor	179	396,378	\$ 12.88	\$ 0.034225
7	E16	100 Watt High Pressure Sodium	27492	16,742,628	\$ 10.94	\$ 0.034225
8	E17	150 Watt High Pressure Sodium	12241	10,036,396	\$ 11.24	\$ 0.034225
9	E19	250 Watt High Pressure Sodium	1003	1,308,012	\$ 11.88	\$ 0.034225
10	E21	400 Watt High Pressure Sodium	1116	2,379,089	\$ 13.16	\$ 0.034225
11			42,073	30,897,661		
12	Customer Owned & Company Maintained					
13		Lamp Type	Inventory	Total kWh		
14	E19	250 Watt High Pressure Sodium	68	88,679	\$ 7.83	\$ 0.034225
15	E21	400 Watt High Pressure Sodium	41	87,404	\$ 8.77	\$ 0.034225
16			109	176,083		
17	Customer Owned & Customer Maintained					
18		Lamp Type	Inventory	Total kWh		
19	E16	100 Watt High Pressure Sodium	2035	1,239,315	\$ 6.03	\$ 0.034225
20	E17	150 Watt High Pressure Sodium	6837	5,601,161	\$ 6.03	\$ 0.034225
21	E18	200 Watt High Pressure Sodium	62	60,493	\$ 6.03	\$ 0.034225
22	E19	250 Watt High Pressure Sodium	3688	4,809,521	\$ 6.03	\$ 0.034225
23	E20	310 Watt High Pressure Sodium	171	269,069	\$ 6.03	\$ 0.034225
24	E21	400 Watt High Pressure Sodium	3429	7,309,942	\$ 6.03	\$ 0.034225
25	E22	1000 Watt High Pressure Sodium	876	4,166,168	\$ 6.03	\$ 0.034225
26	E35	100 Watt Mercury Vapor	42	21,365	\$ 6.03	\$ 0.034225
27	E12	175 Watt Mercury Vapor	347	182,421	\$ 6.03	\$ 0.034225
28	E13	250 Watt Mercury Vapor	749	542,735	\$ 6.03	\$ 0.034225
29	E14	400 Watt Mercury Vapor	1051	1,296,857	\$ 6.03	\$ 0.034225
30	E15	70 Watt High Pressure Sodium	857	355,912	\$ 6.03	\$ 0.034225
31	E34	135 Watt Incandescent	5	2,905	\$ 6.03	\$ 0.034225
32	E37	175 Watt Metal Halide	921	794,823	\$ 6.03	\$ 0.034225
33	E38	250 Watt Metal Halide	193	229,689	\$ 6.03	\$ 0.034225
34	E39	400 Watt Metal Halide	129	235,361	\$ 6.03	\$ 0.034225
35	E40	1500 Watt Metal Halide	2	13,329	\$ 6.03	\$ 0.034225
36	E41	Variable Wattage	102	13,140	\$ 6.03	\$ 0.034225
37	E25	135 Watt Low Pressure Sodium	488	329,742	\$ 6.03	\$ 0.034225
38	E23	55 Watt Low Pressure Sodium	11	3,703	\$ 6.03	\$ 0.034225
39	E24	90 Watt Low Pressure Sodium	59	32,633	\$ 6.03	\$ 0.034225
40			22,054	27,510,284		
41						
42						

RATE 650 - STREET LIGHTING
PROPOSED RATE DESIGN

Line No.	(A)	(B)	(G)	(H)	(I)	(J)	(K)
			Current Rates (w/Base Fuel and Rolled-in Trackers)			DIFFERENCE (%)	
			Lamp Charge	Energy Charge (04/2014-12/2014)	Energy Charge (01/2015-03/2015)	Lamp Charge	Energy Charge
1							
2							
3	Company Owned & Company Maintained						
4	Lamp Type						
5	E12	175 Watt Mercury Vapor	\$ 11.33	\$ 0.030412	\$ 0.030736	-5.7%	12.2%
6	E14	400 Watt Mercury Vapor	\$ 14.62	\$ 0.030412	\$ 0.030736	-11.9%	12.2%
7	E16	100 Watt High Pressure Sodium	\$ 11.85	\$ 0.030412	\$ 0.030736	-7.7%	12.2%
8	E17	150 Watt High Pressure Sodium	\$ 12.13	\$ 0.030412	\$ 0.030736	-7.4%	12.2%
9	E19	250 Watt High Pressure Sodium	\$ 12.40	\$ 0.030412	\$ 0.030736	-4.2%	12.2%
10	E21	400 Watt High Pressure Sodium	\$ 12.58	\$ 0.030412	\$ 0.030736	4.6%	12.2%
11							
12	Customer Owned & Company Maintained						
13	Lamp Type						
14	E19	250 Watt High Pressure Sodium	\$ 5.79	\$ 0.030412	\$ 0.030736	35.3%	12.2%
15	E21	400 Watt High Pressure Sodium	\$ 5.79	\$ 0.030412	\$ 0.030736	51.5%	12.2%
16							
17	Customer Owned & Customer Maintained						
18	Lamp Type						
19	E16	100 Watt High Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
20	E17	150 Watt High Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
21	E18	200 Watt High Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
22	E19	250 Watt High Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
23	E20	310 Watt High Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
24	E21	400 Watt High Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
25	E22	1000 Watt High Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
26	E35	100 Watt Mercury Vapor	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
27	E12	175 Watt Mercury Vapor	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
28	E13	250 Watt Mercury Vapor	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
29	E14	400 Watt Mercury Vapor	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
30	E15	70 Watt High Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
31	E34	135 Watt Incandescent	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
32	E37	175 Watt Metal Halide	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
33	E38	250 Watt Metal Halide	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
34	E39	400 Watt Metal Halide	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
35	E40	1500 Watt Metal Halide	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
36	E41	Variable Wattage	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
37	E25	135 Watt Low Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
38	E23	55 Watt Low Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
39	E24	90 Watt Low Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
40							
41	TOTAL						
42							

RATE 650 - STREET LIGHTING
PROPOSED RATE DESIGN

Line No.	(A)	(B)	(L)	(M)	(N)	(O) Proposed Annual Revenue (Unmitigated Rates)			(P)	(Q)	(R)	(S)	(T)	(U)	(V)
			Current Annual Revenue			Proposed Annual Revenue (Unmitigated Rates)			CHANGE	Mitigation	Target Revenue - Post Mitigation	Lamp Charge (\$/Month per Lamp)	Energy Charge (\$/kWh)		
1															
2			Lamp Charge	Energy Charge	Total	Lamp Charge	Energy Charge	Total	CHANGE	Mitigation	6.00% Increase				
3	Company Owned & Company Maintained														
4	Lamp Type														
5	E12	175 Watt Mercury Vapor	\$ 5,710	\$ 1,072	\$ 6,782	\$ 5,385	\$ 1,203	\$ 6,588	-3%	\$ 601	\$ 7,189	\$ 11.88	\$ 0.034225		
6	E14	400 Watt Mercury Vapor	\$ 31,404	\$ 12,087	\$ 43,490	\$ 27,657	\$ 13,566	\$ 41,223	-5%	\$ 4,877	\$ 46,100	\$ 15.15	\$ 0.034225		
7	E16	100 Watt High Pressure Sodium	\$ 3,909,362	\$ 510,525	\$ 4,419,887	\$ 3,609,260	\$ 573,018	\$ 4,182,278	-5%	\$ 502,803	\$ 4,685,080	\$ 12.46	\$ 0.034225		
8	E17	150 Watt High Pressure Sodium	\$ 1,781,800	\$ 306,035	\$ 2,087,835	\$ 1,650,421	\$ 343,497	\$ 1,993,917	-4%	\$ 219,188	\$ 2,213,105	\$ 12.73	\$ 0.034225		
9	E19	250 Watt High Pressure Sodium	\$ 149,246	\$ 39,885	\$ 189,131	\$ 142,963	\$ 44,767	\$ 187,729	-1%	\$ 12,749	\$ 200,479	\$ 12.94	\$ 0.034225		
10	E21	400 Watt High Pressure Sodium	\$ 168,471	\$ 72,544	\$ 241,016	\$ 176,229	\$ 81,425	\$ 257,653	7%	\$ (2,177)	\$ 255,477	\$ 13.00	\$ 0.034225		
11			\$6,045,994	\$942,147	\$6,988,141	\$5,611,913	\$1,057,475	\$6,669,389		\$738,041	\$7,407,430				
12	Customer Owned & Company Maintained														
13	Lamp Type														
14	E19	250 Watt High Pressure Sodium	\$ 4,725	\$ 2,704	\$ 7,429	\$ 6,392	\$ 3,035	\$ 9,427	27%	\$ (1,553)	\$ 7,874	\$ 5.93	\$ 0.034225		
15	E21	400 Watt High Pressure Sodium	\$ 2,849	\$ 2,665	\$ 5,514	\$ 4,317	\$ 2,991	\$ 7,308	33%	\$ (1,463)	\$ 5,845	\$ 5.80	\$ 0.034225		
16			\$7,573	\$5,369	\$12,943	\$10,709	\$6,026	\$16,735		-\$3,016	\$13,719				
										\$735,025	Added Mitigation (Lines 11 + 16)				
											\$2,537,921	Customer Owned & Customer Maintained			
											\$735,025	Proposed Unmitigated Revenue			
											\$1,802,895	Less: Mitigation			
												Proposed Mitigated Revenue			
17	Customer Owned & Customer Maintained														
18	Lamp Type														
19	E16	100 Watt High Pressure Sodium	\$ 71,306	\$ 37,790	\$ 109,096	\$ 147,303	\$ 42,416	\$ 189,719	74%	\$ (67,823)	\$121,895.76	\$ 3.25	\$ 0.034225		
20	E17	150 Watt High Pressure Sodium	\$ 239,568	\$ 170,793	\$ 410,362	\$ 494,896	\$ 191,700	\$ 686,596	67%	\$ (227,867)	\$458,729.92	\$ 3.25	\$ 0.034225		
21	E18	200 Watt High Pressure Sodium	\$ 2,172	\$ 1,845	\$ 4,017	\$ 4,488	\$ 2,070	\$ 6,558	63%	\$ (2,066)	\$4,491.90	\$ 3.25	\$ 0.034225		
22	E19	250 Watt High Pressure Sodium	\$ 129,228	\$ 146,654	\$ 275,882	\$ 266,956	\$ 164,606	\$ 431,562	56%	\$ (122,915)	\$308,646.87	\$ 3.25	\$ 0.034225		
23	E20	310 Watt High Pressure Sodium	\$ 5,992	\$ 8,205	\$ 14,196	\$ 12,378	\$ 9,209	\$ 21,587	52%	\$ (5,699)	\$15,887.57	\$ 3.25	\$ 0.034225		
24	E21	400 Watt High Pressure Sodium	\$ 120,152	\$ 222,898	\$ 343,051	\$ 248,208	\$ 250,183	\$ 498,392	45%	\$ (114,283)	\$384,108.38	\$ 3.25	\$ 0.034225		
25	E22	1000 Watt High Pressure Sodium	\$ 30,695	\$ 127,037	\$ 157,732	\$ 63,409	\$ 142,588	\$ 205,997	31%	\$ (29,196)	\$176,801.05	\$ 3.25	\$ 0.034225		
26	E35	100 Watt Mercury Vapor	\$ 1,472	\$ 651	\$ 2,123	\$ 3,040	\$ 731	\$ 3,771	78%	\$ (1,400)	\$2,371.61	\$ 3.25	\$ 0.034225		
27	E12	175 Watt Mercury Vapor	\$ 12,159	\$ 5,562	\$ 17,721	\$ 25,118	\$ 6,243	\$ 31,361	77%	\$ (11,565)	\$19,795.99	\$ 3.25	\$ 0.034225		
28	E13	250 Watt Mercury Vapor	\$ 26,245	\$ 16,549	\$ 42,794	\$ 54,216	\$ 18,575	\$ 72,791	70%	\$ (24,963)	\$47,828.50	\$ 3.25	\$ 0.034225		
29	E14	400 Watt Mercury Vapor	\$ 36,827	\$ 39,544	\$ 76,371	\$ 76,077	\$ 44,385	\$ 120,462	58%	\$ (35,028)	\$85,433.49	\$ 3.25	\$ 0.034225		
30	E15	70 Watt High Pressure Sodium	\$ 30,029	\$ 10,853	\$ 40,882	\$ 62,034	\$ 12,181	\$ 74,215	82%	\$ (28,562)	\$45,652.59	\$ 3.25	\$ 0.034225		
31	E34	135 Watt Incandescent	\$ 175	\$ 89	\$ 264	\$ 362	\$ 99	\$ 461	75%	\$ (167)	\$294.71	\$ 3.25	\$ 0.034225		
32	E37	175 Watt Metal Halide	\$ 32,272	\$ 24,236	\$ 56,508	\$ 66,667	\$ 27,203	\$ 93,869	66%	\$ (30,695)	\$63,173.98	\$ 3.25	\$ 0.034225		
33	E38	250 Watt Metal Halide	\$ 6,763	\$ 7,004	\$ 13,767	\$ 13,970	\$ 7,861	\$ 21,831	59%	\$ (6,432)	\$15,399.05	\$ 3.25	\$ 0.034225		
34	E39	400 Watt Metal Halide	\$ 4,520	\$ 7,177	\$ 11,697	\$ 9,338	\$ 8,055	\$ 17,393	49%	\$ (4,299)	\$13,093.53	\$ 3.25	\$ 0.034225		
35	E40	1500 Watt Metal Halide	\$ 70	\$ 406	\$ 477	\$ 145	\$ 456	\$ 601	26%	\$ (67)	\$534.31	\$ 3.25	\$ 0.034225		
36	E41	Variable Wattage	\$ 3,574	\$ 401	\$ 3,975	\$ 7,383	\$ 450	\$ 7,833	97%	\$ (3,400)	\$4,433.49	\$ 3.25	\$ 0.034225		
37	E25	135 Watt Low Pressure Sodium	\$ 17,100	\$ 10,055	\$ 27,154	\$ 35,324	\$ 11,285	\$ 46,609	72%	\$ (16,264)	\$30,345.03	\$ 3.25	\$ 0.034225		
38	E23	55 Watt Low Pressure Sodium	\$ 385	\$ 113	\$ 498	\$ 796	\$ 127	\$ 923	85%	\$ (367)	\$556.34	\$ 3.25	\$ 0.034225		
39	E24	90 Watt Low Pressure Sodium	\$ 2,067	\$ 995	\$ 3,062	\$ 4,271	\$ 1,117	\$ 5,388	76%	\$ (1,966)	\$3,421.20	\$ 3.25	\$ 0.034225		
40			\$772,772	\$838,858	\$1,611,630	\$1,596,379	\$941,542	\$2,537,921		(\$735,025)	\$1,802,895				
41			\$ 6,826,340	\$ 1,786,374	\$ 8,612,714	\$ 7,219,000	\$ 2,005,044	\$ 9,224,044			\$ 9,224,044				
42						5.8%	12.2%	7.1%							

RATE 650 - STREET LIGHTING
PROPOSED RATE DESIGN

Line No.	(A)	(B)	(W)	(X)	(Y)	(Z)
1	Proposed Annual Revenue (Mitigated Rates)					
2			Lamp Charge	Energy Charge	Total	CHANGE
3	Company Owned & Company Maintained					
4	Lamp Type					
5	E12	175 Watt Mercury Vapor	\$ 5,986	\$ 1,203	\$ 7,189	6.0%
6	E14	400 Watt Mercury Vapor	\$ 32,534	\$ 13,566	\$ 46,100	6.0%
7	E16	100 Watt High Pressure Sodium	\$ 4,112,062	\$ 573,018	\$ 4,685,080	6.0%
8	E17	150 Watt High Pressure Sodium	\$ 1,869,608	\$ 343,497	\$ 2,213,105	6.0%
9	E19	250 Watt High Pressure Sodium	\$ 155,712	\$ 44,767	\$ 200,479	6.0%
10	E21	400 Watt High Pressure Sodium	\$ 174,052	\$ 81,425	\$ 255,477	6.0%
11			\$6,349,955	\$1,057,475	\$7,407,430	6.0%
12	Customer Owned & Company Maintained					
13	Lamp Type					
14	E19	250 Watt High Pressure Sodium	\$ 4,839	\$ 3,035	\$ 7,874	6.0%
15	E21	400 Watt High Pressure Sodium	\$ 2,853	\$ 2,991	\$ 5,845	6.0%
16			\$7,693	\$6,026	\$13,719	6.0%

Maintained

17	Customer Owned & Customer Maintained					
18	Lamp Type					
19	E16	100 Watt High Pressure Sodium	\$ 79,480	\$ 42,416	\$ 121,896	12%
20	E17	150 Watt High Pressure Sodium	\$ 267,030	\$ 191,700	\$ 458,730	12%
21	E18	200 Watt High Pressure Sodium	\$ 2,422	\$ 2,070	\$ 4,492	12%
22	E19	250 Watt High Pressure Sodium	\$ 144,041	\$ 164,606	\$ 308,647	12%
23	E20	310 Watt High Pressure Sodium	\$ 6,679	\$ 9,209	\$ 15,888	12%
24	E21	400 Watt High Pressure Sodium	\$ 133,925	\$ 250,183	\$ 384,108	12%
25	E22	1000 Watt High Pressure Sodium	\$ 34,214	\$ 142,588	\$ 176,801	12%
26	E35	100 Watt Mercury Vapor	\$ 1,640	\$ 731	\$ 2,372	12%
27	E12	175 Watt Mercury Vapor	\$ 13,553	\$ 6,243	\$ 19,796	12%
28	E13	250 Watt Mercury Vapor	\$ 29,253	\$ 18,575	\$ 47,828	12%
29	E14	400 Watt Mercury Vapor	\$ 41,048	\$ 44,385	\$ 85,433	12%
30	E15	70 Watt High Pressure Sodium	\$ 33,471	\$ 12,181	\$ 45,653	12%
31	E34	135 Watt Incandescent	\$ 195	\$ 99	\$ 295	12%
32	E37	175 Watt Metal Halide	\$ 35,971	\$ 27,203	\$ 63,174	12%
33	E38	250 Watt Metal Halide	\$ 7,538	\$ 7,861	\$ 15,399	12%
34	E39	400 Watt Metal Halide	\$ 5,038	\$ 8,055	\$ 13,094	12%
35	E40	1500 Watt Metal Halide	\$ 78	\$ 456	\$ 534	12%
36	E41	Variable Wattage	\$ 3,984	\$ 450	\$ 4,433	12%
37	E25	135 Watt Low Pressure Sodium	\$ 19,060	\$ 11,285	\$ 30,345	12%
38	E23	55 Watt Low Pressure Sodium	\$ 430	\$ 127	\$ 556	12%
39	E24	90 Watt Low Pressure Sodium	\$ 2,304	\$ 1,117	\$ 3,421	12%
40			\$861,353	\$941,542	\$1,802,895	12%
41			\$ 7,219,000	\$ 2,005,044	\$ 9,224,044	
42			5.8%	12.2%	7.1%	

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							\$819,291	\$2,000,568	\$1,983,841	\$594,507	\$324,120	\$3,497,241					
2																	
3	Company Owned & Company Maintained																
4	Lamp Type	Inventory	Total kWh	Total Watts	Installed Cost												
5	E12 175 Watt Mercury Vapor	42	35,158	8,169	\$81,606	\$479	\$1,203	\$1,704	\$592	\$323	\$2,287	\$128.21	\$0.034225	\$10.68	\$0.034225		
6	E14 400 Watt Mercury Vapor	179	396,378	92,096	\$412,237	\$5,404	\$13,566	\$8,609	\$2,523	\$1,375	\$9,745	\$154.51	\$0.034225	\$12.88	\$0.034225		
7	E16 100 Watt High Pressure Sodium	27492	16,742,628	3,890,118	\$61,554,588	\$228,245	\$573,018	\$1,285,538	\$387,468	\$211,244	\$1,496,764	\$131.28	\$0.034225	\$10.94	\$0.034225		
8	E17 150 Watt High Pressure Sodium	12241	10,036,396	2,331,911	\$27,799,311	\$136,820	\$343,497	\$580,575	\$172,523	\$94,058	\$666,445	\$134.83	\$0.034225	\$11.24	\$0.034225		
9	E19 250 Watt High Pressure Sodium	1003	1,308,012	303,909	\$2,330,972	\$17,831	\$44,767	\$48,681	\$14,136	\$7,707	\$54,607	\$142.53	\$0.034225	\$11.88	\$0.034225		
10	E21 400 Watt High Pressure Sodium	1116	2,379,089	552,755	\$2,812,320	\$32,432	\$81,425	\$58,734	\$15,729	\$8,575	\$60,759	\$157.91	\$0.034225	\$13.16	\$0.034225		
11	Sub-Total	42,073	30,897,661	7,178,957	\$94,991,034	\$421,212	\$1,057,475	\$1,983,841	\$592,971	\$323,282	\$2,290,607						
12	Customer Owned & Company Maintained																
13	Lamp Type	Inventory	Total kWh	Total Watts	Installed Cost												
14	E19 250 Watt High Pressure Sodium	68	88,679	20,604		\$1,209	\$3,035	\$0	\$958	\$523	\$3,702	\$94.00	\$0.034225	\$7.83	\$0.034225		
15	E21 400 Watt High Pressure Sodium	41	87,404	20,307		\$1,191	\$2,991	\$0	\$578	\$315	\$2,232	\$105.28	\$0.034225	\$8.77	\$0.034225		
	Sub-Total	109	176,083	40,911		\$2,400	\$6,026	\$0	\$1,536	\$838	\$5,934						
16	Customer Owned & Customer Maintained																
17	Lamp Type	Inventory	Total kWh	Total Watts	Installed Cost												
18	E16 100 Watt High Pressure Sodium	2035	1,239,315	287,953		\$16,895	\$42,416	\$0	\$0	\$0	\$110,793	\$72.38	\$0.034225	\$6.03	\$0.034225		
19	E17 150 Watt High Pressure Sodium	6837	5,601,161	1,302,449		\$76,419	\$191,700	\$0	\$0	\$0	\$372,231	\$72.38	\$0.034225	\$6.03	\$0.034225		
20	E18 200 Watt High Pressure Sodium	62	60,493	14,055		\$825	\$2,070	\$0	\$0	\$0	\$3,376	\$72.38	\$0.034225	\$6.03	\$0.034225		
21	E19 250 Watt High Pressure Sodium	3688	4,809,521	1,117,464		\$65,565	\$164,606	\$0	\$0	\$0	\$200,788	\$72.38	\$0.034225	\$6.03	\$0.034225		
22	E20 310 Watt High Pressure Sodium	171	269,069	62,518		\$3,668	\$9,209	\$0	\$0	\$0	\$9,310	\$72.38	\$0.034225	\$6.03	\$0.034225		
23	E21 400 Watt High Pressure Sodium	3429	7,309,942	1,698,384		\$99,649	\$250,183	\$0	\$0	\$0	\$186,687	\$72.38	\$0.034225	\$6.03	\$0.034225		
24	E22 1000 Watt High Pressure Sodium	876	4,166,168	967,980		\$56,794	\$142,588	\$0	\$0	\$0	\$47,693	\$72.38	\$0.034225	\$6.03	\$0.034225		
25	E35 100 Watt Mercury Vapor	42	21,365	4,964		\$291	\$731	\$0	\$0	\$0	\$2,287	\$72.38	\$0.034225	\$6.03	\$0.034225		
26	E12 175 Watt Mercury Vapor	347	182,421	67,492		\$3,960	\$6,243	\$0	\$0	\$0	\$18,892	\$72.38	\$0.034225	\$6.03	\$0.034225		
27	E13 250 Watt Mercury Vapor	749	542,735	212,491		\$12,468	\$18,575	\$0	\$0	\$0	\$40,778	\$72.38	\$0.034225	\$6.03	\$0.034225		
28	E14 400 Watt Mercury Vapor	1051	1,296,857	540,740		\$31,727	\$44,385	\$0	\$0	\$0	\$57,220	\$72.38	\$0.034225	\$6.03	\$0.034225		
29	E15 70 Watt High Pressure Sodium	857	355,912	82,701		\$4,852	\$12,181	\$0	\$0	\$0	\$46,658	\$72.38	\$0.034225	\$6.03	\$0.034225		
30	E34 135 Watt Incandescent	5	2,905	675		\$40	\$99	\$0	\$0	\$0	\$272	\$72.38	\$0.034225	\$6.03	\$0.034225		
31	E37 175 Watt Metal Halide	921	794,823	184,661		\$10,835	\$27,203	\$0	\$0	\$0	\$50,143	\$72.38	\$0.034225	\$6.03	\$0.034225		
32	E38 250 Watt Metal Halide	193	229,689	53,365		\$3,131	\$7,861	\$0	\$0	\$0	\$10,508	\$72.38	\$0.034225	\$6.03	\$0.034225		
33	E39 400 Watt Metal Halide	129	235,361	54,683		\$3,208	\$8,055	\$0	\$0	\$0	\$7,023	\$72.38	\$0.034225	\$6.03	\$0.034225		
34	E40 1500 Watt Metal Halide	2	13,329	3,097		\$182	\$456	\$0	\$0	\$0	\$109	\$72.38	\$0.034225	\$6.03	\$0.034225		
35	E41 Variable Wattage	102	13,140	3,053		\$179	\$450	\$0	\$0	\$0	\$5,553	\$72.38	\$0.034225	\$6.03	\$0.034225		
36	E25 135 Watt Low Pressure Sodium	488	329,742	76,616		\$4,495	\$11,285	\$0	\$0	\$0	\$26,568	\$72.38	\$0.034225	\$6.03	\$0.034225		
37	E23 55 Watt Low Pressure Sodium	11	3,703	860		\$50	\$127	\$0	\$0	\$0	\$599	\$72.38	\$0.034225	\$6.03	\$0.034225		
38	E24 90 Watt Low Pressure Sodium	59	32,633	7,582		\$445	\$1,117	\$0	\$0	\$0	\$3,212	\$72.38	\$0.034225	\$6.03	\$0.034225		
39	Sub-Total	22,054	27,510,284	6,743,780		\$395,679	\$941,542	\$0	\$0	\$0	\$1,200,700						
40	Grand Total	64,236	58,584,027	13,963,648		\$819,291	\$2,005,044	\$1,983,841	\$594,507	\$324,120	\$3,497,241						
41						UNIT COST	0.06	0.034225	0.02	14.09	7.68						

RATE 655 - TRAFFIC AND DIRECTIVE LIGHTING
PROPOSED RATE DESIGN

Line No.	(A)	(B)	(C)	(D)	(E)
1	MITIGATED REVENUE REQUIREMENT				
2	CUSTOMER	\$ 219,365			
3	DEMAND	444,515			
4	ENERGY	21,821			
5	FUEL	238,401			
6	TOTAL	\$ 924,103			
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	CURRENT RATES				
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	\$0.089628	\$0.089883	
13	Current Revenue - Annual	\$ 202,890	\$ 514,995	\$ 166,940	\$ 884,825
14	PROPOSED RATES				
15		9.17% <--- Proposed System Increase			
16		<i>\$/month/Service Drop</i>	<i>\$/kWh</i>		
17	Proposed Rate (Per Month)	\$ 14.45	\$0.092409		
18	Proposed Revenue - Annual	\$ 221,493	\$ 702,610		\$ 924,103
19	% Change	9%	3%		4%

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

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	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	Company Owned & Company Maintained						\$172,194	\$476,639	\$505,430	\$253,931	\$993,324					
4		Lamp Type	Inventory	Total kWh	Total Watts	Installed Cost										
5	E12	175 WATT - MV	1,801	1,507,617	350,295	\$558,310	\$18,646	\$51,598	\$33,498	\$35,504	\$138,885	\$125.78	\$0.034	\$10.48	\$0.034225	
6	E14	400 WATT - MV	433	958,835	222,779	\$173,200	\$11,858	\$32,816	\$10,392	\$8,536	\$33,391	\$148.21	\$0.034	\$12.35	\$0.034225	
7	E16	100 WATT - HPS	5,834	3,552,906	825,511	\$1,616,018	\$43,941	\$121,599	\$96,959	\$115,009	\$449,892	\$120.98	\$0.034	\$10.08	\$0.034225	
8	E19	250 WATT - HPS	1,246	1,624,909	377,538	\$569,422	\$20,096	\$55,613	\$34,165	\$24,563	\$96,086	\$140.38	\$0.034	\$11.70	\$0.034225	
9	E21	400 WATT - HPS	605	1,289,739	299,657	\$300,685	\$15,950	\$44,141	\$18,041	\$11,927	\$46,655	\$153.01	\$0.034	\$12.75	\$0.034225	
10	E31	150 WATT - HPS, FLOOD	460	377,154	87,630	\$279,220	\$4,664	\$12,908	\$16,753	\$9,068	\$35,473	\$143.39	\$0.034	\$11.95	\$0.034225	
11	E32	250 WATT - HPS, FLOOD	872	1,137,175	264,216	\$519,712	\$14,064	\$38,920	\$31,182	\$17,190	\$67,245	\$148.72	\$0.034	\$12.39	\$0.034225	
12	E33	400 WATT - HPS, FLOOD	1,630	3,474,834	807,339	\$995,930	\$42,974	\$118,927	\$59,754	\$32,133	\$125,698	\$159.85	\$0.034	\$13.32	\$0.034225	
13		0 30'POLE & SPAN - MV	694			\$785,608			\$47,135			\$67.92		\$5.66		
14		0 35'POLE & SPAN - MV	329			\$446,782			\$26,806			\$81.48		\$6.79		
15		0 40'POLE & SPAN - MV	12			\$18,060			\$1,084			\$90.30		\$7.52		
16		0 GUY & ANCHOR SET - MV	34			\$10,064			\$604			\$17.76		\$1.48		
17		0 EXTRA SPAN - MV	162			\$66,420			\$3,985			\$24.60		\$2.05		
18		0 30'POLE & SPAN - HPS	1,069			\$1,210,108			\$72,605			\$67.92		\$5.66		
19		0 35'POLE & SPAN - HPS	500			\$679,000			\$40,739			\$81.48		\$6.79		
20		0 40'POLE & SPAN - HPS	84			\$126,420			\$7,585			\$90.30		\$7.52		
21		0 GUY & ANCHOR SET - HPS	153			\$45,288			\$2,717			\$17.76		\$1.48		
22		0 EXTRA SPAN - HPS	58			\$23,780			\$1,427			\$24.60		\$2.05		
23		Grand Total	15,976	13,923,169	3,234,964	\$8,424,027	\$172,194	\$476,522	\$505,430	\$253,931	\$993,324					
24							UNIT COST	0.05	0.034225	0.06	19.71	77.12				

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 Systems)	Account 596 (Maintenance Expense - Street Lighting & Signal Systems)	ALLOCATED CUSTOMER RELATED COSTS
1	<i>Plant-in Service</i>						
2	Intangible Plant	356,417	314,313				314,313
3	Production Plant	-	-				-
4	Transmission Plant	1,221,200	-				-
5	Distribution Plant	51,991,380	46,926,451	41,244,001			5,682,450
6	General Plant	1,784,210	1,668,493				1,668,493
7		2,593,573	2,398,677				2,398,677
8	Total Plant-in Service	57,946,781	51,307,934	41,244,001	-	-	10,063,934
9	<i>Accumulated Reserve for Depreciation</i>						
10	Intangible Plant	(330,745)	(291,673)				(291,673)
11	Production Plant	-	-				-
12	Transmission Plant	(614,790)	-				-
13	Distribution Plant	(41,106,133)	(38,478,857)	(35,353,261)			(3,125,596)
14	General Plant	(1,672,394)	(1,563,930)				(1,563,930)
15		(1,636,245)	(1,510,626)				(1,510,626)
16	Total Accumulated Reserve for Depreciation	(45,360,307)	(41,845,085)	(35,353,261)	-	-	(6,491,825)
17	Rate Base Adjustments	4,264,116	3,596,307				3596307.145
18	RATE BASE	16,850,589	13,059,156	5,890,740	-	-	7,168,416
19	Return	1,142,470	885,411	399,392	-	-	486,019
20	<i>O & M Expenses</i>						
21	Production	79,595	-				-
22	Transmission	45,786	-				-
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	2,103,875	1,942,471				1,942,471
28	Total O & M Expenses	4,185,016	3,775,568	-	667,101	363,697	2,744,769
29	Depreciation Expenses	1,879,259	1,692,747	1,464,162			228,585
30	Amortization Expenses	124,102	109,224				109,224
31	Taxes Other Than Income Taxes	514,695	450,148	168,708.61			281,439
32	Fuel Expenses	1,832,811	-				-
33	Non-FAC Trackable Fuel Expenses	50,586	-				-
34	Income Taxes	554,429	429,681	193,821			235,860
35	Gross Revenue Requirement	10,283,369	7,342,778	2,226,084	667,101	363,697	4,085,896
36	Other Revenues	182,305	161,615	-	-	-	161,615
37	Other Rev as % of Functionalized Revenue	2.20%					
38	Ratio	97.80%					
39	Net Revenue Requirement	10,101,064	7,181,164	2,226,084	667,101	363,697	3,924,282
40	Mitigation	(881,496)	(781,454)	(242,242)	(72,594)	(39,578)	(427,040)
41	Mitigation Factor		88.65%				
42	Net Revenue Requirement Post Mitigation	9,219,568	6,399,709	1,983,841	594,507	324,120	3,497,241
43		Company Owned & Company Maintained		X	X	X	X
44		Customer Owned & Company Maintained			X	X	X
45		Customer Owned & Customer Maintained					X
46		Allocation Factor		Installed Cost	# of Lamps	# of Lamps	# of Lamps

47	MITIGATED REVENUE REQUIREMENT	
48	CUSTOMER	\$ 6,399,709
49	DEMAND	819,291
50	ENERGY	167,757
51	FUEL	1,832,811
52	TOTAL	\$ 9,219,568

TRUE

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

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	13,258,306	11,695,785	7,801,211		3,894,574
2	Accumulated Reserve for Depreciation	(9,205,329)	(8,377,471)	(5,969,165)		(2,408,307)
3	Rate Base Adjustments	1,227,303	1,069,192			1069191.843
4	RATE BASE	5,280,280	4,387,505	1,832,046	-	2,555,459
5	Return	358,003	297,473	124,213	-	173,260
6	O & M Expenses	1,286,818	1,190,235		318,150	872,086
7	Depreciation Expenses	510,158	466,302	404,103		62,199
8	Amortization Expenses	27,332	23,829			23,829
9	Taxes Other Than Income Taxes	143,725	128,530	44,658.50		83,872
10	Fuel Expenses	436,670	-			-
11	Non-FAC Trackable Fuel Expenses	12,052	-			-
12	Income Taxes	173,735	144,361	60,279		84,081
13	Gross Revenue Requirement	2,948,493	2,250,729	633,253	318,150	1,299,327
14	Other Revenues	60,174	54,791	-	-	54,791
15	Other Rev as % of Functionalized Revenue	2.43%				
16	Ratio	97.57%				
17	Net Revenue Requirement	2,888,319	2,195,938	633,253	318,150	1,244,535
18	Mitigation	(486,801)	(443,253)	(127,823)	(64,219)	(251,211)
19	Mitigation Factor		91.05%			
20	Net Revenue Requirement Post Mitigation	2,401,518	1,752,685	505,430	253,931	993,324
21			Allocation Factor	Installed Cost	# of Lamps	# of Lamps

MITIGATED REVENUE REQUIREMENT	
CUSTOMER	\$ 1,752,685
DEMAND	172,194
ENERGY	39,968
FUEL	436,670
TOTAL	\$ 2,401,518

TRUE

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

Northern Indiana Public Service Company
Cost Allocation Study
Customer Account Analysis
For the Twelve Month Period Ending March 31, 2015

Petitioner's Exhibit No. 17-R
 Attachment 17-R-N
 Cause No. 44688

Customer Records & Collections (Account 903)		
Line No.	Rate	Total Costs
	(A)	(B)
1	611	\$ 9,593,786
2	620	11,308
3	621	1,618,198
4	622	15,297
5	623	178,582
6	624	179,420
7	625	17,188
8	626	61,304
9	632	95,162
10	633	98,610
11	634	69,350
12	641	12,709
13	642	122
14	644	6,273
15		\$ 11,957,310

Customer Service and Information (Account 910)		
	Rate	Total Costs
	(A)	(B)
16	611	\$ 944,313
17	620	2,011
18	621	190,067
19	622	571
20	623	78,217
21	624	94,719
22	625	21,599
23	626	34,925
24	632	47,518
25	633	39,469
26	634	22,915
27	641	7,598
28	642	1,900
29	644	1,884
30		\$ 1,487,707

Account	Activity
502	6957 - Dibasic Acid-Sodium Formate
502	6957 - Dibasic Acid-Sodium Formate
502	6966 - Limestone
502	6966 - Limestone
502	6967 - Other Chemicals - Waste Water
182	6966 - Limestone
182	6966 - Limestone
182	6940 - Ammonia
506	6940 - Ammonia
182	6942 - Sodium Bi-sulfate
506	6942 - Sodium Bi-sulfate
506	7225 - Ammonia Expense
506	7226 - Sodium Bi-Sulfate Expense
502	6959 - Loading/Hauling FGD Bi-Product
502	6959 - Loading/Hauling FGD Bi-Product
502	6965 - Gypsum Loading
502	6965 - Gypsum Loading
506	6943 - Water

Account Details	Amount
502 - STEAM EXPENSES	2,459,809
502 - STEAM EXPENSES	21,315
502 - STEAM EXPENSES	(924)
502 - STEAM EXPENSES	11,418,939
502 - STEAM EXPENSES	24,602
182.5001 - SCR Environmental Tracker	31,473
182.5001 - SCR Environmental Tracker	916,121
182.5001 - SCR Environmental Tracker	(76)
506 - MISCELLANEOUS STEAM POWER EXPENSES	6,167,411
182.5001 - SCR Environmental Tracker	-
506 - MISCELLANEOUS STEAM POWER EXPENSES	714,775
506 - MISCELLANEOUS STEAM POWER EXPENSES	108,111
506 - MISCELLANEOUS STEAM POWER EXPENSES	52,002
502 - STEAM EXPENSES	9,550
502 - STEAM EXPENSES	867,557
502 - STEAM EXPENSES	228,362
502 - STEAM EXPENSES	76,237
506 - MISCELLANEOUS STEAM POWER EXPENSES	2,031
TOTAL	23,097,293

FERC Account	Total
502 - STEAM EXPENSES	15,105,446
182.5001 - SCR Environmental Tracker	947,518
506 - MISCELLANEOUS STEAM POWER EXPENSES	7,044,329
Total	23,097,293

Account 502 Total (Excludes Account 506)	16,052,964
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Account 502 Revenue Requirement	40,898,409
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Proportion of Acct 502 that is Variable	39%
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Account 506 Total (Excludes Account 502)	7,044,329
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Account 506 Revenue Requirement	13,932,843
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Proportion of Acct 506 that is Variable	51%
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NIPSCO Class Cost of Service Study

Minimum System Studies

Category	Percentage
Poles	
Demand	20.49%
Customer	79.51%
Overhead Lines	
Demand	59.53%
Customer	40.47%
Underground Lines	
Demand	8.22%
Customer	91.78%

Functional Splits

Account	Description	Total	Percentage
360	LAND AND LAND RIGHTS - SUB-TRANS	\$ 450,596	11.971%
360	LAND AND LAND RIGHTS - RR	\$ 11,503	0.306%
360	LAND AND LAND RIGHTS	\$ 3,763,997	
361	STRUCTURES & IMPROVEMENTS - SUB-TRANS	\$ 2,634,863	20.934%
361	STRUCTURES & IMPROVEMENTS - RR	\$ 725,131	5.761%
361	STRUCTURES & IMPROVEMENTS	\$ 12,586,552	
362	STATION EQUIPMENT - SUB-TRANS	\$ 44,701,954	17.997%
362	STATION EQUIPMENT - RR	\$ 3,437,480	1.384%
362	STATION EQUIPMENT	\$ 248,388,077	
364.1	CUSTOMER STATIONS - SUB-TRANS	\$ 5,173,998	11.967%
364.1	CUSTOMER STATIONS - RR	\$ 175,637	0.406%
364.1	CUSTOMER STATIONS	\$ 43,234,654	
364.2	POLES TOWERS & FIXTURES - SUB-TRANS	\$ 33,100,900	10.724%
364.2	POLES TOWERS & FIXTURES - PRIMARY	\$ 190,127,689	61.600%
364.2	POLES TOWERS & FIXTURES - SEC - DEMAND	\$ 17,499,292	5.670%
364.2	POLES TOWERS & FIXTURES - SEC - CUSTOMER	\$ 67,920,395	22.006%
364.2	POLES TOWERS & FIXTURES - SEC - TOTAL	\$ 85,419,687	27.675%
364.2	POLES TOWERS & FIXTURES	\$ 308,648,276	
365	OVERHEAD CONDUCTORS - SUB-TRANS	\$ 21,394,157	10.114%
365	OVERHEAD CONDUCTORS - PRIMARY	\$ 81,453,908	38.505%
365	OVERHEAD CONDUCTORS - SEC - DEMAND	\$ 64,700,326	30.585%
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	\$ 43,991,177	20.796%
365	OVERHEAD CONDUCTORS - SEC - TOTAL	\$ 108,691,503	51.381%
365	OVERHEAD CONDUCTORS	\$ 211,539,568	
366	UNDERGROUND CONDUIT - SUB-TRANS	\$ 31,699	0.761%
366	UNDERGROUND CONDUIT - PRIMARY	\$ 3,559,099	85.480%
366	UNDERGROUND CONDUIT - SEC - DEMAND	\$ 47,070	1.131%
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	\$ 525,793	12.628%
366	UNDERGROUND CONDUIT - SEC - TOTAL	\$ 572,863	13.759%
366	UNDERGROUND CONDUIT	\$ 4,163,661	
367	UNDERGROUND CONDUCTORS - SUB-TRANS	\$ 576,145	0.204%
367	UNDERGROUND CONDUCTORS - PRIMARY	\$ 242,277,177	85.960%
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	\$ 3,204,196	1.137%
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	\$ 35,792,101	12.699%
367	UNDERGROUND CONDUCTORS - SEC - TOTAL	\$ 38,996,297	13.836%
367	UNDERGROUND CONDUCTORS	\$ 281,849,619	

Specific Fixed Variable Allocations

		O&M	
	PROD Steam Expenses Fixed		60.749%
	PROD Steam Expenses Variable		39.251%
	PROD Misc. Steam Expenses Fixed		49.441%
	PROD Misc. Steam Expenses Variable		50.559%
	PROD Boiler Plant Maint Fixed		100.000%
	PROD Boiler Plant Maint Variable		0.000%
	PROD Electric Plant Maint Fixed		100.000%
	PROD Electric Plant Maint Variable		0.000%
	PROD Misc Steam Plant Maint Fixed		100.000%
	PROD Misc Steam Plant Maint Variable		0.000%
	PROD Res., Dams, Waterways Maint Fixed		100.000%
	PROD Res., Dams, Waterways Maint Variable		0.000%
	PROD Hydro Elec Plant Maint Fixed		100.000%
	PROD Hydro Elec Plant Maint Variable		0.000%
	PROD Misc Hydro Plant Maint Fixed		100.000%
	PROD Misc Hydro Plant Maint Variable		0.000%
	PROD Other Gen Elec Plant Fixed		100.000%
	PROD Other Gen Elec Plant Variable		0.000%

Meter Reading Allocation

		Meter Reading	
902	Manual Meter Reading		66.154%
902	AMR Meter Reading		33.846%

NIPSCO Class Cost of Service Study

Classification of Costs

					Line Ref.	6	7	8	9	10
					Total	Residential	C&GS Heat Pump	GS Small	Comml SH	GS Medium
Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
RATE BASE										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	1,881,822,082	573,016,018	3,968	206,650,448	33,227	214,773,803
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	518,322,164	129,889,254	427,979	53,005,727	539,523	54,551,369
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	55,972,889	24,725,896	149,573	7,907,241	153,394	8,257,759
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	2,474,563	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	423,843,525	197,210,677	1,192,977	62,951,533	1,223,455	65,850,559
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	18,779,417	-	-	1,720,252	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	2,564,725	-	-	353,755	-	88,439
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	28,523,686	14,012,705	44,561	5,408,675	55,753	4,884,768
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCAST	87,818,157	74,007,239	26,645	9,235,661	45,118	653,132
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	126,497,088	75,680,068	130,300	45,141,042	219,124	3,268,670
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	29,477,806	26,411,410	7,897	2,735,983	13,281	198,113
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	84,646,168	56,980,476	207,619	19,812,020	183,781	4,748,468
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	3,070,469	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	10,128,609	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	28,940,824	24,894,900	9,025	3,126,535	15,177	226,393
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	6,279,451	530,417	241,871	738,261	-	1,095,306
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	3,212,742	2,826,078	713	353,974	1,723	24,571
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	28,227,588	22,648,024	26,696	3,820,075	36,112	421,578
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	4,942	4,382	1	278	1	209
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	375,352	238,253	507	47,954	144	19,734
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	96,738,925	19,594,386	71,095	8,475,020	86,423	8,468,949
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU										
			DEM		1,881,822,082	573,016,018	3,968	206,650,448	33,227	214,773,803
			CUS		-	-	-	-	-	-
			ENG		96,738,925	19,594,386	71,095	8,475,020	86,423	8,468,949
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
					1,978,561,007	592,610,404	75,064	215,125,467	119,651	223,242,752
F_TRANS										
			DEM		537,101,581	129,889,254	427,979	54,725,979	539,523	54,551,369
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		537,101,581	129,889,254	427,979	54,725,979	539,523	54,551,369
F_STRAN										
			DEM		58,537,614	24,725,896	149,573	8,260,996	153,394	8,346,198
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		58,537,614	24,725,896	149,573	8,260,996	153,394	8,346,198

NIPSCO Class Cost of Service Study

Classification of Costs

					11	12	13	14	15	16
					GS Large	Metal Melting	Off-Peak Serv.	Ind. Pwr Serv.	HLF Ind Pwr Serv.	Air Separation
Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
RATE BASE										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	240,070,716	4,662,627	75,815,775	197,679,683	195,776,245	162,102,435
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	68,479,449	1,442,062	21,478,502	67,671,667	64,798,300	51,863,841
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	8,640,883	423,296	2,368,849	1,663,394	396,370	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	66,036,199	2,586,814	17,686,339	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	7,024,362	-	860,126	4,300,630	4,013,921	860,126
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	1,238,143	88,439	353,755	353,755	88,439	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	2,398,903	82,500	974,512	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCAST	42,977	551	20,401	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFERS	379,908	21,815	725,706	1,286	315	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	23,026	-	952	27	57	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	942,854	8,611	221,251	604,781	311,992	222,791
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	26,313	376	8,809	556	350	62
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	2,300,369	41,368	969,598	163,205	91,198	44,881
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	615	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	423,556	40,577	144,721	224,649	232,787	163,714
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	24	-	8	14	17	8
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	23,898	5,450	8,812	11,989	9,958	5,782
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	12,466,595	541,305	4,954,504	12,914,592	15,620,688	12,544,253
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU					240,070,716	4,662,627	75,815,775	197,679,683	195,776,245	162,102,435
DEM					-	-	-	-	-	-
CUS					-	-	-	-	-	-
ENG					12,466,595	541,305	4,954,504	12,914,592	15,620,688	12,544,253
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
					252,537,312	5,203,932	80,770,279	210,594,275	211,396,933	174,646,688
F_TRANS					75,503,811	1,442,062	22,338,628	71,972,297	68,812,221	52,723,967
DEM					-	-	-	-	-	-
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					75,503,811	1,442,062	22,338,628	71,972,297	68,812,221	52,723,967
F_STRAN					9,879,026	511,735	2,722,604	2,017,149	484,809	-
DEM					-	-	-	-	-	-
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					9,879,026	511,735	2,722,604	2,017,149	484,809	-

NIPSCO Class Cost of Service Study
Classification of Costs

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					F_STRAN_STAT_SBT RN					
					Muni. Power	Int WW Pumping	Railroad	Street Lighting	Traffic Lighting	Dusk-to-Dawn
Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
RATE BASE										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	2,435,138	24,896	1,165,467	-	566,456	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	854,198	7,830	515,746	695,403	178,155	166,704
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	421,462	766	144,669	281,228	17,436	65,717
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	2,474,563	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	3,361,530	6,112	-	2,243,039	139,071	524,149
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	179,558	670	-	238,394	15,244	56,780
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCAST	124,060	1,469	1,653	2,900,936	58,632	691,235
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	637,380	336	-	160,619	5,326	84,163
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	51,432	11	-	14,607	144	18,377
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	383,515	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-	3,070,469
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	9,927,951	200,658	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	42,040	494	62	55,044	8,587	523,260
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	24,895	-	38,081	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	4,747	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	30,002	287	14,809	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	0	0	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	1,917	479	475	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	167,532	1,906	117,149	333,368	43,363	79,426
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU					2,435,138	24,896	1,165,467	-	566,456	-
DEM					-	-	-	-	-	-
CUS					-	-	-	-	-	-
ENG					167,532	1,906	117,149	333,368	43,363	79,426
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
					2,602,669	26,803	1,282,616	333,368	609,819	79,426
F_TRANS					854,198	7,830	515,746	695,403	178,155	166,704
DEM					-	-	-	-	-	-
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					854,198	7,830	515,746	695,403	178,155	166,704
F_STRAN					421,462	766	144,669	281,228	17,436	65,717
DEM					-	-	-	-	-	-
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					421,462	766	144,669	281,228	17,436	65,717

NIPSCO Class Cost of Service Study

Classification of Costs

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			F_STRAN_STAT_SBT RN		Interdepartmental	Off System
Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
RATE BASE						
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	7,045,180	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	1,756,455	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	354,954	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	2,831,071	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	170,664	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCAST	8,448	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	41,030	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	2,487	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	18,008	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	2,842	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	323	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	258,371	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-
F_PRODU					7,045,180	-
					-	-
					258,371	-
					-	-
					-	-
					7,303,551	-
F_TRANS					1,756,455	-
					-	-
					-	-
					-	-
					-	-
					1,756,455	-
F_STRAN					354,954	-
					-	-
					-	-
					-	-
					-	-
					354,954	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
F_RAILS			DEM		2,474,563	-	-	-	-	
			CUS		-	-	-	-	-	
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		2,474,563	-	-	-	-	
F_DSTPR			DEM		423,843,525	197,210,677	1,192,977	62,951,533	1,223,455	65,850,559
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		423,843,525	197,210,677	1,192,977	62,951,533	1,223,455	65,850,559
F_DSTSC			DEM		28,523,686	14,012,705	44,561	5,408,675	55,753	4,884,768
			CUS		87,818,157	74,007,239	26,645	9,235,661	45,118	653,132
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		116,341,843	88,019,944	71,206	14,644,336	100,871	5,537,900
F_CUSTS			DEM		-	-	-	-	-	
			CUS		253,820,140	159,071,955	345,816	67,689,045	416,186	8,215,251
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		253,820,140	159,071,955	345,816	67,689,045	416,186	8,215,251
F_CUSSV			DEM		-	-	-	-	-	
			CUS		67,040,901	51,142,054	278,813	8,087,076	53,158	1,787,791
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		67,040,901	51,142,054	278,813	8,087,076	53,158	1,787,791
F_FUELS			DEM		-	-	-	-	-	
			CUS		-	-	-	-	-	
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		-	-	-	-	-	

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		66,036,199	2,586,814	17,686,339	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		66,036,199	2,586,814	17,686,339	-	-	-
	F_DSTSC		DEM		2,398,903	82,500	974,512	-	-	-
			CUS		42,977	551	20,401	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		2,441,881	83,051	994,913	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		1,345,788	30,426	947,909	606,095	312,365	222,791
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		1,345,788	30,426	947,909	606,095	312,365	222,791
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		2,774,775	87,770	1,131,947	400,413	334,311	214,447
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		2,774,775	87,770	1,131,947	400,413	334,311	214,447
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_RAILS		DEM		-	-	2,474,563	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	2,474,563	-	-	-
	F_DSTPR		DEM		3,361,530	6,112	-	2,243,039	139,071	524,149
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		3,361,530	6,112	-	2,243,039	139,071	524,149
	F_DSTSC		DEM		179,558	670	-	238,394	15,244	56,780
			CUS		124,060	1,469	1,653	2,900,936	58,632	691,235
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		303,618	2,139	1,653	3,139,330	73,876	748,014
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		1,072,326	347	-	10,103,176	206,129	3,173,010
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		1,072,326	347	-	10,103,176	206,129	3,173,010
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		103,601	1,261	53,428	55,044	8,587	523,260
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		103,601	1,261	53,428	55,044	8,587	523,260
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_RAILS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTPR		DEM		2,831,071	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		2,831,071	-
	F_DSTSC		DEM		170,664	-
			CUS		8,448	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		179,112	-
	F_CUSTS		DEM		-	-
			CUS		61,524	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		61,524	-
	F_CUSSV		DEM		-	-
			CUS		3,164	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		3,164	-
	F_FUELS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
	F_REVNU		DEM		-	-	-	-	-	
			CUS		-	-	-	-	-	
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		-	-	-	-	-	
RATE BASE										
			DEM	DEM	2,932,303,050	938,854,550	1,819,058	337,997,630	2,005,353	348,406,698
			CUS	CUS	408,679,199	284,221,248	651,274	85,011,783	514,462	10,656,174
			ENG	ENG	96,738,925	19,594,386	71,095	8,475,020	86,423	8,468,949
			REV	REV	-	-	-	-	-	-
			FUL	FUL	-	-	-	-	-	-
			TOTAL	TOTAL	3,437,721,173	1,242,670,184	2,541,428	431,484,432	2,606,238	367,531,821

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
RATE BASE										
			DEM	DEM	393,888,656	9,285,738	119,537,857	271,669,129	265,073,275	214,826,402
			CUS	CUS	4,163,540	118,747	2,100,257	1,006,507	646,676	437,239
			ENG	ENG	12,466,595	541,305	4,954,504	12,914,592	15,620,688	12,544,253
			REV	REV	-	-	-	-	-	-
			FUL	FUL	-	-	-	-	-	-
			TOTAL	TOTAL	410,518,791	9,945,789	126,592,618	285,590,228	281,340,639	227,807,893

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	RATE BASE									
			DEM	DEM	7,251,885	40,275	4,300,444	3,458,064	916,362	813,349
			CUS	CUS	1,299,987	3,077	55,081	13,059,156	273,348	4,387,505
			ENG	ENG	167,532	1,906	117,149	333,368	43,363	79,426
			REV	REV	-	-	-	-	-	-
			FUL	FUL	-	-	-	-	-	-
			TOTAL	TOTAL	8,719,403	45,258	4,472,675	16,850,589	1,233,073	5,280,280

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_REVNU		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	RATE BASE					
			DEM	DEM	12,158,325	-
			CUS	CUS	73,137	-
			ENG	ENG	258,371	-
			REV	REV	-	-
			FUL	FUL	-	-
			TOTAL	TOTAL	12,489,832	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
Plant-in Service										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	4,293,571,609	1,307,395,278	9,054	471,494,358	75,811	490,028,634
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	968,457,846	242,691,276	799,657	99,038,427	1,008,071	101,926,379
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	109,602,445	48,416,630	292,884	15,483,441	300,367	16,169,804
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	4,545,052	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	765,631,797	356,241,764	2,154,996	113,715,776	2,210,051	118,952,583
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	39,096,136	-	-	3,581,325	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	5,339,401	-	-	736,469	-	184,117
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	88,182,595	43,321,073	137,762	16,721,225	172,364	15,101,538
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCST	169,520,544	142,860,518	51,435	17,828,139	87,094	1,260,779
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	256,664,742	153,556,145	264,380	91,591,942	444,605	6,632,188
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	212,564,960	190,453,128	56,948	19,729,220	95,770	1,428,596
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	94,328,930	63,498,531	231,369	22,078,337	204,804	5,291,650
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	9,077,385	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	46,086,711	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	54,245,607	46,662,077	16,916	5,860,261	28,447	424,342
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	7,047,312	595,277	271,447	828,537	-	1,229,242
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	3,605,602	3,171,656	800	397,258	1,934	27,575
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	31,677,626	25,416,115	29,959	4,286,973	40,526	473,104
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	419,751	266,435	567	53,627	161	22,069
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU										
		DEM			4,293,571,609	1,307,395,278	9,054	471,494,358	75,811	490,028,634
		CUS			-	-	-	-	-	-
		ENG			-	-	-	-	-	-
		REV			-	-	-	-	-	-
		FUL			-	-	-	-	-	-
		Sub-total			4,293,571,609	1,307,395,278	9,054	471,494,358	75,811	490,028,634
F_TRANS										
		DEM			1,007,553,982	242,691,276	799,657	102,619,752	1,008,071	101,926,379
		CUS			-	-	-	-	-	-
		ENG			-	-	-	-	-	-
		REV			-	-	-	-	-	-
		FUL			-	-	-	-	-	-
		Sub-total			1,007,553,982	242,691,276	799,657	102,619,752	1,008,071	101,926,379
F_STRAN										
		DEM			114,941,846	48,416,630	292,884	16,219,910	300,367	16,353,921
		CUS			-	-	-	-	-	-
		ENG			-	-	-	-	-	-
		REV			-	-	-	-	-	-
		FUL			-	-	-	-	-	-
		Sub-total			114,941,846	48,416,630	292,884	16,219,910	300,367	16,353,921

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
Plant-in Service										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	547,746,156	10,638,266	172,981,528	451,026,631	446,683,740	369,853,462
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	127,950,268	2,694,418	40,131,466	126,440,969	121,072,234	96,904,873
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	16,920,011	828,870	4,638,525	3,257,150	776,146	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	119,287,923	4,672,826	31,948,638	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	14,623,746	-	1,790,663	8,953,314	8,356,426	1,790,663
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	2,577,642	184,117	736,469	736,469	184,117	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	7,416,346	255,052	3,012,759	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	82,962	1,064	39,381	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	770,840	44,263	1,472,469	2,610	640	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	166,042	-	6,866	197	410	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	1,050,708	9,596	246,560	673,962	347,682	248,277
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDNW	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	49,320	704	16,510	1,042	656	116
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	2,581,661	46,427	1,088,162	183,162	102,350	50,370
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	690	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	475,324	45,536	162,409	252,106	261,239	183,724
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	26,725	6,094	9,854	13,407	11,136	6,465
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU										
			DEM		547,746,156	10,638,266	172,981,528	451,026,631	446,683,740	369,853,462
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		547,746,156	10,638,266	172,981,528	451,026,631	446,683,740	369,853,462
F_TRANS										
			DEM		142,574,014	2,694,418	41,922,119	135,394,283	129,428,660	98,695,536
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		142,574,014	2,694,418	41,922,119	135,394,283	129,428,660	98,695,536
F_STRAN										
			DEM		19,497,652	1,012,987	5,374,994	3,993,619	960,264	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		19,497,652	1,012,987	5,374,994	3,993,619	960,264	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
Plant-in Service										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	5,556,019	56,803	2,659,133	-	1,292,429	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	1,596,024	14,630	963,644	1,299,324	332,873	311,478
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	825,280	1,501	283,281	550,682	34,143	128,682
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	4,545,052	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	6,072,274	11,041	-	4,051,831	251,218	946,823
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	555,115	2,071	-	737,009	47,127	175,538
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	239,479	2,836	3,191	5,599,846	113,181	1,334,331
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	1,293,254	681	-	325,898	10,807	170,769
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	370,877	81	-	105,332	1,040	132,520
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	427,385	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDNW	-	-	-	-	-	9,077,385
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	45,173,685	913,026	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	78,798	926	116	103,173	16,095	980,780
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	27,939	-	42,738	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTRD	5,327	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	33,669	322	16,619	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	2,144	536	531	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-

F_PRODU	DEM	5,556,019	56,803	2,659,133	-	1,292,429	-
CUS	-	-	-	-	-	-	-
ENG	-	-	-	-	-	-	-
REV	-	-	-	-	-	-	-
FUL	-	-	-	-	-	-	-
Sub-total		5,556,019	56,803	2,659,133	-	1,292,429	-

F_TRANS	DEM	1,596,024	14,630	963,644	1,299,324	332,873	311,478
CUS	-	-	-	-	-	-	-
ENG	-	-	-	-	-	-	-
REV	-	-	-	-	-	-	-
FUL	-	-	-	-	-	-	-
Sub-total		1,596,024	14,630	963,644	1,299,324	332,873	311,478

F_STRAN	DEM	825,280	1,501	283,281	550,682	34,143	128,682
CUS	-	-	-	-	-	-	-
ENG	-	-	-	-	-	-	-
REV	-	-	-	-	-	-	-
FUL	-	-	-	-	-	-	-
Sub-total		825,280	1,501	283,281	550,682	34,143	128,682

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
Plant-in Service						
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	16,074,307	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	3,281,844	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	695,048	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	5,114,053	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	527,616	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCST	16,308	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	83,250	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	17,932	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	20,068	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	5,327	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	362	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-
F_PRODU					16,074,307	-
DEM					-	-
CUS					-	-
ENG					-	-
REV					-	-
FUL					-	-
Sub-total					16,074,307	-
F_TRANS					3,281,844	-
DEM					-	-
CUS					-	-
ENG					-	-
REV					-	-
FUL					-	-
Sub-total					3,281,844	-
F_STRAN					695,048	-
DEM					-	-
CUS					-	-
ENG					-	-
REV					-	-
FUL					-	-
Sub-total					695,048	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
	F_RAILS		DEM		4,545,052	-	-	-	-	
			CUS		-	-	-	-	-	
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		4,545,052	-	-	-	-	
	F_DSTPR		DEM		765,631,797	356,241,764	2,154,996	113,715,776	2,210,051	118,952,583
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		765,631,797	356,241,764	2,154,996	113,715,776	2,210,051	118,952,583
	F_DSTSC		DEM		88,182,595	43,321,073	137,762	16,721,225	172,364	15,101,538
			CUS		169,520,544	142,860,518	51,435	17,828,139	87,094	1,260,779
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		257,703,139	186,181,591	189,197	34,549,364	259,458	16,362,317
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		618,722,729	407,507,805	552,698	133,399,499	745,179	13,352,434
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		618,722,729	407,507,805	552,698	133,399,499	745,179	13,352,434
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		96,995,898	76,111,560	319,689	11,426,655	71,068	2,176,332
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		96,995,898	76,111,560	319,689	11,426,655	71,068	2,176,332
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		119,287,923	4,672,826	31,948,638	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		119,287,923	4,672,826	31,948,638	-	-	-
	F_DSTSC		DEM		7,416,346	255,052	3,012,759	-	-	-
			CUS		82,962	1,064	39,381	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		7,499,308	256,116	3,052,140	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		1,987,589	53,859	1,725,896	676,769	348,732	248,277
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		1,987,589	53,859	1,725,896	676,769	348,732	248,277
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		3,133,720	98,761	1,276,935	449,718	375,382	240,675
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		3,133,720	98,761	1,276,935	449,718	375,382	240,675
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_RAILS		DEM		-	-	4,545,052	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	4,545,052	-	-	-
	F_DSTPR		DEM		6,072,274	11,041	-	4,051,831	251,218	946,823
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		6,072,274	11,041	-	4,051,831	251,218	946,823
	F_DSTSC		DEM		555,115	2,071	-	737,009	47,127	175,538
			CUS		239,479	2,836	3,191	5,599,846	113,181	1,334,331
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		794,594	4,907	3,191	6,336,856	160,308	1,509,869
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		2,091,517	762	-	45,604,915	924,873	9,380,674
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		2,091,517	762	-	45,604,915	924,873	9,380,674
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		147,877	1,785	60,005	103,173	16,095	980,780
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		147,877	1,785	60,005	103,173	16,095	980,780
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_RAILS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTPR		DEM		5,114,053	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		5,114,053	-
	F_DSTSC		DEM		527,616	-
			CUS		16,308	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		543,924	-
	F_CUSTS		DEM		-	-
			CUS		121,250	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		121,250	-
	F_CUSSV		DEM		-	-
			CUS		5,689	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		5,689	-
	F_FUELS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
	F_REVNU		DEM		-	-	-	-	-	
			CUS		-	-	-	-	-	
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		-	-	-	-	-	
Plant-in Service			DEM		6,274,426,880	1,998,066,022	3,394,352	720,771,022	3,766,664	742,363,055
			CUS		885,239,171	626,479,882	923,822	162,654,294	903,341	16,789,545
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		7,159,666,052	2,624,545,904	4,318,174	883,425,316	4,670,005	759,152,600

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	Plant-in Service		DEM		836,522,091	19,273,550	255,240,037	590,414,532	577,072,663	468,548,998
			CUS		5,204,271	153,684	3,042,213	1,126,487	724,114	488,952
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		841,726,363	19,427,233	258,282,250	591,541,019	577,796,777	469,037,949

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
		Plant-in Service	DEM		14,604,710	86,046	8,451,111	6,638,846	1,957,790	1,562,522
			CUS		2,478,873	5,383	63,195	51,307,934	1,054,150	11,695,785
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		17,083,583	91,429	8,514,306	57,946,781	3,011,940	13,258,306

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_REVNU		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
		Plant-in Service				
			DEM		25,692,869	-
			CUS		143,247	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			TOTAL		25,836,116	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
Accumulated Reserve for Depreciation										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	(2,524,894,963)	(768,832,118)	(5,324)	(277,268,866)	(44,582)	(288,168,207)
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	(503,353,518)	(126,138,177)	(415,619)	(51,474,972)	(523,942)	(52,975,978)
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	(59,731,562)	(26,386,281)	(159,617)	(8,438,225)	(163,695)	(8,812,282)
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	(2,269,268)	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	(381,397,545)	(177,460,935)	(1,073,506)	(56,647,227)	(1,100,931)	(59,255,929)
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	(21,524,315)	-	-	(1,971,693)	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	(2,939,599)	-	-	(405,462)	-	(101,365)
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	(62,382,679)	(30,646,463)	(97,456)	(11,829,033)	(121,935)	(10,683,224)
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	(97,498,879)	(82,165,500)	(29,583)	(10,253,764)	(50,092)	(725,131)
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	(138,798,507)	(83,039,702)	(142,971)	(49,530,857)	(240,433)	(3,586,538)
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	(189,652,827)	(169,924,404)	(50,810)	(17,602,630)	(85,447)	(1,274,609)
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	(19,394,439)	(13,055,575)	(47,570)	(4,539,402)	(42,109)	(1,087,986)
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	(6,941,919)	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	(39,080,236)	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	(25,305,654)	(21,767,927)	(7,891)	(2,733,820)	(13,271)	(197,956)
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	(5,478,368)	(462,751)	(211,015)	(644,080)	-	(955,576)
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	(2,802,886)	(2,465,550)	(622)	(308,817)	(1,503)	(21,436)
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	(24,625,234)	(19,757,723)	(23,289)	(3,332,564)	(31,504)	(367,777)
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	(326,302)	(207,118)	(441)	(41,688)	(125)	(17,156)
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU										
			DEM		(2,524,894,963)	(768,832,118)	(5,324)	(277,268,866)	(44,582)	(288,168,207)
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		(2,524,894,963)	(768,832,118)	(5,324)	(277,268,866)	(44,582)	(288,168,207)
F_TRANS										
			DEM		(524,877,832)	(126,138,177)	(415,619)	(53,446,665)	(523,942)	(52,975,978)
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		(524,877,832)	(126,138,177)	(415,619)	(53,446,665)	(523,942)	(52,975,978)
F_STRAN										
			DEM		(62,671,160)	(26,386,281)	(159,617)	(8,843,687)	(163,695)	(8,913,647)
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		(62,671,160)	(26,386,281)	(159,617)	(8,843,687)	(163,695)	(8,913,647)

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
Accumulated Reserve for Depreciation										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	(322,109,804)	(6,255,981)	(101,724,212)	(265,232,532)	(262,678,634)	(217,497,512)
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	(66,501,828)	(1,400,417)	(20,858,223)	(65,717,374)	(62,926,987)	(50,366,063)
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	(9,221,132)	(451,721)	(2,527,921)	(1,775,094)	(422,987)	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	(59,422,978)	(2,327,757)	(15,915,133)	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	(8,051,080)	-	(985,846)	(4,929,232)	(4,600,617)	(985,846)
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	(1,419,117)	(101,365)	(405,462)	(405,462)	(101,365)	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	(5,246,517)	(180,431)	(2,131,304)	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDNCST	(47,715)	(612)	(22,650)	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	(416,853)	(23,936)	(796,278)	(1,411)	(346)	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	(148,144)	-	(6,126)	(176)	(366)	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	(216,030)	(1,973)	(50,694)	(138,570)	(71,485)	(51,047)
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDNW	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	(23,008)	(329)	(7,702)	(486)	(306)	(54)
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	(2,006,906)	(36,091)	(845,904)	(142,385)	(79,564)	(39,156)
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	(536)	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	(369,503)	(35,398)	(126,252)	(195,980)	(203,079)	(142,822)
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	(20,775)	(4,737)	(7,660)	(10,422)	(8,657)	(5,026)
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU					(322,109,804)	(6,255,981)	(101,724,212)	(265,232,532)	(262,678,634)	(217,497,512)
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					(322,109,804)	(6,255,981)	(101,724,212)	(265,232,532)	(262,678,634)	(217,497,512)
F_TRANS					(74,552,908)	(1,400,417)	(21,844,070)	(70,646,607)	(67,527,604)	(51,351,909)
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					(74,552,908)	(1,400,417)	(21,844,070)	(70,646,607)	(67,527,604)	(51,351,909)
F_STRAN					(10,640,249)	(553,086)	(2,933,383)	(2,180,556)	(524,353)	-
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					(10,640,249)	(553,086)	(2,933,383)	(2,180,556)	(524,353)	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
Accumulated Reserve for Depreciation										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	(3,267,295)	(33,404)	(1,563,740)	-	(760,031)	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	(829,529)	(7,604)	(500,852)	(675,320)	(173,010)	(161,890)
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	(449,764)	(818)	(154,384)	(300,113)	(18,607)	(70,130)
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	(2,269,268)	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	(3,024,888)	(5,500)	-	(2,018,409)	(125,144)	(471,658)
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	(392,703)	(1,465)	-	(521,380)	(33,339)	(124,180)
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCST	(137,735)	(1,631)	(1,835)	(3,220,723)	(65,095)	(767,434)
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	(699,363)	(368)	-	(176,238)	(5,844)	(92,348)
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	(330,901)	(72)	-	(93,978)	(928)	(118,236)
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	(87,872)	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDNW	-	-	-	-	-	(6,941,919)
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	(38,306,015)	(774,220)	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	(36,759)	(432)	(54)	(48,130)	(7,509)	(457,535)
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	(21,719)	-	(33,223)	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	(4,141)	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	(26,173)	(251)	(12,919)	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	(1,666)	(417)	(413)	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU					(3,267,295)	(33,404)	(1,563,740)	-	(760,031)	-
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					(3,267,295)	(33,404)	(1,563,740)	-	(760,031)	-
F_TRANS					(829,529)	(7,604)	(500,852)	(675,320)	(173,010)	(161,890)
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					(829,529)	(7,604)	(500,852)	(675,320)	(173,010)	(161,890)
F_STRAN					(449,764)	(818)	(154,384)	(300,113)	(18,607)	(70,130)
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					(449,764)	(818)	(154,384)	(300,113)	(18,607)	(70,130)

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
Accumulated Reserve for Depreciation						
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	(9,452,722)	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	(1,705,730)	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	(378,790)	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	(2,547,553)	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	(373,250)	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCCST	(9,379)	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	(45,020)	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	(16,000)	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	(4,126)	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	(2,485)	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	(281)	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-
F_PRODU					(9,452,722)	-
DEM					-	-
CUS					-	-
ENG					-	-
REV					-	-
FUL					-	-
Sub-total					(9,452,722)	-
F_TRANS					(1,705,730)	-
DEM					-	-
CUS					-	-
ENG					-	-
REV					-	-
FUL					-	-
Sub-total					(1,705,730)	-
F_STRAN					(378,790)	-
DEM					-	-
CUS					-	-
ENG					-	-
REV					-	-
FUL					-	-
Sub-total					(378,790)	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
F_RAILS			DEM		(2,269,268)	-	-	-	-	
			CUS		-	-	-	-	-	
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		(2,269,268)	-	-	-	-	
F_DSTPR			DEM		(381,397,545)	(177,460,935)	(1,073,506)	(56,647,227)	(1,100,931)	(59,255,929)
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		(381,397,545)	(177,460,935)	(1,073,506)	(56,647,227)	(1,100,931)	(59,255,929)
F_DSTSC			DEM		(62,382,679)	(30,646,463)	(97,456)	(11,829,033)	(121,935)	(10,683,224)
			CUS		(97,498,879)	(82,165,500)	(29,583)	(10,253,764)	(50,092)	(725,131)
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		(159,881,558)	(112,811,963)	(127,039)	(22,082,797)	(172,026)	(11,408,354)
F_CUSTS			DEM		-	-	-	-	-	-
			CUS		(393,867,928)	(266,019,681)	(241,351)	(71,672,890)	(367,988)	(5,949,133)
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		(393,867,928)	(266,019,681)	(241,351)	(71,672,890)	(367,988)	(5,949,133)
F_CUSSV			DEM		-	-	-	-	-	-
			CUS		(58,538,445)	(44,661,069)	(243,258)	(7,060,968)	(46,403)	(1,559,901)
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		(58,538,445)	(44,661,069)	(243,258)	(7,060,968)	(46,403)	(1,559,901)
F_FUELS			DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		(59,422,978)	(2,327,757)	(15,915,133)	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		(59,422,978)	(2,327,757)	(15,915,133)	-	-	-
	F_DSTSC		DEM		(5,246,517)	(180,431)	(2,131,304)	-	-	-
			CUS		(47,715)	(612)	(22,650)	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		(5,294,232)	(181,042)	(2,153,955)	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		(781,027)	(25,909)	(853,098)	(140,157)	(72,197)	(51,047)
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		(781,027)	(25,909)	(853,098)	(140,157)	(72,197)	(51,047)
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		(2,420,728)	(76,555)	(987,519)	(349,273)	(291,606)	(187,057)
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		(2,420,728)	(76,555)	(987,519)	(349,273)	(291,606)	(187,057)
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_RAILS		DEM		-	-	(2,269,268)	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	(2,269,268)	-	-	-
	F_DSTPR		DEM		(3,024,888)	(5,500)	-	(2,018,409)	(125,144)	(471,658)
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		(3,024,888)	(5,500)	-	(2,018,409)	(125,144)	(471,658)
	F_DSTSC		DEM		(392,703)	(1,465)	-	(521,380)	(33,339)	(124,180)
			CUS		(137,735)	(1,631)	(1,835)	(3,220,723)	(65,095)	(767,434)
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		(530,438)	(3,096)	(1,835)	(3,742,103)	(98,434)	(891,614)
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		(1,118,136)	(440)	-	(38,576,232)	(780,993)	(7,152,503)
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		(1,118,136)	(440)	-	(38,576,232)	(780,993)	(7,152,503)
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		(90,459)	(1,099)	(46,610)	(48,130)	(7,509)	(457,535)
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		(90,459)	(1,099)	(46,610)	(48,130)	(7,509)	(457,535)
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_RAILS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTPR		DEM		(2,547,553)	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		(2,547,553)	-
	F_DSTSC		DEM		(373,250)	-
			CUS		(9,379)	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		(382,629)	-
	F_CUSTS		DEM		-	-
			CUS		(65,145)	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		(65,145)	-
	F_CUSSV		DEM		-	-
			CUS		(2,766)	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		(2,766)	-
	F_FUELS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
	F_REVNU		DEM		-	-	-	-	-	
			CUS		-	-	-	-	-	
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		-	-	-	-	-	
Accumulated Reserve for Depreciation										
			DEM		(3,558,493,449)	(1,129,463,974)	(1,751,523)	(408,035,478)	(1,955,085)	(419,996,984)
			CUS		(549,905,252)	(392,846,251)	(514,192)	(88,987,622)	(464,482)	(8,234,165)
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		(4,108,398,701)	(1,522,310,225)	(2,265,715)	(497,023,099)	(2,419,568)	(428,231,149)

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
Accumulated Reserve for Depreciation										
			DEM		(471,972,456)	(10,717,672)	(144,548,102)	(338,059,694)	(330,730,591)	(268,849,421)
			CUS		(3,249,470)	(103,076)	(1,863,267)	(489,430)	(363,804)	(238,104)
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		(475,221,926)	(10,820,748)	(146,411,369)	(338,549,124)	(331,094,395)	(269,087,526)

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
Accumulated Reserve for Depreciation										
			DEM		(7,964,178)	(48,791)	(4,488,244)	(3,515,222)	(1,110,131)	(827,857)
			CUS		(1,346,330)	(3,171)	(48,445)	(41,845,085)	(853,597)	(8,377,471)
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		(9,310,509)	(51,962)	(4,536,689)	(45,360,307)	(1,963,727)	(9,205,329)

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_REVNU		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
		Accumulated Reserve for Depreciation				
			DEM		(14,458,044)	-
			CUS		(77,291)	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			TOTAL		(14,535,335)	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
Rate Base Adjustments										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	113,145,436	34,452,857	239	12,424,955	1,998	12,913,376
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	53,217,836	13,336,156	43,942	5,442,272	55,395	5,600,968
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	6,102,005	2,695,547	16,306	862,025	16,723	900,237
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	198,779	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	39,609,273	18,429,848	111,487	5,882,983	114,335	6,153,905
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	1,207,595	-	-	110,619	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	164,923	-	-	22,748	-	5,687
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	2,723,770	1,338,095	4,255	516,483	5,324	466,454
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	15,796,492	13,312,222	4,793	1,661,286	8,116	117,484
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	8,630,853	5,163,625	8,890	3,079,958	14,951	223,020
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	6,565,674	5,882,687	1,759	609,393	2,958	44,126
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	9,711,677	6,537,519	23,821	2,273,085	21,086	544,804
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	935,003	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	3,122,133	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	872	750	0	94	0	7
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	4,710,507	397,890	181,439	553,804	-	821,640
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	2,410,027	2,119,972	535	265,532	1,292	18,432
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	21,175,196	16,989,632	20,026	2,865,666	27,090	316,251
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	4,942	4,382	1	278	1	209
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	281,903	178,936	381	36,015	108	14,821
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	96,738,925	19,594,386	71,095	8,475,020	86,423	8,468,949
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-

F_PRODU	DEM	113,145,436	34,452,857	239	12,424,955	1,998	12,913,376
	CUS	-	-	-	-	-	-
	ENG	96,738,925	19,594,386	71,095	8,475,020	86,423	8,468,949
	REV	-	-	-	-	-	-
	FUL	-	-	-	-	-	-
	Sub-total	209,884,361	54,047,243	71,334	20,899,975	88,421	21,382,324

F_TRANS	DEM	54,425,432	13,336,156	43,942	5,552,891	55,395	5,600,968
	CUS	-	-	-	-	-	-
	ENG	-	-	-	-	-	-
	REV	-	-	-	-	-	-
	FUL	-	-	-	-	-	-
	Sub-total	54,425,432	13,336,156	43,942	5,552,891	55,395	5,600,968

F_STRAN	DEM	6,266,928	2,695,547	16,306	884,773	16,723	905,924
	CUS	-	-	-	-	-	-
	ENG	-	-	-	-	-	-
	REV	-	-	-	-	-	-
	FUL	-	-	-	-	-	-
	Sub-total	6,266,928	2,695,547	16,306	884,773	16,723	905,924

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
Rate Base Adjustments										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	14,434,365	280,343	4,558,459	11,885,584	11,771,139	9,746,485
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	7,031,010	148,061	2,205,268	6,948,072	6,653,054	5,325,031
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	942,005	46,147	258,245	181,339	43,211	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	6,171,254	241,744	1,652,834	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	451,696	-	55,310	276,549	258,112	55,310
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	79,618	5,687	22,748	22,748	5,687	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	229,075	7,878	93,058	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCCST	7,731	99	3,670	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	25,921	1,488	49,515	88	22	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	5,129	-	212	6	13	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	108,176	988	25,385	69,388	35,796	25,561
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	1	0	0	0	0	0
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	1,725,613	31,032	727,340	122,428	68,412	33,668
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	461	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	317,735	30,439	108,564	168,523	174,628	122,812
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	24	-	8	14	17	8
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	17,948	4,093	6,618	9,004	7,479	4,342
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	12,466,595	541,305	4,954,504	12,914,592	15,620,688	12,544,253
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU										
			DEM		14,434,365	280,343	4,558,459	11,885,584	11,771,139	9,746,485
			CUS		-	-	-	-	-	-
			ENG		12,466,595	541,305	4,954,504	12,914,592	15,620,688	12,544,253
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		26,900,960	821,647	9,512,963	24,800,176	27,391,827	22,290,738
F_TRANS										
			DEM		7,482,706	148,061	2,260,578	7,224,621	6,911,166	5,380,340
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		7,482,706	148,061	2,260,578	7,224,621	6,911,166	5,380,340
F_STRAN										
			DEM		1,021,622	51,833	280,993	204,086	48,898	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		1,021,622	51,833	280,993	204,086	48,898	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
Rate Base Adjustments										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	146,414	1,497	70,074	-	34,058	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	87,703	804	52,953	71,399	18,292	17,116
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	45,947	84	15,771	30,659	1,901	7,164
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	198,779	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	314,144	571	-	209,618	12,997	48,983
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	17,146	64	-	22,765	1,456	5,422
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCST	22,315	264	297	521,812	10,547	124,337
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	43,488	23	-	10,959	363	5,742
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	11,456	2	-	3,253	32	4,093
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	44,002	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDNW	-	-	-	-	-	935,003
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	3,060,281	61,853	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	1	0	0	2	0	16
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	18,675	-	28,566	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTRD	3,561	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	22,506	215	11,109	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	0	0	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	1,440	360	357	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	167,532	1,906	117,149	333,368	43,363	79,426
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-

F_PRODU	DEM	146,414	1,497	70,074	-	34,058	-
F_PRODU	CUS	-	-	-	-	-	-
F_PRODU	ENG	167,532	1,906	117,149	333,368	43,363	79,426
F_PRODU	REV	-	-	-	-	-	-
F_PRODU	FUL	-	-	-	-	-	-
F_PRODU	Sub-total	313,945	3,403	187,224	333,368	77,421	79,426

F_TRANS	DEM	87,703	804	52,953	71,399	18,292	17,116
F_TRANS	CUS	-	-	-	-	-	-
F_TRANS	ENG	-	-	-	-	-	-
F_TRANS	REV	-	-	-	-	-	-
F_TRANS	FUL	-	-	-	-	-	-
F_TRANS	Sub-total	87,703	804	52,953	71,399	18,292	17,116

F_STRAN	DEM	45,947	84	15,771	30,659	1,901	7,164
F_STRAN	CUS	-	-	-	-	-	-
F_STRAN	ENG	-	-	-	-	-	-
F_STRAN	REV	-	-	-	-	-	-
F_STRAN	FUL	-	-	-	-	-	-
F_STRAN	Sub-total	45,947	84	15,771	30,659	1,901	7,164

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
Rate Base Adjustments						
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	423,595	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	180,341	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	38,696	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	264,571	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	16,297	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	1,520	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	2,799	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	554	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	2,066	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	0	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	242	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	258,371	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-
F_PRODU					423,595	-
DEM					-	-
CUS					-	-
ENG					258,371	-
REV					-	-
FUL					-	-
Sub-total					681,966	-
F_TRANS					180,341	-
DEM					-	-
CUS					-	-
ENG					-	-
REV					-	-
FUL					-	-
Sub-total					180,341	-
F_STRAN					38,696	-
DEM					-	-
CUS					-	-
ENG					-	-
REV					-	-
FUL					-	-
Sub-total					38,696	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
F_RAILS			DEM		198,779	-	-	-	-	
			CUS		-	-	-	-	-	
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		198,779	-	-	-	-	
F_DSTPR			DEM		39,609,273	18,429,848	111,487	5,882,983	114,335	6,153,905
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		39,609,273	18,429,848	111,487	5,882,983	114,335	6,153,905
F_DSTSC			DEM		2,723,770	1,338,095	4,255	516,483	5,324	466,454
			CUS		15,796,492	13,312,222	4,793	1,661,286	8,116	117,484
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		18,520,263	14,650,316	9,048	2,177,768	13,440	583,938
F_CUSTS			DEM		-	-	-	-	-	-
			CUS		28,965,340	17,583,831	34,470	5,962,436	38,995	811,951
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		28,965,340	17,583,831	34,470	5,962,436	38,995	811,951
F_CUSSV			DEM		-	-	-	-	-	-
			CUS		28,583,448	19,691,563	202,382	3,721,389	28,493	1,171,360
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
F_FUELS			DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		6,171,254	241,744	1,652,834	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		6,171,254	241,744	1,652,834	-	-	-
	F_DSTSC		DEM		229,075	7,878	93,058	-	-	-
			CUS		7,731	99	3,670	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		236,806	7,977	96,727	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		139,226	2,476	75,111	69,482	35,830	25,561
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		139,226	2,476	75,111	69,482	35,830	25,561
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		2,061,782	65,564	842,530	299,968	250,536	160,830
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_RAILS		DEM		-	-	198,779	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	198,779	-	-	-
	F_DSTPR		DEM		314,144	571	-	209,618	12,997	48,983
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		314,144	571	-	209,618	12,997	48,983
	F_DSTSC		DEM		17,146	64	-	22,765	1,456	5,422
			CUS		22,315	264	297	521,812	10,547	124,337
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		39,462	328	297	544,577	12,002	129,759
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		98,945	25	-	3,074,493	62,248	944,839
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		98,945	25	-	3,074,493	62,248	944,839
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		46,183	575	40,033	2	0	16
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_RAILS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTPR		DEM		264,571	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		264,571	-
	F_DSTSC		DEM		16,297	-
			CUS		1,520	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		17,817	-
	F_CUSTS		DEM		-	-
			CUS		5,419	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		5,419	-
	F_CUSSV		DEM		-	-
			CUS		242	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_FUELS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
	F_REVNU		DEM		-	-	-	-	-	
			CUS		-	-	-	-	-	
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		-	-	-	-	-	
Rate Base Adjustments										
			DEM		216,369,619	70,252,502	176,229	25,262,085	193,774	26,040,627
			CUS		73,345,279	50,587,616	241,645	11,345,111	75,603	2,100,794
			ENG		96,738,925	19,594,386	71,095	8,475,020	86,423	8,468,949
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		386,453,823	140,434,505	488,969	45,082,216	355,800	36,610,370

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
Rate Base Adjustments										
			DEM		29,339,021	729,860	8,845,922	19,314,291	18,731,203	15,126,825
			CUS		2,208,739	68,139	921,311	369,450	286,366	186,391
			ENG		12,466,595	541,305	4,954,504	12,914,592	15,620,688	12,544,253
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		44,014,355	1,339,304	14,721,737	32,598,333	34,638,257	27,857,470

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
Rate Base Adjustments										
			DEM		611,354	3,020	337,578	334,440	68,703	78,685
			CUS		167,444	865	40,330	3,596,307	72,795	1,069,192
			ENG		167,532	1,906	117,149	333,368	43,363	79,426
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		946,329	5,791	495,058	4,264,116	184,861	1,227,303

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_REVNU		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
Rate Base Adjustments						
			DEM		923,500	-
			CUS		7,181	-
			ENG		258,371	-
			REV		-	-
			FUL		-	-
			TOTAL		1,189,052	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
O & M EXPENSES										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	283,695,708	86,385,523	598	31,153,766	5,009	32,378,410
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	60,778,773	15,230,893	50,185	6,215,484	63,265	6,396,727
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	6,518,115	2,879,362	17,418	920,808	17,863	961,627
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	141,935	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	38,784,845	18,046,249	109,166	5,760,535	111,955	6,025,818
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	523,286	-	-	47,935	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	71,466	-	-	9,857	-	2,464
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	1,152,216	566,044	1,800	218,484	2,252	197,321
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	23,616,004	19,901,980	7,165	2,483,648	12,133	175,640
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	4,321,531	2,585,465	4,451	1,542,157	7,486	111,668
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	2,697,724	2,417,096	723	250,389	1,215	18,131
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	9,877,294	6,649,007	24,227	2,311,849	21,445	554,095
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	982,983	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	3,047,226	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	929,697	799,725	290	100,437	488	7,273
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	5,873,877	496,159	226,249	690,579	-	1,024,563
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	3,005,239	2,643,549	667	331,111	1,612	22,984
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	27,894,277	22,380,596	26,381	3,774,967	35,686	416,600
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	4,936,496	4,376,769	839	277,287	1,452	209,163
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	1,684,537	1,069,250	2,277	215,214	647	88,566
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	23,293,594	4,718,097	17,119	2,040,685	20,810	2,039,223
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU					283,695,708	86,385,523	598	31,153,766	5,009	32,378,410
DEM					-	-	-	-	-	-
CUS					-	-	-	-	-	-
ENG					23,293,594	4,718,097	17,119	2,040,685	20,810	2,039,223
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					306,989,302	91,103,620	17,717	33,194,451	25,819	34,417,633
F_TRANS					61,302,059	15,230,893	50,185	6,263,418	63,265	6,396,727
DEM					-	-	-	-	-	-
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					61,302,059	15,230,893	50,185	6,263,418	63,265	6,396,727
F_STRAN					6,589,581	2,879,362	17,418	930,666	17,863	964,091
DEM					-	-	-	-	-	-
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					6,589,581	2,879,362	17,418	930,666	17,863	964,091

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
O & M EXPENSES										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	36,192,068	702,918	11,429,672	29,801,371	29,514,416	24,437,892
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	8,029,942	169,097	2,518,582	7,935,221	7,598,288	6,081,586
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	1,006,242	49,293	275,855	193,704	46,158	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	6,042,805	236,713	1,618,432	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	195,733	-	23,967	119,836	111,847	23,967
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	34,501	2,464	9,857	9,857	2,464	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	96,904	3,333	39,365	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCCST	11,557	148	5,486	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	12,979	745	24,792	44	11	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	2,107	-	87	2	5	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	110,021	1,005	25,818	70,571	36,406	25,997
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	845	12	283	18	11	2
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	2,151,793	38,696	906,974	152,664	85,308	41,983
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTRREAD	575	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	418,555	40,097	143,012	221,996	230,038	161,781
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	24,178	-	7,655	13,526	17,393	7,974
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	107,251	24,457	39,545	53,805	44,691	25,947
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	3,001,809	130,340	1,192,986	3,109,682	3,761,278	3,020,508
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-

F_PRODU	DEM	36,192,068	702,918	11,429,672	29,801,371	29,514,416	24,437,892
CUS	-	-	-	-	-	-	-
ENG	3,001,809	130,340	1,192,986	3,109,682	3,761,278	3,020,508	
REV	-	-	-	-	-	-	
FUL	-	-	-	-	-	-	
Sub-total		39,193,877	833,258	12,622,659	32,911,052	33,275,694	27,458,401

F_TRANS	DEM	8,225,675	169,097	2,542,549	8,055,057	7,710,136	6,105,553
CUS	-	-	-	-	-	-	-
ENG	-	-	-	-	-	-	-
REV	-	-	-	-	-	-	-
FUL	-	-	-	-	-	-	-
Sub-total		8,225,675	169,097	2,542,549	8,055,057	7,710,136	6,105,553

F_STRAN	DEM	1,040,743	51,758	285,713	203,562	48,622	-
CUS	-	-	-	-	-	-	-
ENG	-	-	-	-	-	-	-
REV	-	-	-	-	-	-	-
FUL	-	-	-	-	-	-	-
Sub-total		1,040,743	51,758	285,713	203,562	48,622	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
O & M EXPENSES										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	367,111	3,753	175,701	-	85,397	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	100,164	918	60,477	81,543	20,891	19,548
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	49,080	89	16,847	32,749	2,030	7,653
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	141,935	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	307,605	559	-	205,255	12,726	47,964
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	7,253	27	-	9,630	616	2,294
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCST	33,362	395	444	780,118	15,767	185,886
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	21,775	11	-	5,487	182	2,875
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	4,707	1	-	1,337	13	1,682
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	44,752	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-	982,983
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	2,986,858	60,369	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	1,350	16	2	1,768	276	16,809
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	23,287	-	35,622	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTRREAD	4,440	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	29,648	284	14,634	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	19	241	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	8,603	2,151	2,133	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	40,340	459	28,208	80,271	10,441	19,125
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU										
			DEM		367,111	3,753	175,701	-	85,397	-
			CUS		-	-	-	-	-	-
			ENG		40,340	459	28,208	80,271	10,441	19,125
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		407,451	4,212	203,909	80,271	95,838	19,125
F_TRANS										
			DEM		100,164	918	60,477	81,543	20,891	19,548
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		100,164	918	60,477	81,543	20,891	19,548
F_STRAN										
			DEM		49,080	89	16,847	32,749	2,030	7,653
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		49,080	89	16,847	32,749	2,030	7,653

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
O & M EXPENSES						
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	1,062,102	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	205,963	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	41,335	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	259,064	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	6,894	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCST	2,272	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	1,402	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	228	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	2,101	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	91	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	302	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	62,213	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-
F_PRODU						
			DEM		1,062,102	-
			CUS		-	-
			ENG		62,213	-
			REV		-	-
			FUL		-	-
			Sub-total		1,124,315	-
F_TRANS						
			DEM		205,963	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		205,963	-
F_STRAN						
			DEM		41,335	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		41,335	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
	F_RAILS		DEM		141,935	-	-	-	-	
			CUS		-	-	-	-	-	
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		141,935	-	-	-	-	
	F_DSTPR		DEM		38,784,845	18,046,249	109,166	5,760,535	111,955	6,025,818
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		38,784,845	18,046,249	109,166	5,760,535	111,955	6,025,818
	F_DSTSC		DEM		1,152,216	566,044	1,800	218,484	2,252	197,321
			CUS		23,616,004	19,901,980	7,165	2,483,648	12,133	175,640
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		24,768,220	20,468,024	8,965	2,702,132	14,385	372,960
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		20,926,758	11,651,568	29,401	4,104,396	30,147	683,894
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		20,926,758	11,651,568	29,401	4,104,396	30,147	683,894
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		44,324,124	31,766,049	256,702	5,389,595	39,884	1,769,148
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		44,324,124	31,766,049	256,702	5,389,595	39,884	1,769,148
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		6,042,805	236,713	1,618,432	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		6,042,805	236,713	1,618,432	-	-	-
	F_DSTSC		DEM		96,904	3,333	39,365	-	-	-
			CUS		11,557	148	5,486	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		108,461	3,481	44,852	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		125,107	1,750	50,697	70,618	36,422	25,997
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		125,107	1,750	50,697	70,618	36,422	25,997
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		2,703,198	103,263	1,097,469	442,010	377,442	237,687
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		2,703,198	103,263	1,097,469	442,010	377,442	237,687
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_RAILS		DEM		-	-	141,935	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	141,935	-	-	-
	F_DSTPR		DEM		307,605	559	-	205,255	12,726	47,964
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		307,605	559	-	205,255	12,726	47,964
	F_DSTSC		DEM		7,253	27	-	9,630	616	2,294
			CUS		33,362	395	444	780,118	15,767	185,886
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		40,615	422	444	789,748	16,383	188,180
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		71,234	12	-	2,993,682	60,564	987,540
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		71,234	12	-	2,993,682	60,564	987,540
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		67,328	2,470	52,632	1,768	276	16,809
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		67,328	2,470	52,632	1,768	276	16,809
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_RAILS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTPR		DEM		259,064	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		259,064	-
	F_DSTSC		DEM		6,894	-
			CUS		2,272	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		9,166	-
	F_CUSTS		DEM		-	-
			CUS		3,731	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		3,731	-
	F_CUSSV		DEM		-	-
			CUS		393	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		393	-
	F_FUELS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
	F_REVNU		DEM		-	-	-	-	-	
			CUS		-	-	-	-	-	
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		-	-	-	-	-	
O & M EXPENSES										
			DEM		391,666,345	123,108,071	179,168	44,326,869	200,344	45,962,366
			CUS		88,866,885	63,319,597	293,269	11,977,639	82,163	2,628,681
			ENG		23,293,594	4,718,097	17,119	2,040,685	20,810	2,039,223
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		503,826,824	191,145,766	489,555	58,345,193	303,318	50,630,270

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
O & M EXPENSES										
			DEM		51,598,194	1,163,819	15,915,732	38,059,990	37,273,174	30,543,445
			CUS		2,839,862	105,161	1,153,653	512,627	413,864	263,685
			ENG		3,001,809	130,340	1,192,986	3,109,682	3,761,278	3,020,508
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		57,439,865	1,399,319	18,262,371	41,682,299	41,448,316	33,827,638

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
O & M EXPENSES										
			DEM		831,213	5,347	394,960	329,178	121,659	77,458
			CUS		171,924	2,877	53,077	3,775,568	76,607	1,190,235
			ENG		40,340	459	28,208	80,271	10,441	19,125
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		1,043,477	8,683	476,245	4,185,016	208,708	1,286,818

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_REVNU		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
		O & M EXPENSES				
			DEM		1,575,358	-
			CUS		6,396	-
			ENG		62,213	-
			REV		-	-
			FUL		-	-
			TOTAL		1,643,966	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
Hydraulic Production - Operation										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	61,453	18,713	0	6,748	1	7,014
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-	-	-	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	-	-	-	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-	-	-	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU										
			DEM		61,453	18,713	0	6,748	1	7,014
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		61,453	18,713	0	6,748	1	7,014
F_TRANS										
			DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
F_STRAN										
			DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
Hydraulic Production - Operation										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	7,840	152	2,476	6,455	6,393	5,294
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-	-	-	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCCST	-	-	-	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDNW	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-	-	-	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU					7,840	152	2,476	6,455	6,393	5,294
		DEM			-	-	-	-	-	-
		CUS			-	-	-	-	-	-
		ENG			-	-	-	-	-	-
		REV			-	-	-	-	-	-
		FUL			-	-	-	-	-	-
		Sub-total			7,840	152	2,476	6,455	6,393	5,294
F_TRANS					-	-	-	-	-	-
		DEM			-	-	-	-	-	-
		CUS			-	-	-	-	-	-
		ENG			-	-	-	-	-	-
		REV			-	-	-	-	-	-
		FUL			-	-	-	-	-	-
		Sub-total			-	-	-	-	-	-
F_STRAN					-	-	-	-	-	-
		DEM			-	-	-	-	-	-
		CUS			-	-	-	-	-	-
		ENG			-	-	-	-	-	-
		REV			-	-	-	-	-	-
		FUL			-	-	-	-	-	-
		Sub-total			-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
Hydraulic Production - Operation										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	80	1	38	-	18	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-	-	-	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCCST	-	-	-	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-	-	-	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU					80	1	38	-	18	-
DEM					-	-	-	-	-	-
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					80	1	38	-	18	-
F_TRANS					-	-	-	-	-	-
DEM					-	-	-	-	-	-
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					-	-	-	-	-	-
F_STRAN					-	-	-	-	-	-
DEM					-	-	-	-	-	-
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
Hydraulic Production - Operation						
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	230	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-
F_PRODU						
			DEM		230	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		230	-
F_TRANS						
			DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
F_STRAN						
			DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623
	F_RAILS		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_DSTPR		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_DSTSC		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_CUSTS		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_CUSSV		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_FUELS		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTSC		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTSC		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_RAILS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTPR		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTSC		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_CUSTS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_CUSSV		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_FUELS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
	F_REVNU		DEM		-	-	-	-	-	
			CUS		-	-	-	-	-	
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		-	-	-	-	-	
		Hydraulic Production - Operation	DEM		61,453	18,713	0	6,748	1	7,014
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		61,453	18,713	0	6,748	1	7,014

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
		Hydraulic Production - Operation	DEM		7,840	152	2,476	6,455	6,393	5,294
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		7,840	152	2,476	6,455	6,393	5,294

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
		Hydraulic Production - Operation	DEM		80	1	38	-	18	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		80	1	38	-	18	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_REVNU		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
		Hydraulic Production - Operation				
			DEM		230	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			TOTAL		230	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
Depreciation Expense										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	157,707,482	48,022,028	333	17,318,493	2,785	17,999,276
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	22,061,314	5,528,468	18,216	2,256,079	22,964	2,321,867
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	3,174,551	1,402,350	8,483	448,466	8,700	468,346
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	104,387	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	22,690,376	10,557,633	63,866	3,370,097	65,497	3,525,296
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	1,386,298	-	-	126,989	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	189,328	-	-	26,114	-	6,529
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	2,498,589	1,227,471	3,903	473,784	4,884	427,891
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	5,350,595	4,509,121	1,623	562,711	2,749	39,794
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	4,273,534	2,556,749	4,402	1,525,029	7,403	110,428
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	1,419,586	1,271,915	380	131,759	640	9,541
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	6,081,160	4,093,598	14,916	1,423,338	13,203	341,140
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	420,458	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	1,540,386	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-	-	-	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	101,958	8,612	3,927	11,987	-	17,784
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	52,165	45,887	12	5,747	28	399
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	458,302	367,712	433	62,023	586	6,845
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	6,073	3,855	8	776	2	319
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU					157,707,482	48,022,028	333	17,318,493	2,785	17,999,276
		DEM			-	-	-	-	-	-
		CUS			-	-	-	-	-	-
		ENG			-	-	-	-	-	-
		REV			-	-	-	-	-	-
		FUL			-	-	-	-	-	-
		Sub-total			157,707,482	48,022,028	333	17,318,493	2,785	17,999,276
F_TRANS					23,447,612	5,528,468	18,216	2,383,069	22,964	2,321,867
		DEM			-	-	-	-	-	-
		CUS			-	-	-	-	-	-
		ENG			-	-	-	-	-	-
		REV			-	-	-	-	-	-
		FUL			-	-	-	-	-	-
		Sub-total			23,447,612	5,528,468	18,216	2,383,069	22,964	2,321,867
F_STRAN					3,363,879	1,402,350	8,483	474,580	8,700	474,874
		DEM			-	-	-	-	-	-
		CUS			-	-	-	-	-	-
		ENG			-	-	-	-	-	-
		REV			-	-	-	-	-	-
		FUL			-	-	-	-	-	-
		Sub-total			3,363,879	1,402,350	8,483	474,580	8,700	474,874

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
Depreciation Expense										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	20,119,303	390,755	6,353,797	16,566,691	16,407,172	13,585,114
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	2,914,687	61,378	914,188	2,880,305	2,758,006	2,207,477
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	490,075	24,008	134,351	94,341	22,480	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	3,535,234	138,485	946,834	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	518,539	-	63,495	317,473	296,308	63,495
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	91,400	6,529	26,114	26,114	6,529	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	210,137	7,227	85,364	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCCST	2,619	34	1,243	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFERS	12,835	737	24,517	43	11	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	1,109	-	46	1	3	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	67,737	619	15,895	43,449	22,414	16,006
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-	-	-	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	37,351	672	15,743	2,650	1,481	729
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTRREAD	10	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	6,877	659	2,350	3,647	3,780	2,658
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	387	88	143	194	161	94
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-

F_PRODU	DEM	20,119,303	390,755	6,353,797	16,566,691	16,407,172	13,585,114
	CUS	-	-	-	-	-	-
	ENG	-	-	-	-	-	-
	REV	-	-	-	-	-	-
	FUL	-	-	-	-	-	-
	Sub-total	20,119,303	390,755	6,353,797	16,566,691	16,407,172	13,585,114

F_TRANS	DEM	3,433,226	61,378	977,683	3,197,778	3,054,314	2,270,972
	CUS	-	-	-	-	-	-
	ENG	-	-	-	-	-	-
	REV	-	-	-	-	-	-
	FUL	-	-	-	-	-	-
	Sub-total	3,433,226	61,378	977,683	3,197,778	3,054,314	2,270,972

F_STRAN	DEM	581,475	30,536	160,466	120,455	29,009	-
	CUS	-	-	-	-	-	-
	ENG	-	-	-	-	-	-
	REV	-	-	-	-	-	-
	FUL	-	-	-	-	-	-
	Sub-total	581,475	30,536	160,466	120,455	29,009	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
Depreciation Expense										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	204,079	2,086	97,673	-	47,472	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	36,357	333	21,952	29,598	7,583	7,095
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	23,904	43	8,205	15,950	989	3,727
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	104,387	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	179,959	327	-	120,081	7,445	28,060
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	15,729	59	-	20,883	1,335	4,974
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCST	7,559	90	101	176,749	3,572	42,116
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	21,533	11	-	5,426	180	2,843
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	2,477	1	-	703	7	885
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	27,553	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-	420,458
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	1,509,869	30,517	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-	-	-	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	404	-	618	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	77	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	487	5	240	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	31	8	8	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-

F_PRODU	DEM	204,079	2,086	97,673	-	47,472	-
	CUS	-	-	-	-	-	-
	ENG	-	-	-	-	-	-
	REV	-	-	-	-	-	-
	FUL	-	-	-	-	-	-
	Sub-total	204,079	2,086	97,673	-	47,472	-

F_TRANS	DEM	36,357	333	21,952	29,598	7,583	7,095
	CUS	-	-	-	-	-	-
	ENG	-	-	-	-	-	-
	REV	-	-	-	-	-	-
	FUL	-	-	-	-	-	-
	Sub-total	36,357	333	21,952	29,598	7,583	7,095

F_STRAN	DEM	23,904	43	8,205	15,950	989	3,727
	CUS	-	-	-	-	-	-
	ENG	-	-	-	-	-	-
	REV	-	-	-	-	-	-
	FUL	-	-	-	-	-	-
	Sub-total	23,904	43	8,205	15,950	989	3,727

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
Depreciation Expense						
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	590,427	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	74,760	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	20,132	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	151,561	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	14,950	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCAST	515	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	1,386	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	120	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	1,294	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	5	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-
F_PRODU					590,427	-
DEM					-	-
CUS					-	-
ENG					-	-
REV					-	-
FUL					-	-
Sub-total					590,427	-
F_TRANS					74,760	-
DEM					-	-
CUS					-	-
ENG					-	-
REV					-	-
FUL					-	-
Sub-total					74,760	-
F_STRAN					20,132	-
DEM					-	-
CUS					-	-
ENG					-	-
REV					-	-
FUL					-	-
Sub-total					20,132	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
	F_RAILS		DEM		104,387	-	-	-	-	
			CUS		-	-	-	-	-	
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		104,387	-	-	-	-	
	F_DSTPR		DEM		22,690,376	10,557,633	63,866	3,370,097	65,497	3,525,296
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		22,690,376	10,557,633	63,866	3,370,097	65,497	3,525,296
	F_DSTSC		DEM		2,498,589	1,227,471	3,903	473,784	4,884	427,891
			CUS		5,350,595	4,509,121	1,623	562,711	2,749	39,794
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		7,849,184	5,736,592	5,527	1,036,495	7,633	467,685
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		13,735,123	7,922,262	19,698	3,080,126	21,246	461,108
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		13,735,123	7,922,262	19,698	3,080,126	21,246	461,108
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		618,498	426,066	4,380	80,533	617	25,347
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		618,498	426,066	4,380	80,533	617	25,347
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		3,535,234	138,485	946,834	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		3,535,234	138,485	946,834	-	-	-
	F_DSTSC		DEM		210,137	7,227	85,364	-	-	-
			CUS		2,619	34	1,243	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		212,755	7,260	86,607	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		81,680	1,356	40,458	43,494	22,428	16,006
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		81,680	1,356	40,458	43,494	22,428	16,006
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		44,624	1,419	18,235	6,491	5,421	3,480
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		44,624	1,419	18,235	6,491	5,421	3,480
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_RAILS		DEM		-	-	104,387	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	104,387	-	-	-
	F_DSTPR		DEM		179,959	327	-	120,081	7,445	28,060
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		179,959	327	-	120,081	7,445	28,060
	F_DSTSC		DEM		15,729	59	-	20,883	1,335	4,974
			CUS		7,559	90	101	176,749	3,572	42,116
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		23,287	148	101	197,631	4,908	47,089
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		51,562	12	-	1,515,999	30,704	424,186
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		51,562	12	-	1,515,999	30,704	424,186
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		999	12	866	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		999	12	866	-	-	-
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_RAILS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTPR		DEM		151,561	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		151,561	-
	F_DSTSC		DEM		14,950	-
			CUS		515	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		15,464	-
	F_CUSTS		DEM		-	-
			CUS		2,800	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		2,800	-
	F_CUSSV		DEM		-	-
			CUS		5	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		5	-
	F_FUELS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
	F_REVNU		DEM		-	-	-	-	-	
			CUS		-	-	-	-	-	
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		-	-	-	-	-	
Depreciation Expense										
			DEM		209,812,325	66,737,951	94,801	24,020,022	104,829	24,749,204
			CUS		19,704,216	12,857,450	25,702	3,723,370	24,611	526,250
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		229,516,541	79,595,400	120,503	27,743,392	129,441	25,275,454

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
Depreciation Expense										
			DEM		27,879,374	628,381	8,524,144	19,884,924	19,490,495	15,856,086
			CUS		128,923	2,808	59,936	49,985	27,849	19,486
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		28,008,297	631,189	8,584,080	19,934,909	19,518,344	15,875,572

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
Depreciation Expense										
			DEM		460,027	2,849	232,216	186,512	64,824	43,857
			CUS		60,121	114	967	1,692,747	34,276	466,302
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		520,147	2,963	233,184	1,879,259	99,100	510,158

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_REVNU		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
		Depreciation Expense				
			DEM		851,828	-
			CUS		3,320	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			TOTAL		855,148	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
Amortization Expenses										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	18,482,753	5,628,010	39	2,029,665	326	2,109,451
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	2,004,283	502,265	1,655	204,966	2,086	210,943
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	225,795	99,744	603	31,898	619	33,312
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	9,268	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	1,680,173	781,770	4,729	249,548	4,850	261,041
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	83,367	-	-	7,637	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	11,386	-	-	1,570	-	393
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	183,884	90,336	287	34,868	359	31,491
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	385,757	325,090	117	40,569	198	2,869
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	549,321	328,645	566	196,027	952	14,194
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	431,462	386,580	116	40,046	194	2,900
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	223,186	150,240	547	52,238	485	12,520
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	19,988	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	97,483	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	9,385	8,073	3	1,014	5	73
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	22,766	1,923	877	2,677	-	3,971
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	11,648	10,246	3	1,283	6	89
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	103,529	83,065	98	14,011	132	1,546
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	3,955	3,506	1	222	1	168
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	2,425	1,539	3	310	1	128
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	181,745	36,812	134	15,922	162	15,911
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-

F_PRODU	DEM	18,482,753	5,628,010	39	2,029,665	326	2,109,451
	CUS	-	-	-	-	-	-
	ENG	181,745	36,812	134	15,922	162	15,911
	REV	-	-	-	-	-	-
	FUL	-	-	-	-	-	-
	Sub-total	18,664,498	5,664,822	173	2,045,588	489	2,125,362

F_TRANS	DEM	2,087,650	502,265	1,655	212,603	2,086	210,943
	CUS	-	-	-	-	-	-
	ENG	-	-	-	-	-	-
	REV	-	-	-	-	-	-
	FUL	-	-	-	-	-	-
	Sub-total	2,087,650	502,265	1,655	212,603	2,086	210,943

F_STRAN	DEM	237,181	99,744	603	33,468	619	33,704
	CUS	-	-	-	-	-	-
	ENG	-	-	-	-	-	-
	REV	-	-	-	-	-	-
	FUL	-	-	-	-	-	-
	Sub-total	237,181	99,744	603	33,468	619	33,704

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
Amortization Expenses										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	2,357,910	45,795	744,642	1,941,557	1,922,862	1,592,127
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	264,801	5,576	83,055	261,677	250,566	200,551
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	34,857	1,708	9,556	6,710	1,599	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	261,776	10,254	70,111	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	31,183	-	3,818	19,092	17,819	3,818
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	5,496	393	1,570	1,570	393	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	15,465	532	6,282	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCTST	189	2	90	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	1,650	95	3,151	6	1	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	337	-	14	0	1	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	2,486	23	583	1,595	823	587
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	9	0	3	0	0	0
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	8,340	150	3,515	592	331	163
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTRREAD	2	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	1,553	149	531	824	854	600
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	19	-	6	11	14	6
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	154	35	57	77	64	37
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	23,421	1,017	9,308	24,263	29,347	23,567
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU					2,357,910	45,795	744,642	1,941,557	1,922,862	1,592,127
CUS					-	-	-	-	-	-
ENG					23,421	1,017	9,308	24,263	29,347	23,567
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					2,381,332	46,812	753,950	1,965,820	1,952,209	1,615,694
F_TRANS					295,984	5,576	86,873	280,769	268,385	204,369
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					295,984	5,576	86,873	280,769	268,385	204,369
F_STRAN					40,354	2,100	11,126	8,281	1,992	-
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					40,354	2,100	11,126	8,281	1,992	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
Amortization Expenses										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	23,917	245	11,447	-	5,564	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	3,303	30	1,994	2,689	689	645
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	1,700	3	584	1,134	70	265
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	9,268	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	13,326	24	-	8,892	551	2,078
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	1,158	4	-	1,537	98	366
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	545	6	7	12,743	258	3,036
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	2,768	1	-	697	23	365
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	753	0	-	214	2	269
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	1,011	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-	19,988
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	95,552	1,931	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	14	0	0	18	3	170
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	90	-	138	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	17	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	110	1	54	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	0	0	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	12	3	3	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	315	4	220	626	81	149
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-

F_PRODU	DEM	23,917	245	11,447	-	5,564	-
F_PRODU	CUS	-	-	-	-	-	-
F_PRODU	ENG	315	4	220	626	81	149
F_PRODU	REV	-	-	-	-	-	-
F_PRODU	FUL	-	-	-	-	-	-
F_PRODU	Sub-total	24,232	248	11,667	626	5,645	149

F_TRANS	DEM	3,303	30	1,994	2,689	689	645
F_TRANS	CUS	-	-	-	-	-	-
F_TRANS	ENG	-	-	-	-	-	-
F_TRANS	REV	-	-	-	-	-	-
F_TRANS	FUL	-	-	-	-	-	-
F_TRANS	Sub-total	3,303	30	1,994	2,689	689	645

F_STRAN	DEM	1,700	3	584	1,134	70	265
F_STRAN	CUS	-	-	-	-	-	-
F_STRAN	ENG	-	-	-	-	-	-
F_STRAN	REV	-	-	-	-	-	-
F_STRAN	FUL	-	-	-	-	-	-
F_STRAN	Sub-total	1,700	3	584	1,134	70	265

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
Amortization Expenses						
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	69,196	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	6,792	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	1,432	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	11,223	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	1,100	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCAST	37	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	178	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	36	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	47	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	1	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	1	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	485	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-
F_PRODU						
			DEM		69,196	-
			CUS		-	-
			ENG		485	-
			REV		-	-
			FUL		-	-
			Sub-total		69,681	-
F_TRANS						
			DEM		6,792	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		6,792	-
F_STRAN						
			DEM		1,432	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		1,432	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
	F_RAILS		DEM		9,268	-	-	-	-	
			CUS		-	-	-	-	-	
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		9,268	-	-	-	-	
	F_DSTPR		DEM		1,680,173	781,770	4,729	249,548	4,850	261,041
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		1,680,173	781,770	4,729	249,548	4,850	261,041
	F_DSTSC		DEM		183,884	90,336	287	34,868	359	31,491
			CUS		385,757	325,090	117	40,569	198	2,869
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		569,641	415,426	404	75,437	558	34,360
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		1,321,440	865,464	1,229	288,312	1,631	29,614
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		1,321,440	865,464	1,229	288,312	1,631	29,614
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		153,708	108,353	984	19,517	146	5,975
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		153,708	108,353	984	19,517	146	5,975
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		261,776	10,254	70,111	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		261,776	10,254	70,111	-	-	-
	F_DSTSC		DEM		15,465	532	6,282	-	-	-
			CUS		189	2	90	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		15,654	534	6,372	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		4,473	117	3,749	1,601	825	587
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		4,473	117	3,749	1,601	825	587
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		10,078	334	4,112	1,504	1,263	807
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		10,078	334	4,112	1,504	1,263	807
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_RAILS		DEM		-	-	9,268	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	9,268	-	-	-
	F_DSTPR		DEM		13,326	24	-	8,892	551	2,078
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		13,326	24	-	8,892	551	2,078
	F_DSTSC		DEM		1,158	4	-	1,537	98	366
			CUS		545	6	7	12,743	258	3,036
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		1,703	11	7	14,280	356	3,402
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		4,532	2	-	96,463	1,956	20,623
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		4,532	2	-	96,463	1,956	20,623
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		244	4	196	18	3	170
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		244	4	196	18	3	170
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_RAILS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTPR		DEM		11,223	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		11,223	-
	F_DSTSC		DEM		1,100	-
			CUS		37	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		1,137	-
	F_CUSTS		DEM		-	-
			CUS		262	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		262	-
	F_CUSSV		DEM		-	-
			CUS		2	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		2	-
	F_FUELS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
	F_REVNU		DEM		-	-	-	-	-	
			CUS		-	-	-	-	-	
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		-	-	-	-	-	
Amortization Expenses										
			DEM		22,680,908	7,102,125	7,314	2,560,153	8,241	2,646,629
			CUS		1,860,906	1,298,908	2,330	348,398	1,974	38,458
			ENG		181,745	36,812	134	15,922	162	15,911
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		24,723,559	8,437,845	9,777	2,924,473	10,378	2,700,998

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
Amortization Expenses										
			DEM		2,971,490	64,258	919,035	2,230,607	2,193,239	1,796,496
			CUS		14,740	454	7,950	3,105	2,088	1,394
			ENG		23,421	1,017	9,308	24,263	29,347	23,567
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		3,009,650	65,729	936,293	2,257,974	2,224,673	1,821,457

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
Amortization Expenses										
			DEM		43,404	306	23,293	14,252	6,972	3,354
			CUS		5,320	12	203	109,224	2,217	23,829
			ENG		315	4	220	626	81	149
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		49,039	322	23,716	124,102	9,271	27,332

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_REVNU		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
		Amortization Expenses				
			DEM		89,743	-
			CUS		301	-
			ENG		485	-
			REV		-	-
			FUL		-	-
			TOTAL		90,529	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623		
Taxes Other Than Income Taxes											
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	38,687,241	11,780,289	82	4,248,401	683	4,415,405	
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	9,428,550	2,362,753	7,785	964,202	9,814	992,318	
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	1,051,337	464,426	2,809	148,521	2,881	155,105	
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	40,908	-	-	-	-	-	
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	7,355,955	3,422,661	20,705	1,092,546	21,233	1,142,860	
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	304,536	-	-	27,896	-	-	
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	41,591	-	-	5,737	-	1,434	
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	596,364	292,973	932	113,083	1,166	102,129	
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCCST	2,056,993	1,733,496	624	216,330	1,057	15,299	
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	2,063,016	1,234,252	2,125	736,196	3,574	53,308	
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	1,180,510	1,057,709	316	109,569	532	7,934	
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	1,405,637	946,220	3,448	328,999	3,052	78,853	
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	102,356	-	-	-	-	-	
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	385,808	-	-	-	-	-	
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	435,509	374,625	136	47,049	228	3,407	
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	347,955	29,391	13,402	40,908	-	60,693	
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	178,024	156,598	39	19,614	95	1,362	
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	1,573,824	1,262,737	1,488	212,988	2,013	23,505	
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	32,336	28,669	5	1,816	10	1,370	
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	29,467	18,704	40	3,765	11	1,549	
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	784,180	158,835	576	68,700	701	68,651	
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-	
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-	
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-	
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-	
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-	
F_PRODU					DEM	38,687,241	11,780,289	82	4,248,401	683	4,415,405
					CUS	-	-	-	-	-	-
					ENG	784,180	158,835	576	68,700	701	68,651
					REV	-	-	-	-	-	-
					FUL	-	-	-	-	-	-
					Sub-total	39,471,421	11,939,124	658	4,317,101	1,384	4,484,055
F_TRANS					DEM	9,733,085	2,362,753	7,785	992,098	9,814	992,318
					CUS	-	-	-	-	-	-
					ENG	-	-	-	-	-	-
					REV	-	-	-	-	-	-
					FUL	-	-	-	-	-	-
					Sub-total	9,733,085	2,362,753	7,785	992,098	9,814	992,318
F_STRAN					DEM	1,092,928	464,426	2,809	154,258	2,881	156,539
					CUS	-	-	-	-	-	-
					ENG	-	-	-	-	-	-
					REV	-	-	-	-	-	-
					FUL	-	-	-	-	-	-
					Sub-total	1,092,928	464,426	2,809	154,258	2,881	156,539

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
Taxes Other Than Income Taxes										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	4,935,468	95,856	1,558,651	4,063,977	4,024,845	3,332,566
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	1,245,677	26,232	390,705	1,230,983	1,178,715	943,430
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	162,301	7,951	44,494	31,243	7,445	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	1,146,082	44,895	306,953	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	113,910	-	13,948	69,741	65,092	13,948
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	20,078	1,434	5,737	5,737	1,434	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	50,156	1,725	20,375	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCCST	1,007	13	478	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	6,196	356	11,835	21	5	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	922	-	38	1	2	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	15,657	143	3,674	10,043	5,181	3,700
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDNW	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	396	6	133	8	5	1
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	127,467	2,292	53,727	9,043	5,053	2,487
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	34	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	23,615	2,262	8,069	12,525	12,979	9,128
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	158	-	50	89	114	52
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	1,876	428	692	941	782	454
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	101,056	4,388	40,162	104,688	126,624	101,686
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU										
			DEM		4,935,468	95,856	1,558,651	4,063,977	4,024,845	3,332,566
			CUS		-	-	-	-	-	-
			ENG		101,056	4,388	40,162	104,688	126,624	101,686
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		5,036,525	100,244	1,598,813	4,168,664	4,151,469	3,434,251
F_TRANS										
			DEM		1,359,587	26,232	404,653	1,300,724	1,243,806	957,378
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		1,359,587	26,232	404,653	1,300,724	1,243,806	957,378
F_STRAN										
			DEM		182,380	9,385	50,231	36,980	8,879	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		182,380	9,385	50,231	36,980	8,879	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660	
Taxes Other Than Income Taxes											
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	50,063	512	23,960	-	11,645	-	
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	15,538	142	9,382	12,650	3,241	3,032	
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	7,916	14	2,717	5,282	328	1,234	
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	40,908	-	-	-	
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	58,341	106	-	38,929	2,414	9,097	
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-	
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-	
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	3,754	14	-	4,984	319	1,187	
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCST	2,906	34	39	67,950	1,373	16,191	
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	10,395	5	-	2,619	87	1,373	
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	2,060	0	-	585	6	736	
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	6,369	-	-	-	-	-	
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDNW	-	-	-	-	-	102,356	
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	378,165	7,643	-	
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	633	7	1	828	129	7,874	
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	1,379	-	2,110	-	-	-	
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	263	-	-	-	-	-	
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	1,673	16	826	-	-	-	
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	0	2	-	-	-	
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	150	38	37	-	-	-	
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	1,358	15	950	2,702	352	644	
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-	
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-	
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-	
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-	
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-	
F_PRODU					DEM	50,063	512	23,960	-	11,645	-
					CUS	-	-	-	-	-	-
					ENG	1,358	15	950	2,702	352	644
					REV	-	-	-	-	-	-
					FUL	-	-	-	-	-	-
Sub-total						51,421	527	24,910	2,702	11,997	644
F_TRANS					DEM	15,538	142	9,382	12,650	3,241	3,032
					CUS	-	-	-	-	-	-
					ENG	-	-	-	-	-	-
					REV	-	-	-	-	-	-
					FUL	-	-	-	-	-	-
Sub-total						15,538	142	9,382	12,650	3,241	3,032
F_STRAN					DEM	7,916	14	2,717	5,282	328	1,234
					CUS	-	-	-	-	-	-
					ENG	-	-	-	-	-	-
					REV	-	-	-	-	-	-
					FUL	-	-	-	-	-	-
Sub-total						7,916	14	2,717	5,282	328	1,234

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
Taxes Other Than Income Taxes						
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	144,838	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	31,951	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	6,667	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	49,134	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	3,568	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCCST	198	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	669	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	100	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	299	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	43	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	18	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	2,094	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-
F_PRODU					144,838	-
DEM					-	-
CUS					2,094	-
ENG					-	-
REV					-	-
FUL					-	-
Sub-total					146,932	-
F_TRANS					31,951	-
DEM					-	-
CUS					-	-
ENG					-	-
REV					-	-
FUL					-	-
Sub-total					31,951	-
F_STRAN					6,667	-
DEM					-	-
CUS					-	-
ENG					-	-
REV					-	-
FUL					-	-
Sub-total					6,667	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
	F_RAILS		DEM		40,908	-	-	-	-	
			CUS		-	-	-	-	-	
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		40,908	-	-	-	-	
	F_DSTPR		DEM		7,355,955	3,422,661	20,705	1,092,546	21,233	1,142,860
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		7,355,955	3,422,661	20,705	1,092,546	21,233	1,142,860
	F_DSTSC		DEM		596,364	292,973	932	113,083	1,166	102,129
			CUS		2,056,993	1,733,496	624	216,330	1,057	15,299
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		2,653,357	2,026,469	1,556	329,413	2,222	117,428
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		5,137,329	3,238,180	5,889	1,174,765	7,157	140,095
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		5,137,329	3,238,180	5,889	1,174,765	7,157	140,095
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		2,597,115	1,870,724	15,112	326,140	2,358	91,885
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		2,597,115	1,870,724	15,112	326,140	2,358	91,885
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		1,146,082	44,895	306,953	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		1,146,082	44,895	306,953	-	-	-
	F_DSTSC		DEM		50,156	1,725	20,375	-	-	-
			CUS		1,007	13	478	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		51,162	1,738	20,853	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		22,775	499	15,548	10,065	5,188	3,700
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		22,775	499	15,548	10,065	5,188	3,700
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		153,547	4,988	62,670	22,607	18,933	12,122
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		153,547	4,988	62,670	22,607	18,933	12,122
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_RAILS		DEM		-	-	40,908	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	40,908	-	-	-
	F_DSTPR		DEM		58,341	106	-	38,929	2,414	9,097
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		58,341	106	-	38,929	2,414	9,097
	F_DSTSC		DEM		3,754	14	-	4,984	319	1,187
			CUS		2,906	34	39	67,950	1,373	16,191
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		6,660	48	39	72,934	1,692	17,378
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		18,823	6	-	381,370	7,736	104,465
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		18,823	6	-	381,370	7,736	104,465
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		4,098	61	2,976	828	129	7,874
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		4,098	61	2,976	828	129	7,874
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_RAILS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTPR		DEM		49,134	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		49,134	-
	F_DSTSC		DEM		3,568	-
			CUS		198	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		3,766	-
	F_CUSTS		DEM		-	-
			CUS		1,068	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		1,068	-
	F_CUSSV		DEM		-	-
			CUS		61	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		61	-
	F_FUELS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623
	F_REVNU		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-

Taxes Other Than Income Taxes

DEM	57,506,481	18,323,103	32,312	6,600,387	35,778	6,809,251
CUS	9,791,437	6,842,400	21,625	1,717,235	10,572	247,279
ENG	784,180	158,835	576	68,700	701	68,651
REV	-	-	-	-	-	-
FUL	-	-	-	-	-	-
TOTAL	68,082,098	25,324,338	54,513	8,386,321	47,051	7,125,181

Net Additions/Deductions to Oper. Inc.

F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-	-	-	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-	-	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	-	-	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-	-	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-
F_REVNU	REV	Fofoited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-

F_PRODU

DEM	-	-	-	-	-	-
CUS	-	-	-	-	-	-
ENG	-	-	-	-	-	-
REV	-	-	-	-	-	-
FUL	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Taxes Other Than Income Taxes

DEM	7,673,672	178,093	2,340,862	5,401,681	5,277,531	4,289,944
CUS	177,329	5,500	78,696	32,672	24,122	15,822
ENG	101,056	4,388	40,162	104,688	126,624	101,686
REV	-	-	-	-	-	-
FUL	-	-	-	-	-	-
TOTAL	7,952,057	187,981	2,459,720	5,539,040	5,428,276	4,407,451

Net Additions/Deductions to Oper. Inc.

F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-	-	-	-	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-	-	-	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCCST	-	-	-	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-	-	-	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatio	F_CUSSV_CUS	INFO_SERV	-	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-

F_PRODU

DEM	-	-	-	-	-	-
CUS	-	-	-	-	-	-
ENG	-	-	-	-	-	-
REV	-	-	-	-	-	-
FUL	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Taxes Other Than Income Taxes

DEM	135,612	789	76,967	61,845	17,946	14,551
CUS	25,828	102	3,014	450,148	9,238	128,530
ENG	1,358	15	950	2,702	352	644
REV	-	-	-	-	-	-
FUL	-	-	-	-	-	-
TOTAL	162,797	906	80,931	514,695	27,536	143,725

Net Additions/Deductions to Oper. Inc.

F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-	-	-	-	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-	-	-	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	-	-	-	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-	-	-	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatio	F_CUSSV_CUS	INFO_SERV	-	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Foieited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-

F_PRODU

DEM	-	-	-	-	-	-
CUS	-	-	-	-	-	-
ENG	-	-	-	-	-	-
REV	-	-	-	-	-	-
FUL	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_REVNU		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-

Taxes Other Than Income Taxes

DEM	236,158	-
CUS	1,326	-
ENG	2,094	-
REV	-	-
FUL	-	-
TOTAL	239,579	-

Net Additions/Deductions to Oper. Inc.

F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCST	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatio	F_CUSSV_CUS	INFO_SERV	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-

F_PRODU

DEM	-	-
CUS	-	-
ENG	-	-
REV	-	-
FUL	-	-
Sub-total	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623
	F_TRANS		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_STRAN		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_RAILS		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_DSTPR		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_DSTSC		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_CUSTS		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_CUSSV		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_TRANS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_STRAN		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTSC		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_TRANS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_STRAN		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTSC		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_TRANS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_STRAN		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_RAILS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTPR		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTSC		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_CUSTS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_CUSSV		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623
	F_FUELS		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_REVNU		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	Net Additions/Deductions to Oper. Inc.		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			TOTAL		-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	Net Additions/Deductions to Oper. Inc.		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	Net Additions/Deductions to Oper. Inc.		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_FUELS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_REVNU		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	Net Additions/Deductions to Oper. Inc.		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			TOTAL		-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623
Non Trackable Fuel									
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-	-	-	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-	-	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	-	-	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-	-	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	14,679,304	2,973,280	10,788	1,286,012	13,114
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-
F_PRODU					-	-	-	-	-
DEM					-	-	-	-	-
CUS					-	-	-	-	-
ENG					14,679,304	2,973,280	10,788	1,286,012	13,114
REV					-	-	-	-	-
FUL					-	-	-	-	-
Sub-total					14,679,304	2,973,280	10,788	1,286,012	13,114
F_TRANS					-	-	-	-	-
DEM					-	-	-	-	-
CUS					-	-	-	-	-
ENG					-	-	-	-	-
REV					-	-	-	-	-
FUL					-	-	-	-	-
Sub-total					-	-	-	-	-
F_STRAN					-	-	-	-	-
DEM					-	-	-	-	-
CUS					-	-	-	-	-
ENG					-	-	-	-	-
REV					-	-	-	-	-
FUL					-	-	-	-	-
Sub-total					-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
Non Trackable Fuel										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-	-	-	-	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-	-	-	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	-	-	-	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFERS	-	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-	-	-	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	1,891,699	82,138	751,804	1,959,679	2,370,306	1,903,483
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU					-	-	-	-	-	-
DEM					-	-	-	-	-	-
CUS					-	-	-	-	-	-
ENG					1,891,699	82,138	751,804	1,959,679	2,370,306	1,903,483
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					1,891,699	82,138	751,804	1,959,679	2,370,306	1,903,483
F_TRANS					-	-	-	-	-	-
DEM					-	-	-	-	-	-
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					-	-	-	-	-	-
F_STRAN					-	-	-	-	-	-
DEM					-	-	-	-	-	-
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
Non Trackable Fuel										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-	-	-	-	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-	-	-	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	-	-	-	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-	-	-	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	25,421	289	17,776	50,586	6,580	12,052
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU					-	-	-	-	-	-
DEM					-	-	-	-	-	-
CUS					-	-	-	-	-	-
ENG					25,421	289	17,776	50,586	6,580	12,052
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					25,421	289	17,776	50,586	6,580	12,052
F_TRANS					-	-	-	-	-	-
DEM					-	-	-	-	-	-
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					-	-	-	-	-	-
F_STRAN					-	-	-	-	-	-
DEM					-	-	-	-	-	-
CUS					-	-	-	-	-	-
ENG					-	-	-	-	-	-
REV					-	-	-	-	-	-
FUL					-	-	-	-	-	-
Sub-total					-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
Non Trackable Fuel						
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCST	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	39,206	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-
F_PRODU					-	-
DEM					-	-
CUS					-	-
ENG					39,206	-
REV					-	-
FUL					-	-
Sub-total					39,206	-
F_TRANS					-	-
DEM					-	-
CUS					-	-
ENG					-	-
REV					-	-
FUL					-	-
Sub-total					-	-
F_STRAN					-	-
DEM					-	-
CUS					-	-
ENG					-	-
REV					-	-
FUL					-	-
Sub-total					-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623
	F_RAILS		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_DSTPR		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_DSTSC		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_CUSTS		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_CUSSV		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_FUELS		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTSC		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTSC		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_RAILS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTPR		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTSC		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_CUSTS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_CUSSV		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_FUELS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623
	F_REVNU		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
Non Trackable Fuel									
			DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		14,679,304	2,973,280	10,788	1,286,012	13,114
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			TOTAL		14,679,304	2,973,280	10,788	1,286,012	13,114

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
Non Trackable Fuel										
			DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		1,891,699	82,138	751,804	1,959,679	2,370,306	1,903,483
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		1,891,699	82,138	751,804	1,959,679	2,370,306	1,903,483

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
Non Trackable Fuel										
			DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		25,421	289	17,776	50,586	6,580	12,052
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		25,421	289	17,776	50,586	6,580	12,052

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_REVNU		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
		Non Trackable Fuel				
			DEM		-	-
			CUS		-	-
			ENG		39,206	-
			REV		-	-
			FUL		-	-
			TOTAL		39,206	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623
Fuel and Purchased Power									
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-	-	-	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-	-	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	-	-	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-	-	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	531,856,823	107,727,143	390,873	46,594,452	475,143
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	9,832,335	-	-	-	-
F_PRODU					-	-	-	-	-
DEM					-	-	-	-	-
CUS					-	-	-	-	-
ENG					-	-	-	-	-
REV					-	-	-	-	-
FUL					-	-	-	-	-
Sub-total					-	-	-	-	-
F_TRANS					-	-	-	-	-
DEM					-	-	-	-	-
CUS					-	-	-	-	-
ENG					-	-	-	-	-
REV					-	-	-	-	-
FUL					-	-	-	-	-
Sub-total					-	-	-	-	-
F_STRAN					-	-	-	-	-
DEM					-	-	-	-	-
CUS					-	-	-	-	-
ENG					-	-	-	-	-
REV					-	-	-	-	-
FUL					-	-	-	-	-
Sub-total					-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
Fuel and Purchased Power										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-	-	-	-	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-	-	-	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCST	-	-	-	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDNW	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-	-	-	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	68,539,563	2,976,016	27,239,157	71,002,586	85,880,318	68,966,516
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU					-	-	-	-	-	-
			DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
F_TRANS					-	-	-	-	-	-
			DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
F_STRAN					-	-	-	-	-	-
			DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
Fuel and Purchased Power										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-	-	-	-	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-	-	-	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCAST	-	-	-	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDNW	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-	-	-	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	921,065	10,480	644,070	1,832,811	238,401	436,670
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
F_PRODU										
			DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
F_TRANS										
			DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
F_STRAN										
			DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
Fuel and Purchased Power						
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDNW	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	1,420,486	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	9,832,335
F_PRODU			DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
F_TRANS			DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
F_STRAN			DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623
	F_RAILS		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_DSTPR		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_DSTSC		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_CUSTS		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_CUSSV		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_FUELS		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		541,689,158	107,727,143	390,873	46,594,452	475,143
			Sub-total		541,689,158	107,727,143	390,873	46,594,452	475,143
								46,561,072	

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTSC		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		68,539,563	2,976,016	27,239,157	71,002,586	85,880,318	68,966,516
			Sub-total		68,539,563	2,976,016	27,239,157	71,002,586	85,880,318	68,966,516

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTSC		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		921,065	10,480	644,070	1,832,811	238,401	436,670
			Sub-total		921,065	10,480	644,070	1,832,811	238,401	436,670

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_RAILS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTPR		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTSC		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_CUSTS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_CUSSV		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_FUELS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		1,420,486	9,832,335
			Sub-total		1,420,486	9,832,335

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623
	F_REVNU		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
Fuel and Purchased Power									
			DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		541,689,158	107,727,143	390,873	46,594,452	475,143
			TOTAL		541,689,158	107,727,143	390,873	46,594,452	475,143
									46,561,072

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
Fuel and Purchased Power										
			DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		68,539,563	2,976,016	27,239,157	71,002,586	85,880,318	68,966,516
			TOTAL		68,539,563	2,976,016	27,239,157	71,002,586	85,880,318	68,966,516

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
Fuel and Purchased Power										
			DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		921,065	10,480	644,070	1,832,811	238,401	436,670
			TOTAL		921,065	10,480	644,070	1,832,811	238,401	436,670

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_REVNU		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
		Fuel and Purchased Power				
			DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		1,420,486	9,832,335
			TOTAL		1,420,486	9,832,335

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
Income Taxes										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	61,916,942	18,853,748	131	6,799,348	1,093	7,066,628
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	17,054,175	4,273,701	14,082	1,744,029	17,752	1,794,885
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	1,841,657	813,548	4,921	260,169	5,047	271,702
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	81,420	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	13,945,577	6,488,755	39,252	2,071,273	40,255	2,166,658
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	617,893	-	-	56,601	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	84,386	-	-	11,639	-	2,910
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	938,505	461,055	1,466	177,960	1,834	160,722
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCST	2,889,450	2,435,035	877	303,878	1,485	21,490
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	4,162,090	2,490,075	4,287	1,485,260	7,210	107,548
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	969,898	869,006	260	90,021	437	6,518
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	2,785,084	1,874,809	6,831	651,868	6,047	156,237
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	101,027	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	333,258	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	952,230	819,108	297	102,871	499	7,449
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	206,611	17,452	7,958	24,291	-	36,038
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	105,708	92,985	23	11,647	57	808
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	928,763	745,180	878	125,691	1,188	13,871
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	163	144	0	9	0	7
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	12,350	7,839	17	1,578	5	649
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	3,182,967	644,707	2,339	278,851	2,844	278,651
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
					113,110,152	40,887,148	83,620	14,196,983	85,752	12,092,773
F_PRODU										
			DEM		61,916,942	18,853,748	131	6,799,348	1,093	7,066,628
			CUS		-	-	-	-	-	-
			ENG		3,182,967	644,707	2,339	278,851	2,844	278,651
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		65,099,909	19,498,455	2,470	7,078,199	3,937	7,345,279
F_TRANS										
			DEM		17,672,068	4,273,701	14,082	1,800,630	17,752	1,794,885
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		17,672,068	4,273,701	14,082	1,800,630	17,752	1,794,885
F_STRAN										
			DEM		1,926,043	813,548	4,921	271,809	5,047	274,612
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		1,926,043	813,548	4,921	271,809	5,047	274,612

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
Income Taxes										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	7,898,964	153,413	2,494,540	6,504,186	6,441,558	5,333,600
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	2,253,156	47,448	706,700	2,226,577	2,132,036	1,706,458
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	284,308	13,928	77,941	54,730	13,042	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	2,172,766	85,113	581,927	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	231,120	-	28,300	141,502	132,069	28,300
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	40,738	2,910	11,639	11,639	2,910	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	78,930	2,714	32,064	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	1,414	18	671	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFERS	12,500	718	23,878	42	10	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	758	-	31	1	2	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	31,022	283	7,280	19,899	10,265	7,330
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	866	12	290	18	12	2
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	75,688	1,361	31,902	5,370	3,001	1,477
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRM TREAD	20	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	13,936	1,335	4,762	7,392	7,659	5,387
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	1	-	0	0	1	0
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	786	179	290	394	328	190
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	410,184	17,810	163,016	424,924	513,962	412,739
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
					13,507,158	327,243	4,165,233	9,396,677	9,256,854	7,495,484
F_PRODU										
	DEM				7,898,964	153,413	2,494,540	6,504,186	6,441,558	5,333,600
	CUS				-	-	-	-	-	-
	ENG				410,184	17,810	163,016	424,924	513,962	412,739
	REV				-	-	-	-	-	-
	FUL				-	-	-	-	-	-
	Sub-total				8,309,148	171,223	2,657,557	6,929,111	6,955,520	5,746,340
F_TRANS										
	DEM				2,484,276	47,448	735,000	2,368,080	2,264,105	1,734,758
	CUS				-	-	-	-	-	-
	ENG				-	-	-	-	-	-
	REV				-	-	-	-	-	-
	FUL				-	-	-	-	-	-
	Sub-total				2,484,276	47,448	735,000	2,368,080	2,264,105	1,734,758
F_STRAN										
	DEM				325,046	16,837	89,581	66,370	15,952	-
	CUS				-	-	-	-	-	-
	ENG				-	-	-	-	-	-
	REV				-	-	-	-	-	-
	FUL				-	-	-	-	-	-
	Sub-total				325,046	16,837	89,581	66,370	15,952	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
Income Taxes										
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	80,122	819	38,347	-	18,638	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	28,105	258	16,969	22,881	5,862	5,485
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	13,867	25	4,760	9,253	574	2,162
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	81,420	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	110,603	201	-	73,802	4,576	17,246
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	5,908	22	-	7,844	502	1,868
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	4,082	48	54	95,448	1,929	22,743
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	20,971	11	-	5,285	175	2,769
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	1,692	0	-	481	5	605
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	12,619	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-	101,027
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	326,656	6,602	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	1,383	16	2	1,811	283	17,217
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	819	-	1,253	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	156	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	987	9	487	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	0	0	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	63	16	16	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	5,512	63	3,855	10,969	1,427	2,613
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-
					286,892	1,489	147,163	554,429	40,571	173,735
F_PRODU										
	DEM				80,122	819	38,347	-	18,638	-
	CUS				-	-	-	-	-	-
	ENG				5,512	63	3,855	10,969	1,427	2,613
	REV				-	-	-	-	-	-
	FUL				-	-	-	-	-	-
	Sub-total				85,635	882	42,201	10,969	20,065	2,613
F_TRANS										
	DEM				28,105	258	16,969	22,881	5,862	5,485
	CUS				-	-	-	-	-	-
	ENG				-	-	-	-	-	-
	REV				-	-	-	-	-	-
	FUL				-	-	-	-	-	-
	Sub-total				28,105	258	16,969	22,881	5,862	5,485
F_STRAN										
	DEM				13,867	25	4,760	9,253	574	2,162
	CUS				-	-	-	-	-	-
	ENG				-	-	-	-	-	-
	REV				-	-	-	-	-	-
	FUL				-	-	-	-	-	-
	Sub-total				13,867	25	4,760	9,253	574	2,162

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
Income Taxes						
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	231,805	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	57,792	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	11,679	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	93,150	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	5,615	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCAST	278	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	1,350	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	82	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	593	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	94	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	11	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	8,501	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-
					410,949	-
	F_PRODU					
			DEM		231,805	-
			CUS		-	-
			ENG		8,501	-
			REV		-	-
			FUL		-	-
			Sub-total		240,306	-
	F_TRANS					
			DEM		57,792	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		57,792	-
	F_STRAN					
			DEM		11,679	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		11,679	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623	
F_RAILS			DEM		81,420	-	-	-	-	
			CUS		-	-	-	-	-	
			ENG		-	-	-	-	-	
			REV		-	-	-	-	-	
			FUL		-	-	-	-	-	
			Sub-total		81,420	-	-	-	-	
F_DSTPR			DEM		13,945,577	6,488,755	39,252	2,071,273	40,255	2,166,658
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		13,945,577	6,488,755	39,252	2,071,273	40,255	2,166,658
F_DSTSC			DEM		938,505	461,055	1,466	177,960	1,834	160,722
			CUS		2,889,450	2,435,035	877	303,878	1,485	21,490
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		3,827,955	2,896,090	2,343	481,838	3,319	182,212
F_CUSTS			DEM		-	-	-	-	-	-
			CUS		8,351,356	5,233,890	11,378	2,227,149	13,694	270,304
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		8,351,356	5,233,890	11,378	2,227,149	13,694	270,304
F_CUSSV			DEM		-	-	-	-	-	-
			CUS		2,205,824	1,682,709	9,174	266,086	1,749	58,823
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		2,205,824	1,682,709	9,174	266,086	1,749	58,823
F_FUELS			DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		2,172,766	85,113	581,927	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		2,172,766	85,113	581,927	-	-	-
	F_DSTSC		DEM		78,930	2,714	32,064	-	-	-
			CUS		1,414	18	671	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		80,344	2,733	32,735	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		44,280	1,001	31,189	19,942	10,278	7,330
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		44,280	1,001	31,189	19,942	10,278	7,330
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		91,297	2,888	37,244	13,175	11,000	7,056
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		91,297	2,888	37,244	13,175	11,000	7,056
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_RAILS		DEM		-	-	81,420	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	81,420	-	-	-
	F_DSTPR		DEM		110,603	201	-	73,802	4,576	17,246
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		110,603	201	-	73,802	4,576	17,246
	F_DSTSC		DEM		5,908	22	-	7,844	502	1,868
			CUS		4,082	48	54	95,448	1,929	22,743
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		9,990	70	54	103,292	2,431	24,612
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		35,282	11	-	332,421	6,782	104,400
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		35,282	11	-	332,421	6,782	104,400
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		3,409	41	1,758	1,811	283	17,217
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		3,409	41	1,758	1,811	283	17,217
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_RAILS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTPR		DEM		93,150	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		93,150	-
	F_DSTSC		DEM		5,615	-
			CUS		278	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		5,893	-
	F_CUSTS		DEM		-	-
			CUS		2,024	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		2,024	-
	F_CUSSV		DEM		-	-
			CUS		104	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		104	-
	F_FUELS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623
	F_REVNU		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-

Income Taxes

DEM	96,480,554	30,890,807	59,852	11,121,019	65,981	11,463,505
CUS	13,446,630	9,351,634	21,429	2,797,113	16,927	350,616
ENG	3,182,967	644,707	2,339	278,851	2,844	278,651
REV	-	-	-	-	-	-
FUL	-	-	-	-	-	-
TOTAL	113,110,152	40,887,148	83,620	14,196,983	85,752	12,092,773

Other

F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-	-	-	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-	-	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSND CST	-	-	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-	-	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-

F_PRODU

DEM	-	-	-	-	-	-
CUS	-	-	-	-	-	-
ENG	-	-	-	-	-	-
REV	-	-	-	-	-	-
FUL	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Income Taxes

DEM	12,959,982	305,525	3,933,113	8,938,635	8,721,614	7,068,359
CUS	136,992	3,907	69,104	33,117	21,277	14,386
ENG	410,184	17,810	163,016	424,924	513,962	412,739
REV	-	-	-	-	-	-
FUL	-	-	-	-	-	-
TOTAL	13,507,158	327,243	4,165,233	9,396,677	9,256,854	7,495,484

Other

F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-	-	-	-	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-	-	-	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCST	-	-	-	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDNW	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-	-	-	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-

F_PRODU

DEM	-	-	-	-	-	-
CUS	-	-	-	-	-	-
ENG	-	-	-	-	-	-
REV	-	-	-	-	-	-
FUL	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_REVNU									
			DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Income Taxes

DEM	238,606	1,325	141,496	113,779	30,151	26,761
CUS	42,773	101	1,812	429,681	8,994	144,361
ENG	5,512	63	3,855	10,969	1,427	2,613
REV	-	-	-	-	-	-
FUL	-	-	-	-	-	-
TOTAL	286,892	1,489	147,163	554,429	40,571	173,735

Other

F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-	-	-	-	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-	-	-	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-	-	-	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCAST	-	-	-	-	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDNW	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-
F_CUSSV	CUS	CIS Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-	-	-	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-	-	-	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-	-	-	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-	-	-	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-	-	-	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-	-	-	-	-

F_PRODU

DEM	-	-	-	-	-	-
CUS	-	-	-	-	-	-
ENG	-	-	-	-	-	-
REV	-	-	-	-	-	-
FUL	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_REVNU		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
Income Taxes						
			DEM		400,041	-
			CUS		2,406	-
			ENG		8,501	-
			REV		-	-
			FUL		-	-
			TOTAL		410,949	-
Other						
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-
F_STRAN	DEM	Sub-Transmission	F_STRAN_DEM	SUB_NCP	-	-
F_RAILS	DEM	Distribution-Railroad	F_RAILS_DEM	RR_DIR	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-
F_TRANS	DEM	Customer Stations - Trans.	F_TRANS_DEM	STAT_TRAN	-	-
F_STRAN	DEM	Customer Stations - Sub-Trans.	F_STRAN_DEM	STAT_SBTRN	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP12	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	WEIGHTSNDCAST	-	-
F_CUSTS	CUS	Line Transformers	F_CUSTS_CUS	XFRS	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	DSKDOWN	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-
F_CUSSV	CUS	CI&S Software / Demonstration & Sellir	F_CUSSV_CUS	CUST	-	-
F_CUSSV	CUS	Manual Meter Reading	F_CUSSV_CUS	MANMTREAD	-	-
F_CUSSV	CUS	AMR Meter Reading	F_CUSSV_CUS	AMRMTREAD	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-
F_CUSSV	CUS	Misc. Customer Service & Informatior	F_CUSSV_CUS	INFO_SERV	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-
F_REVNU	REV	Retail Sales	F_REVNU_REV	RETAIL_SALES	-	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	F_REVNU_FUL	FUELREV	-	-
F_REVNU	REV	Fofeited Discounts	F_REVNU_REV	LT_FEES	-	-
F_REVNU	REV	Sales & Other Revenue	F_REVNU_REV	REV_BKMARGIN	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTTDPLT	-	-
F_REVNU	FUL	Off-System Revenue	F_REVNU_FUL	OFFSYSTEM	-	-
F_FUELS	FUL	Fuel and Purchased Power	F_FUELS_FUL	FUL_ENRGYSRC	-	-
F_FUELS	FUL	Off-System Fuel	F_FUELS_FUL	OFFSYSTEM	-	-
F_PRODU						
			DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623
	F_TRANS		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_STRAN		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_RAILS		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_DSTPR		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_DSTSC		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_CUSTS		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_CUSSV		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_TRANS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_STRAN		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTSC		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_TRANS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_STRAN		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_RAILS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTPR		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_DSTSC		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSTS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_CUSSV		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_TRANS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_STRAN		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_RAILS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTPR		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_DSTSC		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_CUSTS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_CUSSV		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-

Function	Class	Functional Description	Func/Class	Allocator	Rate 611	Rate 620	Rate 621	Rate 622	Rate 623
	F_FUELS		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	F_REVNU		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			Sub-total		-	-	-	-	-
	Other		DEM		-	-	-	-	-
			CUS		-	-	-	-	-
			ENG		-	-	-	-	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			TOTAL		-	-	-	-	-

Operating Revenues

F_REVNU	REV	Retail Sales	RETAIL_SALES	1,040,570,221	328,158,677	483,239	159,771,578	836,374	120,518,591
F_REVNU	FUL	Fuel and Purchased Power Revenue	FUELREV	531,856,824	105,681,832	355,227	45,841,347	439,760	46,083,632
F_REVNU	REV	Fofeited Discounts	LT_FEES	4,232,857	2,933,216	2,300	750,796	3,658	226,214
F_REVNU	REV	Sales & Other Revenue	REV_BKMARGIN	815,416	257,576	379	125,407	656	94,597
F_REVNU	REV	Rent from Electric Property	INTTDPLT	2,318,477	1,065,486	3,486	333,224	3,716	217,703
F_REVNU	REV	Sales & Other Revenue	REV_BKMARGIN	14,879,178	4,700,083	6,921	2,288,343	11,979	1,726,139
F_REVNU	REV	Sales & Other Revenue	REV_BKMARGIN	4,741,390	1,497,726	2,206	729,202	3,817	550,050
F_REVNU	FUL	Off-System Revenue	OFFSYSTEM	9,832,335	-	-	-	-	-
	Total			1,609,246,698	444,294,596	853,758	209,839,897	1,299,961	169,416,925

Function	Class	Functional Description	Func/Class	Allocator	Rate 624	Rate 625	Rate 626	Rate 632	Rate 633	Rate 634
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	Other		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		-	-	-	-	-	-

Operating Revenues

F_REVNU	REV	Retail Sales	RETAIL_SALES	141,034,218	3,447,444	44,652,102	78,898,265	101,455,432	46,514,575
F_REVNU	FUL	Fuel and Purchased Power Revenue	FUELREV	68,215,715	2,975,490	26,943,632	72,444,701	86,703,034	71,162,771
F_REVNU	REV	Fofeited Discounts	LT_FEES	237,909	3,741	60,348	-	-	-
F_REVNU	REV	Sales & Other Revenue	REV_BKMARGIN	110,700	2,706	35,048	61,928	79,634	36,510
F_REVNU	REV	Rent from Electric Property	INTTDPLT	237,810	7,110	69,003	113,667	106,062	80,234
F_REVNU	REV	Sales & Other Revenue	REV_BKMARGIN	2,019,976	49,376	639,534	1,130,028	1,453,105	666,209
F_REVNU	REV	Sales & Other Revenue	REV_BKMARGIN	643,684	15,734	203,793	360,094	463,046	212,294
F_REVNU	FUL	Off-System Revenue	OFFSYSTEM	-	-	-	-	-	-
	Total			212,500,011	6,501,601	72,603,460	153,008,684	190,260,312	118,672,593

Function	Class	Functional Description	Func/Class	Allocator	Rate 641	Rate 642	Rate 644	Rate 650	Rate 655	Rate 660
	F_FUELS		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	F_REVNU		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			Sub-total		-	-	-	-	-	-
	Other		DEM		-	-	-	-	-	-
			CUS		-	-	-	-	-	-
			ENG		-	-	-	-	-	-
			REV		-	-	-	-	-	-
			FUL		-	-	-	-	-	-
			TOTAL		-	-	-	-	-	-

Operating Revenues

F_REVNU	REV	Retail Sales	RETAIL_SALES	2,228,634	110,063	1,407,671	6,884,548	669,575	1,789,661
F_REVNU	FUL	Fuel and Purchased Power Revenue	FUELREV	922,670	10,309	635,310	1,789,850	235,306	426,112
F_REVNU	REV	Fofeited Discounts	LT_FEES	99	242	-	-	90	14,244
F_REVNU	REV	Sales & Other Revenue	REV_BKMARGIN	1,749	86	1,105	5,404	526	1,405
F_REVNU	REV	Rent from Electric Property	INTTDPLT	9,325	28	4,736	46,875	1,391	10,725
F_REVNU	REV	Sales & Other Revenue	REV_BKMARGIN	31,920	1,576	20,161	98,605	9,590	25,633
F_REVNU	REV	Sales & Other Revenue	REV_BKMARGIN	10,172	502	6,425	31,421	3,056	8,168
F_REVNU	FUL	Off-System Revenue	OFFSYSTEM	-	-	-	-	-	-
	Total			3,204,570	122,807	2,075,408	8,856,702	919,534	2,275,947

Function	Class	Functional Description	Func/Class	Allocator	Interdepartmental	Off System
	F_FUELS		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	F_REVNU		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			Sub-total		-	-
	Other		DEM		-	-
			CUS		-	-
			ENG		-	-
			REV		-	-
			FUL		-	-
			TOTAL		-	-

Operating Revenues

F_REVNU	REV	Retail Sales	RETAIL_SALES	1,709,575	-
F_REVNU	FUL	Fuel and Purchased Power Revenue	FUELREV	990,126	-
F_REVNU	REV	Fofeited Discounts	LT_FEES	-	-
F_REVNU	REV	Sales & Other Revenue	REV_BKMARGIN	-	-
F_REVNU	REV	Rent from Electric Property	INTDPLT	7,897	-
F_REVNU	REV	Sales & Other Revenue	REV_BKMARGIN	-	-
F_REVNU	REV	Sales & Other Revenue	REV_BKMARGIN	-	-
F_REVNU	FUL	Off-System Revenue	OFFSYSTEM	-	9,832,335
	Total			2,707,597	9,832,335

Line No.	Allocator	Name	Description	Total	Residential Rate 611	C&GS Heat Pump Rate 620	GS Small Rate 621	Comm SH Rate 622
DEMAND ALLOCATORS								
<u>4 CP @ Generation</u>								
1			Test Year 4 CP @ Generation		914,026	6	329,631	53
2			Adjustment Factor		100.00%	100.00%	100.00%	100.00%
3	1	GEN_CP	4 CP @ Generation	3,001,722	914,026	6	329,631	53
4				100%	30.45%	0.00%	10.98%	0.00%
<u>12 CP @ Transmission</u>								
5			Test Year 12 CP @ Generation		658,770	2,171	268,833	2,736
6			Adjustment Factor		100.00%	100.00%	100.00%	100.00%
7	2	TRANS_12CP	12 CP @ Transmission	2,628,817	658,770	2,171	268,833	2,736
8				100%	25.06%	0.08%	10.23%	0.10%
<u>NCPs @ Sub-Transmission</u>								
9			Test Year NCPs @ Sub-Transmission		1,251,341	7,570	400,174	7,763
10			Adjustment Factor		100.00%	100.00%	100.00%	100.00%
11	3	SUB_NCP	NCP @ Sub-Transmission	2,832,706	1,251,341	7,570	400,174	7,763
12				100%	44.17%	0.27%	14.13%	0.27%
<u>NCPs @ Primary</u>								
13			Test Year NCPs @ Primary		1,247,669	7,547	398,268	7,740
14			Adjustment Factor		100.00%	100.00%	100.00%	100.00%
15	4	DIST_NCP	NCP @ Primary	2,681,479	1,247,669	7,547	398,268	7,740
16				100%	46.53%	0.28%	14.85%	0.29%
<u>Avg. of 12 Monthly NCPs @ Secondary</u>								
17			Test Year Avg. Monthly NCPs @ Secondary		802,872	2,553	309,895	3,194
18			Adjustment Factor		100.00%	100.00%	100.00%	100.00%
19	5	SEC_NCP12	NCP12 @ Secondary	1,634,293	802,872	2,553	309,895	3,194
20				100%	49.13%	0.16%	18.96%	0.20%
<u>Customer Stations - Transmission</u>								
21			No. of Customers		402,973	146	50,609	246
22			Customers Taking at Transmission		-	-	2	-
23	6	STAT_TRAN	Customer Station - Tran.	22	-	-	2	-
24				100%	0.00%	0.00%	9.16%	0.00%
<u>Customer Stations - Sub-Transmission</u>								
25			No. of Customers		402,973	146	50,609	246
26			Customers Taking at Sub-Transmission		-	-	4	-
27	7	STAT_SBTRN	Customer Station - Sub-Tran.	29	-	-	4	-
28				100%	0.00%	0.00%	13.79%	0.00%
<u>Direct Assignment of Railroad</u>								
29	8	RR_DIR	Railroad Direct	1	-	-	-	-
30				100%	0.00%	0.00%	0.00%	0.00%
<u>KW Billing Determinants</u>								
31	9	BILLEDKW	KW Billing Determinants	24,683,835	-	-	-	-
32				100%	0.00%	0.00%	0.00%	0.00%

Line No.	Allocator	Name	Description	Total	GS Medium Rate 623	GS Large Rate 624	Metal Melting Rate 625	Off-Peak Serv. Rate 626	Ind. Pwr Serv. Rate 632	HLF Ind Pwr Serv. Rate 633	Air Separation Rate 634	Muni. Power Rate 641
DEMAND ALLOCATORS												
<u>4 CP @ Generation</u>												
1			Test Year 4 CP @ Generation		342,589	382,940	7,437	120,935	315,322	312,286	258,572	3,884
2			Adjustment Factor		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
3	1	GEN_CP	4 CP @ Generation	3,001,722	342,589	382,940	7,437	120,935	315,322	312,286	258,572	3,884
4				100%	11.41%	12.76%	0.25%	4.03%	10.50%	10.40%	8.61%	0.13%
<u>12 CP @ Transmission</u>												
5			Test Year 12 CP @ Generation		276,673	347,313	7,314	108,934	343,216	328,643	263,042	4,332
6			Adjustment Factor		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
7	2	TRANS_12CP	12 CP @ Transmission	2,628,817	276,673	347,313	7,314	108,934	343,216	328,643	263,042	4,332
8				100%	10.52%	13.21%	0.28%	4.14%	13.06%	12.50%	10.01%	0.16%
<u>NCPs @ Sub-Transmission</u>												
9			Test Year NCPs @ Sub-Transmission		417,913	437,302	21,422	119,884	84,182	20,060	-	21,330
10			Adjustment Factor		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
11	3	SUB_NCP	NCP @ Sub-Transmission	2,832,706	417,913	437,302	21,422	119,884	84,182	20,060	-	21,330
12				100%	14.75%	15.44%	0.76%	4.23%	2.97%	0.71%	0.00%	0.75%
<u>NCPs @ Primary</u>												
13			Test Year NCPs @ Primary		416,609	417,783	16,366	111,894	-	-	-	21,267
14			Adjustment Factor		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
15	4	DIST_NCP	NCP @ Primary	2,681,479	416,609	417,783	16,366	111,894	-	-	-	21,267
16				100%	15.54%	15.58%	0.61%	4.17%	0.00%	0.00%	0.00%	0.79%
<u>Avg. of 12 Monthly NCPs @ Secondary</u>												
17			Test Year Avg. Monthly NCPs @ Secondary		279,878	137,448	4,727	55,836	-	-	-	10,288
18			Adjustment Factor		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
19	5	SEC_NCP12	NCP12 @ Secondary	1,634,293	279,878	137,448	4,727	55,836	-	-	-	10,288
20				100%	17.13%	8.41%	0.29%	3.42%	0.00%	0.00%	0.00%	0.63%
<u>Customer Stations - Transmission</u>												
21			No. of Customers		3,665	426	6	143	9	6	1	681
22			Customers Taking at Transmission		-	8	-	1	5	5	1	-
23	6	STAT_TRAN	Customer Station - Tran.	22	-	8	-	1	5	5	1	-
24				100%	0.00%	37.40%	0.00%	4.58%	22.90%	21.37%	4.58%	0.00%
<u>Customer Stations - Sub-Transmission</u>												
25			No. of Customers		3,665	426	6	143	9	6	1	681
26			Customers Taking at Sub-Transmission		1	14	1	4	4	1	-	-
27	7	STAT_SBTRN	Customer Station - Sub-Tran.	29	1	14	1	4	4	1	-	-
28				100%	3.45%	48.28%	3.45%	13.79%	13.79%	3.45%	0.00%	0.00%
<u>Direct Assignment of Railroad</u>												
29	8	RR_DIR	Railroad Direct	1	-	-	-	-	-	-	-	-
30				100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<u>KW Billing Determinants</u>												
31	9	BILLEDKW	KW Billing Determinants	24,683,835	4,316,245	5,191,374	105,658	1,542,427	6,298,432	4,459,445	2,700,000	-
32				100%	17.49%	21.03%	0.43%	6.25%	25.52%	18.07%	10.94%	0.00%

Line No.	Allocator	Name	Description	Total	Int WW Pumping Rate 642	Railroad Rate 644	Street Lighting Rate 650	Traffic Lighting Rate 655	Dusk-to-Dawn Rate 660	Interdepartmental
DEMAND ALLOCATORS										
<u>4 CP @ Generation</u>										
1			Test Year 4 CP @ Generation		40	1,859	-	904	-	11,238
2			Adjustment Factor		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
3	1	GEN_CP	4 CP @ Generation	3,001,722	40	1,859	-	904	-	11,238
4				100%	0.00%	0.06%	0.00%	0.03%	0.00%	0.37%
<u>12 CP @ Transmission</u>										
5			Test Year 12 CP @ Generation		40	2,616	3,527	904	845	8,908
6			Adjustment Factor		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
7	2	TRANS_12CP	12 CP @ Transmission	2,628,817	40	2,616	3,527	904	845	8,908
8				100%	0.00%	0.10%	0.13%	0.03%	0.03%	0.34%
<u>NCPs @ Sub-Transmission</u>										
9			Test Year NCPs @ Sub-Transmission		39	7,321	14,233	882	3,326	17,964
10			Adjustment Factor		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
11	3	SUB_NCP	NCP @ Sub-Transmission	2,832,706	39	7,321	14,233	882	3,326	17,964
12				100%	0.00%	0.26%	0.50%	0.03%	0.12%	0.63%
<u>NCPs @ Primary</u>										
13			Test Year NCPs @ Primary		39	-	14,191	880	3,316	17,911
14			Adjustment Factor		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
15	4	DIST_NCP	NCP @ Primary	2,681,479	39	-	14,191	880	3,316	17,911
16				100%	0.00%	0.00%	0.53%	0.03%	0.12%	0.67%
<u>Avg. of 12 Monthly NCPs @ Secondary</u>										
17			Test Year Avg. Monthly NCPs @ Secondary		38	-	13,659	873	3,253	9,778
18			Adjustment Factor		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
19	5	SEC_NCP12	NCP12 @ Secondary	1,634,293	38	-	13,659	873	3,253	9,778
20				100%	0.00%	0.00%	0.84%	0.05%	0.20%	0.60%
<u>Customer Stations - Transmission</u>										
21			No. of Customers		8	1	891	139	8,470	46
22			Customers Taking at Transmission		-	-	-	-	-	-
23	6	STAT_TRAN	Customer Station - Tran.	22	-	-	-	-	-	-
24				100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<u>Customer Stations - Sub-Transmission</u>										
25			No. of Customers		8	1	891	139	8,470	46
26			Customers Taking at Sub-Transmission		-	-	-	-	-	-
27	7	STAT_SBTRN	Customer Station - Sub-Tran.	29	-	-	-	-	-	-
28				100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<u>Direct Assignment of Railroad</u>										
29	8	RR_DIR	Railroad Direct	1	-	1	-	-	-	-
30				100%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
<u>KW Billing Determinants</u>										
31	9	BILLEDKW	KW Billing Determinants	24,683,835	-	70,254	-	-	-	-
32				100%	0.00%	0.28%	0.00%	0.00%	0.00%	0.00%

Line No.	Allocator	Name	Description	Total	Residential Rate 611	C&GS Heat Pump Rate 620	GS Small Rate 621	Comm SH Rate 622
CUSTOMER ALLOCATORS								
Average Customer Count								
33	10	CUST	No. of Customers	468,464	402,973	146	50,609	246
34				100%	86.02%	0.03%	10.80%	0.05%
Allocation of Services								
35			Customer Count	468,464	402,973	146	50,609	246
36			Weighting Factor		1.00	0.82	0.82	0.82
37	11	SERV	Services(Wtd Cust)	449,759	402,973	120	41,744	203
38				100%	89.60%	0.03%	9.28%	0.05%
Allocation of Meters								
39			Customer Count	468,464	402,973	146	50,609	246
40			Weighting Factor		1.00	10.05	2.77	5.29
41	12	METERS	Meters (Wtd Cust)	598,628	402,973	1,468	140,113	1,300
42				100%	67.32%	0.25%	23.41%	0.22%
Allocation of Transformers								
43			Customer Count	468,464	402,973	146	50,609	246
44			Weighting Factor		1.00	4.75	4.75	4.75
45	13	XFRS	Transformer(Wtd Cust)	673,558	402,973	694	240,362	1,167
46				100%	59.83%	0.10%	35.69%	0.17%
Direct Assignment of Dusk-to-Dawn								
47	14	DSKDWN	Direct to Dusk-to-Dawn	1	-	-	-	-
48				100%	0.00%	0.00%	0.00%	0.00%
Direct Assignment of Street and Traffic Lighting (Count of Lights)								
49	15	STTRLGT	Direct to Street and Traffic Lighting	64,459	-	-	-	-
50				100%	0.00%	0.00%	0.00%	0.00%
Gross Write-Offs								
51			Customer Count	468,464	402,973	146	50,609	246
52			Weighting Factor		1.00	0.53	0.50	0.54
53	16	GRSWRTOFF	Gross Write Offs	454,507	402,973	77	25,530	134
54				100%	88.66%	0.02%	5.62%	0.03%

Line No.	Allocator	Name	Description	Total	GS Medium Rate 623	GS Large Rate 624	Metal Melting Rate 625	Off-Peak Serv. Rate 626	Ind. Pwr Serv. Rate 632	HLF Ind Pwr Serv. Rate 633	Air Separation Rate 634	Muni. Power Rate 641
CUSTOMER ALLOCATORS												
Average Customer Count												
33	10	CUST	No. of Customers	468,464	3,665	426	6	143	9	6	1	681
34				100%	0.78%	0.09%	0.00%	0.03%	0.00%	0.00%	0.00%	0.15%
Allocation of Services												
35			Customer Count	468,464	3,665	426	6	143	9	6	1	681
36			Weighting Factor		0.82	0.82	-	0.10	0.05	0.15	-	1.15
37	11	SERV	Services(Wtd Cust)	449,759	3,023	351	-	15	0	1	-	785
38				100%	0.67%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%
Allocation of Meters												
39			Customer Count	468,464	3,665	426	6	143	9	6	1	681
40			Weighting Factor		9.16	15.66	10.01	10.97	475.23	389.37	1,575.61	3.99
41	12	METERS	Meters (Wtd Cust)	598,628	33,582	6,668	61	1,565	4,277	2,206	1,576	2,712
42				100%	5.61%	1.11%	0.01%	0.26%	0.71%	0.37%	0.26%	0.45%
Allocation of Transformers												
43			Customer Count	468,464	3,665	426	6	143	9	6	1	681
44			Weighting Factor		4.75	4.75	19.09	27.10	0.76	0.30	-	4.99
45	13	XFRS	Transformer(Wtd Cust)	673,558	17,405	2,023	116	3,864	7	2	-	3,394
46				100%	2.58%	0.30%	0.02%	0.57%	0.00%	0.00%	0.00%	0.50%
Direct Assignment of Dusk-to-Dawn												
47	14	DSKDWN	Direct to Dusk-to-Dawn	1	-	-	-	-	-	-	-	-
48				100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Direct Assignment of Street and Traffic Lighting (Count of Lights)												
49	15	STTRLGT	Direct to Street and Traffic Lighting	64,459	-	-	-	-	-	-	-	-
50				100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gross Write-Offs												
51			Customer Count	468,464	3,665	426	6	143	9	6	1	681
52			Weighting Factor		5.26	5.23	-	4.94	138.37	282.60	734.19	-
53	16	GRSWRTOFF	Gross Write Offs	454,507	19,258	2,226	-	705	1,245	1,601	734	-
54				100%	4.24%	0.49%	0.00%	0.16%	0.27%	0.35%	0.16%	0.00%

Line No.	Allocator	Name	Description	Total	Residential Rate 611	C&GS Heat Pump Rate 620	GS Small Rate 621	Comm SH Rate 622
Manual Meter Reading								
55			Total Time Spent	23,085	1,950	889	2,714	-
56			Weighted		1.00	1.00	1.00	1.00
57	17	MANMTREAD	Manual Meter Reading	23,085	1,950	889	2,714	-
58			100%		8.45%	3.85%	11.76%	0.00%
AMR Meter Reading								
59			Number of Customers	458,108	402,973	102	50,473	246
60			Weighted		1.00	1.00	1.00	1.00
61	18	AMRMTREAD	AMR Meter Reading	458,108	402,973	102	50,473	246
62			100%		87.96%	0.02%	11.02%	0.05%
Customer Records and Collecting								
63	19	RECCOLLEC	Customer Records & Collections	11,957,310	9,593,786	11,308	1,618,198	15,297
64			100%		80.23%	0.09%	13.53%	0.13%
Customer Assistance Expense								
65	20	INFO_SERV	Customer Assistance Expense	1,487,707	944,313	2,011	190,067	571
66			100%		63.47%	0.14%	12.78%	0.04%
Weighed Secondary Customers (Lighting @ 0.25 and RR @ 9)								
67			Number of Customers	537,795	402,967	145	50,288	246
68			Weighting		1.00	1.00	1.00	1.00
69	21	WEIGHTSND CST	Secondary Customers w/ Lighting at 0.25x, RR at 9x	478,167	402,967	145	50,288	246
70			100%		84.27%	0.03%	10.52%	0.05%
Customer Charge Billing Determinants								
71	22	CC_BILLET	Customer Charge Billing Determinants	6,517,851	4,925,336	965	614,004	1,716
72			100%		75.57%	0.01%	9.42%	0.03%

Line No.	Allocator	Name	Description	Total	Int WW Pumping Rate 642	Railroad Rate 644	Street Lighting Rate 650	Traffic Lighting Rate 655	Dusk-to-Dawn Rate 660	Interdepartmental
Manual Meter Reading										
55			Total Time Spent	23,085	-	140	-	-	-	-
56			Weighted		1.00	1.00	1.00	1.00	1.00	1.00
57	17	MANMTREAD	Manual Meter Reading	23,085	-	140	-	-	-	-
58				100%	0.00%	0.61%	0.00%	0.00%	0.00%	0.00%
AMR Meter Reading										
59			Number of Customers	458,108	-	-	-	-	-	46
60			Weighted		1.00	1.00	1.00	1.00	1.00	1.00
61	18	AMRMTREAD	AMR Meter Reading	458,108	-	-	-	-	-	46
62				100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%
Customer Records and Collecting										
63	19	RECCOLLEC	Customer Records & Collections	11,957,310	122	6,273	-	-	-	-
64				100%	0.00%	0.05%	0.00%	0.00%	0.00%	0.00%
Customer Assistance Expense										
65	20	INFO_SERV	Customer Assistance Expense	1,487,707	1,900	1,884	-	-	-	-
66				100%	0.13%	0.13%	0.00%	0.00%	0.00%	0.00%
Weighed Secondary Customers (Lighting @ 0.25 and RR @ 9)										
67			Number of Customers	537,795	8	1	63,182	1,277	15,055	46
68			Weighting		1.00	9.00	0.25	0.25	0.25	1.00
69	21	WEIGHTSND CST	Secondary Customers w/ Lighting at 0.25x, RR at 9x	478,167	8	9	15,796	319	3,764	46
70				100%	0.00%	0.00%	3.30%	0.07%	0.79%	0.01%
Customer Charge Billing Determinants										
71	22	CC_BILLDET	Customer Charge Billing Determinants	6,517,851	96	-	768,715	15,324	191,696	-
72				100%	0.00%	0.00%	11.79%	0.24%	2.94%	0.00%

Line No.	Allocator	Name	Description	Total	Residential Rate 611	C&GS Heat Pump Rate 620	GS Small Rate 621	Comm SH Rate 622
ENERGY ALLOCATORS								
Total Volume of MWh Sales								
73	23	MWH	MWH Sales	17,127,802	3,435,707	12,470	1,486,564	15,154
74				100%	20.06%	0.07%	8.68%	0.09%
MWh Sales @ Generation								
75	24	ENRGYSRC	Energy at Source	17,464,610	3,537,442	12,835	1,530,024	15,602
76				100%	20.25%	0.07%	8.76%	0.09%
Total Volume of kWh Sales								
77			TRANSMISSION (138kV)		-	-	-	-
78			TRANSMISSION (69.5kV)		-	-	-	-
79			SUB-TRANSMISSION		-	-	2,761,888	-
80			PRIMARY		164,891	613,446	83,630,739	-
81			SECONDARY		3,435,542,520	11,856,295	1,400,171,277	15,153,587
82	25	SALES_KWH	Total kWh	17,127,801,512	3,435,707,410	12,469,741	1,486,563,904	15,153,587
83				100%	20.06%	0.07%	8.68%	0.09%
REVENUE ALLOCATORS								
Direct Assignment of Interdepartmental								
84	26	INTERDEPT	Interdepartmental	1	-	-	-	-
85				100%	0.00%	0.00%	0.00%	0.00%
T&D Plant in Service (Results based on Internal Allocator)								
86	27	INTTDPLT	T&D Plant in Service	2,866,094,442	1,317,150,626	4,309,120	411,930,958	4,594,194
87				100%	45.96%	0.15%	14.37%	0.16%
MWh Sales @ Generation								
88	28	REV_ENRGYSRC	Energy at Source	17,464,610	3,537,442	12,835	1,530,024	15,602
89				100%	20.25%	0.07%	8.76%	0.09%
Booked Margin without Interdepartmental								
90			Booked Margin	\$ 1,040,570,221	328,158,677	483,239	159,771,578	836,374
91			Weighting		1.00	1.00	1.00	1.00
92	29	REV_BKMARGIN	Book Margin w/o InterDept	\$ 1,038,860,647	328,158,677	483,239	159,771,578	836,374
93				100%	31.59%	0.05%	15.38%	0.08%
Net Late Charges and Credits								
94			Customer Count	468,464	402,973	146	50,609	246
95			Weighting Factor		1.00	2.16	2.04	2.05
96	30	LT_FEES	Net Late Charges & Credits	581,521	402,973	316	103,146	503
97				100%	69.30%	0.05%	17.74%	0.09%
Retail Sales without Fuel								
98	31	RETAIL_SALES	Retail Sales Allocator	\$ 1,040,570,221	328,158,677	483,239	159,771,578	836,374
99				100%	31.54%	0.05%	15.35%	0.08%

Line No.	Allocator	Name	Description	Total	GS Medium Rate 623	GS Large Rate 624	Metal Melting Rate 625	Off-Peak Serv. Rate 626	Ind. Pwr Serv. Rate 632	HLF Ind Pwr Serv. Rate 633	Air Separation Rate 634	Muni. Power Rate 641
ENERGY ALLOCATORS												
Total Volume of MWh Sales												
73	23	MWH	MWH Sales	17,127,802	1,485,701	2,195,548	95,462	871,580	2,309,361	2,796,074	2,248,402	29,402
74				100%	8.67%	12.82%	0.56%	5.09%	13.48%	16.32%	13.13%	0.17%
MWh Sales @ Generation												
75	24	ENRGYSRC	Energy at Source	17,464,610	1,528,928	2,250,637	97,724	894,454	2,331,516	2,820,056	2,264,657	30,245
76				100%	8.75%	12.89%	0.56%	5.12%	13.35%	16.15%	12.97%	0.17%
Total Volume of kWh Sales												
77			TRANSMISSION (138kV)	-	-	18,098,411	-	-	1,837,685,544	2,425,404,035	2,248,402,245	-
78			TRANSMISSION (69.5kV)	-	-	56,260,634	-	2,696,227	25,423,213	228,170,160	-	-
79			SUB-TRANSMISSION	281,206	89,549,994	22,476,249	56,084,485	446,251,857	142,499,639	-	-	-
80			PRIMARY	120,729,102	1,236,677,734	51,448,668	363,841,361	-	-	-	-	4,291,787
81			SECONDARY	1,364,691,189	794,961,292	21,537,179	448,958,220	-	-	-	-	25,109,784
82	25	SALES_KWH	Total kWh	17,127,801,512	1,485,701,497	2,195,548,064	95,462,096	871,580,293	2,309,360,614	2,796,073,833	2,248,402,245	29,401,571
83				100%	8.67%	12.82%	0.56%	5.09%	13.48%	16.32%	13.13%	0.17%
REVENUE ALLOCATORS												
Direct Assignment of Interdepartmental												
84	26	INTERDEPT	Interdepartmental	1	-	-	-	-	-	-	-	-
85				100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
T&D Plant in Service (Results based on Internal Allocator)												
86	27	INTTDPLT	T&D Plant in Service	2,866,094,442	269,123,966	293,980,206	8,788,967	85,300,722	140,514,389	131,113,037	99,184,487	11,527,564
87				100%	9.39%	10.26%	0.31%	2.98%	4.90%	4.57%	3.46%	0.40%
MWh Sales @ Generation												
88	28	REV_ENRGYSRC	Energy at Source	17,464,610	1,528,928	2,250,637	97,724	894,454	2,331,516	2,820,056	2,264,657	30,245
89				100%	8.75%	12.89%	0.56%	5.12%	13.35%	16.15%	12.97%	0.17%
Booked Margin without Interdepartmental												
90			Booked Margin	\$ 1,040,570,221	120,518,591	141,034,218	3,447,444	44,652,102	78,898,266	101,455,432	46,514,575	2,228,634
91			Weighting	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
92	29	REV_BKMARGIN	Book Margin w/o InterDept	\$ 1,038,860,647	120,518,591	141,034,218	3,447,444	44,652,102	78,898,266	101,455,432	46,514,575	2,228,634
93				100%	11.60%	13.58%	0.33%	4.30%	7.59%	9.77%	4.48%	0.21%
Net Late Charges and Credits												
94			Customer Count	468,464	3,665	426	6	143	9	6	1	681
95			Weighting Factor	8.48	76.74	84.48	58.15	-	-	-	-	0.02
96	30	LT_FEES	Net Late Charges & Credits	581,521	31,078	32,685	514	8,291	-	-	-	14
97				100%	5.34%	5.62%	0.09%	1.43%	0.00%	0.00%	0.00%	0.00%
Retail Sales without Fuel												
98	31	RETAIL_SALES	Retail Sales Allocator	\$ 1,040,570,221	120,518,591	141,034,218	3,447,444	44,652,102	78,898,266	101,455,432	46,514,575	2,228,634
99				100%	11.58%	13.55%	0.33%	4.29%	7.58%	9.75%	4.47%	0.21%

Line No.	Allocator	Name	Description	Total	Int WW Pumping Rate 642	Railroad Rate 644	Street Lighting Rate 650	Traffic Lighting Rate 655	Dusk-to-Dawn Rate 660	Interdepartmental
ENERGY ALLOCATORS										
Total Volume of MWh Sales										
73	23	MWH	MWh Sales	17,127,802	334	20,756	58,453	7,603	13,927	45,303
74				100%	0.00%	0.12%	0.34%	0.04%	0.08%	0.26%
MWh Sales @ Generation										
75	24	ENRGYSRC	Energy at Source	17,464,610	344	21,149	60,184	7,828	14,339	46,645
76				100%	0.00%	0.12%	0.34%	0.04%	0.08%	0.27%
Total Volume of kWh Sales										
77			TRANSMISSION (138kV)	-	-	-	-	-	-	-
78			TRANSMISSION (69.5kV)	-	-	-	-	-	-	-
79			SUB-TRANSMISSION	-	20,756,250	-	-	-	-	-
80			PRIMARY	-	-	-	-	-	-	-
81			SECONDARY	-	-	-	-	-	-	-
82	25	SALES_KWH	Total KWh	17,127,801,512	334,250	20,756,250	58,453,236	7,603,255	13,926,584	45,303,080
83				100%	0.00%	0.12%	0.34%	0.04%	0.08%	0.26%
REVENUE ALLOCATORS										
Direct Assignment of Interdepartmental										
84	26	INTERDEPT	Interdepartmental	1	-	-	-	-	-	1
85				100%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
T&D Plant in Service (Results based on Internal Allocator)										
86	27	INTTDPLT	T&D Plant in Service	2,866,094,442	34,626	5,855,173	57,946,781	1,719,511	13,258,306	9,761,809
87				100%	0.00%	0.20%	2.02%	0.06%	0.46%	0.34%
MWh Sales @ Generation										
88	28	REV_ENRGYSRC	Energy at Source	17,464,610	344	21,149	60,184	7,828	14,339	46,645
89				100%	0.00%	0.12%	0.34%	0.04%	0.08%	0.27%
Booked Margin without Interdepartmental										
90			Booked Margin	\$ 1,040,570,221	110,063	1,407,671	6,884,548	669,575	1,789,661	1,709,575
91			Weighting		1.00	1.00	1.00	1.00	1.00	-
92	29	REV_BKMARGIN	Book Margin w/o InterDept	\$ 1,038,860,647	110,063	1,407,671	6,884,548	669,575	1,789,661	-
93				100%	0.01%	0.14%	0.66%	0.06%	0.17%	0.00%
Net Late Charges and Credits										
94			Customer Count	468,464	8	1	891	139	8,470	46
95			Weighting Factor		4.16	-	-	0.09	0.23	-
96	30	LT_FEES	Net Late Charges & Credits	581,521	33	-	-	12	1,957	-
97				100%	0.01%	0.00%	0.00%	0.00%	0.34%	0.00%
Retail Sales without Fuel										
98	31	RETAIL_SALES	Retail Sales Allocator	\$ 1,040,570,221	110,063	1,407,671	6,884,548	669,575	1,789,661	1,709,575
99				100%	0.01%	0.14%	0.66%	0.06%	0.17%	0.16%

Line No.	Allocator	Name	Description	Total	Residential Rate 611	C&GS Heat Pump Rate 620	GS Small Rate 621	Comml SH Rate 622
FUEL ALLOCATORS								
MWh Sales @ Generation								
100	32	FUL_ENRGYSRC	Energy at Source	17,464,610	3,537,442	12,835	1,530,024	15,602
101				100%	20.25%	0.07%	8.76%	0.09%
Fuel Sales								
102	33	FUELREV	Fuel Revenue	\$ 531,856,824	105,681,832	355,227	45,841,347	439,760
103				100%	19.87%	0.07%	8.62%	0.08%

Line No.	Allocator	Name	Description	Total	GS Medium Rate 623	GS Large Rate 624	Metal Melting Rate 625	Off-Peak Serv. Rate 626	Ind. Pwr Serv. Rate 632	HLF Ind Pwr Serv. Rate 633	Air Separation Rate 634	Muni. Power Rate 641
FUEL ALLOCATORS												
MWh Sales @ Generation												
100	32	FUL_ENRGYSRC	Energy at Source	17,464,610	1,528,928	2,250,637	97,724	894,454	2,331,516	2,820,056	2,264,657	30,245
101				100%	8.75%	12.89%	0.56%	5.12%	13.35%	16.15%	12.97%	0.17%
Fuel Sales												
102	33	FUELREV	Fuel Revenue	\$ 531,856,824	46,083,632	68,215,715	2,975,490	26,943,632	72,444,701	86,703,034	71,162,771	922,670
103				100%	8.66%	12.83%	0.56%	5.07%	13.62%	16.30%	13.38%	0.17%

Line No.	Allocator	Name	Description	Total	Int WW Pumping Rate 642	Railroad Rate 644	Street Lighting Rate 650	Traffic Lighting Rate 655	Dusk-to-Dawn Rate 660	Interdepartmental
FUEL ALLOCATORS										
MWh Sales @ Generation										
100	32	FUL_ENRGYSRC	Energy at Source	17,464,610	344	21,149	60,184	7,828	14,339	46,645
101				100%	0.00%	0.12%	0.34%	0.04%	0.08%	0.27%
Fuel Sales										
102	33	FUELREV	Fuel Revenue	\$ 531,856,824	10,309	635,310	1,789,850	235,306	426,112	990,126
103				100%	0.00%	0.12%	0.34%	0.04%	0.08%	0.19%

Line No. ENERGY AND DEMAND LOSS CALCULATIONS

DEMAND LOSS MULTIPLIERS					
DEMAND % BASIS	ADJUSTMENT FACTOR	ADJUSTMENT %	SIMPLE	CUMULATIVE	
(I)	(C)	(J)	(K)	(L)	
VOLTAGE LEVEL (INPUT TO)					
1 TRANSMISSION (138kV)	1.2%	1.00	1.2%	1.0122	1.0122
2 TRANSMISSION (69.5kV)	1.2%	1.00	1.2%	1.0116	1.0239
3 SUB-TRANSMISSION	.29%	1.00	.29%	1.0029	1.0270
4 PRIMARY	.73%	1.00	.73%	1.0074	1.0345
5 SECONDARY	.62%	1.00	.62%	1.0062	1.0410

INPUT DATA BY SERVICE CLASSIFICATION

Energy Inputs

	Off-Peak Serv. Rate 626	Ind. Pwr Serv. Rate 632	HLF Ind Pwr Serv. Rate 633	Air Separation Rate 634	Muni. Power Rate 641	Int WW Pumping Rate 642	Railroad Rate 644
6 Test Year book kWh Sales	871,580,293	2,309,360,614	2,796,073,833	2,248,402,245	29,401,571	334,250	20,756,250
7 Adjustment							
8	-----	-----	-----	-----	-----	-----	-----
9 Test Year Adjusted kWh	871,580,293	2,309,360,614	2,796,073,833	2,248,402,245	29,401,571	334,250	20,756,250

Demand Inputs

10 1 CP	116,488	344,342	324,962	282,353	3,226	38	1,532
11 4 CP	116,583	310,617	308,012	255,466	3,735	38	1,810
12 12 CP	105,015	338,094	324,146	259,882	4,166	38	2,547
13 NCP (Non Coincidental Peak)	118,700	434,364	392,449	296,738	21,000	38	7,300
14 NCP12 (Avg. of 12 Monthly NCPs)	107,725	397,416	369,003	282,264	11,972	38	5,857

MWH SALES AT VOLTAGE LEVEL

DISTRIB. OF KWH SALES BY VOLTAGE LEVEL (%)

15 TRANSMISSION (138kV)	0.0000000	0.7957551	0.8674320	1.0000000	0.0000000	0.0000000	0.0000000
16 TRANSMISSION (69.5kV)	0.0030935	0.0110088	0.0816038	0.0000000	0.0000000	0.0000000	0.0000000
17 SUB-TRANSMISSION	0.0643480	0.1932361	0.0509642	0.0000000	0.0000000	0.0000000	1.0000000
18 PRIMARY	0.4174502	0.0000000	0.0000000	0.0000000	0.1459714	0.0000000	0.0000000
19 SECONDARY	0.5151083	0.0000000	0.0000000	0.0000000	0.8540286	1.0000000	0.0000000
20	-----	-----	-----	-----	-----	-----	-----
21 TOTAL	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
DISTRIB. OF KWH SALES BY VOLTAGE LEVEL							
22 TRANSMISSION (138kV)	0	1,837,685,544	2,425,404,035	2,248,402,245	0	0	0
23 TRANSMISSION (69.5kV)	2,696,227	25,423,213	228,170,160	0	0	0	0
24 SUB-TRANSMISSION	56,084,485	446,251,857	142,499,639	0	0	0	20,756,250
25 PRIMARY	363,841,361	0	0	0	4,291,787	0	0
26 SECONDARY	448,958,220	0	0	0	25,109,784	334,250	0
27	-----	-----	-----	-----	-----	-----	-----
28 TOTAL	871,580,293	2,309,360,614	2,796,073,833	2,248,402,245	29,401,571	334,250	20,756,250
29 ZERO CHECK -->	0	0	0	0	0	0	0

Line No. ENERGY AND DEMAND LOSS CALCULATIONS

VOLTAGE LEVEL (INPUT TO)

- 1 TRANSMISSION (138kV)
- 2 TRANSMISSION (69.5kV)
- 3 SUB-TRANSMISSION
- 4 PRIMARY
- 5 SECONDARY

INPUT DATA BY SERVICE CLASSIFICATION

Energy Inputs

	Street Lighting Rate 650	Traffic Lighting Rate 655	Dusk-to-Dawn Rate 660	BUM & Temp Rider 676	Interdepartmental
6 Test Year book kWh Sales	58,453,236	7,603,255	13,926,584	0	45,303,080
7 Adjustment					
8	-----	-----	-----	-----	-----
9 Test Year Adjusted kWh	58,453,236	7,603,255	13,926,584	0	45,303,080

Demand Inputs

10 1 CP	0	868	0	0	16,169
11 4 CP	0	868	0	0	10,796
12 12 CP	3,388	868	812	0	8,558
13 NCP (Non Coincidental Peak)	14,000	868	3,271	0	17,670
14 NCP12 (Avg. of 12 Monthly NCPs)	13,574	868	3,233	0	9,718

MWH SALES AT VOLTAGE LEVEL

DISTRIB. OF KWH SALES BY VOLTAGE LEVEL (%)

15 TRANSMISSION (138kV)	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
16 TRANSMISSION (69.5kV)	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
17 SUB-TRANSMISSION	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
18 PRIMARY	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
19 SECONDARY	1.0000000	1.0000000	1.0000000	0.0000000	1.0000000
20	-----	-----	-----	-----	-----
21 TOTAL	1.0000000	1.0000000	1.0000000	0.0000000	1.0000000
DISTRIB. OF KWH SALES BY VOLTAGE LEVEL					
22 TRANSMISSION (138kV)	0	0	0	0	0
23 TRANSMISSION (69.5kV)	0	0	0	0	0
24 SUB-TRANSMISSION	0	0	0	0	0
25 PRIMARY	0	0	0	0	0
26 SECONDARY	58,453,236	7,603,255	13,926,584	0	45,303,080
27	-----	-----	-----	-----	-----
28 TOTAL	58,453,236	7,603,255	13,926,584	0	45,303,080
29 ZERO CHECK -->	0	0	0	0	0

Total Company	Residential Rate 611	C&GS Heat Pump Rate 620	GS Small Rate 621	Comm SH Rate 622	GS Medium Rate 623	GS Large Rate 624	GS Extra Large Rate 625
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DISTRIBUTION OF KWH SALES AND LOSSES BY VOLTAGE LEVEL

MWH SALES

30	LOAD @ INPUT TO GENERATION	17,464,609,702	3,537,441,706	12,835,105	1,530,024,405	15,602,303	1,528,928,304	2,250,637,139	97,723,584
31	LOSS FACTOR		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
32	SALES @ GENERATION	0	0	0	0	0	0	0	0
33	LOAD @ INPUT TO TRANSMISSION (138kV)	17,464,609,702	3,537,441,706	12,835,105	1,530,024,405	15,602,303	1,528,928,304	2,250,637,139	97,723,584
34	LOSS FACTOR	0	1.0072	1.0072	1.0072	1.0072	1.0072	1.0072	1.0072
35	SALES @ TRANSMISSION (138kV)	6,529,590,235	0	0	0	0	0	18,098,411	0
36	LOAD @ INPUT TO TRANSMISSION (69.5kV)	10,809,665,624	3,512,051,393	12,742,980	1,519,042,514	15,490,316	1,517,954,280	2,216,384,573	97,022,164
37	LOSS FACTOR		1.0091	1.0091	1.0091	1.0091	1.0091	1.0091	1.0091
38	SALES @ TRANSMISSION (69.5kV)	312,550,234	0	0	0	0	0	56,260,634	0
39	LOAD @ INPUT TO SUB-TRANSMISSION	10,399,246,105	3,480,253,743	12,627,607	1,505,289,304	15,350,068	1,504,210,923	2,140,057,086	96,143,738
40	LOSS FACTOR		1.0025	1.0025	1.0025	1.0025	1.0025	1.0025	1.0025
41	SALES @ SUB-TRANSMISSION	780,661,567	0	0	2,761,888	0	281,206	89,549,994	22,476,249
42	LOAD @ INPUT TO PRIMARY	9,592,997,173	3,471,690,572	12,596,537	1,498,823,649	15,312,300	1,500,228,603	2,045,241,478	73,430,927
43	LOSS FACTOR		1.0043	1.0043	1.0043	1.0043	1.0043	1.0043	1.0043
44	SALES @ PRIMARY	1,861,397,728	164,891	613,446	83,630,739	0	120,729,102	1,236,677,734	51,448,668
45	LOAD @ INPUT TO SECONDARY	7,690,844,266	3,456,776,446	11,929,575	1,408,825,262	15,247,246	1,373,125,884	799,874,679	21,670,293
46	LOSS FACTOR		1.0062	1.0062	1.0062	1.0062	1.0062	1.0062	1.0062
47	SALES @ SECONDARY	7,643,601,748	3,435,542,520	11,856,295	1,400,171,277	15,153,587	1,364,691,189	794,961,292	21,537,179
48		-----	-----	-----	-----	-----	-----	-----	-----
49	TOTAL AT METER	17,127,801,512	3,435,707,410	12,469,741	1,486,563,904	15,153,587	1,485,701,497	2,195,548,064	95,462,096
50	ZERO CHECK -->	0	0	0	0	0	0	0	0

CLASS CONTRIBUTION TO CONTROL AREA PEAK

51	1 COINCIDENT PEAK								
51	KW	3,065,894	945,794	24	322,179	204	328,005	371,952	7,758
52	LOAD FACTOR	63.77%	41.47%	5851.00%	52.67%	849.38%	51.71%	67.38%	140.47%
53	4 COINCIDENT PEAK								
53	KW	2,908,872	878,052	6	316,776	51	329,272	369,600	7,191
54	LOAD FACTOR	67.22%	44.67%	23403.99%	53.57%	3397.53%	51.51%	67.81%	151.53%
55	12 COINCIDENT PEAK								
55	KW	2,551,622	632,842	2,086	258,349	2,629	265,918	335,213	7,072
56	LOAD FACTOR	76.63%	61.98%	68.25%	65.69%	65.81%	63.78%	74.77%	154.09%

CLASS NON COINCIDENTAL PEAK

57	NCP	3,825,726	1,230,875	7,448	393,776	7,636	411,286	447,097	21,210
58	LOAD FACTOR	51.11%	31.86%	19.11%	43.10%	22.65%	41.24%	56.06%	51.38%

CLASS UNDIVERSIFIED KW

59	NCP12	3,033,315	797,939	2,669	326,979	3,175	302,808	377,256	20,822
60	LOAD FACTOR	64.46%	49.15%	53.34%	51.90%	54.49%	56.01%	66.44%	52.34%

	Off-Peak Serv. Rate 626	Ind. Pwr Serv. Rate 632	HLF Ind Pwr Serv. Rate 633	Air Separation Rate 634	Muni. Power Rate 641	Int WW Pumping Rate 642	Railroad Rate 644	
DISTRIBUTION OF KWH SALES AND LOSSES BY VOLTAGE LEVEL								
MWH SALES								
30	LOAD @ INPUT TO GENERATION	894,453,600	2,331,515,552	2,820,056,402	2,264,657,030	30,245,043	344,148	21,149,357
31	LOSS FACTOR	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
32	SALES @ GENERATION	0	0	0	0	0	0	0
33	LOAD @ INPUT TO TRANSMISSION (138kV)	894,453,600	2,331,515,552	2,820,056,402	2,264,657,030	30,245,043	344,148	21,149,357
34	LOSS FACTOR	1.0072	1.0072	1.0072	1.0072	1.0072	1.0072	1.0072
35	SALES @ TRANSMISSION (138kV)	0	1,837,685,544	2,425,404,035	2,248,402,245	0	0	0
36	LOAD @ INPUT TO TRANSMISSION (69.5kV)	888,033,577	477,095,340	374,411,153	0	30,027,956	341,677	20,997,556
37	LOSS FACTOR	1.0091	1.0091	1.0091	1.0091	1.0091	1.0091	1.0091
38	SALES @ TRANSMISSION (69.5kV)	2,696,227	25,423,213	228,170,160	0	0	0	0
39	LOAD @ INPUT TO SUB-TRANSMISSION	877,297,211	447,352,569	142,851,124	0	29,756,087	338,584	20,807,447
40	LOSS FACTOR	1.0025	1.0025	1.0025	1.0025	1.0025	1.0025	1.0025
41	SALES @ SUB-TRANSMISSION	56,084,485	446,251,857	142,499,639	0	0	0	20,756,250
42	LOAD @ INPUT TO PRIMARY	819,054,134	0	0	0	29,682,872	337,751	0
43	LOSS FACTOR	1.0043	1.0043	1.0043	1.0043	1.0043	1.0043	1.0043
44	SALES @ PRIMARY	363,841,361	0	0	0	4,291,787	0	0
45	LOAD @ INPUT TO SECONDARY	451,733,079	0	0	0	25,264,979	336,316	0
46	LOSS FACTOR	1.0062	1.0062	1.0062	1.0062	1.0062	1.0062	1.0062
47	SALES @ SECONDARY	448,958,220	0	0	0	25,109,784	334,250	0
48		-----	-----	-----	-----	-----	-----	-----
49	TOTAL AT METER	871,580,293	2,309,360,614	2,796,073,833	2,248,402,245	29,401,571	334,250	20,756,250
50	ZERO CHECK -->	0	0	0	0	0	0	0
CLASS CONTRIBUTION TO CONTROL AREA PEAK								
1 COINCIDENT PEAK								
51	KW	116,488	344,342	324,962	282,353	3,226	38	1,532
52	LOAD FACTOR	85.41%	76.56%	98.22%	90.90%	104.04%	100.02%	154.66%
4 COINCIDENT PEAK								
53	KW	116,583	310,617	308,012	255,466	3,735	38	1,810
54	LOAD FACTOR	85.34%	84.87%	103.63%	100.47%	89.87%	100.02%	130.89%
12 COINCIDENT PEAK								
55	KW	105,015	338,094	324,146	259,882	4,166	38	2,547
56	LOAD FACTOR	94.74%	77.97%	98.47%	98.76%	80.57%	100.02%	93.03%
CLASS NON COINCIDENTAL PEAK								
57	NCP	118,700	434,364	392,449	296,738	21,000	38	7,300
58	LOAD FACTOR	83.82%	60.69%	81.33%	86.50%	15.98%	100.02%	32.46%
CLASS UNDIVERSIFIED KW								
59	NCP12	107,725	397,416	369,003	282,264	11,972	38	5,857
60	LOAD FACTOR	92.36%	66.34%	86.50%	90.93%	28.04%	100.02%	40.46%

	Street Lighting Rate 650	Traffic Lighting Rate 655	Dusk-to-Dawn Rate 660	BUM & Temp Rider 676	Interdepartmental	
DISTRIBUTION OF KWH SALES AND LOSSES BY VOLTAGE LEVEL						
MWH SALES						
30	LOAD @ INPUT TO GENERATION	60,184,105	7,828,396	14,338,967	0	46,644,557
31	LOSS FACTOR	1.0000	1.0000		1.0000	1.0000
32	SALES @ GENERATION	0	0	0	0	0
33	LOAD @ INPUT TO TRANSMISSION (138kV)	60,184,105	7,828,396	14,338,967	0	46,644,557
34	LOSS FACTOR	1.0072	1.0072	1.0072	1.0072	1.0072
35	SALES @ TRANSMISSION (138kV)	0	0	0	0	0
36	LOAD @ INPUT TO TRANSMISSION (69.5kV)	59,752,128	7,772,207	14,236,047	0	46,309,762
37	LOSS FACTOR	1.0091	1.0091	1.0091	1.0091	1.0091
38	SALES @ TRANSMISSION (69.5kV)	0	0	0	0	0
39	LOAD @ INPUT TO SUB-TRANSMISSION	59,211,140	7,701,839	14,107,156	0	45,890,479
40	LOSS FACTOR	1.0025	1.0025		1.0025	1.0025
41	SALES @ SUB-TRANSMISSION	0	0	0	0	0
42	LOAD @ INPUT TO PRIMARY	59,065,451	7,682,888	14,072,445	0	45,777,566
43	LOSS FACTOR	1.0043	1.0043	1.0043	1.0043	1.0043
44	SALES @ PRIMARY	0	0	0	0	0
45	LOAD @ INPUT TO SECONDARY	58,814,516	7,650,248	14,012,660	0	45,583,083
46	LOSS FACTOR	1.0062	1.0062		1.0062	1.0062
47	SALES @ SECONDARY	58,453,236	7,603,255	13,926,584	0	45,303,080
48		-----	-----	-----	-----	-----
49	TOTAL AT METER	58,453,236	7,603,255	13,926,584	0	45,303,080
50	ZERO CHECK -->	0	0	0	0	0
CLASS CONTRIBUTION TO CONTROL AREA PEAK						
1 COINCIDENT PEAK						
51	KW	0	868	0	0	16,169
52	LOAD FACTOR	0.00%	99.99%	0.00%	0.00%	31.99%
4 COINCIDENT PEAK						
53	KW	0	868	0	0	10,796
54	LOAD FACTOR	0.00%	99.99%	0.00%	0.00%	47.90%
12 COINCIDENT PEAK						
55	KW	3,388	868	812	0	8,558
56	LOAD FACTOR	196.95%	99.99%	195.74%	0.00%	60.43%
CLASS NON COINCIDENTAL PEAK						
57	NCP	14,000	868	3,271	0	17,670
58	LOAD FACTOR	47.66%	99.99%	48.60%	0.00%	29.27%
CLASS UNDIVERSIFIED KW						
59	NCP12	13,574	868	3,233	0	9,718
60	LOAD FACTOR	49.16%	99.99%	49.17%	0.00%	53.22%

	Off-Peak Serv. Rate 626	Ind. Pwr Serv. Rate 632	HLF Ind Pwr Serv. Rate 633	Air Separation Rate 634	Muni. Power Rate 641	Int WW Pumping Rate 642	Railroad Rate 644
COINCIDENT KW BY VOLTAGE LEVEL							
4CP FOR GENERATION							
61	PRODUCTION						
61	TRANSMISSION (138kV)	247,175	267,180	255,466	0	0	0
62	TRANSMISSION (69.5kV)	361	3,420	25,135	0	0	0
63	SUB-TRANSMISSION	7,502	60,022	15,698	0	0	1,810
64	PRIMARY	48,668	0	0	545	0	0
65	SECONDARY	60,053	0	0	3,190	38	0
66							
67	TOTAL	116,583	310,617	308,012	255,466	3,735	38
68	ZERO CHECK -->	0	0	0	0	0	0
12 CP FOR TRANSMISSION							
69	PRODUCTION						
69	TRANSMISSION (138kV)	0	269,040	281,174	259,882	0	0
70	TRANSMISSION (69.5kV)	325	3,722	26,451	0	0	0
71	SUB-TRANSMISSION	6,757	65,332	16,520	0	0	2,547
72	PRIMARY	43,838	0	0	608	0	0
73	SECONDARY	54,094	0	0	3,558	38	0
74							
75	TOTAL	105,015	338,094	324,146	259,882	4,166	38
76	ZERO CHECK -->	0	0	0	0	0	0
DISTRIBUTION OF COINCIDENT KW AND LOSSES BY VOLTAGE LEVEL							
4CP FOR GENERATION							
77	LOAD @ INPUT TO GENERATION	120,935	315,322	312,286	258,572	3,884	40
78	LOSS FACTOR	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
79	SALES @ GENERATION	0	0	0	0	0	0
80	LOAD @ INPUT TO TRANSMISSION (138kV)	120,935	315,322	312,286	258,572	3,884	40
81	LOSS FACTOR	1.0122	1.0122	1.0122	1.0122	1.0122	1.0122
82	SALES @ TRANSMISSION (138kV)	0	247,175	267,180	255,466	0	0
83	LOAD @ INPUT TO TRANSMISSION (69.5kV)	119,482	64,359	41,355	0	3,838	39
84	LOSS FACTOR	1.0116	1.0116	1.0116	1.0116	1.0116	1.0116
85	SALES @ TRANSMISSION (69.5kV)	361	3,420	25,135	0	0	0
86	LOAD @ INPUT TO SUB-TRANSMISSION	117,746	60,199	15,744	0	3,793	39
87	LOSS FACTOR	1.0029	1.0029	1.0029	1.0029	1.0029	1.0029
88	SALES @ SUB-TRANSMISSION	7,502	60,022	15,698	0	0	1,810
89	LOAD @ INPUT TO PRIMARY	109,899	0	0	0	3,782	39
90	LOSS FACTOR	1.0074	1.0074	1.0074	1.0074	1.0074	1.0074
91	SALES @ PRIMARY	48,668	0	0	0	545	0
92	LOAD @ INPUT TO SECONDARY	60,427	0	0	0	3,210	38
93	LOSS FACTOR	1.0062	1.0062	1.0062	1.0062	1.0062	1.0062
94	SALES @ SECONDARY	60,053	0	0	0	3,190	0
95							
96	TOTAL AT METER	116,583	310,617	308,012	255,466	3,735	38
97	ZERO CHECK -->	0	0	0	0	0	0
12 CP FOR TRANSMISSION							
98	LOAD @ INPUT TO GENERATION	108,934	343,216	328,643	263,042	4,332	40
99	LOSS FACTOR	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
100	SALES @ GENERATION	0	0	0	0	0	0
101	LOAD @ INPUT TO TRANSMISSION (138kV)	108,934	343,216	328,643	263,042	4,332	40
102	LOSS FACTOR	1.0122	1.0122	1.0122	1.0122	1.0122	1.0122
103	SALES @ TRANSMISSION (138kV)	0	269,040	281,174	259,882	0	0
104	LOAD @ INPUT TO TRANSMISSION (69.5kV)	107,626	70,053	43,521	0	4,280	39
105	LOSS FACTOR	1.0116	1.0116	1.0116	1.0116	1.0116	1.0116
106	SALES @ TRANSMISSION (69.5kV)	325	3,722	26,451	0	0	0
107	LOAD @ INPUT TO SUB-TRANSMISSION	106,062	65,524	16,568	0	4,231	39
108	LOSS FACTOR	1.0029	1.0029	1.0029	1.0029	1.0029	1.0029
109	SALES @ SUB-TRANSMISSION	6,757	65,332	16,520	0	0	2,547
110	LOAD @ INPUT TO PRIMARY	98,993	0	0	0	4,219	39
111	LOSS FACTOR	1.0074	1.0074	1.0074	1.0074	1.0074	1.0074
112	SALES @ PRIMARY	43,838	0	0	0	608	0
113	LOAD @ INPUT TO SECONDARY	54,431	0	0	0	3,580	38
114	LOSS FACTOR	1.0062	1.0062	1.0062	1.0062	1.0062	1.0062
115	SALES @ SECONDARY	54,094	0	0	0	3,558	38
116							
117	TOTAL AT METER	105,015	338,094	324,146	259,882	4,166	38
118	ZERO CHECK -->	0	0	0	0	0	0

	Street Lighting Rate 650	Traffic Lighting Rate 655	Dusk-to-Dawn Rate 660	BUM & Temp Rider 676	Interdepartmental
COINCIDENT KW BY VOLTAGE LEVEL					
4CP FOR GENERATION					
PRODUCTION					
61	TRANSMISSION (138kV)	0	0	0	0
62	TRANSMISSION (69.5kV)	0	0	0	0
63	SUB-TRANSMISSION	0	0	0	0
64	PRIMARY	0	0	0	0
65	SECONDARY	0	868	0	10,796
66		-----	-----	-----	-----
67	TOTAL	0	868	0	10,796
68	ZERO CHECK -->	0	0	0	0
12 CP FOR TRANSMISSION					
PRODUCTION					
69	TRANSMISSION (138kV)	0	0	0	0
70	TRANSMISSION (69.5kV)	0	0	0	0
71	SUB-TRANSMISSION	0	0	0	0
72	PRIMARY	0	0	0	0
73	SECONDARY	3,388	868	812	8,558
74		-----	-----	-----	-----
75	TOTAL	3,388	868	812	8,558
76	ZERO CHECK -->	0	0	0	0
DISTRIBUTION OF COINCIDENT KW AND LOSSES BY VOLTAGE LEVEL					
4CP FOR GENERATION					
77	LOAD @ INPUT TO GENERATION	0	904	0	11,238
78	LOSS FACTOR	1.0000	1.0000	1.0000	1.0000
79	SALES @ GENERATION	0	0	0	0
80	LOAD @ INPUT TO TRANSMISSION (138kV)	0	904	0	11,238
81	LOSS FACTOR	1.0122	1.0122	1.0122	1.0122
82	SALES @ TRANSMISSION (138kV)	0	0	0	0
83	LOAD @ INPUT TO TRANSMISSION (69.5kV)	0	893	0	11,103
84	LOSS FACTOR	1.0116	1.0116	1.0116	1.0116
85	SALES @ TRANSMISSION (69.5kV)	0	0	0	0
86	LOAD @ INPUT TO SUB-TRANSMISSION	0	882	0	10,975
87	LOSS FACTOR	1.0029	1.0029	1.0029	1.0029
88	SALES @ SUB-TRANSMISSION	0	0	0	0
89	LOAD @ INPUT TO PRIMARY	0	880	0	10,943
90	LOSS FACTOR	1.0074	1.0074	1.0074	1.0074
91	SALES @ PRIMARY	0	0	0	0
92	LOAD @ INPUT TO SECONDARY	0	873	0	10,863
93	LOSS FACTOR	1.0062	1.0062	1.0062	1.0062
94	SALES @ SECONDARY	0	868	0	10,796
95		-----	-----	-----	-----
96	TOTAL AT METER	0	868	0	10,796
97	ZERO CHECK -->	0	0	0	0
12 CP FOR TRANSMISSION					
98	LOAD @ INPUT TO GENERATION	3,527	904	845	8,908
99	LOSS FACTOR	1.0000	1.0000	1.0000	1.0000
100	SALES @ GENERATION	0	0	0	0
101	LOAD @ INPUT TO TRANSMISSION (138kV)	3,527	904	845	8,908
102	LOSS FACTOR	1.0122	1.0122	1.0122	1.0122
103	SALES @ TRANSMISSION (138kV)	0	0	0	0
104	LOAD @ INPUT TO TRANSMISSION (69.5kV)	3,485	893	835	8,801
105	LOSS FACTOR	1.0116	1.0116	1.0116	1.0116
106	SALES @ TRANSMISSION (69.5kV)	0	0	0	0
107	LOAD @ INPUT TO SUB-TRANSMISSION	3,444	882	826	8,700
108	LOSS FACTOR	1.0029	1.0029	1.0029	1.0029
109	SALES @ SUB-TRANSMISSION	0	0	0	0
110	LOAD @ INPUT TO PRIMARY	3,434	880	823	8,674
111	LOSS FACTOR	1.0074	1.0074	1.0074	1.0074
112	SALES @ PRIMARY	0	0	0	0
113	LOAD @ INPUT TO SECONDARY	3,409	873	817	8,611
114	LOSS FACTOR	1.0062	1.0062	1.0062	1.0062
115	SALES @ SECONDARY	3,388	868	812	8,558
116		-----	-----	-----	-----
117	TOTAL AT METER	3,388	868	812	8,558
118	ZERO CHECK -->	0	0	0	0

	Off-Peak Serv. Rate 626	Ind. Pwr Serv. Rate 632	HLF Ind Pwr Serv. Rate 633	Air Separation Rate 634	Muni. Power Rate 641	Int WW Pumping Rate 642	Railroad Rate 644
CLASS KW BY VOLTAGE LEVEL (1-Month Max.)							
<u>NCP</u>							
119	TRANSMISSION (138kV)	0	345,648	340,423	296,738	0	0
120	TRANSMISSION (69.5kV)	367	4,782	32,025	0	0	0
121	SUB-TRANSMISSION	7,638	83,935	20,001	0	0	7,300
122	PRIMARY	49,551	0	0	0	3,065	0
123	SECONDARY	61,143	0	0	0	17,934	38
124		-----	-----	-----	-----	-----	-----
125	TOTAL	118,700	434,364	392,449	296,738	21,000	38
126	ZERO CHECK -->	0	0	0	0	0	0

	Off-Peak Serv. Rate 626	Ind. Pwr Serv. Rate 632	HLF Ind Pwr Serv. Rate 633	Air Separation Rate 634	Muni. Power Rate 641	Int WW Pumping Rate 642	Railroad Rate 644
DISTRIBUTION OF CLASS KW AND LOSSES BY VOLTAGE LEVEL							
<u>NCP</u>							
127	LOAD @ INPUT TO GENERATION	123,131	440,944	397,894	300,345	21,840	7,497
128	LOSS FACTOR	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
129	SALES @ GENERATION	0	0	0	0	0	0
130	LOAD @ INPUT TO TRANSMISSION (138kV)	123,131	440,944	397,894	300,345	21,840	7,497
131	LOSS FACTOR	1.0122	1.0122	1.0122	1.0122	1.0122	1.0122
132	SALES @ TRANSMISSION (138kV)	0	345,648	340,423	296,738	0	0
133	LOAD @ INPUT TO TRANSMISSION (69.5kV)	121,652	90,000	52,692	0	21,578	7,407
134	LOSS FACTOR	1.0116	1.0116	1.0116	1.0116	1.0116	1.0116
135	SALES @ TRANSMISSION (69.5kV)	367	4,782	32,025	0	0	0
136	LOAD @ INPUT TO SUB-TRANSMISSION	119,884	84,182	20,060	0	21,330	7,321
137	LOSS FACTOR	1.0029	1.0029	1.0029	1.0029	1.0029	1.0029
138	SALES @ SUB-TRANSMISSION	7,638	83,935	20,001	0	0	7,300
139	LOAD @ INPUT TO PRIMARY	111,894	0	0	0	21,267	0
140	LOSS FACTOR	1.0074	1.0074	1.0074	1.0074	1.0074	1.0074
141	SALES @ PRIMARY	49,551	0	0	0	3,065	0
142	LOAD @ INPUT TO SECONDARY	61,524	0	0	0	18,046	0
143	LOSS FACTOR	1.0062	1.0062	1.0062	1.0062	1.0062	1.0062
144	SALES @ SECONDARY	61,143	0	0	0	17,934	38
145		-----	-----	-----	-----	-----	-----
146	TOTAL	118,700	434,364	392,449	296,738	21,000	38
147	Zero-Check	0	0	0	0	0	0

	Street Lighting Rate 650	Traffic Lighting Rate 655	Dusk-to-Dawn Rate 660	BUM & Temp Rider 676	Interdepartmental
CLASS KW BY VOLTAGE LEVEL (1-Month Max.)					
NCP					
119 TRANSMISSION (138kV)	0	0	0	0	0
120 TRANSMISSION (69.5kV)	0	0	0	0	0
121 SUB-TRANSMISSION	0	0	0	0	0
122 PRIMARY	0	0	0	0	0
123 SECONDARY	14,000	868	3,271	0	17,670
124	-----	-----	-----	-----	-----
125 TOTAL	14,000	868	3,271	0	17,670
126 ZERO CHECK -->	0	0	0	0	0

	Street Lighting Rate 650	Traffic Lighting Rate 655	Dusk-to-Dawn Rate 660	BUM & Temp Rider 676	Interdepartmental
DISTRIBUTION OF CLASS KW AND LOSSES BY VOLTAGE LEVEL					
NCP					
127 LOAD @ INPUT TO GENERATION	14,573	904	3,405	0	18,394
128 LOSS FACTOR	1.0000	1.0000	1.0000	1.0000	1.0000
129 SALES @ GENERATION	0	0	0	0	0
130 LOAD @ INPUT TO TRANSMISSION (138kV)	14,573	904	3,405	0	18,394
131 LOSS FACTOR	1.0122	1.0122	1.0122	1.0122	1.0122
132 SALES @ TRANSMISSION (138kV)	0	0	0	0	0
133 LOAD @ INPUT TO TRANSMISSION (69.5kV)	14,398	893	3,365	0	18,173
134 LOSS FACTOR	1.0116	1.0116	1.0116	1.0116	1.0116
135 SALES @ TRANSMISSION (69.5kV)	0	0	0	0	0
136 LOAD @ INPUT TO SUB-TRANSMISSION	14,233	882	3,326	0	17,964
137 LOSS FACTOR	1.0029	1.0029	1.0029	1.0029	1.0029
138 SALES @ SUB-TRANSMISSION	0	0	0	0	0
139 LOAD @ INPUT TO PRIMARY	14,191	880	3,316	0	17,911
140 LOSS FACTOR	1.0074	1.0074	1.0074	1.0074	1.0074
141 SALES @ PRIMARY	0	0	0	0	0
142 LOAD @ INPUT TO SECONDARY	14,087	873	3,292	0	17,780
143 LOSS FACTOR	1.0062	1.0062	1.0062	1.0062	1.0062
144 SALES @ SECONDARY	14,000	868	3,271	0	17,670
145	-----	-----	-----	-----	-----
146 TOTAL	14,000	868	3,271	0	17,670
147 Zero-Check	0	0	0	0	0

	Total Company	Residential Rate 611	C&GS Heat Pump Rate 620	GS Small Rate 621	Comm SH Rate 622	GS Medium Rate 623	GS Large Rate 624	GS Extra Large Rate 625
DISTRIBUTION OF CLASS UNDIVERSIFIED KW BY VOLTAGE LEVEL								
<u>NCP12</u>								
148	TRANSMISSION (138kV)	921,704	0	0	0	0	3,110	0
149	TRANSMISSION (69.5kV)	44,487	0	0	0	0	9,667	0
150	SUB-TRANSMISSION	129,344	0	0	607	0	15,387	4,902
151	PRIMARY	313,606	38	131	18,395	0	24,606	212,496
152	SECONDARY	1,624,174	797,901	2,537	307,977	3,175	278,145	136,597
153								
154	TOTAL	3,033,315	797,939	2,669	326,979	3,175	302,808	377,256
155	ZERO CHECK -->	0	0	0	0	0	0	20,822

DISTRIBUTION OF CLASS UNDIVERSIFIED KW AND LOSSES BY VOLTAGE LEVEL									
<u>NCP12</u>									
156	LOAD @ INPUT TO TRANSMISSION (138kV)	3,126,445	830,631	2,777	340,249	3,305	315,055	390,874	21,534
157	LOSS FACTOR		1.0122	1.0122	1.0122	1.0122	1.0122	1.0122	1.0122
158	SALES @ TRANSMISSION (138kV)	921,704	0	0	0	0	0	3,110	0
159	LOAD @ INPUT TO TRANSMISSION (69.5kV)	2,167,186	820,654	2,744	336,162	3,265	311,271	383,069	21,275
160	LOSS FACTOR		1.0116	1.0116	1.0116	1.0116	1.0116	1.0116	1.0116
161	SALES @ TRANSMISSION (69.5kV)	44,487	0	0	0	0	0	9,667	0
162	LOAD @ INPUT TO SUB-TRANSMISSION	2,097,751	811,207	2,712	332,292	3,227	307,688	368,992	21,030
163	LOSS FACTOR		1.0029	1.0029	1.0029	1.0029	1.0029	1.0029	1.0029
164	SALES @ SUB-TRANSMISSION	129,344	0	0	607	0	57	15,387	4,902
165	LOAD @ INPUT TO PRIMARY	1,962,250	808,826	2,704	330,709	3,218	306,727	352,522	16,066
166	LOSS FACTOR		1.0074	1.0074	1.0074	1.0074	1.0074	1.0074	1.0074
167	SALES @ PRIMARY	313,606	38	131	18,395	0	24,606	212,496	11,222
168	LOAD @ INPUT TO SECONDARY	1,634,293	802,872	2,553	309,895	3,194	279,878	137,448	4,727
169	LOSS FACTOR		1.0062	1.0062	1.0062	1.0062	1.0062	1.0062	1.0062
170	SALES @ SECONDARY	1,624,174	797,901	2,537	307,977	3,175	278,145	136,597	4,698
171									
172	TOTAL	3,033,315	797,939	2,669	326,979	3,175	302,808	377,256	20,822
173		0	0	0	0	0	0	0	0

DEVELOPMENT OF ALLOCATION FACTORS									
<u>GENERATION</u>									
174	4CP @ Generation	3,001,722	914,026	6	329,631	53	342,589	382,940	7,437
<u>TRANSMISSION SUBSTATIONS</u>									
175	12CP @ Transmission	2,628,817	658,770	2,171	268,833	2,736	276,673	347,313	7,314
<u>TRANSMISSION LINES</u>									
176	12CP @ Transmission	2,628,817	658,770	2,171	268,833	2,736	276,673	347,313	7,314
<u>SUB-TRANSMISSION</u>									
177	NCP @ Sub-Transmission	2,832,706	1,251,341	7,570	400,174	7,763	417,913	437,302	21,422
<u>DISTRIBUTION SUBSTATIONS</u>									
178	NCP @ Primary	2,681,479	1,247,669	7,547	398,268	7,740	416,609	417,783	16,366
<u>PRIMARY LINES</u>									
179	NCP @ Primary Lines	2,681,479	1,247,669	7,547	398,268	7,740	416,609	417,783	16,366
<u>LINE TRANSFORMERS</u>									
180	NCP @ L.Transformers	2,289,985	1,238,484	7,126	373,202	7,684	380,140	162,893	4,815
181	Percent	100%	54.083%	0.311%	16.297%	0.336%	16.600%	7.113%	0.210%
182	NCP12 @ Secondary	1,634,293	802,872	2,553	309,895	3,194	279,878	137,448	4,727
183	Percent	100%	49.127%	0.156%	18.962%	0.195%	17.125%	8.410%	0.289%
184	Average of Percents x 10,000	10000	5160	23	1763	27	1686	776	25
<u>SECONDARY LINES</u>									
185	NCP12 @ Secondary	1,634,293	802,872	2,553	309,895	3,194	279,878	137,448	4,727

	Off-Peak Serv. Rate 626	Ind. Pwr Serv. Rate 632	HLF Ind Pwr Serv. Rate 633	Air Separation Rate 634	Muni. Power Rate 641	Int WW Pumping Rate 642	Railroad Rate 644
DISTRIBUTION OF CLASS UNDIVERSIFIED KW BY VOLTAGE LEVEL							
<u>NCP12</u>							
148	TRANSMISSION (138kV)	0	316,245	320,085	282,264	0	0
149	TRANSMISSION (69.5kV)	333	4,375	30,112	0	0	0
150	SUB-TRANSMISSION	6,932	76,795	18,806	0	0	5,857
151	PRIMARY	44,970	0	0	0	1,748	0
152	SECONDARY	55,490	0	0	0	10,224	38
153							
154	TOTAL	107,725	397,416	369,003	282,264	11,972	38
155	ZERO CHECK -->	0	0	0	0	0	0
DISTRIBUTION OF CLASS UNDIVERSIFIED KW AND LOSSES BY VOLTAGE LEVEL							
<u>NCP12</u>							
156	LOAD @ INPUT TO TRANSMISSION (138kV)	111,746	403,436	374,122	285,696	12,451	40
157	LOSS FACTOR	1.0122	1.0122	1.0122	1.0122	1.0122	1.0122
158	SALES @ TRANSMISSION (138kV)	0	316,245	320,085	282,264	0	0
159	LOAD @ INPUT TO TRANSMISSION (69.5kV)	110,403	82,344	49,544	0	12,301	39
160	LOSS FACTOR	1.0116	1.0116	1.0116	1.0116	1.0116	1.0116
161	SALES @ TRANSMISSION (69.5kV)	333	4,375	30,112	0	0	0
162	LOAD @ INPUT TO SUB-TRANSMISSION	108,799	77,021	18,861	0	12,160	39
163	LOSS FACTOR	1.0029	1.0029	1.0029	1.0029	1.0029	1.0029
164	SALES @ SUB-TRANSMISSION	6,932	76,795	18,806	0	0	0
165	LOAD @ INPUT TO PRIMARY	101,548	0	0	0	12,124	39
166	LOSS FACTOR	1.0074	1.0074	1.0074	1.0074	1.0074	1.0074
167	SALES @ PRIMARY	44,970	0	0	0	1,748	0
168	LOAD @ INPUT TO SECONDARY	55,836	0	0	0	10,288	38
169	LOSS FACTOR	1.0062	1.0062	1.0062	1.0062	1.0062	1.0062
170	SALES @ SECONDARY	55,490	0	0	0	10,224	38
171							
172	TOTAL	107,725	397,416	369,003	282,264	11,972	38
173		0	0	0	0	0	0
DEVELOPMENT OF ALLOCATION FACTORS							
<u>GENERATION</u>							
174	4CP @ Generation	120,935	315,322	312,286	258,572	3,884	40
<u>TRANSMISSION SUBSTATIONS</u>							
175	12CP @ Transmission	108,934	343,216	328,643	263,042	4,332	40
<u>TRANSMISSION LINES</u>							
176	12CP @ Transmission	108,934	343,216	328,643	263,042	4,332	40
<u>SUB-TRANSMISSION</u>							
177	NCP @ Sub-Transmission	119,884	84,182	20,060	0	21,330	39
<u>DISTRIBUTION SUBSTATIONS</u>							
178	NCP @ Primary	111,894	0	0	0	21,267	39
<u>PRIMARY LINES</u>							
179	NCP @ Primary Lines	111,894	0	0	0	21,267	39
<u>LINE TRANSFORMERS</u>							
180	NCP @ L.Transformers	61,524	0	0	0	18,046	38
181	Percent	2.687%	0.000%	0.000%	0.000%	0.788%	0.002%
182	NCP12 @ Secondary	55,836	0	0	0	10,288	38
183	Percent	3.417%	0.000%	0.000%	0.000%	0.630%	0.002%
184	Average of Percents x 10,000	305	0	0	0	71	0
<u>SECONDARY LINES</u>							
185	NCP12 @ Secondary	55,836	0	0	0	10,288	38

	Street Lighting Rate 650	Traffic Lighting Rate 655	Dusk-to-Dawn Rate 660	BUM & Temp Rider 676	Interdepartmental
DISTRIBUTION OF CLASS UNDIVERSIFIED KW BY VOLTAGE LEVEL					
<u>NCP12</u>					
148	TRANSMISSION (138kV)	0	0	0	0
149	TRANSMISSION (69.5kV)	0	0	0	0
150	SUB-TRANSMISSION	0	0	0	0
151	PRIMARY	0	0	0	0
152	SECONDARY	13,574	868	3,233	9,718
153		-----	-----	-----	-----
154	TOTAL	13,574	868	3,233	9,718
155	ZERO CHECK -->	0	0	0	0
DISTRIBUTION OF CLASS UNDIVERSIFIED KW AND LOSSES BY VOLTAGE LEVEL					
<u>NCP12</u>					
156	LOAD @ INPUT TO TRANSMISSION (138kV)	14,131	904	3,366	10,116
157	LOSS FACTOR	1.0122	1.0122	1.0122	1.0122
158	SALES @ TRANSMISSION (138kV)	0	0	0	0
159	LOAD @ INPUT TO TRANSMISSION (69.5kV)	13,961	893	3,325	9,994
160	LOSS FACTOR	1.0116	1.0116	1.0116	1.0116
161	SALES @ TRANSMISSION (69.5kV)	0	0	0	0
162	LOAD @ INPUT TO SUB-TRANSMISSION	13,800	882	3,287	9,879
163	LOSS FACTOR	1.0029	1.0029	1.0029	1.0029
164	SALES @ SUB-TRANSMISSION	0	0	0	0
165	LOAD @ INPUT TO PRIMARY	13,760	880	3,277	9,850
166	LOSS FACTOR	1.0074	1.0074	1.0074	1.0074
167	SALES @ PRIMARY	0	0	0	0
168	LOAD @ INPUT TO SECONDARY	13,659	873	3,253	9,778
169	LOSS FACTOR	1.0062	1.0062	1.0062	1.0062
170	SALES @ SECONDARY	13,574	868	3,233	9,718
171		-----	-----	-----	-----
172	TOTAL	13,574	868	3,233	9,718
173		0	0	0	0
DEVELOPMENT OF ALLOCATION FACTORS					
<u>GENERATION</u>					
174	4CP @ Generation	0	904	0	11,238
<u>TRANSMISSION SUBSTATIONS</u>					
175	12CP @ Transmission	3,527	904	845	8,908
<u>TRANSMISSION LINES</u>					
176	12CP @ Transmission	3,527	904	845	8,908
<u>SUB-TRANSMISSION</u>					
177	NCP @ Sub-Transmission	14,233	882	3,326	17,964
<u>DISTRIBUTION SUBSTATIONS</u>					
178	NCP @ Primary	14,191	880	3,316	17,911
<u>PRIMARY LINES</u>					
179	NCP @ Primary Lines	14,191	880	3,316	17,911
<u>LINE TRANSFORMERS</u>					
180	NCP @ L.Transformers	14,087	873	3,292	17,780
181	Percent	0.615%	0.038%	0.144%	0.776%
182	NCP12 @ Secondary	13,659	873	3,253	9,778
183	Percent	0.836%	0.053%	0.199%	0.598%
184	Average of Percents x 10,000	73	5	17	69
<u>SECONDARY LINES</u>					
185	NCP12 @ Secondary	13,659	873	3,253	9,778

NIPSCO Class Cost of Service Study
Internal Allocation Factors

			Line Ref.	17	18	19	20	21	22
Name	No.	Description	Total	F CUSTS_DSKDWN	F CUSTS_STTRLGT	F CUSSV_CUST	F CUSSV_MANMTREAD	F CUSSV_AMRMTREAD	F CUSSV_RECCOLLEC
PTDPLT	36	Production, Transmission & Distribution Plant	6,658,638,468	7,863,110 0.12%	42,411,467 0.64%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
PRODPLT	37	Production Plant	4,049,658,767	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
DPLT	38	Distribution Plant excludes directs	1,578,983,642	7,801,211 0.49%	42,077,602 2.66%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
TOTDPLT	39	All Distribution Plant	1,698,752,162	7,863,110 0.46%	42,411,467 2.50%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
GNRLPLT	40	Total General Plant	158,356,640	522,841 0.33%	1,414,335 0.89%	- 0.00%	3,446,701 2.18%	1,763,428 1.11%	15,492,901 9.78%
TDPLT	41	Transmission & Distribution Plant	2,608,979,701	7,863,110 0.30%	42,411,467 1.63%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
TRNPLT	42	Transmission Plant	910,227,539	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
TRNOPLBR	43	Transmission Operations Labor	18,576,985	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
DISTOPLBR	44	Distribution Operations Labor	10,560,660	336,293 3.18%	778,447 7.37%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
DMAINLBR	45	Distribution Maintenance Labor	30,251,771	2,987 0.01%	387,159 1.28%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
CUSTACCT	46	Customer Accounts Excluding Uncollectibles and Services	15,518,606	- 0.00%	- 0.00%	- 0.00%	2,355,934 15.18%	1,205,362 7.77%	11,957,310 77.05%
LABOR	47	Labor Expense (excluding A&G labor)	105,255,145	347,518 0.33%	940,068 0.89%	- 0.00%	2,290,924 2.18%	1,172,101 1.11%	10,297,689 9.78%
TOTPLT	48	Total Plant in Service	7,159,666,052	9,077,385 0.13%	46,086,711 0.64%	54,245,607 0.76%	7,047,312 0.10%	3,605,602 0.05%	31,677,626 0.44%
TRMNTLBR	49	Transmission Maintenance Labor on O&M	9,239,547	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
RTBASE	50	Rate Base	3,437,721,173	3,070,469 0.09%	10,128,609 0.29%	28,940,824 0.84%	6,279,451 0.18%	3,212,742 0.09%	28,227,588 0.82%
LBRANDPLT	51	50% Labor 50% Plant Excluding Account 303	3,563,712,834	4,658,044 0.13%	23,241,919 0.65%	- 0.00%	4,615,211 0.13%	2,361,271 0.07%	20,745,348 0.58%
OMXAGRBS	52	50% O&M excluding A&G 50% Rate Base	1,868,788,747	1,746,921 0.09%	5,756,537 0.31%	14,905,898 0.80%	4,424,370 0.24%	2,263,631 0.12%	20,633,878 1.10%
HYDOPLBR	53	Hydro Production Operations Labor	33,963	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
OMEXCLAG	54	O&M Expense Excluding A&G	299,856,321	423,372 0.14%	1,384,465 0.46%	870,971 0.29%	2,569,288 0.86%	1,314,520 0.44%	13,040,167 4.35%
MTREAD	55	Meter Reading	3,561,296	- 0.00%	- 0.00%	- 0.00%	2,355,934 66.15%	1,205,362 33.85%	- 0.00%

NIPSCO Class Cost of Service Study
Internal Allocation Factors

			Line Ref.	23	24	25	26	27
Name	No.	Description	Total	F_CUSSF_GRSWRTOFF	F_CUSSF_INFO_SERV	F_PRODU_ENRGYSRC	F_REVNU_RETAIL SALES	F_REVNU_FUEL REV
PTDPLT	36	Production, Transmission & Distribution Plant	6,658,638,468	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PRODPLT	37	Production Plant	4,049,658,767	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
DPLT	38	Distribution Plant excludes directs	1,578,983,642	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	39	All Distribution Plant	1,698,752,162	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
GNRPLT	40	Total General Plant	158,356,640	-	205,292	-	-	-
				0.00%	0.13%	0.00%	0.00%	0.00%
TDPLT	41	Transmission & Distribution Plant	2,608,979,701	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
TRNPLT	42	Transmission Plant	910,227,539	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
TRNOPLBR	43	Transmission Operations Labor	18,576,985	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
DISTOPLBR	44	Distribution Operations Labor	10,560,660	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
DMANTLBR	45	Distribution Maintenance Labor	30,251,771	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCT	46	Customer Accounts Excluding Uncollectibles and Services	15,518,606	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	47	Labor Expense (excluding A&G labor)	105,255,145	-	136,452	-	-	-
				0.00%	0.13%	0.00%	0.00%	0.00%
TOTPLT	48	Total Plant in Service	7,159,666,052	-	419,751	-	-	-
				0.00%	0.01%	0.00%	0.00%	0.00%
TRMNTLBR	49	Transmission Maintenance Labor on O&M	9,239,547	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
RTBASE	50	Rate Base	3,437,721,173	4,942	375,352	96,738,925	-	-
				0.00%	0.01%	2.81%	0.00%	0.00%
LBRANDPLT	51	50% Labor 50% Plant Excluding Account 303	3,563,712,834	-	274,891	-	-	-
				0.00%	0.01%	0.00%	0.00%	0.00%
OMXAGRTBS	52	50% O&M excluding A&G 50% Rate Base	1,868,788,747	2,470,714	931,530	59,918,109	-	-
				0.13%	0.05%	3.21%	0.00%	0.00%
HYDOPLBR	53	Hydro Production Operations Labor	33,963	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
OMEXCLAG	54	O&M Expense Excluding A&G	299,856,321	4,936,486	1,487,707	23,097,293	-	-
				1.65%	0.50%	7.70%	0.00%	0.00%
MTREAD	55	Meter Reading	3,561,296	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%

Northern Indiana Public Service Company
 Monthly Class Demands - April 2014 thru March 2015 600 Series
 For the Twelve Month Period Ending March 31, 2015

CP Hourly Demand - Raw Load Research Data at Meter Pre-Balancing

	NipSCO Peak Load		SYSTEM	LOSSES	TOTAL	611 Grand Total	612 Grand Total	613 Grand Total	620 Grand Total	621 Grand Total	622 Grand Total	623 Grand Total	624 Grand Total	625 Grand Total
	Date	Time	PEAK*											
Friday	4/4/2014	1000	2,248,464.1	18,284.0	2,230,180.1	395,850.7	9,875.9	1,769.9	2,139.8	228,483.9	4,208.4	235,667.9	301,017.7	7,180.2
Tuesday	5/27/2014	1600	2,648,950.0	464,992.5	2,183,957.5	468,940.8	8,123.6	1,361.4	1,542.1	187,110.9	2,550.2	219,629.1	287,787.8	7,693.0
Monday	6/30/2014	1600	2,910,580.0	413,279.0	2,497,301.0	687,913.3	10,757.1	1,547.3	-	219,039.2	-	235,232.8	275,445.5	6,239.0
Tuesday	7/22/2014	1600	2,874,900.0	423,243.5	2,451,656.5	770,077.3	11,929.5	2,147.5	-	240,968.5	-	238,711.9	292,519.0	7,719.0
Monday	8/25/2014	1200	3,014,583.2	489,828.9	2,524,754.3	597,204.4	7,360.3	2,125.8	-	307,839.7	-	329,509.7	331,774.1	7,050.0
Friday	9/5/2014	1400	3,145,400.0	182,860.6	2,962,539.4	891,416.9	11,420.9	2,177.6	23.3	308,288.5	194.9	313,862.7	355,915.0	7,758.0
Friday	10/3/2014	1000	2,249,868.7	216,248.4	2,033,620.3	252,866.0	4,938.5	700.7	449.8	177,865.5	733.1	226,649.8	288,711.6	6,333.7
Thursday	11/20/2014	1800	2,490,350.0	252,044.0	2,238,306.0	410,728.6	7,961.3	1,430.7	2,053.8	187,081.2	2,706.9	200,763.3	293,507.5	6,582.0
Monday	12/1/2014	1900	2,463,680.0	209,246.2	2,254,433.8	504,917.9	10,003.2	2,152.3	3,270.4	202,965.0	3,595.3	192,618.0	258,979.3	7,098.0
Wednesday	1/7/2015	1900	2,551,500.0	58,292.0	2,493,208.0	753,698.4	14,253.0	2,762.7	4,776.8	180,771.6	4,675.0	182,248.8	262,261.1	7,271.0
Friday	2/20/2015	1100	2,493,590.9	157,058.6	2,336,532.3	481,309.4	7,645.3	2,307.2	3,812.5	246,120.0	4,132.6	204,784.2	308,173.2	7,167.2
Thursday	3/5/2015	1100	2,314,920.4	51,183.9	2,263,736.5	398,405.2	7,257.4	1,593.4	5,606.7	276,162.3	6,937.3	248,441.1	322,761.1	6,772.6
Total			31,406,787.3	2,936,561.7	28,470,225.6	6,613,328.9	111,525.8	22,076.6	23,675.1	2,762,696.3	29,733.6	2,828,119.3	3,578,852.8	84,863.7
Average	12-CP		2,617,232.3		2,372,518.8	551,110.7	9,293.8	1,839.7	1,972.9	230,224.7	2,477.8	235,676.6	298,237.7	7,072.0
	4-CP		2,986,365.8		2,609,062.8	736,653.0	10,366.9	1,999.6	5.8	269,034.0	48.7	279,329.3	313,913.4	7,191.5

CP Hourly Demand - Includes Losses, Rider 675 and Adjustment Factor. - Balanced at Generation

	NipSCO Peak Load		SYSTEM	LOSSES	TOTAL	611 Grand Total	612 Grand Total	613 Grand Total	620 Grand Total	621 Grand Total	622 Grand Total	623 Grand Total	624 Grand Total	625 Grand Total
	Date	Time	PEAK*											
Friday	4/4/2014	1000	2,248,464.1	-	2,248,464.1	396,842.4	9,900.7	1,774.3	2,144.5	228,970.9	4,218.9	236,138.9	300,358.5	7,425.8
Tuesday	5/27/2014	1600	2,648,950.0	-	2,648,950.0	646,515.5	11,199.7	1,877.0	2,125.3	257,868.4	3,515.9	302,643.4	394,906.6	7,956.1
Monday	6/30/2014	1600	2,910,580.0	-	2,910,580.0	877,657.5	13,724.1	1,974.1	-	279,351.6	-	299,964.4	349,774.5	6,452.4
Tuesday	7/22/2014	1600	2,874,900.0	-	2,874,900.0	972,153.1	15,059.9	2,711.0	-	304,087.5	-	301,200.0	367,549.4	7,983.0
Monday	8/25/2014	1200	3,014,583.2	-	3,014,583.2	775,955.9	9,563.3	2,762.0	-	399,831.2	-	427,920.1	429,059.7	7,291.0
Friday	9/5/2014	1400	3,145,400.0	-	3,145,400.0	969,750.0	12,424.5	2,369.0	25.3	335,254.2	212.0	341,270.7	385,377.5	8,023.3
Friday	10/3/2014	1000	2,249,868.7	-	2,249,868.7	305,200.7	5,960.6	845.7	542.7	214,597.6	884.8	273,420.3	346,833.0	6,550.3
Thursday	11/20/2014	1800	2,490,350.0	-	2,490,350.0	497,560.4	9,644.4	1,733.2	2,487.3	226,547.3	3,279.2	243,083.6	353,892.5	6,807.1
Monday	12/1/2014	1900	2,463,680.0	-	2,463,680.0	587,113.9	11,631.6	2,502.7	3,801.7	235,917.7	4,180.5	223,861.2	299,728.3	7,340.7
Wednesday	1/7/2015	1900	2,551,500.0	-	2,551,500.0	776,276.6	14,679.9	2,845.5	4,918.3	186,117.5	4,815.1	187,613.5	268,852.4	7,519.7
Friday	2/20/2015	1100	2,493,590.9	-	2,493,590.9	535,070.9	8,499.2	2,564.9	4,237.0	273,509.1	4,594.2	227,543.3	340,991.0	7,412.3
Thursday	3/5/2015	1100	2,314,920.4	-	2,314,920.4	409,791.2	7,464.8	1,638.9	5,765.2	283,948.8	7,135.5	255,412.1	330,430.4	7,004.3
Total			31,406,787.3	-	31,406,787.3	7,749,888.1	129,752.8	25,598.4	26,047.4	3,226,001.7	32,836.1	3,320,071.6	4,167,753.8	87,765.9
Average	12-CP		2,617,232.3		2,617,232.3	645,824.0	10,812.7	2,133.2	2,170.6	268,833.5	2,736.3	276,672.6	347,312.8	7,313.8
	4-CP		2,986,365.8		2,986,365.8	898,879.1	12,693.0	2,454.1	6.3	329,631.1	53.0	342,588.8	382,940.3	7,437.4

CP Hourly Demand - Excludes Losses - Balanced at Meter

	NipSCO Peak Load		SYSTEM	LOSSES	TOTAL	611 Grand Total	612 Grand Total	613 Grand Total	620 Grand Total	621 Grand Total	622 Grand Total	623 Grand Total	624 Grand Total	625 Grand Total
	Date	Time	PEAK*											
Friday	4/4/2014	1000	2,248,464.1	62,280.0	2,186,184.1	381,223.4	9,511.0	1,704.5	2,060.8	220,041.1	4,052.9	226,959.7	289,894.7	7,180.2
Tuesday	5/27/2014	1600	2,648,950.0	78,951.3	2,569,998.7	621,069.9	10,758.9	1,803.1	2,042.3	247,811.6	3,377.5	290,879.0	381,149.0	7,693.0
Monday	6/30/2014	1600	2,910,580.0	88,246.7	2,822,333.3	843,114.5	13,184.0	1,896.4	-	268,457.0	-	288,304.1	337,589.1	6,239.0
Tuesday	7/22/2014	1600	2,874,900.0	91,049.1	2,783,850.9	933,891.0	14,467.2	2,604.3	-	292,228.2	-	289,491.6	354,744.8	7,719.0
Monday	8/25/2014	1200	3,014,583.2	94,937.9	2,919,645.4	745,415.7	9,186.9	2,653.3	-	384,237.9	-	411,285.8	414,112.3	7,050.0
Friday	9/5/2014	1400	3,145,400.0	97,166.5	3,048,233.5	931,582.5	11,935.5	2,275.8	24.3	322,179.4	203.7	328,004.7	371,951.9	7,758.0
Friday	10/3/2014	1000	2,249,868.7	61,566.4	2,188,302.3	293,188.5	5,726.0	812.5	521.5	206,228.3	850.0	262,791.8	334,750.2	6,333.7
Thursday	11/20/2014	1800	2,490,350.0	69,294.0	2,421,056.0	477,977.4	9,264.9	1,664.9	2,390.1	217,712.1	3,150.1	233,634.4	341,563.7	6,582.0
Monday	12/1/2014	1900	2,463,680.0	69,967.1	2,393,712.9	564,006.2	11,173.8	2,404.2	3,653.2	226,717.0	4,016.0	215,159.2	289,286.4	7,098.0
Wednesday	1/7/2015	1900	2,551,500.0	73,234.7	2,478,265.3	745,723.9	14,102.1	2,733.5	4,726.2	178,859.0	4,625.6	180,320.5	259,486.2	7,271.0
Friday	2/20/2015	1100	2,493,590.9	71,196.9	2,422,394.0	514,011.5	8,164.7	2,463.9	4,071.5	262,842.4	4,413.4	218,698.1	329,111.7	7,167.2
Thursday	3/5/2015	1100	2,314,920.4	66,379.7	2,248,540.7	393,662.6	7,171.0	1,574.4	5,539.9	272,874.9	6,854.7	245,483.6	318,919.0	6,772.6
Total			31,406,787.3	924,270.2	30,482,517.1	7,444,867.3	124,646.0	24,590.9	25,029.8	3,100,188.9	31,543.8	3,191,012.6	4,022,558.9	84,863.7
Average	12-CP		2,617,232.3		2,540,209.8	620,405.6	10,387.2	2,049.2	2,085.8	258,349.1	2,628.6	265,917.7	335,213.2	7,072.0
	4-CP		2,986,365.8		2,893,515.8	863,500.9	12,193.4	2,357.5	6.1	316,775.6	50.9	329,271.6	369,599.5	7,191.5

Northern Indiana Public Service Company
Monthly Class Demands - April 2014 thru March 2015 600 Series
For the Twelve Month Period Ending March 31, 2015

CP Hourly Demand - Raw Load Research Data at Meter Pre-Balancing

	NipSCO Peak Load		SYSTEM	LOSSES	TOTAL	626 Grand Total	632 Grand Total	633 Grand Total	634 Grand Total	641 Grand Total	642 Grand Total	644 Grand Total	650 Grand Total	655 Grand Total
	Date	Time	PEAK*											
Friday	4/4/2014	1000	2,248,464.1	18,284.0	2,230,180.1	94,850.0	345,268.0	298,971.8	258,081.0	8,640.8	38.1	1,253.0	-	868.0
Tuesday	5/27/2014	1600	2,648,950.0	464,992.5	2,183,957.5	103,906.0	277,629.2	335,956.0	277,833.0	2,714.6	38.1	2,563.0	-	868.0
Monday	6/30/2014	1600	2,910,580.0	413,279.0	2,497,301.0	114,268.0	424,282.0	380,122.8	240,308.0	3,110.4	38.1	2,198.0	-	868.0
Tuesday	7/22/2014	1600	2,874,900.0	423,243.5	2,451,656.5	118,135.0	243,607.0	310,699.2	221,415.8	3,216.0	38.1	1,991.0	-	868.0
Monday	8/25/2014	1200	3,014,583.2	489,828.9	2,524,754.3	117,442.0	230,235.5	316,264.0	277,787.0	3,205.3	38.1	1,520.0	-	868.0
Friday	9/5/2014	1400	3,145,400.0	182,860.6	2,962,539.4	116,488.0	344,341.5	304,962.3	282,353.0	3,087.0	38.1	1,532.0	-	868.0
Friday	10/3/2014	1000	2,249,868.7	216,248.4	2,033,620.3	98,562.0	390,130.5	282,974.8	291,267.0	4,182.2	38.1	1,184.0	-	868.0
Thursday	11/20/2014	1800	2,490,350.0	252,044.0	2,238,306.0	100,079.0	357,171.0	344,503.3	278,766.5	3,571.1	38.1	3,687.0	13,424.5	868.0
Monday	12/1/2014	1900	2,463,680.0	209,246.2	2,254,433.8	97,747.0	333,635.5	352,698.3	255,167.5	3,392.0	38.1	5,097.0	13,706.9	868.0
Wednesday	1/7/2015	1900	2,551,500.0	58,292.0	2,493,208.0	99,822.0	344,809.0	346,135.5	265,347.5	3,152.7	38.1	5,768.0	13,526.0	868.0
Friday	2/20/2015	1100	2,493,590.9	157,058.6	2,336,532.3	100,250.0	419,065.5	321,996.0	233,224.0	3,127.0	38.1	2,041.0	-	868.0
Thursday	3/5/2015	1100	2,314,920.4	51,183.9	2,263,736.5	98,625.0	346,959.0	284,462.5	237,038.5	3,924.8	38.1	1,731.0	-	868.0
Total			31,406,787.3	2,936,561.7	28,470,225.6	1,260,174.0	4,057,133.7	3,779,746.5	3,118,588.8	45,323.9	457.8	30,565.0	40,657.4	10,416.0
Average	12-CP		2,617,232.3		2,372,518.8	105,014.5	338,094.5	314,978.9	259,882.4	3,777.0	38.1	2,547.1	3,388.1	868.0
	4-CP		2,986,365.8		2,609,062.8	116,583.3	310,616.5	303,012.1	255,466.0	3,154.7	38.1	1,810.3	-	868.0

CP Hourly Demand - Includes Losses, Rider 675 and Adjustment Factor. - Balanced at Generation

	NipSCO Peak Load		SYSTEM	LOSSES	TOTAL	626 Grand Total	632 Grand Total	633 Grand Total	634 Grand Total	641 Grand Total	642 Grand Total	644 Grand Total	650 Grand Total	655 Grand Total
	Date	Time	PEAK*											
Friday	4/4/2014	1000	2,248,464.1	-	2,248,464.1	98,390.4	350,498.1	343,674.8	261,218.8	8,654.6	39.7	1,286.8	-	903.6
Tuesday	5/27/2014	1600	2,648,950.0	-	2,648,950.0	107,784.4	281,834.7	340,617.2	281,210.9	3,739.2	39.7	2,632.1	-	903.6
Monday	6/30/2014	1600	2,910,580.0	-	2,910,580.0	118,533.2	430,709.0	284,009.3	243,229.7	3,964.8	39.7	2,257.3	-	903.6
Tuesday	7/22/2014	1600	2,874,900.0	-	2,874,900.0	122,544.5	247,297.2	315,009.9	224,107.8	4,056.3	39.7	2,044.7	-	903.6
Monday	8/25/2014	1200	3,014,583.2	-	3,014,583.2	121,825.6	233,723.1	320,651.9	281,164.4	4,161.0	39.7	1,561.0	-	903.6
Friday	9/5/2014	1400	3,145,400.0	-	3,145,400.0	120,836.0	349,557.6	329,471.0	285,785.9	3,355.3	39.7	1,573.3	-	903.6
Friday	10/3/2014	1000	2,249,868.7	-	2,249,868.7	102,240.9	396,040.2	286,900.9	294,808.3	5,043.2	39.7	1,215.9	-	903.6
Thursday	11/20/2014	1800	2,490,350.0	-	2,490,350.0	103,814.5	362,581.4	369,560.6	282,155.8	4,322.1	39.7	3,786.4	13,424.5	903.6
Monday	12/1/2014	1900	2,463,680.0	-	2,463,680.0	101,395.5	338,689.4	357,591.7	258,269.9	3,940.6	39.7	5,234.4	13,706.9	903.6
Wednesday	1/7/2015	1900	2,551,500.0	-	2,551,500.0	103,548.0	350,032.2	350,937.9	268,573.6	3,244.2	39.7	5,923.5	13,526.0	903.6
Friday	2/20/2015	1100	2,493,590.9	-	2,493,590.9	103,991.9	425,413.5	326,463.5	236,059.6	3,473.1	39.7	2,096.0	-	903.6
Thursday	3/5/2015	1100	2,314,920.4	-	2,314,920.4	102,306.3	352,214.7	318,825.4	239,920.4	4,033.3	39.7	1,777.7	-	903.6
Total			31,406,787.3	-	31,406,787.3	1,307,211.3	4,118,591.1	3,943,714.0	3,156,504.9	51,987.6	476.5	31,389.0	40,657.4	10,842.8
Average	12-CP		2,617,232.3		2,617,232.3	108,934.3	343,215.9	328,642.8	263,042.1	4,332.3	39.7	2,615.8	3,388.1	903.6
	4-CP		2,986,365.8		2,986,365.8	120,934.8	315,321.7	312,285.5	258,571.9	3,884.3	39.7	1,859.1	-	903.6

CP Hourly Demand - Excludes Losses - Balanced at Meter

	NipSCO Peak Load		SYSTEM	LOSSES	TOTAL	626 Grand Total	632 Grand Total	633 Grand Total	634 Grand Total	641 Grand Total	642 Grand Total	644 Grand Total	650 Grand Total	655 Grand Total
	Date	Time	PEAK*											
Friday	4/4/2014	1000	2,248,464.1	62,280.0	2,186,184.1	94,850.0	345,268.0	338,971.8	258,081.0	8,321.5	38.1	1,253.0	-	868.0
Tuesday	5/27/2014	1600	2,648,950.0	78,951.3	2,569,998.7	103,906.0	277,629.2	335,956.0	277,833.0	3,595.3	38.1	2,563.0	-	868.0
Monday	6/30/2014	1600	2,910,580.0	88,246.7	2,822,333.3	114,268.0	424,282.0	280,122.8	240,308.0	3,812.2	38.1	2,198.0	-	868.0
Tuesday	7/22/2014	1600	2,874,900.0	91,049.1	2,783,850.9	118,135.0	243,607.0	310,699.2	221,415.8	3,900.1	38.1	1,991.0	-	868.0
Monday	8/25/2014	1200	3,014,583.2	94,937.9	2,919,645.4	117,442.0	230,235.5	316,264.0	277,787.0	4,000.8	38.1	1,520.0	-	868.0
Friday	9/5/2014	1400	3,145,400.0	97,166.5	3,048,233.5	116,488.0	344,341.5	324,962.3	282,353.0	3,226.1	38.1	1,532.0	-	868.0
Friday	10/3/2014	1000	2,249,868.7	61,566.4	2,188,302.3	98,562.0	390,130.5	282,974.8	291,267.0	4,849.1	38.1	1,184.0	-	868.0
Thursday	11/20/2014	1800	2,490,350.0	69,294.0	2,421,056.0	100,079.0	357,171.0	364,503.3	278,766.5	4,155.8	38.1	3,687.0	13,424.5	868.0
Monday	12/1/2014	1900	2,463,680.0	69,967.1	2,393,712.9	97,747.0	333,635.5	352,698.3	255,167.5	3,789.0	38.1	5,097.0	13,706.9	868.0
Wednesday	1/7/2015	1900	2,551,500.0	73,234.7	2,478,265.3	99,822.0	344,809.0	346,135.5	265,347.5	3,119.3	38.1	5,768.0	13,526.0	868.0
Friday	2/20/2015	1100	2,493,590.9	71,196.9	2,422,394.0	100,250.0	419,065.5	321,996.0	233,224.0	3,339.4	38.1	2,041.0	-	868.0
Thursday	3/5/2015	1100	2,314,920.4	66,379.7	2,248,540.7	98,625.0	346,959.0	314,462.5	237,038.5	3,878.0	38.1	1,731.0	-	868.0
Total			31,406,787.3	924,270.2	30,482,517.1	1,260,174.0	4,057,133.7	3,889,746.5	3,118,588.8	49,986.7	457.8	30,565.0	40,657.4	10,416.0
Average	12-CP		2,617,232.3		2,540,209.8	105,014.5	338,094.5	324,145.5	259,882.4	4,165.6	38.1	2,547.1	3,388.1	868.0
	4-CP		2,986,365.8		2,893,515.8	116,583.3	310,616.5	308,012.1	255,466.0	3,734.8	38.1	1,810.3	-	868.0

Northern Indiana Public Service Company
Monthly Class Demands - April 2014 thru March 2015 600 Series
For the Twelve Month Period Ending March 31, 2015

CP Hourly Demand - Raw Load Research Data at Meter Pre-Balancing

	Nipsco Peak Load		SYSTEM	LOSSES	TOTAL	660 Grand Total	665 Grand Total	665 Grand Total	Interdepartmental Total	Rider 676	632/676	633/676
	Date	Time	PEAK*				Biomass	Wind, Solar				
Friday	4/4/2014	1000	2,248,464.1	18,284.0	2,230,180.1	-	(5,462.0)	(1,515.0)	2,991.9	40,000.0	-	40,000.0
Tuesday	5/27/2014	1600	2,648,950.0	464,992.5	2,183,957.5	-	(6,827.0)	(5,681.0)	10,218.8	-	-	-
Monday	6/30/2014	1600	2,910,580.0	413,279.0	2,497,301.0	-	(5,269.0)	(6,426.0)	7,626.5	-	-	-
Tuesday	7/22/2014	1600	2,874,900.0	423,243.5	2,451,656.5	-	(6,299.0)	(8,141.0)	2,053.6	-	-	-
Monday	8/25/2014	1200	3,014,583.2	489,828.9	2,524,754.3	-	(6,100.0)	(11,528.0)	12,158.5	-	-	-
Friday	9/5/2014	1400	3,145,400.0	182,860.6	2,962,539.4	-	(6,936.0)	(10,724.0)	15,471.6	20,000.0	-	20,000.0
Friday	10/3/2014	1000	2,249,868.7	216,248.4	2,033,620.3	-	(5,479.0)	(2,283.0)	12,927.0	-	-	-
Thursday	11/20/2014	1800	2,490,350.0	252,044.0	2,238,306.0	3,244.1	(6,221.0)	-	6,358.9	20,000.0	-	20,000.0
Monday	12/1/2014	1900	2,463,680.0	209,246.2	2,254,433.8	3,271.4	(5,054.0)	-	8,266.7	-	-	-
Wednesday	1/7/2015	1900	2,551,500.0	58,292.0	2,493,208.0	3,231.0	(5,885.0)	-	3,676.7	-	-	-
Friday	2/20/2015	1100	2,493,590.9	157,058.6	2,336,532.3	-	(7,571.0)	(4,257.0)	2,299.2	-	-	-
Thursday	3/5/2015	1100	2,314,920.4	51,183.9	2,263,736.5	-	(9,242.0)	(10,050.0)	5,444.6	30,000.0	-	30,000.0
Total			31,406,787.3	2,936,561.7	28,470,225.6	9,746.5	(76,345.0)	(60,605.0)	89,493.9	110,000.0	-	110,000.0
Average	12-CP		2,617,232.3		2,372,518.8	812.2	(6,362.1)	(5,050.4)	7,457.8	9,166.7	-	9,166.7
	4-CP		2,986,365.8		2,609,062.8	-	(6,151.0)	(9,204.8)	9,327.6	5,000.0	-	5,000.0

CP Hourly Demand - Includes Losses, Rider 675 and Adjustment Factor. - Balanced at Generation

	Nipsco Peak Load		SYSTEM	LOSSES	TOTAL	660 Grand Total	665 Grand Total	665 Grand Total	Interdepartmental Total	Adjustment Factor
	Date	Time	PEAK*				Biomass	Wind, Solar		
Friday	4/4/2014	1000	2,248,464.1	-	2,248,464.1	-	(5,462.0)	(1,515.0)	2,999.4	0.96
Tuesday	5/27/2014	1600	2,648,950.0	-	2,648,950.0	-	(6,827.0)	(5,681.0)	14,088.3	1.32
Monday	6/30/2014	1600	2,910,580.0	-	2,910,580.0	-	(5,269.0)	(6,426.0)	9,730.0	1.23
Tuesday	7/22/2014	1600	2,874,900.0	-	2,874,900.0	-	(6,299.0)	(8,141.0)	2,592.5	1.21
Monday	8/25/2014	1200	3,014,583.2	-	3,014,583.2	-	(6,100.0)	(11,528.0)	15,797.7	1.25
Friday	9/5/2014	1400	3,145,400.0	-	3,145,400.0	-	(6,936.0)	(10,724.0)	16,831.2	1.05
Friday	10/3/2014	1000	2,249,868.7	-	2,249,868.7	-	(5,479.0)	(2,283.0)	15,602.4	1.16
Thursday	11/20/2014	1800	2,490,350.0	-	2,490,350.0	3,244.1	(6,221.0)	-	7,703.2	1.16
Monday	12/1/2014	1900	2,463,680.0	-	2,463,680.0	3,271.4	(5,054.0)	-	9,612.4	1.12
Wednesday	1/7/2015	1900	2,551,500.0	-	2,551,500.0	3,231.0	(5,885.0)	-	3,786.9	0.99
Friday	2/20/2015	1100	2,493,590.9	-	2,493,590.9	-	(7,571.0)	(4,257.0)	2,556.0	1.07
Thursday	3/5/2015	1100	2,314,920.4	-	2,314,920.4	-	(9,242.0)	(10,050.0)	5,600.2	0.99
Total			31,406,787.3	-	31,406,787.3	9,746.5	(76,345.0)	(60,605.0)	106,900.3	
Average	12-CP		2,617,232.3		2,617,232.3	812.2	(6,362.1)	(5,050.4)	8,908.4	
	4-CP		2,986,365.8		2,986,365.8	-	(6,151.0)	(9,204.8)	11,237.9	

CP Hourly Demand - Excludes Losses - Balanced at Meter

	Nipsco Peak Load		SYSTEM	LOSSES	TOTAL	660 Grand Total	665 Grand Total	665 Grand Total	Interdepartmental Total
	Date	Time	PEAK*				Biomass	Wind, Solar	
Friday	4/4/2014	1000	2,248,464.1	62,280.0	2,186,184.1	-	(5,462.0)	(1,515.0)	2,881.3
Tuesday	5/27/2014	1600	2,648,950.0	78,951.3	2,569,998.7	-	(6,827.0)	(5,681.0)	13,533.8
Monday	6/30/2014	1600	2,910,580.0	88,246.7	2,822,333.3	-	(5,269.0)	(6,426.0)	9,347.1
Tuesday	7/22/2014	1600	2,874,900.0	91,049.1	2,783,850.9	-	(6,299.0)	(8,141.0)	2,490.5
Monday	8/25/2014	1200	3,014,583.2	94,937.9	2,919,645.4	-	(6,100.0)	(11,528.0)	15,176.0
Friday	9/5/2014	1400	3,145,400.0	97,166.5	3,048,233.5	-	(6,936.0)	(10,724.0)	16,168.7
Friday	10/3/2014	1000	2,249,868.7	61,566.4	2,188,302.3	-	(5,479.0)	(2,283.0)	14,988.3
Thursday	11/20/2014	1800	2,490,350.0	69,294.0	2,421,056.0	3,244.1	(6,221.0)	-	7,400.0
Monday	12/1/2014	1900	2,463,680.0	69,967.1	2,393,712.9	3,271.4	(5,054.0)	-	9,234.1
Wednesday	1/7/2015	1900	2,551,500.0	73,234.7	2,478,265.3	3,231.0	(5,885.0)	-	3,637.8
Friday	2/20/2015	1100	2,493,590.9	71,196.9	2,422,394.0	-	(7,571.0)	(4,257.0)	2,455.4
Thursday	3/5/2015	1100	2,314,920.4	66,379.7	2,248,540.7	-	(9,242.0)	(10,050.0)	5,379.7
Total			31,406,787.3	924,270.2	30,482,517.1	9,746.5	(76,345.0)	(60,605.0)	102,692.9
Average	12-CP		2,617,232.3		2,540,209.8	812.2	(6,362.1)	(5,050.4)	8,557.7
	4-CP		2,986,365.8		2,893,515.8	-	(6,151.0)	(9,204.8)	10,795.6

NCP - Hourly Demand Max - Raw Load Research at Meter Pre-Balancing

Date	TOTAL	611 Grand Total	612 Grand Total	613 Grand Total	620 Grand Total	621 Grand Total	622 Grand Total	623 Grand Total	624 Grand Total	625 Grand Total	
Apr-14	2,638,063.3	575,403.7	16,291.2	2,277.5	3,882.6	267,247.2	7,115.3	278,895.2	322,625.9	21,210.0	
May-14	2,584,016.1	509,093.2	10,281.0	2,031.9	1,758.5	268,839.7	2,611.6	275,742.6	324,945.9	21,148.0	
Jun-14	3,058,535.3	804,954.0	11,823.6	2,505.9	-	318,242.2	-	307,152.0	364,795.1	21,090.0	
Jul-14	3,160,781.2	999,373.5	12,901.2	2,656.8	-	306,120.7	-	301,323.3	340,983.1	20,996.0	
Aug-14	3,025,117.2	797,348.7	10,520.8	2,572.3	-	315,481.1	-	329,509.7	339,778.6	21,205.0	
Sep-14	3,368,995.2	1,091,342.5	14,219.7	2,637.2	24.9	337,967.2	197.5	342,575.4	379,096.4	20,672.0	
Oct-14	2,509,654.2	446,384.2	8,425.4	1,624.2	708.1	274,810.3	1,138.9	245,434.7	299,497.9	20,186.0	
Nov-14	2,549,980.3	451,726.0	9,382.7	1,931.4	2,620.6	251,890.6	3,590.1	237,194.0	349,648.9	20,442.0	
Dec-14	2,596,578.8	569,080.6	12,641.3	2,166.1	4,115.5	292,020.7	4,190.5	230,950.8	310,977.5	20,355.0	
Jan-15	2,754,718.4	753,698.4	14,976.7	2,997.0	5,320.3	280,861.6	5,155.5	194,463.8	314,647.7	21,004.0	
Feb-15	2,729,786.4	704,565.0	14,592.9	2,665.0	4,447.2	261,812.5	4,365.4	207,332.3	339,428.4	20,882.0	
Mar-15	2,702,848.6	645,450.9	13,378.3	2,406.6	7,537.9	310,316.4	7,728.1	259,430.5	333,754.8	20,673.0	
Total	33,679,075.0	8,348,420.7	149,434.6	28,472.0	30,415.5	3,485,610.0	36,092.8	3,210,004.1	4,020,180.1	249,863.0	
Average	2,806,589.6	695,701.7	12,452.9	2,372.7	2,534.6	290,467.5	3,007.7	267,500.3	335,015.0	20,821.9	
	4-NCP	3,153,357.2	923,254.7	12,366.3	2,593.1	6.2	319,452.8	49.4	320,140.1	356,163.3	20,990.8

NCP - Hourly Demand Max - Balanced at Meter

Date	TOTAL	611 Grand Total	612 Grand Total	613 Grand Total	620 Grand Total	621 Grand Total	622 Grand Total	623 Grand Total	624 Grand Total	625 Grand Total	
Apr-14	2,583,004.4	554,141.7	15,689.2	2,193.3	3,739.2	257,372.1	6,852.4	268,589.6	310,704.4	21,210.0	
May-14	3,045,973.2	674,248.2	13,616.2	2,691.1	2,328.9	356,054.0	3,458.8	365,196.2	430,361.6	21,148.0	
Jun-14	3,472,736.0	986,561.0	14,491.1	3,071.3	-	390,041.3	-	376,449.1	447,097.1	21,090.0	
Jul-14	3,582,001.4	1,211,964.0	15,645.6	3,222.0	-	371,239.9	-	365,422.0	413,518.3	20,996.0	
Aug-14	3,477,766.1	995,231.0	13,131.8	3,210.7	-	393,775.8	-	411,285.8	424,103.2	21,205.0	
Sep-14	3,467,938.6	1,140,516.4	14,860.4	2,756.0	26.0	353,195.3	206.4	358,011.1	396,177.8	20,672.0	
Oct-14	2,716,857.0	517,565.6	9,768.9	1,883.2	821.0	318,632.1	1,320.5	284,572.2	347,256.5	20,186.0	
Nov-14	2,766,468.0	525,687.3	10,918.9	2,247.7	3,049.7	293,132.7	4,177.9	276,029.9	406,897.1	20,442.0	
Dec-14	2,765,181.4	635,677.5	14,120.7	2,419.6	4,597.1	326,194.5	4,680.9	257,977.9	347,369.7	20,355.0	
Jan-15	2,737,984.1	745,723.9	14,818.3	2,965.3	5,264.0	277,889.9	5,101.0	192,406.3	311,318.5	21,004.0	
Feb-15	2,834,964.1	752,436.0	15,584.4	2,846.1	4,749.4	279,601.1	4,662.0	221,419.3	362,490.5	20,882.0	
Mar-15	2,683,889.4	637,767.5	13,219.0	2,377.9	7,448.1	306,622.4	7,636.1	256,342.3	329,781.8	20,673.0	
Total	36,134,763.7	9,377,520.0	165,864.4	31,884.2	32,023.4	3,923,751.0	38,095.8	3,633,701.7	4,527,076.6	249,863.0	
Average	3,011,230.3	781,460.0	13,822.0	2,657.0	2,668.6	326,979.2	3,174.7	302,808.5	377,256.4	20,821.9	
	4-NCP	3,500,110.5	1,083,568.1	14,532.2	3,065.0	6.5	377,063.1	51.6	377,792.0	420,224.1	20,990.8

* System Peak is the "Internal Load Monthly Peak"

NCP - Hourly Demand Max - Raw Load Research at Meter Pre-Balancing

Date	TOTAL	626 Grand Total	632 Grand Total	633 Grand Total	634 Grand Total	641 Grand Total	642 Grand Total	644 Grand Total	650 Grand Total	655 Grand Total
Apr-14	2,638,063.3	101,505.0	374,357.5	358,379.3	281,132.0	12,757.9	38.1	6,061.0	13,281.3	868.0
May-14	2,584,016.1	109,534.0	386,294.0	355,386.5	286,640.0	15,855.9	38.1	5,220.0	13,999.8	868.0
Jun-14	3,058,535.3	115,116.0	433,436.5	374,423.5	277,645.0	16,465.3	38.1	5,123.0	13,522.6	868.0
Jul-14	3,160,781.2	118,700.0	401,316.5	357,124.0	281,151.5	14,178.1	38.1	5,305.0	13,569.1	868.0
Aug-14	3,025,117.2	117,442.0	400,662.5	365,208.5	295,460.0	16,538.2	38.1	5,200.0	13,523.3	868.0
Sep-14	3,368,995.2	117,135.0	389,266.5	348,094.2	296,737.5	10,939.9	38.1	5,169.0	13,578.3	868.0
Oct-14	2,509,654.2	106,497.0	403,957.0	373,160.8	294,552.0	7,367.3	38.1	5,374.0	13,571.6	868.0
Nov-14	2,549,980.3	102,498.0	434,364.3	380,216.7	286,650.0	6,724.6	38.1	6,431.0	13,424.5	868.0
Dec-14	2,596,578.8	100,261.0	358,555.5	392,449.0	284,219.5	4,687.4	38.1	6,004.0	13,706.9	868.0
Jan-15	2,754,718.4	100,729.0	376,591.0	391,891.5	281,354.5	5,560.1	38.1	6,411.0	13,526.0	868.0
Feb-15	2,729,786.4	101,912.0	419,065.5	368,770.0	267,657.5	6,464.7	38.1	7,300.0	13,527.0	868.0
Mar-15	2,702,848.6	101,368.0	381,119.5	352,927.5	253,970.5	7,000.4	38.1	6,680.0	13,663.2	868.0
Total	33,679,075.0	1,292,697.0	4,758,986.3	4,418,031.3	3,387,170.0	124,539.8	457.8	70,278.0	162,893.5	10,416.0
Average	2,806,589.6	107,724.8	396,582.2	368,169.3	282,264.2	10,378.3	38.1	5,856.5	13,574.5	868.0
12-NCP	3,153,357.2	117,098.3	406,170.5	361,212.5	287,748.5	14,530.4	38.1	5,199.3	13,548.3	868.0

NCP - Hourly Demand Max - Balanced at Meter

Date	TOTAL	626 Grand Total	632 Grand Total	633 Grand Total	634 Grand Total	641 Grand Total	642 Grand Total	644 Grand Total	650 Grand Total	655 Grand Total
Apr-14	2,583,004.4	101,505.0	384,357.5	358,379.3	281,132.0	12,286.4	38.1	6,061.0	13,281.3	868.0
May-14	3,045,973.2	109,534.0	386,294.0	355,386.5	286,640.0	20,999.7	38.1	5,220.0	13,999.8	868.0
Jun-14	3,472,736.0	115,116.0	433,436.5	374,423.5	277,645.0	20,180.1	38.1	5,123.0	13,522.6	868.0
Jul-14	3,582,001.4	118,700.0	401,316.5	357,124.0	281,151.5	17,194.1	38.1	5,305.0	13,569.1	868.0
Aug-14	3,477,766.1	117,442.0	400,662.5	365,208.5	295,460.0	20,642.5	38.1	5,200.0	13,523.3	868.0
Sep-14	3,467,938.6	117,135.0	389,266.5	348,094.2	296,737.5	11,432.8	38.1	5,169.0	13,578.3	868.0
Oct-14	2,716,857.0	106,497.0	403,957.0	383,160.8	294,552.0	8,542.1	38.1	5,374.0	13,571.6	868.0
Nov-14	2,766,468.0	102,498.0	434,364.3	380,216.7	286,650.0	7,825.7	38.1	6,431.0	13,424.5	868.0
Dec-14	2,765,181.4	100,261.0	358,555.5	392,449.0	284,219.5	5,236.0	38.1	6,004.0	13,706.9	868.0
Jan-15	2,737,984.1	100,729.0	376,591.0	391,891.5	281,354.5	5,501.3	38.1	6,411.0	13,526.0	868.0
Feb-15	2,834,964.1	101,912.0	419,065.5	368,770.0	267,657.5	6,903.9	38.1	7,300.0	13,527.0	868.0
Mar-15	2,683,889.4	101,368.0	381,119.5	352,927.5	253,970.5	6,917.1	38.1	6,680.0	13,663.2	868.0
Total	36,134,763.7	1,292,697.0	4,768,986.3	4,428,031.3	3,387,170.0	143,661.7	457.8	70,278.0	162,893.5	10,416.0
Average	3,011,230.3	107,724.8	397,415.5	369,002.6	282,264.2	11,971.8	38.1	5,856.5	13,574.5	868.0
12-NCP	3,500,110.5	117,098.3	406,170.5	361,212.5	287,748.5	17,362.4	38.1	5,199.3	13,548.3	868.0

* System Peak is the "Internal Load Monthly Peak"

NCP - Hourly Demand Max - Raw Load Research at Meter Pre-Balancing

Date	TOTAL	660 Grand Total	Biomass		Wind, Solar	Interdepartmental Total	Rider 676	632/676	633/676
			665 Grand Total	665 Grand Total	665 Grand Total				
Apr-14	2,638,063.3	3,230.4	(7,883.0)	(14,152.0)	3,539.5	10,000.0	10,000	-	
May-14	2,584,016.1	3,200.6	(8,216.0)	(14,088.0)	12,831.1	-	-	-	
Jun-14	3,058,535.3	3,228.0	(7,690.0)	(14,167.0)	9,963.4	-	-	-	
Jul-14	3,160,781.2	3,214.0	(7,697.0)	(13,931.0)	2,590.4	-	-	-	
Aug-14	3,025,117.2	3,250.8	(7,728.0)	(13,921.0)	12,158.5	-	-	-	
Sep-14	3,368,995.2	3,203.9	(7,904.0)	(13,772.0)	16,908.1	-	-	-	
Oct-14	2,509,654.2	3,229.1	(7,578.0)	(13,588.0)	13,995.6	10,000.0	-	10,000	
Nov-14	2,549,980.3	3,244.1	(7,141.0)	(13,275.0)	7,510.7	-	-	-	
Dec-14	2,596,578.8	3,271.4	(10,646.0)	(13,237.0)	9,902.9	-	-	-	
Jan-15	2,754,718.4	3,231.0	(9,511.0)	(13,017.0)	3,921.2	-	-	-	
Feb-15	2,729,786.4	3,231.0	(9,359.0)	(12,108.0)	2,329.0	-	-	-	
Mar-15	2,702,848.6	3,263.1	(10,495.0)	(13,915.0)	5,683.9	-	-	-	
Total	33,679,075.0	38,797.3	(101,848.0)	(163,171.0)	101,334.2	20,000.0	10,000	10,000	
Average	12-NCP	2,806,589.6	3,233.1	(8,487.3)	(13,597.6)	8,444.5	1,666.7	833	833
	4-NCP	3,153,357.2	3,224.2	(7,754.8)	(13,947.8)	10,405.1	-	-	-

NCP - Hourly Demand Max - Balanced at Meter

Date	TOTAL	660 Grand Total	Biomass		Wind, Solar	Interdepartmental Total
			665 Grand Total	665 Grand Total	665 Grand Total	
Apr-14	2,583,004.4	3,230.4	(7,883.0)	(14,152.0)	3,408.7	
May-14	3,045,973.2	3,200.6	(8,216.0)	(14,088.0)	16,993.6	
Jun-14	3,472,736.0	3,228.0	(7,690.0)	(14,167.0)	12,211.2	
Jul-14	3,582,001.4	3,214.0	(7,697.0)	(13,931.0)	3,141.4	
Aug-14	3,477,766.1	3,250.8	(7,728.0)	(13,921.0)	15,176.0	
Sep-14	3,467,938.6	3,203.9	(7,904.0)	(13,772.0)	17,669.9	
Oct-14	2,716,857.0	3,229.1	(7,578.0)	(13,588.0)	16,227.4	
Nov-14	2,766,468.0	3,244.1	(7,141.0)	(13,275.0)	8,740.4	
Dec-14	2,765,181.4	3,271.4	(10,646.0)	(13,237.0)	11,061.8	
Jan-15	2,737,984.1	3,231.0	(9,511.0)	(13,017.0)	3,879.7	
Feb-15	2,834,964.1	3,231.0	(9,359.0)	(12,108.0)	2,487.2	
Mar-15	2,683,889.4	3,263.1	(10,495.0)	(13,915.0)	5,616.2	
Total	36,134,763.7	38,797.3	(101,848.0)	(163,171.0)	116,613.6	
Average	12-NCP	3,011,230.3	3,233.1	(8,487.3)	(13,597.6)	9,717.8
	4-NCP	3,500,110.5	3,224.2	(7,754.8)	(13,947.8)	12,049.6

* System Peak is the "Internal Load Monthly Peak"

**Northern Indiana Public Service Company
 Loss Adjustments
 For the Twelve Month Period Ending March 31, 2015**

	SYSTEM PEAK*	Total Company	Residential Rate 611	C&GS Heat Pump Rate 620	GS Small Rate 621	Comml SH Rate 622	GS Medium Rate 623	GS Large Rate 624	Metal Melting Rate 625	Off-Peak Serv. Rate 626	Ind. Pwr Serv. Rate 632	HLF Ind Pwr Serv. Rate 633
4CP @ Generation	2,986,366	2,700,862	779,707	6	279,952	51	290,627	325,244	7,437	120,935	315,322	307,216
4CP @ Meter		2,624,419	749,019	6	269,034	49	279,329	313,913	7,191	116,583	310,617	303,012
Loss Adjustment		102.9%	104.1%	104.1%	104.1%	104.1%	104.0%	103.6%	103.4%	103.7%	101.5%	101.4%

Source: 4CP @ Generation - External Allocators file.

Check

	SYSTEM PEAK*	Total Company	Residential Rate 611	C&GS Heat Pump Rate 620	GS Small Rate 621	Comml SH Rate 622	GS Medium Rate 623	GS Large Rate 624	Metal Melting Rate 625	Off-Peak Serv. Rate 626	Ind. Pwr Serv. Rate 632	HLF Ind Pwr Serv. Rate 633
4CP @ Generation	2,986,366	3,001,722	914,026	6	329,631	53	342,589	382,940	7,437	120,935	315,322	312,286
4CP @ Meter		2,908,872	878,052	6	316,776	51	329,272	369,600	7,191	116,583	310,617	308,012
Loss Adjustment		103.2%	104.1%	104.1%	104.1%	104.1%	104.0%	103.6%	103.4%	103.7%	101.5%	101.4%

Source: 4CP @ Generation - External Allocators file.

**Northern Indiana Public Service Company
 Loss Adjustments
 For the Twelve Month Period Ending March 31, 2015**

	SYSTEM PEAK*	Total Company	Air Separation Rate 634	Muni. Power Rate 641	Int WW Pumping Rate 642	Railroad Rate 644	Street Lighting Rate 650	Traffic Lighting Rate 655	Dusk-to-Dawn Rate 660	BUM & Temp Rider 676	Interdepartmental
4CP @ Generation	2,986,366	2,700,862	258,572	3,281	40	1,859	0	904	0	0	9,710
4CP @ Meter		2,624,419	255,466	3,155	38	1,810	0	868	0	5,000	9,328
Loss Adjustment		102.9%	101.2%	104.0%	104.1%	102.7%	100.0%	104.1%	100.0%	0.0%	104.1%

Source: 4CP @ Generation - External

Check

	SYSTEM PEAK*	Total Company	Air Separation Rate 634	Muni. Power Rate 641	Int WW Pumping Rate 642	Railroad Rate 644	Street Lighting Rate 650	Traffic Lighting Rate 655	Dusk-to-Dawn Rate 660	BUM & Temp Rider 676	Interdepartmental
4CP @ Generation	2,986,366	3,001,722	258,572	3,884	40	1,859	0	904	0	0	11,238
4CP @ Meter		2,908,872	255,466	3,735	38	1,810	0	868	0	0	10,796
Loss Adjustment		103.2%	101.2%	104.0%	104.1%	102.7%	100.0%	104.1%	100.0%	100.0%	104.1%

Source: 4CP @ Generation - External

NORTHERN INDIANA PUBLIC SERVICE COMPANY
Comparison of Current and Proposed Pro Forma Revenues

Line No.	Rate Class	Current Rate Code	Proposed Rate Code	Current Annualized Retail Revenue	Other Revenue	Interruptible Power Credit	Current Annualized Retail Revenue Incl. Other Revenue	Unmitigated Proposed Revenue	Mitigated Proposed Revenue
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Residential	Rate 611	Rate 711	\$ 433,840,509	\$ 10,454,087	\$ 8,861,437	\$ 435,433,159	\$ 529,889,871	\$ 470,977,224
2	Commercial and General Service - Heat Pump	Rate 620	Rate 720	\$ 838,466	\$ 15,292	\$ 29,825	\$ 823,933	\$ 1,316,646	\$ 913,124
3	General Service - Small	Rate 621	Rate 721	\$ 205,612,924	\$ 4,226,972	\$ 3,662,174	\$ 206,177,723	\$ 184,504,499	\$ 215,672,796
4	Commercial Spaceheating	Rate 622	Rate 722	\$ 1,276,134	\$ 23,827	\$ 37,291	\$ 1,262,670	\$ 1,217,071	\$ 1,324,788
5	General Service - Medium	Rate 623	Rate 723	\$ 166,602,223	\$ 2,814,702	\$ 3,744,659	\$ 165,672,266	\$ 167,774,793	\$ 175,281,124
6	General Service - Large	Rate 624	Rate 724	\$ 209,249,933	\$ 3,250,078	\$ 4,876,913	\$ 207,623,098	\$ 204,931,386	\$ 217,963,894
7	Metal Melting Service	Rate 625	Rate 725	\$ 6,422,934	\$ 78,667	\$ 129,458	\$ 6,372,143	\$ 6,265,272	\$ 6,704,142
8	Off-Peak Service	Rate 626	Rate 726	\$ 71,595,733	\$ 1,007,726	\$ 1,629,882	\$ 70,973,578	\$ 69,973,912	\$ 74,142,941
9	Industrial Power Service	Rate 632	Rate 732	\$ 151,342,967	\$ 1,665,717	\$ (13,857,867)	\$ 166,866,551	\$ 169,470,465	\$ 171,537,989
10	High Load Factor Industrial Power Service	Rate 633	Rate 733	\$ 188,158,466	\$ 2,101,846	\$ 4,981,820	\$ 185,278,492	\$ 183,100,137	\$ 186,287,670
11	Industrial Power Service for Air Separation & Hydrogen Production Market	Rate 634	Rate 734	\$ 117,677,346	\$ 995,247	\$ (14,416,035)	\$ 133,088,627	\$ 148,747,731	\$ 147,325,986
12	Municipal Power	Rate 641	Rate 741	\$ 3,151,305	\$ 53,265	\$ 61,988	\$ 3,142,582	\$ 3,546,748	\$ 3,399,642
13	Intermittent Wastewater Pumping	Rate 642	Rate 742	\$ 120,372	\$ 2,435	\$ 604	\$ 122,203	\$ 25,767	\$ 120,478
14	Railroad Power Service	Rate 644	Rate 744	\$ 2,042,981	\$ 32,427	\$ 38,962	\$ 2,036,446	\$ 1,893,905	\$ 2,149,521
15	Streetlighting	Rate 650	Rate 750	\$ 8,674,398	\$ 182,305	\$ 69,371	\$ 8,787,331	\$ 10,101,064	\$ 9,219,568
16	Traffic and Directive Lighting	Rate 655	Rate 755	\$ 904,881	\$ 14,653	\$ 13,737	\$ 905,797	\$ 699,117	\$ 924,103
17	Dusk to Dawn Area Lighting	Rate 660	Rate 760	\$ 2,215,773	\$ 60,174	\$ 16,583	\$ 2,259,365	\$ 2,888,319	\$ 2,401,518
18	Interdepartmental	Interdepartmental	Interdepartmental	\$ 2,699,701	\$ 7,897	\$ 119,197	\$ 2,588,400	\$ 5,538,776	\$ 5,538,970
19	Off System	Off System	Off System	\$ -	\$ 9,832,335	\$ -	\$ 9,832,335	\$ -	\$ -
20	TOTAL SYSTEM			\$ 1,572,427,045	\$ 36,819,653	\$ 0	\$ 1,609,246,698	\$ 1,691,885,478	\$ 1,691,885,478

NORTHERN INDIANA PUBLIC SERVICE COMPANY
Comparison of Current and Proposed Pro Forma Revenues

Line No.	Rate Class	Current Rate Code	Proposed Rate Code	Total Other Riders	Other Revenue	Total Unmitigated Proposed Revenue	Total Mitigated Proposed Revenue	Increase: Unmitigated - Current (\$)	Increase: Mitigated - Current (\$)	Increase: Unmitigated - Current (%)	Increase: Mitigated - Current (%)
	(A)	(B)	(C)	(J)	(K)	(F)	(G)	(H)	(I)	(J)	(K)
1	Residential	Rate 611	Rate 711	\$ 6,392,028	\$ 10,454,087	\$ 546,735,986	\$ 487,823,339	\$ 111,302,826	\$ 52,390,180	25.56%	12.03%
2	Commercial and General Service - Heat Pump	Rate 620	Rate 720	\$ 44	\$ 15,292	\$ 1,331,982	\$ 928,460	\$ 508,050	\$ 104,527	61.66%	12.69%
3	General Service - Small	Rate 621	Rate 721	\$ 2,305,198	\$ 4,226,972	\$ 191,036,668	\$ 222,204,966	\$ (15,141,054)	\$ 16,027,243	-7.34%	7.77%
4	Commercial Spaceheating	Rate 622	Rate 722	\$ 371	\$ 23,827	\$ 1,241,270	\$ 1,348,986	\$ (21,401)	\$ 86,316	-1.69%	6.84%
5	General Service - Medium	Rate 623	Rate 723	\$ 2,395,814	\$ 2,814,702	\$ 172,985,309	\$ 180,491,640	\$ 7,313,043	\$ 14,819,374	4.41%	8.94%
6	General Service - Large	Rate 624	Rate 724	\$ 2,678,002	\$ 3,250,078	\$ 210,859,467	\$ 223,891,975	\$ 3,236,369	\$ 16,268,877	1.56%	7.84%
7	Metal Melting Service	Rate 625	Rate 725	\$ 52,013	\$ 78,667	\$ 6,395,951	\$ 6,834,822	\$ 23,808	\$ 462,679	0.37%	7.26%
8	Off-Peak Service	Rate 626	Rate 726	\$ 845,730	\$ 1,007,726	\$ 71,827,368	\$ 75,996,397	\$ 853,790	\$ 5,022,819	1.20%	7.08%
9	Industrial Power Service	Rate 632	Rate 732	\$ 2,191,206	\$ 1,665,717	\$ 173,327,388	\$ 175,394,912	\$ 6,460,837	\$ 8,528,361	3.87%	5.11%
10	High Load Factor Industrial Power Service	Rate 633	Rate 733	\$ 2,183,896	\$ 2,101,846	\$ 187,385,879	\$ 190,573,412	\$ 2,107,387	\$ 5,294,920	1.14%	2.86%
11	Industrial Power Service for Air Separation & Hydrogen Production Market	Rate 634	Rate 734	\$ 1,796,461	\$ 995,247	\$ 151,539,439	\$ 150,117,694	\$ 18,450,811	\$ 17,029,067	13.86%	12.80%
12	Municipal Power	Rate 641	Rate 741	\$ 27,163	\$ 53,265	\$ 3,627,177	\$ 3,480,070	\$ 484,595	\$ 337,489	15.42%	10.74%
13	Intermittent Wastewater Pumping	Rate 642	Rate 742	\$ 2	\$ 2,435	\$ 28,204	\$ 122,915	\$ (93,999)	\$ 712	-76.92%	0.58%
14	Railroad Power Service	Rate 644	Rate 744	\$ 13,000	\$ 32,427	\$ 1,939,332	\$ 2,194,948	\$ (97,114)	\$ 158,503	-4.77%	7.78%
15	Streetlighting	Rate 650	Rate 750	\$ -	\$ 182,305	\$ 10,283,369	\$ 9,401,873	\$ 1,496,038	\$ 614,542	17.02%	6.99%
16	Traffic and Directive Lighting	Rate 655	Rate 755	\$ 6,319	\$ 14,653	\$ 720,089	\$ 945,075	\$ (185,708)	\$ 39,278	-20.50%	4.34%
17	Dusk to Dawn Area Lighting	Rate 660	Rate 760	\$ -	\$ 60,174	\$ 2,948,493	\$ 2,461,692	\$ 689,129	\$ 202,327	30.50%	8.96%
18	Interdepartmental	Interdepartmental	Interdepartmental	\$ 78,591	\$ 7,897	\$ 5,625,264	\$ 5,625,458	\$ 3,036,864	\$ 3,037,058	117.33%	117.33%
19	Off System	Off System	Off System	\$ -	\$ 9,832,335	\$ 9,832,335	\$ 9,832,335	\$ -	\$ -		
20	TOTAL SYSTEM			\$ 20,965,838	\$ 36,819,653	\$ 1,749,670,969	\$ 1,749,670,969	\$ 140,424,271	\$ 140,424,271	8.73%	8.73%

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 Rate Design Summary

Test Year Ended March 31, 2015

WITH TRACKERS AND WITHOUT FUEL

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)		
	<u>Rate 711</u>		<u>Unit Costs</u>	<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel without Trackers</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
1	Customer Charge	Residential Service	\$ 71.75	4/14 - 3/15	\$ 11.00	\$ 11.00	\$ 20.00		
2	Billed kWh		\$ 0.002870						
3		First 700 kWh		4/14 - 12/14	\$ 0.097682	\$ 0.106685		\$ 0.075330	
4		Over 700 kWh		4/14 - 12/15	\$ 0.072682	\$ 0.081685		\$ 0.050330	
5		First 700 kWh		1/15 - 3/15	\$ 0.097836	\$ 0.106839	\$ 0.108412	\$ 0.075484	\$ 0.077056
5		Over 700 kWh		1/15 - 3/15	\$ 0.077836	\$ 0.086839	\$ 0.108412	\$ 0.055484	\$ 0.077056

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)		
	<u>Rate 720</u>		<u>Unit Costs</u>	<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel without Trackers</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
1	Customer Charge	C & GS - Heat Pump	\$ 504.27	4/14 - 3/15	\$ 20.00	\$ 20.00	\$ 30.00		
2	Billed kWh		\$ 0.002870						
3		All kWh		4/14 - 12/14	\$ 0.057848	\$ 0.063746		\$ 0.032400	
3		All kWh		1/15 - 3/15	\$ 0.057987	\$ 0.063885	\$ 0.070906	\$ 0.032539	\$ 0.039561

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)		
	<u>Rate 721</u>		<u>Unit Costs</u>	<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel without Trackers</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
1	Customer Charge	GS - Small	\$ 268.42	4/14 - 3/15	\$ 20.00	\$ 20.00	\$ 30.00		
2	Minimum Charge	GS - Small		4/14 - 3/15	\$ 34.00	\$ 34.00	\$ 44.00		
3	Billed kWh		\$ 0.002869						
4		All kWh		4/14 - 12/14	\$ 0.118280	\$ 0.125904		\$ 0.094560	
4		All kWh		1/15 - 3/15	\$ 0.118576	\$ 0.126200	\$ 0.132567	\$ 0.094856	\$ 0.101223

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)		
	<u>Rate 722</u>		<u>Unit Costs</u>	<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel without Trackers</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
1	Customer Charge	C Spaceheating	\$ 469.83	4/14 - 3/15	\$ 20.00	\$ 20.00	\$ 30.00		
2	Billed kWh		\$ 0.002870						
3		First 2000 kWh		4/14 - 12/14	\$ 0.079613	\$ 0.084436		\$ 0.053081	
3		Over 2000 kWh		4/14 - 12/15	\$ 0.074213	\$ 0.079036		\$ 0.047681	
4		First 2000 kWh		1/15 - 3/15	\$ 0.079795	\$ 0.084618	\$ 0.084027	\$ 0.053263	\$ 0.052672
5		Over 2000 kWh		1/15 - 3/15	\$ 0.074395	\$ 0.079218	\$ 0.084027	\$ 0.047863	\$ 0.052672

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 Rate Design Summary

WITH TRACKERS AND WITHOUT
 FUEL

Test Year Ended March 31, 2015

	(A)	(B)	(C)	(D)	(E)	(F)	(G)		
Line No.	Rate 723		Unit Costs	Effective Dates of Current Rates	Current Rate with Base Fuel without Trackers	Current Rate with Base Fuel and Trackers	Proposed Rates	Current Rate	Proposed Rates
	Billed kW		\$ 27.75						
1		First 10 kW		4/14 - 3/15	\$ 22.88	\$ 22.88	\$ 24.88		
2		Over 10 kW		4/14 - 3/15	\$ 9.88	\$ 9.88	\$ 11.88		
	Minimum Charge - Billed kW								
3		First 10 kW		4/14 - 3/15	\$ 22.88	\$ 22.88	\$ 24.88		
4		Over 10 kW		4/14 - 3/15	\$ 9.88	\$ 9.88	\$ 11.88		
	Billed kWh		\$ 0.002868						
5		All kWh		4/14 - 12/14	\$ 0.067462	\$ 0.075346		\$ 0.044007	
6		All kWh		1/15 - 3/15	\$ 0.067696	\$ 0.075580	\$ 0.079523	\$ 0.044241	\$ 0.048184
	Thermal Storage - Billed kWh								
7		All kWh		4/14 - 12/14	\$ 0.051025	\$ 0.051025			
8		All kWh		1/15 - 3/15	\$ 0.051144	\$ 0.051144	\$ 0.062971		
	Rate 724		Unit Costs	Effective Dates of Current Rates	Current Rate with Base Fuel without Trackers	Current Rate with Base Fuel and Trackers	Proposed Rates	Current Rate	Proposed Rates
	Billed kW		\$ 26.83						
1		First 50 kW		4/14 - 3/15	\$ 18.27	\$ 18.27	\$ 19.86		
2		Next 1,950 kW		4/14 - 3/15	\$ 11.67	\$ 11.67	\$ 13.26		
3		Over 2,000 kW		4/14 - 3/15	\$ 11.17	\$ 11.17	\$ 12.76		
	Minimum Charge - Billed kW								
4		First 50 kW		4/14 - 3/15	\$ 18.27	\$ 18.27	\$ 19.86		
5		Next 1,950 kW		4/14 - 3/15	\$ 11.67	\$ 11.67	\$ 13.26		
6		Over 2,000 kW		4/14 - 3/15	\$ 11.17	\$ 11.17	\$ 12.76		
7		Contract Minimum Charge (> 3,000 kW)		4/14 - 3/15	\$ 11.61	\$ 11.61	\$ 13.20		
	Billed kWh		\$ 0.002857						
8		First 30,000 kWh		4/14 - 12/14	\$ 0.069278	\$ 0.075053		\$ 0.043835	
9		Next 70,000 kWh		4/14 - 12/14	\$ 0.061578	\$ 0.067353		\$ 0.036135	
10		Next 900,000 kWh		4/14 - 12/14	\$ 0.058028	\$ 0.063803		\$ 0.032585	
11		Over 1,000,000 kWh		4/14 - 12/14	\$ 0.054428	\$ 0.060203		\$ 0.028985	
12		First 30,000 kWh		1/15 - 3/15	\$ 0.069481	\$ 0.075256	\$ 0.078812	\$ 0.044038	\$ 0.047594
13		Next 70,000 kWh		1/15 - 3/15	\$ 0.061781	\$ 0.067556	\$ 0.071112	\$ 0.036338	\$ 0.039894
14		Next 900,000 kWh		1/15 - 3/15	\$ 0.058231	\$ 0.064006	\$ 0.067562	\$ 0.032788	\$ 0.036344
15		Over 1,000,000 kWh		1/15 - 3/15	\$ 0.054631	\$ 0.060406	\$ 0.063962	\$ 0.029188	\$ 0.032744
	Thermal Storage - Billed kWh								
16		All kWh		4/14 - 12/14	\$ 0.051025	\$ 0.051025			
17		All kWh		1/15 - 3/15	\$ 0.051144	\$ 0.051144	\$ 0.062971		
	Discounts - Billed kW								
18		Primary Service		4/14 - 3/15	\$ (0.72)	\$ (0.72)	\$ (0.72)		
19		Transmission Service		4/14 - 3/15	\$ (0.90)	\$ (0.90)	\$ (0.90)		

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 Rate Design Summary

Test Year Ended March 31, 2015

WITH TRACKERS AND WITHOUT
 FUEL

	(A)	(B)	(C)	(D)	(E)	(F)	(G)		
Line No.	Rate 725		<u>Unit Costs</u>	<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel without Trackers</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
	Billed kW		\$ 31.38						
1		First 500 kW		4/14 - 3/15	\$ 21.25	\$ 21.25	\$ 23.10		
2		Over 500 kW		4/14 - 3/15	\$ 20.25	\$ 20.25	\$ 22.10		
	Billed kWh		\$ 0.002853						
3		All kWh		4/14 - 12/14	\$ 0.031981	\$ 0.042539		\$ 0.011364	
4		All kWh		1/15 - 3/15	\$ 0.032112	\$ 0.042670	\$ 0.045389	\$ 0.011495	\$ 0.014214
Line No.	Rate 726		<u>Unit Costs</u>	<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel without Trackers</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
	Billed kW		\$ 27.74						
1		First 200 kW		4/14 - 3/15	\$ 25.17	\$ 25.17	\$ 27.37		
2		Next 500 kW		4/14 - 3/15	\$ 24.17	\$ 24.17	\$ 26.37		
3		Next 1,300 kW		4/14 - 3/15	\$ 23.17	\$ 23.17	\$ 25.37		
4		Over 2,000 kW		4/14 - 3/15	\$ 22.67	\$ 22.67	\$ 24.87		
	Billed kWh		\$ 0.002861						
5		All kWh		4/14 - 12/14	\$ 0.032425	\$ 0.037543		\$ 0.006290	
6		All kWh		1/15 - 3/15	\$ 0.032596	\$ 0.037714	\$ 0.039504	\$ 0.006461	\$ 0.008251
	Discounts - Billed kW								
7		Primary Service		4/14 - 3/15	\$ (0.72)	\$ (0.72)	\$ (0.72)		
8		Transmission Service		4/14 - 3/15	\$ (0.90)	\$ (0.90)	\$ (0.90)		
Line No.	Rate 732		<u>Unit Costs</u>	<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel without Trackers</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
	Billed kW		\$ 14.82						
1		All kW		4/14 - 3/15	\$ 10.00	\$ 10.00	\$ 10.87		
	Billed kWh		\$ 0.002814						
2		First 450 hours x kW		4/14 - 12/14	\$ 0.036358	\$ 0.042914		\$ 0.012168	
3		Next 50 hours x kW		4/14 - 12/14	\$ 0.080000	\$ 0.086556		\$ 0.055810	
4		Over 500 hours x kW		4/14 - 12/14	\$ 0.145937	\$ 0.152493		\$ 0.121747	
5		First 450 hours x kW		1/15 - 3/15	\$ 0.036513	\$ 0.043069	\$ 0.043546	\$ 0.012323	\$ 0.012800
6		Next 50 hours x kW		1/15 - 3/15	\$ 0.080155	\$ 0.086711	\$ 0.087188	\$ 0.055965	\$ 0.056442
7		Over 500 hours x kW		1/15 - 3/15	\$ 0.146092	\$ 0.152648	\$ 0.153125	\$ 0.121902	\$ 0.122379
	Discounts - Billed kW								
8		Lagging RKVA Discount		4/14 - 3/15	\$ 0.30	\$ 0.30	\$ 0.33		

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 Rate Design Summary

Test Year Ended March 31, 2015

WITH TRACKERS AND WITHOUT
 FUEL

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)		
	<u>Rate 733</u>		<u>Unit Costs</u>	<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel without Trackers</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
	Billed kW		\$ 20.63						
1	All kW			4/14 - 3/15	\$ 15.00	\$ 15.00	\$ 16.31		
	Billed kWh		\$ 0.002811						
2	600 hours x kW			4/14 - 12/14	\$ 0.035745	\$ 0.041011		\$ 0.010296	
3	Next 60 hours x kW			4/14 - 12/14	\$ 0.032745	\$ 0.038011		\$ 0.007296	
4	Over 660 hours x kW			4/14 - 12/14	\$ 0.031745	\$ 0.037011		\$ 0.006296	
5	600 hours x kW			1/15 - 3/15	\$ 0.035887	\$ 0.041153	\$ 0.040158	\$ 0.010438	\$ 0.009443
6	Next 60 hours x kW			1/15 - 3/15	\$ 0.032887	\$ 0.038153	\$ 0.037158	\$ 0.007438	\$ 0.006443
7	Over 660 hours x kW			1/15 - 3/15	\$ 0.031887	\$ 0.037153	\$ 0.036158	\$ 0.006438	\$ 0.005443
	Discounts - Billed kW								
8	Lagging RKVA Discount			4/14 - 3/15	\$ 0.30	\$ 0.30	\$ 0.33		

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)		
	<u>Rate 734</u>		<u>Unit Costs</u>	<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel without Trackers</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
	Billed kW		\$ 26.56						
1	All kW			4/14 - 3/15	\$ 16.00	\$ 16.00	\$ 17.40		
	Billed kWh		\$ 0.002808						
2	Energy used in hours where demand < Contract Demand			4/14 - 12/14	\$ 0.033646	\$ 0.037813		\$ 0.007139	
3	Energy used in hours where demand > Contract Demand up to 225,000 kW			4/14 - 12/14	\$ 0.045877	\$ 0.050044		\$ 0.019370	
4	Energy used in any hour above 225,000 kW			4/14 - 12/14	\$ 0.042000	\$ 0.046167		\$ 0.015493	
5	Energy used in hours where demand < Contract Demand			1/15 - 3/15	\$ 0.033775	\$ 0.037942	\$ 0.043754	\$ 0.007268	\$ 0.013081
6	Energy used in hours where demand > Contract Demand up to 225,000 kW			1/15 - 3/15	\$ 0.046006	\$ 0.050173	\$ 0.055985	\$ 0.019499	\$ 0.025312
7	Energy used in any hour above 225,000 kW			1/15 - 3/15	\$ 0.042129	\$ 0.046296	\$ 0.052108	\$ 0.015622	\$ 0.021435
	Discounts - Billed kW								
8	Lagging RKVA Discount			4/14 - 3/15	\$ 0.30	\$ 0.30	\$ 0.33		

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)		
	<u>Rate 741</u>		<u>Unit Costs</u>	<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel without Trackers</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
	Minimum Charge								
1	Minimum Charge			4/14 - 3/15	\$ 6.99	\$ 6.99	\$ 7.60		
2	Three Phase			4/14 - 3/15	\$ 28.57	\$ 28.57	\$ 31.06		
3	Warning Signal			4/14 - 3/15	\$ 6.99	\$ 6.99	\$ 7.60		
4	First 25 horsepower of the connected load			4/14 - 3/15	\$ 2.210000	\$ 2.210000	\$ 2.400000		
5	Next 475 horsepower of the connected load			4/14 - 3/15	\$ 1.070000	\$ 1.070000	\$ 1.160000		
6	Over 500 horsepower of the connected load			4/14 - 3/15	\$ 0.540000	\$ 0.540000	\$ 0.590000		
	Billed kWh		\$ 0.002867						
7	All kWh			4/14 - 12/14	\$ 0.094782	\$ 0.100788		\$ 0.069461	
8	All kWh			1/15 - 3/15	\$ 0.095013	\$ 0.101019	\$ 0.112085	\$ 0.069692	\$ 0.080758

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 Rate Design Summary

Test Year Ended March 31, 2015

WITH TRACKERS AND WITHOUT
 FUEL

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)		
	<u>Rate 742</u>		<u>Unit Costs</u>	<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel without Trackers</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
1	Customer Charge	Intermittent Wastewater Pumping	\$ 1,135.82	4/14 - 3/15	\$ 50.00	\$ 50.00	\$ 50.00		
2	Pump Charge	Residential		4/14 - 12/14	\$ 2.72	\$ 2.75	\$ 2.77		
3		Commercial		4/14 - 12/15	\$ 3.17	\$ 3.20	\$ 3.22		
4		Residential		1/15 - 3/15	\$ 2.73	\$ 2.76			
5		Commercial		1/15 - 3/15	\$ 3.18	\$ 3.21			

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)		
	<u>Rate 744</u>		<u>Unit Costs</u>	<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel without Trackers</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
1	Billed kW	All kW	\$ 19.53	4/14 - 3/15	\$ 16.12	\$ 16.12	\$ 17.53		
2	Billed kWh	First 660 hours x kW	\$ 0.002840	4/14 - 12/14	\$ 0.035401	\$ 0.041058		\$ 0.010028	
3		Over 660 hours x kW		4/14 - 12/14	\$ 0.033151	\$ 0.038808		\$ 0.007778	
4		First 660 hours x kW		1/15 - 3/15	\$ 0.035627	\$ 0.041284	\$ 0.043991	\$ 0.010254	\$ 0.012961
5		Over 660 hours x kW		1/15 - 3/15	\$ 0.033377	\$ 0.039034	\$ 0.041741	\$ 0.008004	\$ 0.010711
6	Adjustments - Billed kWh	Load Factor Adjustment		4/14 - 3/15	\$ 0.0010	\$ 0.0010	\$ 0.0010		

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)		
	<u>Interdepartmental</u>		<u>Unit Costs</u>	<u>Effective Dates of Current Rates</u>	<u>Current Rate with Base Fuel without Trackers</u>	<u>Current Rate with Base Fuel and Trackers</u>	<u>Proposed Rates</u>	<u>Current Rate</u>	<u>Proposed Rates</u>
1	Billed kWh	All kWh	\$ 0.002870	4/14 - 12/14	\$ 0.075647	\$ 0.055388		\$ 0.024033	
2		All kWh		1/15 - 3/15	\$ 0.075823	\$ 0.055564	\$ 0.122265	\$ 0.024209	\$ 0.090910

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 TYPICAL BILL COMPARISON
 RATE 611 to RATE 711

Class Increase to Margin or Base Rates = 12.03%

Line No.	Including Fuel and Trackers						Excluding Fuel and Trackers				
	Monthly Total Bill			Increase / Decrease			Monthly Margin or Base Rate		Increase / Decrease		
	Monthly kWh (A)	Present Rates (B)	Proposed Rates (C)	Amount (D)	Percent (E)	Proposed ¢ / kWh (F)	Present Rates (G)	Proposed Rates (H)	Amount (I)	Percent (J)	Proposed ¢ / kWh (K)
1	75	\$ 19.64	\$ 28.94	\$ 9.30	47.36%	38.59	\$ 16.18	\$ 25.44	\$ 9.26	57.21%	33.92
2	200	\$ 34.04	\$ 43.50	\$ 9.47	27.82%	21.75	\$ 24.82	\$ 34.17	\$ 9.35	37.68%	17.09
3	400	\$ 57.07	\$ 66.81	\$ 9.74	17.06%	16.70	\$ 38.64	\$ 48.15	\$ 9.51	24.60%	12.04
4	500	\$ 68.59	\$ 78.46	\$ 9.87	14.39%	15.69	\$ 45.55	\$ 55.14	\$ 9.58	21.04%	11.03
5	600	\$ 80.11	\$ 90.11	\$ 10.00	12.49%	15.02	\$ 52.46	\$ 62.12	\$ 9.66	18.41%	10.35
6	700	\$ 91.63	\$ 101.77	\$ 10.14	11.07%	14.54	\$ 59.37	\$ 69.11	\$ 9.74	16.40%	9.87
7	800	\$ 103.15	\$ 113.42	\$ 10.27	9.96%	14.18	\$ 66.29	\$ 76.10	\$ 9.81	14.81%	9.51
8	900	\$ 114.66	\$ 125.07	\$ 10.41	9.08%	13.90	\$ 73.20	\$ 83.09	\$ 9.89	13.51%	9.23
9	1000	\$ 126.18	\$ 136.72	\$ 10.54	8.35%	13.67	\$ 80.11	\$ 90.07	\$ 9.97	12.44%	9.01
10	2500	\$ 298.96	\$ 311.51	\$ 12.55	4.20%	12.46	\$ 183.77	\$ 194.89	\$ 11.12	6.05%	7.80
11	5000	\$ 586.91	\$ 602.82	\$ 15.91	2.71%	12.06	\$ 356.54	\$ 369.57	\$ 13.04	3.66%	7.39
Avg. Bill	698	\$ 91.40	\$ 101.53	\$ 10.14	11.09%	14.55	\$ 59.24	\$ 68.97	\$ 9.74	16.43%	9.88

RATES

Customer Charge	\$ 11.00	\$ 20.00	\$ 11.00	\$ 20.00
Base Energy Charge	\$ 0.097836	\$ 0.108412	\$ 0.069107	\$ 0.069874
Riders to be Rolled In	\$ 0.006357	\$ -	\$ -	\$ -
Reset Riders	\$ 0.003063	\$ -	\$ -	\$ -
Riders Not Rolled In	\$ 0.007927	\$ 0.008112	\$ -	\$ -
Total Energy Charge	\$ 0.115182	\$ 0.116524	\$ 0.069107	\$ 0.069874
Proposed LIHEAP Charge	\$ -	\$ 0.20	\$ -	\$ 0.20

**Northern Indiana Public Service Company
 Current and Proposed Rates**

		Present Rates			Proposed Rates
Rate 611	Customer Chrg	\$		11.00	\$ 20.00
	Fuel	\$		0.028729	\$ 0.031355
	Energy without Fuel	\$		0.069107	\$ 0.077056
	Energy Chrg with Fuel	\$		0.097836	\$ 0.108412
		Rolled-In		Not Rolled-In	Not Rolled-In
		Riders	Reset Riders	Riders	Riders
Trackers	APPENDIX B - FAC	\$ 0.002237	\$ -	\$ 0.000560	\$ 0.000560
	APPENDIX C - RTO	\$ 0.000748	\$ -	\$ -	\$ -
	APPENDIX D - ECRM	\$ 0.002886	\$ -	\$ 0.001842	\$ 0.001842
	APPENDIX E - EERM	\$ 0.000311	\$ -	\$ -	\$ -
	APPENDIX F - RA	\$ -	\$ -	\$ 0.002731	\$ 0.002916
	APPENDIX G - DSM	\$ -	\$ 0.003063	\$ 0.002794	\$ 0.002794
	APPENDIX J - TDSIC	\$ 0.000062	\$ -	\$ -	\$ -
	APPENDIX I - FMC	\$ 0.000113	\$ -	\$ -	\$ -
	Total Trackers	\$ 0.006357	\$ 0.003063	\$ 0.007927	\$ 0.008112
Low Income Home Energy Assistance Program					\$ 0.200000

**Northern Indiana Public Service Company
Proposed Rates**

	Proposed	
	Units	Revenue
Fuel	\$ 0.031355	\$ 107,727,143
Customer Charge	\$ 20.00	\$ 98,506,712
Energy Charge (without fuel)	\$ 0.077056	\$ 264,743,369
kWh	3,435,707,410 kWh	
Avg Annual Usage	698 kWh	
Avg Margin and Fuel Bill	\$ 75.62	
Total		\$ 470,977,224

**Northern Indiana Public Service Company
 Actual Cost of Fuel
 12 M/E 03/31/2015**

<u>Month</u>	<u>KWH (000)</u>	<u>Fuel Cost (\$)</u>	<u>\$/KWH</u>
April 2014	1,355,948.740	\$ 45,285,974.19	\$ 0.033398
May 2014	1,356,214.558	48,350,370.74	\$ 0.035651
June 2014	1,451,376.707	48,931,715.10	\$ 0.033714
July 2014	1,509,662.581	45,083,053.39	\$ 0.029863
August 2014	1,501,227.415	48,602,267.37	\$ 0.032375
September 2014	1,525,280.002	46,681,238.06	\$ 0.030605
October 2014	1,340,069.919	44,050,777.59	\$ 0.032872
November 2014	1,374,730.000	43,273,790.82	\$ 0.031478
December 2014	1,447,061.930	41,359,877.06	\$ 0.028582
January 2015	1,486,102.000	41,176,893.58	\$ 0.027708
February 2015	1,364,278.480	39,289,850.00	\$ 0.028799
March 2015	<u>1,445,427.630</u>	<u>39,208,661.56</u>	<u>\$ 0.027126</u>
Total	17,157,379.962	\$ 531,294,469.46	<u><u>\$ 0.030966</u></u>

Lighting Rate Design - New LED Lights

Proposed Rate Design

Line No.	Proposed Rate Design												Proposed Annual Rates		Proposed Monthly Rates	
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
	Watts	Description	Installed Cost	Return	Fixed Expenses	Fuel & Energy Expense Operating Hours*Fuel & Energy Component *(A/1000)	Demand Costs Demand Component Cost*C	Customer Costs Customer Component	O&M Expense O&M Component	Total Expenses E+F+G+H+I	Proposed Annual Revenue Requirement (D+J)* Revenue Conversion Factor for Expense	Lamp Charge (\$/lamp)	Energy Charge (\$/kWh)	Lamp Charge (\$/lamp)	Energy Charge (\$/kWh)	
REPLACEMENT OF HEAD ONLY (EXISITNG BRACKET, ARM, POLE, AND SECONDARY SPAN)																
1	50	50 WATT LED	\$512.00	\$51.04	\$28.42	\$7.37	\$3.00	\$55.35	\$12.23	\$106.36	\$159.64	\$152.27	\$0.034225	\$12.69	\$0.034225	
2	75	75 WATT LED	\$558.00	\$55.63	\$30.97	\$11.05	\$4.50	\$55.35	\$12.23	\$114.10	\$172.13	\$161.09	\$0.034225	\$13.42	\$0.034225	
3	115	115 WATT LED	\$845.00	\$84.24	\$46.90	\$16.94	\$6.90	\$55.35	\$12.23	\$138.32	\$225.71	\$208.77	\$0.034225	\$17.40	\$0.034225	
4	200	200 WATT LED	\$1,022.00	\$101.88	\$56.72	\$29.46	\$12.00	\$55.35	\$12.23	\$165.76	\$271.44	\$241.98	\$0.034225	\$20.17	\$0.034225	
5 NEW INSTALLATION - REPLACEMENT OF HEAD, BRACKET, AND ARM (EXISITNG POLE, AND SECONDARY SPAN)																
6	50	50 WATT LED	\$833.00	\$83.04	\$46.23	\$7.37	\$3.00	\$55.35	\$12.23	\$124.18	\$210.16	\$202.80	\$0.034225	\$16.90	\$0.034225	
7	75	75 WATT LED	\$878.00	\$87.53	\$48.73	\$11.05	\$4.50	\$55.35	\$12.23	\$131.86	\$222.50	\$211.45	\$0.034225	\$17.62	\$0.034225	
8	115	115 WATT LED	\$1,159.00	\$115.54	\$64.32	\$16.94	\$6.90	\$55.35	\$12.23	\$155.74	\$275.14	\$258.20	\$0.034225	\$21.52	\$0.034225	
9	200	200 WATT LED	\$1,337.00	\$133.28	\$74.20	\$29.46	\$12.00	\$55.35	\$12.23	\$183.24	\$321.02	\$291.56	\$0.034225	\$24.30	\$0.034225	

Lighting Rate Design - New LED Lights
Weighted Average Cost of Capital (WACC)

	(A)	(B)	(C)	(D)	(E)
Line No.		Balance 6/30/2015	% of Total	Cost	Tax Gross-Up Factor
1	Common Equity	\$ 2,081,460,565	45.20%	10.75%	165.65%
2	Long-Term Debt	\$ 1,480,040,168	32.14%	5.71%	
3	Customer Deposits	\$ 69,822,763	1.52%	4.58%	
4	Deferred Income Taxes	\$ 838,663,390	18.21%	0.00%	
5	Post-Retirement Liability	\$ 131,331,910	2.85%	0.00%	
6	Post-1970 ITC	\$ 4,091,382	0.09%	8.65%	
7	Total WACC	\$ 4,605,410,178	100.00%		
8	<i>Source:</i> Exhibit No. 6-R, Attachment 6-R-R				
9	Effective State/Federal Income Tax Rate				39.63%
10	<i>Source:</i> ACOSS - Inputs Sheet				

(F)

Pre-Tax Weighted
Average Cost

8.05%

1.84%

0.07%

0.00%

0.00%

0.01%

9.97%

Lighting Rate Design - New LED Lights
Calculation of Annual Carrying Charge

Line No.	(A)	(B)
1	Depreciation [1]	3.55%
2	Property Tax [2]	2.00%
3	<u>TOTAL LEVELIZED FIXED CHARGE</u>	<u>5.55%</u>
4	IN Utilities Receipts Tax	1.40%
5	IN Utilities Receipts Tax Gross Up factor	0.01420

[1] Spanos - Exhibit No. 10, Attachment B

[2] Tax Department

Lighting Rate Design - New LED Lights
Allocation Factors based on ACOSS

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Un-Mitigated Amount [1]	Mitigation Factor [2]	Mitigated Amount	Alloc. Factor[3]	Per Unit Amount (\$)	Alloc. Factor Desc.
				B*C		D/E	
<i>Customer Component</i>							
1	<i>TOTAL</i>	\$ 7,181,164	89.12%	\$ 6,399,709			
2	Street Light Specific O&M Account (585 & 596)	\$ 1,030,798	89.12%	\$ 918,627			
3	Return, Taxes, and Depreciation - Street Light Specific Plant Account (Account 371)	\$ 2,226,084	89.12%	\$ 1,983,841			
4	Customer Excluding Street Light Specific O&M, Return, Taxes and Depr.	\$ 3,924,282	89.12%	\$ 3,497,241	63,182	\$55.35	# of All Lamps
5	<i>Demand Component</i>	\$ 919,333	89.12%	\$ 819,291	13,659,032	\$0.059982	Watts of All Lamps
6	<i>Energy Component</i>	\$ 167,757	100.00%	\$ 167,757	58,453,236	\$0.002870	kWh of All Lamps
7	<i>Fuel Component</i>	\$ 1,832,811	100.00%	\$ 1,832,811	58,453,236	\$0.031355	kWh of All Lamps
6	ACOSS Revenue Requirement	\$ 10,101,064		\$ 9,219,568			
		TRUE		TRUE			

Notes and Sources

- [1] Source of Un-Mitigated Revenue Requirement for Demand, Energy, and Fuel is ACOSS, "SUMMARY" Sheet, Lines 159-162
- [2] Source of Mitigation Factor is ACOSS, "SUMMARY" Sheet, Lines 159-162 and 182-185
- [3] Source for Lamp Counts is ACOSS, "EXTERNAL" Sheet
- [3] Source for Demand is ACOSS, "EXTERNAL" Sheet
- [3] Source for kWh is ACOSS, "SUMMARY" Sheet, Line 190

Lighting Rate Design - New LED Lights
O&M Costs Per Lamp

Line No.	(A)	(B)	(C) A + B	(D)	(E)	(F)	(G) E * F
	Account 585 - Operation Expense - Street Lighting & Signal Systems [1]	Account 596 - Maintenance Expense - Street Lighting & Signal Systems [2]	Total	Inventory as of June 30, 2015	Average Annual O&M Per Light	Discount Factor	Average Annual O&M Per Light w/ Discount
1							
2	\$ 667,101	\$ 363,697	\$ 1,030,798	63,182	\$ 16.31	75.00%	\$ 12.23

Source:

[1] ACROSS, "ACCT DETAIL" Sheet

[2] ACROSS, "ACCT DETAIL" Sheet

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 Systems)	Account 596 (Maintenance Expense - Street Lighting & Signal Systems)	ALLOCATED CUSTOMER RELATED COSTS
1	<i>Plant-in Service</i>						
2	Intangible Plant	356,417	314,313				314,313
3	Production Plant	-	-				-
4	Transmission Plant	1,221,200	-				-
5	Distribution Plant	51,991,380	46,926,451	41,244,001			5,682,450
6	General Plant	1,784,210	1,668,493				1,668,493
7	Common Plant	2,593,573	2,398,677				2,398,677
8	Total Plant-in Service	57,946,781	51,307,934	41,244,001	-	-	10,063,934
9	<i>Accumulated Reserve for Depreciation</i>						
10	Intangible Plant	(330,745)	(291,673)				(291,673)
11	Production Plant	-	-				-
12	Transmission Plant	(614,790)	-				-
13	Distribution Plant	(41,106,133)	(38,478,857)	(35,353,261)			(3,125,596)
14	General Plant	(1,672,394)	(1,563,930)				(1,563,930)
15	Common Plant	(1,636,245)	(1,510,626)				(1,510,626)
16	Total Accumulated Reserve for Depreciation	(45,360,307)	(41,845,085)	(35,353,261)	-	-	(6,491,825)
17	Rate Base Adjustments	4,264,116	3,596,307				3,596,307
18	RATE BASE	16,850,589	13,059,156	5,890,740	-	-	7,168,416
19	Return	1,142,470	885,411	399,392	-	-	486,019
20	<i>O & M Expenses</i>						
21	Production	79,595	-				-
22	Transmission	45,786	-				-
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	2,103,875	1,942,471				1,942,471
28	Total O & M Expenses	4,185,016	3,775,568	-	667,101	363,697	2,744,769
29	Depreciation Expenses	1,879,259	1,692,747	1,464,162			228,585
30	Amortization Expenses	124,102	109,224				109,224
31	Taxes Other Than Income Taxes	514,695	450,148	168,709			281,439
32	Fuel Expenses	1,832,811	-				-
33	Non-FAC Trackable Fuel Expenses	50,586	-				-
34	Income Taxes	554,429	429,681	193,821			235,860
35	Gross Revenue Requirement	10,283,369	7,342,778	2,226,084	667,101	363,697	4,085,896
36	Other Revenues	182,305	161,615	-	-	-	161,615
37	Other Rev as % of Functionalized Revenue	2.20%					
38	Ratio	97.80%					
39	Net Revenue Requirement	10,101,064	7,181,164	2,226,084	667,101	363,697	3,924,282
40	Mitigation	(881,496)	(781,454)	(242,242)	(72,594)	(39,578)	(427,040)
41	Mitigation Factor		88.65%				
42	Net Revenue Requirement Post Mitigation	9,219,568	6,399,709	1,983,841	594,507	324,120	3,497,241

RATE 650 - STREET LIGHTING
PROPOSED RATE DESIGN

Line No.	(A)	(B)	(C)	(D)	(E)	(F)
1					Unmitigated Proposed Rates	
2					Lamp Charge	Energy Charge
3	Company Owned & Company Maintained					
4		Lamp Type	Inventory	Total kWh		
5	E12	175 Watt Mercury Vapor	42	35,158	\$ 10.68	\$ 0.034225
6	E14	400 Watt Mercury Vapor	179	396,378	\$ 12.88	\$ 0.034225
7	E16	100 Watt High Pressure Sodium	27492	16,742,628	\$ 10.94	\$ 0.034225
8	E17	150 Watt High Pressure Sodium	12241	10,036,396	\$ 11.24	\$ 0.034225
9	E19	250 Watt High Pressure Sodium	1003	1,308,012	\$ 11.88	\$ 0.034225
10	E21	400 Watt High Pressure Sodium	1116	2,379,089	\$ 13.16	\$ 0.034225
11			42,073	30,897,661		
12	Customer Owned & Company Maintained					
13		Lamp Type	Inventory	Total kWh		
14	E19	250 Watt High Pressure Sodium	68	88,679	\$ 7.83	\$ 0.034225
15	E21	400 Watt High Pressure Sodium	41	87,404	\$ 8.77	\$ 0.034225
16			109	176,083		
17	Customer Owned & Customer Maintained					
18		Lamp Type	Inventory	Total kWh		
19	E16	100 Watt High Pressure Sodium	2035	1,239,315	\$ 6.03	\$ 0.034225
20	E17	150 Watt High Pressure Sodium	6837	5,601,161	\$ 6.03	\$ 0.034225
21	E18	200 Watt High Pressure Sodium	62	60,493	\$ 6.03	\$ 0.034225
22	E19	250 Watt High Pressure Sodium	3688	4,809,521	\$ 6.03	\$ 0.034225
23	E20	310 Watt High Pressure Sodium	171	269,069	\$ 6.03	\$ 0.034225
24	E21	400 Watt High Pressure Sodium	3429	7,309,942	\$ 6.03	\$ 0.034225
25	E22	1000 Watt High Pressure Sodium	876	4,166,168	\$ 6.03	\$ 0.034225
26	E35	100 Watt Mercury Vapor	42	21,365	\$ 6.03	\$ 0.034225
27	E12	175 Watt Mercury Vapor	347	182,421	\$ 6.03	\$ 0.034225
28	E13	250 Watt Mercury Vapor	749	542,735	\$ 6.03	\$ 0.034225
29	E14	400 Watt Mercury Vapor	1051	1,296,857	\$ 6.03	\$ 0.034225
30	E15	70 Watt High Pressure Sodium	857	355,912	\$ 6.03	\$ 0.034225
31	E34	135 Watt Incandescent	5	2,905	\$ 6.03	\$ 0.034225
32	E37	175 Watt Metal Halide	921	794,823	\$ 6.03	\$ 0.034225
33	E38	250 Watt Metal Halide	193	229,689	\$ 6.03	\$ 0.034225
34	E39	400 Watt Metal Halide	129	235,361	\$ 6.03	\$ 0.034225
35	E40	1500 Watt Metal Halide	2	13,329	\$ 6.03	\$ 0.034225
36	E41	Variable Wattage	102	13,140	\$ 6.03	\$ 0.034225
37	E25	135 Watt Low Pressure Sodium	488	329,742	\$ 6.03	\$ 0.034225
38	E23	55 Watt Low Pressure Sodium	11	3,703	\$ 6.03	\$ 0.034225
39	E24	90 Watt Low Pressure Sodium	59	32,633	\$ 6.03	\$ 0.034225
40			22,054	27,510,284		
41						
42						

RATE 650 - STREET LIGHTING
PROPOSED RATE DESIGN

Line No.	(A)	(B)	(G)	(H)	(I)	(J)	(K)
			Current Rates (w/Base Fuel and Rolled-in Trackers)			DIFFERENCE (%)	
			Lamp Charge	Energy Charge (04/2014-12/2014)	Energy Charge (01/2015-03/2015)	Lamp Charge	Energy Charge
1							
2							
3	Company Owned & Company Maintained						
4	Lamp Type						
5	E12	175 Watt Mercury Vapor	\$ 11.33	\$ 0.030412	\$ 0.030736	-5.7%	12.2%
6	E14	400 Watt Mercury Vapor	\$ 14.62	\$ 0.030412	\$ 0.030736	-11.9%	12.2%
7	E16	100 Watt High Pressure Sodium	\$ 11.85	\$ 0.030412	\$ 0.030736	-7.7%	12.2%
8	E17	150 Watt High Pressure Sodium	\$ 12.13	\$ 0.030412	\$ 0.030736	-7.4%	12.2%
9	E19	250 Watt High Pressure Sodium	\$ 12.40	\$ 0.030412	\$ 0.030736	-4.2%	12.2%
10	E21	400 Watt High Pressure Sodium	\$ 12.58	\$ 0.030412	\$ 0.030736	4.6%	12.2%
11							
12	Customer Owned & Company Maintained						
13	Lamp Type						
14	E19	250 Watt High Pressure Sodium	\$ 5.79	\$ 0.030412	\$ 0.030736	35.3%	12.2%
15	E21	400 Watt High Pressure Sodium	\$ 5.79	\$ 0.030412	\$ 0.030736	51.5%	12.2%
16							
17	Customer Owned & Customer Maintained						
18	Lamp Type						
19	E16	100 Watt High Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
20	E17	150 Watt High Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
21	E18	200 Watt High Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
22	E19	250 Watt High Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
23	E20	310 Watt High Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
24	E21	400 Watt High Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
25	E22	1000 Watt High Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
26	E35	100 Watt Mercury Vapor	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
27	E12	175 Watt Mercury Vapor	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
28	E13	250 Watt Mercury Vapor	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
29	E14	400 Watt Mercury Vapor	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
30	E15	70 Watt High Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
31	E34	135 Watt Incandescent	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
32	E37	175 Watt Metal Halide	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
33	E38	250 Watt Metal Halide	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
34	E39	400 Watt Metal Halide	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
35	E40	1500 Watt Metal Halide	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
36	E41	Variable Wattage	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
37	E25	135 Watt Low Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
38	E23	55 Watt Low Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
39	E24	90 Watt Low Pressure Sodium	\$ 2.92	\$ 0.030412	\$ 0.030736	106.6%	12.2%
40							
41	TOTAL						
42							

RATE 650 - STREET LIGHTING
PROPOSED RATE DESIGN

Line No.	(A)	(B)	(L)	(M)	(N)	(O) (P) (Q)			(R)	(S)	(T)	(U)	(V)
			Current Annual Revenue			Proposed Annual Revenue (Unmitigated Rates)			CHANGE	Mitigation	Target Revenue - Post Mitigation	Lamp Charge (\$/Month per Lamp)	Energy Charge (\$/kWh)
			Lamp Charge	Energy Charge	Total	Lamp Charge	Energy Charge	Total			6.00% Increase		
1													
2													
3	Company Owned & Company Maintained												
4	Lamp Type												
5	E12	175 Watt Mercury Vapor	\$ 5,710	\$ 1,072	\$ 6,782	\$ 5,385	\$ 1,203	\$ 6,588	-3%	\$ 601	\$ 7,189	\$ 11.88	\$ 0.034225
6	E14	400 Watt Mercury Vapor	\$ 31,404	\$ 12,087	\$ 43,490	\$ 27,657	\$ 13,566	\$ 41,223	-5%	\$ 4,877	\$ 46,100	\$ 15.15	\$ 0.034225
7	E16	100 Watt High Pressure Sodium	\$ 3,909,362	\$ 510,525	\$ 4,419,887	\$ 3,609,260	\$ 573,018	\$ 4,182,278	-5%	\$ 502,803	\$ 4,685,080	\$ 12.46	\$ 0.034225
8	E17	150 Watt High Pressure Sodium	\$ 1,781,800	\$ 306,035	\$ 2,087,835	\$ 1,650,421	\$ 343,497	\$ 1,993,917	-4%	\$ 219,188	\$ 2,213,105	\$ 12.73	\$ 0.034225
9	E19	250 Watt High Pressure Sodium	\$ 149,246	\$ 39,885	\$ 189,131	\$ 142,963	\$ 44,767	\$ 187,729	-1%	\$ 12,749	\$ 200,479	\$ 12.94	\$ 0.034225
10	E21	400 Watt High Pressure Sodium	\$ 168,471	\$ 72,544	\$ 241,016	\$ 176,229	\$ 81,425	\$ 257,653	7%	\$ (2,177)	\$ 255,477	\$ 13.00	\$ 0.034225
11			\$6,045,994	\$942,147	\$6,988,141	\$5,611,913	\$1,057,475	\$6,669,389		\$738,041	\$7,407,430		
12	Customer Owned & Company Maintained												
13	Lamp Type												
14	E19	250 Watt High Pressure Sodium	\$ 4,725	\$ 2,704	\$ 7,429	\$ 6,392	\$ 3,035	\$ 9,427	27%	\$ (1,553)	\$ 7,874	\$ 5.93	\$ 0.034225
15	E21	400 Watt High Pressure Sodium	\$ 2,849	\$ 2,665	\$ 5,514	\$ 4,317	\$ 2,991	\$ 7,308	33%	\$ (1,463)	\$ 5,845	\$ 5.80	\$ 0.034225
16			\$7,573	\$5,369	\$12,943	\$10,709	\$6,026	\$16,735		-\$3,016	\$13,719		
										\$735,025	Added Mitigation (Lines 11 + 16)		
											\$2,537,921	Customer Owned & Customer Maintained	
											\$735,025	Proposed Unmitigated Revenue	
											\$1,802,895	Less: Mitigation	
												Proposed Mitigated Revenue	
17	Customer Owned & Customer Maintained												
18	Lamp Type												
19	E16	100 Watt High Pressure Sodium	\$ 71,306	\$ 37,790	\$ 109,096	\$ 147,303	\$ 42,416	\$ 189,719	74%	\$ (67,823)	\$121,895.76	\$ 3.25	\$ 0.034225
20	E17	150 Watt High Pressure Sodium	\$ 239,568	\$ 170,793	\$ 410,362	\$ 494,896	\$ 191,700	\$ 686,596	67%	\$ (227,867)	\$458,729.92	\$ 3.25	\$ 0.034225
21	E18	200 Watt High Pressure Sodium	\$ 2,172	\$ 1,845	\$ 4,017	\$ 4,488	\$ 2,070	\$ 6,558	63%	\$ (2,066)	\$4,491.90	\$ 3.25	\$ 0.034225
22	E19	250 Watt High Pressure Sodium	\$ 129,228	\$ 146,654	\$ 275,882	\$ 266,956	\$ 164,606	\$ 431,562	56%	\$ (122,915)	\$308,646.87	\$ 3.25	\$ 0.034225
23	E20	310 Watt High Pressure Sodium	\$ 5,992	\$ 8,205	\$ 14,196	\$ 12,378	\$ 9,209	\$ 21,587	52%	\$ (5,699)	\$15,887.57	\$ 3.25	\$ 0.034225
24	E21	400 Watt High Pressure Sodium	\$ 120,152	\$ 222,898	\$ 343,051	\$ 248,208	\$ 250,183	\$ 498,392	45%	\$ (114,283)	\$384,108.38	\$ 3.25	\$ 0.034225
25	E22	1000 Watt High Pressure Sodium	\$ 30,695	\$ 127,037	\$ 157,732	\$ 63,409	\$ 142,588	\$ 205,997	31%	\$ (29,196)	\$176,801.05	\$ 3.25	\$ 0.034225
26	E35	100 Watt Mercury Vapor	\$ 1,472	\$ 651	\$ 2,123	\$ 3,040	\$ 731	\$ 3,771	78%	\$ (1,400)	\$2,371.61	\$ 3.25	\$ 0.034225
27	E12	175 Watt Mercury Vapor	\$ 12,159	\$ 5,562	\$ 17,721	\$ 25,118	\$ 6,243	\$ 31,361	77%	\$ (11,565)	\$19,795.99	\$ 3.25	\$ 0.034225
28	E13	250 Watt Mercury Vapor	\$ 26,245	\$ 16,549	\$ 42,794	\$ 54,216	\$ 18,575	\$ 72,791	70%	\$ (24,963)	\$47,828.50	\$ 3.25	\$ 0.034225
29	E14	400 Watt Mercury Vapor	\$ 36,827	\$ 39,544	\$ 76,371	\$ 76,077	\$ 44,385	\$ 120,462	58%	\$ (35,028)	\$85,433.49	\$ 3.25	\$ 0.034225
30	E15	70 Watt High Pressure Sodium	\$ 30,029	\$ 10,853	\$ 40,882	\$ 62,034	\$ 12,181	\$ 74,215	82%	\$ (28,562)	\$45,652.59	\$ 3.25	\$ 0.034225
31	E34	135 Watt Incandescent	\$ 175	\$ 89	\$ 264	\$ 362	\$ 99	\$ 461	75%	\$ (167)	\$294.71	\$ 3.25	\$ 0.034225
32	E37	175 Watt Metal Halide	\$ 32,272	\$ 24,236	\$ 56,508	\$ 66,667	\$ 27,203	\$ 93,869	66%	\$ (30,695)	\$63,173.98	\$ 3.25	\$ 0.034225
33	E38	250 Watt Metal Halide	\$ 6,763	\$ 7,004	\$ 13,767	\$ 13,970	\$ 7,861	\$ 21,831	59%	\$ (6,432)	\$15,399.05	\$ 3.25	\$ 0.034225
34	E39	400 Watt Metal Halide	\$ 4,520	\$ 7,177	\$ 11,697	\$ 9,338	\$ 8,055	\$ 17,393	49%	\$ (4,299)	\$13,093.53	\$ 3.25	\$ 0.034225
35	E40	1500 Watt Metal Halide	\$ 70	\$ 406	\$ 477	\$ 145	\$ 456	\$ 601	26%	\$ (67)	\$534.31	\$ 3.25	\$ 0.034225
36	E41	Variable Wattage	\$ 3,574	\$ 401	\$ 3,975	\$ 7,383	\$ 450	\$ 7,833	97%	\$ (3,400)	\$4,433.49	\$ 3.25	\$ 0.034225
37	E25	135 Watt Low Pressure Sodium	\$ 17,100	\$ 10,055	\$ 27,154	\$ 35,324	\$ 11,285	\$ 46,609	72%	\$ (16,264)	\$30,345.03	\$ 3.25	\$ 0.034225
38	E23	55 Watt Low Pressure Sodium	\$ 385	\$ 113	\$ 498	\$ 796	\$ 127	\$ 923	85%	\$ (367)	\$556.34	\$ 3.25	\$ 0.034225
39	E24	90 Watt Low Pressure Sodium	\$ 2,067	\$ 995	\$ 3,062	\$ 4,271	\$ 1,117	\$ 5,388	76%	\$ (1,966)	\$3,421.20	\$ 3.25	\$ 0.034225
40			\$772,772	\$838,858	\$1,611,630	\$1,596,379	\$941,542	\$2,537,921		(\$735,025)	\$1,802,895		
41			\$ 6,826,340	\$ 1,786,374	\$ 8,612,714	\$ 7,219,000	\$ 2,005,044	\$ 9,224,044			\$ 9,224,044		
42						5.8%	12.2%	7.1%					

RATE 650 - STREET LIGHTING
PROPOSED RATE DESIGN

Line No.	(A)	(B)	(W)	(X)	(Y)	(Z)
1	Proposed Annual Revenue (Mitigated Rates)					
2			Lamp Charge	Energy Charge	Total	CHANGE
3	Company Owned & Company Maintained					
4	Lamp Type					
5	E12	175 Watt Mercury Vapor	\$ 5,986	\$ 1,203	\$ 7,189	6.0%
6	E14	400 Watt Mercury Vapor	\$ 32,534	\$ 13,566	\$ 46,100	6.0%
7	E16	100 Watt High Pressure Sodium	\$ 4,112,062	\$ 573,018	\$ 4,685,080	6.0%
8	E17	150 Watt High Pressure Sodium	\$ 1,869,608	\$ 343,497	\$ 2,213,105	6.0%
9	E19	250 Watt High Pressure Sodium	\$ 155,712	\$ 44,767	\$ 200,479	6.0%
10	E21	400 Watt High Pressure Sodium	\$ 174,052	\$ 81,425	\$ 255,477	6.0%
11			\$6,349,955	\$1,057,475	\$7,407,430	6.0%
12	Customer Owned & Company Maintained					
13	Lamp Type					
14	E19	250 Watt High Pressure Sodium	\$ 4,839	\$ 3,035	\$ 7,874	6.0%
15	E21	400 Watt High Pressure Sodium	\$ 2,853	\$ 2,991	\$ 5,845	6.0%
16			\$7,693	\$6,026	\$13,719	6.0%
Maintained						
17	Customer Owned & Customer Maintained					
18	Lamp Type					
19	E16	100 Watt High Pressure Sodium	\$ 79,480	\$ 42,416	\$ 121,896	12%
20	E17	150 Watt High Pressure Sodium	\$ 267,030	\$ 191,700	\$ 458,730	12%
21	E18	200 Watt High Pressure Sodium	\$ 2,422	\$ 2,070	\$ 4,492	12%
22	E19	250 Watt High Pressure Sodium	\$ 144,041	\$ 164,606	\$ 308,647	12%
23	E20	310 Watt High Pressure Sodium	\$ 6,679	\$ 9,209	\$ 15,888	12%
24	E21	400 Watt High Pressure Sodium	\$ 133,925	\$ 250,183	\$ 384,108	12%
25	E22	1000 Watt High Pressure Sodium	\$ 34,214	\$ 142,588	\$ 176,801	12%
26	E35	100 Watt Mercury Vapor	\$ 1,640	\$ 731	\$ 2,372	12%
27	E12	175 Watt Mercury Vapor	\$ 13,553	\$ 6,243	\$ 19,796	12%
28	E13	250 Watt Mercury Vapor	\$ 29,253	\$ 18,575	\$ 47,828	12%
29	E14	400 Watt Mercury Vapor	\$ 41,048	\$ 44,385	\$ 85,433	12%
30	E15	70 Watt High Pressure Sodium	\$ 33,471	\$ 12,181	\$ 45,653	12%
31	E34	135 Watt Incandescent	\$ 195	\$ 99	\$ 295	12%
32	E37	175 Watt Metal Halide	\$ 35,971	\$ 27,203	\$ 63,174	12%
33	E38	250 Watt Metal Halide	\$ 7,538	\$ 7,861	\$ 15,399	12%
34	E39	400 Watt Metal Halide	\$ 5,038	\$ 8,055	\$ 13,094	12%
35	E40	1500 Watt Metal Halide	\$ 78	\$ 456	\$ 534	12%
36	E41	Variable Wattage	\$ 3,984	\$ 450	\$ 4,433	12%
37	E25	135 Watt Low Pressure Sodium	\$ 19,060	\$ 11,285	\$ 30,345	12%
38	E23	55 Watt Low Pressure Sodium	\$ 430	\$ 127	\$ 556	12%
39	E24	90 Watt Low Pressure Sodium	\$ 2,304	\$ 1,117	\$ 3,421	12%
40			\$861,353	\$941,542	\$1,802,895	12%
41			\$ 7,219,000	\$ 2,005,044	\$ 9,224,044	
42			5.8%	12.2%	7.1%	

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	Lamp Charge	Energy Charge	Lamp Charge	Energy Charge	Lamp Charge	Energy Charge	
1																	
2																	
3	Company Owned & Company Maintained						\$819,291	\$2,000,568	\$1,983,841	\$594,507	\$324,120	\$3,497,241					
4	Lamp Type																
5	E12	175 Watt Mercury Vapor	42	35,158	8,169	\$81,606	\$479	\$1,203	\$1,704	\$592	\$323	\$2,287	\$128.21	\$0.034225	\$10.68	\$0.034225	
6	E14	400 Watt Mercury Vapor	179	396,378	92,096	\$412,237	\$5,404	\$13,566	\$8,609	\$2,523	\$1,375	\$9,745	\$154.51	\$0.034225	\$12.88	\$0.034225	
7	E16	100 Watt High Pressure Sodium	27492	16,742,628	3,890,118	\$61,554,588	\$228,245	\$573,018	\$1,285,538	\$387,468	\$211,244	\$1,496,764	\$131.28	\$0.034225	\$10.94	\$0.034225	
8	E17	150 Watt High Pressure Sodium	12241	10,036,396	2,331,911	\$27,799,311	\$136,820	\$343,497	\$580,575	\$172,523	\$94,058	\$666,445	\$134.83	\$0.034225	\$11.24	\$0.034225	
9	E19	250 Watt High Pressure Sodium	1003	1,308,012	303,909	\$2,330,972	\$17,831	\$44,767	\$48,681	\$14,136	\$7,707	\$54,607	\$142.53	\$0.034225	\$11.88	\$0.034225	
10	E21	400 Watt High Pressure Sodium	1116	2,379,089	552,755	\$2,812,320	\$32,432	\$81,425	\$58,734	\$15,729	\$8,575	\$60,759	\$157.91	\$0.034225	\$13.16	\$0.034225	
11		Sub-Total	42,073	30,897,661	7,178,957	\$94,991,034	\$421,212	\$1,057,475	\$1,983,841	\$592,971	\$323,282	\$2,290,607					
12	Customer Owned & Company Maintained																
13	Lamp Type																
14	E19	250 Watt High Pressure Sodium	68	88,679	20,604		\$1,209	\$3,035	\$0	\$958	\$523	\$3,702	\$94.00	\$0.034225	\$7.83	\$0.034225	
15	E21	400 Watt High Pressure Sodium	41	87,404	20,307		\$1,191	\$2,991	\$0	\$578	\$315	\$2,232	\$105.28	\$0.034225	\$8.77	\$0.034225	
		Sub-Total	109	176,083	40,911		\$2,400	\$6,026	\$0	\$1,536	\$838	\$5,934					
16	Customer Owned & Customer Maintained																
17	Lamp Type																
18	E16	100 Watt High Pressure Sodium	2035	1,239,315	287,953		\$16,895	\$42,416	\$0	\$0	\$0	\$110,793	\$72.38	\$0.034225	\$6.03	\$0.034225	
19	E17	150 Watt High Pressure Sodium	6837	5,601,161	1,302,449		\$76,419	\$191,700	\$0	\$0	\$0	\$372,231	\$72.38	\$0.034225	\$6.03	\$0.034225	
20	E18	200 Watt High Pressure Sodium	62	60,493	14,055		\$825	\$2,070	\$0	\$0	\$0	\$3,376	\$72.38	\$0.034225	\$6.03	\$0.034225	
21	E19	250 Watt High Pressure Sodium	3688	4,809,521	1,117,464		\$65,565	\$164,606	\$0	\$0	\$0	\$200,788	\$72.38	\$0.034225	\$6.03	\$0.034225	
22	E20	310 Watt High Pressure Sodium	171	269,069	62,518		\$3,668	\$9,209	\$0	\$0	\$0	\$9,310	\$72.38	\$0.034225	\$6.03	\$0.034225	
23	E21	400 Watt High Pressure Sodium	3429	7,309,942	1,698,384		\$99,649	\$250,183	\$0	\$0	\$0	\$186,687	\$72.38	\$0.034225	\$6.03	\$0.034225	
24	E22	1000 Watt High Pressure Sodium	876	4,166,168	967,980		\$56,794	\$142,588	\$0	\$0	\$0	\$47,693	\$72.38	\$0.034225	\$6.03	\$0.034225	
25	E35	100 Watt Mercury Vapor	42	21,365	4,964		\$291	\$731	\$0	\$0	\$0	\$2,287	\$72.38	\$0.034225	\$6.03	\$0.034225	
26	E12	175 Watt Mercury Vapor	347	182,421	67,492		\$3,960	\$6,243	\$0	\$0	\$0	\$18,892	\$72.38	\$0.034225	\$6.03	\$0.034225	
27	E13	250 Watt Mercury Vapor	749	542,735	212,491		\$12,468	\$18,575	\$0	\$0	\$0	\$40,778	\$72.38	\$0.034225	\$6.03	\$0.034225	
28	E14	400 Watt Mercury Vapor	1051	1,296,857	540,740		\$31,727	\$44,385	\$0	\$0	\$0	\$57,220	\$72.38	\$0.034225	\$6.03	\$0.034225	
29	E15	70 Watt High Pressure Sodium	857	355,912	82,701		\$4,852	\$12,181	\$0	\$0	\$0	\$46,658	\$72.38	\$0.034225	\$6.03	\$0.034225	
30	E34	135 Watt Incandescent	5	2,905	675		\$40	\$99	\$0	\$0	\$0	\$272	\$72.38	\$0.034225	\$6.03	\$0.034225	
31	E37	175 Watt Metal Halide	921	794,823	184,661		\$10,835	\$27,203	\$0	\$0	\$0	\$50,143	\$72.38	\$0.034225	\$6.03	\$0.034225	
32	E38	250 Watt Metal Halide	193	229,689	53,365		\$3,131	\$7,861	\$0	\$0	\$0	\$10,508	\$72.38	\$0.034225	\$6.03	\$0.034225	
33	E39	400 Watt Metal Halide	129	235,361	54,683		\$3,208	\$8,055	\$0	\$0	\$0	\$7,023	\$72.38	\$0.034225	\$6.03	\$0.034225	
34	E40	1500 Watt Metal Halide	2	13,329	3,097		\$182	\$456	\$0	\$0	\$0	\$109	\$72.38	\$0.034225	\$6.03	\$0.034225	
35	E41	Variable Wattage	102	13,140	3,053		\$179	\$450	\$0	\$0	\$0	\$5,553	\$72.38	\$0.034225	\$6.03	\$0.034225	
36	E25	135 Watt Low Pressure Sodium	488	329,742	76,616		\$4,495	\$11,285	\$0	\$0	\$0	\$26,568	\$72.38	\$0.034225	\$6.03	\$0.034225	
37	E23	55 Watt Low Pressure Sodium	11	3,703	860		\$50	\$127	\$0	\$0	\$0	\$599	\$72.38	\$0.034225	\$6.03	\$0.034225	
38	E24	90 Watt Low Pressure Sodium	59	32,633	7,582		\$445	\$1,117	\$0	\$0	\$0	\$3,212	\$72.38	\$0.034225	\$6.03	\$0.034225	
39		Sub-Total	22,054	27,510,284	6,743,780		\$395,679	\$941,542	\$0	\$0	\$0	\$1,200,700					
40	Grand Total			64,236	58,584,027	13,963,648		\$819,291	\$2,005,044	\$1,983,841	\$594,507	\$324,120	\$3,497,241				
41	UNIT COST							0.06	0.034225	0.02	14.09	7.68	54.44				

RATE 655 - TRAFFIC AND DIRECTIVE LIGHTING
PROPOSED RATE DESIGN

Line No.	(A)	(B)	(C)	(D)	(E)
1	MITIGATED REVENUE REQUIREMENT				
2	CUSTOMER	\$ 219,365			
3	DEMAND	444,515			
4	ENERGY	21,821			
5	FUEL	238,401			
6	TOTAL	\$ 924,103			
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	CURRENT RATES				
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	\$0.089628	\$0.089883	
13	Current Revenue - Annual	\$ 202,890	\$ 514,995	\$ 166,940	\$ 884,825
14	PROPOSED RATES				
15		9.17% <--- Proposed System Increase			
16		<i>\$/month/Service Drop</i>	<i>\$/kWh</i>		
17	Proposed Rate (Per Month)	\$ 14.45	\$0.092409		
18	Proposed Revenue - Annual	\$ 221,493	\$ 702,610		\$ 924,103
19	% Change	9%	3%		4%

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

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	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	Company Owned & Company Maintained						\$172,194	\$476,639	\$505,430	\$253,931	\$993,324					
4		Lamp Type	Inventory	Total kWh	Total Watts	Installed Cost										
5	E12	175 WATT - MV	1,801	1,507,617	350,295	\$558,310	\$18,646	\$51,598	\$33,498	\$35,504	\$138,885	\$125.78	\$0.034	\$10.48	\$0.034225	
6	E14	400 WATT - MV	433	958,835	222,779	\$173,200	\$11,858	\$32,816	\$10,392	\$8,536	\$33,391	\$148.21	\$0.034	\$12.35	\$0.034225	
7	E16	100 WATT - HPS	5,834	3,552,906	825,511	\$1,616,018	\$43,941	\$121,599	\$96,959	\$115,009	\$449,892	\$120.98	\$0.034	\$10.08	\$0.034225	
8	E19	250 WATT - HPS	1,246	1,624,909	377,538	\$569,422	\$20,096	\$55,613	\$34,165	\$24,563	\$96,086	\$140.38	\$0.034	\$11.70	\$0.034225	
9	E21	400 WATT - HPS	605	1,289,739	299,657	\$300,685	\$15,950	\$44,141	\$18,041	\$11,927	\$46,655	\$153.01	\$0.034	\$12.75	\$0.034225	
10	E31	150 WATT - HPS, FLOOD	460	377,154	87,630	\$279,220	\$4,664	\$12,908	\$16,753	\$9,068	\$35,473	\$143.39	\$0.034	\$11.95	\$0.034225	
11	E32	250 WATT - HPS, FLOOD	872	1,137,175	264,216	\$519,712	\$14,064	\$38,920	\$31,182	\$17,190	\$67,245	\$148.72	\$0.034	\$12.39	\$0.034225	
12	E33	400 WATT - HPS, FLOOD	1,630	3,474,834	807,339	\$995,930	\$42,974	\$118,927	\$59,754	\$32,133	\$125,698	\$159.85	\$0.034	\$13.32	\$0.034225	
13		0 30'POLE & SPAN - MV	694			\$785,608			\$47,135			\$67.92		\$5.66		
14		0 35'POLE & SPAN - MV	329			\$446,782			\$26,806			\$81.48		\$6.79		
15		0 40'POLE & SPAN - MV	12			\$18,060			\$1,084			\$90.30		\$7.52		
16		0 GUY & ANCHOR SET - MV	34			\$10,064			\$604			\$17.76		\$1.48		
17		0 EXTRA SPAN - MV	162			\$66,420			\$3,985			\$24.60		\$2.05		
18		0 30'POLE & SPAN - HPS	1,069			\$1,210,108			\$72,605			\$67.92		\$5.66		
19		0 35'POLE & SPAN - HPS	500			\$679,000			\$40,739			\$81.48		\$6.79		
20		0 40'POLE & SPAN - HPS	84			\$126,420			\$7,585			\$90.30		\$7.52		
21		0 GUY & ANCHOR SET - HPS	153			\$45,288			\$2,717			\$17.76		\$1.48		
22		0 EXTRA SPAN - HPS	58			\$23,780			\$1,427			\$24.60		\$2.05		
23		Grand Total	15,976	13,923,169	3,234,964	\$8,424,027	\$172,194	\$476,522	\$505,430	\$253,931	\$993,324					
24							UNIT COST	0.05	0.034225	0.06	19.71	77.12				

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 Systems)	Account 596 (Maintenance Expense - Street Lighting & Signal Systems)	ALLOCATED CUSTOMER RELATED COSTS
1	<i>Plant-in Service</i>						
2	Intangible Plant	356,417	314,313				314,313
3	Production Plant	-	-				-
4	Transmission Plant	1,221,200	-				-
5	Distribution Plant	51,991,380	46,926,451	41,244,001			5,682,450
6	General Plant	1,784,210	1,668,493				1,668,493
7		2,593,573	2,398,677				2,398,677
8	Total Plant-in Service	57,946,781	51,307,934	41,244,001	-	-	10,063,934
9	<i>Accumulated Reserve for Depreciation</i>						
10	Intangible Plant	(330,745)	(291,673)				(291,673)
11	Production Plant	-	-				-
12	Transmission Plant	(614,790)	-				-
13	Distribution Plant	(41,106,133)	(38,478,857)	(35,353,261)			(3,125,596)
14	General Plant	(1,672,394)	(1,563,930)				(1,563,930)
15		(1,636,245)	(1,510,626)				(1,510,626)
16	Total Accumulated Reserve for Depreciation	(45,360,307)	(41,845,085)	(35,353,261)	-	-	(6,491,825)
17	Rate Base Adjustments	4,264,116	3,596,307				3596307.145
18	RATE BASE	16,850,589	13,059,156	5,890,740	-	-	7,168,416
19	Return	1,142,470	885,411	399,392	-	-	486,019
20	<i>O & M Expenses</i>						
21	Production	79,595	-				-
22	Transmission	45,786	-				-
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	2,103,875	1,942,471				1,942,471
28	Total O & M Expenses	4,185,016	3,775,568	-	667,101	363,697	2,744,769
29	Depreciation Expenses	1,879,259	1,692,747	1,464,162			228,585
30	Amortization Expenses	124,102	109,224				109,224
31	Taxes Other Than Income Taxes	514,695	450,148	168,708.61			281,439
32	Fuel Expenses	1,832,811	-				-
33	Non-FAC Trackable Fuel Expenses	50,586	-				-
34	Income Taxes	554,429	429,681	193,821			235,860
35	Gross Revenue Requirement	10,283,369	7,342,778	2,226,084	667,101	363,697	4,085,896
36	Other Revenues	182,305	161,615	-	-	-	161,615
37	Other Rev as % of Functionalized Revenue	2.20%					
38	Ratio	97.80%					
39	Net Revenue Requirement	10,101,064	7,181,164	2,226,084	667,101	363,697	3,924,282
40	Mitigation	(881,496)	(781,454)	(242,242)	(72,594)	(39,578)	(427,040)
41	Mitigation Factor		88.65%				
42	Net Revenue Requirement Post Mitigation	9,219,568	6,399,709	1,983,841	594,507	324,120	3,497,241
43		Company Owned & Company Maintained		X	X	X	X
44		Customer Owned & Company Maintained			X	X	X
45		Customer Owned & Customer Maintained					X
46		Allocation Factor		Installed Cost	# of Lamps	# of Lamps	# of Lamps

47	MITIGATED REVENUE REQUIREMENT	
48	CUSTOMER	\$ 6,399,709
49	DEMAND	819,291
50	ENERGY	167,757
51	FUEL	1,832,811
52	TOTAL	\$ 9,219,568

TRUE

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

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	13,258,306	11,695,785	7,801,211		3,894,574
2	Accumulated Reserve for Depreciation	(9,205,329)	(8,377,471)	(5,969,165)		(2,408,307)
3	Rate Base Adjustments	1,227,303	1,069,192			1069191.843
4	RATE BASE	5,280,280	4,387,505	1,832,046	-	2,555,459
5	Return	358,003	297,473	124,213	-	173,260
6	O & M Expenses	1,286,818	1,190,235		318,150	872,086
7	Depreciation Expenses	510,158	466,302	404,103		62,199
8	Amortization Expenses	27,332	23,829			23,829
9	Taxes Other Than Income Taxes	143,725	128,530	44,658.50		83,872
10	Fuel Expenses	436,670	-			-
11	Non-FAC Trackable Fuel Expenses	12,052	-			-
12	Income Taxes	173,735	144,361	60,279		84,081
13	Gross Revenue Requirement	2,948,493	2,250,729	633,253	318,150	1,299,327
14	Other Revenues	60,174	54,791	-	-	54,791
15	Other Rev as % of Functionalized Revenue	2.43%				
16	Ratio	97.57%				
17	Net Revenue Requirement	2,888,319	2,195,938	633,253	318,150	1,244,535
18	Mitigation	(486,801)	(443,253)	(127,823)	(64,219)	(251,211)
19	Mitigation Factor		91.05%			
20	Net Revenue Requirement Post Mitigation	2,401,518	1,752,685	505,430	253,931	993,324
21			Allocation Factor	Installed Cost	# of Lamps	# of Lamps

MITIGATED REVENUE REQUIREMENT	
CUSTOMER	\$ 1,752,685
DEMAND	172,194
ENERGY	39,968
FUEL	436,670
TOTAL	\$ 2,401,518

TRUE

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

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	Company Owned & Company Maintained																		
4		Lamp Type	Inventory	Total kWh															
5	E12	175 WATT - MV	1,801	1,507,617	\$10.48	\$ 0.034225	\$10.47	\$ 0.033891	\$ 0.034261	\$0.01	\$ 0.000241	\$ 226,278	\$ 51,235	\$ 277,512	\$ 226,533	\$ 51,598	\$ 278,131	0.2%	
6	E14	400 WATT - MV	433	958,835	\$12.35	\$ 0.034225	\$12.97	\$ 0.033891	\$ 0.034261	-\$0.62	\$ 0.000241	\$ 67,392	\$ 32,585	\$ 99,977	\$ 64,177	\$ 32,816	\$ 96,993	-3.0%	
7	E16	100 WATT - HPS	5,834	3,552,906	\$10.08	\$ 0.034225	\$10.27	\$ 0.033891	\$ 0.034261	-\$0.19	\$ 0.000241	\$ 718,982	\$ 120,742	\$ 839,724	\$ 705,801	\$ 121,599	\$ 827,399	-1.5%	
8	E19	250 WATT - HPS	1,246	1,624,909	\$11.70	\$ 0.034225	\$10.25	\$ 0.033891	\$ 0.034261	\$1.45	\$ 0.000241	\$ 153,258	\$ 55,221	\$ 208,479	\$ 174,910	\$ 55,613	\$ 230,522	10.6%	
9	E21	400 WATT - HPS	605	1,289,739	\$12.75	\$ 0.034225	\$10.44	\$ 0.033891	\$ 0.034261	\$2.31	\$ 0.000241	\$ 75,794	\$ 43,830	\$ 119,625	\$ 92,573	\$ 44,141	\$ 136,714	14.3%	
10	E31	150 WATT - HPS, FLOOD	460	377,154	\$11.95	\$ 0.034225	\$10.71	\$ 0.033891	\$ 0.034261	\$1.24	\$ 0.000241	\$ 59,119	\$ 12,817	\$ 71,936	\$ 65,959	\$ 12,908	\$ 78,867	9.6%	
11	E32	250 WATT - HPS, FLOOD	872	1,137,175	\$12.39	\$ 0.034225	\$10.84	\$ 0.033891	\$ 0.034261	\$1.55	\$ 0.000241	\$ 113,430	\$ 38,646	\$ 152,075	\$ 129,681	\$ 38,920	\$ 168,601	10.9%	
12	E33	400 WATT - HPS, FLOOD	1,630	3,474,834	\$13.32	\$ 0.034225	\$10.74	\$ 0.033891	\$ 0.034261	\$2.58	\$ 0.000241	\$ 210,074	\$ 118,088	\$ 328,163	\$ 260,560	\$ 118,927	\$ 379,486	15.6%	
13		30POLE & SPAN - MV	694		\$5.66		\$2.76	\$ 0.033891	\$ 0.034261	\$2.90		\$ 22,985		\$ 22,985	\$ 47,135		\$ 47,135	105.1%	
14		35POLE & SPAN - MV	329		\$6.79		\$3.48	\$ 0.033891	\$ 0.034261	\$3.31		\$ 13,739		\$ 13,739	\$ 26,806		\$ 26,806	95.1%	
15		40POLE & SPAN - MV	12		\$7.52		\$4.01	\$ 0.033891	\$ 0.034261	\$3.51		\$ 577		\$ 577	\$ 1,084		\$ 1,084	87.7%	
16		GUY & ANCHOR SET - MV	34		\$1.48		\$0.84	\$ 0.033891	\$ 0.034261	\$0.64		\$ 343		\$ 343	\$ 604		\$ 604	76.2%	
17		EXTRA SPAN - MV	162		\$2.05		\$1.77	\$ 0.033891	\$ 0.034261	\$0.28		\$ 3,441		\$ 3,441	\$ 3,985		\$ 3,985	15.8%	
18		30POLE & SPAN - HPS	1,069		\$5.66		\$2.76	\$ 0.033891	\$ 0.034261	\$2.90		\$ 35,405		\$ 35,405	\$ 72,605		\$ 72,605	105.1%	
19		35POLE & SPAN - HPS	500		\$6.79		\$3.48	\$ 0.033891	\$ 0.034261	\$3.31		\$ 20,880		\$ 20,880	\$ 40,739		\$ 40,739	95.1%	
20		40POLE & SPAN - HPS	84		\$7.52		\$4.01	\$ 0.033891	\$ 0.034261	\$3.51		\$ 4,042		\$ 4,042	\$ 7,585		\$ 7,585	87.7%	
21		GUY & ANCHOR SET - HPS	153		\$1.48		\$0.84	\$ 0.033891	\$ 0.034261	\$0.64		\$ 1,542		\$ 1,542	\$ 2,717		\$ 2,717	76.2%	
22		EXTRA SPAN - HPS	58		\$2.05		\$1.77	\$ 0.033891	\$ 0.034261	\$0.28		\$ 1,232		\$ 1,232	\$ 1,427		\$ 1,427	15.8%	
23		Grand Total	15,976	13,923,169								\$1,728,515	\$473,164	\$2,201,678	\$1,924,879	\$476,522	\$2,401,401	9%	
															11%	1%			

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

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)		
1	Company Owned & Company Maintained															
2	Inventory					kWh Per Lamp					Total kWh		per Lamp	Total	per Lamp	Total
3	Lamp Type	Dusk-to-Dawn	Dusk-to-Midnight	Total	Dusk-to-Dawn	Dusk-to-Midnight	Dusk-to-Dawn	Dusk-to-Midnight	Total	Dusk-to-Dawn	Dusk-to-Midnight	Watts With Ballasts	Watts With Ballasts	Replacement Cost	Replacement Cost	
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		Sub-Total	42,073	0	42,073		30,466,125	0	30,466,125		7,078,692		\$94,497,191			
6	Customer Owned & Company Maintained															
7	Inventory					kWh Per Lamp					Total kWh		per Lamp	Total	per Lamp	Total
8	Lamp Type	Dusk-to-Dawn	Dusk-to-Midnight	Total	Dusk-to-Dawn	Dusk-to-Midnight	Dusk-to-Dawn	Dusk-to-Midnight	Total	Dusk-to-Dawn	Dusk-to-Midnight	Watts With Ballasts	Watts With Ballasts	Replacement Cost	Replacement Cost	
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		Sub-Total	109	0	109		176,083	0	176,083		40,911					
12	Customer Owned & Customer Maintained															
13	Inventory					kWh Per Lamp					Total kWh		per Lamp	Total	per Lamp	Total
14	Lamp Type	Dusk-to-Dawn	Dusk-to-Midnight	Total	Dusk-to-Dawn	Dusk-to-Midnight	Dusk-to-Dawn	Dusk-to-Midnight	Total	Dusk-to-Dawn	Dusk-to-Midnight	Watts With Ballasts	Watts With Ballasts	Replacement Cost	Replacement Cost	
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	1105	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		Sub-Total	20,409	1,645	22,054		26,271,363	1,238,921	27,510,284		6,743,780					
37	Grand Total		62,591	1,645	64,236		56,913,571	1,238,921	58,152,491		13,863,383					

RATE 660 - DUSK TO DAWN AREA LIGHTING
INVENTORY AND USAGE

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	<u>PER LAMP</u>						<u>ALL LAMPS</u>			
2	<u>Lamp Type</u>	<u>Inventory</u>	<u>kWh</u>	<u>Watts With Ballasts</u>	<u>Replacement Cost</u>		<u>Inventory</u>	<u>kWh</u>	<u>Watts With Ballasts</u>	<u>Replacement Cost</u>
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	Riders and Adjustments Rolled Into Base Rates (\$/kWh)	-\$0.000760	\$0.005449	\$0.002719

ENERGY USAGE PER LAMP

Dusk to Dawn Usage (kWh)													
	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

Dusk to Midnight Usage (kWh)													
	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

Unlisted Fixture Hours Of Operation (hours)													
	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

Petitioner's Exhibit No. 17-R
Northern Indiana Public Service Company Workpaper WP-17-R-N.1
Cost Allocation Study
Customer Account Analysis
For the Twelve Month Period Ending March 31, 2015

Cause No. 44688
Page 1 of 4

Customer Records & Collections (Account 903)		
Line No.	Rate	Total Costs
	(A)	(B)
1	611	\$ 9,593,786
2	620	11,308
3	621	1,618,198
4	622	15,297
5	623	178,582
6	624	179,420
7	625	17,188
8	626	61,304
9	632	95,162
10	633	98,610
11	634	69,350
12	641	12,709
13	642	122
14	644	6,273
15		\$ 11,957,310

Customer Service and Information (Account 910)		
	Rate	Total Costs
	(A)	(B)
16	611	\$ 944,313
17	620	2,011
18	621	190,067
19	622	571
20	623	78,217
21	624	94,719
22	625	21,599
23	626	34,925
24	632	47,518
25	633	39,469
26	634	22,915
27	641	7,598
28	642	1,900
29	644	1,884
30		\$ 1,487,707

Northern Indiana Public Service Company
 Operating Expense Allocation Study
 Customer Accounts Analysis
 For the Twelve Month Period Ending March 31, 2015

Line No.	Department	611	620	621	622	623	624	625	626	632	633	634	641	642	644
Allocation of HRI Costs for each Rate Class															
1	Gary - Call Center	80.00%	0.00%	18.66%	0.00%	1.25%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SLC - Call Center	80.00%	0.00%	18.66%	0.00%	1.25%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	Gary -Walk In Center	80.00%	0.00%	18.66%	0.00%	1.25%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	SLC - Business Link	0.00%	0.00%	23.00%	0.00%	20.00%	22.00%	5.00%	8.00%	8.00%	8.00%	4.00%	2.00%	0.00%	0.00%
5	SLC - Indust Billing & Control	0.00%	3.16%	6.32%	4.21%	3.05%	32.68%	5.26%	11.58%	14.21%	11.64%	5.79%	0.00%	0.00%	2.11%
6	Major Accounts-Transmission	0.00%	0.00%	2.00%	0.00%	3.00%	10.00%	10.00%	5.00%	33.33%	20.00%	16.67%	0.00%	0.00%	0.00%
7	SLC Builder Developer Contract	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	Major Accounts C&I	0.00%	0.00%	18.00%	0.00%	30.00%	42.00%	0.00%	5.00%	0.00%	0.00%	0.00%	3.00%	1.00%	1.00%
9	Major Accounts Support	0.00%	1.00%	15.00%	0.00%	15.00%	24.00%	5.00%	10.00%	11.67%	10.00%	5.33%	1.00%	1.00%	1.00%

Department	903	910	912	Total
HRI Costs by FERC Account				
Gary - Call Center	\$ 191,715	\$ -	\$ -	\$ 191,715
SLC - Call Center	\$ 2,978,980	\$ 167	\$ -	\$ 2,979,147
Gary -Walk In Center	\$ 293,225	\$ -	\$ -	\$ 293,225
SLC - Business Link	\$ 70	\$ 185,723	\$ -	\$ 185,793
SLC - Indust Billing & Control	\$ 274,380	\$ -	\$ -	\$ 274,380
Major Accounts-Transmission	\$ -	\$ 39,414	\$ -	\$ 39,414
SLC Builder Developer Contract	\$ 10,216	\$ 7,144	\$ -	\$ 17,360
Major Accounts C&I	\$ -	\$ 20,978	\$ 8,185	\$ 29,163
Major Accounts Support	\$ -	\$ 167,156	\$ 7,309	\$ 174,465
	\$ 3,748,586	\$ 420,582	\$ 15,494	\$ 4,184,662

Northern Indiana Public Service Company
 Operating Expense Allocation Study
 Customer Accounts Analysis
 For the Twelve Month Period Ending March 31, 2015

Line No.	Department	611	620	621	622	623	624	625	626	632	633	634	641	642	644
21	Customer Records & Collections (Account 903)														
22	Gary - Call Center	\$ 191,715													
23	Percentage Allocated	80%	0%	19%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%
24	Allocated Sum	\$ 191,715	\$ 153,372	\$ -	\$ 35,774	\$ -	\$ 2,396	\$ 173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	SLC - Call Center	\$ 2,978,980													
26	Percentage Allocated	80%	0%	19%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%
27	Allocated Sum	\$ 2,978,980	\$ 2,383,184	\$ -	\$ 555,878	\$ -	\$ 37,237	\$ 2,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Gary -Walk In Center	\$ 293,225													
29	Percentage Allocated	80%	0%	19%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%
30	Allocated Sum	\$ 293,225	\$ 234,580	\$ -	\$ 54,715.79	\$ -	\$ 3,665.31	\$ 263.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	SLC - Business Link	\$ 70													
32	Percentage Allocated	0%	0%	23%	0%	20%	22%	5%	8%	8%	8%	4%	2%	0%	0%
33	Allocated Sum	\$ 70	\$ -	\$ 16	\$ -	\$ 14	\$ 15	\$ 3	\$ 6	\$ 6	\$ 6	\$ 3	\$ 1	\$ -	\$ -
34	SLC - Indust Billing & Control	\$ 274,380													
35	Percentage Allocated	0%	3%	6%	4%	3%	33%	5%	12%	14%	12%	6%	0%	0%	2%
36	Allocated Sum	\$ 274,380	\$ -	\$ 8,665	\$ 17,329	\$ 11,553	\$ 8,364	\$ 89,655	\$ 14,441	\$ 31,770	\$ 38,991	\$ 31,951	\$ 15,885	\$ -	\$ 5,776
37	Major Accounts-Transmission	\$ -													
38	Percentage Allocated	0%	0%	2%	0%	3%	10%	10%	5%	33%	20%	17%	0%	0%	0%
39	Allocated Sum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	SLC Builder Developer Contract	\$ 10,216													
41	Percentage Allocated	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
42	Allocated Sum	\$ 10,216	\$ 10,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Major Accounts C&I	\$ -													
44	Percentage Allocated	0%	0%	18%	0%	30%	42%	0%	5%	0%	0%	0%	3%	1%	1%
45	Allocated Sum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	Major Accounts Support	\$ -													
47	Percentage Allocated	0%	1%	15%	0%	15%	24%	5%	10%	12%	10%	5%	1%	1%	1%
48	Allocated Sum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Other 903 Amounts														
50	Revenue Recovery	\$ 470,591													
51	Late Charges (Wtd Cust)	579,552	402,973	316	103,146	503	31,078	32,685	514	8,291	-	-	14	33	-
52	% Allocated - Late Charges	69.53%	69.53%	0.05%	17.80%	0.09%	5.36%	5.64%	0.09%	1.43%	0.00%	0.00%	0.00%	0.01%	0.00%
53	Allocated Sum	\$ 470,591	\$ 327,211	\$ 257	\$ 83,754	\$ 408	\$ 25,235	\$ 26,540	\$ 417	\$ 6,732	\$ -	\$ -	\$ 11	\$ 27	\$ -
54	Metering	\$ 262,840													
55	Meters (Wtd Cust)	598,501	402,973	1,468	140,113	1,300	33,582	6,668	61	1,565	4,277	2,206	1,576	2,712	-
56	% Allocated - Meters	67.33%	67.33%	0.25%	23.41%	0.22%	5.61%	1.11%	0.01%	0.26%	0.71%	0.37%	0.26%	0.45%	0.00%
57	Allocated Sum	\$ 262,840	\$ 176,971	\$ 645	\$ 61,533	\$ 571	\$ 14,748	\$ 2,928	\$ 27	\$ 687	\$ 1,878	\$ 969	\$ 692	\$ 1,191	\$ -
58	Service	\$ 2,574,245													
59	Service Orders	309,061	273,061	2	33,356	-	1,934	176	-	31	1	2	-	497	1
60	% Allocated - Service Orders	88.35%	88.35%	0.00%	10.79%	0.00%	0.63%	0.06%	0.00%	0.01%	0.00%	0.00%	0.00%	0.16%	0.00%
61	Allocated Sum	\$ 2,574,245	\$ 2,274,392	\$ 17	\$ 277,830	\$ -	\$ 16,109	\$ 1,466	\$ -	\$ 258	\$ 8	\$ 17	\$ -	\$ 4,140	\$ 8
62	Billing	\$ 494,932													
63	Customers	458,918	402,973	146	50,609	246	3,665	426	6	143	9	6	1	681	8
64	% Allocated - Customers	87.81%	87.81%	0.03%	11.03%	0.05%	0.80%	0.09%	0.00%	0.03%	0.00%	0.00%	0.15%	0.00%	0.00%
65	Allocated Sum	\$ 494,932	\$ 434,597	\$ 158	\$ 54,581	\$ 265	\$ 3,952	\$ 459	\$ 7	\$ 154	\$ 10	\$ 6	\$ 1	\$ 734	\$ 9
66	Delivery Services	\$ 398,976													
67	MWH Sales	17,002,515,357	3,435,707,410	12,469,741	1,486,563,904	15,153,587	1,485,701,497	2,195,548,064	95,462,096	871,580,293	2,309,360,614	2,796,073,833	2,248,402,245	29,401,571	334,250
68	% Allocated - MWH Sales	20.21%	20.21%	0.07%	8.74%	0.09%	8.74%	12.91%	0.56%	5.13%	13.58%	16.45%	13.22%	0.17%	0.12%
69	Allocated Sum	\$ 398,976	\$ 80,621	\$ 293	\$ 34,883	\$ 356	\$ 34,863	\$ 51,520	\$ 2,240	\$ 20,452	\$ 54,191	\$ 65,612	\$ 52,760	\$ 690	\$ 487
70	Corporate Services	\$ 2,063,961													
71	Customers	458,918	402,973	146	50,609	246	3,665	426	6	143	9	6	1	681	8
72	% Allocated - Customers	87.81%	87.81%	0.03%	11.03%	0.05%	0.80%	0.09%	0.00%	0.03%	0.00%	0.00%	0.15%	0.00%	0.00%
73	Allocated Sum	\$ 2,063,961	\$ 1,812,350	\$ 657	\$ 227,612	\$ 1,105	\$ 16,481	\$ 1,916	\$ 27	\$ 641	\$ 40	\$ 25	\$ 4	\$ 3,061	\$ 36
74	Allocated Subtotal	\$ 10,014,132	\$ 7,887,494	\$ 10,690	\$ 1,403,906	\$ 14,257	\$ 163,065	\$ 177,617	\$ 17,163	\$ 60,701	\$ 95,124	\$ 98,586	\$ 69,346	\$ 9,828	\$ 88
75	Revenue Requirement Amount - 903	\$ 11,957,310													
76	Remaining Amount	\$ 1,943,178													
77	Customers	458,918	402,973	146	50,609	246	3,665	426	6	143	9	6	1	681	8
78	% Allocated - Customers	87.81%	87.81%	0.03%	11.03%	0.05%	0.80%	0.09%	0.00%	0.03%	0.00%	0.00%	0.15%	0.00%	0.00%
79	Allocated Sum	\$ 1,943,178	\$ 1,706,292	\$ 619	\$ 214,292	\$ 1,040	\$ 15,517	\$ 1,803	\$ 26	\$ 604	\$ 38	\$ 24	\$ 4	\$ 2,881	\$ 34
80	Allocated Total	\$ 11,957,310	\$ 9,593,786	\$ 11,308	\$ 1,618,198	\$ 15,297	\$ 178,582	\$ 179,420	\$ 17,188	\$ 61,304	\$ 95,162	\$ 98,610	\$ 69,350	\$ 12,709	\$ 122
81	Allocated Total - Percentage	100.00%	80.23%	0.09%	13.53%	0.13%	1.49%	1.50%	0.14%	0.51%	0.80%	0.82%	0.58%	0.11%	0.05%

Northern Indiana Public Service Company
 Operating Expense Allocation Study
 Customer Accounts Analysis
 For the Twelve Month Period Ending March 31, 2015

Line No.	Department	611	620	621	622	623	624	625	626	632	633	634	641	642	644
82	Customer Service and Information (Account 910)														
83	Gary - Call Center	\$ -													
84	Percentage Allocated	80%	0%	19%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85	Allocated Sum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	SLC - Call Center	\$ 167													
87	Percentage Allocated	80%	0%	19%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%
88	Allocated Sum	\$ 167	\$ 133.60	\$ -	\$ 31	\$ -	\$ 2	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Gary - Walk In Center	\$ -													
90	Percentage Allocated	80%	0%	19%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%
91	Allocated Sum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	SLC - Business Link	\$ 185,723													
93	Percentage Allocated	0%	0%	23%	0%	20%	22%	5%	8%	8%	8%	4%	2%	0%	0%
94	Allocated Sum	\$ 185,723	\$ -	\$ 42,716	\$ -	\$ 37,145	\$ 40,859	\$ 9,286	\$ 14,858	\$ 14,858	\$ 14,858	\$ 7,429	\$ 3,714	\$ -	\$ -
95	SLC - Indust Billing & Control	\$ -													
96	Percentage Allocated	0%	3%	6%	4%	3%	33%	5%	12%	14%	12%	6%	0%	0%	2%
97	Allocated Sum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Major Accounts-Transmission	\$ 39,414													
99	Percentage Allocated	0%	0%	2%	0%	3%	10%	10%	5%	33%	20%	17%	0%	0%	0%
100	Allocated Sum	\$ 39,414	\$ -	\$ 788	\$ -	\$ 1,182	\$ 3,941	\$ 3,941	\$ 1,971	\$ 13,138	\$ 7,883	\$ 6,569	\$ -	\$ -	\$ -
101	SLC Builder Developer Contract	\$ 7,144													
102	Percentage Allocated	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
103	Allocated Sum	\$ 7,144	\$ 7,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	Major Accounts C&I	\$ 20,978													
105	Percentage Allocated	0%	0%	18%	0%	30%	42%	0%	5%	0%	0%	0%	3%	1%	1%
106	Allocated Sum	\$ 20,978	\$ -	\$ 3,776	\$ -	\$ 6,293	\$ 8,811	\$ -	\$ 1,049	\$ -	\$ -	\$ -	\$ 629	\$ 210	\$ 210
107	Major Accounts Support	\$ 167,156													
108	Percentage Allocated	0%	1%	15%	0%	15%	24%	5%	10%	12%	10%	5%	1%	1%	1%
109	Allocated Sum	\$ 167,156	\$ -	\$ 1,672	\$ 25,073	\$ -	\$ 25,073	\$ 40,117	\$ 8,358	\$ 16,716	\$ 19,502	\$ 16,716	\$ 8,915	\$ 1,672	\$ 1,672
110	Allocated Subtotal	\$ 420,582	\$ 7,278	\$ 1,672	\$ 72,385	\$ -	\$ 69,696	\$ 93,729	\$ 21,585	\$ 34,593	\$ 47,497	\$ 39,456	\$ 22,913	\$ 6,015	\$ 1,881
111	Revenue Requirement Amount - 910	\$ 1,487,707													
112	Remaining Amount	\$ 1,067,125													
113	Customers	\$ 458,918	402,973	146	50,609	246	3,665	426	6	143	9	6	1	681	8
114	% Allocated - Customers	87.81%	0.03%	11.03%	0.05%	0.80%	0.00%	0.00%	0.03%	0.00%	0.00%	0.00%	0.15%	0.00%	0.00%
115	Allocated Sum	\$ 1,067,125	\$ 937,036	\$ 340	\$ 117,682	\$ 571	\$ 8,521	\$ 990	\$ 14	\$ 332	\$ 21	\$ 13	\$ 2	\$ 1,582	\$ 19
116	Allocated Total	\$ 1,487,707	944,313	2,011	190,067	571	78,217	94,719	21,599	34,925	47,518	39,469	22,915	7,598	1,900
117	Allocated Total - Percentage	100.00%	63.47%	0.14%	12.78%	0.04%	5.26%	6.37%	1.45%	2.35%	3.19%	2.65%	1.54%	0.51%	0.13%