

STATE OF INDIANA  
INDIANA UTILITY REGULATORY COMMISSION

VERIFIED PETITION OF SOUTHERN INDIANA GAS AND )  
ELECTRIC COMPANY D/B/A CENTERPOINT ENERGY )  
INDIANA SOUTH (“CEI SOUTH”) FOR (1) AUTHORITY )  
TO MODIFY ITS RATES AND CHARGES FOR ELECTRIC )  
UTILITY SERVICE THROUGH A PHASE-IN OF RATES, )  
(2) APPROVAL OF NEW SCHEDULES OF RATES AND )  
CHARGES, AND NEW AND REVISED RIDERS, )  
INCLUDING BUT NOT LIMITED TO A NEW TAX )  
ADJUSTMENT RIDER AND A NEW GREEN POWER )  
RIDER (3) APPROVAL OF A CRITICAL PEAK PRICING )  
 (“CPP”) PILOT PROGRAM, (4) APPROVAL OF REVISED )  
DEPRECIATION RATES APPLICABLE TO ELECTRIC )  
AND COMMON PLANT IN SERVICE, (5) APPROVAL OF )  
NECESSARY AND APPROPRIATE ACCOUNTING )  
RELIEF, INCLUDING AUTHORITY TO CAPITALIZE AS )  
RATE BASE ALL CLOUD COMPUTING COSTS AND )  
DEFER TO A REGULATORY ASSET AMOUNTS NOT )  
ALREADY INCLUDED IN BASE RATES THAT ARE )  
INCURRED FOR THIRD-PARTY CLOUD COMPUTING )  
ARRANGEMENTS, AND (6) APPROVAL OF AN )  
ALTERNATIVE REGULATORY PLAN GRANTING CEI )  
SOUTH A WAIVER FROM 170 IAC 4-1-16(f) TO ALLOW )  
FOR REMOTE DISCONNECTION FOR NON-PAYMENT. )

CAUSE NO. 45990

**PETITIONER’S SUBMISSION OF  
INADVERTENTLY OMITTED EXHIBIT**

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A/  
CENTERPOINT ENERGY INDIANA SOUTH (“Petitioner” or “CEI South”), by counsel,  
hereby submits the Settling Parties’ Joint Exhibit No. 1, which was inadvertently omitted  
from the filing of Settlement on May 20, 2024.

Respectfully submitted,

*Hillary J. Close*

---

Heather A. Watts, Atty. No. 35482-82  
Jeffery A. Earl, Atty. No. 27821-64  
Alyssa N. Allison, Atty. No. 38083-82  
Kelly M. Beyrer, Atty. No. 36322-49  
Southern Indiana Gas and Electric Company  
d/b/a CenterPoint Energy Indiana South  
211 NW Riverside Drive | 101 West Ohio St. Ste. 450  
Evansville, IN 47708 | Indianapolis, IN 46204  
(812) 491-5119 | (317) 260-5399  
[heather.watts@centerpointenergy.com](mailto:heather.watts@centerpointenergy.com)  
[jeffery.earl@centerpointenergy.com](mailto:jeffery.earl@centerpointenergy.com)  
[alyssa.allison@centerpointenergy.com](mailto:alyssa.allison@centerpointenergy.com)  
[kelly.beyrer@centerpointenergy.com](mailto:kelly.beyrer@centerpointenergy.com)

Nicholas K. Kile, Atty. No. 15203-53  
Hillary J. Close, Atty. No. 25104-49  
Lauren M. Box, Atty. No. 32521-49  
Lauren Aguilar, Atty. No. 33943-49  
BARNES & THORNBURG LLP  
11 South Meridian Street  
Indianapolis, Indiana 46204  
Kile Telephone: (317) 231-7768  
Close Telephone: (317) 231-7785  
Box Telephone: (317) 231-7289  
Aguilar Telephone: (317) 231-6474  
Fax: (317) 231-7433  
[nicholas.kile@btlaw.com](mailto:nicholas.kile@btlaw.com)  
[hillary.close@btlaw.com](mailto:hillary.close@btlaw.com)  
[lauren.box@btlaw.com](mailto:lauren.box@btlaw.com)  
[lauren.aguilar@btlaw.com](mailto:lauren.aguilar@btlaw.com)

Attorneys for CEI South Southern Indiana Gas  
& Electric Company d/b/a/ CenterPoint Energy  
Indiana South

## CERTIFICATE OF SERVICE

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

### **CEIS Industrial Group**

Todd A. Richardson  
Tabitha Balzer  
LEWIS KAPPES, P.C.  
One American Square, Suite 2500  
Indianapolis, IN 46282  
[TBalzer@lewis-kappes.com](mailto:TBalzer@lewis-kappes.com)  
[TRichardson@lewis-kappes.com](mailto:TRichardson@lewis-kappes.com)

Courtesy Copy to:  
Ellen Tennant  
[etennant@lewis-kappes.com](mailto:etennant@lewis-kappes.com)

### **OUCG**

T. Jason Haas  
Adam Kashin  
115 W. Washington Street, Suite 1500  
South  
Indianapolis, IN 46204  
[thaas@oucc.in.gov](mailto:thaas@oucc.in.gov)  
[akashin@oucc.in.gov](mailto:akashin@oucc.in.gov)  
[infomgt@oucc.in.gov](mailto:infomgt@oucc.in.gov)

Dated: May 21, 2024

DMS 43270552v1

### **CAC**

Jennifer A. Washburn  
[jwashburn@citact.org](mailto:jwashburn@citact.org)

Courtesy Copy to:  
Reagan Kurtz  
[rkurtz@citact.org](mailto:rkurtz@citact.org)

### **SABIC**

Nikki G. Shoultz  
Kristina K. Wheeler  
Bose McKinney & Evans LLP  
111 Monument Circle, Ste 2700  
Indianapolis, IN 46204  
[nshoultz@boselaw.com](mailto:nshoultz@boselaw.com)  
[kwheeler@boselaw.com](mailto:kwheeler@boselaw.com)

### **The Common Council of the City of Evansville**

Anne E. Becker  
Aaron A. Schmoll  
LEWIS KAPPES, P.C.  
One American Square, Suite 2500  
Indianapolis, IN 46282  
[ABecker@Lewis-Kappes.com](mailto:ABecker@Lewis-Kappes.com)  
[ASchmoll@Lewis-Kappes.com](mailto:ASchmoll@Lewis-Kappes.com)

Courtesy Copy to:  
Amanda Tyler  
[atyler@lewis-kappes.com](mailto:atyler@lewis-kappes.com)



---

Hillary J. Close

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED PETITION OF SOUTHERN INDIANA )  
 GAS AND ELECTRIC COMPANY D/B/A )  
 CENTERPOINT ENERGY INDIANA SOUTH (“CEI )  
 SOUTH”) FOR (1) AUTHORITY TO MODIFY ITS )  
 RATES AND CHARGES FOR ELECTRIC UTILITY )  
 SERVICE THROUGH A PHASE-IN OF RATES, (2) )  
 APPROVAL OF NEW SCHEDULES OF RATES )  
 AND CHARGES, AND NEW AND REVISED )  
 RIDERS, INCLUDING BUT NOT LIMITED TO A )  
 NEW TAX ADJUSTMENT RIDER AND A NEW )  
 GREEN POWER RIDER (3) APPROVAL OF A )  
 CRITICAL PEAK PRICING (“CPP”) PILOT ) CAUSE NO. 45990  
 PROGRAM, (4) APPROVAL OF REVISED )  
 DEPRECIATION RATES APPLICABLE TO )  
 ELECTRIC AND COMMON PLANT IN SERVICE, (5) )  
 APPROVAL OF NECESSARY AND APPROPRIATE )  
 ACCOUNTING RELIEF, INCLUDING AUTHORITY )  
 TO CAPITALIZE AS RATE BASE ALL CLOUD )  
 COMPUTING COSTS AND DEFER TO A )  
 REGULATORY ASSET AMOUNTS NOT ALREADY )  
 INCLUDED IN BASE RATES THAT ARE )  
 INCURRED FOR THIRD-PARTY CLOUD )  
 COMPUTING ARRANGEMENTS, AND (6) )  
 APPROVAL OF AN ALTERNATIVE REGULATORY )  
 PLAN GRANTING CEI SOUTH A WAIVER FROM )  
 170 IAC 4-1-16(f) TO ALLOW FOR REMOTE )  
 DISCONNECTION FOR NON-PAYMENT. )

**STIPULATION AND SETTLEMENT AGREEMENT**

This Stipulation and Settlement Agreement (the “Settlement Agreement”) is entered into by and among Southern Indiana Gas and Electric Company d/b/a CenterPoint Energy Indiana South (“CEI South” or the “Company”), the CenterPoint Energy Indiana South Industrial Group<sup>1</sup> (“Industrial Group”) and SABIC Innovative

---

<sup>1</sup> The Industrial Group is a collection of industrial energy consumers, to include the following: Consolidated Grain & Barge; CountryMark Refining and Logistics, LLC; Marathon Petroleum Company; and Toyota Motor Manufacturing of Indiana, Inc.

Plastics Mt. Vernon, LLC (“SABIC”) (collectively, the “Settling Parties”). The Settling Parties, solely for purposes of compromise and settlement, stipulate and agree that the terms and conditions set forth in this Settlement Agreement represent a fair, just, and reasonable resolution of all matters raised in this proceeding, subject to their incorporation by the Indiana Utility Regulatory Commission (“Commission”) into a final, non-appealable order without modification or further condition that is unacceptable to any Settling Party. The Settling Parties agree that this Settlement Agreement resolves all disputes, claims and issues arising from the electric rate case proceeding currently pending in Cause No. 45990 as between the Settling Parties. The Settling Parties agree that matters for which CEI South requested relief in this Cause as adjusted on rebuttal that are not addressed herein but were expressly supported by CEI South’s evidence should be granted as proposed, without waiving the right of any party to litigate such issues in future proceedings.

**A. Background.**

1. CEI South’s Current Rates and Charges.

a. Base Rates and Charges. CEI South’s existing base rates and charges for electric utility service were established in its thirty-day filing #50171, effective June 1, 2018, pursuant to the Commission’s February 16, 2018 Order in Cause No. 45032, its investigation into the impacts on Indiana utilities and customers resulting from the December 22, 2017 Tax Cuts and Jobs Act of 2017 (“TCJA”), as further reduced in Petitioner’s 30-day filing #50548, effective July 1, 2022, to give effect to the repeal of the Utility Receipts Tax. The rates approved effective June 1, 2018 and July 1, 2022, reduced

CEI South's existing base rates and charges for electric utility service established in its most recent retail base rate case order issued on April 27, 2011, in Cause No. 43839.

b. FAC. Pursuant to Ind. Code § 8-1-2-42(d), CEI South files a quarterly Fuel Adjustment Clause ("FAC") proceeding in Cause No. 38708 FAC XXX to adjust its rates to account for fluctuation in its fuel and purchased energy costs.

c. DSMA. CEI South recovers demand side management costs, including costs associated with the direct load control inspection and maintenance program, performance incentives, and lost margins, through its Demand Side Management Adjustment ("DSMA") filed annually in Cause No. 43405 DSMA XX.

d. CECA. CEI South recovers, through its Clean Energy Cost Adjustment ("CECA") filed annually in Cause No. 44909 CECA XX, eligible costs of approved clean energy projects under Ind. Code ch. 8-1-8.8, including (a) engineering and project management, management and administration, permitting, contractor site preparation, equipment, and installation costs during construction; and (b) depreciation expense, post-in-service carrying costs ("PISCC"), taxes, and operation and maintenance ("O&M") expense once the projects are placed in service. CEI South's current CECA mechanism includes a component to pass back credits resulting from the Inflation Reduction Act ("IRA"). In this Cause, CEI South proposed to remove this component from the CECA mechanism and include it in a separate Tax Adjustment Rider ("TAR"). In addition, CEI South uses the CECA mechanism to pass on to customers net revenues from the sale of renewable energy credits ("RECs") related to CEI South's various renewable energy projects.

e. ECA. CEI South files annual Environmental Cost Adjustment (“ECA”) proceedings in Cause No. 45052 ECA XX to effectuate timely recovery of 80% of its federally mandated costs (as defined by Ind. Code § 8-1-8.4-2) attributable to the following five compliance projects: (1) federally mandated requirements related to CEI South’s Culley Unit 3 generating station (Culley 3 Project); (2) clean coal technology projects at CEI South’s Culley Unit 3 and Warrick Unit 4 (collectively the MATS Projects); (3) federally mandated requirements to close CEI South’s A.B. Brown ash pond (Brown Pond Project); (4) federally mandated compliance projects including a dry fly ash loading facility (Dry Ash Compliance Project) and federally mandated lined ponds at the A.B. Brown and F.B. Culley generating stations to handle coal-pile runoff, flue gas desulfurization wastewater, and other flows such as stormwater and landfill leachate in compliance with the EPA’s coal combustion residuals (“CCR”) rules (Pond Compliance Project) (collectively, CCR Compliance Projects); and (5) federally mandated requirements required to close by removal (“CBR”) CEI South’s F.B. Culley east ash pond (the “CBR Project”).<sup>2</sup>

f. MCRA. CEI South files annual Midcontinent Independent System Operator (“MISO”) Cost and Revenue Adjustment (“MCRA”) proceedings in Cause No. 43354 MCRA XX to recover costs associated with non-fuel-related MISO Day 1, Day 2, and Ancillary Services Market costs. CEI South proposed updates for the MCRA in this Cause as described in the direct testimony of Matthew A. Rice.

---

<sup>2</sup> CEI South’s request for a Certificate of Public Convenience and Necessity for the CBR Project was pending when this Cause was filed but has since been approved by the Commission’s February 7, 2024 Order in Cause No. 45903.

g. RCRA. CEI South files annual Reliability Cost and Revenue Adjustment (“RCRA”) proceedings in Cause No. 43406 RCRA XX to track the differences between certain actual costs and revenues and the amounts of those costs and revenues included in CEI South’s base rates. RCRA cost and revenue components include the non-fuel component of purchased power, cost of Environmental Emission Allowances (“EEAs”), Interruptible Sales billing credits, the retail sharing portion of Wholesale Power marketing margins, the margin from Municipal Wholesale Sales, and the retail portion of the margin from EEA sales (net of cost). CEI South has proposed updates for the RCRA in this Cause as described in the direct testimony of Matthew A. Rice.

h. TDSIC. Pursuant to the Commission’s September 20, 2017 Order in Cause No. 44910, CEI South files a semi-annual proceeding in Cause No. 44910 TDSIC XX to recover 80% of approved capital expenditures and transmission, distribution, and storage system improvements (“TDSIC”) costs incurred in connection with CEI South’s TDSIC Projects through its TDSIC Rider. CEI South’s current TDSIC mechanism includes a component to pass back credits resulting from changes in the federal tax rates under the TCJA. CEI South has proposed in this Cause to remove this component from the TDSIC mechanism and include it in the TAR. The TDSIC Plan approved in Cause No. 44910 expired December 31, 2023, and CEI South’s new TDSIC Plan was approved in Cause No. 45894 on December 27, 2023.

i. Securitization. As a result of the Commission’s financing order dated January 4, 2023, in Cause No. 45722, CEI South was authorized to implement, collect, and receive Securitization Charges associated with the securitization of A.B. Brown Units 1 and 2 pursuant to its Securitization of Coal Plants Tariff. Pursuant to that financing



order, the accumulated deferred income taxes (“ADIT”) associated with the retiring A.B. Brown Units 1 and 2 are segregated from all other ADIT and not included in the calculation of Petitioner’s capital structure or otherwise used in finding CEI South’s authorized return in future rate cases. The financing order also established a Securitization ADIT Credit tariff to provide an annual credit to customers for the ADIT associated with A.B. Brown Units 1 and 2. In addition, the financing order required that the excess ADIT associated with A.B. Brown Units 1 and 2 be amortized and returned to customers over the life of the related Securitization Bonds. The excess accumulated deferred income taxes (“EADIT”) resulting from the TCJA is being flowed back to customers via the TDSIC. As described below, the Company is proposing to continue to flow back this EADIT over the life of the bonds but through the new TAR instead of the TDSIC. The Securitization Rate Reduction (“SRR”) tariff was a temporary rider established in Cause No. 45722 to provide customers with a credit for A.B. Brown Net Plant. CEI South proposes to zero out the SRR tariff in customer rates in this case (subject to variances), as the A.B. Brown Units 1 and 2 will no longer be included in base rates.

j. Depreciation and Accrual Rates. Petitioner’s current electric depreciation rates were approved by the Commission’s Order in Cause No. 43111 on August 15, 2007, and subsequently re-authorized (with a modification to the depreciation rate applicable to the Blackfoot landfill gas generating station) in Cause No. 43839 (April 27, 2011). Petitioner’s current common plant depreciation rates were approved by the Commission’s Order in Cause No. 45447 on October 6, 2021. Depreciation rates for Petitioner’s CTs and Posey Solar were approved by the Commission’s Orders in Cause No. 45564 on June 28, 2022, and Cause No. 45847 on September 6, 2023, respectively.

2. Status of Pending Electric Base Rate Case. On December 5, 2023, CEI South filed with the Commission its Verified Petition for General Rate Increase and Associated Relief under Ind. Code § 8-1-2-42.7 and Alternative Regulatory Plan under Ind. Code ch. 8-1-2.5 and Notice of Provision of Information in Accordance with the Minimum Standard Filing Requirements (“Petition”) in this Cause. CEI South also filed its prepared testimony and exhibits constituting its case-in-chief on that date. CEI South proposed a three-phase rate implementation, with potential interim phases as described in the direct testimony of CEI South Witness Behme. By Docket Entry issued December 28, 2023, as amended on January 17, 2024, the Commission established the procedural schedule in this case as well as the forward-looking test year for determining Petitioner’s projected operating revenues, expenses, and operating income as the 12-month period ending December 31, 2025. The January 17, 2024 Docket Entry also established the rate base cutoff date at the end of the test year and associated rate base cutoff dates for each step of CEI South’s proposed three-phase increase.

On March 12, 2024, the Indiana Office of Utility Consumer Counselor (“OUCC”) and intervenors filed their respective cases-in-chief. CEI South filed its rebuttal testimony and evidence, and the Industrial Group and Citizens Action Coalition of Indiana, Inc. (“CAC”) filed cross-answering testimony on April 9, 2024.

3. Summary of CEI South Requested Relief. CEI South’s total proposed rate increase as set forth in its case-in-chief was \$118,757,693, and after rebuttal was \$115,445,697, which is approximately 15.95% from pro forma revenues at the rates that would be in effect had this case not been filed. CEI South is also seeking approval of new electric and common plant depreciation rates in this Cause, based on the study

sponsored by John R. Spanos except that the rates for Petitioner’s CTs and Posey Solar shall remain unchanged from what was approved in Cause Nos. 45564 and 45847, respectively. CEI South also proposed a new Tax Adjustment Rider to include (i) the passback of EADIT to customers which is currently being passed back through CEI South’s TDSIC pursuant to the settlement approved in Cause No. 45032 S21, (ii) the effects of Production Tax Credits (“PTCs”) resulting from the IRA that are not reflected in base rates, which is currently authorized to be reflected in CEI South’s CECA filings, and (iii) the new corporate alternative minimum tax (“CAMT”) established under the IRA. CEI South also proposed a new Green Energy Rider to allow eligible customers to purchase up to 85% of the RECs that are received for generation produced by CEI South’s renewable generating resources, a new Rider ADR to allow customers to partner with an aggregator to successfully lower load during MISO events, and a critical peak pricing (“CPP”) pilot program to explore the potential use of time of use (“TOU”) rates to help manage peak loads during hours of highest usage. CEI South sought authorization to establish a regulatory asset to reflect amounts not already included in base rates that are incurred for third-party cloud computing arrangements (“CCAs”). Finally, CEI South included a request for approval of an Alternative Regulatory Plan (“ARP”) to grant CEI South a waiver from the requirements of 170 IAC 4-1-16(f) and allow for remote disconnection and reconnections.

**B. Settlement Terms and Conditions.**

1. Phased Base Rate Increases.

a. Settlement Phase 1. The Settling Parties agree that CEI South’s proposed Phase 1 implementation shall be eliminated and CEI South should be authorized to

increase its base rates and charges for electric utility service in two steps at a defined point in time as described in this Settlement Agreement. The first change in rates will be implemented pursuant to the process described below and will be based on the agreed revenue requirement as adjusted to reflect the actual capital structure and rate base as of December 31, 2024 subject to the Net Original Cost Rate Base Cap described in Paragraph B.3.a below (“Settlement Phase 1”). Following issuance of a Final Order in this Cause approving this Settlement, Settlement Phase 1 rates will go into effect after the beginning of the test year and upon the effective date of the Commission’s approval of the Settlement Phase 1 compliance filing (currently anticipated to be on or around March 1, 2025) for services-rendered after that effective date. Settlement Phase 1 rates will be implemented on an interim-subject-to-refund basis pending a 60-day period for the parties to submit objections to the compliance filing. CEI South shall submit a certification of its actual utility plant in service and actual capital structure as part of its compliance filing. The compliance filing will calculate rates for the applicable phase based upon these certifications, subject to the Net Original Cost Rate Base Cap. If necessary to resolve any objections, the Commission shall schedule a hearing. However, within a week of CEI South’s compliance filing, a technical conference may be held at the request of either a party or Commission staff to allow for further discussion in determining whether CEI South’s filing complies with the Order in this Cause and to determine what additional information, if any, should be provided for the Settlement Phase 2 compliance filing. .

b. Settlement Phase 2. The second defined change in rates will be implemented pursuant to the process described above and will be based on the agreed revenue requirement as adjusted to reflect the actual capital structure and rate base as

of the end of the test year (December 31, 2025), subject to the Net Original Cost Rate Base Cap described in Paragraph B.3.a below (“Settlement Phase 2”). Settlement Phase 2 rates will go into effect upon the effective date of the Commission’s approval of the Settlement Phase 2 compliance filing (currently anticipated to be on or around March 1, 2026) for services-rendered after that effective date. Settlement Phase 2 rates will be implemented on an interim-subject-to-refund basis pending a 60-day review using the process described above.

c. Interim Phases. The Settling Parties agree CEI South should be authorized to implement interim rate increase steps after the Posey Solar and the CT Projects are placed in service as described by CEI South Witness Behme. Based upon projected in-service dates of May 2025 for Posey Solar Project and July 2025 for the CT Project, this results in a projected reduction to proposed rate base as reflected in Paragraph B.3.a.iii. The actual reduction to rate base and the Net Original Cost Rate Base Cap will be based upon the actual reduction to forecasted PISCC and deferred depreciation based upon the actual in-service dates and actual rate implementation through interim steps.

2. Revenue Requirement and Net Operating Income.

a. Revenue Requirement. The Settling Parties agree that CEI South’s base rates will be designed to produce total pro forma operating revenues of \$803,932,466. This represents an overall net revenue increase (net of the reduction to revenues from the stipulated fuel and purchased power expense reduction set forth in Paragraphs B.5.a and B.5.c, when compared to revenues from rates that would be in effect without filing this case, of \$80,009,617, which is a decrease of \$38,748,076 from the amount requested by CEI South in its case-in-chief and a decrease of \$35,436,080 from the amount

requested on rebuttal. Appendix A, attached hereto and incorporated by reference, includes schedules supporting the calculation of CEI South's revenue requirement as of December 31, 2024 and December 31, 2025. Petitioner's Exhibit 20-S, filed with the Commission contemporaneously herewith, contains the updated Revenue Requirement Model reflecting the terms of this Stipulation and Settlement Agreement.

b. Net Operating Income. The Settling Parties agree that CEI South's Revenue Requirement as stipulated in Paragraph B.2.a results in an authorized net operating income ("NOI") of \$187,518,958.

3. Original Cost Rate Base, Capital Structure and Fair Return.

a. Original Cost Rate Base. The Settling Parties agree that CEI South's original cost rate base on which it should be permitted to earn a return shall be the actual net original cost rate base as of December 31, 2024 (for Settlement Phase 1 as defined in Paragraph B.1.a above) and December 31, 2025 (for Settlement Phase 2 as defined in Paragraph B.1.b above); *provided, however*, that net original cost rate base at either Settlement Phase 1 or Settlement Phase 2 shall not exceed the forecasted end-of-test-year net original cost rate base of \$2,769,851,666, as adjusted for the actual reduction to forecasted post-in-service carrying charges and deferred depreciation based upon the actual in-service dates and actual rate implementation through interim steps for the CT Project and Posey Solar (the "Net Original Cost Rate Base Cap"), which reflects the following stipulated modifications to CEI South's forecasted rate base at rebuttal:

- i. Reduction to coal inventory of an additional \$2,949,966 as proposed by OUCC Witness Eckert.

- ii. Removal of \$212,036 in additional net investment in the Urban Living Research Center, as recommended by OUCC Witness Armstrong.
- iii. Reduction for avoided PISCC and deferred depreciation in conjunction with the stipulations set forth in Paragraph B.1.c above regarding interim phases of rates.

b. Other Rate Base Items.

- i. CEI South stipulates and confirms that the amounts reflected in the table below related to land acquisition and identified in the pre-filed testimony of OUCC Witness Armstrong are not included in the forecasted rate base in this Cause and will not be reflected in the actual rate base for purposes of Settlement Phase 1 or Settlement Phase 2 rates:

<b>Table B.3.b.i</b>				
<b>Work Order Number</b>	<b>SAP Order</b>	<b>Work Order Description</b>	<b>Total</b>	<b>FERC Account</b>
<b>17410001022013</b>		Future Use Land 8520 Welborn	\$ 269,295.15	340.1 Land
<b>17434301022011</b>		Land for Future Use	\$ 1,098,217.72	340.1 Land
<b>18410001022011</b>		2018 Smith Diamond Rd - Land	\$ 161,154.79	340.1 Land
<b>19410001022012</b>	<b>13101475</b>	ABB Land Purchase 2019	\$ 273,551.34	310.1 Land
<b>20410001022011</b>	<b>13102434</b>	2020 Land Purchase - AB Brown	\$ 341,647.36	310.1 Land
<b>Grand Total</b>			<b>\$ 2,143,866.36</b>	

- ii. CEI South stipulates and confirms that the amounts related to the Culley Unit 3 Natural Gas conversion and identified in the confidential pre-filed testimony of OUCC Witness

Krieger and confidential rebuttal testimony of F. Shane Bradford will not be included in rate base in this Cause, but will instead be addressed as part of Petitioner’s later anticipated proposed certificate of public convenience and necessity (“CPCN”) proceeding related to said conversion.

c. Capital Structure. The Settling Parties agree that CEI South’s authorized Return on Equity should be 9.80%. Based on the following capital structure as of the end of the test year, the 9.80% ROE and the cost of debt and zero cost capital as agreed, the overall weighted average cost of capital is computed as follows:

**Table B.3.c**

<b>Class of Capital</b>	<b>Reference</b>	<b>Amount (\$000)</b>	<b>Percent</b>	<b>Cost</b>	<b>Weighted Cost</b>
Long-Term Debt	SCH D-2	\$ 1,294,210	39.49%	5.12%	2.02%
Preferred Stock	SCH D-3	\$ -	0.00%	0.00%	0.00%
Common Equity	SCH D-4	\$ 1,582,041	48.28%	9.80%	4.73%
Cost Free Capital	SCH D-5	\$ 390,113	11.90%	0.00%	0.00%
Other Capital	SCH D-5	\$ 10,754	0.33%	5.87%	0.02%
<b>Total Capital</b>	<b>Sum of Lines 1 - 5</b>	<b>\$ 3,277,119</b>	<b>100.00%</b>		<b>6.77%</b>

d. Fair Return. The Settling Parties stipulate and agree that the agreed weighted cost of capital times the stipulated net original cost rate base yields a fair return on the fair value of rate base for purposes of this case. Accordingly, the Settling Parties agree that CEI South should be authorized a fair return of \$187,518,958 yielding an overall return for earnings test purposes of 6.77% based upon the stipulated net original cost rate base, capital structure and ROE as set forth above in this Section B.3.



4. Depreciation and Amortization Expense.

a. Depreciation Expense. The Settling Parties stipulate that the depreciation accrual rates recommended by OUCC Witness David J. Garrett as presented in Public's Exhibit No. 11, Attachment DJG-5, should be approved and used in the determination of net plant in service values for calculation of Settlement Phase 1 and Settlement Phase 2 rates, *except* the depreciation rates for the CT Project and Posey Solar shall remain unchanged from those approved in their respective CPCN proceedings.

b. Amortization Expense.

i. The Settling Parties agree to the amortization of Indiana state excess accumulated deferred income taxes ("Indiana state EADIT") over three years as proposed by OUCC Witness Stull and Industrial Group Witness Gorman, except that Witness Stull's recommendation to impose carrying charges should be rejected. CEI South's proposal is to reflect all refunds of EADIT through the TAR; therefore, this stipulated term does not affect the revenue requirement.

ii. If not already addressed by an intervening base rate case order before expiration of various amortization periods, CEI South agrees to file a revised tariff to remove the annual amortization amount from base rates upon each such expiration, unless a new general rate case petition is pending at that time.

5. Pro Forma Revenues and Expenses.

a. Base Cost of Fuel. The Settling Parties agree that the forecasted base cost of fuel included in the test year revenue requirement shall be reduced by \$8,175,808 as recommended by OUCC Witness Eckert.

b. Interruptible Sales Billing Credits. The Settling Parties agree that CEI South's proposal to include \$725,000 in interruptible sales billing credits shall be rejected, as recommended by OUCC Witness Lantrip. Any actual interruptible sales billing credits shall be reflected in the RCRA.

c. Capacity Purchase Costs. The Settling Parties agree that the forecasted capacity purchase costs included in the test year revenue requirement shall be reduced by \$5,000,000.

d. Operations & Maintenance Expense. The Settling Parties stipulate to a reduction to CEI South's total forecasted level of Operations & Maintenance ("O&M") expense presented in its case-in-chief of \$1,350,000. The Settling Parties further agree to include \$813,540 related to cloud computing arrangements ("CCAs") in forecasted test year O&M expense for purposes of the revenue requirement.

6. Accounting Treatment for Cloud Computing Costs. Subject to the stipulation and agreement set forth in Paragraph B.5.d above with respect to CCAs, CEI South agrees to withdraw its request for creation of a regulatory asset for post-test year cloud computing costs; *provided, however*, that such withdrawal is without prejudice, and CEI South reserves its rights with respect, to filing for such relief in a separate docketed proceeding.

7. Proposed Riders.

a. Critical Peak Pricing Pilot, Rider ADR, and Green Energy Rider. The Settling Parties stipulate and agree that CEI South's Critical Peak Pricing Pilot, Rider ADR, and Green Energy Rider should be approved as proposed by CEI South. CEI South commits to providing all parties to this Cause a copy of the contract with the demand response aggregator after it has been signed.

b. Tax Adjustment Rider. The Settling Parties stipulate and agree that while the actual effects of the CAMT occurring by the beginning and end of the test year will be reflected in CEI South's capital structure for purposes of Settlement Phase 1 and Settlement Phase 2 rates, respectively, CEI South shall withdraw its request to include future Corporate Alternative Minimum Tax ("CAMT") effects in its Tax Adjustment Rider ("TAR").

8. Other Tariff Matters.

a. IC and IO Riders. CEI South agrees to continue conversations with interested stakeholders regarding changes to its Interruptible Contract ("IC") and Interruptible Option ("IO") riders related to Demand Response.

b. Limitation of Liability. CEI South agrees to adopt and incorporate the changes to its limitation of liability provision in its tariff as recommended by IG Witness Gorman and modified by CEI South Witness Rice on rebuttal.

9. Alternative Regulatory Plan for Remote Disconnection ("ARP"). CEI South agrees to incorporate the protections contained in the rebuttal testimony of CEI South witness Folz and Paragraph B.10 below. The Settling Parties stipulate the approval of the ARP, as modified pursuant to this Paragraph B.9, will be left to the Commission's discretion and determination.

10. Customer Protection Provisions.

a. LIHEAP Customer Deposits. If an applicant for residential service or current residential customer is qualified by the applicable LIHEAP-affiliate community action agency to participate in the Low Income Home Energy Assistance Program ("LIHEAP Qualified Participant"), the residential deposit amount will be limited to \$50.00. LIHEAP qualification can be from the current heating season or one-year prior heating season.

b. Residential Late Payment Charge. CEI South agrees that, following EIP implementation, once per calendar year, upon request by a residential customer, CEI South will waive the late payment charge on a delinquent bill, provided payment is tendered not later than the last date for payment of the net amount of the next succeeding month's bill.

c. LIHEAP Qualified Participants- Fees; Reporting.

i. CEI South agrees that, following EIP implementation, once per calendar year, the Company will waive the manual disconnection and manual or, subject to approval of the ARP by the Commission, remote reconnection fees of a LIHEAP Qualified Participant.

ii. CEI South agrees to report data on LIHEAP Qualified Participants consistent with the type of data that CEI South reported in Cause No. 45830 and currently reports pursuant to the agreement with the OUCC as a result of Cause No. 45736. CEI South will include this data in its annual Collaboration Report resulting from Cause No. 45564. Specifically, CEI South agrees to provide:

1. Number of residential accounts receiving assistance under the LIHEAP program. For purposes of this reporting, LIHEAP is defined as assistance provided by Community Action Program (“CAP”) agencies and/or CenterPoint Energy Indiana’s Universal Service Program (USP).
2. Number of LIHEAP accounts that are past due where “past due” is defined as accounts that are any number of days past due.
3. Total dollars owed with respect to LIHEAP accounts that are in arrears.

d. Disconnections/Reconnections.

- i. Remote Disconnection/Reconnection. CEI South agrees that if its ARP for remote disconnections/reconnections is approved by the Commission:

1. CEI South will provide at least thirty (30) days advance notice to customers before implementing the remote disconnection/reconnection proposal.
2. The fee for remote disconnection shall remain \$0, consistent with CEI South’s case-in-chief; and the fee for remote reconnection shall be reduced from \$5 to \$3.
3. For LIHEAP Qualified Participants, CEI South will waive, once per calendar year per customer, the after-hours remote reconnection charge set forth in CEI South’s tariff as \$54.19.

4. If a residential customer is designated as “Medical Need” or “Life Support”, does not have an AMI meter, or has not provided a phone number or email address, CEI South will make an on-premises visit on the day of disconnect. As specified in CEI South’s case-in-chief, Medical Need and Life Support Customers will be excluded from remote disconnection.
  - ii. Disconnection Service Hours for Non-Payment. CEI South agrees not to disconnect service for non-payment for any residential customer on Fridays, Saturdays, Sundays, and the following Holidays: New Year’s Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Friday after Thanksgiving Day, December 24, and Christmas Day.
  - iii. Medical Need or Life Support Customers. CEI South agrees to increase the current protection from disconnection for Medical Need (10 days) or Life Support (20 days) to 30 days for both categories. Before any disconnection of a LIHEAP Qualified Participant designated as Medical Need or Life Support, CEI South will place a collection call to such customer that prompts the customer to contact CEI South to establish an installment plan.
11. Multi-Family Data Collection & Analysis. CEI South agrees to collect data on residential customer housing types and analyze cost differentials between single- and multi-family residential customers. In advance of its next rate case, CEI South will offer to

meet to discuss methodology and share initial results of its analysis with any interested party to this Cause.

12. Customer Bill Transparency. CEI South agrees to provide more transparency on its customer bills for CEI South customers as soon as practicable after issuance of a final order and after implementation of EIP, to include additional line items that break out the following:

- Service Charge
- Variable charges (charges tied to usage)
- FAC
- Sales Tax
- Total

CEI South will provide a copy of these changes to all parties to this Cause prior to implementation.

13. Cost of Service - Cost Allocation and Revenue Distribution.

The Settling Parties agree to use CEI South's cost of service study as modified herein and revenue allocation also as described herein. The agreed upon cost of service study and the revenue allocation for purposes of designing rates are depicted in the schedules attached hereto as Appendix B and incorporated by reference. Pursuant to Ind. Code § 8-1-39-9, future TDSIC allocators are based on the proposed revenue allocation by rate class (*i.e.*, the mitigated allocation of the allocated cost of service study revenue) and presented in Appendix B.

a. Generation and Transmission costs will be allocated using the 4CP methodology as in the last general rate case and the allocators from CEI South's testimony in this Cause No. 45990. These allocators will continue to be used in various tracker filings, subject to Commission determinations in particular proceedings.

b. Customer costs will be determined based upon the minimum system study prepared by CEI South Witness Taylor, also consistent with the methodology used in the last general rate case.

c. The Settling Parties stipulate and agree that:

- i. No class will receive a rate decrease as a result of the rates implemented pursuant to this Stipulation and Settlement Agreement.
- ii. No class will receive a rate increase that is higher than what CEI South proposed in its rebuttal position in this Cause.
- iii. Other than water heating, no class will receive a rate increase greater than 1.35x the system average. Water heating will receive a rate increase of 1.5x the system average, as proposed in CEI South's direct and rebuttal positions.

14. Rate Design. The Settling Parties stipulate and agree to set the customer charges (i.e., the fixed portion of the bill) for each class at the level prior to the repeal of the Utility Receipts Tax. For clarification, the customer charge stipulated to in this agreement does not include the fixed portion of TDSIC recovery. The stipulated customer charges are as set forth below:

Rate Schedule	Customer Charge
RS	\$11.00
B	\$5.00
SGS	\$11.00



DGS-1	\$15.00
DGS-2	\$35.00
DGS-3	\$75.00
OSS	\$15.00
LP	\$150.00

15. Other Disputed Items.

a. BAMP Rates. CEI South agrees to evaluate the reasonableness of moving the Backup Service Transmission Rate towards parity with FERC Attachment O price and hold discussions with SABIC in advance of CEI South's next base rate case to determine the appropriate, cost-of-service-based Backup Service Transmission Rate.

b. All Other Items. The Settling Parties stipulate and agree that all other disputed items not expressly delineated herein shall be resolved as proposed in CEI South's case-in-chief, as modified by its rebuttal position where applicable, to the extent expressly supported in CEI South's evidence and without waiving the right of any party to litigate such issues in future proceedings.

**C. Effect of Settlement and Procedural Matters.**

1. Scope and Effect of Settlement.

a. Neither the making of this Settlement Agreement nor any of its provisions shall constitute in any respect an admission by any Settling Party in this or any other litigation or proceeding. Neither the making of this Settlement Agreement, nor the provisions thereof, nor the entry by the Commission of a Final Order approving this Settlement Agreement, shall establish any principles or legal precedent applicable to Commission proceedings other than those resolved herein.

b. This Settlement Agreement shall not constitute nor be cited as precedent by any person or deemed an admission by any Settling Party in any other

proceeding except as necessary to enforce its terms before the Commission, or any tribunal of competent jurisdiction. This Settlement Agreement is solely the result of compromise in the settlement process and, except as provided herein, is without prejudice to and shall not constitute a waiver of any position that any of the Settling Parties may take with respect to any or all of the issues resolved herein in any future regulatory or other proceedings.

c. The Settling Parties' entry into this Settlement Agreement shall not be construed as a limitation on any position they may take or relief they may seek in other pending or future Commission proceedings not specifically addressed in this Settlement Agreement.

2. Authority to Enter Settlement. The undersigned have represented and agreed that they are fully authorized to execute this Settlement Agreement on behalf of their designated clients, and their successors and assigns, who will be bound thereby, subject to the agreement of the Settling Parties on the provisions contained herein.

3. Privileged Settlement Communications. The communications and discussions during the negotiations and conferences have been conducted based on the explicit understanding that said communications and discussions are or relate to offers of settlement and therefore are privileged. All prior drafts of this Settlement Agreement and any settlement proposals and counterproposals also are or relate to offers of settlement and are privileged.

4. Conditions of Settlement. This Settlement Agreement is conditioned upon and subject to Commission acceptance and approval of its terms in their entirety, without any change or condition that is unacceptable to any Settling Party.

5. Evidence in Support of Settlement. CEI South, the Industrial Group and SABIC shall offer their respective direct and rebuttal testimonies and supplemental testimony supporting the Commission's approval of this Settlement Agreement and will request that the Commission issue a Final Order incorporating the agreed proposed language of the Settling Parties and accepting and approving the same in accordance with its terms without any modification. Such supportive testimony will be offered into evidence without objection by any Settling Party. The Settling Parties hereby waive cross-examination of each other's witnesses.

6. Commission Approval. The Settling Parties will support this Settlement Agreement before the Commission and request that the Commission accept and approve the Settlement Agreement. This Settlement Agreement is a complete, interrelated package and is not severable, and shall be accepted or rejected in its entirety without modification or further condition(s) that may be unacceptable to any Settling Party. If the Commission does not approve the Settlement Agreement in its entirety, the Settlement Agreement shall be null and void and deemed withdrawn, upon notice in writing by any Settling Party within fifteen (15) business days after the date of the Final Order that any modifications made by the Commission are unacceptable to it. In the event the Settlement Agreement is withdrawn, the Settling Parties will request that an Attorneys' Conference be convened to establish a procedural schedule for the continued litigation of this proceeding.

7. Proposed Order. The Settling Parties will work together to prepare an agreed upon proposed order to be submitted in this Cause. The Settling Parties will request Commission acceptance and approval of this Settlement Agreement in its

entirety, without any change or condition that is unacceptable to any party to this Settlement Agreement.

8. Publicity. The Settling Parties also will work cooperatively on news releases or other announcements to the public about this Settlement Agreement.

9. Waiver of Opposition. The Settling Parties shall not appeal or seek rehearing, reconsideration or a stay of any Final Order entered by the Commission approving the Settlement Agreement in its entirety without changes or condition(s) unacceptable to any Settling Party (or related orders to the extent such orders are specifically and exclusively implementing the provisions hereof) and shall not oppose this Settlement Agreement in the event of any appeal or a request for rehearing, reconsideration or a stay by any person not a party hereto.

Accepted and Agreed on this 20th day of May, 2024.

(signature page follows)

Southern Indiana Gas and Electric Company  
d/b/a CenterPoint Energy Indiana South

By:   
Printed Name: *Richard C. Leger*

CEI South Industrial Group

By: \_\_\_\_\_  
Printed Name:


SABIC Innovative Plastics Mt. Vernon LLC

By: \_\_\_\_\_  
Printed Name:

Southern Indiana Gas and Electric Company  
d/b/a CenterPoint Energy Indiana South

By: \_\_\_\_\_  
Printed Name:

CEI South Industrial Group

By:   
Printed Name: Todd A. Richardson

SABIC Innovative Plastics Mt. Vernon LLC

By: \_\_\_\_\_  
Printed Name:

Southern Indiana Gas and Electric Company  
d/b/a CenterPoint Energy Indiana South

By: \_\_\_\_\_  
Printed Name:

CEI South Industrial Group

By: \_\_\_\_\_  
Printed Name:

SABIC Innovative Plastics Mt. Vernon LLC

By:  \_\_\_\_\_  
Printed Name: Nikki Shoultz

CEI SOUTH  
CAUSE NO. 45990  
PET'S EX. NO. 20-S  
CURRENT AND ADJUSTED PRO FORMA INCOME STATEMENT  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

SCHEDULE C-1.1a  
WITNESS RESPONSIBLE:  
C. M. BEHME / S. E. GRAY

Line	Description	Test Year Unadjusted (A)	Pro Forma Adjustments (B)	Pro Forma at Present Rates (C)	Increase (D)	Pro Forma at Proposed Rates (E)
1	OPERATING REVENUES					
2	Base Revenue and Riders	\$ 721,683,471	\$ 2,239,378	\$ 723,922,849	\$ 80,009,617	\$ 803,932,466
3	Total Operating Revenues	\$ 721,683,471	2,239,378	\$ 723,922,849	\$ 80,009,617	\$ 803,932,466
4						
5	FUEL AND PURCHASED POWER					
6	Fuel	\$ 274,718,361	\$ (14,525,860)	\$ 260,192,501	\$ (13,963,191)	\$ 246,229,310
7	Total Fuel and Purchased Power Expense	\$ 274,718,361	(14,525,860)	\$ 260,192,501	\$ (13,963,191)	\$ 246,229,310
8						
9	MARGIN	\$ 446,965,110	\$ 16,765,238	\$ 463,730,348	\$ 93,972,808	\$ 557,703,156
10						
11	OPERATING EXPENSES					
12	Steam Power Generation Expense	\$ 44,521,454	(14,049,267)	\$ 30,472,187	\$ -	\$ 30,472,187
13	Other Power Generation Expense	15,150,128	13,825	15,163,953	-	15,163,953
14	Other Power Supply Expense	670,659	-	670,659	-	670,659
15	Transmission Expense	23,817,994	195,902	24,013,896	-	24,013,896
16	Distribution Expense	23,077,201	(143,586)	22,933,615	-	22,933,615
17	Customer Accounts Expense	3,678,296	(20,197)	3,658,099	-	3,658,099
18	Customer Service & Information Expense	14,853,347	(13,673,275)	1,180,073	-	1,180,073
19	Sales Expense	-	-	-	-	-
20	Administrative & General Expense	52,414,815	(3,028,251)	49,386,564	419,833	49,806,398
21	Total Operation & Maintenance Expense	\$ 178,183,894	\$ (30,704,849)	\$ 147,479,045	\$ 419,833	\$ 147,898,878
22						
23	Total Operating Expense	\$ 178,183,894	\$ (30,704,849)	\$ 147,479,045	\$ 419,833	\$ 147,898,878
24						
25	Depreciation Expense	\$ 116,624,348	\$ 21,004,605	\$ 137,628,953	\$ -	\$ 137,628,953
26	Amortization Expense	4,145,539	30,029,706	34,175,245	-	34,175,245
27	Total Depreciation and Amortization Expense	\$ 120,769,887	\$ 51,034,311	\$ 171,804,198	\$ -	\$ 171,804,198
28						
29	Taxes Other Than Income Taxes					
30	Property Taxes	\$ 15,550,000	\$ (6,033,137)	\$ 9,516,863	\$ -	\$ 9,516,863
31	Other Taxes	2,838,115	(54,904)	2,783,210	-	2,783,210
32	Total Taxes Other Than Income Taxes	\$ 18,388,115	(6,088,042)	\$ 12,300,073	\$ -	\$ 12,300,073
33						
34	Income Taxes					
35	State Income Taxes	\$ 1,011,151	\$ (1,011,151)	\$ (0)	\$ 4,584,096	\$ 4,584,096
36	Deferred Income Taxes - State	3,522,567	396,825	3,919,391	-	3,919,391
37	Federal Income Taxes	4,063,651	7,260,802	11,324,453	18,683,465	30,007,918
38	Deferred Income Taxes - Federal	10,978,418	(11,308,773)	(330,355)	-	(330,355)
39	Total Income Tax Expense	\$ 19,575,787	\$ (4,662,298)	\$ 14,913,489	\$ 23,267,560	\$ 38,181,049
40						
41	Investment Tax Credits					
42	Investment Tax Credit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
43	Total Investment Tax Credits	\$ -	-	\$ -	\$ -	\$ -
44						
45	Total Operating Expenses and Taxes	\$ 336,917,682	\$ 9,579,123	\$ 346,496,805	\$ 23,687,393	\$ 370,184,198
46						
47	Net Operating Income	\$ 110,047,428	\$ 7,186,115	\$ 117,233,543	\$ 70,285,414	\$ 187,518,958

**Note**

(A) Net increase to gross revenue equals \$80,009,617 reflects base revenue increase of \$93,972,808 less fuel and purchased power costs of \$13,963,191.



INDIANA UTILITY REGULATORY COMMISSION

CAUSE NO. 45990

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY d/b/a  
CENTERPOINT ENERGY INDIANA SOUTH

Petitioner's Exhibit No. 18-S, Attachment JDT-S2

ALLOCATED COST OF SERVICE STUDY  
TEST YEAR  
ENDED DECEMBER 31, 2025

Witness: John D. Taylor



**ATRIUM ECONOMICS**  
CENTERED ON ENERGY

## Contents

I.	INTRODUCTION .....	3
1.	Purpose of Cost Allocation .....	3
2.	COSS Procedures .....	3
3.	Atrium Economics Cost of Service Study Model Overview .....	4
II.	CEI SOUTH'S COST OF SERVICE PROCEDURES .....	5
1.	Functionalization.....	5
2.	Classification.....	6
3.	Allocation.....	6
3.1.	Customer Classes and Tariff Schedules .....	7
3.2.	External Allocation Factors .....	7
3.3.	Internal Allocation Factors.....	9
III.	CEI SOUTH'S COST OF SERVICE RESULTS .....	11
1.	Schedule 1 – Summary of ACOSS Under Present and Proposed Rates .....	11
2.	Schedule 2 – Functionalized and Classified Results and Unit Costs by Customer Class .....	11
3.	Schedule 3 – Cost of Service Allocation Study Detail by Account .....	11
4.	Schedule 4 – Account Balances and Allocation Methods.....	11
5.	Schedule 5 – Allocation Factors (External, Functionalization & Classification, and Internal) .....	11

## I. INTRODUCTION

The purpose of this document is to discuss the development and results of the Cost of Service Study (“COSS”) model and related schedules prepared for Southern Indiana Gas and Electric Company d/b/a CenterPoint Energy Indiana South (“CEI South,” “CEIS,” or “the Company”) based on the Test Year ended December 31, 2025 (“TY”).

The document is organized into three sections. The first section discusses the purpose of cost allocation and includes an overview of Atrium’s COSS model used to develop the cost allocation study. The second section, CEI South’s Cost of Service Procedures, includes details of the methodologies adopted in the development of the study. The last section exhibits the results of the cost of service allocation.

### 1. Purpose of Cost Allocation

The purpose of the COSS is to determine the cost of service responsibilities of each customer class upon which the base rates may be established. The revenue requirement studies provide the overall level of costs of providing service, while the COSS is used to change the basic rate structures and/or the relative overall cost responsibility of each customer class. Based on the functionalization and classification of costs and allocation methodologies used in the COSS, the revenue requirement by customer class is determined and used in designing the Company’s proposed base rates. In other words, the COSS measures each class’s contribution to the Company’s overall cost of service. Comparing the costs to serve any customer class with that class’s rate revenues provides a measure of the return realized from that class and their associated revenue-to-cost ratio. This allows for a comparison across classes to ascertain the presence and extent of interclass subsidization (i.e., when one class pays more than its cost to serve and another pays less than its cost to serve).

### 2. COSS Procedures

Cost of service studies utilize a three-step process: functionalization, classification, and allocation.

In the first step, the functionalization sets off with assigning Federal Energy Regulatory Commission (“FERC”) plant accounts and associated investment balances to appropriate cost of service functions. The expenses related to particular property investments or groups of investments can often follow the same functionalization and are allocated based on the ratios of the electric plant assigned to each function. These plant ratios can be used to functionalize most other cost items.

In the second step, classification, each functional cost category is further separated by cost causation. There are three basic cost-defining characteristics of electric services: demand, energy/commodity, and customer.

- Demand (Capacity) related costs are associated with the peak usage of the utility system. These costs are necessary to maintain the system at a level sufficient to satisfy the greatest demand that all the customers could place upon the system.
- Energy/Commodity-related costs are variable costs that vary with the quantity of electricity used. These costs reflect the number of units consumed or supplied during a period of time.

- Customer-related costs are associated with serving customers regardless of their usage or demand characteristics. They are allocated directly to the customers of a particular class of service.

The last step is to allocate these cost components among customer classes. An analysis of the utility's records may indicate specific costs that should be assigned directly to a particular customer class, including plant investments and associated expenses. All the remaining costs that cannot be directly attributable to a specific group of customers are allocated using allocation factors.

### [3. Atrium Economics Cost of Service Study Model Overview](#)

The Cost of Service Study is submitted in support of the direct testimony of John D. Taylor. The COSS model presented in this proceeding is an excel based model that allows the user to modify various inputs and assumptions.

#### [COSS Model Capabilities](#)

The Atrium Economics' COSS model provides a large range of analytical capabilities including:

- Unbundling of operations into functions: (i.e. production/supply, storage, transmission, distribution, metering, and billing services.)
- Classification and allocation of costs into customer classes.
- Reports on Rate of Return, Revenue Requirement, and Revenue-to-Cost ratio for each function and rate class.
- Development of unit costs of each functional classification for each rate class.
- Specification of the individual rate of return targets for each function or customer class.
- Provides detailed analyses of working capital, income taxes, depreciation reserve, and depreciation expenses.
- Use of detailed analysis of labor expenses by account to facilitate the analyses of administrative and general expenses and overhead costs.
- Facilitation of direct assignment of plant investment, expenses, and revenue dollars to individual functions, classifications, or customer classes.

#### [Follows Traditional 3-Step Allocation](#)

The Atrium COSS Model follows the standard three-step analysis process: 1) functionalization of rate base and expenses into various functional categories; 2) classification of functionalized components into demand, energy/commodity, and customer cost categories; and 3) allocation of each component among the customer classes.

As part of the functionalization process, accounts for common costs that are not specifically related to the primary functions, such as general plant and administrative and general expenses, are automatically allocated to the proper function based on internally defined allocation factors. All components of the utility's total cost of service are grouped into one of the functions.

The Atrium COSS Model provides unbundled functionalized and classified cost information by customer class; develops unbundled revenue requirements by functional classification for each

customer class; and calculates unit costs by function for customer, energy/commodity, and demand categories. Accounting costs are reported by the FERC account level, and the allocation of A&G expenses, general taxes, and income taxes are clearly reported.

Revenue requirements are calculated from the allocated rate base and expenses and are adjusted to reflect the user-determined target rate of return and statutory tax adjustments. The actual revenues collected are compared to the calculated cost-based revenue requirements to determine class-specific, revenue-to-cost ratios to assist in revenue allocation and pricing activities.

### Unit Cost Output Functionality

The COSS model calculates the unit cost of each functional classification separately for each rate class based on the user-specified billing determinants. These unit cost data are among the most important outputs from an embedded cost of service analysis. They are defined as the average cost of providing service to customers per measure of service (i.e., per kilowatt hour, per kilowatt of daily demand, and per customer). Unit costs are a key consideration in developing prices for bundled, unbundled, and re-bundled services.

### Acceptance by Utility Regulatory Commissions

The format and presentation of the model's outputs have been used in many rate case proceedings and conform to standard utility commission requirements. Where necessary the COSS model outputs can be easily modified to meet specific jurisdictional filing requirements.

## II. CEI SOUTH'S COST OF SERVICE PROCEDURES

### 1. Functionalization

Functionalization is the process of associating each of the numerous detailed elements of the total revenue requirement with functions (and sometimes sub-functions) of the electric utility system. Costs must be first functionalized because each class's service requirement tends to have different relative impacts on each service function. As such, it is necessary to develop separate sub-parts of the total revenue requirement for each function (and sometimes sub-function). The four basic functions and the associated sub-functions are shown in the table below:

<b>Function</b>	<b>Sub-Function</b>
Generation	Production
	Fuel Expenses
	Variable Production Cost
Transmission	Transmission
Distribution	Substation
	Dist Primary
	Dist Secondary
	Transformation
Customer	Onsite & Metering
	Lighting Plant
	Customer Accounts & Service

CEIS's assigned functional categories are presented on Schedule 4.

## 2. Classification

The second step in the CCOSS process is to classify the functionalized costs as being associated with a measurable customer service requirement which gives rise to the costs

The table below shows how each of the functional and sub-functional costs was classified:

Function	Cost Classification		
	Demand	Energy	Customer
Production	x	x	
Transmission	x		
Substation	x		
Distribution Primary	x		
Distribution Secondary	x		
Transformation	x		x
Onsite & Metering			x
Lighting Plant			x
Customer Accounts & Service			x
Fuel Expenses		x	
VPC		x	

CEI South's assigned classification categories are presented on Schedule 4.

As shown in the table above, transformers are classified as demand and customer related using Minimum System Study. The Minimum System method involves comparing the cost of the minimum size of each type of facility used to the cost of the actual sized facilities installed. The cost of the minimum size facilities determines the "customer" component of total costs, and the "capacity" cost component is the difference between total installed cost and the minimum sized cost.

The table below shows the percent of each cost element that was classified as "customer" related based on the most recent Minimum System study.

Transformers and Transformer	Quantity	Total Replacement Cost	Zero Intercept Unit Cost	Customer Component	Customer Component (%)	Demand Component (%)
Overhead	38,002	\$ 108,547,706	\$ 1,600	\$ 60,815,919	56%	44%
Padmount	18,992	\$ 109,728,498	\$ 3,238	\$ 61,499,914	56%	44%
<b>Total</b>	<b>56,994</b>	<b>\$218,276,204</b>		<b>\$122,315,833</b>	<b>56%</b>	<b>44%</b>

## 3. Allocation

The allocation step involves assigning classified costs to the customer classes based on cost causation. Therefore, the allocation of costs is usually based on some measure of class loads or class service characteristics. The External and Internal Allocation Factors are utilized to allocate

costs among various customer classes. CEIS's assigned Allocation Factors are presented on Schedule 4.

### 3.1. Customer Classes and Tariff Schedules

The following customer classes were identified for purposes of cost allocation:

<b>Rate Schedule</b>	<b>COSS Customer Class</b>
Residential (RS)	Residential (RS)
Water Heating (B)	Water Heating (B)
Small General Service (SGS)	Small General Service (SGS)
Demand General Service (DGS)	Demand General Service (DGS)
Off-Season Service (OSS)	Demand General Service (DGS)
Large Power Service (LP)	Large Power Service (LP)
High Load Factor Service (HLF)	High Load Factor Service (HLF)
Outdoor Lighting (OL)	Outdoor Lighting (OL)
Street Lighting (SL)	Street Lighting (SL)

### 3.2. External Allocation Factors

CEI South's External Allocation Factors are presented on Schedule 5. The External Allocation Factors are developed based on the special studies conducted using various detailed data.

### ENERGY/COMMODITY AND REVENUE ALLOCATION FACTORS

Costs classified as Energy are allocated among customer classes based on the kilowatt-hour (kWh) sales for the test year.

REV	The factor directly assigns Current Annualized Revenues Less Fuel Cost Revenues to customer classes.
REV_ENERGY	The factor directly assigns total Fuel Cost Revenue to customer classes.
REV_RIDER	This factor directly assigns all rider revenues (TDSIC, CECA, etc.) less fuel cost revenue to customer classes.
ENERGY	This represents test year kWh consumption for each customer class.
REV_LATE_FEE	The factor directly assigns late fees revenue to customer classes.
REV_FORFEITED	This factor directly assigns forfeited discounts for each customer class.
REV_RECONNECT	The factor directly assigns reconnect charge revenue to each customer class.
REV_NFS	This factor directly assigns returned check charge revenue to each customer class.
REV_MISC	The factor directly assigns miscellaneous revenues collected through the customer classes.
REV_VP	The factor directly assigns variable production revenue through the customer classes.

REV_PROPOSED_VP	The factor directly assigns variable production revenues to customer classes.
-----------------	---

### CUSTOMER ALLOCATION FACTORS

Customer-related costs are generally allocated based on the number of customers within each class of service, with appropriate weighting to recognize specific service characteristics.

CUST	The factor is based on the average number of customers per customer class.
CUST_BILL	This factor is based on the number of customer bills per customer class.
CUST_PRI	The factor is based on the average number of customers per customer class using the Primary System.
CUST_SEC	The factor is based on the average number of customers per customer class using the Secondary System.
MTRS	The factor is based on the weighted customer unit cost of meters used to serve customers in different rate classes. The analysis relies upon the Company's records, which provide an inventory of each type and size of meter for a specific rate schedule. The average meter current replacement cost (including labor and overhead) was linked to the meter records dataset to develop the total current cost of the investment for each customer class. Then the relative customer class unit cost was developed and multiplied by the customer count for each customer class.
SERV	The analysis relies upon the data contained in the Company's property records which provide an inventory of the average number of service wires by customer class. Additionally, current unit costs per foot by service wire type and design (underground or overhead) were provided by the Company. The method employed to develop the service allocator was similar to that used for the meter allocator.
STREET-LIGHT	The factor is based on the average number of company-owned streetlights.
OUTDOOR-LIGHT	The factor exists to directly assign costs to the Outdoor Lighting class in ACOSS.
MTR_READ	Account 902 Meter Reading Expenses The factor is based on the special study of 902 sub-accounts.
UNCOLL	Account 904 Uncollectible Accounts. The factor is based on three-year average distribution-related write-offs by rate class.

### DEMAND ALLOCATION FACTORS

NCP_SEC	Non-Coincident Peak Demand_Secondary (kW) -This factor analyzes each rate class's monthly contribution to the sum of the monthly maximum demands for all classes. The monthly demand is computed by taking a class's maximum non-coincident peak ("NCP") demand across all twelve months. This factor looks only at customers who utilize energy flowing through the secondary distribution system.
---------	---



NCP_PRI	Non-Coincident Peak Demand_Primary (kW) -This factor analyzes each rate class's monthly contribution to the sum of the monthly maximum demands for all classes. The monthly demand is computed by taking a class's maximum non-coincident peak ("NCP") demand across all twelve months. This factor looks only at customers who utilize energy flowing through the primary distribution system.
12CP_DEMAND	The Twelve Monthly Coincident Peak Factor is based on the twelve months of average system peak responsibility of coincidental class demand.
4CP_DEMAND	The Four Monthly Coincident Peak Factor is based on the average of four peak months of system peak responsibility of coincidental class demand.

### 3.3. Internal Allocation Factors

Internal Allocation Factors are developed within the COSS model based on the cost ratios of allocated costs. The Internal Allocation Factors are provided in Schedule 5 and described below.

INT_TOTAL_PLANT	Plant Total - The factor is based on the allocated total plant balance by customer class.
INT_RATEBASE	Total Rate Base – The factor is based on the derived rate base by customer class.
INT_DIST_OPS	Distribution related Operation Expense subtotal – The factor is based on the customer class allocated Distribution-related Operation Expenses.
INT_DIST_MAINT	Distribution related Maintenance Expense subtotal – The factor is based on the customer class allocated Distribution-related Maintenance Expenses.
INT_361-364	Distribution Plant Subtotal – The factor is based on the allocated FERC Accounts 361 "Structures and improvements", 362 "Station Equipment", 363 "Storage battery equipment", 364 "Poles, Towers and Fixtures" plant balances by customer class.
INT_364	FERC 364 "Poles, Towers and Fixtures" - The factor is based on the allocated plant balance of FERC Account 364.
INT_365	FERC 365 "Overhead Conductors and Devices" - The factor is based on the allocated plant balance of FERC Account 365.
INT_367	FERC 367 "Underground Conductors and Devices" - The factor is based on the allocated plant balance of FERC Account 367.
INT_368	FERC 368 "Transformers and Transformer Installations" - The factor is based on the allocated plant balance of FERC Account 368.
INT_STNS,POLES,LINES	Distribution Plant Subtotal – The factor is based on the allocated FERC Accounts 362 "Station Equipment", 364 "Poles, Towers and Fixtures", and 365 "Overhead Conductors and Devices" plant balances by customer class.

INT_LABOR	Total Labor Expense – The factor is based on the total customer class allocated labor-related expenses.
INT_REVREQ	Total Revenue Requirement – The factor is based on the derived revenue requirement by customer class.
INT_GENPT	General Plant – The factor is based on the allocated total General Plant balance by customer class.
INT_DIST (60%)_TRANSM (40%)_PLANT	Factor calculated by taking 60% of the allocated total Distribution plant balance and 40% of the allocated total Transmission plant balance by customer class.

CenterPoint Energy Indiana  
Electric Class Cost of Service Study  
12 Months Ended Dec 31, 2025  
Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study  
Schedule 1 - Summary of Cost of Service and Rate of Return Under Present and Proposed Rates

Line No.	Category Description	Total System	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
1	<b>Rate Base</b>									
2	Plant in Service	\$ 3,903,197,879	\$ 1,920,914,445	\$ 11,376,172	\$ 82,940,564	\$ 1,099,503,552	\$ 729,052,713	\$ 25,156,856	\$ 8,449,008	\$ 25,804,568
3	Accumulated Reserve	(1,227,581,792)	(619,904,244)	(4,619,659)	(30,261,189)	(331,812,514)	(215,381,920)	(7,552,197)	(3,671,412)	(14,378,656)
4	Other Rate Base Items	94,235,578	47,763,533	401,553	2,251,817	24,854,181	17,737,370	759,288	124,888	342,949
5	<b>Total Rate Base</b>	<b>\$ 2,769,851,666</b>	<b>\$ 1,348,773,734</b>	<b>\$ 7,158,066</b>	<b>\$ 54,931,192</b>	<b>\$ 792,545,219</b>	<b>\$ 531,408,163</b>	<b>\$ 18,363,947</b>	<b>\$ 4,902,484</b>	<b>\$ 11,768,861</b>
6	<b>Margin at Current Rates</b>									
7	Base Rate Revenue	\$ 267,328,652	\$ 132,139,577	\$ 530,561	\$ 5,953,227	\$ 75,824,903	\$ 48,031,238	\$ 1,868,205	\$ 1,152,148	\$ 1,828,794
8	Rider Revenue	99,379,048	49,842,143	487,680	2,724,122	29,673,721	15,662,293	814,423	29,159	145,507
9	Variable Production Revenue	18,054,808	6,551,059	34,459	291,427	5,155,612	5,597,499	331,601	36,004	57,149
10	Special Contract Revenue	47,294,984	21,131,238	127,061	912,170	13,281,362	11,061,526	535,090	76,509	170,028
11	Other Revenue	8,302,436	3,936,989	23,642	167,081	2,258,390	1,784,036	85,831	15,401	31,067
12	Sale for Resale and Transmission Revenue	23,370,420	10,667,078	64,873	459,181	6,550,173	5,261,659	245,488	36,796	85,171
13	<b>Total Margin at Current Rates</b>	<b>\$ 463,730,348</b>	<b>\$ 224,268,083</b>	<b>\$ 1,268,276</b>	<b>\$ 10,507,207</b>	<b>\$ 132,744,161</b>	<b>\$ 87,398,250</b>	<b>\$ 3,880,638</b>	<b>\$ 1,346,017</b>	<b>\$ 2,317,715</b>
14	Fuel Cost Revenue	207,300,587	75,970,833	391,108	3,344,186	59,219,378	63,597,486	3,765,866	391,039	620,692
15	Fuel Cost Revenue_Special Contract	52,891,914	19,383,654	99,790	853,256	15,109,587	16,226,644	960,846	99,772	158,367
15	<b>Total Revenue at Current Rates</b>	<b>\$ 723,922,849</b>	<b>\$ 319,622,569</b>	<b>\$ 1,759,173</b>	<b>\$ 14,704,649</b>	<b>\$ 207,073,126</b>	<b>\$ 167,222,380</b>	<b>\$ 8,607,350</b>	<b>\$ 1,836,828</b>	<b>\$ 3,096,774</b>
16	<b>Expenses at Current Rates</b>									
17	Fuel Cost	\$ 260,192,502	\$ 95,354,486	\$ 490,897	\$ 4,197,442	\$ 74,328,965	\$ 79,824,130	\$ 4,726,711	\$ 490,811	\$ 779,059
18	Variable Production Cost	18,054,808	6,551,059	34,459	291,427	5,155,612	5,597,499	331,601	36,004	57,149
19	O&M and A&G Expenses	129,424,237	69,018,775	585,070	3,147,651	33,501,407	21,928,446	883,572	27,335	331,981
20	Depreciation and Amortization Expense	171,804,198	84,845,518	519,255	3,618,764	48,259,073	32,309,849	1,175,209	315,271	761,259
21	Taxes Other Than Income	12,300,073	6,163,044	42,736	276,144	3,382,600	2,258,779	82,743	21,060	72,967
22	Deferred Taxes	3,589,036	1,766,303	10,461	76,265	1,011,006	670,373	23,132	7,769	23,728
23	Current Income Tax	11,324,453	4,926,195	6,721	272,806	3,649,891	2,169,906	121,948	82,678	94,310
24	<b>Total Expenses at Current Rates</b>	<b>\$ 606,689,307</b>	<b>\$ 268,625,380</b>	<b>\$ 1,689,599</b>	<b>\$ 11,880,498</b>	<b>\$ 169,288,554</b>	<b>\$ 144,758,980</b>	<b>\$ 7,344,917</b>	<b>\$ 980,926</b>	<b>\$ 2,120,452</b>
25	<b>Operating Income at Current Rates</b>	<b>\$ 117,233,543</b>	<b>\$ 50,997,189</b>	<b>\$ 69,574</b>	<b>\$ 2,824,151</b>	<b>\$ 37,784,572</b>	<b>\$ 22,463,400</b>	<b>\$ 1,262,433</b>	<b>\$ 855,901</b>	<b>\$ 976,322</b>
26	Current Rate of Return	4.23%	3.78%	0.97%	5.14%	4.77%	4.23%	6.87%	17.46%	8.30%
27	Relative Rate of Return	1.00	0.89	0.23	1.21	1.13	1.00	1.62	4.12	1.96
28	Current Revenue to Cost Ratio	0.90	0.87	0.79	0.93	0.92	0.92	1.02	1.45	1.06
29	Current Parity Ratio	1.00	0.97	0.88	1.03	1.02	1.03	1.13	1.61	1.17
30	<b>Current Revenue at Equal Rates of Return</b>									
31	Current Rate of Return	4.23%	4.23%	4.23%	4.23%	4.23%	4.23%	4.23%	4.23%	4.23%
32	Current Operating Income at Equal ROR	\$ 117,233,543	\$ 57,086,639	\$ 302,964	\$ 2,324,954	\$ 33,544,354	\$ 22,491,768	\$ 777,251	\$ 207,497	\$ 498,115
33	Current Income Taxes - Equal ROR	11,324,453	5,514,420	29,266	224,584	3,240,297	2,172,646	75,080	20,044	48,117
34	Expenses before Income Tax - Equal ROR	595,364,854	263,110,960	1,660,333	11,655,913	166,048,257	142,586,334	7,269,837	960,883	2,072,336
35	<b>Revenue at Equal Rates of Return</b>	<b>\$ 723,922,849</b>	<b>\$ 325,712,019</b>	<b>\$ 1,992,563</b>	<b>\$ 14,205,452</b>	<b>\$ 202,832,908</b>	<b>\$ 167,250,748</b>	<b>\$ 8,122,168</b>	<b>\$ 1,188,423</b>	<b>\$ 2,618,568</b>

CenterPoint Energy Indiana  
Electric Class Cost of Service Study  
12 Months Ended Dec 31, 2025  
Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study  
Schedule 1 - Summary of Cost of Service and Rate of Return Under Present and Proposed Rates

Line No.	Category Description	Total System	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
36	<b>Revenue Requirement at Equal Rates of Return</b>									
37	Required Return	6.77%	6.77%	6.77%	6.77%	6.77%	6.77%	6.77%	6.77%	6.77%
38	Required Operating Income	\$ 187,518,958	\$ 91,311,982	\$ 484,601	\$ 3,718,842	\$ 53,655,311	\$ 35,976,333	\$ 1,243,239	\$ 331,898	\$ 796,752
39	<b>Expenses at Required Return</b>									
40	Fuel Cost	\$ 246,229,310	\$ 90,237,302	\$ 464,553	\$ 3,972,187	\$ 70,340,112	\$ 75,540,380	\$ 4,473,053	\$ 464,471	\$ 737,251
41	Variable Production Cost	8,275,422	2,992,105	15,739	133,105	2,358,817	2,579,330	153,779	16,444	26,102
42	O&M and A&G Expenses	139,203,623	72,577,728	603,790	3,305,972	36,298,202	24,946,614	1,061,394	46,894	363,028
43	Depreciation and Amortization Expense	171,804,198	84,845,518	519,255	3,618,764	48,259,073	32,309,849	1,175,209	315,271	761,259
44	Taxes Other Than Income	12,300,073	6,163,044	42,736	276,144	3,382,600	2,258,779	82,743	21,060	72,967
45	Deferred Taxes	3,589,036	1,766,303	10,461	76,265	1,011,006	670,373	23,132	7,769	23,728
46	Current Income Tax	11,324,453	5,514,420	29,266	224,584	3,240,297	2,172,646	75,080	20,044	48,117
47	Gross-up Income Tax	23,267,560	11,330,092	60,130	461,438	6,657,611	4,463,983	154,263	41,182	98,862
48	Gross-up Other Expenses	419,833	204,437	1,085	8,326	120,128	80,547	2,783	743	1,784
49	<b>Total Expenses at Required Return</b>	<b>\$ 616,413,508</b>	<b>\$ 275,630,950</b>	<b>\$ 1,747,014</b>	<b>\$ 12,076,786</b>	<b>\$ 171,667,846</b>	<b>\$ 145,022,500</b>	<b>\$ 7,201,438</b>	<b>\$ 933,878</b>	<b>\$ 2,133,096</b>
50	<b>Under Equal Rates of Return</b>									
51	<b>Total Revenue Requirement at Equal Rates of Re</b>	<b>\$ 803,932,466</b>	<b>\$ 366,942,931</b>	<b>\$ 2,231,616</b>	<b>\$ 15,795,627</b>	<b>\$ 225,323,157</b>	<b>\$ 180,998,832</b>	<b>\$ 8,444,677</b>	<b>\$ 1,265,777</b>	<b>\$ 2,929,848</b>
52	<b>Total Revenue (Deficiency)/Surplus</b>	<b>\$ (80,009,617)</b>	<b>\$ (47,320,362)</b>	<b>\$ (472,442)</b>	<b>\$ (1,090,978)</b>	<b>\$ (18,250,031)</b>	<b>\$ (13,776,453)</b>	<b>\$ 162,673</b>	<b>\$ 571,051</b>	<b>\$ 166,926</b>
53	<b>Percent Change at Equal Rates of Return</b>	11.05%	14.81%	26.86%	7.42%	8.81%	8.24%	-1.89%	-31.09%	-5.39%
54	LESS:									
55	Fuel Cost Revenue	260,192,502	95,354,486	490,897	4,197,442	74,328,965	79,824,130	4,726,711	490,811	779,059
56	Decrease in Fuel Cost Revenue	(13,963,192)	(5,117,184)	(26,344)	(225,255)	(3,988,853)	(4,283,750)	(253,658)	(26,339)	(41,808)
57	Variable Production Revenue	6,549,773	2,368,171	12,457	105,349	1,866,940	2,041,470	121,712	13,015	20,659
58	Variable Production Revenue_Special Contract	1,725,649	623,935	3,282	27,756	491,877	537,860	32,067	3,429	5,443
59	Special Contract Revenue	38,066,775	17,375,009	105,669	747,934	10,669,212	8,570,424	399,861	59,935	138,730
60	Other Revenue	8,302,436	3,936,989	23,642	167,081	2,258,390	1,784,036	85,831	15,401	31,067
61	Sale for Resale and Transmission Revenue	30,482,048	13,913,074	84,614	598,910	8,543,393	6,862,784	320,190	47,993	111,089
62	<b>Total Base Rate Margin Requirement at Equal Ra</b>	<b>\$ 472,576,476</b>	<b>\$ 238,488,452</b>	<b>\$ 1,537,399</b>	<b>\$ 10,176,410</b>	<b>\$ 131,153,232</b>	<b>\$ 85,661,879</b>	<b>\$ 3,011,962</b>	<b>\$ 661,531</b>	<b>\$ 1,885,610</b>

CenterPoint Energy Indiana  
Electric Class Cost of Service Study  
12 Months Ended Dec 31, 2025  
Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study  
Schedule 1 - Summary of Cost of Service and Rate of Return Under Present and Proposed Rates

Line No.	Category Description	Total System	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
63	<b>Under Proposed Revenues</b>									
64	<b>Total Proposed Revenue Increase/(Decrease)</b>	\$ 80,009,617	\$ 46,840,706	\$ 291,642	\$ 1,070,331	\$ 17,955,496	\$ 13,539,857	\$ 311,586	\$ -	\$ -
65	<b>Total Proposed Revenue</b>	\$ 803,932,466	\$ 366,463,275	\$ 2,050,815	\$ 15,774,980	\$ 225,028,622	\$ 180,762,236	\$ 8,918,936	\$ 1,836,828	\$ 3,096,774
66	LESS:									
67	Fuel Cost Revenue	246,229,310	90,237,302	464,553	3,972,187	70,340,112	75,540,380	4,473,053	464,471	737,251
68	Variable Production Revenue	6,549,773	2,368,171	12,457	105,349	1,866,940	2,041,470	121,712	13,015	20,659
69	Variable Production Revenue_Special Contract	1,725,649	623,935	3,282	27,756	491,877	537,860	32,067	3,429	5,443
70	Special Contract Revenue	38,066,775	17,375,009	105,669	747,934	10,669,212	8,570,424	399,861	59,935	138,730
71	Other Revenue	8,302,436	3,936,989	23,642	167,081	2,258,390	1,784,036	85,831	15,401	31,067
72	Sale for Resale and Transmission Revenue	30,482,048	13,913,074	84,614	598,910	8,543,393	6,862,784	320,190	47,993	111,089
73	<b>Total Base Rate Margin as Proposed</b>	<b>472,576,476</b>	<b>238,008,796</b>	<b>1,356,598</b>	<b>10,155,762</b>	<b>130,858,697</b>	<b>85,425,283</b>	<b>3,486,220</b>	<b>1,232,583</b>	<b>2,052,536</b>
74	Percent Margin Change	17.25%	20.89%	23.00%	10.19%	13.53%	15.49%	8.03%	0.00%	0.00%
75	<b>Operating Income at Proposed Rates</b>									
76	Gross-up Other Expenses	419,833	245,786	1,530	5,616	94,218	71,047	1,635	-	-
77	Operating Income Prior to Taxes	\$ 222,110,971	\$ 107,635,488	\$ 392,751	\$ 4,386,926	\$ 63,284,593	\$ 42,385,865	\$ 1,947,990	\$ 964,918	\$ 1,112,440
78	Income Taxes	34,592,013	16,763,369	61,168	683,229	9,856,071	6,601,261	303,384	150,278	173,254
79	<b>Total Operating Income at Proposed Rates</b>	<b>\$ 187,518,958</b>	<b>\$ 90,872,118</b>	<b>\$ 331,583</b>	<b>\$ 3,703,698</b>	<b>\$ 53,428,522</b>	<b>\$ 35,784,604</b>	<b>\$ 1,644,606</b>	<b>\$ 814,640</b>	<b>\$ 939,186</b>
80	Proposed Rate of Return	6.77%	6.74%	4.63%	6.74%	6.74%	6.73%	8.96%	16.62%	7.98%
81	Relative Rate of Return	1.00	1.00	0.68	1.00	1.00	0.99	1.32	2.45	1.18
82	Proposed Revenue to Cost Ratio	1.00	1.00	0.92	1.00	1.00	1.00	1.06	1.45	1.06
83	Proposed Parity Ratio	1.00	1.00	0.92	1.00	1.00	1.00	1.06	1.45	1.06
84	Class (Subsidies)/Excesses at Current Rates (at equal 4.23% ROR)	\$ -	\$ (6,089,450)	\$ (233,390)	\$ 499,197	\$ 4,240,218	\$ (28,368)	\$ 485,181	\$ 648,404	\$ 478,207
85	Class (Subsidies)/Excesses at Proposed Rates	\$ -	\$ (479,656)	\$ (180,800)	\$ (20,648)	\$ (294,535)	\$ (236,596)	\$ 474,259	\$ 571,051	\$ 166,926
86	Dollar Value of Change in Subsidies	\$ -	\$ 5,609,794	\$ 52,589	\$ (519,845)	\$ (4,534,754)	\$ (208,228)	\$ (10,922)	\$ (77,353)	\$ (311,281)
87	Percent Change in Subsidies		-92%	-23%	-104%	-107%	734%	-2%	-12%	-65%

Line	Description	TOTAL	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
1	<b>Functional Rate Base</b>									
2	<b>Production</b>									
3	Demand	\$ 1,323,048,488	\$ 602,181,695	\$ 2,035,043	\$ 22,336,433	\$ 396,173,274	\$ 286,853,492	\$ 13,468,551	\$ -	\$ -
4	Energy	\$ 8,990,701	\$ 3,223,242	\$ 16,954	\$ 143,387	\$ 2,541,688	\$ 2,845,268	\$ 174,329	\$ 17,715	\$ 28,118
5	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Subtotal	\$ 1,332,039,189	\$ 605,404,937	\$ 2,051,998	\$ 22,479,821	\$ 398,714,962	\$ 289,698,760	\$ 13,642,879	\$ 17,715	\$ 28,118
7	<b>Transmission</b>									
8	Demand	\$ 446,145,668	\$ 203,061,911	\$ 686,238	\$ 7,532,077	\$ 133,593,736	\$ 96,729,972	\$ 4,541,735	\$ -	\$ -
9	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Subtotal	\$ 446,145,668	\$ 203,061,911	\$ 686,238	\$ 7,532,077	\$ 133,593,736	\$ 96,729,972	\$ 4,541,735	\$ -	\$ -
12	<b>Substation</b>									
13	Demand	\$ 222,157,224	\$ 109,738,272	\$ 468,762	\$ 3,892,082	\$ 62,783,203	\$ 44,058,948	\$ 24,187	\$ 460,625	\$ 731,145
14	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Subtotal	\$ 222,157,224	\$ 109,738,272	\$ 468,762	\$ 3,892,082	\$ 62,783,203	\$ 44,058,948	\$ 24,187	\$ 460,625	\$ 731,145
17	<b>Dist Primary</b>									
18	Demand	\$ 481,469,100	\$ 237,449,082	\$ 1,014,422	\$ 8,432,560	\$ 136,073,813	\$ 95,798,250	\$ 149,412	\$ 986,190	\$ 1,565,371
19	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Subtotal	\$ 481,469,100	\$ 237,449,082	\$ 1,014,422	\$ 8,432,560	\$ 136,073,813	\$ 95,798,250	\$ 149,412	\$ 986,190	\$ 1,565,371
22	<b>Dist Secondary</b>									
23	Demand	\$ 122,983,800	\$ 75,355,932	\$ 321,872	\$ 2,670,769	\$ 43,812,206	\$ -	\$ -	\$ 318,102	\$ 504,920
24	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Subtotal	\$ 122,983,800	\$ 75,355,932	\$ 321,872	\$ 2,670,769	\$ 43,812,206	\$ -	\$ -	\$ 318,102	\$ 504,920
27	<b>Transformation</b>									
28	Demand	\$ 22,803,498	\$ 11,273,912	\$ 48,155	\$ 399,571	\$ 6,444,244	\$ 4,514,485	\$ -	\$ 47,591	\$ 75,540
29	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Customer	\$ 29,066,466	\$ 24,891,405	\$ 599,934	\$ 1,850,775	\$ 1,724,352	\$ -	\$ -	\$ -	\$ -
31	Subtotal	\$ 51,869,964	\$ 36,165,316	\$ 648,089	\$ 2,250,346	\$ 8,168,597	\$ 4,514,485	\$ -	\$ 47,591	\$ 75,540

Line	Description	TOTAL	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
32	<b>Onsite &amp; Metering</b>									
33	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Customer	\$ 89,519,390	\$ 72,011,953	\$ 1,735,635	\$ 6,960,755	\$ 8,730,118	\$ 80,172	\$ 756	\$ -	\$ -
36	Subtotal	\$ 89,519,390	\$ 72,011,953	\$ 1,735,635	\$ 6,960,755	\$ 8,730,118	\$ 80,172	\$ 756	\$ -	\$ -
37	<b>Lighting Plant</b>									
38	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Customer	\$ 11,934,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,072,263	\$ 8,862,403
41	Subtotal	\$ 11,934,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,072,263	\$ 8,862,403
42	<b>Customer Accounts &amp; Service</b>									
43	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	Customer	\$ 11,732,664	\$ 9,586,332	\$ 231,050	\$ 712,782	\$ 668,584	\$ 527,576	\$ 4,977	\$ -	\$ 1,364
46	Subtotal	\$ 11,732,664	\$ 9,586,332	\$ 231,050	\$ 712,782	\$ 668,584	\$ 527,576	\$ 4,977	\$ -	\$ 1,364
47	<b>Total</b>									
48	Demand	\$ 2,618,607,778	\$ 1,239,060,803	\$ 4,574,492	\$ 45,263,492	\$ 778,880,477	\$ 527,955,146	\$ 18,183,885	\$ 1,812,507	\$ 2,876,976
49	Energy	\$ 8,990,701	\$ 3,223,242	\$ 16,954	\$ 143,387	\$ 2,541,688	\$ 2,845,268	\$ 174,329	\$ 17,715	\$ 28,118
50	Customer	\$ 142,253,186	\$ 106,489,689	\$ 2,566,619	\$ 9,524,312	\$ 11,123,054	\$ 607,749	\$ 5,733	\$ 3,072,263	\$ 8,863,767
51	<b>TOTAL RATE BASE</b>	\$ 2,769,851,666	\$ 1,348,773,734	\$ 7,158,066	\$ 54,931,192	\$ 792,545,219	\$ 531,408,163	\$ 18,363,947	\$ 4,902,484	\$ 11,768,861
52	<b>Functional Revenue Requirement</b>									
Line	Description	TOTAL	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
53	<b>Production</b>									
54	Demand	\$ 273,209,008	\$ 124,350,290	\$ 420,236	\$ 4,612,465	\$ 81,809,630	\$ 59,235,137	\$ 2,781,251	\$ -	\$ -
55	Energy	\$ 723,660	\$ 259,438	\$ 1,365	\$ 11,541	\$ 204,580	\$ 229,015	\$ 14,032	\$ 1,426	\$ 2,263
56	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Subtotal	\$ 273,932,668	\$ 124,609,728	\$ 421,600	\$ 4,624,006	\$ 82,014,210	\$ 59,464,152	\$ 2,795,282	\$ 1,426	\$ 2,263
58	<b>Transmission</b>									
59	Demand	\$ 85,499,091	\$ 38,914,664	\$ 131,510	\$ 1,443,443	\$ 25,601,824	\$ 18,537,274	\$ 870,375	\$ -	\$ -
60	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	Subtotal	\$ 85,499,091	\$ 38,914,664	\$ 131,510	\$ 1,443,443	\$ 25,601,824	\$ 18,537,274	\$ 870,375	\$ -	\$ -
63	<b>Substation</b>									
64	Demand	\$ 25,791,481	\$ 12,677,309	\$ 54,174	\$ 451,435	\$ 7,290,050	\$ 5,166,502	\$ 18,817	\$ 51,480	\$ 81,714
65	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	Subtotal	\$ 25,791,481	\$ 12,677,309	\$ 54,174	\$ 451,435	\$ 7,290,050	\$ 5,166,502	\$ 18,817	\$ 51,480	\$ 81,714

Line	Description	TOTAL	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
68	<b>Dist Primary</b>									
69	Demand	\$ 92,126,969	\$ 45,040,419	\$ 192,551	\$ 1,610,907	\$ 26,044,620	\$ 18,653,579	\$ 129,094	\$ 176,169	\$ 279,631
70	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal	\$ 92,126,969	\$ 45,040,419	\$ 192,551	\$ 1,610,907	\$ 26,044,620	\$ 18,653,579	\$ 129,094	\$ 176,169	\$ 279,631
73	<b>Dist Secondary</b>									
74	Demand	\$ 19,676,111	\$ 12,056,155	\$ 51,496	\$ 427,295	\$ 7,009,491	\$ -	\$ -	\$ 50,893	\$ 80,782
75	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	Subtotal	\$ 19,676,111	\$ 12,056,155	\$ 51,496	\$ 427,295	\$ 7,009,491	\$ -	\$ -	\$ 50,893	\$ 80,782
78	<b>Transformation</b>									
79	Demand	\$ 3,052,724	\$ 1,509,248	\$ 6,447	\$ 53,491	\$ 862,696	\$ 604,358	\$ -	\$ 6,371	\$ 10,113
80	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	Customer	\$ 3,891,153	\$ 3,332,234	\$ 80,314	\$ 247,765	\$ 230,840	\$ -	\$ -	\$ -	\$ -
82	Subtotal	\$ 6,943,876	\$ 4,841,482	\$ 86,760	\$ 301,256	\$ 1,093,537	\$ 604,358	\$ -	\$ 6,371	\$ 10,113
83	<b>Onsite &amp; Metering</b>									
84	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	Customer	\$ 35,321,723	\$ 28,891,585	\$ 696,346	\$ 2,471,403	\$ 3,232,265	\$ 29,842	\$ 282	\$ -	\$ -
87	Subtotal	\$ 35,321,723	\$ 28,891,585	\$ 696,346	\$ 2,471,403	\$ 3,232,265	\$ 29,842	\$ 282	\$ -	\$ -
88	<b>Lighting Plant</b>									
89	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Customer	\$ 2,209,879	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 498,522	\$ 1,711,357
92	Subtotal	\$ 2,209,879	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 498,522	\$ 1,711,357
93	<b>Customer Accounts &amp; Service</b>									
94	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	Customer	\$ 7,925,936	\$ 6,682,183	\$ 116,886	\$ 360,591	\$ 338,231	\$ 423,416	\$ 3,994	\$ -	\$ 635
97	Subtotal	\$ 7,925,936	\$ 6,682,183	\$ 116,886	\$ 360,591	\$ 338,231	\$ 423,416	\$ 3,994	\$ -	\$ 635
98	<b>Total</b>									
99	Demand	\$ 499,355,383	\$ 234,548,085	\$ 856,413	\$ 8,599,035	\$ 148,618,311	\$ 102,196,850	\$ 3,799,537	\$ 284,913	\$ 452,240
100	Energy	\$ 723,660	\$ 259,438	\$ 1,365	\$ 11,541	\$ 204,580	\$ 229,015	\$ 14,032	\$ 1,426	\$ 2,263
101	Customer	\$ 49,348,691	\$ 38,906,001	\$ 893,546	\$ 3,079,759	\$ 3,801,336	\$ 453,258	\$ 4,276	\$ 498,522	\$ 1,711,993
102	<b>TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN</b>	\$ 549,427,734	\$ 273,713,524	\$ 1,751,324	\$ 11,690,335	\$ 152,624,228	\$ 102,879,123	\$ 3,817,844	\$ 784,861	\$ 2,166,495
103	Demand	90.89%	85.69%	48.90%	73.56%	97.38%	99.34%	99.52%	36.30%	20.87%
104	Energy	0.13%	0.09%	0.08%	0.10%	0.13%	0.22%	0.37%	0.18%	0.10%
105	Customer	8.98%	14.21%	51.02%	26.34%	2.49%	0.44%	0.11%	63.52%	79.02%





Line	Description	TOTAL	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
127	<b>Transformation</b>									
128	Demand	\$ -	\$ -	\$ -	\$ -	\$ 0.26	\$ 0.22	\$ -	\$ -	\$ -
129	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130	Customer	\$ 2.08	\$ 2.08	\$ 2.08	\$ 2.08	\$ 2.06	\$ -	\$ -	\$ -	\$ -
131	<b>Onsite &amp; Metering</b>									
132	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
134	Customer	\$ 18.85	\$ 18.02	\$ 18.02	\$ 20.74	\$ 28.91	\$ 23.46	\$ 23.46	\$ -	\$ -
135	<b>Lighting Plant</b>									
136	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138	Customer	\$ 1.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,505.95
139	<b>Total</b>									
140	Energy	\$ 0.0002	\$ 0.0002	\$ 0.0002	\$ 0.0002	\$ 0.0002	\$ 0.0002	\$ 0.0002	\$ 0.0002	\$ 0.0002
141	Customer (per cust month)	\$ 26.33	\$ 24.27	\$ 23.13	\$ 25.84	\$ 34.00	\$ 356.33	\$ 356.33	\$ -	\$ 7,508.74
142	Onsite and Customer Services	\$ 3.26	\$ 20.10	\$ 20.10	\$ 22.81	\$ 30.98	\$ 23.46	\$ 23.46	\$ -	\$ -
143	Demand & Customer (per cust month)	\$ 292.79	\$ 170.60	\$ 45.30	\$ 97.99	\$ 1,363.40	\$ 80,699.77	\$ 316,984.39	\$ -	\$ 9,492.25
144	Demand	\$ -	\$ -	\$ -	\$ -	\$ 45.58	\$ 37.81	\$ 39.04	\$ -	\$ -
145	<b>BILLING DETERMINANTS</b>									
146	Demand		0	0	0	3,260,842	2,702,812	97,323	0	0
147	Energy	3,904,507,404	1,399,798,865	7,362,997	62,270,627	1,103,811,583	1,235,650,954	75,708,000	7,693,136	12,211,243
148	Customers (Number of Bills)	1,874,048	1,602,925	38,634	119,184	111,793	1,272	12	0	228

CenterPoint Energy Indiana  
Electric Class Cost of Service Study  
12 Months Ended Dec 31, 2025  
Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study  
Schedule 3 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Account Balance	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
1	<b>RATE BASE</b>										
2	<b>Plant in Service</b>										
3	<b>Intangible Plant</b>										
4	Organization	301	12,151	6,459	65	323	3,064	2,101	93	2	44
5	Franchises and Consents	302	-	-	-	-	-	-	-	-	-
6	Miscellaneous Intangible Plant	303	198,547,734	105,538,977	1,069,960	5,273,049	50,062,369	34,326,702	1,527,001	32,757	716,918
7	Subtotal - Intangible Plant		198,559,885	105,545,436	1,070,025	5,273,372	50,065,433	34,328,803	1,527,095	32,759	716,962
8	<b>Steam Production Plant</b>										
9	Land and Land Rights	310	1,976,433	899,568	3,040	33,367	591,823	428,516	20,120	-	-
10	Structures and Improvements	311	96,772,607	44,045,772	148,851	1,633,768	28,977,563	20,981,514	985,139	-	-
11	Boiler Plant Equipment	312	569,693,573	259,294,383	876,273	9,617,881	170,588,886	123,516,706	5,799,445	-	-
12	Engines and Engine Driven Generators	313	-	-	-	-	-	-	-	-	-
13	Turbogenerator Units	314	48,177,832	21,928,001	74,105	813,365	14,426,357	10,445,558	490,447	-	-
14	Accessory Electric Equipment	315	33,226,393	15,122,897	51,107	560,946	9,949,302	7,203,898	338,243	-	-
15	Miscellaneous Power Plant Equipment	316	24,639,884	11,214,772	37,900	415,984	7,378,160	5,342,236	250,832	-	-
16	Asset Retirement Costs for Steam Production	317	-	-	-	-	-	-	-	-	-
17	Subtotal - Steam Production Plant		774,486,722	352,505,393	1,191,275	13,075,311	231,912,090	167,918,427	7,884,226	-	-
18	<b>Other Production Plant</b>										
19	Land and Land Rights	340	389,504	177,282	599	6,576	116,633	84,449	3,965	-	-
20	Structures and Improvements	341	2,271,907	1,034,052	3,495	38,356	680,299	492,578	23,128	-	-
21	Fuel Holders, Producers and Accessories	342	4,101,467	1,866,771	6,309	69,243	1,228,142	889,249	41,753	-	-
22	Prime Movers	343	48,262,971	21,966,752	74,236	814,802	14,451,851	10,464,017	491,314	-	-
23	Generators	344	17,496,247	7,963,366	26,912	295,381	5,239,071	3,793,406	178,111	-	-
24	Accessory Electric Equipment	345	5,263,501	2,395,667	8,096	88,861	1,576,101	1,141,193	53,582	-	-
25	Miscellaneous Power Plant Equipment	346	777,314,426	353,792,414	1,195,624	13,123,050	232,758,817	168,531,508	7,913,012	-	-
26	Asset Retirement Costs for Other Production	347	-	-	-	-	-	-	-	-	-
27	Subtotal - Other Production Plant		855,100,022	389,196,303	1,315,270	14,436,270	256,050,915	185,396,401	8,704,865	-	-
28	<b>Transmission Plant</b>										
29	Land and Land Rights	350	19,334,962	8,800,252	29,740	326,423	5,789,656	4,192,062	196,829	-	-
30	Structures and Improvements	352	6,442,051	2,932,081	9,909	108,758	1,929,006	1,396,717	65,580	-	-
31	Station Equipment	353	196,875,807	89,607,455	302,824	3,323,766	58,952,437	42,685,142	2,004,183	-	-
32	Towers and Fixtures	354	4,622,707	2,104,012	7,110	78,043	1,384,222	1,002,261	47,059	-	-
33	Poles and Fixtures	355	237,797,966	108,233,057	365,768	4,014,636	71,206,157	51,557,579	2,420,768	-	-
34	Overhead Conductors and Devices	356	106,793,870	48,606,921	164,265	1,802,953	31,978,327	23,154,249	1,087,155	-	-
35	Underground Conduit	357	1,180,974	537,517	1,817	19,938	353,630	256,050	12,022	-	-
36	Underground Conductors and Devices	358	1,356,646	617,473	2,087	22,904	406,234	294,138	13,811	-	-
37	Road and Trails	359	-	-	-	-	-	-	-	-	-
38	ARO for Transmission Plant	359.1	-	-	-	-	-	-	-	-	-
39	Subtotal - Transmission Plant		574,404,982	261,438,767	883,519	9,697,421	171,999,669	124,538,198	5,847,407	-	-

CenterPoint Energy Indiana  
Electric Class Cost of Service Study  
12 Months Ended Dec 31, 2025  
Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study  
Schedule 3 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Account Balance	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
40	<b>Distribution Plant</b>										
41	Land and land rights	360	3,081,457	1,554,237	6,639	55,085	889,974	558,546	-	6,561	10,414
42	Structures and improvements	361	1,539,531	780,794	3,335	27,673	447,304	271,897	-	3,296	5,232
43	Station equipment	362	259,931,734	128,508,679	548,906	4,554,612	73,456,434	51,459,558	-	542,476	861,068
44	Storage battery equipment	363	-	-	-	-	-	-	-	-	-
45	Poles, Towers and Fixtures - PRI DEM	364	250,802,380	123,995,182	529,627	4,394,644	70,876,489	49,652,190	-	523,423	830,825
46	Poles, Towers and Fixtures - PRI CUST	364	-	-	-	-	-	-	-	-	-
47	Poles, Towers and Fixtures - SEC DEM	364	47,052,112	28,830,267	123,144	1,021,804	16,762,020	-	-	121,702	193,176
48	Poles, Towers and Fixtures - SEC CUST	364	-	-	-	-	-	-	-	-	-
49	Overhead Conductors and Devices - PRI DEM	365	265,280,976	131,153,312	560,202	4,648,343	74,968,125	52,518,566	-	553,640	878,788
50	Overhead Conductors and Devices - PRI CUST	365	-	-	-	-	-	-	-	-	-
51	Overhead Conductors and Devices - SEC DEM	365	46,814,290	28,684,546	122,522	1,016,639	16,677,297	-	-	121,087	192,200
52	Overhead Conductors and Devices - SEC CUST	365	-	-	-	-	-	-	-	-	-
53	Underground conduit	366	47,676,074	25,658,238	109,595	909,381	14,772,313	5,946,313	-	108,312	171,922
54	Underground Conductors and Devices - PRI DEM	367	104,053,705	51,443,523	219,733	1,823,264	29,405,467	20,599,861	-	217,160	344,695
55	Underground Conductors and Devices - PRI CUST	367	-	-	-	-	-	-	-	-	-
56	Underground Conductors and Devices - SEC DEM	367	61,110,906	37,444,519	159,939	1,327,111	21,770,376	-	-	158,065	250,896
57	Underground Conductors and Devices - SEC CUST	367	-	-	-	-	-	-	-	-	-
58	Transformers and Transformer Installations - DEM	368	45,332,193	22,411,962	95,729	794,326	12,810,830	8,974,567	-	94,608	150,171
59	Transformers and Transformer Installations - CUST	368	57,782,655	49,482,846	1,192,638	3,679,247	3,427,924	-	-	-	-
60	Services	369	103,266,723	78,847,006	1,900,374	10,461,700	11,948,298	108,324	1,022	-	-
61	Meters	370	26,328,799	21,810,074	525,667	1,684,243	2,287,399	21,216	200	-	-
62	Installations on customers premises	371	5,941,020	-	-	-	-	-	-	5,941,020	-
63	Street lighting and signal systems	373	20,653,277	-	-	-	-	-	-	-	20,653,277
64	Subtotal - Distribution Plant		1,346,647,831	730,605,185	6,098,051	36,398,072	350,500,249	190,111,038	1,222	8,391,350	24,542,663
65	<b>General Plant</b>										
66	Land and Land Rights	389	2,309,376	1,227,560	12,445	61,333	582,292	399,266	17,761	381	8,339
67	Structures and Improvements	390	56,222,863	29,885,526	302,981	1,493,172	14,176,186	9,720,310	432,402	9,276	203,010
68	Office Furniture and Equipment	391	23,986,173	12,749,962	129,260	637,027	6,047,939	4,146,943	184,474	3,957	86,610
69	Transportation Equipment	392	25,161,795	13,374,870	135,595	668,249	6,344,364	4,350,195	193,516	4,151	90,854
70	Stores Equipment	393	688,773	366,120	3,712	18,292	173,669	119,081	5,297	114	2,487
71	Tools, Shop and Garage Equipment	394	9,246,944	4,915,256	49,831	245,581	2,331,550	1,598,694	71,117	1,526	33,389
72	Laboratory Equipment	395	1,859,238	988,287	10,019	49,378	468,793	321,442	14,299	307	6,713
73	Power Operated Equipment	396	5,812,993	3,089,924	31,326	154,382	1,465,704	1,005,002	44,707	959	20,990
74	Communication Equipment	397	22,869,808	12,156,553	123,244	607,378	5,766,456	3,953,936	175,888	3,773	82,579
75	Miscellaneous Equipment	398	2,761,879	1,468,090	14,884	73,350	696,388	477,498	21,241	456	9,973
76	Miscellaneous Equipment-DLC	398	3,078,597	1,401,214	4,735	51,975	921,854	667,478	31,340	-	-
77	Subtotal - General Plant		153,998,437	81,623,362	818,032	4,060,118	38,975,196	26,759,846	1,192,042	24,899	544,943
78	<b>Total Plant in Service</b>		3,903,197,879	1,920,914,445	11,376,172	82,940,564	1,099,503,552	729,052,713	25,156,856	8,449,008	25,804,568

CenterPoint Energy Indiana  
Electric Class Cost of Service Study  
12 Months Ended Dec 31, 2025  
Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study  
Schedule 3 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Account Balance	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
79	<b>Accumulated Depreciation &amp; Amortization</b>										
80	<b>Intangible Plant</b>										
81	Organization	301	-	21,810,074	525,667	1,684,243	2,287,399	21,216	200	-	-
82	Franchises and Consents	302	-	-	-	-	-	-	-	-	-
83	Miscellaneous Intangible Plant	303	(120,558,306)	(64,083,332)	(649,680)	(3,201,799)	(30,397,901)	(20,843,195)	(927,196)	(19,890)	(435,313)
84	Subtotal - Intangible Plant		(120,558,306)	(64,083,332)	(649,680)	(3,201,799)	(30,397,901)	(20,843,195)	(927,196)	(19,890)	(435,313)
85	Steam Production Plant										
86	Land and Land Rights	310	142,880	65,032	220	2,412	42,784	30,978	1,455	-	-
87	Structures and Improvements	311	(46,698,062)	(21,254,488)	(71,828)	(788,382)	(13,983,255)	(10,124,725)	(475,383)	-	-
88	Boiler Plant Equipment	312	(264,424,780)	(120,352,174)	(406,724)	(4,464,165)	(79,179,283)	(57,330,606)	(2,691,828)	-	-
89	Engines and Engine Driven Generators	313	-	-	-	-	-	-	-	-	-
90	Turbogenerator Units	314	(36,101,462)	(16,431,476)	(55,529)	(609,485)	(10,810,212)	(7,827,249)	(367,511)	-	-
91	Accessory Electric Equipment	315	(3,420,234)	(1,556,710)	(5,261)	(57,742)	(1,024,154)	(741,550)	(34,818)	-	-
92	Miscellaneous Power Plant Equipment	316	(8,721,704)	(3,969,659)	(13,415)	(147,245)	(2,611,625)	(1,890,975)	(88,786)	-	-
93	Asset Retirement Costs for Steam Production	317	-	-	-	-	-	-	-	-	-
94	Subtotal - Steam Production Plant		(359,223,363)	(163,499,475)	(552,538)	(6,064,607)	(107,565,745)	(77,884,127)	(3,656,871)	-	-
95	Other Production Plant										
96	Land and Land Rights	340	38,004	17,297	58	642	11,380	8,240	387	-	-
97	Structures and Improvements	341	(2,231,173)	(1,015,512)	(3,432)	(37,668)	(668,102)	(483,746)	(22,713)	-	-
98	Fuel Holders, Producers and Accessories	342	(4,631,843)	(2,108,170)	(7,124)	(78,197)	(1,386,958)	(1,004,242)	(47,152)	-	-
99	Prime Movers	343	(42,171,802)	(19,194,374)	(64,866)	(711,968)	(12,627,913)	(9,143,375)	(429,306)	-	-
100	Generators	344	(13,256,606)	(6,033,706)	(20,391)	(223,805)	(3,969,554)	(2,874,198)	(134,951)	-	-
101	Accessory Electric Equipment	345	(4,116,286)	(1,873,516)	(6,331)	(69,493)	(1,232,580)	(892,462)	(41,904)	-	-
102	Miscellaneous Power Plant Equipment	346	(16,512,384)	(7,515,564)	(25,398)	(278,771)	(4,944,464)	(3,580,092)	(168,095)	-	-
103	Asset Retirement Costs for Other Production	347	-	-	-	-	-	-	-	-	-
104	Subtotal - Other Production Plant		(82,882,091)	(37,723,544)	(127,485)	(1,399,261)	(24,818,190)	(17,969,876)	(843,734)	-	-
105	Transmission Plant										
106	Land and Land Rights	350	(4,213,024)	(1,917,546)	(6,480)	(71,127)	(1,261,547)	(913,436)	(42,888)	-	-
107	Structures and Improvements	352	(2,543,412)	(1,157,626)	(3,912)	(42,939)	(761,598)	(551,443)	(25,892)	-	-
108	Station Equipment	353	(55,183,260)	(25,116,501)	(84,880)	(931,634)	(16,524,060)	(11,964,422)	(561,762)	-	-
109	Towers and Fixtures	354	(5,214,294)	(2,373,271)	(8,020)	(88,031)	(1,561,367)	(1,130,524)	(53,081)	-	-
110	Poles and Fixtures	355	(55,473,356)	(25,248,538)	(85,326)	(936,532)	(16,610,926)	(12,027,319)	(564,715)	-	-
111	Overhead Conductors and Devices	356	(27,944,809)	(12,718,999)	(42,983)	(471,780)	(8,367,786)	(6,058,785)	(284,476)	-	-
112	Underground Conduit	357	(968,589)	(440,850)	(1,490)	(16,352)	(290,034)	(210,002)	(9,860)	-	-
113	Underground Conductors and Devices	358	(1,294,260)	(589,079)	(1,991)	(21,850)	(387,553)	(280,612)	(13,175)	-	-
114	Road and Trails	359	-	-	-	-	-	-	-	-	-
115	ARO for Transmission Plant	359.1	-	-	-	-	-	-	-	-	-
116	Subtotal - Transmission Plant		(152,835,002)	(69,562,409)	(235,083)	(2,580,245)	(45,764,871)	(33,136,544)	(1,555,851)	-	-

CenterPoint Energy Indiana  
Electric Class Cost of Service Study  
12 Months Ended Dec 31, 2025  
Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study  
Schedule 3 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Account Balance	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
117	Distribution Plant			-	-	-	-	-	-	-	-
118	Land and land rights	360	(20,815)	(10,499)	(45)	(372)	(6,012)	(3,773)	-	(44)	(70)
119	Structures and improvements	361	(897,293)	(455,074)	(1,944)	(16,129)	(260,705)	(158,471)	-	(1,921)	(3,049)
120	Station equipment	362	(44,601,013)	(22,050,471)	(94,185)	(781,514)	(12,604,199)	(8,829,812)	-	(93,082)	(147,748)
121	Storage battery equipment	363	-	-	-	-	-	-	-	-	-
122	Poles, Towers and Fixtures	364	(90,761,034)	(46,568,362)	(198,910)	(1,650,478)	(26,704,857)	(15,129,817)	-	(196,580)	(312,030)
123	Overhead Conductors and Devices	365	(91,322,510)	(46,770,316)	(199,773)	(1,657,636)	(26,816,459)	(15,367,510)	-	(197,432)	(313,383)
124	Underground conduit	366	(18,345,845)	(9,873,340)	(42,173)	(349,931)	(5,684,415)	(2,288,153)	-	(41,679)	(66,156)
125	Underground Conductors and Devices	367	(51,477,871)	(27,704,283)	(118,335)	(981,897)	(15,950,290)	(6,420,486)	-	(116,949)	(185,632)
126	Transformers and Transformer Installations	368	(52,561,797)	(36,647,684)	(656,733)	(2,280,361)	(8,277,548)	(4,574,699)	-	(48,226)	(76,548)
127	Services	369	(71,529,816)	(54,614,998)	(1,316,333)	(7,246,511)	(8,276,234)	(75,033)	(708)	-	-
128	Meters	370	(2,976,324)	(2,465,507)	(59,424)	(190,394)	(258,578)	(2,398)	(23)	-	-
129	Installations on customers premises	371	(2,944,632)	-	-	-	-	-	-	(2,944,632)	-
130	Street lighting and signal systems	373	(12,598,490)	-	-	-	-	-	-	-	(12,598,490)
131	Subtotal - Distribution Plant		(440,037,441)	(247,160,534)	(2,687,853)	(15,155,224)	(104,839,296)	(52,850,152)	(730)	(3,640,545)	(13,703,106)
132	General Plant			-	-	-	-	-	-	-	-
133	Land and Land Rights	389	(22,147)	(11,772)	(119)	(588)	(5,584)	(3,829)	(170)	(4)	(80)
134	Structures and Improvements	390	(17,518,991)	(9,312,302)	(94,409)	(465,271)	(4,417,286)	(3,028,839)	(134,736)	(2,890)	(63,258)
135	Office Furniture and Equipment	391	(15,258,932)	(8,110,957)	(82,229)	(405,248)	(3,847,429)	(2,638,100)	(117,354)	(2,517)	(55,097)
136	Transportation Equipment	392	(16,726,737)	(8,891,175)	(90,139)	(444,230)	(4,217,525)	(2,891,867)	(128,643)	(2,760)	(60,397)
137	Stores Equipment	393	(574,962)	(305,624)	(3,098)	(15,270)	(144,972)	(99,404)	(4,422)	(95)	(2,076)
138	Tools, Shop and Garage Equipment	394	(2,180,271)	(1,158,933)	(11,749)	(57,904)	(549,739)	(376,945)	(16,768)	(360)	(7,873)
139	Laboratory Equipment	395	(1,935,880)	(1,029,026)	(10,432)	(51,413)	(488,118)	(334,692)	(14,889)	(319)	(6,990)
140	Power Operated Equipment	396	(2,361,451)	(1,255,240)	(12,726)	(62,716)	(595,423)	(408,269)	(18,162)	(390)	(8,527)
141	Communication Equipment	397	(9,472,725)	(5,035,271)	(51,048)	(251,578)	(2,388,479)	(1,637,729)	(72,853)	(1,563)	(34,204)
142	Miscellaneous Equipment	398	(480,682)	(255,509)	(2,590)	(12,766)	(121,200)	(83,105)	(3,697)	(79)	(1,736)
143	Miscellaneous Equipment-DLC	398	(5,512,812)	(2,509,141)	(8,480)	(93,070)	(1,650,755)	(1,195,247)	(56,120)	-	-
144	Subtotal - General Plant		(72,045,589)	(37,874,949)	(367,020)	(1,860,054)	(18,426,511)	(12,698,026)	(567,814)	(10,977)	(240,237)
145	<b>Total Accumulated Depreciation &amp; Amortization</b>		<b>(1,227,581,792)</b>	<b>(619,904,244)</b>	<b>(4,619,659)</b>	<b>(30,261,189)</b>	<b>(331,812,514)</b>	<b>(215,381,920)</b>	<b>(7,552,197)</b>	<b>(3,671,412)</b>	<b>(14,378,656)</b>
146	<b>Other Rate Base Items</b>										
147	Fuel Stock & Expense	151	8,990,701	3,223,242	16,954	143,387	2,541,688	2,845,268	174,329	17,715	28,118
148	Materials and Supplies (Generation Inventory)	154	41,360,961	18,825,322	63,619	698,279	12,385,115	8,967,575	421,052	-	-
149	Allowance Inventory	158	-	-	-	-	-	-	-	-	-
150	Stores Expense	163	311,332	153,218	907	6,616	87,700	58,152	2,007	674	2,058
151	PISCC - AMI	182.3	10,585,830	9,054,353	218,228	673,227	631,482	7,185	68	-	1,288
152	PISCC - ECA	182.3	5,575,984	2,537,893	8,577	94,137	1,669,671	1,208,943	56,763	-	-
153	PISCC - CECA	182.3	2,963,459	1,348,810	4,558	50,031	887,377	642,515	30,168	-	-
154	PISCC - TDSIC	182.3	21,951,124	11,484,563	84,869	543,999	5,903,691	3,466,528	49,491	106,499	311,485
155	PISCC - CT	182.3	2,496,186	1,136,132	3,840	42,142	747,457	541,204	25,411	-	-
156	Total Other Rate Base Items		94,235,578	47,763,533	401,553	2,251,817	24,854,181	17,737,370	759,288	124,888	342,949
157	<b>TOTAL RATE BASE</b>		<b>2,769,851,666</b>	<b>1,348,773,734</b>	<b>7,158,066</b>	<b>54,931,192</b>	<b>792,545,219</b>	<b>531,408,163</b>	<b>18,363,947</b>	<b>4,902,484</b>	<b>11,768,861</b>

CenterPoint Energy Indiana  
Electric Class Cost of Service Study  
12 Months Ended Dec 31, 2025  
Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study  
Schedule 3 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Account Balance	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
158	<b>OPERATION AND MAINTENANCE EXPENSE</b>										
159	<b>Generation Production, Transmission, and Distribution Expense</b>										
160	<b>Steam Power Generation Operation Expenses</b>										
161	Operation Supervision and Engineering	500	743,496	338,400	1,144	12,552	222,632	161,199	7,569	-	-
162	Fuel	501	246,229,310	90,237,302	464,553	3,972,187	70,340,112	75,540,380	4,473,053	464,471	737,251
163	Fuel (Operation Related Expenses)	501	2,240,456	1,019,737	3,446	37,825	670,882	485,759	22,808	-	-
164	Steam Expenses	502	1,969,108	896,234	3,029	33,244	589,629	426,927	20,045	-	-
165	Steam Expenses - VPC	502	7,310,722	2,643,303	13,904	117,588	2,083,840	2,278,647	135,853	14,527	23,059
166	Electric Expenses	505	1,348,774	613,890	2,075	22,771	403,876	292,431	13,730	-	-
167	Electric Expenses - VPC	505	165,000	59,658	314	2,654	47,031	51,428	3,066	328	520
168	Miscellaneous Steam Power Expenses	506	2,163,147	984,550	3,327	36,519	647,732	468,997	22,021	-	-
169	Miscellaneous Steam Power Expenses - VPC	506	299,500	108,289	570	4,817	85,369	93,350	5,566	595	945
170	Rents	507	-	-	-	-	-	-	-	-	-
171	Allowances	509	-	-	-	-	-	-	-	-	-
172	Subtotal - Steam Power Generation Operation Expenses		262,469,512	96,901,364	492,361	4,240,157	75,091,104	79,799,118	4,703,711	479,922	761,775
173	<b>Steam Power Generation Maintenance Expenses</b>										
174	Maintenance Supervision and Engineering	510	492,730	224,265	758	8,319	147,543	106,830	5,016	-	-
175	Maintenance of Structures	511	1,494,465	680,202	2,299	25,230	447,502	324,019	15,214	-	-
176	Maintenance of Boiler Plant	512	6,725,481	3,061,083	10,345	113,543	2,013,876	1,458,169	68,465	-	-
177	Maintenance of Boiler Plant-VPC	512	500,200	180,855	951	8,045	142,576	155,905	9,295	994	1,578
178	Maintenance of Electric Plant	513	3,512,286	1,598,607	5,402	59,296	1,051,718	761,508	35,755	-	-
179	Maintenance of Miscellaneous Steam Plant	514	1,506,822	685,825	2,318	25,439	451,202	326,698	15,339	-	-
180	Subtotal - Steam Power Generation Maintenance Expenses		14,231,984	6,430,837	22,073	239,873	4,254,418	3,133,128	149,084	994	1,578
181	<b>Other Power Generation Operation Expenses</b>										
182	Operations Supervision and Engineering	546	20,563	9,359	32	347	6,157	4,458	209	-	-
183	Generation Expenses	548	5,608,351	2,552,625	8,626	94,683	1,679,363	1,215,961	57,093	-	-
184	Miscellaneous Other Power Generation Expenses	549	917,282	417,498	1,411	15,486	274,671	198,878	9,338	-	-
185	Subtotal - Other Power Generation Operation Expenses		6,546,196	2,979,482	10,069	110,516	1,960,191	1,419,297	66,640	-	-
186	<b>Other Power Generation Maintenance Expenses</b>										
187	Maintenance Supervision and Engineering	551	1	0	0	0	0	0	0	-	-
188	Maintenance of Structures	552	15,000	6,827	23	253	4,492	3,252	153	-	-
189	Maintenance of Generating and Electric Plant	553	8,602,756	3,915,519	13,232	145,236	2,576,007	1,865,185	87,576	-	-
190	Subtotal - Other Power Generation Maintenance Expenses		8,617,756	3,922,347	13,255	145,490	2,580,499	1,868,438	87,728	-	-
191	<b>Other Power Supply Expenses</b>										
192	System Control and Load Dispatching	556	670,659	305,248	1,032	11,322	200,822	145,407	6,827	-	-
193	All Other Expenses - Fixed	557	-	-	-	-	-	-	-	-	-
194	All Other Expenses - Variable	557	-	-	-	-	-	-	-	-	-
195	Subtotal - Other Power Supply Expenses		670,659	305,248	1,032	11,322	200,822	145,407	6,827	-	-

CenterPoint Energy Indiana  
Electric Class Cost of Service Study  
12 Months Ended Dec 31, 2025  
Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study  
Schedule 3 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Account Balance	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
196	<b>Transmission Operation Expenses</b>										
197	Operation Supervision and Engineering	560	419,171	190,784	645	7,077	125,516	90,881	4,267	-	-
198	Load Dispatching	561	19,910,336	9,062,132	30,625	336,137	5,961,946	4,316,810	202,686	-	-
199	Station Expenses	562	111,914	50,937	172	1,889	33,512	24,264	1,139	-	-
200	Overhead Line Expenses	563	(118)	(54)	(0)	(2)	(35)	(26)	(1)	-	-
201	Underground Line Expenses	564	-	-	-	-	-	-	-	-	-
202	Transmission of Electricity by Others	565	-	-	-	-	-	-	-	-	-
203	Miscellaneous Transmission Expenses	566	-	-	-	-	-	-	-	-	-
204	Rents	567	-	-	-	-	-	-	-	-	-
205	Subtotal - Transmission Operation Expenses		20,441,303	9,303,800	31,442	345,101	6,120,938	4,431,931	208,091	-	-
206	<b>Transmission Maintenance Expenses</b>										
207	Maintenance Supervision and Engineering	568	388,095	176,640	597	6,552	116,211	84,144	3,951	-	-
208	Maintenance of Structures	569	2,371,329	1,079,304	3,647	40,034	710,070	514,134	24,140	-	-
209	Maintenance of Station Equipment	570	233,432	106,246	359	3,941	69,899	50,611	2,376	-	-
210	Maintenance of Overhead Lines	571	579,737	263,866	892	9,787	173,596	125,694	5,902	-	-
211	Maintenance of Underground Lines	572	-	-	-	-	-	-	-	-	-
212	Maintenance of Miscellaneous Transmission Plant	573	-	-	-	-	-	-	-	-	-
213	Subtotal - Transmission Maintenance Expenses		3,572,594	1,626,056	5,495	60,314	1,069,776	774,583	36,369	-	-
214	<b>Distribution Operation Expenses</b>										
215	Operation Supervision and Engineering	580	1,941,263	1,445,917	31,150	104,467	251,537	102,206	5,474	198	315
216	Load Dispatching	581	256,022	113,552	489	4,399	72,599	61,352	3,319	120	191
217	Station Expenses	582	64,922	28,795	124	1,116	18,410	15,558	842	31	48
218	Overhead Line Expenses	583	-	-	-	-	-	-	-	-	-
219	Underground Line Expenses	584	-	-	-	-	-	-	-	-	-
220	Street Lighting and Signal System Expenses	585	-	-	-	-	-	-	-	-	-
221	Meter Expenses	586	1,157,573	958,903	23,112	74,049	100,568	933	9	-	-
222	Customer Installations Expenses	587	-	-	-	-	-	-	-	-	-
223	Miscellaneous Distribution Expenses	588	7,696,359	5,732,504	123,499	414,170	997,246	405,206	21,703	786	1,247
224	Rents	589	-	-	-	-	-	-	-	-	-
225	Subtotal - Distribution Operation Expenses		11,116,139	8,279,669	178,374	598,200	1,440,359	585,254	31,346	1,135	1,801
226	<b>Distribution Maintenance Expenses</b>										
227	Maintenance Supervision and Engineering	590	203,910	100,991	432	3,632	58,962	36,297	466	376	2,755
228	Maintenance of Structures	591	1,112,625	493,475	2,126	19,119	315,503	266,624	14,423	523	831
229	Maintenance of Station Equipment	592	815,274	361,593	1,558	14,009	231,185	195,369	10,569	383	609
230	Maintenance of Overhead Lines	593	8,631,137	4,420,389	18,881	156,668	2,534,496	1,452,425	-	18,660	29,619
231	Maintenance of Underground Lines	594	267,725	144,084	615	5,107	82,954	33,392	-	608	965
232	Maintenance of Line Transformers	595	-	-	-	-	-	-	-	-	-
233	Maintenance of Street Lighting and Signal Systems	596	115,832	-	-	-	-	-	-	-	115,832
234	Maintenance of Meters	597	-	-	-	-	-	-	-	-	-
235	Maintenance of Miscellaneous Distribution Plant	598	670,972	332,312	1,421	11,951	194,017	119,435	1,532	1,237	9,066
236	Subtotal - Distribution Maintenance Expenses		11,817,475	5,852,843	25,034	210,485	3,417,117	2,103,541	26,990	21,788	159,677
237	<b>Total Generation Production, Transmission, and Distribution Ex</b>		47,618,170	25,367,617	241,377	1,225,424	12,249,012	8,040,715	309,623	22,923	161,478



CenterPoint Energy Indiana  
Electric Class Cost of Service Study  
12 Months Ended Dec 31, 2025  
Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study  
Schedule 3 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Account Balance	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
238	<b>Customer Accounts, Service, and Sales Expense</b>										
239	<b>Customer Account</b>										
240	Supervision	901	-	-	-	-	-	-	-	-	-
241	Meter Reading Expenses	902	152,498	-	-	-	-	151,073	1,425	-	-
242	Customer Billing and Accounting	903	1,155,579	988,399	23,822	73,491	68,934	784	7	-	141
243	Uncollectible Accounts	904	2,279,803	2,215,142	9,222	28,448	26,684	304	3	-	-
244	Misc. Customer Accounts Expenses	905	70,218	60,060	1,448	4,466	4,189	48	0	-	9
245	Subtotal - Customer Account		3,658,099	3,263,601	34,492	106,405	99,807	152,209	1,436	-	149
246	<b>Customer Service &amp; Information Expenses</b>			60,060	1,448	4,466	4,189	48	0	-	9
247	Supervision	907	-	-	-	-	-	-	-	-	-
248	Customer Assistance	908	14,596	12,484	301	928	871	10	0	-	2
249	Informational and Instructional Advertising	909	-	-	-	-	-	-	-	-	-
250	Miscellaneous Customer Service and Informational	910	329	281	7	21	20	0	0	-	0
251	Subtotal - Customer Service & Information Expenses		14,925	12,766	308	949	890	10	0	-	2
252	<b>Sales Expenses</b>			281	7	21	20	0	0	-	0
253	Supervision	911	1,139,859	12,766	308	949	890	10	0	-	2
254	Demonstrating and Selling Expenses	912	25,289	21,630	521	1,608	1,509	17	0	-	3
255	Advertising Expenses	913	-	-	-	-	-	-	-	-	-
256	Miscellaneous Sales Expenses	916	-	-	-	-	-	-	-	-	-
257	Subtotal - Sales Expenses		1,165,148	996,583	24,020	74,100	69,505	791	7	-	142
258	<b>Total Customer Accounts, Service, and Sales Expense</b>		4,838,172	4,272,949	58,819	181,454	170,203	153,010	1,443	-	293
259	<b>Administrative and General Expenses</b>										
260	Administrative and General Salaries	920	20,391,648	10,839,276	109,889	541,563	5,141,606	3,525,490	156,829	3,364	73,630
261	Office Supplies and Expenses	921	2,742,248	1,457,655	14,778	72,829	691,438	474,104	21,090	452	9,902
262	Administrative Expenses Transferred - Company	922	-	-	-	-	-	-	-	-	-
263	Outside Services Employed	923	340,000	180,729	1,832	9,030	85,729	58,782	2,615	56	1,228
264	Property Insurance	924	2,276,531	1,120,369	6,635	48,375	641,283	425,218	14,673	4,928	15,050
265	Injuries and Damages	925	4,009,520	2,131,279	21,607	106,485	1,010,971	693,202	30,837	662	14,478
266	Employee Pensions and Benefits	926	8,123,484	4,318,076	43,777	215,744	2,048,278	1,404,460	62,477	1,340	29,332
267	Regulatory Commission Expenses	928	414,956	202,062	1,072	8,229	118,732	79,611	2,751	734	1,763
268	General Advertising Expenses	930.1	(835)	(406)	(2)	(17)	(239)	(160)	(6)	(1)	(4)
269	Miscellaneous General Expense	930.2	5,306,182	2,611,377	15,465	112,753	1,494,714	991,107	34,199	11,486	35,080
270	Rents	931	4,626,382	2,459,175	24,931	122,868	1,166,509	799,850	35,581	763	16,705
271	Maintenance of General Plant	935	1,156,447	612,948	6,143	30,489	292,683	200,952	8,952	187	4,092
272	Total Administrative and General Expenses		49,386,564	25,932,540	246,128	1,268,349	12,691,704	8,652,617	369,997	23,972	201,257
273	<b>TOTAL OPERATION AND MAINTENANCE EXPENSE</b>		393,708,355	165,807,136	1,084,082	7,411,264	108,997,131	103,066,324	5,688,227	527,810	1,126,381

CenterPoint Energy Indiana  
Electric Class Cost of Service Study  
12 Months Ended Dec 31, 2025  
Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study  
Schedule 3 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Account Balance	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
274	<b>Adjustments, Depreciation and Amortization Expense</b>										
275	<b>Depreciation Expense</b>										
276	<b>Intangible Plant</b>			1,598,607	5,402	59,296	1,051,718	761,508	35,755	-	-
277	Organization	301	-	685,825	2,318	25,439	451,202	326,698	15,339	-	-
278	Franchises and Consents	302	-	-	-	-	-	-	-	-	-
279	Miscellaneous Intangible Plant	303	18,385,082	9,772,676	99,076	488,273	4,635,665	3,178,577	141,397	3,033	66,385
280	Subtotal - Intangible Plant		18,385,082	9,772,676	99,076	488,273	4,635,665	3,178,577	141,397	3,033	66,385
281	<b>Other Production Plant</b>										
282	Land and Land Rights	310	-	-	-	-	-	-	-	-	-
283	Structures and Improvements	311	5,712,146	2,599,867	8,786	96,436	1,710,443	1,238,465	58,149	-	-
284	Boiler Plant Equipment	312	21,729,351	9,890,051	33,423	366,847	6,506,631	4,711,196	221,203	-	-
285	Engines and Engine Driven Generators	313	-	-	-	-	-	-	-	-	-
286	Turbogenerator Units	314	998,400	454,419	1,536	16,856	298,961	216,466	10,164	-	-
287	Accessory Electric Equipment	315	1,970,549	896,890	3,031	33,268	590,061	427,240	20,060	-	-
288	Miscellaneous Power Plant Equipment	316	1,231,001	560,287	1,893	20,782	368,611	266,897	12,532	-	-
289	Asset Retirement Costs for Steam Production	317	-	-	-	-	-	-	-	-	-
290	Subtotal - Other Production Plant		31,641,447	14,401,513	48,669	534,188	9,474,706	6,860,262	322,108	-	-
291	<b>Other Production Plant</b>										
292	Land and Land Rights	340	-	-	-	-	-	-	-	-	-
293	Structures and Improvements	341	76,322	34,738	117	1,289	22,854	16,548	777	-	-
294	Fuel Holders, Producers and Accessories	342	70,847	32,246	109	1,196	21,214	15,360	721	-	-
295	Prime Movers	343	842,977	383,678	1,297	14,232	252,421	182,768	8,581	-	-
296	Generators	344	553,653	251,994	852	9,347	165,786	120,039	5,636	-	-
297	Accessory Electric Equipment	345	137,601	62,629	212	2,323	41,203	29,834	1,401	-	-
298	Miscellaneous Power Plant Equipment	346	24,331,594	11,074,455	37,426	410,779	7,285,846	5,275,394	247,694	-	-
299	Asset Retirement Costs for Other Production	347	-	-	-	-	-	-	-	-	-
300	Subtotal - Other Production Plant		26,012,993	11,839,739	40,012	439,166	7,789,324	5,639,943	264,811	-	-
301	<b>Other Production Plant</b>										
302	Land and Land Rights	350	143,300	65,223	220	2,419	42,910	31,069	1,459	-	-
303	Structures and Improvements	352	91,477	41,636	141	1,544	27,392	19,833	931	-	-
304	Station Equipment	353	3,139,593	1,428,977	4,829	53,004	940,119	680,703	31,961	-	-
305	Towers and Fixtures	354	17,043	7,757	26	288	5,103	3,695	173	-	-
306	Poles and Fixtures	355	5,951,193	2,708,668	9,154	100,471	1,782,024	1,290,293	60,583	-	-
307	Overhead Conductors and Devices	356	2,833,897	1,289,840	4,359	47,843	848,581	614,424	28,849	-	-
308	Underground Conduit	357	14,054	6,396	22	237	4,208	3,047	143	-	-
309	Underground Conductors and Devices	358	9,361	4,261	14	158	2,803	2,030	95	-	-
310	Road and Trails	359	-	-	-	-	-	-	-	-	-
311	ARO for Transmission Plant	359.1	-	-	-	-	-	-	-	-	-
312	Subtotal - Other Production Plant		12,199,918	5,552,757	18,765	205,966	3,653,140	2,645,095	124,194	-	-

CenterPoint Energy Indiana  
Electric Class Cost of Service Study  
12 Months Ended Dec 31, 2025  
Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study  
Schedule 3 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Account Balance	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
313	<b>Distribution Plant</b>										
314	Land and land rights	360	1,177	593	3	21	340	213	-	3	4
315	Structures and improvements	361	19,706	9,994	43	354	5,725	3,480	-	42	67
316	Station equipment	362	4,013,204	1,984,104	8,475	70,321	1,134,127	794,507	-	8,376	13,294
317	Storage battery equipment	363	-	-	-	-	-	-	-	-	-
318	Poles, Towers and Fixtures	364	15,005,586	7,699,180	32,886	272,875	4,415,133	2,501,423	-	32,501	51,588
319	Overhead Conductors and Devices	365	13,295,258	6,809,093	29,084	241,328	3,904,095	2,237,291	-	28,743	45,624
320	Underground conduit	366	1,015,632	546,591	2,335	19,372	314,691	126,673	-	2,307	3,662
321	Underground Conductors and Devices	367	2,912,001	1,567,176	6,694	55,544	902,276	363,194	-	6,616	10,501
322	Transformers and Transformer Installations	368	1,749,229	1,219,616	21,856	75,889	275,473	152,244	-	1,605	2,547
323	Services	369	1,993,032	1,521,735	36,677	201,909	230,600	2,091	20	-	-
324	Meters	370	1,852,884	1,534,879	36,994	118,528	160,975	1,493	14	-	-
325	Installations on customers premises	371	192,489	-	-	-	-	-	-	192,489	-
326	Street lighting and signal systems	373	431,653	-	-	-	-	-	-	-	431,653
327	Subtotal - Distribution Plant		42,481,852	22,892,963	175,045	1,056,142	11,343,436	6,182,610	34	272,681	558,942
328	<b>General Plant</b>										
329	Land and Land Rights	389	-	-	-	-	-	-	-	-	-
330	Structures and Improvements	390	1,139,965	605,954	6,143	30,275	287,434	197,087	8,767	188	4,116
331	Office Furniture and Equipment	391	1,445,296	768,254	7,789	38,384	364,421	249,876	11,116	238	5,219
332	Transportation Equipment	392	1,805,524	959,735	9,730	47,951	455,250	312,155	13,886	298	6,519
333	Stores Equipment	393	22,940	12,194	124	609	5,784	3,966	176	4	83
334	Tools, Shop and Garage Equipment	394	369,878	196,610	1,993	9,823	93,262	63,948	2,845	61	1,336
335	Laboratory Equipment	395	92,074	48,943	496	2,445	23,216	15,919	708	15	332
336	Power Operated Equipment	396	245,204	130,340	1,321	6,512	61,827	42,393	1,886	40	885
337	Communication Equipment	397	1,505,059	800,021	8,111	39,972	379,490	260,208	11,575	248	5,434
338	Miscellaneous Equipment	398	127,525	67,787	687	3,387	32,155	22,048	981	21	460
339	Miscellaneous Equipment-DLC	398	154,194	70,181	237	2,603	46,172	33,431	1,570	-	-
340	Subtotal - General Plant		6,907,660	3,660,018	36,631	181,962	1,749,009	1,201,031	53,510	1,114	24,385
341	<b>Amortization Expense</b>										
342	Regulatory Amortization - TDISC	407.4	7,935,299	4,151,652	30,680	196,655	2,134,175	1,253,145	17,891	38,499	112,601
343	Regulatory Amortization - CECA	407.4	167,953	76,443	258	2,835	50,292	36,414	1,710	-	-
344	Regulatory Amortization - ECA	407.4	24,657,372	11,222,732	37,927	416,279	7,383,397	5,346,027	251,010	-	-
345	Regulatory Amortization - AMI	407.4	1,643,527	1,405,754	33,882	104,523	98,042	1,116	11	-	200
346	Regulatory Amortization - CT	407.4	118,495	53,933	182	2,001	35,482	25,691	1,206	-	-
347	Pro Forma Amortization Expense - Deferred Medicare Tax Lial	407.4	(347,401)	(184,663)	(1,872)	(9,226)	(87,595)	(60,062)	(2,672)	(57)	(1,254)
348	Subtotal - Amortization Expense		34,175,245	16,725,851	101,057	713,067	9,613,793	6,602,331	269,156	38,442	111,547
349	<b>Total Adjustments, Depreciation and Amortization Expense</b>		171,804,198	84,845,518	519,255	3,618,764	48,259,073	32,309,849	1,175,209	315,271	761,259

CenterPoint Energy Indiana  
 Electric Class Cost of Service Study  
 12 Months Ended Dec 31, 2025  
 Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study  
 Schedule 3 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Account Balance	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
350	<b>Taxes</b>										
351	<b>Taxes Other Than Income Taxes</b>										
352	Taxes Other Than Income Taxes - Property	408.1	9,516,863	4,683,616	27,738	202,227	2,680,834	1,777,592	61,338	20,601	62,917
353	Taxes Other Than Income Taxes - Payroll	408.1	2,783,210	1,479,429	14,999	73,917	701,766	481,186	21,405	459	10,050
354	Taxes Other Than Income Taxes - Other	408.02	-	-	-	-	-	-	-	-	-
355	Taxes Other Than Income Taxes - Other	408.02	-	-	-	-	-	-	-	-	-
356	Investment Tax Credits		-	-	-	-	-	-	-	-	-
357	Subtotal - Taxes Other Than Income Taxes		12,300,073	6,163,044	42,736	276,144	3,382,600	2,258,779	82,743	21,060	72,967
358	<b>Income Taxes</b>										
359	State Income Tax	409.01	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
360	Federal Income Tax	409	11,324,453	5,514,420	29,266	224,584	3,240,297	2,172,646	75,080	20,044	48,117
361	Deferred Federal & State Income Taxes	410	3,589,036	1,766,303	10,461	76,265	1,011,006	670,373	23,132	7,769	23,728
362	Subtotal - Income Taxes		14,913,489	7,280,723	39,726	300,849	4,251,303	2,843,018	98,212	27,813	71,844
363	<b>Total Taxes</b>		27,213,562	13,443,767	82,462	576,994	7,633,903	5,101,797	180,956	48,872	144,811
364	<b>REVENUE REQUIREMENT AT EQUAL RATES OF RETURN</b>										
365	<b>Test Year Expenses at Current Rates</b>		592,726,115	264,096,421	1,685,800	11,607,022	164,890,107	140,477,970	7,044,392	891,953	2,032,451
366	<b>Return on Rate Base</b>		187,518,958	91,311,982	484,601	3,718,842	53,655,311	35,976,333	1,243,239	331,898	796,752
367	<b>Gross Up Items</b>										
368	Gross-up State Income Tax		4,584,096	2,232,216	11,847	90,911	1,311,660	879,479	30,392	8,114	19,477
369	Gross-up Federal Income Tax		18,683,465	9,097,876	48,283	370,527	5,345,951	3,584,504	123,870	33,069	79,384
370	Gross-up IURC Assessment		137,915	67,157	356	2,735	39,462	26,460	914	244	586
371	Gross-up Bad Debts		281,918	137,280	729	5,591	80,666	54,087	1,869	499	1,198
372	<b>TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN</b>		803,932,466	366,942,931	2,231,616	15,795,627	225,323,157	180,998,832	8,444,677	1,265,777	2,929,848

CenterPoint Energy Indiana  
 Electric Class Cost of Service Study  
 12 Months Ended Dec 31, 2025  
 Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study  
 Schedule 3 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Account Balance	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
373	<b>INTERNAL ALLOCATION FACTORS</b>										
374	INT_STEAM_PROD_PT		774,486,722	352,505,393	1,191,275	13,075,311	231,912,090	167,918,427	7,884,226	0	0
375	INT_OTHER_PROD_PT		855,100,022	389,196,303	1,315,270	14,436,270	256,050,915	185,396,401	8,704,865	0	0
376	INT_TRANSMISSION_PT		574,404,982	261,438,767	883,519	9,697,421	171,999,669	124,538,198	5,847,407	0	0
377	INT_DIST_PLANT		1,346,647,831	730,605,185	6,098,051	36,398,072	350,500,249	190,111,038	1,222	8,391,350	24,542,663
378	INT_TOTAL_PLANT		3,903,197,879	1,920,914,445	11,376,172	82,940,564	1,099,503,552	729,052,713	25,156,856	8,449,008	25,804,568
379	INT_RATEBASE		2,769,851,666	1,348,773,734	7,158,066	54,931,192	792,545,219	531,408,163	18,363,947	4,902,484	11,768,861
380	INT_TRANS_OPS		20,022,132	9,113,015	30,797	338,025	5,995,422	4,341,049	203,824	0	0
381	INT_TRANS_MAINT		3,184,499	1,449,416	4,898	53,762	953,566	690,439	32,418	0	0
382	INT_DIST_OPS		1,478,517	1,101,249	23,725	79,564	191,577	77,842	4,169	151	240
383	INT_DIST_MAINT		10,942,593	5,419,540	23,181	194,903	3,164,137	1,947,810	24,992	20,175	147,855
384	INT_361-364		559,325,756	282,114,921	1,205,013	9,998,733	161,542,246	101,383,645	0	1,190,898	1,890,300
385	INT_364		297,854,492	152,825,448	652,772	5,416,448	87,638,508	49,652,190	0	645,125	1,024,001
386	INT_365		312,095,266	159,837,858	682,724	5,664,982	91,645,421	52,518,566	0	674,727	1,070,988
387	INT_367		165,164,611	88,888,042	379,672	3,150,375	51,175,844	20,599,861	0	375,225	595,591
388	INT_368		103,114,848	71,894,808	1,288,367	4,473,573	16,238,754	8,974,567	0	94,608	150,171
389	INT_STNS,POLES,LINES		869,881,492	441,171,985	1,884,402	15,636,042	252,740,364	153,630,314	0	1,862,328	2,956,056
390	INT_T&D_OH_CNDD		418,889,136	208,444,779	846,989	7,467,935	123,623,748	75,672,815	1,087,155	674,727	1,070,988
391	INT_LABOR		25,452,949	13,529,634	137,164	675,982	6,417,776	4,400,533	195,755	4,199	91,906
392	INT_REVREQ		803,932,466	366,942,931	2,231,616	15,795,627	225,323,157	180,998,832	8,444,677	1,265,777	2,929,848
393	INT_GENPT		153,998,437	81,623,362	818,032	4,060,118	38,975,196	26,759,846	1,192,042	24,899	544,943
394	INT_TOTAL_PLANT_EXCL INT		3,704,637,994	1,815,369,009	10,306,146	77,667,192	1,049,438,120	694,723,910	23,629,762	8,416,249	25,087,606
395	INT_DIST (60%)_TRANSM (40%)_PLANT		1,037,750,691	542,938,618	4,012,238	25,717,812	279,100,017	163,881,902	2,339,696	5,034,810	14,725,598
397	Operating Revenue										
398	Base Rate Revenue		267,328,652	132,139,577	530,561	5,953,227	75,824,903	48,031,238	1,868,205	1,152,148	1,828,794
399	Fuel Cost Revenue		207,300,587	75,970,833	391,108	3,344,186	59,219,378	63,597,486	3,765,866	391,039	620,692
400	Special Contract Revenue		30,156,859	13,764,647	83,712	592,521	8,452,251	6,789,571	316,774	47,481	109,904
401	Non-Firm Revenue		14,611,626	6,669,258	40,560	287,089	4,095,291	3,289,688	153,484	23,006	53,251
402	Forfeited Discounts		2,551,683	1,142,913	6,208	53,353	735,598	566,346	29,022	6,886	11,357
403	Reconnect Charge		237,837	226,325	1,642	5,065	4,751	54	1	-	-
404	Returned Check Charge		104,726	99,263	779	2,403	2,254	26	0	-	-
405	Securitization Fees		245,725	112,157	682	4,828	68,871	55,323	2,581	387	896
406	Interdepartmental Sales		100,367	45,811	279	1,972	28,130	22,597	1,054	158	366
407	Rent From Property		5,062,099	2,310,519	14,052	99,460	1,418,786	1,139,690	53,173	7,970	18,448
408	LRAM Incentive		-	-	-	-	-	-	-	-	-
409	Rider Revenue		99,379,048	49,842,143	487,680	2,724,122	29,673,721	15,662,293	814,423	29,159	145,507
410	Rider Revenue_Special Contract		12,267,532	5,599,331	34,053	241,032	3,438,298	2,761,935	128,861	19,315	44,708
411	Variable Production Revenue_Special Contract		4,870,592	1,767,260	9,296	78,617	1,390,814	1,510,021	89,455	9,713	15,417
412	Variable Production Revenue		18,054,808	6,551,059	34,459	291,427	5,155,612	5,597,499	331,601	36,004	57,149
413	Transmission Revenue		8,758,794	3,997,820	24,313	172,092	2,454,882	1,971,971	92,004	13,791	31,921
414	Fuel Cost Revenue_Special Contract		52,891,914	19,383,654	99,790	853,256	15,109,587	16,226,644	960,846	99,772	158,367
415	Total Operating Revenue		723,922,849	319,622,569	1,759,173	14,704,649	207,073,126	167,222,380	8,607,350	1836827.708	3096774.211
416	NET INCOME AT CURRENT RATES		131,196,735	55,526,149	73,374	3,097,628	42,183,019	26,744,410	1,562,958	944,875	1,064,323

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Energy Allocation Factor	Customer Allocation Factor
1	<b>RATE BASE</b>								
2	<b>Plant in Service</b>								
3	<b>Intangible Plant</b>								
4	Organization	301.0	12,151	INT_LABOR					
5	Franchises and Consents	302.0	0						
6	Miscellaneous Intangible Plant	303.0	198,547,734	INT_LABOR					
7	Subtotal - Intangible Plant		198,559,885						
8	<b>Steam Production Plant</b>								
9	Land and Land Rights	310.0	1,976,433		PRODUCTION	DEMAND	4CP_Demand		
10	Structures and Improvements	311.0	96,772,607		PRODUCTION	DEMAND	4CP_Demand		
11	Boiler Plant Equipment	312.0	569,693,573		PRODUCTION	DEMAND	4CP_Demand		
12	Engines and Engine Driven Generators	313.0	0		PRODUCTION	DEMAND	4CP_Demand		
13	Turbogenerator Units	314.0	48,177,832		PRODUCTION	DEMAND	4CP_Demand		
14	Accessory Electric Equipment	315.0	33,226,393		PRODUCTION	DEMAND	4CP_Demand		
15	Miscellaneous Power Plant Equipment	316.0	24,639,884		PRODUCTION	DEMAND	4CP_Demand		
16	Asset Retirement Costs for Steam Production	317.0	0		PRODUCTION	DEMAND	4CP_Demand		
17	Subtotal - Steam Production Plant		774,486,722						
18	<b>Other Production Plant</b>								
19	Land and Land Rights	340.0	389,504		PRODUCTION	DEMAND	4CP_Demand		
20	Structures and Improvements	341.0	2,271,907		PRODUCTION	DEMAND	4CP_Demand		
21	Fuel Holders, Producers and Accessories	342.0	4,101,467		PRODUCTION	DEMAND	4CP_Demand		
22	Prime Movers	343.0	48,262,971		PRODUCTION	DEMAND	4CP_Demand		
23	Generators	344.0	17,496,247		PRODUCTION	DEMAND	4CP_Demand		
24	Accessory Electric Equipment	345.0	5,263,501		PRODUCTION	DEMAND	4CP_Demand		
25	Miscellaneous Power Plant Equipment	346.0	777,314,426		PRODUCTION	DEMAND	4CP_Demand		
26	Asset Retirement Costs for Other Production	347.0	0		PRODUCTION	DEMAND	4CP_Demand		
27	Subtotal - Other Production Plant		855,100,022						
28	<b>Transmission Plant</b>								
29	Land and Land Rights	350.0	19,334,962		TRANSMISSION	DEMAND	4CP_Demand		
30	Structures and Improvements	352.0	6,442,051		TRANSMISSION	DEMAND	4CP_Demand		
31	Station Equipment	353.0	196,875,807		TRANSMISSION	DEMAND	4CP_Demand		
32	Towers and Fixtures	354.0	4,622,707		TRANSMISSION	DEMAND	4CP_Demand		
33	Poles and Fixtures	355.0	237,797,966		TRANSMISSION	DEMAND	4CP_Demand		
34	Overhead Conductors and Devices	356.0	106,793,870		TRANSMISSION	DEMAND	4CP_Demand		
35	Underground Conduit	357.0	1,180,974		TRANSMISSION	DEMAND	4CP_Demand		
36	Underground Conductors and Devices	358.0	1,356,646		TRANSMISSION	DEMAND	4CP_Demand		
37	Road and Trails	359.0	0		TRANSMISSION	DEMAND	4CP_Demand		
38	ARO for Transmission Plant	359.1	0		TRANSMISSION	DEMAND	4CP_Demand		
39	Subtotal - Transmission Plant		574,404,982						

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Energy Allocation Factor	Customer Allocation Factor
40	<b>Distribution Plant</b>								
41	Land and land rights	360.0	3,081,457	INT_361-364					
42	Structures and improvements	361.0	1,539,531	INT_STNS,POLES,LINES					
43	Station equipment	362.0	259,931,734		SUBSTATION	DEMAND	NCP_PRI		
44	Storage battery equipment	363.0	0						
45	Poles, Towers and Fixtures - PRI DEM	364.0	250,802,380		DIST PRIMARY	DEMAND	NCP_PRI		
46	Poles, Towers and Fixtures - PRI CUST	364.0	0		DIST PRIMARY	CUSTOMER			CUST_PRI
47	Poles, Towers and Fixtures - SEC DEM	364.0	47,052,112		DIST SECONDARY	DEMAND	NCP_SEC		
48	Poles, Towers and Fixtures - SEC CUST	364.0	0		DIST SECONDARY	CUSTOMER			CUST_SEC
49	Overhead Conductors and Devices - PRI DEM	365.0	265,280,976		DIST PRIMARY	DEMAND	NCP_PRI		
50	Overhead Conductors and Devices - PRI CUST	365.0	0		DIST PRIMARY	CUSTOMER			CUST_PRI
51	Overhead Conductors and Devices - SEC DEM	365.0	46,814,290		DIST SECONDARY	DEMAND	NCP_SEC		
52	Overhead Conductors and Devices - SEC CUST	365.0	0		DIST SECONDARY	CUSTOMER			CUST_SEC
53	Underground conduit	366.0	47,676,074	INT_367					
54	Underground Conductors and Devices - PRI DEM	367.0	104,053,705		DIST PRIMARY	DEMAND	NCP_PRI		
55	Underground Conductors and Devices - PRI CUST	367.0	0		DIST PRIMARY	CUSTOMER			CUST_PRI
56	Underground Conductors and Devices - SEC DEM	367.0	61,110,906		DIST SECONDARY	DEMAND	NCP_SEC		
57	Underground Conductors and Devices - SEC CUST	367.0	0		DIST SECONDARY	CUSTOMER			CUST_SEC
58	Transformers and Transformer Installations - DEM	368.0	45,332,193		TRANSFORMATION	DEMAND	NCP_PRI		
59	Transformers and Transformer Installations - CUST	368.0	57,782,655		TRANSFORMATION	CUSTOMER			CUST_SEC
60	Services	369.0	103,266,723		ONSITE & METERING	CUSTOMER			SERV
61	Meters	370.0	26,328,799		ONSITE & METERING	CUSTOMER			MTRS
62	Installations on customers premises	371.0	5,941,020		LIGHTING PLANT	CUSTOMER			OUTDOOR-LIGHT
63	Street lighting and signal systems	373.0	20,653,277		LIGHTING PLANT	CUSTOMER			STREET-LIGHT
64	Subtotal - Distribution Plant		1,346,647,831						
65	<b>General Plant</b>								
66	Land and Land Rights	389.0	2,309,376	INT_LABOR					
67	Structures and Improvements	390.0	56,222,863	INT_LABOR					
68	Office Furniture and Equipment	391.0	23,986,173	INT_LABOR					
69	Transportation Equipment	392.0	25,161,795	INT_LABOR					
70	Stores Equipment	393.0	688,773	INT_LABOR					
71	Tools, Shop and Garage Equipment	394.0	9,246,944	INT_LABOR					
72	Laboratory Equipment	395.0	1,859,238	INT_LABOR					
73	Power Operated Equipment	396.0	5,812,993	INT_LABOR					
74	Communication Equipment	397.0	22,869,808	INT_LABOR					
75	Miscellaneous Equipment	398.0	2,761,879	INT_LABOR					
76	Miscellaneous Equipment-DLC	398.0	3,078,597		PRODUCTION	DEMAND	4CP_Demand		
77	Subtotal - General Plant		153,998,437						
78	<b>Total Plant in Service</b>		3,903,197,879						

Cause No. 15996

North Carolina

Electric Class Cost of Service Study

12 Months Ended Dec 31, 2025

Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study

Schedule 4 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Energy Allocation Factor	Customer Allocation Factor
79	<b>Accumulated Depreciation &amp; Amortization</b>								
80	<b>Intangible Plant</b>								
81	Organization	301.0	0	INT_LABOR	-	-	-	-	-
82	Franchises and Consents	302.0	0	-	-	-	-	-	-
83	Miscellaneous Intangible Plant	303.0	(120,558,306)	INT_LABOR	-	-	-	-	-
84	Subtotal - Intangible Plant		(120,558,306)						
85	<b>Steam Production Plant</b>								
86	Land and Land Rights	310.0	142,880	-	PRODUCTION	DEMAND	4CP_Demand	-	-
87	Structures and Improvements	311.0	(46,698,062)	-	PRODUCTION	DEMAND	4CP_Demand	-	-
88	Boiler Plant Equipment	312.0	(264,424,780)	-	PRODUCTION	DEMAND	4CP_Demand	-	-
89	Engines and Engine Driven Generators	313.0	0	-	PRODUCTION	DEMAND	4CP_Demand	-	-
90	Turbogenerator Units	314.0	(36,101,462)	-	PRODUCTION	DEMAND	4CP_Demand	-	-
91	Accessory Electric Equipment	315.0	(3,420,234)	-	PRODUCTION	DEMAND	4CP_Demand	-	-
92	Miscellaneous Power Plant Equipment	316.0	(8,721,704)	-	PRODUCTION	DEMAND	4CP_Demand	-	-
93	Asset Retirement Costs for Steam Production	317.0	0	-	PRODUCTION	DEMAND	4CP_Demand	-	-
94	Subtotal - Steam Production Plant		(359,223,363)						
95	<b>Other Production Plant</b>								
96	Land and Land Rights	340.0	38,004	-	PRODUCTION	DEMAND	4CP_Demand	-	-
97	Structures and Improvements	341.0	(2,231,173)	-	PRODUCTION	DEMAND	4CP_Demand	-	-
98	Fuel Holders, Producers and Accessories	342.0	(4,631,843)	-	PRODUCTION	DEMAND	4CP_Demand	-	-
99	Prime Movers	343.0	(42,171,802)	-	PRODUCTION	DEMAND	4CP_Demand	-	-
100	Generators	344.0	(13,256,606)	-	PRODUCTION	DEMAND	4CP_Demand	-	-
101	Accessory Electric Equipment	345.0	(4,116,286)	-	PRODUCTION	DEMAND	4CP_Demand	-	-
102	Miscellaneous Power Plant Equipment	346.0	(16,512,384)	-	PRODUCTION	DEMAND	4CP_Demand	-	-
103	Asset Retirement Costs for Other Production	347.0	0	-	PRODUCTION	DEMAND	4CP_Demand	-	-
104	Subtotal - Other Production Plant		(82,882,091)						
105	<b>Transmission Plant</b>								
106	Land and Land Rights	350.0	(4,213,024)	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
107	Structures and Improvements	352.0	(2,543,412)	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
108	Station Equipment	353.0	(55,183,260)	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
109	Towers and Fixtures	354.0	(5,214,294)	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
110	Poles and Fixtures	355.0	(55,473,356)	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
111	Overhead Conductors and Devices	356.0	(27,944,809)	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
112	Underground Conduit	357.0	(968,589)	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
113	Underground Conductors and Devices	358.0	(1,294,260)	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
114	Road and Trails	359.0	0	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
115	ARO for Transmission Plant	359.1	0	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
116	Subtotal - Transmission Plant		(152,835,002)						



Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Energy Allocation Factor	Customer Allocation Factor
117	<b>Distribution Plant</b>								
118	Land and land rights	360.0	(20,815)	INT_361-364	-	-	-	-	-
119	Structures and improvements	361.0	(897,293)	INT_STNS,POLES,LINES	-	-	-	-	-
120	Station equipment	362.0	(44,601,013)	-	SUBSTATION	DEMAND	NCP_PRI	-	-
121	Storage battery equipment	363.0	0	-	-	-	-	-	-
122	Poles, Towers and Fixtures	364.0	(90,761,034)	INT_364	-	-	-	-	-
123	Overhead Conductors and Devices	365.0	(91,322,510)	INT_365	-	-	-	-	-
124	Underground conduit	366.0	(18,345,845)	INT_367	-	-	-	-	-
125	Underground Conductors and Devices	367.0	(51,477,871)	INT_367	-	-	-	-	-
126	Transformers and Transformer Installations	368.0	(52,561,797)	INT_368	-	-	-	-	-
127	Services	369.0	(71,529,816)	-	ONSITE & METERING	CUSTOMER	-	-	SERV
128	Meters	370.0	(2,976,324)	-	ONSITE & METERING	CUSTOMER	-	-	MTRS
129	Installations on customers premises	371.0	(2,944,632)	-	LIGHTING PLANT	CUSTOMER	-	-	OUTDOOR-LIGHT
130	Street lighting and signal systems	373.0	(12,598,490)	-	LIGHTING PLANT	CUSTOMER	-	-	STREET-LIGHT
131	Subtotal - Distribution Plant		(440,037,441)						
132	<b>General Plant</b>								
133	Land and Land Rights	389.0	(22,147)	INT_LABOR	-	-	-	-	-
134	Structures and Improvements	390.0	(17,518,991)	INT_LABOR	-	-	-	-	-
135	Office Furniture and Equipment	391.0	(15,258,932)	INT_LABOR	-	-	-	-	-
136	Transportation Equipment	392.0	(16,726,737)	INT_LABOR	-	-	-	-	-
137	Stores Equipment	393.0	(574,962)	INT_LABOR	-	-	-	-	-
138	Tools, Shop and Garage Equipment	394.0	(2,180,271)	INT_LABOR	-	-	-	-	-
139	Laboratory Equipment	395.0	(1,935,880)	INT_LABOR	-	-	-	-	-
140	Power Operated Equipment	396.0	(2,361,451)	INT_LABOR	-	-	-	-	-
141	Communication Equipment	397.0	(9,472,725)	INT_LABOR	-	-	-	-	-
142	Miscellaneous Equipment	398.0	(480,682)	INT_LABOR	-	-	-	-	-
143	Miscellaneous Equipment-DLC	398.0	(5,512,812)	-	PRODUCTION	DEMAND	4CP_Demand	-	-
144	Subtotal - General Plant		(72,045,589)						
145	<b>Total Accumulated Depreciation &amp; Amortization</b>		(1,227,581,792)						
146	<b>Other Rate Base Items</b>								
147	Fuel Stock & Expense	151.0	8,990,701		PRODUCTION	ENERGY		ENERGY	
148	Materials and Supplies (Generation Inventory)	154.0	41,360,961		PRODUCTION	DEMAND	4CP_Demand		
149	Allowance Inventory	158.0	0		PRODUCTION	DEMAND	4CP_Demand		
150	Stores Expense	163.0	311,332	INT_TOTAL_PLANT					
151	PI SCC - AMI	182.3	10,585,830		CUST ACCTS & SRVC	CUSTOMER			CUST
152	PI SCC - ECA	182.3	5,575,984		PRODUCTION	DEMAND	4CP_Demand		
153	PI SCC - CECA	182.3	2,963,459		PRODUCTION	DEMAND	4CP_Demand		
154	PI SCC - TDSIC	182.3	21,951,124	ST (60%)_TRANSM (40%)_PLANT					
155	PI SCC - CT	182.3	2,496,186		PRODUCTION	DEMAND	4CP_Demand		
156	<b>Total Other Rate Base Items</b>		94,235,578						
157	<b>TOTAL RATE BASE</b>		2,769,851,666						

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Energy Allocation Factor	Customer Allocation Factor
158	<b>OPERATION AND MAINTENANCE EXPENSE</b>								
159	<b>Generation Production, Transmission, and Distribution Expense</b>								
160	<b>Steam Power Generation Operation Expenses</b>								
161	Operation Supervision and Engineering	500.0	743,496		PRODUCTION	DEMAND	4CP_Demand		
162	Fuel	501.0	246,229,310		FUEL EXPENSES	ENERGY		REV_ENERGY	
163	Fuel (Operation Related Expenses)	501.0	2,240,456		PRODUCTION	DEMAND	4CP_Demand		
164	Steam Expenses	502.0	1,969,108		PRODUCTION	DEMAND	4CP_Demand		
165	Steam Expenses - VPC	502.0	7,310,722		VPC	ENERGY		REV_PROPOSED_VP	
166	Electric Expenses	505.0	1,348,774		PRODUCTION	DEMAND	4CP_Demand		
167	Electric Expenses - VPC	505.0	165,000		VPC	ENERGY		REV_PROPOSED_VP	
168	Miscellaneous Steam Power Expenses	506.0	2,163,147		PRODUCTION	DEMAND	4CP_Demand		
169	Miscellaneous Steam Power Expenses - VPC	506.0	299,500		VPC	ENERGY		REV_PROPOSED_VP	
170	Rents	507.0	0		PRODUCTION	DEMAND	4CP_Demand		
171	Allowances	509.0	0		PRODUCTION	DEMAND	4CP_Demand		
172	Subtotal - Steam Power Generation Operation Expenses		262,469,512						
173	<b>Steam Power Generation Maintenance Expenses</b>								
174	Maintenance Supervision and Engineering	510.0	492,730		PRODUCTION	DEMAND	4CP_Demand		
175	Maintenance of Structures	511.0	1,494,465		PRODUCTION	DEMAND	4CP_Demand		
176	Maintenance of Boiler Plant	512.0	6,725,481		PRODUCTION	DEMAND	4CP_Demand		
177	Maintenance of Boiler Plant-VPC	512.0	500,200		VPC	ENERGY		REV_PROPOSED_VP	
178	Maintenance of Electric Plant	513.0	3,512,286		PRODUCTION	DEMAND	4CP_Demand		
179	Maintenance of Miscellaneous Steam Plant	514.0	1,506,822		PRODUCTION	DEMAND	4CP_Demand		
180	Subtotal - Steam Power Generation Maintenance Expenses		14,231,984						
181	<b>Other Power Generation Operation Expenses</b>								
182	Operations Supervision and Engineering	546.0	20,563		PRODUCTION	DEMAND	4CP_Demand		
183	Generation Expenses	548.0	5,608,351		PRODUCTION	DEMAND	4CP_Demand		
184	Miscellaneous Other Power Generation Expenses	549.0	917,282		PRODUCTION	DEMAND	4CP_Demand		
185	Subtotal - Other Power Generation Operation Expenses		6,546,196						
186	<b>Other Power Generation Maintenance Expenses</b>								
187	Maintenance Supervision and Engineering	551.0	1		PRODUCTION	DEMAND	4CP_Demand		
188	Maintenance of Structures	552.0	15,000		PRODUCTION	DEMAND	4CP_Demand		
189	Maintenance of Generating and Electric Plant	553.0	8,602,756		PRODUCTION	DEMAND	4CP_Demand		
190	Subtotal - Other Power Generation Maintenance Expenses		8,617,756						
191	<b>Other Power Supply Expenses</b>								
192	System Control and Load Dispatching	556.0	670,659		PRODUCTION	DEMAND	4CP_Demand		
193	All Other Expenses - Fixed	557.0	0						
194	All Other Expenses - Variable	557.0	0						
195	Subtotal - Other Power Supply Expenses		670,659						

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Energy Allocation Factor	Customer Allocation Factor
196	<b>Transmission Operation Expenses</b>								
197	Operation Supervision and Engineering	560.0	419,171		TRANSMISSION	DEMAND	4CP_Demand		
198	Load Dispatching	561.0	19,910,336		TRANSMISSION	DEMAND	4CP_Demand		
199	Station Expenses	562.0	111,914		TRANSMISSION	DEMAND	4CP_Demand		
200	Overhead Line Expenses	563.0	(118)		TRANSMISSION	DEMAND	4CP_Demand		
201	Underground Line Expenses	564.0	0						
202	Transmission of Electricity by Others	565.0	0						
203	Miscellaneous Transmission Expenses	566.0	0						
204	Rents	567.0	0						
205	Subtotal - Transmission Operation Expenses		20,441,303						
206	<b>Transmission Maintenance Expenses</b>								
207	Maintenance Supervision and Engineering	568.0	388,095		TRANSMISSION	DEMAND	4CP_Demand		
208	Maintenance of Structures	569.0	2,371,329		TRANSMISSION	DEMAND	4CP_Demand		
209	Maintenance of Station Equipment	570.0	233,432		TRANSMISSION	DEMAND	4CP_Demand		
210	Maintenance of Overhead Lines	571.0	579,737		TRANSMISSION	DEMAND	4CP_Demand		
211	Maintenance of Underground Lines	572.0	0						
212	Maintenance of Miscellaneous Transmission Plant	573.0	0						
213	Subtotal - Transmission Maintenance Expenses		3,572,594						
214	<b>Distribution Operation Expenses</b>								
215	Operation Supervision and Engineering	580.0	1,941,263	INT_DIST_OPS					
216	Load Dispatching	581.0	256,022		DIST PRIMARY	DEMAND	12CP_Demand		
217	Station Expenses	582.0	64,922		SUBSTATION	DEMAND	12CP_Demand		
218	Overhead Line Expenses	583.0	0	INT_365					
219	Underground Line Expenses	584.0	0	INT_367					
220	Street Lighting and Signal System Expenses	585.0	0		LIGHTING PLANT	CUSTOMER			STREET-LIGHT
221	Meter Expenses	586.0	1,157,573		ONSITE & METERING	CUSTOMER			MTRS
222	Customer Installations Expenses	587.0	0		ONSITE & METERING	CUSTOMER			MTRS
223	Miscellaneous Distribution Expenses	588.0	7,696,359	INT_DIST_OPS					
224	Rents	589.0	0	INT_DIST_OPS					
225	Subtotal - Distribution Operation Expenses		11,116,139						
226	<b>Distribution Maintenance Expenses</b>								
227	Maintenance Supervision and Engineering	590.0	203,910	INT_DIST_MAINT					
228	Maintenance of Structures	591.0	1,112,625		DIST PRIMARY	DEMAND	12CP_Demand		
229	Maintenance of Station Equipment	592.0	815,274		DIST PRIMARY	DEMAND	12CP_Demand		
230	Maintenance of Overhead Lines	593.0	8,631,137	INT_365					
231	Maintenance of Underground Lines	594.0	267,725	INT_367					
232	Maintenance of Line Transformers	595.0	0						
233	Maintenance of Street Lighting and Signal Systems	596.0	115,832		LIGHTING PLANT	CUSTOMER			STREET-LIGHT
234	Maintenance of Meters	597.0	0		ONSITE & METERING	CUSTOMER			MTRS
235	Maintenance of Miscellaneous Distribution Plant	598.0	670,972	INT_DIST_MAINT					
236	Subtotal - Distribution Maintenance Expenses		11,817,475						
237	<b>Total Generation Production, Transmission, and Distribution Expense</b>		47,618,170						

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Energy Allocation Factor	Customer Allocation Factor
238	<b>Customer Accounts, Service, and Sales Expense</b>								
239	<b>Customer Account</b>								
240	Supervision	901.0	0						
241	Meter Reading Expenses	902.0	152,498		CUST ACCTS & SRVC	CUSTOMER			MTR_READ
242	Customer Billing and Accounting	903.0	1,155,579		CUST ACCTS & SRVC	CUSTOMER			CUST
243	Uncollectible Accounts	904.0	2,279,803		CUST ACCTS & SRVC	CUSTOMER			UNCOLL
244	Misc. Customer Accounts Expenses	905.0	70,218		CUST ACCTS & SRVC	CUSTOMER			CUST
245	Subtotal - Customer Account		3,658,099						
246	<b>Customer Service &amp; Information Expenses</b>								
247	Supervision	907.0	0						
248	Customer Assistance	908.0	14,596		CUST ACCTS & SRVC	CUSTOMER			CUST
249	Informational and Instructional Advertising	909.0	0						
250	Miscellaneous Customer Service and Informational	910.0	329		CUST ACCTS & SRVC	CUSTOMER			CUST
251	Subtotal - Customer Service & Information Expenses		14,925						
252	<b>Sales Expenses</b>								
253	Supervision	911.0	1,139,859		CUST ACCTS & SRVC	CUSTOMER			CUST
254	Demonstrating and Selling Expenses	912.0	25,289		CUST ACCTS & SRVC	CUSTOMER			CUST
255	Advertising Expenses	913.0	0						
256	Miscellaneous Sales Expenses	916.0	0						
257	Subtotal - Sales Expenses		1,165,148						
258	<b>Total Customer Accounts, Service, and Sales Expense</b>		4,838,172						

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Energy Allocation Factor	Customer Allocation Factor
259	<b>Administrative and General Expenses</b>								
260	Administrative and General Salaries	920.0	20,391,648	INT_LABOR					
261	Office Supplies and Expenses	921.0	2,742,248	INT_LABOR					
262	Administrative Expenses Transferred - Company	922.0	0						
263	Outside Services Employed	923.0	340,000	INT_LABOR					
264	Property Insurance	924.0	2,276,531	INT_TOTAL_PLANT					
265	Injuries and Damages	925.0	4,009,520	INT_LABOR					
266	Employee Pensions and Benefits	926.0	8,123,484	INT_LABOR					
267	Regulatory Commission Expenses	928.0	414,956	INT_RATEBASE					
268	General Advertising Expenses	930.1	(835)	INT_RATEBASE					
269	Miscellaneous General Expense	930.2	5,306,182	INT_TOTAL_PLANT					
270	Rents	931.0	4,626,382	INT_LABOR					
271	Maintenance of General Plant	935.0	1,156,447	INT_GENPT					
272	<b>Total Administrative and General Expenses</b>		<b>49,386,564</b>						
273	<b>TOTAL OPERATION AND MAINTENANCE EXPENSE</b>		<b>393,708,355</b>						
274	<b>Adjustments, Depreciation and Amortization Expense</b>								
275	<b>Depreciation Expense</b>								
276	<b>Intangible Plant</b>								
277	Organization	301.0	0	INT_LABOR	-	-	-	-	-
278	Franchises and Consents	302.0	0		-	-	-	-	-
279	Miscellaneous Intangible Plant	303.0	18,385,082	INT_LABOR	-	-	-	-	-
280	Subtotal - Intangible Plant		18,385,082						
281	<b>Other Production Plant</b>								
282	Land and Land Rights	310.0	0	-	PRODUCTION	DEMAND	4CP_Demand	-	-
283	Structures and Improvements	311.0	5,712,146	-	PRODUCTION	DEMAND	4CP_Demand	-	-
284	Boiler Plant Equipment	312.0	21,729,351	-	PRODUCTION	DEMAND	4CP_Demand	-	-
285	Engines and Engine Driven Generators	313.0	0	-	PRODUCTION	DEMAND	4CP_Demand	-	-
286	Turbogenerator Units	314.0	998,400	-	PRODUCTION	DEMAND	4CP_Demand	-	-
287	Accessory Electric Equipment	315.0	1,970,549	-	PRODUCTION	DEMAND	4CP_Demand	-	-
288	Miscellaneous Power Plant Equipment	316.0	1,231,001	-	PRODUCTION	DEMAND	4CP_Demand	-	-
289	Asset Retirement Costs for Steam Production	317.0	0	-	PRODUCTION	DEMAND	4CP_Demand	-	-
290	Subtotal - Other Production Plant		31,641,447						
291	<b>Other Production Plant</b>								
292	Land and Land Rights	340.0	0	-	PRODUCTION	DEMAND	4CP_Demand	-	-
293	Structures and Improvements	341.0	76,322	-	PRODUCTION	DEMAND	4CP_Demand	-	-
294	Fuel Holders, Producers and Accessories	342.0	70,847	-	PRODUCTION	DEMAND	4CP_Demand	-	-
295	Prime Movers	343.0	842,977	-	PRODUCTION	DEMAND	4CP_Demand	-	-
296	Generators	344.0	553,653	-	PRODUCTION	DEMAND	4CP_Demand	-	-
297	Accessory Electric Equipment	345.0	137,601	-	PRODUCTION	DEMAND	4CP_Demand	-	-
298	Miscellaneous Power Plant Equipment	346.0	24,331,594	-	PRODUCTION	DEMAND	4CP_Demand	-	-
299	Asset Retirement Costs for Other Production	347.0	0	-	PRODUCTION	DEMAND	4CP_Demand	-	-
300	Subtotal - Other Production Plant		26,012,993						

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Energy Allocation Factor	Customer Allocation Factor
301	<b>Other Production Plant</b>								
302	Land and Land Rights	350.0	143,300	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
303	Structures and Improvements	352.0	91,477	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
304	Station Equipment	353.0	3,139,593	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
305	Towers and Fixtures	354.0	17,043	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
306	Poles and Fixtures	355.0	5,951,193	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
307	Overhead Conductors and Devices	356.0	2,833,897	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
308	Underground Conduit	357.0	14,054	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
309	Underground Conductors and Devices	358.0	9,361	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
310	Road and Trails	359.0	0	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
311	ARO for Transmission Plant	359.1	0	-	TRANSMISSION	DEMAND	4CP_Demand	-	-
312	Subtotal - Other Production Plant		12,199,918						
313	<b>Distribution Plant</b>								
314	Land and land rights	360.0	1,177	INT_361-364	-	-	-	-	-
315	Structures and improvements	361.0	19,706	INT_STNS,POLES,LINES	-	-	-	-	-
316	Station equipment	362.0	4,013,204	-	SUBSTATION	DEMAND	NCP_PRI	-	-
317	Storage battery equipment	363.0	0	-	-	-	-	-	-
318	Poles, Towers and Fixtures	364.0	15,005,586	INT_364	-	-	-	-	-
319	Overhead Conductors and Devices	365.0	13,295,258	INT_365	-	-	-	-	-
320	Underground conduit	366.0	1,015,632	INT_367	-	-	-	-	-
321	Underground Conductors and Devices	367.0	2,912,001	INT_367	-	-	-	-	-
322	Transformers and Transformer Installations	368.0	1,749,229	INT_368	-	-	-	-	-
323	Services	369.0	1,993,032	-	ONSITE & METERING	CUSTOMER	-	-	SERV
324	Meters	370.0	1,852,884	-	ONSITE & METERING	CUSTOMER	-	-	MTRS
325	Installations on customers premises	371.0	192,489	-	LIGHTING PLANT	CUSTOMER	-	-	OUTDOOR-LIGHT
326	Street lighting and signal systems	373.0	431,653	-	LIGHTING PLANT	CUSTOMER	-	-	STREET-LIGHT
327	Subtotal - Distribution Plant		42,481,852						
328	<b>General Plant</b>								
329	Land and Land Rights	389.0	0	INT_LABOR	-	-	-	-	-
330	Structures and Improvements	390.0	1,139,965	INT_LABOR	-	-	-	-	-
331	Office Furniture and Equipment	391.0	1,445,296	INT_LABOR	-	-	-	-	-
332	Transportation Equipment	392.0	1,805,524	INT_LABOR	-	-	-	-	-
333	Stores Equipment	393.0	22,940	INT_LABOR	-	-	-	-	-
334	Tools, Shop and Garage Equipment	394.0	369,878	INT_LABOR	-	-	-	-	-
335	Laboratory Equipment	395.0	92,074	INT_LABOR	-	-	-	-	-
336	Power Operated Equipment	396.0	245,204	INT_LABOR	-	-	-	-	-
337	Communication Equipment	397.0	1,505,059	INT_LABOR	-	-	-	-	-
338	Miscellaneous Equipment	398.0	127,525	INT_LABOR	-	-	-	-	-
339	Miscellaneous Equipment-DLC	398.0	154,194	-	PRODUCTION	DEMAND	4CP_Demand	-	-
340	Subtotal - General Plant		6,907,660						

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Energy Allocation Factor	Customer Allocation Factor
341	<b>Amortization Expense</b>								
342	Regulatory Amortization - TDISC	407.4	7,935,299	ST (60%)_TRANSM (40%)_PLANT					
343	Regulatory Amortization - CECA	407.4	167,953		PRODUCTION	DEMAND	4CP_Demand		
344	Regulatory Amortization - ECA	407.4	24,657,372		PRODUCTION	DEMAND	4CP_Demand		
345	Regulatory Amortization - AMI	407.4	1,643,527		CUST ACCTS & SRVC	CUSTOMER			CUST
346	Regulatory Amortization - CT	407.4	118,495		PRODUCTION	DEMAND	4CP_Demand		
347	Pro Forma Amortization Expense - Deferred Medicare Tax Liability	407.4	(347,401)	INT_LABOR					
348	Subtotal - Amortization Expense		34,175,245						
349	<b>Total Adjustments, Depreciation and Amortization Expense</b>		171,804,198						
350	<b>Taxes</b>								
351	<b>Taxes Other Than Income Taxes</b>								
352	Taxes Other Than Income Taxes - Property	408.1	9,516,863	INT_TOTAL_PLANT					
353	Taxes Other Than Income Taxes - Payroll	408.1	2,783,210	INT_LABOR					
354	Taxes Other Than Income Taxes - Other	408.0	0						
355	Taxes Other Than Income Taxes - Other	408.0	0						
356	Investment Tax Credits		0	INT_RATEBASE					
357	Subtotal - Taxes Other Than Income Taxes		12,300,073						
358	<b>Income Taxes</b>								
359	State Income Tax	409.0	(0)	INT_RATEBASE					
360	Federal Income Tax	409.0	11,324,453	INT_RATEBASE					
361	Deferred Federal & State Income Taxes	410.0	3,589,036	INT_TOTAL_PLANT					
362	Subtotal - Income Taxes		14,913,489						
363	<b>Total Taxes</b>		27,213,562						
364	<b>REVENUE REQUIREMENT AT EQUAL RATES OF RETURN</b>								
365	<b>Test Year Expenses at Current Rates</b>		592,726,115	n/a	n/a	n/a	n/a	n/a	n/a
366	<b>Return on Rate Base</b>		187,518,958	INT_RATEBASE					
367	<b>Gross Up Items</b>								
368	Gross-up State Income Tax		4,584,096	INT_RATEBASE					
369	Gross-up Federal Income Tax		18,683,465	INT_RATEBASE					
370	Gross-up IURC Assessment		137,915	INT_RATEBASE					
371	Gross-up Bad Debts		281,918	INT_RATEBASE					
372	<b>TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN</b>		<b>803,932,466</b>						

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Energy Allocation Factor	Customer Allocation Factor
373	INTERNAL ALLOCATION FACTORS								
				Occurrences					
374	INT_STEAM_PROD_PT		774,486,722	0					
375	INT_OTHER_PROD_PT		855,100,022	0					
376	INT_TRANSMISSION_PT		574,404,982	0					
377	INT_DIST_PLANT		1,346,647,831	0					
378	INT_TOTAL_PLANT		3,903,197,879	5					
379	INT_RATEBASE		2,769,851,666	10					
380	INT_TRANS_OPS		20,022,132	0					
381	INT_TRANS_MAINT		3,184,499	0					
382	INT_DIST_OPS		1,478,517	3					
383	INT_DIST_MAINT		10,942,593	2					
384	INT_361-364		559,325,756	3					
385	INT_364		297,854,492	2					
386	INT_365		312,095,266	4					
387	INT_367		165,164,611	7					
388	INT_368		103,114,848	2					
389	INT_STNS,POLES,LINES		869,881,492	3					
390	INT_T&D_OH_CNDT		418,889,136	0					
391	INT_LABOR		25,452,949	44					
392	INT_REVREQ		803,932,466	0					
393	INT_GENPT		153,998,437	1					
394	INT_TOTAL_PLANT_EXCL INT		3,704,637,994	0					
395	INT_DIST (60%)_TRANSM (40%)_PLANT		1,037,750,691	2					





Petitioner's Exhibit No. 18, Attachment JDT-2: Allocated Cost of Service Study  
 Schedule 5 - Allocation Factors (External, Functionalization & Classification, and Internal)

Line No.	Category Description	Total System	Water Heating		Small General Service	Demand General	Large Power Service	High Load Factor	Outdoor	Street Lighting
			Residential (RS)	(B)	(SGS)	Service (DGS)	(LP)	Service (HLF)	Lighting (OL)	(SL)
1	<b>Allocation Factor Basis</b>									
2	INT_STEAM_PROD_PT	774,486,722	352,505,393	1,191,275	13,075,311	231,912,090	167,918,427	7,884,226	-	-
3	INT_OTHER_PROD_PT	855,100,022	389,196,303	1,315,270	14,436,270	256,050,915	185,396,401	8,704,865	-	-
4	INT_TRANSMISSION_PT	574,404,982	261,438,767	883,519	9,697,421	171,999,669	124,538,198	5,847,407	-	-
5	INT_DIST_PLANT	1,346,647,831	730,605,185	6,098,051	36,398,072	350,500,249	190,111,038	1,222	8,391,350	24,542,663
6	INT_TOTAL_PLANT	3,903,197,879	1,920,914,445	11,376,172	82,940,564	1,099,503,552	729,052,713	25,156,856	8,449,008	25,804,568
7	INT_RATEBASE	2,769,851,666	1,348,773,734	7,158,066	54,931,192	792,545,219	531,408,163	18,363,947	4,902,484	11,768,861
8	INT_TRANS_OPS	20,022,132	9,113,015	30,797	338,025	5,995,422	4,341,049	203,824	-	-
9	INT_TRANS_MAINT	3,184,499	1,449,416	4,898	53,762	953,566	690,439	32,418	-	-
10	INT_DIST_OPS	1,478,517	1,101,249	23,725	79,564	191,577	77,842	4,169	151	240
11	INT_DIST_MAINT	10,942,593	5,419,540	23,181	194,903	3,164,137	1,947,810	24,992	20,175	147,855
12	INT_361-364	559,325,756	282,114,921	1,205,013	9,998,733	161,542,246	101,383,645	-	1,190,898	1,890,300
13	INT_364	297,854,492	152,825,448	652,772	5,416,448	87,638,508	49,652,190	-	645,125	1,024,001
14	INT_365	312,095,266	159,837,858	682,724	5,664,982	91,645,421	52,518,566	-	674,727	1,070,988
15	INT_367	165,164,611	88,888,042	379,672	3,150,375	51,175,844	20,599,861	-	375,225	595,591
16	INT_368	103,114,848	71,894,808	1,288,367	4,473,573	16,238,754	8,974,567	-	94,608	150,171
17	INT_STNS,POLES,LINES	869,881,492	441,171,985	1,884,402	15,636,042	252,740,364	153,630,314	-	1,862,328	2,956,056
18	INT_T&D_OH_CNDT	418,889,136	208,444,779	846,989	7,467,935	123,623,748	75,672,815	1,087,155	674,727	1,070,988
19	INT_LABOR	2545294946%	1352963438%	13716416%	67598180%	641777630%	440053284%	19575488%	419932%	9190578%
20	INT_REVREQ	803,932,466	366,942,931	2,231,616	15,795,627	225,323,157	180,998,832	8,444,677	1,265,777	2,929,848
21	INT_GENPT	153,998,437	81,623,362	818,032	4,060,118	38,975,196	26,759,846	1,192,042	24,899	544,943
22	INT_TOTAL_PLANT_EXCL INT	3,704,637,994	1,815,369,009	10,306,146	77,667,192	1,049,438,120	694,723,910	23,629,762	8,416,249	25,087,606
23	INT_DIST (60%)_TRANSM (40%)_PLA	1,037,750,691	542,938,618	4,012,238	25,717,812	279,100,017	163,881,902	2,339,696	5,034,810	14,725,598
24	<b>Allocation Factor %</b>									
25	INT_STEAM_PROD_PT	100.0%	45.5%	0.2%	1.7%	29.9%	21.7%	1.0%	0.0%	0.0%
26	INT_OTHER_PROD_PT	100.0%	45.5%	0.2%	1.7%	29.9%	21.7%	1.0%	0.0%	0.0%
27	INT_TRANSMISSION_PT	100.0%	45.5%	0.2%	1.7%	29.9%	21.7%	1.0%	0.0%	0.0%
28	INT_DIST_PLANT	100.0%	54.3%	0.5%	2.7%	26.0%	14.1%	0.0%	0.6%	1.8%
29	INT_TOTAL_PLANT	100.0%	49.2%	0.3%	2.1%	28.2%	18.7%	0.6%	0.2%	0.7%
30	INT_RATEBASE	100.0%	48.7%	0.3%	2.0%	28.6%	19.2%	0.7%	0.2%	0.4%
31	INT_TRANS_OPS	100.0%	45.5%	0.2%	1.7%	29.9%	21.7%	1.0%	0.0%	0.0%
32	INT_TRANS_MAINT	100.0%	45.5%	0.2%	1.7%	29.9%	21.7%	1.0%	0.0%	0.0%
33	INT_DIST_OPS	100.0%	74.5%	1.6%	5.4%	13.0%	5.3%	0.3%	0.0%	0.0%
34	INT_DIST_MAINT	100.0%	49.5%	0.2%	1.8%	28.9%	17.8%	0.2%	0.2%	1.4%
35	INT_361-364	100.0%	50.4%	0.2%	1.8%	28.9%	18.1%	0.0%	0.2%	0.3%
36	INT_364	100.0%	51.3%	0.2%	1.8%	29.4%	16.7%	0.0%	0.2%	0.3%
37	INT_365	100.0%	51.2%	0.2%	1.8%	29.4%	16.8%	0.0%	0.2%	0.3%
38	INT_367	100.0%	53.8%	0.2%	1.9%	31.0%	12.5%	0.0%	0.2%	0.4%
39	INT_368	100.0%	69.7%	1.2%	4.3%	15.7%	8.7%	0.0%	0.1%	0.1%
40	INT_STNS,POLES,LINES	100.0%	50.7%	0.2%	1.8%	29.1%	17.7%	0.0%	0.2%	0.3%
41	INT_T&D_OH_CNDT	100.0%	49.8%	0.2%	1.8%	29.5%	18.1%	0.3%	0.2%	0.3%
42	INT_LABOR	100.0%	53.2%	0.5%	2.7%	25.2%	17.3%	0.8%	0.0%	0.4%
43	INT_REVREQ	100.0%	45.6%	0.3%	2.0%	28.0%	22.5%	1.1%	0.2%	0.4%
44	INT_GENPT	100.0%	53.0%	0.5%	2.6%	25.3%	17.4%	0.8%	0.0%	0.4%
45	INT_TOTAL_PLANT_EXCL INT	100.0%	49.0%	0.3%	2.1%	28.3%	18.8%	0.6%	0.2%	0.7%
46	INT_DIST (60%)_TRANSM (40%)_PLANT	100.0%	52.3%	0.4%	2.5%	26.9%	15.8%	0.2%	0.5%	1.4%

CenterPoint Energy Indiana  
Electric Class Cost of Service Study  
Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study  
Schedule 5 - External Allocation Factors

No.	Code	Description	Total	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
<b><u>CUSTOMER EXTERNAL ALLOCATORS</u></b>											
1	CUST		100.0%	85.5%	2.1%	6.4%	6.0%	0.1%	0.0%	0.0%	0.0%
		Number Customers	156,171	133,577	3,219	9,932	9,316	106	1	-	19
2	CUST-BILL		100.0%	85.5%	2.1%	6.4%	6.0%	0.1%	0.0%	0.0%	0.0%
		Number Customers Bills	1,873,820	1,602,925	38,634	119,184	111,793	1,272	12		
3	CUST_PRI		100.0%	85.5%	2.1%	6.4%	6.0%	0.1%	0.0%	0.0%	0.0%
		Number of Customers Using Primary System	156,146	133,577	3,219	9,932	9,316	101	-		
4	CUST_SEC		100.0%	85.6%	2.1%	6.4%	5.9%	0.0%	0.0%	0.0%	0.0%
		Number of Customers Using Secondary System	155,982	133,577	3,219	9,932	9,254	-	-		
5	MTRS		100.0%	82.8%	2.0%	6.4%	8.7%	0.1%	0.0%	0.0%	0.0%
		Relative Weighting Factor		1.00	1.00	1.04	1.50	1.23	1.23		
		Relative Cost	161,252	133,577	3,219	10,315	14,009	130	1		
6	SERV		100.0%	76.4%	1.8%	10.1%	11.6%	0.1%	0.0%	0.0%	0.0%
		Relative Weighting Factor		1.00	1.00	1.78	2.17	1.73	1.73		
		Relative Cost	174,947	133,577	3,219	17,723	20,242	184	2		
7	STREET-LIGHT		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
		Street Lights	1	-	-	-	-	-	-	-	1
8	OUTDOOR-LIGHT		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
		Outdoor Lighting	1	-	-	-	-	-	-	1	-
9	MTR_READ		100.0%	0.0%	0.0%	0.0%	0.0%	99.1%	0.9%	0.0%	0.0%
		ACCT - 902_Meter reading expenses	107					106	1		
10	UNCOLL		100.0%	97.2%	0.4%	1.2%	1.2%	0.0%	0.0%	0.0%	0.0%
		ACCT - 904_Uncollectible accounts	(2,385,325)	(2,317,672)	(9,648)	(29,765)	(27,919)	(318)	(3)	-	-

CenterPoint Energy Indiana  
Electric Class Cost of Service Study  
Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study  
Schedule 5 - External Allocation Factors

No.	Code	Description	Total	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
		<b>ENERGY AND REVENUE EXTERNAL ALLOCATORS</b>									
11	REV		100.0%	49.4%	0.2%	2.2%	28.4%	18.0%	0.7%	0.4%	0.7%
		Total Revenue_Less Fuel Cost	267,328,655	132,139,578	530,561	5,953,227	75,824,903	48,031,238	1,868,205	1,152,148	1,828,794
12	REV_ENERGY		100.0%	36.65%	0.19%	1.61%	28.57%	30.68%	1.82%	0.19%	0.30%
		Total Fuel Cost Revenue	195,282,190	71,566,370	368,433	3,150,305	55,786,093	59,910,377	3,547,537	368,368	584,707
13	REV_RIDER		100.0%	50.2%	0.5%	2.7%	29.9%	15.8%	0.8%	0.0%	0.1%
		Total Rider	99,379,046	49,842,142	487,680	2,724,122	29,673,720	15,662,292	814,423	29,159	145,507
14	ENERGY		100.0%	35.9%	0.2%	1.6%	28.3%	31.6%	1.9%	0.2%	0.3%
		kWh Sales	3,904,507,404	1,399,798,865	7,362,997	62,270,627	1,103,811,583	1,235,650,954	75,708,000	7,693,136	12,211,243
15	REV_LATE_FEE		100.0%	65.2%	5.0%	15.3%	14.4%	0.2%	0.0%	0.0%	0.0%
		Late Payment Fees	2,138,215	1,393,541	106,202	327,629	307,313	3,497	33	-	-
16	REV_FORFEITED		100.0%	44.8%	0.2%	2.1%	28.8%	22.2%	1.1%	0.3%	0.4%
		Forfeited Discounts	2,182,387	977,503	5,310	45,631	629,137	484,381	24,822	5,889	9,713
17	REV_RECONNECT		100.0%	95.2%	0.7%	2.1%	2.0%	0.0%	0.0%	0.0%	0.0%
		Reconnection Charge Revenue	51,711	49,208	357	1,101	1,033	12	0	-	-
18	REV_NFS		100.0%	94.8%	0.7%	2.3%	2.2%	0.0%	0.0%	0.0%	0.0%
		Returned Check Charge Revenue	152,777	144,808	1,137	3,506	3,289	37	0	-	-
19	REV_MISC		100.0%	56.7%	2.5%	8.4%	20.8%	10.8%	0.5%	0.1%	0.2%
		Total Misc Revenue	4,525,089	2,565,060	113,005	377,868	940,772	487,926	24,855	5,889	9,713
20	REV_VP		100.0%	36.3%	0.2%	1.6%	28.6%	31.0%	1.8%	0.2%	0.3%
		Variable Production Revenue	18,054,808	6,551,059	34,459	291,427	5,155,612	5,597,499	331,601	36,004	57,149
21	REV_PROPOSED_VP		100.0%	36.2%	0.2%	1.6%	28.5%	31.2%	1.9%	0.2%	0.3%
		Proposed Variable Production Revenue	6,549,773	2,368,171	12,457	105,349	1,866,940	2,041,470	121,712	13,015	20,659

CenterPoint Energy Indiana  
 Electric Class Cost of Service Study  
 Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study  
 Schedule 5 - External Allocation Factors

No.	Code	Description	Total	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
		<b>DEMAND ALLOCATORS</b>									
22	<b>NCP_SEC</b>		100.0%	61.3%	0.3%	2.2%	35.6%	0.0%	0.0%	0.3%	0.4%
		Non-Coincident Peak Demand_Secondary (kW)	739,741	453,262	1,936	16,065	263,528	-	-	1,913	3,037
23	<b>NCP_PRI</b>		100.0%	49.4%	0.2%	1.8%	28.3%	19.8%	0.0%	0.2%	0.3%
		Non-Coincident Peak Demand_Primary (kW)	916,803	453,262	1,936	16,065	259,087	181,503	-	1,913	3,037
24	<b>DEM_UNIT</b>										
		Demand kW	8	1	1	1	1	1	1	1	1
25	<b>12CP_Demand</b>		100.0%	44.4%	0.2%	1.7%	28.4%	24.0%	1.3%	0.0%	0.1%
		12_Coincident Peak Demand	678,015	300,715	1,296	11,651	192,262	162,477	8,789	319	506
26	<b>4CP_Demand</b>		100.0%	45.5%	0.2%	1.7%	29.9%	21.7%	1.0%	0.0%	0.0%
		4_Coincident Peak Demand	854,192	388,783	1,314	14,421	255,779	185,199	8,696	-	-

**CenterPoint Energy Indiana**  
**Electric Class Cost of Service Study**  
**Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study**  
**Schedule 5 - Functionalization Summary**

	<b>Replacement Costs</b>	<b>% of Total</b>
Poles Primary	\$ 158,125,353	84%
Poles Secondary	\$ 29,665,316	16%
	\$ 187,790,669	100%

	<b>Replacement Costs</b>	<b>% of Total</b>
Overhead Primary	\$ 263,915,794	85%
Overhead Secondary	\$ 46,061,696	15%
	\$ 309,977,490	100%

	<b>Replacement Costs</b>	<b>% of Total</b>
Underground Primary	\$ 134,491,649	63%
Underground Secondary	\$ 77,557,582	37%
	\$ 212,049,231	100%

**CenterPoint Energy Indiana**  
**Electric Class Cost of Service Study**  
**Petitioner's Exhibit No. 18-S, Attachment JDT-S2: Allocated Cost of Service Study**  
**Schedule 5 - Transformer Classification Summary**

<b>Transformers and Transformer Installations</b>	<b>Quantity</b>	<b>Total Replacement Cost</b>	<b>Zero Intercept Unit Cost</b>	<b>Customer Component</b>	<b>Customer Component (%)</b>	<b>Demand Component (%)</b>
<b>Overhead</b>	38,002	\$ 108,547,706	\$ 1,600	\$ 60,815,919	56.03%	43.97%
<b>Padmount</b>	18,992	\$ 109,728,498	\$ 3,238	\$ 61,499,914	56.05%	43.95%
<b>Total</b>	<b>56,994</b>	<b>\$ 218,276,204</b>	<b>\$ -</b>	<b>\$ 122,315,833</b>	<b>56.04%</b>	<b>43.96%</b>
					<b>Rounded</b>	<b>44.00%</b>

CenterPoint Energy Indiana  
 Electric Class Cost of Service Study  
 12 Months Ended Dec 31, 2025  
 Petitioner's Exhibit No. 18-S, Attachment JDT-S3: Revenue Apportionment  
 Schedule 1 - Proposed Revenue Apportionment

Line No.	Category Description	Total System	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Large Power Service (LP)	High Load		
								Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
1	Total Revenue at Current Rates	\$ 723,922,849	\$ 319,622,569	\$ 1,759,173	\$ 14,704,649	\$ 207,073,126	\$ 167,222,380	\$ 8,607,350	\$ 1,836,828	\$ 3,096,774
2	Total Revenue Requirement at Equal Rates of Return	\$ 803,932,466	\$ 366,942,931	\$ 2,231,616	\$ 15,795,627	\$ 225,323,157	\$ 180,998,832	\$ 8,444,677	\$ 1,265,777	\$ 2,929,848
3	Total Revenue (Deficiency)/Surplus	\$ (80,009,617)	\$ (47,320,362)	\$ (472,442)	\$ (1,090,978)	\$ (18,250,031)	\$ (13,776,453)	\$ 162,673	\$ 571,051	\$ 166,926
4	Percent Change at Equal Rates of Return	11.05%	14.81%	26.86%	7.42%	8.81%	8.24%	-1.89%	-31.09%	-5.39%
5	Multiple of system average increase required for parity	1.00	1.34	2.43	0.67	0.80	0.75	(0.17)	(2.81)	(0.49)
6	<b>Proposed Multiple of system average increase</b>	<b>1.00</b>	<b>1.34</b>	<b>1.50</b>	<b>0.67</b>	<b>0.80</b>	<b>0.75</b>	<b>-0.17</b>	<b>0.00</b>	<b>0.00</b>
7	Target Percentage Increase	11.05%	14.81%	16.58%	7.42%	8.81%	8.24%	3.62%	0.00%	0.00%
8	Targeted Increase	\$ 81,041,052	\$ 47,320,362	\$ 291,642	\$ 1,090,978	\$ 18,250,031	\$ 13,776,453	\$ 311,586	\$ -	\$ -
9	Targeted Revenue	\$ 804,963,901	\$ 366,942,931	\$ 2,050,815	\$ 15,795,627	\$ 225,323,157	\$ 180,998,832	\$ 8,918,936	\$ 1,836,828	\$ 3,096,774
10	<i>Include in Allocation of Delta</i>		yes	no	yes	yes	yes	no	no	no
11	Allocation of Delta	\$ (1,031,435)	\$ (479,656)	\$ -	\$ (20,648)	\$ (294,535)	\$ (236,596)	\$ -	\$ -	\$ -
12	<b>Proposed Increase/ (Decrease)</b>	<b>\$ 80,009,617</b>	<b>\$ 46,840,706</b>	<b>\$ 291,642</b>	<b>\$ 1,070,331</b>	<b>\$ 17,955,496</b>	<b>\$ 13,539,857</b>	<b>\$ 311,586</b>	<b>\$ -</b>	<b>\$ -</b>
13	Resulting Increase %	11.05%	14.66%	16.58%	7.28%	8.67%	8.10%	3.62%	0.00%	0.00%
14	Multiple of System Increase		1.33	1.50	0.66	0.78	0.73	0.33	-	-
15	<b>Proposed Revenue</b>	<b>\$ 803,932,466</b>	<b>\$ 366,463,275</b>	<b>\$ 2,050,815</b>	<b>\$ 15,774,980</b>	<b>\$ 225,028,622</b>	<b>\$ 180,762,236</b>	<b>\$ 8,918,936</b>	<b>\$ 1,836,828</b>	<b>\$ 3,096,774</b>
16	Proposed Rate of Return	6.77%	6.74%	4.63%	6.74%	6.74%	6.73%	8.96%	16.62%	7.98%
17	Proposed Revenue to Cost Ratio	1.000	0.999	0.919	0.999	0.999	0.999	1.056	1.451	1.057
18	Current Parity Ratio	1.000	0.967	0.875	1.034	1.021	1.026	1.132	1.612	1.174



**CenterPoint Energy Indiana**  
**Electric Class Cost of Service Study**  
**Petitioner's Exhibit No. 18-S, Attachment JDT-S5: Updated Tracker Allocations**  
**Schedule 1-Energy Allocation**

<u>Line</u>	<u>Customer Classes</u>	<u>Energy Usage</u>	<u>Resulting % Allocation</u>
1	Residential (RS)	1,399,798,865	28.11%
2	Water Heating (B)	7,362,997	0.15%
3	Small General Service (SGS)	62,270,627	1.25%
4	Demand General Service (DGS)	1,022,639,369	20.54%
5	Off Season Service (OSS)	81,172,214	1.63%
6	Large Power Service (LP) <sup>1</sup>	2,310,836,770	46.41%
7	High Load Factor Service (HLF)	75,708,000	1.52%
8	Outdoor Lighting (OL)	7,693,136	0.15%
9	Street Lighting (SL)	12,211,243	0.25%
10	<b>Total</b>	<b>4,979,693,220</b>	

<sup>1</sup> Includes BAMP-Base

**CenterPoint Energy Indiana**  
**Electric Class Cost of Service Study**  
**Petitioner's Exhibit No. 18-S, Attachment JDT-S5: Updated Tracker Allocations**  
**Schedule 2-TDSIC Allocation**

<u>Line</u>	<u>Customer Classes</u>	<u>Transmission Allocation %</u>	<u>Distribution Allocation %</u>	<u>EADIT Credit Allocation %</u>
1	Residential (RS)	33.34%	54.27%	46.32%
2	Water Heating (B)	0.08%	0.38%	0.26%
3	Small General Service (SGS)	1.12%	2.50%	1.98%
4	Demand General Service (DGS)	22.80%	24.34%	23.75%
5	Off Season Service (OSS)	1.75%	1.87%	1.82%
6	Large Power Service (LP)/BAMP	39.35%	15.45%	24.52%
7	High Load Factor Service (HLF)	1.57%	0.16%	0.70%
8	Outdoor Lighting (OL)/Street Lighting (SL)	0.00%	1.03%	0.64%
9	<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

**CenterPoint Energy Indiana**  
**Electric Class Cost of Service Study**  
**Petitioner's Exhibit No. 18-S, Attachment JDT-S5: Updated Tracker Allocations**  
**Schedule 3-Production Allocation**

<u>Line</u>	<u>Customer Classes</u>	<u>4CP for Trackers</u>	<u>Resulting % Allocation</u>
1	Residential (RS)	388,783	38.31%
2	Water Heating (B)	1,314	0.13%
3	Small General Service (SGS)	14,421	1.42%
4	Demand General Service (DGS)	240,623	23.71%
5	Off Season Service (OSS)	15,156	1.49%
6	Large Power Service (LP) <sup>1</sup>	345,822	34.08%
7	High Load Factor Service (HLF)	8,696	0.86%
8	Outdoor Lighting (OL)	-	0.00%
9	Street Lighting (SL)	-	0.00%
10	<b>Total</b>	<b>1,014,814</b>	

<sup>1</sup> Includes BAMP-Base

CenterPoint Energy Indiana  
 Electric Class Cost of Service Study  
 Petitioner's Exhibit No. 18-S, Attachment JDT-S5: Updated Tracker Allocations  
 Schedule 4-Rate Base Allocation

<u>Line</u>	<u>Customer Classes</u>	<u>Transmission</u>			<u>Total Rate Base</u>	<u>Resulting % Allocation</u>
		<u>Production Rate Base</u>	<u>Rate Base</u>	<u>All Other Rate Base</u>		
1	Residential (RS)	\$ 510,313,916	\$ 163,955,223	\$ 540,306,886	\$ 1,214,576,026	43.85%
2	Water Heating (B)	\$ 1,724,581	\$ 706,511	\$ 4,419,830	\$ 6,850,921	0.25%
3	Small General Service (SGS)	\$ 18,928,826	\$ 6,352,183	\$ 24,919,294	\$ 50,200,304	1.81%
4	Demand General Service (DGS)	\$ 315,840,232	\$ 96,769,742	\$ 260,236,520	\$ 672,846,494	24.29%
5	Off Season Service (OSS)	\$ 19,893,546	\$ 8,055,053		\$ 27,948,599	1.01%
6	Large Power Service (LP)	\$ 435,127,133	\$ 157,588,857	\$ 144,979,431	\$ 737,695,421	26.63%
7	BAMP-Base	\$ 18,797,144	\$ 7,476,221		\$ 26,273,365	0.95%
8	High Load Factor Service (HLF)	\$ 11,413,812	\$ 4,792,035	\$ 179,333	\$ 16,385,180	0.59%
9	Outdoor Lighting (OL)	\$ -	\$ 173,866	\$ 4,884,770	\$ 5,058,636	0.18%
10	Street Lighting (SL)	\$ -	\$ 275,976	\$ 11,740,743	\$ 12,016,719	0.43%
11	<b>Total</b>	<b>\$ 1,332,039,189</b>	<b>\$ 446,145,668</b>	<b>\$ 991,666,808</b>	<b>\$ 2,769,851,666</b>	