STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE PETITION OF	**)**	
FRANKFORT ELECTRIC LIGHT AND	**)**	
POWER FOR APPROVAL OF A NEW	**)**	**CAUSE NO. 44856**
SCHEDULE OF RATES AND CHARGES FOR	**)**	
ELECTRIC SERVICE	**)**	

VERIFIED SUPPLEMENTAL TESTIMONY IN SUPPORT OF SETTLEMENT of SCOTT D. BOWLES, P.E.

On Behalf of Petitioner,
Frankfort City Light & Power

Petitioner's Exhibit S3

INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Scott D. Bowles and my business address is 5524 North County Line Road East, Auburn, Indiana 46706-9302.

Q. WHAT IS YOUR PROFESSION AND BY WHOM ARE YOU EMPLOYED?

A. I am a registered professional engineer in the State of Indiana as well as ten other states. I am a Principal and the President of Spectrum Engineering Corporation, located in Auburn, Indiana.

Q. ARE YOU THE SAME SCOTT D. BOWLES WHO SPONSORED DIRECT TESTIMONY IN THIS CAUSE ON BEHALF OF THE PETITIONER FRANKFORT CITY LIGHT & POWER ("FRANKFORT" OR THE "UTILITY")?

A. Yes, I am.

Q. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL TESTIMONY?

A. In Petitioner's case-in-chief, I sponsored Petitioner's Exhibit 3, which was my Direct Testimony describing the results of the cost of service study I performed for Frankfort, the underlying methodology I used in performing that study, Petitioner's proposed rate design and the proposed schedules of rates and charges for services. My Direct Testimony also described and had attached to it Attachments SDB-1 through SDB-9. The purpose of my Supplemental Testimony is to correct for structural deficiencies in the

previously submitted cost of service model and sponsor Petitioner's revised schedule of rates and charges to recover the revenue requirement reflected in the Joint Stipulation and Settlement Agreement between Frankfort City Light and Power and the Indiana Office of the Utility Consumer Counselor ("Settlement Agreement") that was filed with the Indiana Utility Regulatory Commission ("Commission") on March 29, 2017.

Q. PLEASE IDENTIFY THE ATTACHMENTS YOU ARE SPONSORING IN CONNECTION WITH YOUR SUPPLEMENTAL TESTIMONY.

A. I am sponsoring the following Attachments:

SDB-S1 Settlement Cost of Service Model
SDB-S3 Redlined Version of Electric Rates
SDB-S4 Clean Version of Electric Rates
SDB-S5 Impact Study of Final Rates
SDB-S6 Clean Version of Economic Development Rider
SDB-S7 Coincident Demand Worksheets
SDB-S8 Changes to Existing Rate Schedules

Q. DID YOU PREPARE OR DIRECT THE PREPARATION OF EACH OF THE IDENTIFIED ATTACHMENTS?

A. Yes, I did. Attachment SDB-S1 is the settlement cost of service study reflecting the allocation of the agreed upon revenue requirement among the customer classes. Attachment SDB-S3 is a redlined version of the rate schedules, reflecting the agreed upon changes to Petitioner's existing rate schedules based on the agreed upon revenue

requirement set forth in Joint Settlement Exhibit 1. Attachment SDB-S4 is a clean version of the same rate schedules. SDB-S5 is the revised Impact Study that reflects the agreed upon changes to the rates. I would note that the proposed Economic Development Rider (the "EDR") that is included in Attachment SDB-S6 is identical to the EDR included in Attachment SDB-6, as filed with Petitioner's case-in-chief. Attachment SDB-S7 is a collection of work papers containing graphs required to interpret coincident demand values between rate classes. Finally, Attachment SDB-S8 is a table reflecting changes to existing rate schedules.

Q. WHAT STRUCTURAL DEFICIENCIES WERE DISCOVERED IN YOUR ORIGINAL COST OF SERVICE?

A. Three significant structural deficiencies were brought to our attention during discovery with input from the OUCC. First, the monthly consumption data from the Utility was mislabeled by one month resulting in a one month mismatch between billing data and wholesale power purchase during the test year. Second, the request to the City for coincident demand data was fulfilled with billing demand, which led to an abnormally high demand allocation for Rate PPL. Third, formulas in the model were pointing to revenue allocation factors instead of demand and energy.

Q. HAS THE MODEL BEEN ADJUSTED TO ACCURATELY REFLECT THE BILLING DATA AND WHOLESALE POWER PURCHASE DATA OF THE SUBJECT TEST YEAR?

A. Yes it has. While it did not result in a material impact, it is important that the data is

correctly represented.

Q. WAS THE COINCIDENT DEMAND DATA PROVIDED?

A. No. The coincident data required to accurately allocate demand costs across the rate classes is not captured and therefore is not available.

Q. GIVEN THAT COINCIDENT DEMAND DATA WAS NOT AVAILABLE, WHY DIDN'T YOU ELECT TO DEFAULT TO THE DEMAND CONTRIBUTIONS OF THE LAST ACCEPTED RATE CASE?

A. The previous rate case was based on consumption twenty years earlier with an estimated load factor of 65% and average power factor of about 85%. Currently, the measured system load factor is 79.63% with an average power factor of 99.06%. The demand contributions were previously based on a study of a system twice the size of Frankfort conducted about 30 years earlier. The historical data will not accurately reflect the loads and consumption patterns of Frankfort's customers

Q. ABSENT COINCIDENT DEMAND DATA, PLEASE EXPLAIN HOW YOU ARRIVED AT YOUR COINCIDENT DEMAND MODEL?

A. First a model of the Frankfort inter-connected system was constructed to illustrate the relationships of each rate class to the system sources. Next a review of several models provided by EPRI, Vectren, Itron, IPL, EIA and others was completed after which,

several electric load patterns for residential, commercial and industrial loads were selected and adjusted for a community the size of Frankfort.

Q. WHAT SOURCES DID YOU USE TO MODEL THE LOAD FACTORS FOR THE DEMANDS OF EACH RATE CLASS AT EACH MONTH'S COINCIDENT PEAK?

A. Typical residential and commercial hourly load profiles were constructed for non-holiday week days for each of the four seasons. The three-phase general power and larger industrial loads were considered to follow the overall system characteristics. Percentages of the coincident peak demand were then estimated for each rate by dividing each rate's contribution toward the total by its load factor at the time of coincidence. The largest industrial load (Rate PPL) percentage of the coincident demand was determined by subtracting the sum of the other rates from the measured coincident demand. Further adjustment was made when the time of coincidence occurred during dark hours, involving lighting loads.

Q. GIVEN THAT LIGHTING LOADS ARE COMMINGLED IN RATES B AND C, WHAT METHOD(S) DID YOU USE TO SEPARATE OUT THE LIGHTING LOADS?

A. Frankfort provided data which indicated the monthly quantities of consumption for jail, hospital, utility, school, parks and lighting loads to be subtracted from Rates B and C.

Q. PLEASE DESCRIBE THE METHOD YOU USED TO DETERMINE THE LIGHTING LOAD'S CONTRIBUTION TO COINCIDENT PEAK?

A. The U.S. Naval Observatory Astronomical Applications Department supplied the Dark Hours and Rise and Set times for the Sun each day for Frankfort's latitude and longitude during the test period. "Lights ON" times were determined by adding 30 minutes prior to Sun Set times. "Lights OFF" times were determined by subtracting 30 minutes after Sun Rise times. Eastern Standard Time hours were shifted forward one hour to properly model for Indiana Daylight Savings Time from March 8 thru November 1, 2015. Accordingly, only during December, lighting loads were contributing toward the coincident peak.

Q. DID YOU REVISE THE ALLOCATION FACTORS FOR EACH OF THE COSTS?

A. Yes. A new worksheet "15 Classification" was added to the model. Costs from the FERC 1F were classified into four categories, namely: Demand Power Cost, Plant/Connection Cost, Metering, and Energy Power Cost. The allocation factors discussed in the original testimony and described in more detail in Attachment SDB-2 were used to allocate the costs across the various rate classes.

Q. HAVE ALL OF THE STRUCTURAL DEFICIENCIES BEEN CORRECTED IN THE COST OF SERVICE MODEL AND ALL ASSOCIATED ATTACHMENTS?

A. Yes, they have.

Q. IN YOUR OPINION, ARE THE AGREED UPON RATES AND CHARGES SHOWN IN YOUR ATTACHMENT SDB-S8 REASONABLE AND JUST RATES AND CHARGES FOR SERVICE?

A. Yes with a couple of caveats, I believe they are reasonable and just rates and charges. We were unable to move the rates and charges to a true cost of service because in doing so, some of the customers within a rate class would have been hit with an extremely large increase due to the true cost of customer connection. Specifically, small use PPL customers would incur customer charges several times greater than their entire monthly bill. Therefore, the proposed monthly customer charge was reduced to accommodate large and small customers alike within the class.

Further, as a result of settlement negotiations and gradualism, we have agreed to a monthly Residential Rate A customer charge of $8.00 rather than cost-based Rate A that I calculated of $15.82.

The OUCC had also requested that any rate change in classes be contained within 75% and 125% of the total increase. We agree and could accomplish this in two straight forward adjustments. First, the rates for Street Lights and Outdoor Lights were held level instead of being reduced to true cost of service, and the extra revenue generated by said lighting was shifted to rate PPL. This lowered the increase to Rate PPL to a level within the 125% limit. Second, the rate for Rate B was increased above its cost to serve, to the 75% threshold and the extra revenue generated by Rate B was shifted to Rate C; thereby reducing its rate slightly.

These tunings result in rates and charges that are just and reasonable and recover the annual revenue requirement that the parties have agreed upon in settlement as noted in the settlement testimony of Eric Reedy, also filed on behalf of the Utility.

Q. FOR PURPOSES OF THE CITY'S PURCHASED POWER TRACKER, WHAT RATE FOR DEMAND AND ENERGY AS CHARGED BY IMPA IS ASSUMED IN THE PROPOSED BASE RATES?

A. The Cost of Service Study purchase power projection was adjusted to 2017, and so the proposed base rates assume IMPA's rates for demand and energy effective January 1, 2017.

Q. DOES THIS COMPLETE YOUR VERIFIED SUPPLEMENTAL TESTIMONY?

A. Yes, it does.

VERIFICATION

The undersigned affirms under the penalties for perjury that the foregoing testimony is true to the best of his knowledge, information and belief.

Date: 3/24/2017

Scott D. Bowles, P.E.

Attachment 1: Electric Cost of Service Study
Petitioner's Exhibit S3
Frankfort City Light and Power
45 Pages including Cover

ATTACHMENT SDB-S1
ELECTRIC COST OF SERVICE STUDY
CORRECTED TO REFLECT SETTLEMENT

On
Behalf of
Petitioner,
Frankfort City Light and Power

Petitioner's Exhibit S3

Summary of Results

Frankfort City Light and Power

WORKSHEET 1
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For True Cost of Service, revenues were found to be 8.49% deficit which require metered rate class increases ranging from 2.47% to 10.22% and large reductions in lighting rates. The proposed metered rate class increases ranging from 6.37% to 9.77% and no reductions in lighting rates. A brief description of the sources, methods and analyses used to determine new rates follows:

Revenue for each rate class was recorded monthly by type of charge (energy, cost adjustment, demand, code adjustment and customer) then adjusted to match financial reports. Revenue allocation cost factors were then calculated for each rate class. Energy consumption was recorded monthly for each rate class then adjusted to match financial reports. System loss factors were applied to each rate class in order to adjust total consumption to match wholesale consumption purchases for the test year. Energy allocation cost factors were then calculated for each rate class. Demand charges were determined monthly for each rate class, excluding lighting loads. Direct measurements were used for the largest capacities. Rates without demand metering were assigned a value equal to the product of the (difference between the total system demand minus the total metered demand) multiplied by the ratio of each specific rate class consumption divided by the total consumption for all rates without demand metering, for each month. Test year capacities were annualized, averaged and adjusted to match system totals. Transmission & Distribution demand, energy and customer charge allocation cost factors were then calculated for each rate class. Operating revenues and expenses were then distributed to each rate class by various allocation factors. New rates were calculated to include the deficits found. The Table below summarizes results of the Study.

Active Rate Codes		Elec. Plant In-Service	Connect'n Expense	Tracker Revenue	Distribution Factors			Before Study	COS Revenue Increase	Proposed Revenue Increase	After Study	Projected Monthly Rates/Customer				
					Customer	Energy	Demand					kWhrs.	kVA		Billing	Revenue/mo.
Rate A - Residential Service	7,582	27.82%	27.07%	23.37%	82.56%	19.48%	27.10%	24.83%	6.79%	6.79%	24.45%	826	2.0	$	89.81	$ 680,962
Rate B - Commercial Service	1,201	5.33%	5.94%	5.10%	13.08%	3.63%	5.24%	5.08%	2.47%	6.37%	4.98%	972	2.4	$	115.39	$ 138,615
Rate C - General Power Service	341	12.12%	13.14%	12.37%	3.71%	9.78%	12.43%	11.58%	8.91%	7.20%	11.44%	9,224	20.4	$	934.57	$ 318,610
Rate PPL	60	53.55%	52.62%	58.84%	0.65%	66.61%	55.19%	57.83%	10.22%	9.77%	58.51%	359,404	691.3	$	27,353.49	$ 1,629,812
Rate Schedule SL	-	0.89%	0.86%	0.20%	0.00%	0.31%	0.03%	0.51%	-45.42%	0.00%	0.47%	98,818	-	$	-	$ 13,072
Rate Schedule OL	-	0.29%	0.37%	0.12%	0.00%	0.19%	0.02%	0.17%	-17.69%	0.00%	0.16%	60,130	-	$	-	$ 4,480
	9,184 Totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0%	8.49%	8.49%	100.00%					$ 2,785,552

Approximately 16.1% of the requested increase is due to announced wholesale power cost increases from IMPA while about 15.2% of the increase is due to E&R and 32.6% is needed for Capital Improvements necessary to provide safety and reliability for employees and customers as well as improvements and efficiencies to system operations.

Summary of Results

Frankfort City Light and Power
Exhibit A - Electric Rate Study Workbook
Twelve Months Ended March 31, 2016

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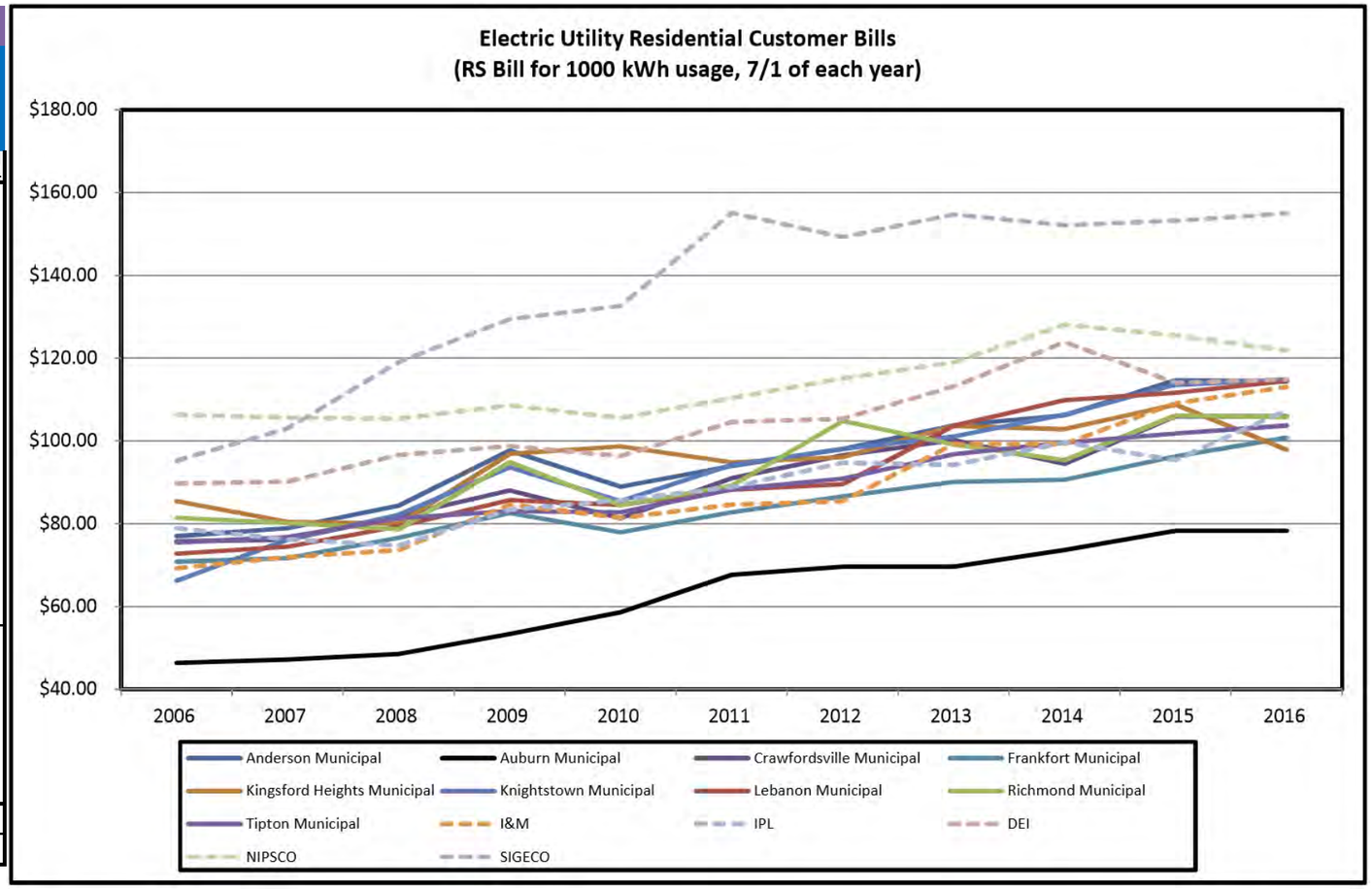
Utility Rate Comparisons

Indiana Utility Regulatory Commission Jurisdictional Electric Utility Residential Customer Bill Comparison as of July 1, 2016. Average for 1000 kWh = $110.60.

	Utility	500kWh	1000 kWh
1	* Southern Indiana Gas & Electric Co.	$ 83.01	$ 155.03
2	* Northern Indiana Public Service Co.	$ 66.43	$ 121.86
3	* Duke Energy Indiana	$ 67.95	$ 114.84
4	# Knightstown Municipal	$ 59.85	$ 114.84
5	# + Lebanon Municipal	$ 62.14	$ 114.51
6	# + Anderson Municipal	$ 67.04	$ 114.38
7	* Indiana Michigan Power Company	$ 60.18	$ 113.05
8	* Indianapolis Power & Light Company	$ 67.44	$ 107.42
9	**#+ Frankfort CL&P Proposed 2017**	**$ 57.51**	**$ 107.02**
10	#+ Crawfordsville Electric Light & Power	$ 60.49	$ 105.98
11	# + Richmond Power & Light Municipal	$ 60.67	$ 105.81
12	# Tipton Municipal	$ 54.87	$ 103.75
13	# Kingsford Heights Municipal	$ 50.67	$ 97.84
14	+ Auburn Electric Municipal	$ 42.65	$ 78.30
A	Average	$ 61.35	$ 110.60
	Tipmont REMC	$ 80.69	$ 132.37
	Northeastern REMC	$ 74.19	$ 125.94
	# + Peru Municipal	$ 58.56	$ 110.82
	+ Mishawaka Municipal (-tracker)	$ 56.46	$ 101.61
	+ Logansport Municipal Utilities (-trkr)	$ 52.91	$ 99.60
	# + Columbia City Municipal (-tracker)	$ 53.10	$ 95.19
	#+ Frankfort CL&P - 2016	**$ 55.53**	**$ 100.77**
	#+ Frankfort CL&P - 2015	**$ 53.28**	**$ 96.28**

* Investor Owned Utility
# Indiana Municipal Power Agency Member
+ Indiana Municipal Electric Association Member



Frankfort City Light and Power

Pro Forma Results of Operations - Revenue Allocation Factors

Twelve Months Ended Mach 31, 2016

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CHECK

Line No.	Item	System Total	Rate A - Residential Service	Rate B - Commercial Service	Rate C - General Power Service	Rate PPL	Street Lights Traffic Lights & Parks	Lighting Service	
	From Meter Consumption Data Reports		Single Phase		Three Phase		Rate Schedule SL Municipal	Rate Schedule OL Outdoor	
	(A)	(B)	(C)	(D)	(E)	(F)	(K)	(L)	
	Metered Operating Revenue	1st Quarter	0.013437	0.013437	0.012264	0.012264	0.018014	0.018014	
	Apr-15	Trackers	7566	1205	345	59			
1	Energy Charge	$ 832,619	$ 292,450	$ 65,171	$ 142,976	$ 332,022	$ -	$ -	832,619
2	Energy Cost Adjust	$ 1,141,424	$ 279,043	$ 61,981	$ 142,488	$ 655,511	$ 1,508	$ 893	1,141,424
3	Demand Charge	$ 397,897	$ -	$ -	$ -	$ 397,897	$ -	$ -	397,897
2	Parks, Muni. Incl. Traffic & OL	$ (12,942)	$ -	$ (5,204)	$ (2,839)	$ -	$ -	$ (4,899)	(12,942)
4	Customer Charge	$ 57,617	$ 30,796	$ 7,218	$ 5,145	$ -	$ 10,452	$ 4,007	57,617
	Peak or Xfmr Allowance Credit	$ (5,663)	$ (37)	$ (1)	$ (2)	$ (5,623)			
5	Total - April	$ 2,410,952	$ 602,251	$ 129,165	$ 287,768	$ 1,379,808	$ 11,960	$ -	2,410,952
	May-15		7548	1199	342	59			
6	Energy Charge	$ 797,194	$ 254,367	$ 58,250	$ 139,812	$ 344,765	$ -	$ -	797,194
7	Energy Cost Adjust	$ 1,118,017	$ 235,668	$ 55,045	$ 139,366	$ 685,789	$ 1,351	$ 799	1,118,017
8	Demand Charge	$ 419,733	$ -	$ -	$ -	$ 419,733	$ -	$ -	419,733
7	Parks, Muni. Incl. Traffic & OL	$ (9,440)	$ -	$ (5,051)	$ (4,348)	$ -	$ -	$ (41)	(9,440)
9	Customer Charge	$ 57,518	$ 30,724	$ 7,200	$ 5,130	$ -	$ 10,452	$ 4,013	57,518
	Peak or Xfmr Allowance Credit	$ (6,023)	$ (37)	$ (1)	$ (2)	$ (5,983)			
10	Total - May	$ 2,377,001	$ 520,722	$ 115,443	$ 279,958	$ 1,444,305	$ 11,802	$ 4,770	2,377,001
	Jun-15		7592	1208	344	59			
11	Energy Charge	$ 844,531	$ 284,924	$ 62,166	$ 144,091	$ 353,350	$ -	$ -	844,531
12	Energy Cost Adjust	$ 1,180,909	$ 268,421	$ 59,700	$ 144,890	$ 706,045	$ 1,153	$ 700	1,180,909
13	Demand Charge	$ 434,298	$ -	$ -	$ -	$ 434,298	$ -	$ -	434,298
12	Parks, Muni. Incl. Traffic & OL	$ (11,298)	$ -	$ (5,575)	$ (5,683)	$ -	$ -	$ (40)	(11,298)
14	Customer Charge	$ 57,762	$ 30,908	$ 7,236	$ 5,160	$ -	$ 10,452	$ 4,006	57,762
	Peak or Xfmr Allowance Credit	$ (6,587)	$ (469)	$ (7)	$ (10)	$ (6,101)			
15	Total - June	$ 2,499,615	$ 583,784	$ 123,519	$ 288,449	$ 1,487,592	$ 11,605	$ 4,666	2,499,615
		2nd Quarter	0.016206	0.016206	0.013826	0.013826	0.021493	0.021493	
	Jul-15	Trackers	7582	1208	343	60			
16	Energy Charge	$ 971,872	$ 362,353	$ 73,504	$ 160,818	$ 375,197	$ -	$ -	971,872
17	Energy Cost Adjust	$ 1,335,532	$ 281,838	$ 65,545	$ 182,113	$ 803,571	$ 1,538	$ 928	1,335,532
18	Demand Charge	$ 448,931	$ -	$ -	$ -	$ 448,931	$ -	$ -	448,931
17	Parks, Muni. Incl. Traffic & OL	$ (11,643)	$ -	$ (5,388)	$ (6,210)	$ -	$ -	$ (45)	(11,643)
19	Customer Charge	$ 57,939	$ 30,888	$ 7,248	$ 5,145	$ -	$ 10,452	$ 4,207	57,939
	Peak or Xfmr Allowance Credit	$ (6,799)	$ (471)	$ (7)	$ (10)	$ (6,311)			
20	Total - July	$ 2,795,833	$ 674,608	$ 140,903	$ 341,856	$ 1,621,388	$ 11,989	$ 5,090	2,795,833
	Aug-15		7577	1201	340	60			
21	Energy Charge	$ 998,515	$ 385,521	$ 71,348	$ 150,583	$ 391,064	$ -	$ -	998,515
22	Energy Cost Adjust	$ 1,365,868	$ 302,147	$ 63,108	$ 169,892	$ 827,841	$ 1,790	$ 1,089	1,365,868
23	Demand Charge	$ 456,412	$ -	$ -	$ -	$ 456,412	$ -	$ -	456,412
22	Parks, Muni. Incl. Traffic & OL	$ (10,761)	$ -	$ (5,731)	$ (2,334)	$ -	$ -	$ (2,696)	(10,761)
24	Customer Charge	$ 57,716	$ 30,864	$ 7,206	$ 5,100	$ -	$ 10,452	$ 4,095	57,716
	Peak or Xfmr Allowance Credit	$ (6,748)	$ (469)	$ (7)	$ (10)	$ (6,262)			
25	Total - August	$ 2,861,002	$ 718,063	$ 135,924	$ 323,232	$ 1,669,054	$ 12,241	$ 2,488	2,861,002
	Sep-15		7599	1204	338	60			
26	Energy Charge	$ 956,706	$ 352,015	$ 69,315	$ 150,801	$ 384,575	$ -	$ -	956,706
27	Energy Cost Adjust	$ 1,319,415	$ 272,108	$ 61,344	$ 170,458	$ 812,272	$ 2,002	$ 1,230	1,319,415
28	Demand Charge	$ 446,644	$ -	$ -	$ -	$ 446,644	$ -	$ -	446,644
27	Parks, Muni. Incl. Traffic & OL	$ (9,531)	$ -	$ (5,385)	$ (4,102)	$ -	$ -	$ (44)	(9,531)
29	Customer Charge	$ 57,749	$ 30,956	$ 7,224	$ 5,070	$ -	$ 10,452	$ 4,047	57,749
	Peak or Xfmr Allowance Credit	$ (6,613)	$ (473)	$ (7)	$ (10)	$ (6,123)			
30	Total - September	$ 2,764,370	$ 654,606	$ 132,491	$ 322,218	$ 1,637,368	$ 12,454	$ 5,233	2,764,370

Frankfort City Light and Power

WORKSHEET 2

Pro Forma Results of Operations - Revenue Allocation Factors

SHEET 2 OF 2

Twelve Months Ended Mach 31, 2016

2/24/2017

CHECK

Line No.	Item	System Total	Rate A - Residential Service	Rate B - Commercial	Rate C - General Power Service	Rate PPL	Street Lighting Service	Lighting Service
	From Meter Consumption Data Reports		Single Phase		Three Phase		Rate Schedule SL Municipal	Rate Schedule OL Outdoor
	(A)	(B)	(C)	(D)	(E)	(F)	(K)	(L)
		3rd Quarter	0.003433	0.003433	0.005044	0.005044	0.027494	0.027494
	Oct-15	Trackers	7598	1199	341	60		
32	Energy Charge	$ 818,752	$ 264,609	$ 61,182	$ 153,303	$ 339,658	$ -	$ -
33	Energy Cost Adjust	$ 1,141,209	$ 254,492	$ 57,787	$ 149,017	$ 675,050	$ 3,010	$ 1,853
34	Demand Charge	$ 427,294	$ -	$ -	$ -	$ 427,294	$ -	$ -
33	Parks, Muni. Incl. Traffic & OL	$ (2,452)	$ -	$ (4,904)	$ (90)	$ 2,590	$ -	$ (49)
35	Customer Charge	$ 57,852	$ 30,936	$ 7,200	$ 5,115	$ -	$ 10,452	$ 4,149
	Peak or Xfmr Allowance Credit	$ (5,946)	$ (37)	$ (1)	$ (2)	$ (5,906)		
	Total - October	$ 2,436,708	$ 550,000	$ 121,264	$ 307,343	$ 1,438,687	$ 13,461	$ 5,952
	Nov-15		7575	1199	342	60		
37	Energy Charge	$ 812,439	$ 261,251	$ 55,432	$ 144,471	$ 351,285	$ -	$ -
38	Energy Cost Adjust	$ 1,128,482	$ 251,407	$ 51,396	$ 139,761	$ 680,747	$ 3,205	$ 1,967
39	Demand Charge	$ 418,996	$ -	$ -	$ -	$ 418,996	$ -	$ -
38	Parks, Muni. Incl. Traffic & OL	$ (7,968)	$ -	$ (4,834)	$ (3,084)	$ -	$ -	$ (50)
40	Customer Charge	$ 57,804	$ 30,864	$ 7,194	$ 5,100	$ -	$ 10,486	$ 4,160
	Peak or Xfmr Allowance Credit	$ (5,696)	$ (37)	$ (1)	$ (2)	$ (5,656)		
	Total - November	$ 2,404,056	$ 543,484	$ 109,187	$ 286,246	$ 1,445,372	$ 13,690	$ 6,076
	Dec-15		7610	1198	342	60		
41	Energy Charge	$ 800,990	$ 291,643	$ 62,380	$ 121,369	$ 325,597	$ -	$ -
42	Energy Cost Adjust	$ 1,105,929	$ 287,352	$ 58,463	$ 115,842	$ 638,637	$ 3,478	$ 2,158
43	Demand Charge	$ 398,411	$ -	$ -	$ -	$ 398,411	$ -	$ -
42	Parks, Muni. Incl. Traffic & OL	$ (15,429)	$ -	$ (11,312)	$ (4,065)	$ -	$ -	$ (51)
44	Customer Charge	$ 57,893	$ 30,972	$ 7,188	$ 5,100	$ -	$ 10,486	$ 4,148
	Peak or Xfmr Allowance Credit	$ (5,370)	$ (37)	$ (1)	$ (2)	$ (5,330)		
45	Total - December	$ 2,342,425	$ 609,930	$ 116,719	$ 238,244	$ 1,357,315	$ 13,964	$ 6,254
		4th Quarter	0.006911	0.006911	0.004643	0.004643	0.027322	0.027322
	Jan-16	Trackers	7572	1198	337	60		
46	Energy Charge	$ 893,108	$ 385,056	$ 74,128	$ 140,736	$ 293,189	$ -	$ -
47	Energy Cost Adjust	$ 1,177,574	$ 335,598	$ 68,736	$ 142,941	$ 624,831	$ 3,373	$ 2,095
48	Demand Charge	$ 393,511	$ -	$ -	$ -	$ 393,511	$ -	$ -
47	Parks, Muni. Incl. Traffic & OL	$ (12,204)	$ -	$ (7,578)	$ (4,575)	$ -	$ -	$ (51)
49	Customer Charge	$ 57,781	$ 30,848	$ 7,176	$ 5,055	$ -	$ 10,512	$ 4,190
	Peak or Xfmr Allowance Credit	$ (5,462)	$ (37)	$ (1)	$ (2)	$ (5,422)		
50	Total - January	$ 2,504,309	$ 751,465	$ 142,461	$ 284,155	$ 1,306,109	$ 13,885	$ 6,234
	Feb-16		7585	1200	340	59		
51	Energy Charge	$ 872,902	$ 345,497	$ 69,400	$ 131,573	$ 326,432	$ -	$ -
52	Energy Cost Adjust	$ 1,145,464	$ 295,420	$ 63,248	$ 133,367	$ 648,831	$ 2,827	$ 1,770
53	Demand Charge	$ 386,518	$ -	$ -	$ -	$ 386,518	$ -	$ -
52	Parks, Muni. Incl. Traffic & OL	$ (5,639)	$ -	$ (3,734)	$ (1,857)	$ -	$ -	$ (48)
54	Customer Charge	$ 57,853	$ 30,896	$ 7,176	$ 5,070	$ -	$ 10,512	$ 4,199
	Peak or Xfmr Allowance Credit	$ (5,356)	$ (37)	$ (1)	$ (2)	$ (5,316)		
55	Total - February	$ 2,451,743	$ 671,775	$ 136,090	$ 268,151	$ 1,356,466	$ 13,339	$ 5,921
	Mar-16		7581	1196	337	59		
57	Energy Charge	$ 818,807	$ 319,179	$ 66,890	$ 131,655	$ 301,083	$ -	$ -
58	Energy Cost Adjust	$ 1,098,208	$ 268,211	$ 60,845	$ 133,830	$ 630,721	$ 2,827	$ 1,775
59	Demand Charge	$ 392,006	$ -	$ -	$ -	$ 392,006	$ -	$ -
58	Parks, Muni. Incl. Traffic & OL	$ (8,156)	$ -	$ (5,469)	$ (2,687)	$ -	$ -	$ (6,028)
60	Customer Charge	$ 57,844	$ 30,848	$ 7,176	$ 5,055	$ -	$ 10,512	$ 4,253
	Peak or Xfmr Allowance Credit	$ (5,391)	$ (38)	$ (1)	$ (2)	$ (5,350)		
	Total - March	$ 2,347,290	$ 618,200	$ 129,441	$ 267,851	$ 1,318,460	$ 13,338	$ -
61	Metered Revenue	$ 30,195,305	$ 7,498,889	$ 1,532,607	$ 3,495,470	$ 17,461,924	$ 153,729	$ 52,686
62	Adjustments	$ 85,275	$ 21,178	$ 4,328	$ 9,872	$ 49,315	$ 434	$ 149
63	Adjusted Revenues	$ 30,280,580	$ 7,520,067	$ 1,536,935	$ 3,505,342	$ 17,511,239	$ 154,163	$ 52,835
64	Miscellaneous Revenues	$ 494,816	$ 10,009	$ 2,046	$ 4,665	$ 23,307	$ 206	$ 70
65	Total Operating Revenue *	$ 30,775,396	$ 7,530,076	$ 1,538,981	$ 3,510,007	$ 17,534,546	$ 154,369	$ 52,905
66	Metered Revenue Allocation Factor	REV	0.248346	0.050756	0.115762	0.578299	0.005091	0.001745
67	Adjusted Energy Charges	$ 24,676,468	$ 7,130,568	$ 1,516,364	$ 3,476,155	$ 12,508,065	$ 28,060	$ 17,256
68	Adjusted Demand Charges	$ 4,910,783	$ -	$ (70,165)	$ (41,873)	$ 5,023,241	$ -	$ (420)
69	Customer Charges	$ 693,329	$ 370,500	$ 86,442	$ 61,245	$ -	$ 125,669	$ 49,473
70	Billing Credits	$ (71,652)	$ (2,179)	$ (36)	$ (56)	$ (69,381)	$ -	$ -
71	Total Revenues Collected	$ 30,208,927	$ 7,498,889	$ 1,532,606	$ 3,495,470	$ 17,461,924	$ 153,729	$ 66,309
72	Revenue Adjustments	$ 566,459	$ 31,187	$ 6,375	$ 14,537	$ 72,622	$ 640	$ (13,405)
73	Adjusted Revenues	30,775,386	7,530,076	1,538,981	3,510,007	17,534,546	154,369	52,905

61	Metered Revenue	$ 30,320,883
62	Adjustments	$ 85,275.37
63	Adjusted Revenues	30,280,580
64	Miscellaneous Revenues	$ 40,303
65	Total Operating Revenue *	$ 30,320,883
66	Metered Revenue Allocation Factor	1.000000
67	Adjusted Energy Charges	24,676,468
68	Adjusted Demand Charges	4,910,783
69	Customer Charges	693,329
70	Billing Credits	(71,652)
71	Total Revenues Collected	30,208,927
72	Revenue Adjustments	111,956
73	Adjusted Revenues	30,887,342

Revenues Adjusted by the sum of modified Demand adjust @ 53.446% based on IMPA plus modified Energy @ 46.554% based on IMPA, except SL and OL rates.

Frankfort City Light and Power

Pro Forma Results of Operations - Energy Allocation Factors

Twelve Months Ended March 31, 2016

WORKSHEET 3

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2/24/2017

CHECK

From Meter Consumption Data Reports and Lighting Load Energy Consumption Calculations

									Rate Schedule SL	Rate Schedule OL		
					Single Phase		Three Phase		Municipal	Outdoor		
Line No.	Item	Alloc Code	kWh Purchased Previous Mo.	Total kWh Billed this Mo.	Rate A - Residential Service	Rate B - Commercial Service	Rate C - General Power Service	Rate PPL	Street Lights Traffic Lights & Parks	Lighting Service		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
1	Average Number of Accounts			9,184	7,582	1,201	341	59.5833	-	-		
	Percent of Total Accounts	MCAF		1.000000	0.825590	0.130801	0.037121	0.006488			1.000000	
2	Apr-15		31,853,026	**29,941,544**	5,575,783	1,126,583	3,084,870	20,154,308	83,728	49,000	132,728	
3	May-15		29,031,269	**29,634,248**	4,709,494	996,474	3,000,436	20,927,844	74,971	43,988	118,959	
4	Jun-15		31,586,440	**30,977,607**	5,364,592	1,080,249	3,083,802	21,448,964	64,002	37,693	101,695	
5	Jul-15		34,185,595	**34,614,341**	7,060,332	1,306,878	3,472,016	22,775,115	71,537	47,854	119,391	
6	Aug-15		35,908,075	**35,817,090**	7,569,760	1,257,111	3,251,977	23,738,242	83,265	49,962	133,227	
7	Sep-15		35,839,677	**34,652,321**	6,817,194	1,224,297	3,266,455	23,344,375	93,152	55,520	148,672	
8	Oct-15		33,133,028	**29,913,090**	4,925,014	1,062,359	3,307,867	20,617,850	109,471	66,684	176,155	
9	Nov-15		31,066,551	**30,228,758**	4,865,872	940,486	3,098,777	21,323,623	116,553	70,949	187,502	
10	Dec-15		29,371,995	**28,886,485**	5,561,569	1,008,509	2,552,125	19,764,282	126,491	77,052	203,543	
11	Jan-16		30,484,110	**29,758,138**	7,678,469	1,283,708	2,998,890	17,797,071	123,462	75,646	199,108	
12	Feb-16		32,896,362	**30,615,630**	6,813,346	1,190,841	2,796,440	19,815,003	103,471	63,587	167,058	
13	Mar-16		30,445,460	**28,410,919**	6,185,838	1,154,239	2,794,600	18,276,242	103,455	64,000	167,455	
14	Billed Rate Schedules - kWh			373,450,171	73,127,263	13,631,734	36,708,255	249,982,919	-	-	-	
15	Total Lighting Loads - kWh			1,855,493	-	-	-	-	1,153,558	701,935	1,855,493	
16	Total Billed kWh		385,801,588	375,305,664	73,127,263	13,631,734	36,708,255	249,982,919	1,153,558	701,935	375,305,664	
17	Sub-Total kWh adjusted for Wholesale			385,801,588	75,172,364	14,012,964	37,734,850	256,974,025	1,185,819	721,566	385,801,588	
18	Distribution Energy Allocation Factor	DEAF		1.000000	0.194847	0.036322	0.097809	0.666078	0.003074	0.001870		
19	Total System Load Loss =	2.80%										

Consumption Data Posted From FCL&P Reports, adjusted for system losses, including lighting loads.

Frankfort City Light and Power

Pro Forma Results of Operations - Demand Allocation Factors

Twelve Months Ended March 31, 2016

From Meter Consumption Data Reports																							
								Rate SL	Rate OL	Frankfort City Light & Power System						Theoretical Minimum	@ System Coincident Peak Demand					
				Single Phase		Three Phase		Municipal	Outdoor								Inter-Rate Demand Load Factors					
Rate PPL loads are responsible for most reactive energy. Lighting loads contributed toward system coincident peak only during the month of December-15.				Rate A - Residential Service	Rate B - Commercial Service	Rate C - General Power Service	Rate PPL	Street Lighting Service	Lighting Service	**Coincident Peak Billing kW Demand**	Coincident Peak Day @ TOD	Maximum kW Demand	kVAR @ Peak	p.f.	L.F.	Rate PPL> Avg. kW/ Max.kVA *Max.kW	Rate A	Rate B	Rate C	Rate PPL	Lite Load Hrs	WeekDay and Local Weather
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)
1	Average Number of Accounts		9,184	7,582	1,201	341	60															
		Hrs/mo	Demand	6.79%	2.47%	8.91%	10.22%	-45.42%	-17.69%	8.49%												
	Apr-15							-	-													
2	kW or kWh/h	720	53,200	13,541	2,860	6,811	29,988	-	-	53,200	3/6 @ 0800	53,513	4,494	99.65%	80.48%	27,967	0.2545	0.0538	0.1280	0.5637	0	FRI, 28/-6F, 0.00in.
	May-15																					
3	kW or kWh/h	744	46,880	9,528	2,108	5,519	29,725	-	-	46,880	4/23 @ 0800	47,983	4,730	99.49%	86.01%	28,108	0.2032	0.0450	0.1177	0.6341	0	THU, 55.9/28.0F,0.00 in
	Jun-15																					
4	kW or kWh/h	720	56,568	14,358	3,023	7,503	31,684	-	-	56,568	5/29 @ 1500	56,568	9,152	98.72%	75.05%	29,768	0.2538	0.0534	0.1326	0.5601	0	FRI, 84.9/51.1F,0.00 in
	Jul-15																					
5	kW or kWh/h	744	62,396	18,399	3,560	8,225	32,211	-	-	62,396	6/11 @ 1600	62,782	11,670	98.30%	76.09%	30,588	0.2949	0.0571	0.1318	0.5162	0	THU, 89.1/66.0F,0.00 in
	Aug-15																					
6	kW or kWh/h	744	63,083	19,168	3,328	7,486	33,101	-	-	63,083	7/28 @ 1500	63,199	11,700	98.32%	76.51%	31,883	0.3039	0.0528	0.1187	0.5247	0	TUE, 90.0/66.9F,0.00 in
	Sep-15																					
7	kW or kWh/h	720	62,695	17,659	3,316	7,692	34,028	-	-	62,695	8/3 @ 1600	63,087	12,149	98.17%	76.83%	32,401	0.2817	0.0529	0.1227	0.5428	0	MON, 89.1/62.1F,0.06 in
	Oct-15																					
8	kW or kWh/h	744	65,017	16,636	3,752	10,158	34,471	-	-	65,017	9/3 @ 1500	65,303	12,501	98.20%	70.78%	27,684	0.2559	0.0577	0.1562	0.5302	0	THU, 91.9/66.0F,0.00 in
	Nov-15																					
9	kW or kWh/h	720	51,006	11,031	2,229	6,387	31,359	-	-	51,006	10/8 @ 1400	51,297	7,289	98.99%	81.87%	29,592	0.2163	0.0437	0.1252	0.6148	0	THU, 79.0/48.0F,0.00 in
	Dec-15																					
10	kW or kWh/h	744	48,576	12,250	2,322	5,110	28,893	-	-	48,576	11/23 @ 0900	49,276	3,703	99.71%	83.98%	26,543	0.2522	0.0478	0.1052	0.5948	0	MON, 39.0/8.1F,0.00 in
	Jan-16																					
11	kW or kWh/h	744	49,945	16,736	2,536	5,695	24,699	173	107	49,945	12/17 @ 1900	50,355	3,248	99.79%	82.04%	23,899	0.3370	0.0511	0.1147	0.4973	1	THU, 53.1/28.9F,0.09 in
	Feb-16																					
12	kW or kWh/h	696	54,686	16,558	3,026	6,178	28,924	-	-	54,686	1/19 @ 0900	54,727	4,916	99.60%	80.85%	28,451	0.3028	0.0553	0.1130	0.5289	0	TUE, 18.3/-0.9F,no data
	Mar-16																					
13	kW or kWh/h	744	51,409	14,470	2,823	5,943	28,173	-	-	51,409	2/11 @ 0800	51,826	3,737	99.74%	85.09%	24,547	0.2815	0.0549	0.1156	0.5480	0	THU, 24.1/4.6F,0.00 in
14	Test Year Capacities	8784	665,461	180,335	34,882	82,706	367,258	173	107	665,461		55,826	7,441	99.06%	79.63%	28,452	0.2698	0.0521	0.1235	0.5546		
15	Average Monthly Capacity	kW	55,455	15,028	2,907	6,892	30,605	14	9	55,455	KW											
16	Distr Demand Allocation Factor	DDAF	1.000000	0.270993	0.052418	0.124285	0.551886	0.000259	0.000160	55,983	kVA						0.2710	0.0524	0.1243	0.5519		
																	1.0044	1.0058	1.0067	0.9950		

Beginning with Rates A, B and C calculated average loads divided by their respective inter-rate Load factors at the system coincident hour, to establish the percent demand for each rate. The percent of the Rate PPL coincident demand was calculated by subtracting the sum of Rates A, B and C percentages from 1.0. System coincident demands were then calculated by multiplying the total billed coincident demand by each rate's percentage. Demand Rates SL and OL lighting loads were included in the calculations, only when the coincident peak occurred during dark hours (December-15 only) otherwise, they were omitted. Lighting kW demands were calculated by dividing the total monthly kWhrs by the sum of the dark hours minus the number of days in that month. When the coincident demand occurred during dark hours, each rate demand was adjusted by the ratio of the billed coincident demand divided by total demands, including lighting demands.

17	Load Loss % adj. for Lighting	ALL% =	1.000000	0.279638	0.062137	0.116235	0.541417	0.000344	0.000229	CHECK	

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Location: W086 31, N40 17 Eastern Standard Time U. S. Naval Observatory SHEET 1 OF 1

Washington, DC 20392-5420 2/24/2017

http://aa.usno.navy.mil/cgi-bin/aa_durtablew.pl?form=1&year=2016&task=1&state=IN&place=Frankfort

Duration of Darkness from April 1, 2015 thru March 31, 2016

Day	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Totals
	h:m	h:m	h:m	h:m	h:m	h:m	h:m	h:m	h:m	h:m	h:m	h:m	
1	11:20	10:05	9:09	9:00	9:43	10:55	12:14	13:32	14:29	14:38	13:51	12:41	
2	11:17	10:03	9:08	9:01	9:45	10:58	12:16	13:34	14:30	14:38	13:49	12:38	
3	11:15	10:00	9:07	9:02	9:47	11:00	12:19	13:37	14:31	14:37	13:47	12:35	
4	11:12	9:58	9:06	9:02	9:49	11:03	12:21	13:39	14:32	14:36	13:45	12:33	
5	11:09	9:56	9:05	9:03	9:51	11:05	12:24	13:41	14:33	14:35	13:43	12:30	
6	11:07	9:54	9:04	9:04	9:53	11:08	12:27	13:43	14:34	14:34	13:40	12:27	
7	11:04	9:52	9:03	9:05	9:55	11:11	12:29	13:46	14:35	14:33	13:38	12:25	
8	11:02	9:49	9:02	9:06	9:58	11:13	12:32	13:48	14:36	14:32	13:36	12:22	
9	10:59	9:47	9:02	9:07	10:00	11:16	12:35	13:50	14:37	14:31	13:33	12:19	
10	10:56	9:45	9:01	9:08	10:02	11:18	12:37	13:52	14:38	14:30	13:31	12:17	
11	10:54	9:43	9:00	9:09	10:04	11:21	12:40	13:54	14:38	14:28	13:29	12:14	
12	10:51	9:41	9:00	9:10	10:07	11:24	12:42	13:56	14:39	14:27	13:26	12:11	
13	10:49	9:39	8:59	9:12	10:09	11:26	12:45	13:58	14:40	14:26	13:24	12:09	
14	10:46	9:37	8:59	9:13	10:11	11:29	12:47	14:00	14:40	14:24	13:21	12:06	
15	10:44	9:35	8:58	9:14	10:13	11:31	12:50	14:02	14:41	14:23	13:19	12:03	
16	10:41	9:33	8:58	9:16	10:16	11:34	12:53	14:04	14:41	14:21	13:16	12:01	
17	10:39	9:32	8:58	9:17	10:18	11:37	12:55	14:06	14:41	14:20	13:14	11:58	
18	10:36	9:30	8:58	9:18	10:21	11:39	12:58	14:08	14:42	14:18	13:11	11:55	
19	10:34	9:28	8:57	9:20	10:23	11:42	13:00	14:10	14:42	14:16	13:09	11:53	
20	10:31	9:26	8:57	9:21	10:25	11:45	13:03	14:12	14:42	14:15	13:06	11:50	
21	10:29	9:25	8:57	9:23	10:28	11:47	13:05	14:13	14:42	14:13	13:04	11:47	
22	10:26	9:23	8:57	9:25	10:30	11:50	13:08	14:15	14:42	14:11	13:01	11:45	
23	10:24	9:21	8:57	9:26	10:33	11:52	13:10	14:17	14:42	14:09	12:59	11:42	
24	10:21	9:20	8:58	9:28	10:35	11:55	13:13	14:19	14:42	14:08	12:56	11:39	
25	10:19	9:18	8:58	9:30	10:38	11:58	13:15	14:20	14:42	14:06	12:54	11:37	
26	10:16	9:17	8:58	9:32	10:40	12:00	13:18	14:22	14:41	14:04	12:51	11:34	
27	10:14	9:15	8:58	9:33	10:43	12:03	13:20	14:23	14:41	14:02	12:48	11:31	
28	10:12	9:14	8:59	9:35	10:45	12:06	13:22	14:25	14:41	14:00	12:46	11:29	
29	10:09	9:13	8:59	9:37	10:48	12:08	13:25	14:26	14:40	13:58	12:43	11:26	
30	10:07	9:11	9:00	9:39	10:50	12:11	13:27	14:27	14:40	13:56		11:23	
31		9:10		9:41	10:53		13:30		14:39	13:54		11:21	
Total Hrs.	321.4	297.0	270.2	289.0	318.6	346.4	399.0	421.0	453.9	444.1	385.8	372.4	4318.6
Correction	29.0	35.2	46.7	39.2	27.8	21.1	14.5	15.2	13.5	19.4	30.4	17.0	Leap Yr.
per Month	292.4	261.8	223.5	249.8	290.8	325.3	384.5	405.8	440.4	424.6	355.4	355.4	4009.4

Correction is for lights on approximately 30 minutes after sundown until approximately 30 minutes before sunrise or about 4,000 hours.
Photo controller settings of about 1.0 foot candle will provide approximatley 4,000 hours of operation per annum.
Includes leap year but does not include the impact of storms or photo controller failure.
Twlight is that part of a mean solar day when the sun sub-tends and angle of 18 degrees below the horizon, hence the 30 minute delays.

Another working model may be found at: http://astro.unl.edu/classaction/animations/coordsmotion/daylighthoursexplorer.html

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Location: W086 31, N40 17 | Rise and Set for the Sun for 2015 - 2016 | U. S. Naval Observatory | SHEET 1 OF 1

Washington, DC 20392-5420 | 2/24/2017

Eastern Standard Time - Except for Indiana Daylight Savings Time (March 8 thru November 1, 2015)

	March		April		May		June		July		August		September		October		November		December		January		February	
	Time	Hours	Time	Hours	Time	Hours	Time	Hours	Time	Hours	Time	Hours	Time	Hours	Time	Hours	Time	Hours	Time	Hours	Time	Hours	Time	Hours
Peak	800	0	800	0	1500	0	1600	0	1500	0	1600	0	1500	0	1400	0	900	0	1900	1	900	0	1100	0
Lites	OFF	ON	OFF	ON	OFF	ON	OFF	ON	OFF	ON	OFF	ON	OFF	ON	OFF	ON	OFF	ON	OFF	ON	OFF	ON	OFF	ON
Time	642	1913	627	2103	550	2137	546	2146	610	2135	615	2128	645	2045	719	1947	711	1754	733	1751	735	1819	715	1846
	Rise	Set	Rise	Set	Rise	Set	Rise	Set	Rise	Set	Rise	Set	Rise	Set	Rise	Set	Rise	Set	Rise	Set	Rise	Set	Rise	Set
Day	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m
1	720	1837	730	2010	646	2041	619	2109	620	2120	644	2101	713	2018	742	1929	715	1743	749	1721	809	1730	756	1804
2	718	1839	729	2011	645	2042	618	2110	620	2119	645	2100	714	2017	743	1927	716	1742	750	1720	809	1731	755	1805
3	717	1840	727	2012	643	2043	618	2111	621	2119	645	2058	715	2015	744	1925	718	1741	751	1720	809	1732	754	1807
4	715	1841	725	2013	642	2044	617	2112	622	2119	646	2057	716	2013	745	1924	719	1740	752	1720	809	1733	753	1808
5	714	1842	724	2014	641	2045	617	2112	622	2119	647	2056	717	2012	746	1922	720	1739	753	1720	809	1734	752	1809
6	712	1843	722	2015	640	2046	617	2113	623	2119	648	2055	718	2010	747	1921	721	1738	754	1720	809	1735	751	1810
7	711	1844	721	2016	639	2047	617	2113	623	2118	649	2054	719	2008	748	1919	722	1737	755	1720	809	1736	749	1811
8	809	1945	719	2017	638	2048	616	2114	624	2118	650	2053	720	2007	749	1917	723	1736	756	1720	809	1737	748	1813
9	808	1946	717	2018	636	2049	616	2115	625	2118	651	2051	721	2005	750	1916	725	1735	757	1720	809	1738	747	1814
10	806	1947	716	2019	635	2050	616	2115	625	2117	652	2050	722	2003	751	1914	726	1734	758	1720	808	1739	746	1815
11	804	1948	714	2021	634	2051	616	2116	626	2117	653	2049	723	2002	752	1913	727	1733	758	1720	808	1740	745	1816
12	803	1949	713	2022	633	2052	616	2116	627	2116	654	2047	724	2000	753	1911	728	1732	759	1720	808	1741	744	1817
13	801	1951	711	2023	632	2053	616	2117	627	2116	655	2046	725	1959	754	1910	729	1731	800	1720	808	1742	742	1819
14	800	1952	710	2024	631	2054	616	2117	628	2115	656	2045	726	1957	756	1908	730	1730	801	1721	807	1743	741	1820
15	758	1953	708	2025	630	2055	616	2117	629	2115	657	2043	727	1955	757	1907	732	1729	801	1721	807	1744	740	1821
16	756	1954	707	2026	629	2056	616	2118	630	2114	658	2042	728	1954	758	1905	733	1728	802	1721	807	1745	739	1822
17	755	1955	705	2027	629	2057	616	2118	630	2114	659	2041	729	1952	759	1904	734	1728	803	1721	806	1746	737	1823
18	753	1956	704	2028	628	2058	616	2118	631	2113	700	2039	730	1950	800	1902	735	1727	803	1722	806	1747	736	1825
19	751	1957	702	2029	627	2059	616	2119	632	2112	701	2038	730	1949	801	1901	736	1726	804	1722	805	1749	735	1826
20	750	1958	701	2030	626	2100	616	2119	633	2111	702	2036	731	1947	802	1859	737	1726	805	1723	805	1750	733	1827
21	748	1959	659	2031	625	2101	616	2119	634	2111	703	2035	732	1945	803	1858	738	1725	805	1723	804	1751	732	1828
22	747	2000	658	2032	624	2101	617	2119	635	2110	704	2034	733	1944	804	1856	740	1724	806	1724	803	1752	730	1829
23	745	2001	657	2033	624	2102	617	2120	635	2109	705	2032	734	1942	805	1855	741	1724	806	1724	803	1753	729	1830
24	743	2002	655	2034	623	2103	617	2120	636	2108	706	2031	735	1940	806	1854	742	1723	806	1725	802	1754	728	1832
25	742	2003	654	2035	622	2104	618	2120	637	2107	707	2029	736	1939	807	1852	743	1723	807	1725	801	1756	726	1833
26	740	2004	652	2036	622	2105	618	2120	638	2107	708	2027	737	1937	809	1851	744	1722	807	1726	801	1757	725	1834
27	738	2005	651	2037	621	2106	618	2120	639	2106	709	2026	738	1935	810	1850	745	1722	808	1727	800	1758	723	1835
28	737	2006	650	2038	621	2106	619	2120	640	2105	709	2024	739	1934	811	1848	746	1722	808	1727	759	1759	722	1836
29	735	2007	648	2039	620	2107	619	2120	641	2104	710	2023	740	1932	812	1847	747	1721	808	1728	758	1800	720	1837
30	734	2008	647	2040	619	2108	619	2120	642	2103	711	2021	741	1930	813	1846	748	1721	808	1729	757	1802		
31	732	2009	100	100	619	2109	100	100	643	2102	712	2020	100	100	814	1845			809	1730	756	1803		

Frankfort City Light and Power

Municipal Street Lighting Consumption Estimator

Twelve Months Ended March 31, 2016

STREETLIGHT AND OUTDOOR LIGHTING ENERGY CONSUMPTION TABLES

Table 1

TOTAL MONTHLY ENERGY CONSUMPTION IN KILOWATT-HOURS PER SINGLE LAMP

AVERAGE HOURS PER MONTH =			425	355	355	292	262	223	250	291	325	384	406	440	4,009
LAMP TYPE & APPROX. LUMENS	LAMP RATING	BALLAST WATTS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL
INCAND															
6,500	295W	358	152	127	127	105	94	80	89	104	117	138	145	158	1,436
LED		-			-	-									
12,500	142W	174	74	62	62	51	46	39	43	51	57	67	71	77	698
MERCURY VAPOR		-		-	-	-									
4,860	100W	133	57	47	47	39	35	30	33	39	43	51	54	59	667
8,500	175W	239	101	85	85	70	63	53	60	69	78	92	97	105	958
13,333	250W	342	145	121	121	100	89	76	85	99	111	131	139	150	1,369
23,000	400W	535	227	190	190	156	140	120	134	156	174	206	217	236	2,145
SODIUM VAPOR		-		-	-	-									
9,500	100W	119	50	42	42	35	31	27	30	34	39	46	48	52	476
16,000	150W	172	73	61	61	50	45	39	43	50	56	66	70	76	691
27,500	250W	301	128	107	107	88	79	67	75	87	98	116	122	132	1,206
50,000	400W	479	203	170	170	140	125	107	120	139	156	184	194	211	1,920

NOTE: Approximate consumptions are based on 1.0 Foot Candle setting on all photo control devices (On 30 minutes after sundown until 30 minutes before sunrise).

TRACKER FLAT RATE - $/KWH	0.027322	0.018014	0.021493	0.027494

Frankfort City Light and Power

Metered City Street Lighting Consumption - Rate Schedule SL

Twelve Months Ended March 31, 2016

Table 2

FIXTURE WATTAGE & INSTALLATION	CONNECT	LAMP TYPE	FIXTURES IN USE	KWH/ LITE (current mo.)	TOTAL KWH / MO	BASE COST/ LITE / MO	RATE TOTAL	TRACKER TOTAL	ADJUSTED TOTAL
295	OH	INCAND	0	105	-	$8.84	$0.00	$0.00	$0.00
100 (METAL URD)	OH	MERC	29	39	1,129	$5.14	$149.06	$20.34	$169.40
175	OH	MERC	164	70	11,458	$7.34	$1,203.76	$206.41	$1,410.17
250	OH	MERC	13	100	1,298	$8.08	$105.04	$23.39	$128.43
400	OH	MERC	3	156	469	$10.30	$30.90	$8.45	$39.35
100 (WOOD)	OH	HPS	0	35	-	$6.17	$0.00	$0.00	$0.00
100 (METAL)	OH	HPS	56	35	1,942	$9.31	$521.36	$34.98	$556.34
150 (WOOD)	OH	HPS	882	50	44,432	$6.84	$6,032.88	$800.39	$6,833.27
150 (METAL)	URD	HPS	34	50	1,713	$12.29	$417.86	$30.85	$448.71
250 (WOOD)	OH	HPS	82	88	7,209	$8.02	$657.64	$129.86	$787.50
250 (METAL)	OH	HPS	44	88	3,868	$11.19	$492.36	$69.68	$562.04
400 (WOOD)	OH	HPS	19	140	2,661	$9.81	$186.39	$47.93	$234.32
400 (METAL)	OH	HPS	13	140	1,821	$13.00	$169.00	$32.79	$201.79
400 (METAL URD)	URD	HPS	13	140	1,821	$15.24	$198.12	$32.79	$230.91
							$10,164.37	$1,437.87	
CITY STREET LIGHT TOTALS			1,352		79,820	APR	$11,602.24	SELECT MONTH @ H45	

Frankfort City Light and Power

Old Jail - Metered County Street Lighting Consumption - Rate Schedule SL

Twelve Months Ended March 31, 2016

Table 3

FIXTURE WATTAGE & INSTALLATION	LAMP TYPE	FIXTURES IN USE	KWH/ LITE (current mo.)	TOTAL KWH / MO	BASE COST/ LITE / MO	RATE TOTAL	TRACKER TOTAL	ADJUSTED TOTAL
1000 (WOOD or METAL)	MERC	0	9	-	$10.30	$0.00	$0.00	$0.00
400 (WOOD)	HPS	4	140	560	$9.81	$39.24	$10.09	$49.33
						$39.24	$10.09	
COUNTY STREET LIGHT - JAIL TOTALS		4		560		APR		$49.33

Frankfort City Light and Power

Court House - Metered County Street Lighting Consumption - Rate Schedule SL

Twelve Months Ended March 31, 2016

Table 4

FIXTURE WATTAGE & INSTALLATION	LAMP TYPE	FIXTURES IN USE	KWH/ LITE (current mo.)	TOTAL KWH / MO	BASE COST/ LITE / MO	RATE TOTAL	TRACKER TOTAL	ADJUSTED TOTAL
250 (WOOD)	HPS	0	88	-	$8.02	$0.00	$0.00	$0.00
250 (METAL)	HPS	12	88	1,055	$11.19	$134.28	$19.00	$153.28
400 (WOOD)	HPS	0	140	-	$9.81	$0.00	$0.00	$0.00
400 (METAL)	HPS	4	140	560	$13.00	$52.00	$10.09	$62.09
						$186.28	$29.09	
COUNTY SL TOTALS - COURT HOUSE		16		1,615		APR		$215.37

Frankfort City Light and Power

Hospital - Metered County Street Lighting Consumption - Rate Schedule SL

Twelve Months Ended March 31, 2016

Table 5

FIXTURE WATTAGE & INSTALLATION	LAMP TYPE	FIXTURES IN USE	KWH/ LITE (current mo.)	TOTAL KWH / MO	BASE COST/ LITE / MO	RATE TOTAL	TRACKER TOTAL	ADJUSTED TOTAL
150 (WOOD)	HPS	2	50	101	$6.84	$13.68	$1.81	$15.49
250 (WOOD)	HPS	6	88	527	$8.02	$48.12	$9.50	$57.62
						$61.80	$11.32	
COUNTY SL TOTALS - HOSPITAL		8		628		APR		$73.12
TOTAL STREET LIGHTING - SL		1,380		82,623		$ 10,451.69	$ 1,488.37	$11,940.06

Frankfort City Light and Power

Metered City Outdoor Lighting Consumption - Rate Schedule OL

Twelve Months Ended March 31, 2016

Table 6

FIXTURE WATTAGE & INSTALLATION	LAMP TYPE	FIXTURES IN USE	KWH/ LITE (current mo.)	TOTAL KWH / MO	BASE COST/ LITE / MO	RATE TOTAL	TRACKER TOTAL	ADJUSTED TOTAL
SECURITY LIGHTS - OPEN FACE								
175	MERC	136	70	9,502	$6.24	$848.64	$171.17	$1,019.81
250	MERC	0	100	-	$7.83	$0.00	$0.00	$0.00
400	MERC	3	156	469	$8.97	$26.91	$8.45	$35.36
100	HPS	8	35	277	$3.67	$29.36	$5.00	$34.36
150	HPS	390	50	19,647	$4.31	$1,680.90	$353.91	$2,034.81
250	HPS	11	88	967	$5.64	$62.04	$17.42	$79.46
400	HPS	7	140	980	$7.26	$50.82	$17.66	$68.48
						$2,698.67	$573.61	
SECURITY LIGHT TOTALS - OPEN FACE		555		31,842		APR		$3,272.28

Frankfort City Light and Power

Metered City Outdoor Lighting Consumption - Rate Schedule OL

Twelve Months Ended March 31, 2016

Table 7

FIXTURE WATTAGE & INSTALLATION	LAMP TYPE	FIXTURES IN USE	KWH/ LITE (current mo.)	TOTAL KWH / MO	BASE COST/ LITE / MO	RATE TOTAL	TRACKER TOTAL	ADJUSTED TOTAL
SECURITY LIGHTS - FLOOD								
250 Flood	MERC	1	100	100	$7.61	$7.61	$1.80	$9.41
400 Flood	MERC	12	156	1,877	$11.37	$136.44	$33.81	$170.25
150 Flood	HPS	29	50	1,461	$4.65	$134.85	$26.32	$161.17
250 Flood	HPS	29	88	2,549	$7.12	$206.48	$45.92	$252.40
400 Flood	HPS	79	140	11,063	$10.43	$823.97	$199.29	$1,023.26
						$1,309.35	$307.14	
SECURITY LIGHT TOTALS - FLOOD		150		17,050		APR		$1,616.49

Frankfort City Light and Power

Metered City Outdoor Lighting Consumption - Rate Schedule OL

Twelve Months Ended March 31, 2016

Table 8

FIXTURE WATTAGE & INSTALLATION	LAMP TYPE	FIXTURES IN USE	KWH/ LITE (current mo.)	TOTAL KWH / MO	BASE COST/ LITE / MO	RATE TOTAL	TRACKER TOTAL	ADJUSTED TOTAL
SECURITY LIGHTS - NON COLLECT								
175	MERC	1	70	70	$0.00	$0.00	$0.00	$0.00
150	HPS	2	50	101	$0.00	$0.00	$0.00	$0.00
250	HPS	3	88	264	$0.00	$0.00	$0.00	$0.00
400	HPS	0	140	-	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	
SECURITY LTS - NON COLLECT TOTALS		6		434		APR		$0.00
OUTDOOR SECURITY LIGHTING TOTALS		711		49,327		$ 4,008.02	$ 880.75	$4,888.77

Frankfort City Light and Power

Pro Forma Results of Twelve Months Operations Ended March 31, 2016

Service Class Allocation

FERC Form 1-F Based on Operating Reports - Adjusted to match Financial Reports

From Department Financial Reports								Rate Schedule SL	Rate Schedule OL	
				Single Phase	Single or Three Phase		Three Phase	Municipal	Outdoor	
Line No.	Item	Alloc Code	System Totals	Rate A - Residential Service	Rate B - Commercial Service	Rate C - General Power Service	Rate PPL	Street Lighting Service	Lighting Service	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
	Operating Revenues	%Mtr	$ 30,073,582	0.250056	0.051106	0.116559	0.582280	-	-	1.000000
1	Reported from Operating Calculations			$ 7,520,067	$ 1,536,935	$ 3,505,342	$ 17,511,239	$ 154,163	$ 52,835	$ 206,998
2	Residential Revenue		$ 7,501,019							
3	Commercial Revenue		$ 5,046,564							
4	Industrial Revenue		$ 17,459,333							
5	Security Light Revenue		$ 66,176							
6	Street Light Revenue		$ 153,548							
7	Company Use Revenue		$ 64,392							
8	Parks Revenue		$ 29,852							
9	Penalties		$ 107,460							
10	Labor		$ 195,795							
11	AC/WH Credits		$ (2,271)							
12	Rents Revenue		$ 27,880							
13	Material Revenue		$ 53,617							
14	Miscellaneous Revenues	~	$ 90,000							
15	Bad Debt Revenues		$ 13,768							
16	Scrap Revenues		$ 3,463							
17	Total Operating Revenues - Adjusted		$ 30,810,596	$ 7,530,076	$ 1,538,981	$ 3,510,007	$ 17,534,546	$ 154,369	$ 52,905	$ 30,320,883
	Operating Expense									
18	Purchased Power	DIR	$ 27,357,098							
19	Other Expenses - Adjustment for Proposed IMPA Rates	IMPA	420,937							
20	Pro Forma Power Supply Expenses	REV	$ 27,778,035							

Frankfort City Light and Power

Pro Forma Results of Twelve Months Operations Ended March 31, 2016

Service Class Allocation

FERC Form 1-F Based on Operating Reports - Adjusted to match Financial Reports

From Department Financial Reports

Line No.	Item	Alloc Code	System Totals
(A)	(B)	(C)	(D)
	Distribution Expense		
21	Operation Supervision & Engineering Salaries	DDAF	$ 763,475
22	***Adjustments required for Settlement***		$ 7,985
23	***Allocations for Proposed Rate Development***	~	$ 771,460
24	Dental, Vision, Health & Miscellanous	DDAF	$ 504,583
25	***Adjustments required for Settlement***		$ (15,353)
26	***Allocations for Proposed Rate Development***	~	$ 489,230
27	Line and Station Supplies Expense	DDAF	$ 77,780
28	Overhead Line Expenses	DDAF	$ 46,000
29	Underground Line Expense	DDAF	$ (126,366)
30	Street Lighting and Signal System Expense	LITES	$ 33,695
31	Meter Expense	MCAF	$ 833
32	Tree Trimming Expense	DDAF	$ 4,579
33	Distribution Expense Miscellaneous	DDAF	$ 49,028
34	Distribution Plan and Design	DDAF	$ (5,546)
35	Maintenance of Structures & Equipment	DDAF	$ 5,603
36	Maintenance of Overhead Lines	DDAF	$ 121,573
37	Maintenance of Underground Circuits	DDAF	$ 59,454
38	Total Distribution Expense		$ 1,527,324
	Customer Account and Collection		
39	Meter Reading Labor	MCAF	$ 78,375
40	***Adjustments required for Settlement***		$ 820
41	***Allocations for Proposed Rate Development***	~	$ 79,195
42	Dental, Vision, Health & Miscellanous	DDAF	$ 51,798
43	***Adjustments required for Settlement***		$ (1,561)
44	***Allocations for Proposed Rate Development***	~	$ 50,237
45	Meter Reading Expense	MCAF	$ 450
46	Collection Expense	DDAF	$ 172,602
47	Uncollectible Accounts	MCAF	$ 39,497
48	Total Customer Accounting & Collection Expense		$ 341,981
	Administrative and General		
49	Salaries and Wages	DDAF	$ 408,546
50	***Adjustments required for Settlement***		$ 4,273
51	***Allocations for Proposed Rate Development***	~	$ 412,819
52	Office Supplies Expense	DDAF	$ 171,326
53	Outside Service Employed	DDAF	$ 116,898
54	Insurance	DDAF	$ 105,488
55	Leased Truck Payment	DDAF	$ 28,206
56	Employees Pensions and Benefits:		
57	Pension, Training, and Drug Testing	DDAF	$ 137,603
58	Vacation, Personal, Sick & Bereavement Pay	DDAF	$ 322,211

Frankfort City Light and Power

Pro Forma Results of Twelve Months Operations Ended March 31, 2016

Service Class Allocation

FERC Form 1-F Based on Operating Reports - Adjusted to match Financial Reports

From Department Financial Reports

Line No.	Item	Alloc Code		System Totals
(A)	(B)	(C)		(D)
59	***Adjustments required for Settlement***			3,370
60	***Allocations for Proposed Rate Development***	~		325,581
61	Dental, Vision, Health & Miscellanous	DDAF	$	270,009
62	***Adjustments required for Settlement***		$	(8,247)
63	***Allocations for Proposed Rate Development***	~	$	261,762
64	Miscellaneous General Expense	DDAF	$	15,256
65	Rent	DDAF	$	-
66	Utilities Expense	DDAF	$	32,555
67	Shop Expense	DDAF	$	16,004
68	Power Company Use Expense	DDAF	$	71,281
69	City Auditor Department Expense	DDAF	$	20,625
70	Maintenance of General Plant	PLT	$	34
71	Amortization - Cost of Service Study/Rate Case Expense			
72	***Adjustments required for Settlement***			
73	***IURC Fee (Rate Case)***			16,500
74	***Barnes & Thornburg Fee (Rate Case)***			35,000
75	***Reedy Financial Group Fee (Rate Study/Rate Case)***			32,500
76	***Spectrum Engineering Fee (COSS)***			115,000
77	***Total Cost of Service Study***			199,000
78	***Divide: Amortization Period***			7
79	***Total Annual Ammortization Rate Case Expense***	DDAF		28,429
90	Total Administrative and General Expense		$	1,743,867
91	**Total Operating Expense**		$	31,391,206
		%		100.000%
	Other Income and Expense		$	3,613,172
92	Interest Income		$	10,898
93	Depreciation Expense	PLT	$	(524,746)
94	Taxes Other Than Income Taxes	PLT	$	(557,783)
95	***Adjustments required for Settlement***		$	4,642
96	***Allocations for Proposed Rate Development***	~	$	(553,141)
97	PILOT Payment		$	(209,873)
98	Short/Over		$	(30)
99	Total Other Income and Expense		$	(1,276,893)
100		(LOSS)	$	(1,857,503)

Frankfort City Light and Power

Pro Forma Results of Twelve Months Operations Ended March 31, 2016

Service Class Allocation

FERC Form 1-F Based on Operating Reports - Adjusted to match Financial Reports

From Department Financial Reports

Line No.	Item	Alloc Code	System Totals
(A)	(B)	(C)	(D)
	Annual Revenue Requirements		
101	Operation and Maintenance Expenses		$ 31,391,206
102	Total Taxes Other than Income Taxes		$ 553,141
103	Max Debt Service	CAP	$ 853,794
104	***Adjustments required for Settlement***		$ (5,012)
105	***Allocations for Proposed Rate Development***		$ 848,782
106	Extensions & Replacements	CAP	$ 398,400
107	PILOT Payment		$ 209,873
108	Annual Working Capital Funding		$ -
109	Total Revenue Requirements		$ 33,390,504
	Annual Operating Revenues		
110	Metered Sales	REV	$ 30,810,596
111	Miscellaneous Revenue		$ 489,712
112	Interest Income		$ 10,898
113	Total Adjusted Annual Receipts	Adj.	$ 30,810,596
114	Deficit		$ 2,579,908
115	Allowance For Utility Receipts Tax @ 1.4%	REV	36,119
116	Revenue Increase Required		$ 2,616,027
117	Total Sales of Electricity (less Other Operating Revenue)	REV	$ 30,810,596
118	Percentage Rate Increase Required (per OUCC calc)		8.63%
	Percentage Rate Increase		**8.49%**

Frankfort City Light and Power

Pro Forma Results of Twelve Months Operations Ended March 31, 2016

Service Class Allocation

FERC Form 1-F Based on Operating Reports - Adjusted to match Financial Reports

From Department Financial Reports								Rate Schedule SL	Rate Schedule OL
				Single Phase	Single or Three Phase		Three Phase	Municipal	Outdoor
Line No.	Item	Alloc Code	System Totals	Rate A - Residential Service	Rate B - Commercial Service	Rate C - General Power Service	Rate PPL	Street Lighting Service	Lighting Service
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Utility Plant In Service								
	Summary of Fixed Assets								
119	ELA CLP Land	DDAF	$ 161,282	$ 43,706	$ 8,454	$ 20,045	$ 89,009	$ 42	$ 26	161,282
120	EBL CLP Building	DDAF	5,784,807	$ 1,567,639	$ 303,227	$ 718,962	$ 3,192,552	$ 1,500	$ 926	5,784,807
121	FEN CLP Fencing	DDAF	$ 9,100	$ 2,466	$ 477	$ 1,131	$ 5,022	$ 2	$ 1	$ 9,100
122	PE PRIM EXT / New Service	DDAF	$ 1,589,941	$ 430,862	$ 83,341	$ 197,605	$ 877,466	$ 412	$ 255	$ 1,589,941
123	DCE Data Center Equipment	DDAF	$ 258,316	$ 70,002	$ 13,540	$ 32,105	$ 142,561	$ 67	$ 41	$ 258,316
124	ECO CLP Genl Communications Equip	DDAF	$ 51,951	$ 14,078	$ 2,723	$ 6,457	$ 28,671	$ 13	$ 8	$ 51,951
125	EGL CLP GENL Lab Stores Misc EQ	DDAF	$ 165,599	$ 44,876	$ 8,680	$ 20,581	$ 91,392	$ 43	$ 27	$ 165,599
126	EMA CLP Machinery & Equipment	DDAF	$ 207,550	$ 56,245	$ 10,879	$ 25,795	$ 114,544	$ 54	$ 33	$ 207,550
127	EOE CLP Office Equipment	DDAF	$ 499,941	$ 135,480	$ 26,206	$ 62,135	$ 275,910	$ 130	$ 80	$ 499,941
128	ESC CLP Scada Equipment	DDAF	$ 281,373	$ 76,250	$ 14,749	$ 34,970	$ 155,286	$ 73	$ 45	$ 281,373
129	ETR CLP Trailer & Misc. Equipment	DDAF	$ 356,640	$ 96,647	$ 18,694	$ 44,325	$ 196,824	$ 92	$ 57	$ 356,640
130	EVE CLP Vehicles	DDAF	$ 1,452,683	$ 393,666	$ 76,147	$ 180,546	$ 801,715	$ 377	$ 233	$ 1,452,683
131	ECA CLP Capacitor Bank Equip	DDAF	$ 8,214	$ 2,226	$ 431	$ 1,021	$ 4,533	$ 2	$ 1	$ 8,214
132	EDC CLP Dist Capacitor Banks	DDAF	$ 61,919	$ 16,780	$ 3,246	$ 7,696	$ 34,172	$ 16	$ 10	$ 61,919
133	EFI CLP Fiber	DDAF	$ 871,734	$ 236,233	$ 45,694	$ 108,343	$ 481,097	$ 226	$ 140	$ 871,734
134	EME CLP Meters	MCAF	$ 411,578	$ 339,795	$ 53,835	$ 15,278	$ 2,670	$ -	$ -	$ 411,578
135	EPO CLP Poles	DDAF	$ 3,609,161	$ 978,056	$ 189,184	$ 448,563	$ 1,991,844	$ 936	$ 578	$ 3,609,161
136	ERE CLP Reclosers	DDAF	$ 105,055	$ 28,469	$ 5,507	$ 13,057	$ 57,978	$ 27	$ 17	$ 105,055
137	ESE CLP Security Lights		$ 61,184	$ -	$ -	$ -	$ -	$ -	$ 61,184	$ 61,184
138	ESI CLP Switches	DDAF	$ 183,107	$ 49,621	$ 9,598	$ 22,757	$ 101,054	$ 47	$ 29	$ 183,107
139	EST CLP Street Lights		$ 192,509	$ -	$ -	$ -	$ -	$ 192,509	$ -	$ 192,509
140	ESW CLP Switching Equipment	DDAF	$ 496,107	$ 134,441	$ 26,005	$ 61,658	$ 273,794	$ 129	$ 79	$ 496,107
141	ETR CLP Transformers	DDAF	$ 2,738,876	$ 742,215	$ 143,566	$ 340,400	$ 1,511,546	$ 710	$ 438	$ 2,738,876
142	EWR CLP Wire	DDAF	$ 2,626,767	$ 711,834	$ 137,689	$ 326,466	$ 1,449,675	$ 681	$ 421	$ 2,626,767
143	**Total Electric Plant - In Service**		$ 22,185,393	$ 6,171,587	$ 1,181,873	$ 2,689,896	$ 11,879,319	$ 198,088	$ 64,629	$ 22,185,392
144	Electric Plant In Service Allocation Factor	PLT	1.000000	0.278182	0.053273	0.121246	0.535457	0.008929	0.002913	1.000000

Frankfort City Light and Power

Pro Forma Results of Twelve Months Operations Ended March 31, 2016

Service Class Allocation

FERC Form 1-F Based on Operating Reports - Adjusted to match Financial Reports

From Department Financial Reports								Rate Schedule SL	Rate Schedule OL	
				Single Phase	Single or Three Phase		Three Phase	Municipal	Outdoor	
Line No.	Item	Alloc Code	System Totals	Rate A - Residential Service	Rate B - Commercial Service	Rate C - General Power Service	Rate PPL	Street Lighting Service	Lighting Service	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
	ALLOCATION FACTORS									
145	Electric Plant Adjusted for Capital Improvements	CAP	1.000000	0.2236878	0.0762491	0.1662589	0.5096353	0.0169489	0.0072200	1.000000
146	Distribution Energy Allocation Factor	DEAF	1.000000	0.194847	0.036322	0.097809	0.666078	0.003074	0.001870	1.000000
147	Distribution Demand Allocation Factor	DDAF	1.000000	0.270993	0.052418	0.124285	0.551886	0.000259	0.000160	1.000000
148	Percent Metered Customer Revenue	%Mtr	1.000000	0.250056	0.051106	0.116559	0.582280	-	-	1.000000
149	Metered Customer Allocation Factor	MCAF	1.000000	0.825590	0.130801	0.037121	0.006488	-	-	1.000000
150	Electric Plant In Service Allocation Factor	PLT	1.000000	0.278182	0.053273	0.121246	0.535457	0.008929	0.002913	1.000000
151	Total Revenue Allocation Factor	REV	1.000000	0.248346	0.050756	0.115762	0.578299	0.005091	0.001745	1.000000
152	Outdoor and Street Lighting plus Signal System Expense	LITES	1.000000	-	-	-	-	0.744758	0.255242	1.000000

Frankfort City Light and Power

Rate Development

Twelve Months Ended March 31, 2016

WORKSHEET 7
SHEET 1 OF 3
2/24/2017

CHECK

Please Refer To Exhibits 5, 8, 11 & 12 Development of SL and OL Lighting			For	Single Phase	Single or Three Phase		Three Phase	Schedule SL Municipal	Schedule OL Outdoor		New Rate Schedule IP	
Line No.	Item	Alloc Code	System Total	Rate A - Residential Service	Rate B - Commercial Service	Rate C - General Power Service	Rate PPL	Street Lighting Service	Lighting	Service	>10,000 kVA Industrial Power	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		(K)	
	Test Year Data - Cost Allocation											
1	kWh @ Wholesale Level	Annual	385,801,588	75,172,364	14,012,964	37,734,850	256,974,025	1,185,819	721,566		61,320,000	385,801,588
2	Avg kW Demand @ Wholesale	Monthly	55,455	15,028	2,907	6,892	30,605	14	9		10,000	55,455
	Avg kVA Billing Demand	Monthly					41,188					
3	Average No. of Customers		9,183.8333	7,582.0833	1,201.2500	340.9167	59.5833	-	-		1	9,184
4	Adjusted Operating Revenues		30,320,883	7,530,076	1,538,981	3,510,007	17,534,546	154,369	52,905		4,693,781	30,320,883
5	Miscellaneous Revenues		489,712	121,618	24,856	56,690	283,200	2,493	854			489,712
6	Total Adjusted Operating Revenues		30,810,595	7,651,694	1,563,837	3,566,697	17,817,746	156,863	53,759			30,810,595
7	Purchase Power Demand		$ 16,484,565	$ 4,467,194	$ 864,086	$ 2,048,776	$ 9,097,597	$ 4,273	$ 2,639		$ 2,919,840	16,484,565
8	Plant/Connection Demand		$ 5,196,590	$ 1,340,109	$ 300,350	$ 694,017	$ 2,796,634	$ 45,614	$ 19,866		$ 7,969	$ -
9	Customer Metering		$ 119,975	$ 99,050	$ 15,693	$ 4,454	$ 778	$ -	$ -		$ 13	$ -
10	Energy		$ 11,625,493	$ 2,265,195	$ 422,258	$ 1,137,077	$ 7,743,488	$ 35,733	$ 21,743		$ 1,765,960	11,625,493
11	Total Revenue Required		$ 33,426,623	$ 8,171,548	$ 1,602,386	$ 3,884,324	$ 19,638,497	$ 85,620	$ 44,248		$ 4,693,781	33,426,623
			8.49%	6.79%	2.47%	8.91%	10.22%	-45.42%	-17.69%			
	Proposed Allocation											
12	Purchase Power Demand		$ 16,484,565	$ 4,467,194	$ 864,086	$ 2,048,776	$ 9,093,637	$ 7,713	$ 3,159		$ 2,919,840	$ 16,484,565
13	Plant/Connection Demand		$ 5,196,590	$ 1,340,109	$ 330,850	$ 663,517	$ 2,756,129	$ 82,234	$ 23,751		$ 7,969	$ -
14	Customer Metering		$ 119,975	$ 99,050	$ 15,693	$ 4,454	$ 778	$ -	$ -		$ 13	$ -
15	Energy		$ 11,625,493	$ 2,265,195	$ 452,758	$ 1,106,577	$ 7,707,199	$ 66,916	$ 26,849		$ 1,765,960	$ 11,625,493
16	Total Revenue Required		$ 33,426,623	$ 8,171,548	$ 1,663,386	$ 3,823,324	$ 19,557,743	$ 156,863	$ 53,759		$ 4,693,781	33,426,623
			8.49%	6.79%	6.37%	7.20%	9.77%	0.00%	0.00%			

	Cost of Service Rates			Rate Schedule A	Rate Schedule B	Rate Schedule C	Rate Schedule PPL	Rate Schedule SL	Rate Schedule OL	Rate Schedule IP	
17	Customer Connection Monthly Rate			$ 15.82	$ 21.92	$ 170.73	$ 3,912.46	$ -	$ -	$ 665.14	
18	Customer Charges		$ 5,380,953	$ 1,439,159	$ 316,043	$ 698,471	$ 2,797,412	$ 85,620	$ 44,248	$ 7,982	$ 5,380,953
	Required Revenue Balance		$ 28,045,670	$ 6,732,389	$ 1,286,343	$ 3,185,853	$ 16,841,085	$ -	$ -	$ 4,685,800	$ 28,045,670
19	Demand Rate - $/kVA			$ -	$ -	$ -	$ 18.406	$ -	$ -	$ 24.399	
20	Demand Charge		$ 9,097,368	$ -	$ -	$ -	$ 9,097,368	$ -	$ -	$ 2,955,704	$ 9,097,368
	Required Revenue Balance		$ 18,948,302	$ 6,732,389	$ 1,286,343	$ 3,185,853	$ 7,743,717	$ -	$ -	$ 1,730,096	$ 18,948,302
21	Energy Rate - $/kWh			$ 0.089559	$ 0.091797	$ 0.084427	$ 0.030134	$ -	$ -	$ 0.028214	
22	Energy Charges		$ 18,948,302	$ 6,732,389	$ 1,286,343	$ 3,185,853	$ 7,743,717	$ -	$ -	$ 1,730,096	$ 18,948,302
23	Projected Annual Revenues		$ 33,426,623	$ 8,171,548	$ 1,602,386	$ 3,884,324	$ 19,638,497	$ 85,620	$ 44,248	$ 4,693,781	$ 33,426,623
24	Equivalent All-in Rate	$ per kWh	$ 0.086642	$ 0.108704	$ 0.114350	$ 0.102937	$ 0.076422	$ 0.072203	$ 0.061323	$ 0.076546	
25	Revenue - % of Total			24.45%	4.79%	11.62%	58.75%	0.26%	0.13%	14.04%	100.00%
26	Monthly Revenue - Est. Average			$ 680,962	$ 133,532	$ 323,694	$ 1,636,541	$ 7,135	$ 3,687	$ 391,148	$ 2,785,552
27	Average Monthly Consumption	kWh		826	972	9,224	359,404	98,818	60,130	5,110,000	
28	Average Monthly Demand	kVA		2.00	2.44	20.41	691.27			10,000.00	
29	Average Monthly Invoice			$ 89.81	$ 111.16	$ 949.48	$ 27,466.43			$ 391,148.44	
30	Average Monthly Increase			$ 7.05	$ 4.40	$ 91.50	$ 2,942.59				

Frankfort City Light and Power
Rate Development
Twelve Months Ended March 31, 2016

WORKSHEET 7
SHEET 2 OF 3
2/24/2017

CHECK

Please Refer To Exhibits 5, 8, 11 & 12 Development of SL and OL Lighting			For	Single Phase	Single or Three Phase		Three Phase	Schedule SL Municipal	Schedule OL Outdoor		New Rate Schedule IP	
Line No.	Item	Alloc Code	System Total	Rate A - Residential Service	Rate B - Commercial Service	Rate C - General Power Service	Rate PPL	Street Lighting Service	Lighting	Service	>10,000 kW Industrial Power	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		(K)	
	Proposed Rates			**Rate Schedule A**	**Rate Schedule B**	**Rate Schedule C**	**Rate Schedule PPL**	**Rate Schedule SL**	**Rate Schedule OL**		**Rate Schedule IP**	
17	Customer Connection Monthly Rate			$ 8.00	$ 15.00	$ 30.00	$ 60.00	$ -	$ -		$ 600.00	
18	Customer Charges		$ 1,320,357	$ 727,880	$ 216,225	$ 122,730	$ 42,900	$ 156,863	$ 53,759		$ 7,200	$ 1,320,357
	Required Revenue Balance		$ 32,106,266	$ 7,443,668	$ 1,447,161	$ 3,700,594	$ 19,514,843	$ -	$ -		$ 4,686,581	$ 32,106,266
19	Demand Rate - $/kVA			$ -	$ -	$ -	$ 18.398	$ -	$ -		$ 24.40	
20	Demand Charge		$ 9,093,414	$ -	$ -	$ -	$ 9,093,414	$ -	$ -		$ 2,927,822	$ 9,093,414
	Required Revenue Balance		$ 23,012,852	$ 7,443,668	$ 1,447,161	$ 3,700,594	$ 10,421,429	$ -	$ -		$ 1,758,760	$ 23,012,852
21	Energy Rate - $/kWh			$ 0.099021	$ 0.103273	$ 0.098068	$ 0.040554	$ -	$ -		$ 0.028682	
22	Energy Charges		$ 23,012,852	$ 7,443,668	$ 1,447,161	$ 3,700,594	$ 10,421,429	$ -	$ -		$ 1,758,760	$ 23,012,852
23	Projected Annual Revenues		$ 33,426,623	$ 8,171,548	$ 1,663,386	$ 3,823,324	$ 19,557,743	$ 156,863	$ 53,759		$ 4,693,781	$ 33,426,623
24	Equivalent All-in Rate	$ per kWh	$ 0.086642	$ 0.108704	$ 0.118703	$ 0.101321	$ 0.076108	$ 0.132283	$ 0.074503		$ 0.076546	
25	Revenue - % of Total			24.45%	4.98%	11.44%	58.51%	0.47%	0.16%		14.04%	100.00%
26	Monthly Revenue - Est. Average			$ 680,962	$ 138,615	$ 318,610	$ 1,629,812	$ 13,072	$ 4,480		$ 391,148	$ 2,785,552
27	Average Monthly Consumption	kWh		826	972	9,224	359,404	98,818	60,130		5,110,000	
28	Average Monthly Demand	kVA		2.00	2.44	20.41	691.27				10,000.00	
29	Average Monthly Invoice			$ 89.81	$ 115.39	$ 934.57	$ 27,353.49				$ 391,148.44	
30	Average Monthly Increase			$ 7.05	$ 4.40	$ 91.50	$ 2,942.59					

Frankfort City Light and Power

Rate Development

Twelve Months Ended March 31, 2016

2/24/2017

Please Refer To Exhibits 5, 8, 11 & 12 Development of SL and OL Lighting			For	Single Phase	Single or Three Phase		Three Phase	Schedule SL Municipal	Schedule OL Outdoor	New Rate Schedule IP
Line No.	Item	Alloc Code	System Total	Rate A - Residential Service	Rate B - Commercial Service	Rate C - General Power Service	Rate PPL	Street Lighting Service	Lighting Service	>10,000 kW Industrial Power
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	Current Rates									
31	Customer Monthly Rate	per Customer		$ 4.00	$ 6.00	$ 15.00				
32	Customer Charge			$ 4.00	$ 6.00	$ 15.00	$ -			
33	Demand Rate	per kVA		$ -	$ -	$ -	$ 10.15			
34	Demand Charge			$ -	$ -	$ -	$ 6,996.16			
35	Energy Rate	per kWh		$ 0.051919	$ 0.052742	$ 0.045501	$ 0.016474			
36	Energy Charge			$ 42.90	$ 51.27	$ 419.69	$ 5,920.83			
37	Tracker Rate - Average	per kWh		$ 0.045560	$ 0.053346	$ 0.048054	$ 0.032295			
38	Tracker Revenue			$ 37.64	$ 51.86	$ 443.24	$ 11,606.86			
39	Total Revenue			$ 84.54	$ 109.13	$ 877.94	$ 24,523.84			
40	All-in Rate	per kWh		$ 0.102321	$ 0.112260	$ 0.095181	$ 0.068235			
41	Average Monthly Invoice			$ 84.54	$ 109.13	$ 877.94	$ 24,523.84			
42	500 kWhrs			$ 52.74						
43	1000 kWhrs			$ 101.48						
	Proposed Metered Rates and Charges									
44	Customer Connection Monthly Rate	per Customer		$ 8.00	$ 15.00	$ 30.00	$ 60.00			$ 600.00
45	Customer Charge			$ 8.00	$ 15.00	$ 30.00	$ 60.00			$ 600.00
46	Demand Rate	per kVA		$ -	$ -	$ -	$ 18.398			$ 24.40
47	Demand Charge			$ -	$ -	$ -	$ 12,718.07			$ 243,985.14
48	Energy Rate	per kWh		$ 0.099021	$ 0.103273	$ 0.098068	$ 0.040554			$ 0.028682
49	Energy Charge			$ 81.81	$ 100.39	$ 904.57	$ 14,575.43			$ 146,563.30
50	Average Monthly Invoice			$ 89.81	$ 115.39	$ 934.57	$ 27,353.49			$ 391,148.44
51	All-in Rate	per kWh		$ 0.108704	$ 0.118703	$ 0.101321	$ 0.076108			$ 0.076546
52	500 kWhrs			$ 57.51						
53	1000 kWhrs			$ 107.02						

Frankfort City Light and Power Rate Study Results

Existing Rates	Single Phase		Three Phase	
RATE CODE	Rate A - Residential Service	Rate B - Commercial Service	Rate C - General Power Service	Rate PPL
Customer Charge - $/Month	$ 4.00	$ 6.00	$ 15.00	$ -
Demand Rate - $/kVA	$ -	$ -	$ -	$ 10.15
Energy Rate - $/kWh	$ 0.051919	$ 0.052742	$ 0.045501	$ 0.016474
Tracker Rate - $/kWh	$ 0.045560	$ 0.053346	$ 0.048054	$ 0.032295
Equivalent All-in Rate $/kWh	$ 0.102321	$ 0.112260	$ 0.095181	$ 0.068235

Cost of Service Rates	Single Phase		Three Phase		>10,000kW
					Proposed Rate Schedule IP
RATE CODE	Rate A - Residential Service	Rate B - Commercial Service	Rate C - General Power Service	Rate PPL	Industrial Power
Customer Charge - $/Month	$ 15.82	$ 21.92	$ 170.73	$ 3,912.46	$ 665.14
Demand Charge - $/kVA	$ -	$ -	$ -	$ 18.41	$ 24.40
Energy Charge - $/kWh	$ 0.089559	$ 0.091797	$ 0.084427	$ 0.030134	$ 0.028214
Tracker Charge - $/kWh	$ -	$ -	$ -	$ -	$ -
Equivalent All-in Rate $/kWh	$ 0.108704	$ 0.114350	$ 0.102937	$ 0.076422	$ 0.076546

Proposed Rates	Single Phase		Three Phase		>10,000kW
					Proposed Rate Schedule IP
RATE CODE	Rate A - Residential Service	Rate B - Commercial Service	Rate C - General Power Service	Rate PPL	Industrial Power
Customer Charge - $/Month	$ 8.00	$ 15.00	$ 30.00	$ 60.00	$ 600.00
Demand Charge - $/kVA	$ -	$ -	$ -	$ 18.40	$ 24.40
Energy Charge - $/kWh	$ 0.099021	$ 0.103273	$ 0.098068	$ 0.040554	$ 0.028682
Tracker Charge - $/kWh	$ -	$ -	$ -	$ -	$ -
Equivalent All-in Rate $/kWh	$ 0.108704	$ 0.118703	$ 0.101321	$ 0.076108	$ 0.076546

Frankfort City Light and Power Rate Study Results

Street Lighting Schedule SL	LAMP WATTS & INSTALLATION	295	100 (Metal URD)	175	250	400	100 (WOOD)	100 (METAL)	150 (WOOD)	150 (METAL)	250 (WOOD)	250 (METAL)	400 (WOOD)	400 (METAL)	400 (METAL)	TOTALS
	CONNECTION	OH	OH	OH	OH	OH	OH	OH	OH	URD	OH	OH	OH	OH	URD	
	LAMP TYPE	INCAND	MERC	MERC	MERC	MERC	HPS	HPS	HPS	HPS	HPS	HPS	HPS	HPS	HPS	Street Lights
TEST YEAR	RATE / Mo.	$8.84	$5.14	$7.34	$8.08	$10.30	$5.82	$9.31	$6.84	$12.29	$8.02	$11.89	$9.81	$13.00	$15.24	
Ending March 31, 2015	Avg. IN USE	0	29	164	13	3	0	56	886	34	88	56	23	18	13	1,383
	KWH	-	1,305	13,220	1,517	544	-	2,259	51,982	1,994	8,948	5,694	3,721	2,842	2,103	96,130
	CUSTOMER $	-	$ 149.06	$ 1,203.76	$ 105.04	$ 30.90	$ -	$ 521.36	$ 6,061	$ 418	$ 706	$ 666	$ 226	$ 228	$ 198	$ 10,512
PROPOSED RATES	INCREASE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Increase
	RATE / Mo.	$ 8.84	$ 5.14	$ 7.34	$ 8.08	$ 10.30	$ 5.82	$ 9.31	$ 6.84	$ 12.29	$ 8.02	$ 11.89	$ 9.81	$ 13.00	$ 15.24	0.00%
	CUSTOMER $	$ -	$ 149.06	$ 1,203.76	$ 105.04	$ 30.90	$ -	$ 521.36	$ 6,060.81	$ 417.86	$ 705.76	$ 665.84	$ 225.63	$ 227.50	$ 198.12	$ 10,512

Security Lighting Schedule OL	LAMP WATTS & INSTALLATION	175	250	400	100	150	250	400	TOTALS
	CONNECTION	OPEN FACE - SECURITY LIGHTS				OF - SL	OF - SL	OF - SL	
	LAMP TYPE	MERC	MERC	MERC	HPS	HPS	HPS	HPS	Security Lights
	RATE / Mo.	$6.24	$7.83	$8.97	$3.67	$4.31	$5.64	$7.26	
	Avg. IN USE	135	0	3	8	395	8	7	720
	KWH	10,859	-	544	323	23,197	837	1,132	58,972
	CUSTOMER $	$ 842.40	$ -	$ 26.91	$ 29.36	$ 1,702.81	$ 46.53	$ 50.82	$ 4,151
PROPOSED RATES	INCREASE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Increase
	RATE / Mo.	$6.24	$7.83	$8.97	$3.67	$4.31	$5.64	$7.26	0.00%
	CUSTOMER $	$ 842.40	$ -	$ 26.91	$ 29.36	$ 1,702.81	$ 46.53	$ 50.82	$ 4,151

Security Lighting Schedule OL	LAMP WATTS & INSTALLATION	250	400	150	250	400
	CONNECTION	FLOOD LIGHTS		FLOOD - SECURITY LIGHTS		
	LAMP TYPE	MERC	MERC	HPS	HPS	HPS
	RATE / Mo.	$7.61	$11.37	$4.65	$7.12	$10.43
	Avg. IN USE	1	12	29	30	92
	KWH	117	2,174	1,701	3,047	15,042
	CUSTOMER $	$ 7.61	$ 136.44	$ 134.85	$ 212.41	$ 960.43
PROPOSED RATES	INCREASE	$ -	$ -	$ -	$ -	$ -
	RATE / Mo.	$7.61	$11.37	$4.65	$7.12	$10.43
	CUSTOMER $	$ 7.61	$ 136.44	$ 134.85	$ 212.41	$ 960.43

Frankfort City Light and Power

Evaluation and Development of Capital Improvement Plan Allocators

From Capital Improvement Plan Project Estimates								Rate Schedule SL	Rate Schedule OL
				Single Phase		Three Phase		Municipal	Outdoor
Line No.	Project Name	Plant Cost Category	Amount	Rate A - Residential Service	Rate B - Commercial Service	Rate C - General Power Service	Rate PPL	Street Lighting Service	Lighting Service
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	1) Install cutouts and coordinate fuses on radial taps	Trans	-	-	-	-	-	-	-
2		Distr	137,750	29,216	10,269	23,576	70,735	2,773	1,181
3		Meter	-	-	-	-	-	-	-
4	Project Total		137,750	29,216	10,269	23,576	70,735	2,773	1,181
13	2) Update the existing distribution protective device settings on relays	Trans	-	-	-	-	-	-	-
14		Distr	16,850	3,574	1,256	2,884	8,652	339	144
15		Genl	-	-	-	-	-	-	-
16	Project Total		16,850	3,574	1,256	2,884	8,652	339	144
17	3) Update/install Arc Flash labels based on protective device coordination results/recommendation	Trans	-	-	-	-	-	-	-
18		Distr	-	-	-	-	-	-	-
19		Genl	4,250	1,344	348	341	2,218	-	-
20	Project Total		4,250	1,344	348	341	2,218	-	-
25	4) Vehicle Fleet Additions (2 service Pick-ups replace #2-45 & #2-4A with one and #2-7 with the other)	Trans		-	-	-	-	-	-
26		Distr	-	-	-	-	-	-	-
27		Genl	50,259	15,890	4,111	4,028	26,230	-	-
28	Project Total		50,259	15,890	4,111	4,028	26,230	-	-
29	5) Voltage Regulators installed to remedy voltage issues on select circuits, Burlington Sub Feeder 5,	Trans	-	-	-	-	-	-	-
30	Fairground Substation Feeder No. 3, Westside Sub Feeder No. 3, Westside Sub Feeder No. 4	Distr	481,424	102,108	35,890	82,396	247,212	9,691	4,128
31		Genl	-	-	-	-	-	-	-
32	Project Total		481,424	102,108	35,890	82,396	247,212	9,691	4,128
33	6) Vehicle Fleet Additions (2 service trucks service trucks #2-9 and #2-14)	Trans	-	-	-	-	-	-	-
34		Distr	-	-	-	-	-	-	-
35		Genl	335,150	105,963	27,416	26,859	174,911	-	-
36	Project Total		335,150	105,963	27,416	26,859	174,911	-	-
37	7) Re-conductor distribution circuits to increase ampacity (reduce bottleneck), WSS6 OH SW16 & 11516 -	Trans	-	-	-	-	-	-	-
38	from 336 to 477ACSR (Approx. 100 feet), WSS4 FROM Sub to IN 28 POLE 11715 - 336 to 477ACSR (Approx.	Distr	360,719	76,507	26,891	61,737	185,230	7,261	3,093
39	2400 feet), FGR4 OH FAIRGND & PRAIRIE - from 336 to 477ACSR (Approx. 600 feet), BUR8 OH WASH AVE &	Genl	-	-	-	-	-	-	-
40	Project Total		360,719	76,507	26,891	61,737	185,230	7,261	3,093

Frankfort City Light and Power

Evaluation and Development of Capital Improvement Plan Allocators

From Capital Improvement Plan Project Estimates								Rate Schedule SL	Rate Schedule OL
				Single Phase		Three Phase		Municipal	Outdoor
Line No.	Project Name	Plant Cost Category	Amount	Rate A - Residential Service	Rate B - Commercial Service	Rate C - General Power Service	Rate PPL	Street Lighting Service	Lighting Service
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
41	8) New Substation Northwest 69/13.2 kV with 8 feeders	Trans	345,000	74,549	27,950	59,646	182,855	-	-
42		Distr	2,300,000	487,821	171,463	393,645	1,181,052	46,297	19,722
43		Genl	-	-	-	-	-	-	-
44	Project Total		2,645,000	562,370	199,413	453,291	1,363,907	46,297	19,722
45	9) West Side Substation Upgrades (Replace two (2) circuit switchers with SF6 breakers, Two New 69/13.2kV,	Trans	265,000	57,263	21,469	45,815	140,454	-	-
46	20/26.7/33.3 MVA Transformers, Main-Tie-Main Switchgear with 8 Feeders, new relays, metering	Distr	2,000,412	424,279	149,129	342,371	1,027,214	40,266	17,153
47		Genl	-	-	-	-	-	-	-
48	Project Total		2,265,412	481,542	170,597	388,186	1,167,667	40,266	17,153
49	10) West Side Substation Preventative Maintenance	Trans	-	-	-	-	-	-	-
50		Distr	38,650	8,198	2,881	6,615	19,847	778	331
51		Genl	-	-	-	-	-	-	-
52	Project Total		38,650	8,198	2,881	6,615	19,847	778	331
53	11) Burlington Substation Upgrades (NEW 69/13.2kV, 30/40/50 MVA Transformer, Upgrade distribution	Trans	345,000	74,549	27,950	59,646	182,855	-	-
54	switchgear (breakers and relays), maintain existing building for 69kV Relaying & Storage)	Distr	1,246,744	264,429	92,944	213,380	640,204	25,096	10,690
55		Genl	-	-	-	-	-	-	-
56	Project Total		1,591,744	338,979	120,893	273,026	823,059	25,096	10,690
57	12) Burlington Substation Maintenance	Trans	-	-	-	-	-	-	-
58		Distr	38,650	8,198	2,881	6,615	19,847	778	331
59		Genl	-	-	-	-	-	-	-
60	Project Total		38,650	8,198	2,881	6,615	19,847	778	331
61	13) Fairgrounds Substation Upgrades (Replace existing high side circuit breaker with SF6 breaker, Upgrade	Trans	-	-	-	-	-	-	-
62	existing SEL protective relays to 351S Relays, SEL Communication Processor to monitor and collect data	Distr	242,172	51,364	18,054	41,448	124,356	4,875	2,077
63	from existing protective relays for future SCADA)	Genl	-	-	-	-	-	-	-
64	Project Total		242,172	51,364	18,054	41,448	124,356	4,875	2,077
65	14) GIS/Mapping System Upgrades	Trans	-	-	-	-	-	-	-
66		Distr	152,565	32,358	11,374	26,111	78,342	3,071	1,308
67		Genl	56,850	17,974	4,651	4,556	29,669	-	-
68	Project Total		209,415	50,333	16,024	30,667	108,012	3,071	1,308

Frankfort City Light and Power

Evaluation and Development of Capital Improvement Plan Allocators

From Capital Improvement Plan Project Estimates								Rate Schedule SL	Rate Schedule OL
				Single Phase		Three Phase		Municipal	Outdoor
Line No.	Project Name	Plant Cost Category	Amount	Rate A - Residential Service	Rate B - Commercial Service	Rate C - General Power Service	Rate PPL	Street Lighting Service	Lighting Service
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
69	15) Fairgrounds Substation Maintenance	Trans	-	-	-	-	-	-	-
70		Distr	39,460	8,369	2,942	6,754	20,263	794	338
71		Genl	-	-	-	-	-	-	-
72	Project Total		39,460	8,369	2,942	6,754	20,263	794	338
73	16) S.R. 28 3-phase Re-Build	Trans	-	-	-	-	-	-	-
74		Distr	549,170	116,477	40,940	93,990	281,999	11,054	4,709
75		Genl	-	-	-	-	-	-	-
76	Project Total		549,170	116,477	40,940	93,990	281,999	11,054	4,709
77	17) AMI Pilot for Industrial Customers	Trans	-	-	-	-	-	-	-
78		Distr	-	-	-	-	-	-	-
79		Meter	168,785	106,538	21,238	23,353	17,656	-	-
80	Project Total		168,785	106,538	21,238	23,353	17,656	-	-
81	18) Utility IT, Communication network upgrades to support AMI, SCADA and increasing bandwidth needs for	Trans	150,000	32,413	12,152	25,933	79,502	-	-
82	the Utility Operations	Distr	150,000	31,814	11,182	25,673	77,025	3,019	1,286
83		Genl	150,000	47,425	12,271	12,021	78,283	-	-
84	Project Total		450,000	111,652	35,605	63,627	234,811	3,019	1,286
85	19) Pole Replacements - 20,000 poles in 50 years ~ avg 400 per yr. @ $290.50 ea. = $116,200/year.	Trans	-	-	-	-	-	-	-
86	According to Annixter Feb 2016, a 50 foot - Class 3 SYP CCA treated wood pole costs $290.50.	Distr	813,400	172,519	60,638	139,213	417,682	16,373	6,975
87		Genl	-	-	-	-	-	-	-
88	Project Total		813,400	172,519	60,638	139,213	417,682	16,373	6,975
89	20) SR28 Road Widening Project 2018 - INDOT has announced plans to widen SR28 through Frankfort. As a	Trans	-	-	-	-	-	-	-
90	result, all poles along the proposed route must be moved and associated electrical infrastructure must be	Distr	1,400,000	296,934	104,369	239,610	718,901	28,181	12,004
91	modified. INDOT's road widening project is scheduled to begin in 2018.	Genl	-	-	-	-	-	-	-
92	Project Total		1,400,000	296,934	104,369	239,610	718,901	28,181	12,004

Frankfort City Light and Power

Evaluation and Development of Capital Improvement Plan Allocators

From Capital Improvement Plan Project Estimates								Rate Schedule SL	Rate Schedule OL
				Single Phase		Three Phase		Municipal	Outdoor
Line No.	Project Name	Plant Cost Category	Amount	Rate A - Residential Service	Rate B - Commercial Service	Rate C - General Power Service	Rate PPL	Street Lighting Service	Lighting Service
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
93	CAPITAL IMPROVEMENT TOTALS		11,838,260	2,648,074	902,657	1,968,215	6,033,194	200,645	85,472
94	Capital Improvement Projects	CAP	1.000000	0.223688	0.076249	0.166259	0.509635	0.016949	0.007220
	Allocation Factors								
95	Transmission	Trans	1.000000	0.216085	0.081014	0.172887	0.530014	0.000000	0.000000
96	Distribution	Distr	1.000000	0.212096	0.074549	0.171150	0.513501	0.020129	0.008575
97	General	Genl	1.000000	0.316167	0.081804	0.080140	0.521889	0.000000	0.000000
98	Metering	Meter	1.000000	0.631203	0.125830	0.138361	0.104607	0.000000	0.000000

Billing System Totals and Projections
Frankfort City Light and Power

2015 System Billing Totals

Date	Energy KWh	Energy $	Demand kW	Demand $		Calculated $/kWh	Calculated $/kW
Jan-15	36,877,824	$ 1,173,267.97	61,560	$ 1,205,098.56		$ 0.031815	$ 19.576000
Feb-15	33,102,348	$ 1,053,151.21	59,184	$ 1,158,585.99		$ 0.031815	$ 19.576000
Mar-15	33,767,448	$ 1,074,311.36	56,880	$ 1,113,482.88		$ 0.031815	$ 19.576000
Apr-15	29,981,050	$ 953,847.11	51,060	$ 999,550.56		$ 0.031815	$ 19.576000
May-15	32,657,010	$ 1,038,982.77	60,464	$ 1,183,643.27		$ 0.031815	$ 19.576000
Jun-15	35,671,852	$ 1,134,899.97	68,904	$ 1,348,864.71		$ 0.031815	$ 19.576000
Jul-15	35,654,876	$ 1,153,898.75	66,716	$ 1,355,202.10		$ 0.032363	$ 20.313000
Aug-15	37,384,664	$ 1,209,879.89	71,496	$ 1,452,298.24		$ 0.032363	$ 20.313000
Sep-15	32,810,976	$ 1,061,861.61	70,488	$ 1,431,822.74		$ 0.032363	$ 20.313000
Oct-15	32,053,968	$ 1,037,362.57	53,280	$ 1,082,276.64		$ 0.032363	$ 20.313000
Nov-15	32,090,112	$ 1,038,532.29	56,232	$ 1,142,240.62		$ 0.032363	$ 20.313000
Dec-15	34,163,676	$ 1,105,639.05	55,812	$ 1,133,709.16		$ 0.032363	$ 20.313000
Totals	**406,215,804**	**$ 13,035,634.55**	**732,076**	**$ 14,606,775.47**	**$ 27,642,410.02**		

2016 System Billings and Projections

Date	Energy KWh	Energy $	Demand kW	Demand $		Projected $/kWh	Projected $/kW
Jan-16	35,809,903	$ 1,190,356.99	58,843	$ 1,234,761.51		$ 0.033241	$ 20.984000
Feb-16	32,562,297	$ 1,082,403.31	58,863	$ 1,235,181.19		$ 0.033241	$ 20.984000
Mar-16	33,039,245	$ 1,098,257.54	55,020	$ 1,154,539.68		$ 0.033241	$ 20.984000
Apr-16	30,463,660	$ 1,012,642.52	52,523	$ 1,102,142.63		$ 0.033241	$ 20.984000
May-16	32,378,556	$ 1,076,295.58	59,635	$ 1,251,380.84		$ 0.033241	$ 20.984000
Jun-16	36,352,422	$ 1,208,390.86	70,928	$ 1,488,353.15		$ 0.033241	$ 20.984000
Jul-16	39,740,151	$ 1,321,002.36	72,260	$ 1,516,303.84		$ 0.033241	$ 20.984000
Aug-16	37,889,402	$ 1,259,481.61	70,886	$ 1,487,471.82		$ 0.033241	$ 20.984000
Sep-16	34,001,783	$ 1,130,253.27	70,210	$ 1,473,286.64		$ 0.033241	$ 20.984000
Oct-16	32,390,493	$ 1,076,692.38	54,417	$ 1,141,886.33		$ 0.033241	$ 20.984000
Nov-16	31,037,220	$ 1,031,708.23	53,175	$ 1,115,824.20		$ 0.033241	$ 20.984000
Dec-16	33,832,320	$ 1,124,620.15	56,796	$ 1,191,807.26		$ 0.033241	$ 20.984000
Totals	**409,497,452**	**$ 13,612,104.80**	**733,556**	**$ 15,392,939.10**	**$ 29,005,043.91**		

Frankfort City Light and Power

Metered City Street Lighting Consumption - Rate Schedule SL

Twelve Months Ended March 31, 2016

MONTH	LAMP WATTS & INSTALLATION	295	100 (M-URD)	175	250	400	100 (WOOD)	100 (METAL)	150 (WOOD)	150 (METAL)	250 (WOOD)	250 (METAL)	400 (WOOD)	400 (METAL)	400 (METAL)	TOTALS	
	CONNECTION	OH	OH	OH	OH	OH	OH	OH	OH	URD	OH	OH	OH	OH	URD	Monthly Totals	kW-Demand or Total Billed $
	LAMP TYPE	INCAND	MERC	MERC	MERC	MERC	HPS	HPS	HPS	HPS	HPS	HPS	HPS	HPS	HPS		
	RATE / Mo.	$8.84	$5.14	$7.34	$8.08	$10.30	$6.17	$9.31	$6.84	$12.29	$8.02	$11.19	$9.81	$13.00	$15.24		
April-15	No. IN USE	0	29	164	13	3	0	56	884	34	88	56	23	17	13	1,380	
	KWH	-	1,144	11,611	1,316	476	-	1,968	45,128	1,736	7,840	4,989	3,264	2,413	1,845	83,728	319.12
	CUSTOMER $	$ -	$ 149.06	$ 1,203.76	$ 105.04	$ 30.90	$ -	$ 521.36	$ 6,046.56	$ 417.86	$ 705.76	$ 626.64	$ 225.63	$ 221.00	$ 198.12	$ 10,451.69	
	Tracker $	$ -	$ 20.62	$ 209.17	$ 23.70	$ 8.57	$ -	$ 35.45	$ 812.93	$ 31.27	$ 141.22	$ 89.87	$ 58.80	$ 43.46	$ 33.23	$ 1,508.28	
	Adjusted Total	$ -	$ 169.68	$ 1,412.93	$ 128.74	$ 39.47	$ -	$ 556.81	$ 6,859.49	$ 449.13	$ 846.98	$ 716.51	$ 284.43	$ 264.46	$ 231.35	$ 11,959.97	$ 11,959.96
May-15	No. IN USE	0	29	164	13	3	0	56	884	34	88	56	23	17	13	1,380	
	KWH	-	1,015	10,332	1,183	423	-	1,736	40,664	1,564	6,952	4,424	2,898	2,142	1,638	74,971	389.48
	CUSTOMER $	$ -	$ 149.06	$ 1,203.76	$ 105.04	$ 30.90	$ -	$ 521.36	$ 6,046.56	$ 417.86	$ 705.76	$ 626.64	$ 225.63	$ 221.00	$ 198.12	$ 10,451.69	
	Tracker $	-	$ 18.28	$ 186.12	$ 21.31	$ 7.62	$ -	$ 31.27	$ 732.52	$ 28.17	$ 125.23	$ 79.69	$ 52.20	$ 38.59	$ 29.51	$ 1,350.53	
	Adjusted Total	$ -	$ 167.34	$ 1,389.88	$ 126.35	$ 38.52	$ -	$ 552.63	$ 6,779.08	$ 446.03	$ 830.99	$ 706.33	$ 277.83	$ 259.59	$ 227.63	$ 11,802.22	$ 11,802.22
June-15	No. IN USE	0	29	164	13	3	0	56	884	34	88	56	23	17	13	1,380	
	KWH	-	870	8,856	1,027	366	-	1,512	34,476	1,326	5,984	3,808	2,507	1,853	1,417	64,002	330.78
	CUSTOMER $	$ -	$ 149.06	$ 1,203.76	$ 105.04	$ 30.90	$ -	$ 521.36	$ 6,046.56	$ 417.86	$ 705.76	$ 626.64	$ 225.63	$ 221.00	$ 198.12	$ 10,451.69	
	Tracker $	$ -	$ 15.67	$ 159.53	$ 18.50	$ 6.59	$ -	$ 27.24	$ 621.05	$ 23.89	$ 107.80	$ 68.60	$ 45.16	$ 33.38	$ 25.53	$ 1,152.93	
	Adjusted Total	$ -	$ 164.73	$ 1,363.29	$ 123.54	$ 37.49	$ -	$ 548.60	$ 6,667.61	$ 441.75	$ 813.56	$ 695.24	$ 270.79	$ 254.38	$ 223.65	$ 11,604.62	$ 11,604.64
July-15	No. IN USE	0	29	164	13	3	0	56	884	34	88	56	23	17	13	1,380	
	KWH	-	978	9,921	1,124	406	-	1,681	38,557	1,483	6,698	4,262	2,789	2,061	1,576	71,537	327.01
	CUSTOMER $	$ -	$ 149.06	$ 1,203.76	$ 105.04	$ 30.90	$ -	$ 521.36	$ 6,046.56	$ 417.86	$ 705.76	$ 626.64	$ 225.63	$ 221.00	$ 198.12	$ 10,451.69	
	Tracker $	$ -	$ 21.02	$ 213.23	$ 24.16	$ 8.73	$ -	$ 36.14	$ 828.71	$ 31.87	$ 143.96	$ 91.61	$ 59.94	$ 44.30	$ 33.88	$ 1,537.55	
	Adjusted Total	$ -	$ 170.08	$ 1,416.99	$ 129.20	$ 39.63	$ -	$ 557.50	$ 6,875.27	$ 449.73	$ 849.72	$ 718.25	$ 285.57	$ 265.30	$ 232.00	$ 11,989.24	$ 11,989.00
August-15	No. IN USE	0	29	164	13	3	0	56	884	34	88	56	23	17	13	1,380	
	KWH	-	1,131	11,480	1,313	471	-	1,960	45,084	1,734	7,744	4,928	3,220	2,380	1,820	83,265	320.55
	CUSTOMER $	$ -	$ 149.06	$ 1,203.76	$ 105.04	$ 30.90	$ -	$ 521.36	$ 6,046.56	$ 417.86	$ 705.76	$ 626.64	$ 225.63	$ 221.00	$ 198.12	$ 10,451.69	
	Tracker $	$ -	$ 24.31	$ 246.74	$ 28.22	$ 10.12	$ -	$ 42.13	$ 968.99	$ 37.27	$ 166.44	$ 105.92	$ 69.21	$ 51.15	$ 39.12	$ 1,789.61	
	Adjusted Total	$ -	$ 173.37	$ 1,450.50	$ 133.26	$ 41.02	$ -	$ 563.49	$ 7,015.55	$ 455.13	$ 872.20	$ 732.56	$ 294.84	$ 272.15	$ 237.24	$ 12,241.30	$ 12,241.32
Sep-15	No. IN USE	0	29	164	13	3	0	56	884	34	88	56	23	17	13	1,380	
	KWH	-	1,276	12,792	1,469	528	-	2,184	50,388	1,938	8,712	5,544	3,611	2,669	2,041	93,152	315.47
	CUSTOMER $	$ -	$ 149.06	$ 1,203.76	$ 105.04	$ 30.90	$ -	$ 521.36	$ 6,046.56	$ 417.86	$ 705.76	$ 626.64	$ 225.63	$ 221.00	$ 198.12	$ 10,451.69	
	Tracker $	$ -	$ 27.43	$ 274.94	$ 31.57	$ 11.35	$ -	$ 46.94	$ 1,082.99	$ 41.65	$ 187.25	$ 119.16	$ 77.61	$ 57.36	$ 43.87	$ 2,002.12	
	Adjusted Total	$ -	$ 176.49	$ 1,478.70	$ 136.61	$ 42.25	$ -	$ 568.30	$ 7,129.55	$ 459.51	$ 893.01	$ 745.80	$ 303.24	$ 278.36	$ 241.99	$ 12,453.81	$ 12,453.81
October-15	No. IN USE	0	29	164	13	3	0	56	884	34	88	56	23	17	13	1,380	
	KWH	-	1,479	15,088	1,742	624	-	2,576	59,228	2,278	10,208	6,496	4,232	3,128	2,392	109,471	309.70
	CUSTOMER $	$ -	$ 149.06	$ 1,203.76	$ 105.04	$ 30.90	$ -	$ 521.36	$ 6,046.56	$ 417.86	$ 705.76	$ 626.64	$ 225.63	$ 221.00	$ 198.12	$ 10,451.69	
	Tracker $	$ -	$ 40.66	$ 414.83	$ 47.89	$ 17.16	$ -	$ 70.82	$ 1,628.41	$ 62.63	$ 280.66	$ 178.60	$ 116.35	$ 86.00	$ 65.77	$ 3,009.80	
	Adjusted Total	$ -	$ 189.72	$ 1,618.59	$ 152.93	$ 48.06	$ -	$ 592.18	$ 7,674.97	$ 480.49	$ 986.42	$ 805.24	$ 341.98	$ 307.00	$ 263.89	$ 13,461.49	$ 13,478.85

Frankfort City Light and Power

Metered City Street Lighting Consumption - Rate Schedule SL

Twelve Months Ended March 31, 2016

MONTH	LAMP WATTS & INSTALLATION	295	100 (M-URD)	175	250	400	100 (WOOD)	100 (METAL)	150 (WOOD)	150 (METAL)	250 (WOOD)	250 (METAL)	400 (WOOD)	400 (METAL)	400 (METAL)	TOTALS	
	CONNECTION	OH	OH	OH	OH	OH	OH	OH	OH	URD	OH	OH	OH	OH	URD		kW-Demand
	LAMP TYPE	INCAND	MERC	MERC	MERC	MERC	HPS	HPS	HPS	HPS	HPS	HPS	HPS	HPS	HPS	Monthly Totals	or
	RATE / Mo.	$8.84	$5.14	$7.34	$8.08	$10.30	$6.17	$9.31	$6.84	$12.29	$8.02	$11.19	$9.81	$13.00	$15.24		Total Billed $
Nov-15	No. IN USE	0	29	164	13	3	0	56	889	34	88	56	23	17	13	1,385	
	KWH	-	1,595	16,072	1,846	663	-	2,744	63,119	2,414	10,824	6,888	4,508	3,332	2,548	116,553	310.18
	CUSTOMER $	$ -	$ 149.06	$ 1,203.76	$ 105.04	$ 30.90	$ -	$ 521.36	$ 6,080.76	$ 417.86	$ 705.76	$ 626.64	$ 225.63	$ 221.00	$ 198.12	$ 10,485.89	
	Tracker $	$ -	$ 43.85	$ 441.88	$ 50.75	$ 18.23	$ -	$ 75.44	$ 1,735.39	$ 66.37	$ 297.60	$ 189.38	$ 123.94	$ 91.61	$ 70.05	$ 3,204.51	
	Adjusted Total	$ -	$ 192.91	$ 1,645.64	$ 155.79	$ 49.13	$ -	$ 596.80	$ 7,816.15	$ 484.23	$ 1,003.36	$ 816.02	$ 349.57	$ 312.61	$ 268.17	$ 13,690.40	$ 13,690.38
Dec-15	No. IN USE	0	29	164	13	3	0	56	889	34	88	56	23	17	13	1,385	
	KWH	-	1,711	17,384	2,002	714	-	3,024	68,453	2,618	11,792	7,504	4,899	3,621	2,769	126,491	309.00
	CUSTOMER $	$ -	$ 149.06	$ 1,203.76	$ 105.04	$ 30.90	$ -	$ 521.36	$ 6,080.76	$ 417.86	$ 705.76	$ 626.64	$ 225.63	$ 221.00	$ 198.12	$ 10,485.89	
	Tracker $	$ -	$ 47.04	$ 477.96	$ 55.04	$ 19.63	$ -	$ 83.14	$ 1,882.05	$ 71.98	$ 324.21	$ 206.31	$ 134.69	$ 99.56	$ 76.13	$ 3,477.74	
	Adjusted Total	$ -	$ 196.10	$ 1,681.72	$ 160.08	$ 50.53	$ -	$ 604.50	$ 7,962.81	$ 489.84	$ 1,029.97	$ 832.95	$ 360.32	$ 320.56	$ 274.25	$ 13,963.63	$ 13,963.61
January-16	No. IN USE	0	29	164	13	3	0	56	889	34	88	56	23	19	13	1,387	
	KWH	-	1,682	16,892	1,950	696	-	2,912	66,675	2,550	11,440	7,280	4,761	3,933	2,691	123,462	172.51
	CUSTOMER $	$ -	$ 149.06	$ 1,203.76	$ 105.04	$ 30.90	$ -	$ 521.36	$ 6,080.76	$ 417.86	$ 705.76	$ 626.64	$ 225.63	$ 247.00	$ 198.12	$ 10,511.89	
	Tracker $	$ -	$ 45.96	$ 461.52	$ 53.28	$ 19.02	$ -	$ 79.56	$ 1,821.69	$ 69.67	$ 312.56	$ 198.90	$ 130.08	$ 107.46	$ 73.52	$ 3,373.23	
	Adjusted Total	$ -	$ 195.02	$ 1,665.28	$ 158.32	$ 49.92	$ -	$ 600.92	$ 7,902.45	$ 487.53	$ 1,018.32	$ 825.54	$ 355.71	$ 354.46	$ 271.64	$ 13,885.12	$ 13,855.63
February-16	No. IN USE	0	29	164	13	3	0	56	889	34	88	56	23	19	13	1,387	
	KWH	-	1,392	14,104	1,625	582	-	2,408	56,007	2,142	9,592	6,104	3,979	3,287	2,249	103,471	316.99
	CUSTOMER $	$ -	$ 149.06	$ 1,203.76	$ 105.04	$ 30.90	$ -	$ 521.36	$ 6,080.76	$ 417.86	$ 705.76	$ 626.64	$ 225.63	$ 247.00	$ 198.12	$ 10,511.89	
	Tracker $	$ -	$ 38.03	$ 385.35	$ 44.40	$ 15.90	$ -	$ 65.79	$ 1,530.22	$ 58.52	$ 262.07	$ 166.77	$ 108.71	$ 89.81	$ 61.45	$ 2,827.03	
	Adjusted Total	$ -	$ 187.09	$ 1,589.11	$ 149.44	$ 46.80	$ -	$ 587.15	$ 7,610.98	$ 476.38	$ 967.83	$ 793.41	$ 334.34	$ 336.81	$ 259.57	$ 13,338.92	$ 13,310.59
March-16	No. IN USE	0	29	164	13	3	0	56	889	34	88	56	23	19	13	1,387	
	KWH	-	1,392	14,104	1,612	579	-	2,408	56,007	2,142	9,592	6,104	3,979	3,287	2,249	103,455	318.95
	CUSTOMER $	$ -	$ 149.06	$ 1,203.76	$ 105.04	$ 30.90	$ -	$ 521.36	$ 6,080.76	$ 417.86	$ 705.76	$ 626.64	$ 225.63	$ 247.00	$ 198.12	$ 10,511.89	
	Tracker $	$ -	$ 38.03	$ 385.35	$ 44.04	$ 15.82	$ -	$ 65.79	$ 1,530.22	$ 58.52	$ 262.07	$ 166.77	$ 108.71	$ 89.81	$ 61.45	$ 2,826.60	
	Adjusted Total	$ -	$ 187.09	$ 1,589.11	$ 149.08	$ 46.72	$ -	$ 587.15	$ 7,610.98	$ 476.38	$ 967.83	$ 793.41	$ 334.34	$ 336.81	$ 259.57	$ 13,338.49	$ 13,310.15
TEST YEAR	Avg. IN USE	0	29	164	13	3	0	56	886	34	88	56	23	18	13	1,383	
	KWH	-	1,305	13,220	1,517	544	-	2,259	51,982	1,994	8,948	5,694	3,721	2,842	2,103	96,130	
	CUSTOMER $	-	$ 149.06	$ 1,203.76	$ 105.04	$ 30.90	$ -	$ 521.36	$ 6,060.81	$ 417.86	$ 705.76	$ 626.64	$ 225.63	$ 227.50	$ 198.12	$ 10,472.44	
	Tracker $	$ -	$ 31.74	$ 321.38	$ 36.91	$ 13.23	$ -	$ 54.98	$ 1,264.60	$ 48.49	$ 217.59	$ 138.47	$ 90.45	$ 69.37	$ 51.12	$ 2,338.33	
	Adjusted Total	$ -	$ 180.80	$ 1,525.14	$ 141.95	$ 44.13	$ -	$ 576.34	$ 7,325.41	$ 466.35	$ 923.35	$ 765.11	$ 316.08	$ 296.87	$ 249.24	$ 12,810.77	

Metered Security Lighting Consumption - Rate Schedule OL

Twelve Months Ended March 31, 2016

MONTH																			TOTALS	
	LAMP WATTS & INSTALLATION	175	250	400	100	150	250	400	250	400	150	250	400	175	150	250	400		
	CONNECTION	OPEN FACE - SECURITY LIGHTS							FLOOD - SECURITY LIGHTS					NON - COLLECT LIGHTS				Monthly Totals	Monthly kW Demand
	LAMP TYPE	MERC	MERC	MERC	HPS	HPS	HPS	HPS	MERC	MERC	HPS	HPS	HPS	MERC	HPS	HPS	HPS		
	RATE / Mo.	$6.24	$7.83	$8.97	$3.67	$4.31	$5.64	$7.26	$7.61	$11.37	$4.65	$7.12	$10.43	$0.00	$0.00	$0.00	$0.00		
April-15	No. IN USE	136	0	3	8	390	11	7	1	12	29	29	79	1	2	3	0	711	
	KWH	9,656	-	477	280	19,890	979	994	102	1,908	1,479	2,581	11,218	71	102	267	-	49,548	188.85
	CUSTOMER $	$ 848.64	$ -	$ 26.91	$ 29.36	$ 1,680.90	$ 62.04	$ 50.82	$ 7.61	$ 136.44	$ 134.85	$ 206.48	$ 823.97	$ -	$ -	$ -	$ -	$ 4,006.58	
	Tracker $	$ 173.94	$ -	$ 8.59	$ 5.04	$ 358.30	$ 17.64	$ 17.91	$ 1.84	$ 34.37	$ 26.64	$ 46.49	$ 202.08	$ -	$ -	$ -	$ -	$ 892.85	
	Adjusted Total	$ 1,022.58	$ -	$ 35.50	$ 34.40	$ 2,039.20	$ 79.68	$ 68.73	$ 9.45	$ 170.81	$ 161.49	$ 252.97	$ 1,026.05	$ -	$ -	$ -	$ -	$ 4,899.43	
May-15	No. IN USE	136	0	3	8	391	11	7	1	12	29	29	79	1	2	3	0	712	
	KWH	8,568	-	423	248	17,986	869	882	91	1,692	1,334	2,291	9,954	63	92	237	-	44,356	192.19
	CUSTOMER $	$ 848.64	$ -	$ 26.91	$ 29.36	$ 1,685.21	$ 62.04	$ 50.82	$ 7.61	$ 136.44	$ 134.85	$ 206.48	$ 823.97	$ -	$ -	$ -	$ -	$ 4,012.72	
	Tracker $	$ 154.34	$ -	$ 7.62	$ 4.47	$ 324.00	$ 15.65	$ 15.89	$ 1.64	$ 30.48	$ 24.03	$ 41.27	$ 179.31	$ -	$ -	$ -	$ -	$ 798.70	
	Adjusted Total	$ 1,002.98	$ -	$ 34.53	$ 33.83	$ 2,009.21	$ 77.69	$ 66.71	$ 9.25	$ 166.92	$ 158.88	$ 247.75	$ 1,003.28	$ -	$ -	$ -	$ -	$ 4,811.42	
June-15	No. IN USE	136	0	3	8	393	7	7	1	12	29	29	89	1	2	3	0	720	
	KWH	7,344	-	366	216	15,327	476	763	79	1,464	1,131	1,972	9,701	54	78	204	-	38,005	196.42
	CUSTOMER $	$ 848.64	$ -	$ 26.91	$ 29.36	$ 1,693.83	$ 39.48	$ 50.82	$ 7.61	$ 136.44	$ 134.85	$ 206.48	$ 928.27	$ -	$ -	$ -	$ -	$ 4,006.46	
	Tracker $	$ 132.29	$ -	$ 6.59	$ 3.89	$ 276.10	$ 8.57	$ 13.74	$ 1.42	$ 26.37	$ 20.37	$ 35.52	$ 174.75	$ -	$ -	$ -	$ -	$ 699.65	
	Adjusted Total	$ 980.93	$ -	$ 33.50	$ 33.25	$ 1,969.93	$ 48.05	$ 64.56	$ 9.03	$ 162.81	$ 155.22	$ 242.00	$ 1,103.02	$ -	$ -	$ -	$ -	$ 4,706.11	
July-15	No. IN USE	136	0	3	8	393	7	7	1	12	29	29	89	1	2	3	0	720	
	KWH	8,024	-	399	240	17,292	532	840	86	1,596	1,276	2,204	10,680	59	88	228	-	48,326	220.91
	CUSTOMER $	$ 848.64	$ -	$ 26.91	$ 29.36	$ 1,693.83	$ 39.48	$ 50.82	$ 7.61	$ 136.44	$ 134.85	$ 206.48	$ 928.27	$ -	$ -	$ -	$ -	$ 4,206.52	
	Tracker $	$ 172.46	$ -	$ 8.58	$ 5.16	$ 371.66	$ 11.43	$ 18.05	$ 1.85	$ 34.30	$ 27.43	$ 47.37	$ 229.55	$ -	$ -	$ -	$ -	$ 927.83	
	Adjusted Total	$ 1,021.10	$ -	$ 35.49	$ 34.52	$ 2,065.49	$ 50.91	$ 68.87	$ 9.46	$ 170.74	$ 162.28	$ 253.85	$ 1,157.82	$ -	$ -	$ -	$ -	$ 5,134.35	
August-15	No. IN USE	135	0	3	8	392	7	7	1	12	29	29	92	1	2	3	0	721	
	KWH	9,487	-	472	279	19,862	619	986	100	1,888	1,469	2,564	12,958	70	101	265	-	50,370	193.91
	CUSTOMER $	$ 842.40	$ -	$ 26.91	$ 29.36	$ 1,689.52	$ 39.48	$ 50.82	$ 7.61	$ 136.44	$ 134.85	$ 206.48	$ 959.56	$ -	$ -	$ -	$ -	$ 4,094.75	
	Tracker $	$ 203.90	$ -	$ 10.14	$ 6.00	$ 426.89	$ 13.30	$ 21.19	$ 2.16	$ 40.57	$ 31.58	$ 55.11	$ 278.51	$ -	$ -	$ -	$ -	$ 1,089.36	
	Adjusted Total	$ 1,046.30	$ -	$ 37.05	$ 35.36	$ 2,116.41	$ 52.78	$ 72.01	$ 9.77	$ 177.01	$ 166.43	$ 261.59	$ 1,238.07	$ -	$ -	$ -	$ -	$ 5,184.11	
Sep-15	No. IN USE	135	0	3	8	394	7	7	1	12	29	30	94	1	2	3	0	726	
	KWH	10,530	-	528	312	22,458	693	1,099	113	2,112	1,653	2,970	14,758	79	114	297	-	55,976	189.57
	CUSTOMER $	$ 842.40	$ -	$ 26.91	$ 29.36	$ 1,698.14	$ 39.48	$ 50.82	$ 7.61	$ 136.44	$ 134.85	$ 213.60	$ 980.42	$ -	$ -	$ -	$ -	$ 4,047.18	
	Tracker $	$ 226.32	$ -	$ 11.35	$ 6.71	$ 482.69	$ 14.89	$ 23.62	$ 2.43	$ 45.39	$ 35.53	$ 63.83	$ 317.19	$ -	$ -	$ -	$ -	$ 1,229.96	
	Adjusted Total	$ 1,068.72	$ -	$ 38.26	$ 36.07	$ 2,180.83	$ 54.37	$ 74.44	$ 10.04	$ 181.83	$ 170.38	$ 277.43	$ 1,297.61	$ -	$ -	$ -	$ -	$ 5,277.14	

Metered Security Lighting Consumption - Rate Schedule OL

Twelve Months Ended March 31, 2016

MONTH	LAMP WATTS & INSTALLATION	175	250	400	100	150	250	400	250	400	150	250	400	175	150	250	400	TOTALS	
	CONNECTION	OPEN FACE - SECURITY LIGHTS							FLOOD - SECURITY LIGHTS					NON - COLLECT LIGHTS				Monthly Totals	Monthly kW Demand
	LAMP TYPE	MERC	MERC	MERC	HPS	HPS	HPS	HPS	MERC	MERC	HPS	HPS	HPS	MERC	HPS	HPS	HPS		
	RATE / Mo.	$6.24	$7.83	$8.97	$3.67	$4.31	$5.64	$7.26	$7.61	$11.37	$4.65	$7.12	$10.43	$0.00	$0.00	$0.00	$0.00		
October-15	No. IN USE	135	0	3	8	396	7	7	1	12	29	30	94	1	2	3	0	728	
	KWH	12,420	-	624	368	26,532	812	1,288	134	2,496	1,943	3,480	17,296	92	134	348	-	67,220	190.17
	CUSTOMER $	$ 842.40	$ -	$ 26.91	$ 29.36	$ 1,706.76	$ 39.48	$ 50.82	$ 7.61	$ 136.44	$ 134.85	$ 213.60	$ 980.42	$ -	$ -	$ -	$ -	$ 4,148.82	
	Tracker $	$ 341.48	$ -	$ 17.16	$ 10.12	$ 729.47	$ 22.33	$ 35.41	$ 3.68	$ 68.63	$ 53.42	$ 95.68	$ 475.54	$ -	$ -	$ -	$ -	$ 1,852.90	
	Adjusted Total	$ 1,183.88	$ -	$ 44.07	$ 39.48	$ 2,436.23	$ 61.81	$ 86.23	$ 11.29	$ 205.07	$ 188.27	$ 309.28	$ 1,455.96	$ -	$ -	$ -	$ -	$ 6,001.72	
Nov-15	No. IN USE	135	0	3	8	395	7	7	1	12	29	30	94	1	2	3	0	727	
	KWH	13,230	-	663	392	28,045	861	1,372	142	2,652	2,059	3,690	18,424	98	142	369	-	71,517	190.33
	CUSTOMER $	$ 842.40	$ -	$ 26.91	$ 29.36	$ 1,702.45	$ 39.48	$ 50.82	$ 7.61	$ 136.44	$ 134.85	$ 213.60	$ 980.42	$ -	$ -	$ -	$ -	$ 4,159.75	
	Tracker $	$ 363.75	$ -	$ 18.23	$ 10.78	$ 771.07	$ 23.67	$ 37.72	$ 3.90	$ 72.91	$ 56.61	$ 101.45	$ 506.55	$ -	$ -	$ -	$ -	$ 1,966.65	
	Adjusted Total	$ 1,206.15	$ -	$ 45.14	$ 40.14	$ 2,473.52	$ 63.15	$ 88.54	$ 11.51	$ 209.35	$ 191.46	$ 315.05	$ 1,486.97	$ -	$ -	$ -	$ -	$ 6,126.40	
Dec-15	No. IN USE	134	0	3	8	398	8	7	1	12	29	30	97	1	2	3	1	734	
	KWH	14,204	-	714	432	30,646	1,072	1,491	154	2,856	2,233	4,020	20,661	106	154	402	213	77,668	189.73
	CUSTOMER $	$ 836.16	$ -	$ 26.91	$ 29.36	$ 1,715.38	$ 45.12	$ 50.82	$ 7.61	$ 136.44	$ 134.85	$ 213.60	$ 1,011.71	$ -	$ -	$ -	$ -	$ 4,147.69	
	Tracker $	$ 390.52	$ -	$ 19.63	$ 11.88	$ 842.58	$ 29.47	$ 40.99	$ 4.23	$ 78.52	$ 61.39	$ 110.53	$ 568.05	$ -	$ -	$ -	$ -	$ 2,157.81	
	Adjusted Total	$ 1,226.68	$ -	$ 46.54	$ 41.24	$ 2,557.96	$ 74.59	$ 91.81	$ 11.84	$ 214.96	$ 196.24	$ 324.13	$ 1,579.76	$ -	$ -	$ -	$ -	$ 6,305.50	
January-16	No. IN USE	134	0	3	8	399	9	7	1	12	29	31	97	1	2	3	2	738	
	KWH	13,802	-	696	416	29,925	1,170	1,449	150	2,784	2,175	4,030	20,079	103	150	390	414	76,246	106.53
	CUSTOMER $	$ 836.16	$ -	$ 26.91	$ 29.36	$ 1,719.69	$ 50.76	$ 50.82	$ 7.61	$ 136.44	$ 134.85	$ 220.72	$ 1,011.71	$ -	$ -	$ -	$ -	$ 4,190.43	
	Tracker $	$ 377.10	$ -	$ 19.02	$ 11.37	$ 817.61	$ 31.97	$ 39.59	$ 4.10	$ 76.06	$ 59.43	$ 110.11	$ 548.60	$ -	$ -	$ -	$ -	$ 2,094.94	
	Adjusted Total	$ 1,213.26	$ -	$ 45.93	$ 40.73	$ 2,537.30	$ 82.73	$ 90.41	$ 11.71	$ 212.50	$ 194.28	$ 330.83	$ 1,560.31	$ -	$ -	$ -	$ -	$ 6,285.37	
February-16	No. IN USE	134	0	3	8	400	9	7	1	12	29	31	100	1	2	3	2	742	
	KWH	11,524	-	582	344	25,200	981	1,211	125	2,328	1,827	3,379	17,300	86	126	327	346	64,091	196.35
	CUSTOMER $	$ 836.16	$ -	$ 26.91	$ 29.36	$ 1,724.00	$ 50.76	$ 50.82	$ 7.61	$ 136.44	$ 134.85	$ 220.72	$ 1,043.00	$ -	$ -	$ -	$ -	$ 4,199.09	
	Tracker $	$ 314.86	$ -	$ 15.90	$ 9.40	$ 688.51	$ 26.80	$ 33.09	$ 3.42	$ 63.61	$ 49.92	$ 92.32	$ 472.67	$ -	$ -	$ -	$ -	$ 1,770.49	
	Adjusted Total	$ 1,151.02	$ -	$ 42.81	$ 38.76	$ 2,412.51	$ 77.56	$ 83.91	$ 11.03	$ 200.05	$ 184.77	$ 313.04	$ 1,515.67	$ -	$ -	$ -	$ -	$ 5,969.58	
March-16	No. IN USE	134	0	3	8	400	9	7	1	12	29	31	101	1	2	3	2	743	
	KWH	11,524	-	579	344	25,200	981	1,211	124	2,316	1,827	3,379	17,473	86	126	327	346	64,777	199.71
	CUSTOMER $	$ 836.16	$ -	$ 26.91	$ 29.36	$ 1,724.00	$ 50.76	$ 50.82	$ 7.61	$ 136.44	$ 134.85	$ 220.72	$ 1,053.43	$ -	$ -	$ -	$ -	$ 4,253.48	
	Tracker $	$ 314.86	$ -	$ 15.82	$ 9.40	$ 688.51	$ 26.80	$ 33.09	$ 3.39	$ 63.28	$ 49.92	$ 92.32	$ 477.40	$ -	$ -	$ -	$ -	$ 1,774.78	
	Adjusted Total	$ 1,151.02	$ -	$ 42.73	$ 38.76	$ 2,412.51	$ 77.56	$ 83.91	$ 11.00	$ 199.72	$ 184.77	$ 313.04	$ 1,530.83	$ -	$ -	$ -	$ -	$ 6,028.26	
TEST YEAR	Avg. IN USE	135	0	3	8	395	8	7	1	12	29	30	92	1	2	3	1	727	
	KWH	10,859	-	544	323	23,197	837	1,132	117	2,174	1,701	3,047	15,042	81	117	305	110	59,585	
	CUSTOMER $	$ 842.40	$ -	$ 26.91	$ 29.36	$ 1,702.81	$ 46.53	$ 50.82	$ 7.61	$ 136.44	$ 134.85	$ 212.41	$ 960.43	$ -	$ -	$ -	$ -	$ 4,150.57	
	Tracker $	$ 263.82	$ -	$ 13.22	$ 7.85	$ 564.78	$ 20.21	$ 27.52	$ 2.84	$ 52.88	$ 41.36	$ 74.33	$ 369.18	$ -	$ -	$ -	$ -	$ 1,437.99	
	Adjusted Total	$ 1,106.22	$ -	$ 40.13	$ 37.21	$ 2,267.59	$ 66.74	$ 78.34	$ 10.45	$ 189.32	$ 176.21	$ 286.75	$ 1,329.61	$ -	$ -	$ -	$ -	$ 5,588.57	

Sensitivity Analysis

Values are found in a separate tabulated file.
This worksheet no longer used.

Utility Consumption Model
Frankfort City Light & Power Municipal Electric Utility

69 kV Transmission Voltage System

69 kV System Loss = 0.01%

Wholesale Meters (combined) - 3 Locations

4 Substation Transformers (networked)

Westside	2 at 25 MVA	Core Loss = 0.06%	Fairgrounds	20 MVA	Core Loss = 0.05%	Burlington	30 MVA	Core Loss = 0.05%
Avg. CP Load	27,534 kW	Load Loss = 4.41%	Avg. CP Load	11,013 kW	Load Loss = 4.41%	Avg. CP Load	16,520 kW	Load Loss = 4.41%
55,455	kW	32,150,132 kWh	99.1%	p.f.	79.6% L.F.	55,455	kW (incl. loss)	
55,455	check	21,414,502 66.6%			79.2% check	55,455	check	

Networked 13.2 kV Distribution Voltage System

13.2 kV System Loss = 0.04%

Distr. Transformers				Distr. Transformers		Distr. Transformers		Distr. Transformers		Distr. Transformers		Distr. Transformers	
9,181	kW	21,423	kW	15,028	kW	2,907	kW	6,892	kW	14	kW	9	kW
0.32	L.F.	0.86	L.F.	0.57	L.F.	0.55	L.F.	0.63	L.F.	0.46	L.F.	0.46	L.F.
50	Meters	10	Meters	7,582	Meters	1,201	Meters	341	Meters	1	Lot SL	1	Lot OL
kWh	kVA	kWh	kVA	kWh	kVA	kWh	kVA	kWh	kVA	kWh	kVA	kWh	kVA
2,141,450	9,244	19,273,052	30,907	6,264,364	15,130	1,167,747	2,927	3,144,571	6,939	98,818	298	60,130	182
Rate PPL				Rate A		Rate B		Rate C		Rate SL		Rate OL	

Avg./	kWh	kVA	kWh	kVA	kWh	kVA	kWh	kVA	kWh	kVA	kWh	kVA	kWh	kVA
Acct.	42,829	183.6	1,927,305	3,090.7	826	2.0	972	2.4	9,224	20.2	98,818	14.4	60,130	8.9
	Core Loss =	7.5%			Core Loss =	75.0%	Core Loss =	15.0%	Core Loss =	13.5%	Core Loss =	0.5%	Core Loss =	0.3%
	Load Loss =	220.0%			Load Loss =	750.0%	Load Loss =	195.0%	Load Loss =	135.0%	Load Loss =	2.7%	Load Loss =	1.8%
	Xfmr Loss =	227.5%			Xfmr Loss =	825.0%	Xfmr Loss =	210.0%	Xfmr Loss =	148.5%	Xfmr Loss =	3.2%	Xfmr Loss =	2.1%
	13.2 kV =	385.8%	13.2 kV =	1298.6%	13.2 kV =	631.4%	13.2 kV =	122.1%	13.2 kV =	289.6%	13.2 kV =	0.60%	13.2 kV =	0.37%
	Sub Xfmr NL =	20.16%	Sub Xfmr NL =	67.87%	Sub Xfmr NL =	27.50%	Sub Xfmr NL =	5.32%	Sub Xfmr NL =	12.61%	Sub Xfmr NL =	0.03%	Sub Xfmr NL =	0.02%
	Sub Xfmr LL =	1480.3%	Sub Xfmr LL =	4983.1%	Sub Xfmr LL =	2422.8%	Sub Xfmr LL =	468.6%	Sub Xfmr LL =	1111.2%	Sub Xfmr LL =	2.3%	Sub Xfmr LL =	1.4%
	69 kV =	101.8%	69 kV =	342.8%	69 kV =	166.7%	69 kV =	32.2%	69 kV =	76.4%	69 kV =	0.2%	69 kV =	0.1%
SEC	Rate PPL NL =	27.7%	PRI Rate PPL NL =	67.9%	Rate A NL =	102.5%	Rate B NL =	20.3%	Rate C NL =	26.1%	Rate SL NL =	0.5%	Rate OL NL =	0.3%
SEC	Rate PPL LL =	2187.9%	PRI Rate PPL LL =	6624.4%	Rate A LL =	3970.8%	Rate B LL =	818.0%	Rate C LL =	1612.2%	Rate SL LL =	5.8%	Rate OL LL =	3.7%

Determination of Demand and Energy Allocations for each Rate Schedule.

Load Factor = (32,150,132 kWh/732 h)/(55,455 kW average CP)
Load Factor = 43,921 kW/55455 kW CP
Load Factor = 79.2%
All Lighting loads considered not active during CP, except December.

		Sys Total	Rate A	Rate B	Rate C	Rate PPL	Rate SL	Rate OL	
Model	Energy	32,150,132	6,264,364	1,167,747	3,144,571	21,414,502	98,818	60,130	
	EAF	1.000000	0.194847	0.036322	0.097809	0.666078	0.003074	0.001870	1.000000
Model	Demand	55,455	15,028	2,907	6,892	30,605	14	9	
	DAF	1.000000	0.270993	0.052418	0.124285	0.551886	0.000259	0.000160	1.000000
NoLoadLoss% =	No Load =	102.5%	20.3%	26.1%	95.5%	0.5%	0.3%	245.3%	
	per unit =	0.417936	0.082850	0.106470	0.389512	0.001942	0.001289	1.000000	
LoadLoss% =	@ CP Load =	3970.8%	818.0%	1612.2%	8812.3%	5.8%	3.7%	15222.8%	
	per unit =	0.260848	0.053735	0.105907	0.578887	0.000380	0.000243	1.000000	
Increase		8.49%	6.79%	2.47%	8.91%	10.22%	-45.42%	-17.69%	

Model	79.6%LF	Demand/Energy	1.39079	1.44316	1.27069	0.82856			
	65.0%LF	Demand/Energy	1.15877	1.25787	1.43483	0.91706	0.56464		Based on
Gimble		DAF	0.25004	0.05551	0.04877	0.64271	0.00297	= SL + OL	Richmond
		DEF	0.21578	0.04413	0.03399	0.70084	0.00526		1989

64,939

Classification Model

Frankfort City Light and Power

Line No.	Item	Alloc Code	System Totals	Rate A - Residential Service	Rate B - Commercial Service	Rate C - General Power Service	Rate PPL	Street Lighting Service	Lighting Service	CHECK	Rate IP
	From Department Financial Reports			Single Phase	Single or Three Phase		Three Phase	Rate Schedule SL Municipal	Rate Schedule OL Outdoor		Three Phase
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	DEMAND (PURCHASE POWER)										
1	Purchase Power Cost (Test Period)	DDAF	14,621,180.58	3,962,230.69	766,411.06	1,817,186.25	8,069,221.59	3,790.25	2,340.73	14,621,180.58	
2	Adjustment for 2017 IMPA Rates	DDAF	1,863,384.44	504,963.26	97,674.63	231,589.82	1,028,375.37	483.05	298.31	1,863,384.44	
3	**PURCHASE POWER DEMAND**	~	**16,484,565.02**	**4,467,193.96**	**864,085.70**	**2,048,776.08**	**9,097,596.96**	**4,273.29**	**2,639.04**	**16,484,565.02**	**2,919,840.00**
4	**Adjustments required for Settlement**		**-**	**-**	**-**	**-**	**(3,960.00)**	**3,440.00**	**520.00**	**-**	
5	**Allocations for Proposed Rate Development**		**16,484,565.02**	**4,467,193.96**	**864,085.70**	**2,048,776.08**	**9,093,636.96**	**7,713.29**	**3,159.04**	**16,484,565.02**	**2,919,840.00**
	DEMAND (PLANT/CONNECTION)										
	Distribution Expense										
6	Operation Supervision & Engineering Salaries		763,475.25								
7	*Adjustments required for Settlement*	-	7,985.00								
8	*Allocations for Proposed Rate Development*	DDAF	771,460.25	209,059.96	40,438.30	95,880.56	425,757.94	199.99	123.50	771,460.25	714.56
9	Dental, Vision, Health & Miscellanous		504,583.25								
10	*Adjustments required for Settlement*	-	(15,353.00)								
11	*Allocations for Proposed Rate Development*	DDAF	489,230.25	132,577.74	25,644.41	60,803.74	269,999.22	126.82	78.32	489,230.25	679.72
12	Line and Station Supplies Expense	DDAF	77,780.00	21,077.80	4,077.06	9,666.85	42,925.68	20.16	12.45	77,780.00	108.06
13	Overhead Line Expenses	DDAF	46,000.00	12,465.66	2,411.22	5,717.09	25,386.75	11.92	7.36	46,000.00	63.91
14	Underground Line Expense	DDAF	(126,366.00)	(34,244.24)	(6,623.84)	(15,705.34)	(69,739.60)	(32.76)	(20.23)	(126,366.00)	(175.57)
15	Street Lighting and Signal System Expense	LITES	33,695.00	-	-	-	-	23,460.57	10,234.43	33,695.00	-
16	Tree Trimming Expense	DDAF	4,579.00	1,240.87	240.02	569.10	2,527.08	1.19	0.73	4,579.00	6.36
17	Distribution Expense Miscellaneous	DDAF	49,028.25	13,286.29	2,569.96	6,093.45	27,057.99	12.71	7.85	49,028.25	-
18	Distribution Plan and Design	DDAF	(5,546.00)	(1,502.92)	(290.71)	(689.28)	(3,060.76)	(1.44)	(0.89)	(5,546.00)	-
19	Maintenance of Structures & Equipment	DDAF	5,603.00	1,518.37	293.70	696.37	3,092.22	1.45	0.90	5,603.00	7.78
20	Maintenance of Overhead Lines	DDAF	121,573.25	32,945.44	6,372.61	15,109.67	67,094.55	31.52	19.46	121,573.25	168.91
21	Maintenance of Underground Circuits	DDAF	59,454.00	16,111.59	3,116.45	7,389.21	32,811.82	15.41	9.52	59,454.00	82.60
22	Total Distribution Expense	-	1,526,491.00	404,536.56	78,249.18	185,531.42	823,852.88	23,847.55	10,473.42	1,526,491.00 -	1,656.34
	Customer Account and Collection										
23	Dental, Vision, Health & Miscellanous		51,798.00							-	-
24	*Adjustments required for Settlement*	-	(1,561.00)								
25	*Allocations for Proposed Rate Development*	DDAF	50,237.00	13,613.85	2,633.32	6,243.68	27,725.09	13.02	8.04	50,237.00	23.27
26	Collection Expense	DDAF	172,602.00	46,773.85	9,047.43	21,451.75	95,256.59	44.74	27.63	172,602.00	79.94
27	Total Customer Accounting & Collection Expense		222,839.00	60,387.70	11,680.74	27,695.44	122,981.67	57.77	35.67	222,839.00	103.20
	Administrative and General										
28	Salaries and Wages		408,546.00								
29	*Adjustments required for Settlement*		4,273.00								
30	*Allocations for Proposed Rate Development*	DDAF	412,819.00	111,870.86	21,639.09	51,307.01	227,828.93	107.02	66.09	412,819.00	573.56
31	Office Supplies Expense	DDAF	171,326.00	46,428.07	8,980.54	21,293.17	94,552.38	44.41	27.43	171,326.00	238.03
32	Outside Service Employed	DDAF	116,898.00	31,678.48	6,127.54	14,528.61	64,514.34	30.30	18.71	116,898.00	162.41
33	Insurance	DDAF	105,488.00	28,586.46	5,529.46	13,110.52	58,217.33	27.35	16.89	105,488.00	146.56
34	Leased Truck Payment	DDAF	28,206.00	7,643.62	1,478.50	3,505.57	15,566.49	7.31	4.52	28,206.00	39.19
35	Employees Pensions and Benefits:										
36	Pension, Training, and Drug Testing	DDAF	137,603.00	37,289.38	7,212.86	17,101.92	75,941.14	35.67	22.03	137,603.00	191.18
37	Vacation, Personal, Sick & Bereavement Pay		322,211.00							-	
38	*Adjustments required for Settlement*	-	3,370.00								
39	*Allocations for Proposed Rate Development*	DDAF	325,581.00	88,230.02	17,066.26	40,464.67	179,683.52	84.40	52.12	325,581.00	452.35
40	Dental, Vision, Health & Miscellanous		270,009.00								
41	*Adjustments required for Settlement*		(8,247.00)								
42	*Allocations for Proposed Rate Development*	DDAF	261,762.00	70,935.55	13,721.01	32,532.96	144,462.72	67.86	41.91	261,762.00	363.68
43	Miscellaneous General Expense	DDAF	15,256.00	4,134.26	799.69	1,896.08	8,419.57	3.95	2.44	15,256.00	21.20
44	Rent	DDAF	-								
45	Utilities Expense	DDAF	32,555.00	8,822.16	1,706.46	4,046.08	17,966.64	8.44	5.21	32,555.00	45.23
46	Shop Expense	DDAF	16,004.00	4,336.96	838.90	1,989.05	8,832.38	4.15	2.56	16,004.00	22.24
47	Power Company Use Expense	DDAF	71,281.00	19,316.62	3,736.40	8,859.12	39,338.97	18.48	11.41	71,281.00	99.04
48	City Auditor Department Expense	DDAF	20,625.00	5,589.22	1,081.12	2,563.37	11,382.64	5.35	3.30	20,625.00	28.66
49	Maintenance of General Plant	PLT	34.00	9.46	1.81	4.12	18.21	0.30	0.10	34.00	0.05

Classification Model

Frankfort City Light and Power

WORKSHEET 15
SHEET 2 OF 3
2/24/2017

Line No.	Item	Alloc Code	System Totals	Rate A - Residential Service	Rate B - Commercial Service	Rate C - General Power Service	Rate PPL	Rate Schedule SL Municipal Street Lighting Service	Rate Schedule OL Outdoor Lighting Service	CHECK	
	From Department Financial Reports			Single Phase	Single or Three Phase		Three Phase				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
50	Amortization - Cost of Service Study/Rate Case Expense		-								
51	*Adjustments required for Settlement*		-								
52	*IURC Fee (Rate Case)*		16,500								
53	*Barnes & Thornburg Fee (Rate Case)*		35,000								
54	*Reedy Financial Group Fee (Rate Study/Rate Case)*		32,500								
55	*Spectrum Engineering Fee (COSS)*		115,000								
56	*Total Cost of Service Study*		199,000								
57	*Divide: Amortization Period*		7								
58	Total Annual Ammortization Rate Case Expense	DDAF	16,871	4,571.81	884.32	2,096.76	9,310.65	4.37	2.70	16,870.62	23.44
59	Total Administrative and General Expense		1,732,308.62	469,442.94	90,803.95	215,299.02	956,035.93	449.36	277.42	1,732,308.62	3,209.07
	Annual Revenue Requirements										
60	Total Taxes Other than Income Taxes	DDAF	328,255.51	88,954.79	17,206.45	40,797.07	181,159.55	85.09	52.55	328,255.51	456.07
61	Max Debt Service		853,794.00								
62	*Adjustments required for Settlement*		(5,012.00)								
63	*Allocations for Proposed Rate Development*	CAP	848,782.00	189,862.20	64,718.89	141,117.54	432,569.30	14,385.90	6,128.17	848,782.00	1,088.99
64	Extensions & Replacements	CAP	398,400.00	89,117.23	30,377.66	66,237.54	203,038.72	6,752.43	2,876.43	398,400.00	511.15
65	PILOT Payment	DDAF	124,546.79	33,751.25	6,528.48	15,479.24	68,735.60	32.29	19.94	124,546.79	173.04
66	Annual Working Capital Funding	DDAF	-								
67	Interest Income	DDAF	(6,467.30)	(1,752.59)	(339.00)	(803.78)	(3,569.21)	(1.68)	(1.04)	(6,467.30)	(8.99)
68	Allowance For Utility Receipts Tax @ 1.4%	DDAF	21,434.25	5,808.52	1,123.54	2,663.95	11,829.26	5.56	3.43	21,434.25	29.78
69	Total Annual Revenue Requirements		1,714,951.26	405,741.40	119,616.02	265,491.55	893,763.21	21,259.59	9,079.48	1,714,951.25	3,000.04
70	**PLANT/CONNECTION DEMAND**		5,196,589.87	1,340,108.61	300,349.89	694,017.42	2,796,633.69	45,614.26	19,866.00	5,196,589.87	7,968.66
71	**Adjustments required for Settlement**		**(0.00)**	**-**	**30,500.00**	**(30,500.00)**	**(40,505.00)**	**36,620.00**	**3,885.00**		
72	**Allocations for Proposed Rate Development**		**5,196,589.87**	**1,340,108.61**	**330,849.89**	**663,517.42**	**2,756,128.69**	**82,234.26**	**23,751.00**	**5,196,589.87**	**7,968.66**
											5,196,589.87
	CUSTOMER METERING										
	Distribution Expense										
73	**Meter Expense**	MCAF	833.00	687.72	108.96	30.92	5.40	-	-	833.00	0.09
74	**Customer Account and Collection**										
75	Meter Reading Labor		78,375.00							-	-
76	***Adjustments required for Settlement***		820.00								
77	***Allocations for Proposed Rate Development***	MCAF	79,195.00	65,382.62	10,358.75	2,939.83	513.81	-	-	79,195.00	8.62
78	Meter Reading Expense	MCAF	450.00	371.52	58.86	16.70	2.92	-	-	450.00	0.05
79	Uncollectible Accounts	MCAF	39,497.00	32,608.34	5,166.23	1,466.18	256.25	-	-	39,497.00	4.30
80	**CUSTOMER METERING**		119,975.00	99,050.19	15,692.79	4,453.64	778.38	-	-	119,975.00	13.06
81	**Adjustments required for Settlement**		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
82	**Allocations for Proposed Rate Development**		**119,975.00**	**99,050.19**	**15,692.79**	**4,453.64**	**778.38**	**-**	**-**	**119,975.00**	**13.06**
											Rate IP

Classification Model

Frankfort City Light and Power

Line No.	Item	Alloc Code	System Totals	Single Phase: Rate A - Residential Service	Single or Three Phase: Rate B - Commercial Service	Single or Three Phase: Rate C - General Power Service	Three Phase: Rate PPL	Rate Schedule SL: Municipal Street Lighting Service	Rate Schedule OL: Outdoor Lighting Service	CHECK	(L)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
	From Department Financial Reports										
	ENERGY (PURCHASE POWER)									-	
83	Purchase Power Cost (Test Period)	DEAF	12,735,917.52	2,481,558.04	462,589.98	1,245,686.79	8,483,116.94	39,145.75	23,820.01	12,735,917.52	
84	Adjustment for 2017 IMPA Rates	DEAF	(1,442,447.92)	(281,056.96)	(52,392.14)	(141,084.32)	(960,783.11)	(4,433.58)	(2,697.81)	(1,442,447.92)	
85	**Purchase Energy Cost**	DEAF	**11,293,469.60**	2,200,501.09	410,197.84	1,104,602.47	7,522,333.83	34,712.17	21,122.20	11,293,469.60	1,765,402.80
	Distribution Expense										
86	(none)	DEAF	-	-	-	-	-	-	-	-	
	Customer Account and Collection										
87	(none)	DEAF	-	-	-	-	-	-	-	-	
	Administrative and General										
88	Total Annual Ammortization Rate Case Expense	DEAF	11,558	2,252.03	419.80	1,130.47	7,698.50	35.53	21.62	11,557.95	19.38
	Annual Revenue Requirements										
89	Total Taxes Other than Income Taxes	DEAF	224,885.74	43,818.36	8,168.23	21,995.84	149,791.49	691.22	420.60	224,885.74	377.10
90	PILOT Payment	DEAF	85,326.21	16,625.57	3,099.19	8,345.67	56,833.93	262.26	159.59	85,326.21	143.08
91	Annual Working Capital Funding	DEAF	-	-	-	-	-	-	-	-	
92	Interest Income	DEAF	(4,430.70)	(863.31)	(160.93)	(433.36)	(2,951.19)	(13.62)	(8.29)	(4,430.70)	(7.43)
93	Allowance For Utility Receipts Tax @ 1.4%	DEAF	14,684.47	2,861.23	533.36	1,436.27	9,781.00	45.13	27.46	14,684.47	24.62
94	**TOTAL ENERGY**		**11,625,493.26**	**2,265,194.97**	**422,257.50**	**1,137,077.35**	**7,743,487.56**	**35,732.70**	**21,743.19**	**11,625,493.26**	**1,765,959.55**
95	**Adjustments required for Settlement**		**-**	**-**	**30,500.00**	**(30,500.00)**	**(36,288.53)**	**31,183.09**	**5,105.43**		
96	**Allocations for Proposed Rate Development**		**11,625,493.26**	**2,265,194.97**	**452,757.50**	**1,106,577.35**	**7,707,199.03**	**66,915.79**	**26,848.62**	**11,625,493.26**	**1,765,959.55**
	Miscellaneous Revenue	REV	**(489,712.00)**	**(121,618.11)**	**(24,856.04)**	**(56,690.06)**	**(283,200.11)**	**(2,493.20)**	**(854.47)**	**(489,712.00)**	
	Adjustments required for Settlement		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
	Allocations for Proposed Rate Development		**(489,712.00)**	**(121,618.11)**	**(24,856.04)**	**(56,690.06)**	**(283,200.11)**	**(2,493.20)**	**(854.47)**	**(489,712.00)**	**-**
97	**TOTAL COSTS**		**33,426,623.15**	**8,049,929.61**	**1,577,529.83**	**3,827,634.43**	**19,355,296.47**	**83,127.05**	**43,393.76**	**33,426,623.15**	**4,693,781.27**
98	**Total Allocations for Proposed Rate Development**		**33,426,623.15**	**8,171,547.72**	**1,663,385.87**	**3,823,324.49**	**19,557,743.06**	**156,863.35**	**53,758.66**	**33,426,623.15**	**4,693,781.27**
	ALLOCATION FACTORS										
99	Electric Plant Adjusted for Capital Improvements	CAP	1.000000	0.223688	0.076249	0.166259	0.509635	0.016949	0.007220		
100	Distribution Energy Allocation Factor	DEAF	1.000000	0.194847	0.036322	0.097809	0.666078	0.003074	0.001870		
101	Distribution Demand Allocation Factor	DDAF	1.000000	0.270993	0.052418	0.124285	0.551886	0.000259	0.000160		
102	Percent Metered Customer Revenue	%Mtr	1.000000	0.250056	0.051106	0.116559	0.582280	-	-		
103	Metered Customer Allocation Factor	MCAF	1.000000	0.825590	0.130801	0.037121	0.006488	-	-		
104	Electric Plant In Service Allocation Factor	PLT	1.000000	0.278182	0.053273	0.121246	0.535457	0.008929	0.002913		
105	Total Revenue Allocation Factor	REV	1.000000	0.248346	0.050756	0.115762	0.578299	0.005091	0.001745		
106	Outdoor & Street Lighting + Signal System Expense	LITES	1.000000	-	-	-	-	0.696263	0.303737		

Summary of IMPA Invoices

Frankfort City Light and Power

Consumed	Billed	kWD	Base Demand Charge	ECA Demand Charge	Delivery Voltage Charge	Base Demand $	ECA Demand $	Delivery Voltage $	kWh	Base Energy Charge	ECA Energy Charge	Base Energy $	ECA Energy $	Energy Efficiency kWh	Energy Efficiency Charge	Total Demand $	Total Energy $
Feb-15	Apr-15	53,200.00	20.897	0.087	0.782	1,111,720.40	4,628.40	41,602.40	31,853,026	0.030781	0.002460	980,467.99	78,358.44	15,322	235.81	1,157,951.20	1,059,062.25
Mar-15	May-15	46,880.00	20.897	0.087	0.782	979,651.36	4,078.56	36,660.16	29,031,269	0.030781	0.002460	893,611.49	71,416.92	15,322	235.81	1,020,390.08	965,264.23
Apr-15	Jun-15	56,568.00	20.897	0.087	0.782	1,182,101.50	4,921.42	44,236.18	31,586,440	0.030781	0.002460	972,262.21	77,702.64	15,322	235.81	1,231,259.09	1,050,200.67
May-15	Jul-15	62,396.00	20.897	0.087	0.782	1,303,889.21	5,428.45	48,793.67	34,185,595	0.030781	0.002460	1,052,266.80	84,096.56	15,322	235.81	1,358,111.34	1,136,599.18
Jun-15	Aug-15	63,083.00	20.897	0.087	0.782	1,318,245.45	5,488.22	49,330.91	35,908,075	0.030781	0.002460	1,105,286.46	88,333.86	15,322	235.81	1,373,064.58	1,193,856.13
Jul-15	Sep-15	62,695.00	20.897	0.087	0.782	1,310,137.42	5,454.47	49,027.49	35,839,677	0.030781	0.002460	1,103,181.10	88,165.61	15,322	235.81	1,364,619.37	1,191,582.52
Aug-15	Oct-15	65,017.00	20.897	0.087	0.782	1,358,660.25	5,656.48	50,843.29	33,133,028	0.030781	0.002460	1,019,867.73	81,507.25	15,322	235.81	1,415,160.02	1,101,610.80
Sep-15	Nov-15	51,006.00	20.897	0.087	0.782	1,065,872.38	4,437.52	39,886.69	31,066,551	0.030781	0.002460	956,259.51	76,423.72	15,322	235.81	1,110,196.60	1,032,919.04
Oct-15	Dec-15	48,576.00	20.897	0.087	0.782	1,015,092.67	4,226.11	37,986.43	29,371,995	0.030781	0.002460	904,099.38	72,255.11	15,322	235.81	1,057,305.22	976,590.30
Nov-15	Jan-16	49,945.00	20.897	0.087	0.782	1,043,700.67	4,345.22	39,056.99	30,484,110	0.030781	0.002460	938,331.39	74,990.91	15,322	235.81	1,087,102.87	1,013,558.11
Dec-15	Feb-16	54,686.00	22.230	0.038	0.787	1,215,669.78	2,078.07	43,037.88	32,896,362	0.030525	0.001274	1,004,161.45	41,909.97	15,322	233.85	1,260,785.73	1,046,305.27
Jan-16	Mar-16	51,409.00	22.230	0.038	0.787	1,142,822.07	1,953.54	40,458.88	30,445,460	0.030525	0.001274	929,347.67	38,787.52	15,322	233.85	1,185,234.50	968,369.03
		665,461.00	253.43	0.95	9.39	14,047,563.15	52,696.45	520,920.98	385,801,588.00	0.37	0.03	11,859,143.17	873,948.51	183,864.00	2,825.84	14,621,180.58	12,735,917.52

Current All-in rate = $ 0.070910

Projected = $ 0.072001 1.539%

	Test Year		Projection for 2017	Change	
Demand	14,621,180.58	53.446%	$ 16,484,565.02	$ 1,863,384.44	59.34%
Energy	12,735,917.52	46.554%	$ 11,293,469.60	$ (1,442,447.92)	40.66%
Total	27,357,098.10		$ 27,778,034.62	$ 420,936.52	

ESTIMATED 2016 PURCHASED POWER SALES AND CHARGES BY MONTH

Frankfort City Light and Power

WORKSHEET 17
SHEET 1 OF 1
2/24/2017

(based on IMPA's Projection of Load for each Member)

FRANKFORT

Billing Units Month	kW	kWh	Load Factor	IMPA 2016 Wholesale Rate Components and ECA Factors: Demand Charges $ 22.230	Energy Charge $ 0.030525	Delivery Voltage Charge $ 0.787	ECA Charges* Demand $ 0.038	ECA Charges* Energy $ 0.001274	Projected Bill Totals	Average Cost Cents/kWh
Jan	53,921	33,306,867	83.0%	$ 1,198,663.83	$ 1,016,692.12	$ 42,435.83	$ 2,049.00	$ 42,432.95	$ 2,302,273.72	6.912
Feb	53,239	30,170,922	81.4%	$ 1,183,502.97	$ 920,967.39	$ 41,899.09	$ 2,023.08	$ 38,437.75	$ 2,186,830.29	7.248
Mar	50,453	31,228,898	83.2%	$ 1,121,570.19	$ 953,262.11	$ 39,706.51	$ 1,917.21	$ 39,785.62	$ 2,156,241.64	6.905
Apr	48,212	29,265,266	84.3%	$ 1,071,752.76	$ 893,322.24	$ 37,942.84	$ 1,832.06	$ 37,283.95	$ 2,042,133.85	6.978
May	54,951	30,048,055	73.5%	$ 1,221,560.73	$ 917,216.88	$ 43,246.44	$ 2,088.14	$ 38,281.22	$ 2,222,393.41	7.396
Jun	65,625	33,866,718	71.7%	$ 1,458,843.75	$ 1,033,781.57	$ 51,646.88	$ 2,493.75	$ 43,146.20	$ 2,589,912.14	7.647
Jul	68,818	37,662,868	73.6%	$ 1,529,824.14	$ 1,149,659.05	$ 54,159.77	$ 2,615.08	$ 47,982.49	$ 2,784,240.53	7.393
Aug	66,823	36,139,190	72.7%	$ 1,485,475.29	$ 1,103,148.77	$ 52,589.70	$ 2,539.27	$ 46,041.33	$ 2,689,794.37	7.443
Sep	67,515	32,157,183	66.2%	$ 1,500,858.45	$ 981,598.01	$ 53,134.31	$ 2,565.57	$ 40,968.25	$ 2,579,124.59	8.020
Oct	51,086	31,567,970	83.1%	$ 1,135,641.78	$ 963,612.28	$ 40,204.68	$ 1,941.27	$ 40,217.59	$ 2,181,617.61	6.911
Nov	52,703	30,601,675	80.6%	$ 1,171,587.69	$ 934,116.13	$ 41,477.26	$ 2,002.71	$ 38,986.53	$ 2,188,170.33	7.150
Dec	53,684	32,242,815	80.7%	$ 1,193,395.32	$ 984,211.93	$ 42,249.31	$ 2,039.99	$ 41,077.35	$ 2,262,973.89	7.019
Total	687,030	388,258,427	77.4%	$ 15,272,676.90	$ 11,851,588.48	$ 540,692.61	$ 26,107.14	$ 494,641.24	$ 28,185,706.37	7.260

* IMPA's ECA Demand and Energy charges are subject to change in July dependent upon the ECA balance as of March 31, 2016.

2016 IMPA RATE STUDY - V091815.xlsx
10/15/2015

Demand	15,839,476.65	56.20%
Energy	12,346,229.72	43.80%
	28,185,706.37	

ESTIMATED 2017 PURCHASED POWER SALES AND CHARGES BY MONTH

Frankfort City Light and Power

2/24/2017

(based on IMPA's Projection of Load for each Member)

FRANKFORT

Billing Units Month	kW	kWh	Load Factor	IMPA 2017 Wholesale Rate Components and ECA Factors					Projected Bill Totals	Average Cost Cents/kWh
				Demand Charges	Energy Charge	Delivery Voltage Charge	ECA Charges* Demand	ECA Charges* Energy		
				$ 22.965	$ 0.030565	$ 0.951	$ 0.416	$ (0.001775)		
Jan	55,883	32,827,739	79.0%	$ 1,283,353.10	$ 1,003,379.84	$ 53,144.73	$ 23,247.33	$ (58,269.24)	$ 2,304,855.76	0.0702
Feb	52,585	29,343,774	83.0%	$ 1,207,614.53	$ 896,892.45	$ 50,008.34	$ 21,875.36	$ (52,085.20)	$ 2,124,305.47	0.0724
Mar	49,638	29,653,150	80.3%	$ 1,139,936.67	$ 906,348.53	$ 47,205.74	$ 20,649.41	$ (52,634.34)	$ 2,061,506.00	0.0695
Apr	51,637	29,927,078	80.5%	$ 1,185,843.71	$ 914,721.14	$ 49,106.79	$ 21,480.99	$ (53,120.56)	$ 2,118,032.06	0.0708
May	57,679	30,768,528	71.7%	$ 1,324,598.24	$ 940,440.06	$ 54,852.73	$ 23,994.46	$ (54,614.14)	$ 2,289,271.35	0.0744
Jun	62,163	35,673,560	79.7%	$ 1,427,573.30	$ 1,090,362.36	$ 59,117.01	$ 25,859.81	$ (63,320.57)	$ 2,539,591.91	0.0712
Jul	64,508	37,500,125	78.1%	$ 1,481,426.22	$ 1,146,191.32	$ 61,347.11	$ 26,835.33	$ (66,562.72)	$ 2,649,237.25	0.0706
Aug	64,070	38,373,045	80.5%	$ 1,471,367.55	$ 1,172,872.12	$ 60,930.57	$ 26,653.12	$ (68,112.15)	$ 2,663,711.21	0.0694
Sep	66,405	32,496,024	68.0%	$ 1,524,990.83	$ 993,240.97	$ 63,151.16	$ 27,624.48	$ (57,680.44)	$ 2,551,326.99	0.0785
Oct	52,127	32,289,821	83.3%	$ 1,197,096.56	$ 986,938.38	$ 49,572.78	$ 21,684.83	$ (57,314.43)	$ 2,197,978.11	0.0681
Nov	49,676	30,603,945	85.6%	$ 1,140,809.34	$ 935,409.58	$ 47,241.88	$ 20,665.22	$ (54,322.00)	$ 2,089,804.01	0.0683
Dec	51,114	32,813,777	86.3%	$ 1,173,833.01	$ 1,002,953.09	$ 48,609.41	$ 21,263.42	$ (58,244.45)	$ 2,188,414.49	0.0667
Total	677,485	392,270,566	79.3%	$ 15,558,443.03	$ 11,989,749.85	$ 644,288.24	$ 281,833.76	$ (696,280.25)	$ 27,778,034.62	0.0708

* IMPA's ECA Demand and Energy charges are subject to change in July dependent upon the ECA balance as of March 31, 2017.

2017 IMPA RATE STUDY - V093016.xlsx
10/13/2016

Demand	16,484,565.02	59.34388537%
Energy	11,293,469.60	40.65611463%
	27,778,034.62	

Attachment S3: Redlined Version of Proposed Electric Rates
Petitioner's Exhibit S3
Frankfort City Light & Power
17 Pages including Cover

ATTACHMENT SDB-S3
REDLINED VERSION OF
FINAL ELECTRIC RATES

On

Behalf of

Petitioner,

Frankfort City Light and Power

Petitioner's Exhibit S3

Rate A - Residential Service

Availability

Available through one meter to individual customers for single phase residential service, including lighting, household appliances, refrigeration, cooking, water heating and small motors not exceeding three (3) horsepower individual capacity.

Character of Service

Alternating current, sixty Hertz, single phase, at a voltage of approximately 120 volts two-wire, 120/240 volts three-wire.

Customer Charge per month	$4.00
First 500 KWH per month	5.8636¢ per KWH
Next 1000 KWH per month	4.6085¢ per KWH
Over 1500 KWH per month	3.7496¢ per KWH

Rate*

- Customer Charge…… $8.00 per meter per month
- Energy Charge……$0.099021 per kWh for all kWh

Minimum Charge

The Minimum monthly charge shall be the customer charge.

Special Terms and Conditions

This rate schedule is available for single phase service only. Only one residential service per customer property is permitted. Where three-phase service is required and/or where such service will be used for commercial or industrial purposes the applicable rate schedules will apply to such service.

* Subject to the provisions of Appendix A.

Rate B - Commercial Service

Availability

Available through one meter for single phase commercial service including lighting, miscellaneous small appliances, refrigeration, cooking, water heating and incidental small motors not exceeding five (5) horsepower individual capacity.

Character of Service

Alternating current, sixty Hertz, single phase at a voltage of approximately 120 volts two-wire, or 120/240 volts three-wire.

Customer Charge per month	$6.00
First 1000 KWH per month	6.5808¢ per KWH
Next 1500 KWH per month	5.7378¢ per KWH
Over 2500 KWH per month	3.8678¢ per KWH

Rate*

- Customer Charge…… $15.00 per meter per month
- Energy Charge……$0.103273 per kWh for all kWh

Minimum Charge

The Minimum monthly charge shall be the customer charge.

Special Terms and Conditions

This rate schedule is available for single phase service only. Where three-phase service is required and/or where such service will be used for commercial or industrial purposes the applicable rate schedules will apply to such service.

* Subject to the provisions of Appendix A.

Rate C - General Power Service

Availability

Available to any customer for light and/or power purposes who are located on or adjacent to a distribution line of the Utility which is adequate and suitable for supplying the services required.

Character of Service

Alternating current, sixty Hertz, at a voltage which is standard with the Utility in the area served.

Customer Charge per month	$15.00
First 500 KWH per month	8.2303¢ per KWH
Next 2000 KWH per month	6.7553¢ per KWH
Next 2500 KWH per month	4.8242¢ per KWH
Over 5000 KWH per month	4.0353¢ per KWH

Rate*

- Customer Charge……. $30.00 per meter per month
- Energy Charge……. $0.098068 per kWh for all kWh

Minimum Charge

The minimum monthly charge shall be the customer charge.

* Subject to the provisions of Appendix A.

Rate PPL - Primary Power and Light Service

Availability

Available through one meter for any customer contracting for a specified capacity of not less than 25 kilovolt-amperes. Applicant must agree to a one-year term of service and must be located adjacent to an electric transmission or distribution line of the Utility that is adequate and suitable for supplying the service required.

Character of Service

Alternating current having a frequency of sixty Hertz and at a voltage which is standard with the Utility in the area served.

Rate*

- Customer Charge…… $60.00 per meter per month
- Maximum Load Charge…….. ~~$10.15~~ 18.398 per kVA of Billing Maximum Demand ~~Load~~
- Energy Charge……. $ ~~0.016474~~ 0.040554 per kW~~H~~h for all kW~~H~~h

Minimum Charge

The minimum monthly charge shall be the maximum Demand ~~load~~ charge plus the customer charge.

Measurement of Maximum ~~Load~~ Demand and Energy

Maximum Demand ~~load~~ shall be measured by suitable instruments provided by the Utility, and in any month the maximum Demand ~~load~~ expressed in kilovolt-amperes shall be the average number of kilowatts in the 30-minute interval in such month during which the energy metered is greater than in any other such 30-minute interval in such month, divided by the average lagging power factor (expressed as a decimal) calculated for the month. Energy shall be measured by suitable integrating instruments provided by the Utility.

Billing Maximum Demand ~~Load~~

The Billing Maximum Demand ~~Load~~ for any month shall be the maximum Demand ~~load~~ for the month, but in no month shall the Billing Maximum Demand ~~Load~~ be less than 25 kilovolt-amperes.

* Subject to the provisions of Appendix A.

Rate PPL - Primary Power and Light Service (continued)

Metering Adjustment

If service is metered at a voltage of approximately 480 volts or lower, the maximum Demand ~~load~~ and energy measurements shall be increased by two ~~one~~ percent (2~~1~~%) to convert such measurements to the equivalent of metering at the Utility's primary voltage.

Equipment Supplied By Customer

When Customer furnishes and maintains the complete substation equipment, including any and all transformers, and/or switches and/or the equipment necessary to take his entire service at the primary voltage of the transmission or distribution line from which it is to be received, a credit of $0.34 per KVA of Billing Maximum Demand ~~Load~~ will be applied to each month's net bill.

Off-Peak Service

When Customer elects to take electric service during the following designated Off-Peak periods, the following provisions will apply:

Measurement of Maximum Demand ~~Load~~ and Energy. Maximum Demand ~~load~~ shall be measured by suitable recording instruments and, in any month the maximum Demand ~~load~~ for the on-peak hours shall be the highest thirty-minute Kilovolt-ampere Demand ~~load~~ calculated during such on-peak hours and the maximum Demand ~~load~~ for the off-peak hours shall be the highest thirty-minute kilovolt-ampere Demand ~~load~~ calculated during such off-peak hours. Such thirty-minute kilovolt-ampere demands ~~loads~~ shall be calculated in accordance with the Measurement of Maximum Demand ~~Load~~ and Energy provision of Rate PPL based on the use of the average lagging power factor for both periods.

Billing Maximum Demand ~~Load~~. The Billing Maximum Demand ~~Load~~ for any month shall be the greatest of (1) the maximum Demand ~~load~~ established during on-peak hours for the month, of fifty percent (50%) of the maximum Demand ~~load~~ established during off-peak hours for the month, but in no month shall the Billing Maximum Demand ~~Load~~ be less than 500 kilovolt-amperes.

Off-Peak Periods. Off-Peak periods shall be all hours between 9:00 P.M. and 7:00 A.M., local time, Monday through Friday, and all hours of the day on Saturdays, Sundays and legal holidays. Legal holidays shall include New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day.

Special Terms and Conditions

The availability of off-peak service shall be limited to an aggregate Demand ~~load~~ of not more than 5,000 ~~kilowatts~~ kilovolt amperes on a first-come, first-serve basis.

Rate IP - Industrial Power Service

Availability

Available through one meter to any customer having a minimum load requirement of 10 megawatts or more and directly fed from the Utility's 69kV Transmission system. Applicant must be located adjacent to the Utility's transmission line that is adequate and suitable for supplying the service requested.

Character of Service

Alternating current having a frequency of sixty Hertz and furnished at a voltage which is standard with the Utility in the area served.

Rate*

- Customer Charge…….. $600.00 per meter per month
- Demand Charge…….. $24.40 per KVA of billing demand
- Energy Charge……$0.028682 per KWh for all KWh

Minimum Charge

The minimum monthly charge shall be the demand charge plus the customer charge.

Determination of Peak Demand and Measurement of Energy

Peak demand shall be measured by suitable recording instruments provided by Utility ad shall be the average number of kilovolt-amperes in the fifteen-minute period during which the kilovolt-ampere demand is greater than any other fifteen-minute interval in such month. For those customers who are not being metered by the use of a recording instrument, the peak demand, expressed in kilovolt-amperes, shall be the average number of kilowatts in the recorded fifteen-minute interval in such month during which the energy metered is greater than in any other such fifteen-minute interval in such month, divided by the lagging power factor (expressed as a decimal) calculated for the month. For billing purposes, the billing demand shall be the greater of the peak demand occurring during the month or ten (10) MVA. Energy shall be measured by suitable integrating instruments.

*Subject to the provisions of Appendix A.

Metering Adjustment

If service is metered at a voltage of approximately 13,800 volts or lower, the peak demand and energy measurements shall be increased by two percent (2%) to convert such measurements to the equivalent of metering at the Utility's primary voltage.

Equipment Ownership

Customer must own all equipment necessary to transform the power from 138kV to its suitable working voltage. This equipment must include but is not limited to structures, foundations, large power transformer, switches, breakers, station batteries, relay protection and control, CT's, PT's, security, etc..

Customer is responsible for proper routine maintenance on its customer owned equipment in accordance with industry best practices.

Rate SL - Public Street Lighting Service

Availability

Available for street lighting within the corporate limits of the City of Frankfort and highway lighting within the area served by the Utility's distribution system.

Character of service

Standard Street Lighting Service using lamps available under this schedule.

Rate*

Type of Lamp	**Rate per lamp per month**
Overhead Service:	
295 Watt Incandescent	$ 8.84
100 Watt Mercury Vapor	$ 5.14
175 Watt Mercury Vapor	$ 7.34
250 Watt Mercury Vapor	$ 8.08
400 Watt and Over Mercury Vapor	$ 10.30
100 Watt Sodium Vapor - Wood Pole	$ 5.82
100 Watt Sodium Vapor - Metal Pole	$ 9.31
150 Watt Sodium Vapor - Wood Pole	$ 6.84
250 Watt Sodium Vapor - Wood Pole	$ 8.02
250 Watt Sodium Vapor - Metal Pole	$ 11.89
400 Watt Sodium Vapor - Wood Pole	$ 9.81
400 Watt Sodium Vapor - Metal Pole	$ 13.00

Type of Lamp	**Rate per lamp per month**
Underground Service:	
100 Watt Sodium Vapor - Metal Pole	$ 6.82
150 Watt Sodium Vapor - Metal Pole	$ 12.29
400 Watt Sodium Vapor - Metal Pole	$ 15.24

Hours of Lighting

All lamps shall burn approximately one-half hour after sunset until approximately one-half hour before sunrise each day in the year, approximately 4000 hours per annum.

Facilities

All facilities necessary for the service hereunder, including all poles, fixtures, street lighting circuits, transformers, lamps, and other necessary facilities will be furnished and maintained by the Utility.

* Subject to the provisions of Appendix A.

Rate OL – Outdoor Lighting Service

Availability

Available only for continuous year-round service for outdoor lighting to any residential farm, commercial or industrial customer located adjacent to an electric distribution line of Utility.

Character of service

Outdoor Lighting Service using lamps available under this schedule and controlled by a photoelectric relay.

Rate*

Type of Lamp	**Rate per lamp per month**
175 Watt Mercury Vapor	$ 6.24
250 Watt Mercury Vapor	$ 7.83
400 Watt Mercury Vapor	$ 8.97
100 Watt Sodium Vapor	$ 3.67
150 Watt Sodium Vapor	$ 4.31
250 Watt Sodium Vapor	$ 5.64
400 Watt Sodium Vapor	$ 7.26
Type of Lamp - Flood	**Rate per lamp per month**
250 Watt Mercury Vapor	$ 7.61
400 Watt Mercury Vapor	$ 11.37
150 Watt Sodium Vapor	$ 4.65
250 Watt Sodium Vapor	$ 7.12
400 Watt Sodium Vapor	$ 10.43

Ownership of System

All facilities installed by Utility for service hereunder, including fixtures, controls, poles, transformers, secondary lines, lamps and other appurtenances shall be owned and maintained by Utility. All service and necessary maintenance shall be performed only during regularly scheduled working hours of the Utility. Non-operative lamps will normally be restored to service within 48 hours after notification by customer.

Hours of Lighting

All lamps shall burn approximately one-half hour after sunset until approximately one-half hour before sunrise each day in the year, approximately 4000 hours per annum.

* Subject to the provisions of Appendix A.

Appendix A

Rate Adjustments

The Rate Adjustments shall be ~~on the basis of~~ based on a Purchase Power Cost Adjustment Tracking Factor occasioned solely by changes in the cost of purchased power and energy~~,~~. ~~in accordance with the Order of the Indiana Utility Regulatory Commission, approved on December 13, 1989 in Cause No. 36835-S3 as follows:~~

Rate Adjustments applicable to the below listed Rate Schedules are as follows:

Residential Rate A	~~$ 0.044414~~ $0.000000 per ~~K~~kWh~~H~~
Commercial Rate B	~~$ 0.052402~~ $0.000000 per ~~K~~kWh~~H~~
General Power Rate C	~~$ 0.053943~~ $0.000000 per ~~K~~kWh~~H~~
Industrial Rate PPL	~~$ 8.954626~~ $0.000000 per ~~K~~kVAD
Industrial Rate PPL	~~$ 0.016882~~ $0.000000 per ~~K~~kWh~~H~~
Industrial Rate IP	$0.000000 per kVAD
Industrial Rate IP	$0.000000 per kWh
Flat Rates	~~$ 0.019024~~ $0.000000 per ~~K~~kWh~~H~~

For the purposes of calculating trackers, please refer to the following base metrics:

Wholesale Power Purchase:

Demand Charge	=	$22.965 per kWD
Energy Charge	=	$ 0.030656 per kWh
Delivery Voltage Charge	=	$ 0.951 per kWD
ECA Demand Charge	=	$ 0.416 per kWD
ECA Energy Charge	=	($ 0.001775) per kWh

Energy Allocation Factors:

Rate A	0.194847
Rate B	0.036322
Rate C	0.097809
Rate PPL	0.666078
Rate IP	estimated once new load is established
Rate SL	0.003074
Rate OL	0.001871

Distribution Allocation Factors:

Rate A	0.270993
Rate B	0.052418
Rate C	0.124285
Rate PPL	0.551886
Rate IP	estimated once new load is established
Rate SL	0.000259
Rate OL	0.000160

Total system loss = 2.80%
Average Power Factor = 99.06%

~~Effective July 1, 1996 - USB Approved~~

~~The Following Service Charges And Returned Check Fees~~

~~For Frankfort Municipal Utilities~~

~~A $25.00 Charge will be applied to all returned checks~~

~~DISCONTINUANCE OF SERVICE FOR NON-PAYMENT~~

	~~Payment During Office Hours~~			~~Payment After Hours~~	
	~~Within~~	~~Outside~~			
	~~City Limits~~	~~City Limits~~			~~System Wide~~
~~"A"~~	~~$20.00~~	~~$20.00~~		~~"A"~~	~~$82.00~~
~~"B"~~	~~$20.00~~	~~$20.00~~		~~"B"~~	~~$82.00~~
~~"C"~~	~~$20.00~~	~~$20.00~~		~~"C"~~	~~$96.00~~
~~"PPL"~~	~~$60.00~~	~~$60.00~~		~~"PPL"~~	~~$96.00~~

~~DISCONTINUANCE OF SERVICE FOR NON-PAYMENT~~
~~REQUIRING REMOVING OF SERVICE~~

~~Payment During Office Hours~~	~~Payment After Hours~~
~~$45.00~~	~~$96.00~~

~~CUSTOMER REQUESTED DISCONNECTION FOR~~
~~SEASONAL USE SERVICES~~

~~Labor Involves Meter Only~~	~~Labor Involves Transformer~~
~~$32.00~~	~~$60.00~~

~~We will accept CASH or MONEY ORDER ONLY. For Disconnect Payment.~~
~~(NO Checks will be accepted)~~

Appendix B

Description of Charges

Reconnect/Disconnect Fee: $43.00 for Rates A, B, and C service reconnection work performed during the Utility's normal published business hours. For Rates PPL and IP service reconnection work performed during the Utility's normal published business hours shall be $60.00.

After Hours Reconnect/Disconnect Fee: $125.00 for all service connection/reconnection work performed outside of the Utility's normal published business hours.

Return Check Fee: $25.00.

Meter Test Fee: $33.00 per test

Residential Security Deposit: Minimum of $50.00 to a maximum of 2 months anticipated usage for service under Rate A. The actual amount shall be based on the results of the credit check.

Business Security Deposit: Minimum of $100.00 to a maximum of 2 months anticipated usage for service under Rates B, C, PPL and IP. The actual amount shall be based on the results of the credit check.

Service Call: $60.00 for a service call made during normal business hours. $150.00 for a service call made after normal business hours.

Temporary Service Charge: $200.00

Late Payment: 4% of the total current unpaid balance.

Customers disconnected for nonpayment will have until 8 p.m. local time during weekdays to call and make payment for reconnection. All other times shall be considered after hours. *Weekend reconnections must be made between 10 a.m. and 5 p.m. local time on Saturday only and are considered after hours. Reconnects are not available on Sunday.

*Saturday reconnections will be made only upon availability of Utility Billing Office personnel. No other Frankfort Municipal utilities employee will be eligible to make reconnections.

The Utility will accept CASH, MONEY ORDER, CREDIT and DEBIT CARDS only for disconnect payment. NO CHECKS WILL BE ACCEPTED.

Attachment S5: Impact Study of Final Rates
Petitioner's Exhibit S3
Frankfort City Light and Power
16 Pages including Cover

ATTACHMENT SDB-S5
IMPACT STUDY OF FINAL RATES
ON
SMALLEST CUSTOMERS OF EACH RATE CLASS

On
Behalf of
Petitioner,
Frankfort City Light and Power

Petitioner's Exhibit S3

Sensitivity Analysis for Rate Class A - Frankfort City Light and Power

Customer A1

Read Date	Elapsed Days	kWh Usage billed	Avg use per Day	Amount billed	Proposed Estimate	
7/27/2016	30	490	16.333	$ 54.49	$ 56.52	
6/27/2016	32	410	12.813	$ 50.52	$ 48.60	
5/26/2016	30	290	9.667	$ 36.90	$ 36.72	
4/26/2016	29	300	10.345	$ 38.04	$ 37.71	
3/28/2016	32	250	7.813	$ 29.50	$ 32.76	
2/25/2016	29	240	8.276	$ 28.48	$ 31.77	
1/27/2016	29	330	11.379	$ 37.66	$ 40.68	
12/29/2015	36	400	11.111	$ 48.12	$ 47.61	
11/23/2015	27	250	9.259	$ 31.58	$ 32.76	
10/27/2015	32	240	7.500	$ 30.47	$ 31.77	
9/25/2015	30	270	9.000	$ 30.61	$ 34.74	
8/26/2015	29	270	9.310	$ 30.61	$ 34.74	Average Increase
		312	10.234	$ 37.25	$ 38.86	$ 1.61

Customer A2

Read Date	Elapsed Days	kWh Usage billed	Avg use per Day	Amount billed	Proposed Estimate	
7/13/2016	30	500	16.667	$ 55.53	$ 57.51	
6/13/2016	32	460	14.375	$ 56.19	$ 53.55	
5/12/2016	29	430	14.828	$ 52.79	$ 50.58	
4/13/2016	33	430	13.030	$ 52.79	$ 50.58	
3/11/2016	30	520	17.333	$ 56.79	$ 59.49	
2/10/2016	28	560	20.000	$ 60.37	$ 63.45	
1/13/2016	35	590	16.857	$ 63.05	$ 66.42	
12/9/2015	26	370	14.231	$ 44.82	$ 44.64	
11/13/2015	30	320	10.667	$ 39.29	$ 39.69	
10/14/2015	30	340	11.333	$ 41.51	$ 41.67	
9/14/2015	33	530	16.061	$ 55.85	$ 60.48	
8/12/2015	29	570	19.655	$ 59.30	$ 64.44	Average Increase
		468	15.420	$ 53.19	$ 54.37	$ 1.18

Sensitivity Analysis for Rate Class A - Frankfort City Light and Power

Customer A3

Read Date	Elapsed Days	kWh Usage billed	Avg use per Day	Amount billed	Proposed Estimate	
7/13/2016	30	350	11.667	$ 40.06	$ 42.66	
6/13/2016	32	330	10.313	$ 41.45	$ 40.68	
5/12/2016	30	220	7.333	$ 28.96	$ 29.78	
4/12/2016	32	540	16.875	$ 64.77	$ 61.47	
3/11/2016	30	680	22.667	$ 71.10	$ 75.33	
2/10/2016	28	820	29.286	$ 83.62	$ 89.20	
1/13/2016	35	870	24.857	$ 88.09	$ 94.15	
12/9/2015	26	480	18.462	$ 56.95	$ 55.53	
11/13/2015	30	300	10.000	$ 37.09	$ 37.71	
10/14/2015	30	180	6.000	$ 23.85	$ 25.82	
9/14/2015	33	340	10.303	$ 37.51	$ 41.67	
8/12/2015	29	410	14.138	$ 44.41	$ 48.60	Average Increase
		460	15.158	$ 51.49	$ 53.55	$ 2.06

Customer A4

Read Date	Elapsed Days	kWh Usage billed	Avg use per Day	Amount billed	Proposed Estimate	
7/27/2016	30	300	10.000	$ 34.91	$ 37.71	
6/27/2016	32	370	11.563	$ 45.99	$ 44.64	
5/26/2016	30	190	6.333	$ 25.56	$ 26.81	
4/26/2016	29	170	5.862	$ 23.29	$ 24.83	
3/28/2016	32	190	5.938	$ 23.38	$ 26.81	
2/25/2016	29	230	7.931	$ 27.46	$ 30.77	
1/27/2016	29	150	5.172	$ 19.30	$ 22.85	
12/29/2015	36	320	8.889	$ 39.29	$ 39.69	
11/23/2015	27	170	6.296	$ 22.75	$ 24.83	
10/27/2015	32	190	5.938	$ 24.96	$ 26.81	
9/25/2015	30	260	8.667	$ 29.63	$ 33.75	
8/26/2015	29	270	9.310	$ 30.61	$ 34.74	Average Increase
		234	7.658	$ 28.93	$ 31.19	$ 2.26

Sensitivity Analysis for Rate Class A - Frankfort City Light and Power

Customer A5

Read Date	Elapsed Days	kWh Usage billed	Avg use per Day	Amount billed	Proposed Estimate	
7/27/2016	30	530	17.667	$ 58.24	$ 60.48	
6/27/2016	32	500	15.625	$ 60.74	$ 57.51	
5/26/2016	30	220	7.333	$ 28.96	$ 29.78	
4/26/2016	29	220	7.586	$ 28.96	$ 29.78	
3/28/2016	32	290	9.063	$ 33.57	$ 36.72	
2/25/2016	29	280	9.655	$ 32.56	$ 35.73	
1/27/2016	29	320	11.034	$ 36.63	$ 39.69	
12/29/2015	36	430	11.944	$ 51.43	$ 50.58	
11/23/2015	27	220	8.148	$ 28.27	$ 29.78	
10/27/2015	32	280	8.750	$ 34.89	$ 35.73	
9/25/2015	30	380	12.667	$ 41.45	$ 45.63	
8/26/2015	29	440	15.172	$ 47.36	$ 51.57	Average Increase
		343	11.220	$ 40.26	$ 41.91	$ 1.66

Sensitivity Analysis for Rate Class B - Frankfort City Light and Power

Customer B1

Read Date	Elapsed Days	kWh Usage billed	Avg use per Day	Amount billed	Proposed Estimate	
7/13/2016	30	160	5.333	$ 24.91	$ 31.52	
6/13/2016	32	170	5.313	$ 26.84	$ 32.56	
5/12/2016	29	300	10.345	$ 42.77	$ 45.98	
4/13/2016	33	430	13.030	$ 58.70	$ 59.41	
3/11/2016	30	190	6.333	$ 28.11	$ 34.62	
2/10/2016	27	450	16.667	$ 58.38	$ 61.47	
1/14/2016	35	700	20.000	$ 87.48	$ 87.29	
12/10/2015	27	420	15.556	$ 55.63	$ 58.37	
11/13/2015	31	350	11.290	$ 47.36	$ 51.15	
10/13/2015	29	250	8.621	$ 35.54	$ 40.82	
9/14/2015	33	240	7.273	$ 33.36	$ 39.79	
8/12/2015	29	200	6.897	$ 28.80	$ 35.65	Average Increase
		322	10.555	$ 43.99	$ 48.22	$ 4.23

Customer B2

Read Date	Elapsed Days	kWh Usage billed	Avg use per Day	Amount billed	Proposed Estimate	
7/13/2016	30	590	19.667	$ 75.75	$ 75.93	
6/13/2016	32	610	19.063	$ 80.76	$ 78.00	
5/12/2016	30	510	17.000	$ 68.50	$ 67.67	
4/12/2016	32	530	16.563	$ 70.96	$ 69.73	
3/11/2016	30	550	18.333	$ 70.02	$ 71.80	
2/10/2016	28	530	18.929	$ 67.69	$ 69.73	
1/13/2016	34	610	17.941	$ 77.00	$ 78.00	
12/10/2015	27	450	16.667	$ 59.18	$ 61.47	
11/13/2015	31	520	16.774	$ 67.45	$ 68.70	
10/13/2015	32	580	18.125	$ 74.54	$ 74.90	
9/11/2015	30	590	19.667	$ 73.28	$ 75.93	
8/12/2015	29	560	19.310	$ 69.85	$ 72.83	Average Increase
		553	18.170	$ 71.25	$ 72.06	$ 0.81

Sensitivity Analysis for Rate Class B - Frankfort City Light and Power

Customer B3

Read Date	Elapsed Days	kWh Usage billed	Avg use per Day	Amount billed	Proposed Estimate	
7/28/2016	30	470	15.667	$ 61.56	$ 63.54	
6/28/2016	32	490	15.313	$ 66.06	$ 65.60	
5/27/2016	30	460	15.333	$ 62.38	$ 62.51	
4/27/2016	29	440	15.172	$ 59.93	$ 60.44	
3/29/2016	32	480	15.000	$ 61.87	$ 64.57	
2/26/2016	29	430	14.828	$ 56.05	$ 59.41	
1/28/2016	30	440	14.667	$ 57.22	$ 60.44	
12/29/2015	34	510	15.000	$ 66.27	$ 67.67	
11/25/2015	27	410	15.185	$ 54.45	$ 57.34	
10/29/2015	31	460	14.839	$ 60.36	$ 62.51	
9/28/2015	32	490	15.313	$ 61.87	$ 65.60	
8/27/2015	29	450	15.517	$ 57.31	$ 61.47	Average Increase
		461	15.153	$ 60.44	$ 62.59	$ 2.15

Customer B4

Read Date	Elapsed Days	kWh Usage billed	Avg use per Day	Amount billed	Proposed Estimate	
7/7/2016	31	370	11.935	$ 49.74	$ 53.21	
6/6/2016	31	490	15.806	$ 66.06	$ 65.60	
5/6/2016	30	570	19.000	$ 75.86	$ 73.87	
4/6/2016	33	710	21.515	$ 93.02	$ 88.32	
3/4/2016	29	620	21.379	$ 78.17	$ 79.03	
2/4/2016	28	650	23.214	$ 81.66	$ 82.13	
1/7/2016	34	810	23.824	$ 100.28	$ 98.65	
12/4/2015	28	630	22.500	$ 80.45	$ 80.06	
11/6/2015	31	650	20.968	$ 82.82	$ 82.13	
10/6/2015	32	650	20.313	$ 82.82	$ 82.13	
9/4/2015	29	540	18.621	$ 67.57	$ 70.77	
8/6/2015	29	490	16.897	$ 61.87	$ 65.60	Average Increase
		598	19.664	$ 76.69	$ 76.79	$ 0.10

Sensitivity Analysis for Rate Class B - Frankfort City Light and Power

Customer B5

Read Date	Elapsed Days	kWh Usage billed	Avg use per Day	Amount billed	Proposed Estimate	
7/20/2016	30	620	20.667	$ 79.29	$ 79.03	
6/20/2016	32	540	16.875	$ 72.19	$ 70.77	
5/19/2016	30	320	10.667	$ 45.22	$ 48.05	
4/19/2016	32	340	10.625	$ 47.67	$ 50.11	
3/18/2016	29	330	11.379	$ 44.42	$ 49.08	
2/18/2016	28	350	12.500	$ 46.74	$ 51.15	
1/21/2016	35	400	11.429	$ 52.56	$ 56.31	
12/17/2015	29	310	10.690	$ 42.63	$ 47.01	
11/18/2015	29	280	9.655	$ 39.09	$ 43.92	
10/20/2015	32	360	11.250	$ 48.54	$ 52.18	
9/18/2015	30	520	17.333	$ 65.29	$ 68.70	
8/19/2015	29	560	19.310	$ 69.85	$ 72.83	Average Increase
		411	13.532	$ 54.46	$ 57.43	$ 2.97

Sensitivity Analysis for Rate Class C - Frankfort City Light and Power

Customer C1

Read Date	Elapsed Days	kWh Usage billed	Avg use per Day	Amount billed	Proposed Estimate	
7/25/2016	32	200	6.250	$ 42.25	$ 49.61	
6/23/2016	30	190	6.333	$ 39.94	$ 48.63	
5/24/2016	32	200	6.250	$ 41.25	$ 49.61	
4/22/2016	30	250	8.333	$ 47.82	$ 54.52	
3/23/2016	29	250	8.621	$ 47.34	$ 54.52	
2/23/2016	28	240	8.571	$ 46.04	$ 53.54	
1/26/2016	36	380	10.556	$ 64.15	$ 67.27	
12/21/2015	28	280	10.000	$ 50.55	$ 57.46	
11/23/2015	31	270	8.710	$ 49.28	$ 56.48	
10/23/2015	30	990	33.000	$ 133.49	$ 127.09	
9/23/2015	30	180	6.000	$ 39.10	$ 47.65	
8/24/2015	31	160	5.161	$ 36.43	$ 45.69	Average Increase
		299	9.815	$ 53.14	$ 59.34	$ 6.20

Customer C2

Read Date	Elapsed Days	kWh Usage billed	Avg use per Day	Amount billed	Proposed Estimate	
7/13/2016	30	1310	43.667	$ 181.54	$ 158.47	
6/13/2016	33	1120	33.939	$ 152.87	$ 139.84	
5/11/2016	29	780	26.897	$ 113.25	$ 106.49	
4/12/2016	33	890	26.970	$ 126.08	$ 117.28	
3/10/2016	30	840	28.000	$ 118.63	$ 112.38	
2/9/2016	27	800	29.630	$ 114.05	$ 108.45	
1/13/2016	35	990	28.286	$ 135.81	$ 127.09	
12/9/2015	26	730	28.077	$ 104.31	$ 101.59	
11/13/2015	30	850	28.333	$ 117.77	$ 113.36	
10/14/2015	34	1190	35.000	$ 155.93	$ 146.70	
9/10/2015	29	1460	50.345	$ 196.33	$ 173.18	
8/12/2015	29	1690	58.276	$ 223.74	$ 195.73	Average Increase
		1054	34.785	$ 145.03	$ 133.38	$ (11.65)

Sensitivity Analysis for Rate Class C - Frankfort City Light and Power

Customer C3

Read Date	Elapsed Days	kWh Usage billed	Avg use per Day	Amount billed	Proposed Estimate	
7/5/2016	33	1320	40.000	$ 182.74	$ 159.45	
6/2/2016	29	1140	39.310	$ 155.20	$ 141.80	
5/4/2016	30	1860	62.000	$ 239.09	$ 212.41	
4/4/2016	33	2820	85.455	$ 344.77	$ 306.55	
3/2/2016	29	3000	103.448	$ 356.48	$ 324.20	
2/2/2016	28	3120	111.429	$ 367.91	$ 335.97	
1/5/2016	34	3000	88.235	$ 356.48	$ 324.20	
12/2/2015	28	1860	66.429	$ 231.13	$ 212.41	
11/4/2015	33	2280	69.091	$ 278.26	$ 253.60	
10/2/2015	30	1740	58.000	$ 217.67	$ 200.64	
9/2/2015	29	1560	53.793	$ 208.25	$ 182.99	
8/4/2015	34	1860	54.706	$ 243.99	$ 212.41	Average Increase
		2130	69.325	$ 265.16	$ 238.88	$ (26.28)

Customer C4

Read Date	Elapsed Days	kWh Usage billed	Avg use per Day	Amount billed	Proposed Estimate	
7/13/2016	30	1020	34.000	$ 146.30	$ 130.03	
6/13/2016	33	1140	34.545	$ 155.20	$ 141.80	
5/11/2016	29	1010	34.828	$ 140.05	$ 129.05	
4/12/2016	33	1310	39.697	$ 175.01	$ 158.47	
3/10/2016	30	1300	43.333	$ 171.33	$ 157.49	
2/9/2016	27	1180	43.704	$ 157.59	$ 145.72	
1/13/2016	35	1470	42.000	$ 190.82	$ 174.16	
12/9/2015	26	1080	41.538	$ 143.59	$ 135.91	
11/13/2015	30	830	27.667	$ 115.53	$ 111.40	
10/14/2015	34	1060	31.176	$ 141.34	$ 133.95	
9/10/2015	29	1050	36.207	$ 147.47	$ 132.97	
8/12/2015	29	690	23.793	$ 104.59	$ 97.67	Average Increase
		1095	36.041	$ 149.07	$ 137.38	$ (11.68)

Sensitivity Analysis for Rate Class C - Frankfort City Light and Power

Customer C5

Read Date	Elapsed Days	kWh Usage billed	Avg use per Day	Amount billed	Proposed Estimate	
6/30/2016	30	740	24.667	$ 112.28	$ 102.57	
5/31/2016	32	850	26.563	$ 121.41	$ 113.36	
4/29/2016	29	730	25.172	$ 107.43	$ 101.59	
3/31/2016	31	880	28.387	$ 124.91	$ 116.30	
2/29/2016	31	790	25.484	$ 112.90	$ 107.47	
1/29/2016	31	960	30.968	$ 132.37	$ 124.15	
12/29/2015	29	1290	44.483	$ 167.16	$ 156.51	
11/30/2015	31	1310	42.258	$ 169.40	$ 158.47	
10/30/2015	30	920	30.667	$ 125.63	$ 120.22	
9/30/2015	30	1020	34.000	$ 136.86	$ 130.03	
8/31/2015	31	990	31.935	$ 140.33	$ 127.09	
7/31/2015	31	870	28.065	$ 126.03	$ 115.32	Average Increase
		946	31.054	$ 131.39	$ 122.76	$ (8.64)

Competitive Analysis for Rate PPL (Big Five) - Frankfort City Light and Power

Customer PPL1	Provider		Cost	
	Boone County REMC	$	353,851	*
Beloit, WI 53511	Alliant Energy	$	299,537	
Fayetteville, TN 37334	Fayetteville Public Utilities	$	299,019	
Pulaski, TN 38478	Pulaski Electric System	$	290,210	
Lynchburg, VA 24501	Appalachian Power	$	270,986	
Kathleen, GA 31047	Flint Energies	$	258,107	
	Duke Energy	$	245,661	
Frankfort, IN 46041	***Frankfort Municipal Utilities***	***$***	***231,728***	
	Lebanon Municipal Utility	$	222,442	
	Indianapolis Power & Light	$	213,588	#
Charlotte, NC 28273	Duke Energy	$	199,092	#
Topeka, KS 66609	Westar Energy	$	193,206	#
Jonesboro, AR 72401	Jonesboro City, Water, & Light	$	178,498	#

Customer PPL2	Provider		Cost	
	Boone County REMC	$	350,187	*
Goodland, KS	City of Goodland - Electrical Dept.	$	333,178	
Fremont, NE	The City of Fremont, Nebraska	$	291,968	
	Duke Energy	$	243,779	
Columbus, NE	Loup Power District	$	240,398	
Frankfort, IN 46041	***Frankfort Municipal Utilities***	***$***	***221,868***	
Fostoria, OH	AEP - Ohio Power Company	$	214,109	
	Lebanon Municipal Utility	$	210,627	
	Indianapolis Power & Light	$	204,252	#
Des Moines, IA	MidAmerican Energy	$	190,049	#
Deerfield, MO	Kansas City Power & Light	$	179,761	#

* Company provided data seems too high

\# Some trackers may be missing

Competitive Analysis for Rate PPL (Big Five) - Frankfort City Light and Power

Customer PPL3	**Provider**		**Cost**	
	Boone County REMC	$	289,411	*
Avilla, IN	Avilla Utilities	$	267,851	
Lake City, MN 55041	Lake City Utilities	$	235,357	
Greenville, MI 48838	Consumers Energy	$	227,801	
Logansport, IN	LMU (Logansport Municipal Utility)	$	217,291	
Columbus, IN	Bartholomew Co REMC	$	214,336	
	Duke Energy	$	200,878	
Frankfort, IN 46041	***Frankfort Municipal Utilities***	***$***	***188,727***	
Van Wert, OH	AEP - Ohio Power Co.	$	186,685	
	Lebanon Municipal Utility	$	181,262	
	Indianapolis Power & Light	$	175,522	#

Customer PPL4	**Provider**		**Cost**	
	Boone County REMC	$	146,201	*
	Duke Energy	$	101,166	
Frankfort, IN 46041	***Frankfort Municipal Utilities***	***$***	***99,456***	
	Lebanon Municipal Utility	$	95,735	
	Indianapolis Power & Light	$	93,092	#
Medfield, MA 02052	National Grid	$	89,450	#

Customer PPL5	**Provider**		**Cost**	
	Boone County REMC	$	101,781	*
Lavonia, MI 48150	Consumers Energy	$	88,927	
Wood Dale, IL 60191	ComEd (Commonwealth Edison Com	$	87,939	
Lakewood, OH 44107	CEI (Cleveland Electric Illuminating Cc	$	81,355	
Frankfort, IN 46041	***Frankfort Municipal Utilities***	***$***	***74,770***	
	Lebanon Municipal Utility	$	73,583	
	Indianapolis Power & Light	$	70,309	#
	Duke Energy	$	70,012	#

* Company provided data seems too high

\# Some trackers may be missing

Competitive Analysis for Rate PPL (Big Five) - Frankfort City Light and Power

Customer PPL6	**Provider**		**Cost**		
	Boone County REMC	$	68,300	*	
Murfreesboro, TN 37127	Murfreesboro Electric Department	$	54,290		
Frankfort, IN 46041	***Frankfort Municipal Utilities***	***$***	***48,910***		
	Lebanon Municipal Utility	$	48,132		* Company provided data seems too high
	Duke Energy	$	47,151	#	# Some trackers may be missing
	Indianapolis Power & Light	$	43,325	#	

Sensitivity Analysis for Rate Class A (Largest) - Frankfort City Light and Power

Customer A6

Read Date	Elapsed Days	Bill Type	Usage	Avg / Day	Amount		
9/14/2016	33	Regular	3730	157.764	$328.69	$ 377.35	
8/12/2016	29	Regular	3540	197.172	$313.13	$ 358.53	
7/14/2016	30	Regular	3410	170.2	$302.48	$ 345.66	
6/14/2016	32	Regular	1840	123.963	$193.06	$ 190.20	
5/13/2016	30	Regular	2190	87.5	$225.37	$ 224.86	
4/13/2016	30	Regular	2640	106.033	$266.93	$ 269.42	
3/14/2016	32	Regular	5300	120.381	$451.69	$ 532.81	
2/11/2016	28	Regular	6880	143.993	$579.45	$ 689.26	
1/14/2016	34	Regular	3550	141.976	$339.70	$ 359.52	
12/11/2015	25	Regular	2660	117.888	$260.35	$ 271.40	
11/16/2015	33	Regular	2230	101.182	$222.22	$ 228.82	
10/14/2015	30	Regular	2410	108.667	$238.05	$ 246.64	
Total			**40380**		**$3,721.12**	$ 4,094.47	10.03%
					$0.09215	$0.10140	

Customer A7

Read Date	Elapsed Days	Bill Type	Usage	Avg / Day	Amount		
9/14/2016	33	Regular	4950	157.764	$428.62	$ 498.15	
8/12/2016	29	Regular	5490	197.172	$472.85	$ 551.63	
7/14/2016	30	Regular	4910	170.2	$425.34	$ 494.19	
6/14/2016	32	Regular	3790	123.963	$373.11	$ 383.29	
5/13/2016	30	Regular	2420	87.5	$246.61	$ 247.63	
4/13/2016	30	Regular	2950	106.033	$295.55	$ 300.11	
3/14/2016	32	Regular	3570	120.381	$311.82	$ 361.50	
2/11/2016	28	Regular	3750	143.993	$326.38	$ 379.33	
1/14/2016	34	Regular	4490	141.976	$386.20	$ 452.60	
12/11/2015	25	Regular	2600	117.888	$255.00	$ 265.45	
11/16/2015	33	Regular	3020	101.182	$292.44	$ 307.04	
10/14/2015	30	Regular	2960	108.667	$287.09	$ 301.10	
TOTAL			**44900**		**$4,101.01**	$ 4,542.04	10.75%
					$0.09134	$0.10116	

Sensitivity Analysis for Rate Class A (Largest) - Frankfort City Light and Power

Customer A8

Read Date	Elapsed Days	Bill Type	Usage	Avg / Day	Amount		
9/8/2016	34	Regular	6360	187.059	$544.11	$ 637.77	
8/5/2016	28	Regular	5240	187.143	$452.38	$ 526.87	
7/8/2016	31	Regular	4910	158.387	$425.34	$ 494.19	
6/7/2016	29	Regular	4450	153.448	$434.04	$ 448.64	
5/9/2016	33	Regular	3990	120.909	$391.58	$ 403.09	
4/6/2016	30	Regular	3120	104	$311.24	$ 316.95	
3/7/2016	31	Regular	5170	166.774	$441.19	$ 519.94	
2/5/2016	29	Regular	4190	144.483	$361.94	$ 422.90	
1/7/2016	31	Regular	3670	118.387	$319.91	$ 371.41	
12/7/2015	28	Regular	2730	97.5	$266.58	$ 278.33	
11/9/2015	33	Regular	3220	97.576	$310.27	$ 326.85	
10/7/2015	29	Regular	3590	123.793	$343.27	$ 363.49	
TOTAL			**50640**		**$4,601.85**	$ 5,110.42	11.05%
					$0.09087	$0.10092	

Customer A9

Read Date	Elapsed Days	Bill Type	Usage	Avg / Day	Amount		
9/8/2016	34	Regular	8290	243.824	$702.20	$ 828.88	
8/5/2016	28	Regular	7150	255.357	$608.82	$ 716.00	
7/8/2016	31	Regular	7560	243.871	$642.41	$ 756.60	
6/7/2016	29	Regular	5640	194.483	$543.92	$ 566.48	
5/9/2016	32	Regular	6910	215.938	$661.18	$ 692.24	
4/7/2016	31	Regular	5720	184.516	$551.30	$ 574.40	
3/7/2016	31	Regular	9870	318.387	$821.20	$ 985.34	
2/5/2016	28	Regular	10250	366.071	$851.93	$ 1,022.97	
1/8/2016	32	Regular	8470	264.688	$708.01	$ 846.71	
12/7/2015	28	Regular	6020	215	$559.93	$ 604.11	
11/9/2015	33	Regular	5510	166.97	$514.46	$ 553.61	
10/7/2015	29	Regular	5590	192.759	$521.59	$ 561.53	
TOTAL			**86980**		**$7,686.95**	$ 8,708.85	13.29%
					$0.08838	$0.10012	

Sensitivity Analysis for Rate Class A (Largest) - Frankfort City Light and Power

Customer A10

Read Date	Elapsed Days	Bill Type	Usage	Avg / Day	Amount		
9/8/2016	34	Regular	6360	187.059	$544.11	$ 637.77	
8/5/2016	28	Regular	4170	148.929	$364.73	$ 420.92	
7/8/2016	31	Regular	3300	106.452	$293.47	$ 334.77	
6/7/2016	29	Regular	2030	70	$210.60	$ 209.01	
5/9/2016	32	Regular	3260	101.875	$324.17	$ 330.81	
4/7/2016	31	Regular	3900	125.806	$383.26	$ 394.18	
3/7/2016	31	Regular	6910	222.903	$581.87	$ 692.24	
2/5/2016	28	Regular	7580	270.714	$636.05	$ 758.58	
1/8/2016	32	Regular	5960	186.25	$505.06	$ 598.17	
12/7/2015	28	Regular	3930	140.357	$373.59	$ 397.15	
11/9/2015	33	Regular	2440	73.939	$240.73	$ 249.61	
10/7/2015	29	Regular	1670	57.586	$172.07	$ 173.37	
TOTAL			**51510**		**$4,629.71**	$ 5,196.57	12.24%
					$0.08988	$0.10088	

ATTACHMENT SDB-S6
FINAL ECONOMIC DEVELOPMENT RIDER
WITH STATEMENT OF BENEFITS SB1 APPLICATION ATTACHMENT

On
Behalf of
Petitioner,
Frankfort City Light and Power

Petitioner's Exhibit S3

ECONOMIC DEVELOPMENT RIDER

Availability of Service

In order to encourage economic development in the Utility's service area, limited-term reductions in billing demands described herein are offered to qualifying new and existing customers who make application for service under this Rider prior to January 1, 2025.

Service under this Rider is intended for specific types of commercial and industrial customers whose operations, by their nature, will promote sustained economic development based on plant and facilities investment and job creation. This Rider is available to commercial and industrial customers served under Tariff PPL or Tariff IP who meet the following requirements:

(1) **Size:** A new customer must have a billing demand of 1,000 kW or more. An existing customer must increase billing demand by 1,000 kW or more over the maximum billing demand during the 12 months prior to the date of the application by the customer for service under this Rider (Base Maximum Billing Demand).
(2) **THD:** Total Harmonic Distortion. Both new and existing customers must comply with Standard IEEE 519-2014 or its most contemporary version, should the standard be revised.
(3) **Load Factor:** Both new and existing customers must maintain a monthly load factor of at least 70%. Load factor shall be calculated as follows: "Total monthly kWH"/["peak kWD" x "Days in Billing Period" x "24 hours"].
(4) **Power Factor:** Both new and existing customers must maintain a monthly power factor of at least 98%.
(5) **Applicable Standards:** Both new and existing customers shall comply with the most contemporary versions of National Electric Code, National Fire Protection Association Code, and relevant IEEE standards.
(6) **Business Type:** In no event shall service under this Rider be available to a customer whose principal business at the service location is classified in one of the following SIC Major Groups:

Standard Industrial Classification (SIC per US Dept. of Labor)

A: Agriculture, Forestry, and Fishing
- 01: Agricultural Production Crops
- 02: Agriculture production livestock and animal specialties
- 07: Agricultural Services
- 08: Forestry
- 09: Fishing, hunting, and trapping

C: Construction
- 15: Building Construction General Contractors and Operative Builders
- 16: Heavy Construction Other Than Building Construction Contractors
- 17: Construction Special Trade Contractors

F: Wholesale Trade
- 50: Wholesale Trade-durable Goods
- 51: Wholesale Trade-non-durable Goods

G: Retail Trade
- 52: Building Materials, Hardware, Garden Supply, and Mobile Home Dealers
- 53: General Merchandise Stores
- 54: Food Stores
- 55: Automotive Dealers and Gasoline Service Stations
- 56: Apparel and Accessory Stores
- 57: Home Furniture, Furnishings, and Equipment Stores
- 58: Eating and Drinking Places
- 59: Miscellaneous Retail

H: Finance, Insurance, and Real Estate
- 64: Insurance Agents, Brokers, and Service
- 65: Real Estate
- 67: Holding and Other Investment Offices

I: Services
- 70: Hotels, Rooming Houses, Camps, and Other Lodging Places
- 78: Motion Pictures
- 79: Amusement and Recreation Services

North American Industry Classification System (NAICS per OMB post 1997)
- 11: Agriculture, Forestry, Fishing and Hunting
- 22: Utilities
- 23: Construction
- 42: Wholesale Trade
- 44: Retail Trade
- 45: Retail Stores
- 48: Transportation
- 53: Real Estate Rental and Leasing
- 71: Arts, Entertainment, and Recreation
- 72: Accommodation and Food Services
- 81: Other Services (except Public Administration)

(3) A new customer, or the expansion by an existing customer, must result in the creation of at least 10 full-time equivalent jobs (FTE) maintained over the contract term at the service location. Utility reserves the right to verify FTE job counts. Failure to maintain the minimum required FTE jobs will result in the termination of this Rider.

(4) The customer must demonstrate through form SB-1, to the Utility's satisfaction that, absent the availability of this Rider, the qualifying new or increased demand would be located outside of the Utility's service territory or would not be placed in service due to poor operating economics.

Availability is limited to customers on a first-come, first-served basis for loads aggregating to 25 MVA.

Terms and Conditions

(1) To receive service under this Rider, the customer shall make written application to the Utility, using form SB-1, with sufficient information contained therein to determine the customer's eligibility for service.

(2) For new customers, billing demands for which deductions will be applicable under this Rider shall be for service at a new service location and not merely the result of a change of ownership. Relocation of the delivery point of the Utility's service does not qualify as a new service location.

(3) For existing customers, billing demands for which deductions will be applicable under this Rider shall be the result of an increase in business activity and not merely the result of resumption of normal operations following a force majeure, strike, equipment failure, renovation or refurbishment, or other such abnormal operating condition. In the event that such an occurrence has taken place during the 12-month period prior to the date of the application by the customer for service under this Rider, the monthly billing demands during the 12-month period shall be adjusted as appropriate to eliminate the effects of such occurrence.

(4) All demand adjustments offered under this Rider shall terminate no later than December 31, 2029.

(5) The existing local facilities of the Utility must be deemed adequate, in the judgment of the Utility, to supply the new or expanded electrical capacity requirements of the customer. If construction of new or expanded local facilities by the Utility is required, the customer may be required to make a contribution-in-aid of construction for the installed cost of such facilities pursuant to the provisions of the Utility's Terms and Conditions of Service.

Determination of Monthly Adjusted Billing Demand.

The qualifying incremental billing demand shall be determined as the amount by which the billing demand, as determined according to Tariff PPL or IP for the current billing period without this Rider, exceeds the Base Maximum Billing Demand. Such incremental billing demand shall be considered to be zero, however, unless it is at least 1,000 kW for new customers or existing customers.

The monthly adjusted billing demand under this Rider shall be the billing demand as determined according to Tariff PPL or IP for the current billing period without this Rider less the product of the qualifying incremental billing demand and the applicable Adjustment Factor. No Adjustment Factors shall be applied to any portion of minimum billing demands as calculated under Tariff PPL or IP.

Determination of Adjustment Factor

Standard New Development Customers – customers meeting all availability and terms and conditions above shall contract for service for a period of five (5) years with a scheduled Adjustment Factor as follows:

Year 1:	10%
Year 2 through 5:	5%

Urban Redevelopment Customers – customers meeting all availability and terms and conditions above, and that (1) are locating a new business in an existing building that has been unoccupied and/or has remained dormant for at least one or more years and has no current or prior relationship with the previous occupant, as determined by the Utility, and (2) taking delivery at one point that does not require significant distribution or transmission system investment, other than the connection of service, shall qualify the same as a Standard New Development Customer.

The appropriate adjustment factor shall be applicable over a period of 60 consecutive billing months beginning with the first such month following the end of the start-up period. The start-up period shall commence with the effective date of the contract addendum for service under this Rider and shall terminate by mutual agreement between the Utility and the customer. In no event shall the start-up period exceed 12 months.

Written Annual Statement of Substantial Compliance

Customers must apply for the Economic Development Rider using Form SB-1 “Statement of Benefits” which can be found as Attachment A.

Subsequent to qualifying for the Economic Development Rider, the Customer MUST file an updated SB-1 at least 30 days prior to the anniversary of the start date identified in the Utility’s confirmation that Customer is eligible for the Economic Development Rider. Failure to comply with the reporting requirements will result in termination of eligibility for the Economic Development Rider.

Terms of Contract

A contract or agreement addendum for service under this Rider, in addition to service under Tariff PPL or IP, shall be executed by the customer and the Utility for the time period which includes the start-up period and the five-year period immediately following the end of the start-up period. The contract addendum shall specify the Base Maximum Billing Demand, the anticipated total demand, the Adjustment Factor and related provisions to be applicable under this Rider, and the effective date for the contract addendum.

The customer may discontinue service under this Rider before the end of the contract or agreement addendum only by reimbursing the Utility for any demand adjustments received under this Rider billed at the applicable rate.

Special Terms and Conditions

Except as otherwise provided in this Rider, written agreements shall remain subject to all of the provisions of Tariff PPL or IP. This Rider is subject to the Utility's Terms and Conditions of Service.

STATEMENT OF BENEFITS
ECONOMIC DEVELOPMENT RIDER
Frankfort City Light and Power

DATE _____

FORM SB-1 / EDR

This statement is being completed for a customer that qualifies for an "Economic Development Rider."

INSTRUCTIONS:

1. This statement must be submitted to Frankfort City Light and Power at the time application is made for the Economic Development Rider. Please carefully fill out all fields.

2. In order to remain eligible for the Economic Development Rider, this statement must be submitted annually, at least 30 days in advance of each anniversary of the Project Start Date. Failure to submit the updated SB-1 will result in termination of the Economic development Rider.

SECTION 1	CUSTOMER INFORMATION	
Name of Customer		
Address of Customer *(number and street, city, state, and ZIP code)*		
Name of Contact Person	Telephone number ( )	E-mail address

SECTION 2	LOCATION AND DESCRIPTION OF INCREASED LOAD	
Location of Property	Estimated Start Date *(month, day, year)*	Est. Date Placed-in-Use *(mo, day, year)*
Description of Increased load. Please describe specific economic reasons why this EDR is required for the new load. Please also include Milestones, Timeline, and Expected Outcome. (You may attach additional pages as necessary.)		

SECTION 3	ESTIMATE OF EMPLOYEES AND SALARIES AS A RESULT OF PROPOSED PROJECT				
Current Number FTE		Number Retained FTE		Number Additional FTE	

SECTION 4	ESTIMATE OF ADDITIONAL ELECTRIC LOAD				
Current Peak Demand	Current Energy	New Energy	Increase in Peak Demand	New Peak Demand	New Load Factor

SECTION 5	STATEMENT OF COMPLIANCE	
Total Harmonic Distortion, (<V%, < I%):	THD V% shall be less than % at Utility demark	THD I% shall be less than % at Utility demark
Load Factor (LF > 70%):	Load Factor shall be greater than %	
Power Factor (PF > 98%):	Power Factor shall be greater than %	
Complies with all applicable standards (Yes, No)	Full or partial (circle one)	Describe:
Business Type (SIC or NAICS code):	SIC or NAICS code:	Describe:

SECTION 6	CUSTOMER CERTIFICATION	
I hereby certify that the representations in this statement are true.		
Signature of authorized representative	Title	Date signed *(month, day, year)*

FOR OFFICE USE ONLY		
The applicant meets the general standards in accordance with the Economic Development Rider. EDR Discount Limited to 10 years as outlined below: Year 1: 10% Year 2 through 5: 5%		
Approved *(Authorized signature and title)*	Telephone number ( )	Date signed *(month, day, year)*
Printed name	Frankfort City Light and Power 16 N. Main St., Frankfort, IN 46041	

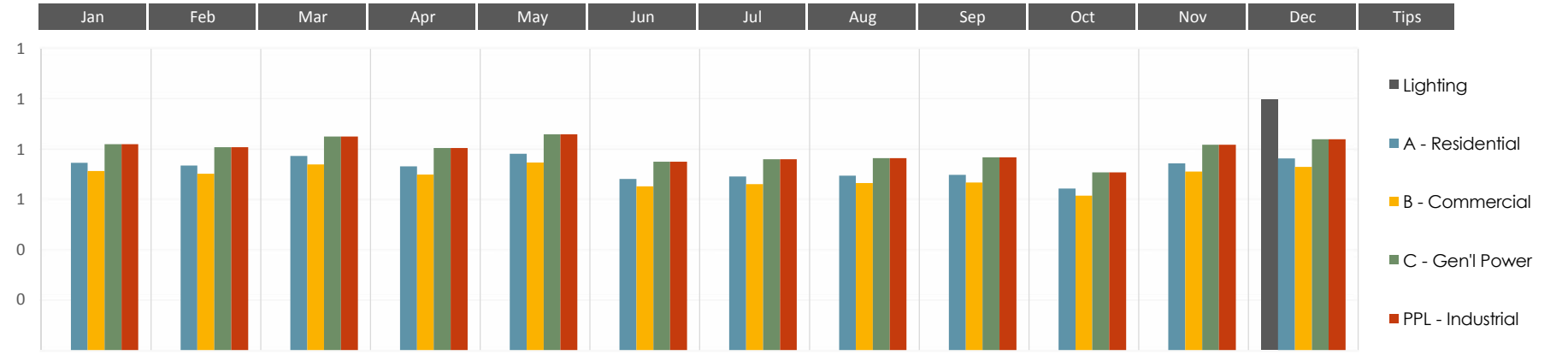
ATTACHMENT SDB-S7

COINCIDENT DEMAND WORKSHEETS

On
Behalf of
Petitioner,
Frankfort City Light and Power

Petitioner's Exhibit S3

FCL&P - Load Factors



Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Trend
Lighting	-	-	-	-	-	-	-	-	-	-	-	1.0000	1.0000	
A - Residential	0.7458	0.7350	0.7735	0.7316	0.7819	0.6823	0.6917	0.6955	0.6985	0.6435	0.7443	0.7635	8.6871	
B - Commercial	0.7134	0.7030	0.7399	0.6998	0.7479	0.6526	0.6617	0.6653	0.6681	0.6155	0.7119	0.7303	8.3094	
C - Gen'l Power	0.8204	0.8085	0.8509	0.8048	0.8601	0.7505	0.7609	0.7651	0.7683	0.7078	0.8187	0.8398	9.5558	
PPL - Industrial	0.8204	0.8085	0.8509	0.8048	0.8601	0.7505	0.7609	0.7651	0.7683	0.7078	0.8187	0.8398	9.5558	
Total	**3.10**	**3.06**	**3.22**	**3.04**	**3.25**	**2.84**	**2.88**	**2.89**	**2.90**	**2.67**	**3.09**	**4.17**	**37.11**	

JANUARY - 16

Summary	Tips

Date	Hour-end	Load Factor	Rates	WeekDay - Weather
1/17/16	19:00	0.00	Lighting	THU, 53.1/28.9F,0.09 in
1/17/16	19:00	0.75	A - Residential	
1/17/16	19:00	0.71	B - Commercial	
1/17/16	19:00	0.82	C - Gen'l Power	
1/17/16	19:00	0.82	PPL - Industrial	
		0.00	Expense 5	
Total		**3.10**		

Note: Date of Coincident Peak occurred one (1) month earlier than shown.

FEBRUARY - 16

Summary	Tips

Date	Hour-end	Load Factor	Rates	WeekDay - Weather
2/19/16	09:00	0.00	Lighting	TUE, 18.3/-0.9F,no data
2/19/16	09:00	0.74	A - Residential	
2/19/16	09:00	0.70	B - Commercial	
2/19/16	09:00	0.81	C - Gen'l Power	
2/19/16	09:00	0.81	PPL - Industrial	
		0.00	Expense 5	
Total		**3.06**		

Note: Date of Coincident Peak occurred one (1) month earlier than shown.

MARCH - 16

Summary	Tips

Date	Hour-end	Load Factor	Rates	WeekDay - Weather
3/11/16	08:00	0.00	Lighting	THU, 24.1/4.6F,0.00 in
3/11/16	08:00	0.77	A - Residential	
3/11/16	08:00	0.74	B - Commercial	
3/11/16	08:00	0.85	C - Gen'l Power	
3/11/16	08:00	0.85	PPL - Industrial	
		0.00	Expense 5	
Total		**3.22**		

Note: Date of Coincident Peak occurred one (1) month earlier than shown.

APRIL - 15

Summary	Tips

Date	Hour-end	Load Factor	Rates	WeekDay - Weather
4/6/15	08:00	0.0000	Lighting	FRI, 28/-6F, 0.00in.
4/6/15	08:00	0.7316	A - Residential	
4/6/15	08:00	0.6998	B - Commercial	
4/6/15	08:00	0.8048	C - Gen'l Power	
4/6/15	08:00	0.8048	PPL - Industrial	
		0.0000	Expense 5	
Total		**3.0411**		

Note: Date of Coincident Peak occurred one (1) month earlier than shown.

MAY - 15

Summary	Tips

Date	Hour-end	Load Factor	Rates	WeekDay - Weather
5/23/15	08:00	0.00	Lighting	THU, 55.9/28.0F,0.00 in
5/23/15	08:00	0.78	A - Residential	
5/23/15	08:00	0.75	B - Commercial	
5/23/15	08:00	0.86	C - Gen'l Power	
5/23/15	08:00	0.86	PPL - Industrial	
		0.00	Expense 5	
Total		**3.25**		

Note: Date of Coincident Peak occurred one (1) month earlier than shown.

JUNE - 15

Summary	Tips

Date	Hour-end	Load Factor	Rates	WeekDay - Weather
6/29/15	15:00	0.00	Lighting	FRI, 84.9/51.1F,0.00 in
6/29/15	15:00	0.68	A - Residential	
6/29/15	15:00	0.65	B - Commercial	
6/29/15	15:00	0.75	C - Gen'l Power	
6/29/15	15:00	0.75	PPL - Industrial	
		0.00	Expense 5	
Total		**2.84**		

Note: Date of Coincident Peak occurred one (1) month earlier than shown.

JULY - 15

Summary	Tips

Date	Hour-end	Load Factor	Rates	WeekDay - Weather
7/11/15	16:00	0.00	Lighting	THU, 89.1/66.0F,0.00 in
7/11/15	16:00	0.69	A - Residential	
7/11/15	16:00	0.66	B - Commercial	
7/11/15	16:00	0.76	C - Gen'l Power	
7/11/15	16:00	0.76	PPL - Industrial	
		0.00	Expense 5	
Total		**2.88**		

Note: Date of Coincident Peak occurred one (1) month earlier than shown.

AUGUST - 15

Summary	Tips

Date	Hour-end	Load Factor	Rates	WeekDay - Weather
8/28/15	15:00	0.00	Lighting	TUE, 90.0/66.9F,0.00 in
8/28/15	15:00	0.70	A - Residential	
8/28/15	15:00	0.67	B - Commercial	
8/28/15	15:00	0.77	C - Gen'l Power	
8/28/15	15:00	0.77	PPL - Industrial	
		0.00	Expense 5	
Total		**2.89**		

Note: Date of Coincident Peak occurred one (1) month earlier than shown.

SEPTEMBER - 15

Summary | Tips

Date	Hour-end	Load Factor	Rates	WeekDay - Weather
9/3/15	16:00	0.00	Lighting	MON, 89.1/62.1F,0.06 in
9/3/15	16:00	0.70	A - Residential	
9/3/15	16:00	0.67	B - Commercial	
9/3/15	16:00	0.77	C - Gen'l Power	
9/3/15	16:00	0.77	PPL - Industrial	
		0.00	Expense 5	
Total		**2.90**		

Note: Date of Coincident Peak occurred one (1) month earlier than shown.

OCTOBER - 15

Summary	Tips

Date	Hour-end	Load Factor	Rates	WeekDay - Weather
10/3/15	15:00	0.00	Lighting	THU, 91.9/66.0F,0.00 in
10/3/15	15:00	0.64	A - Residential	
10/3/15	15:00	0.62	B - Commercial	
10/3/15	15:00	0.71	C - Gen'l Power	
10/3/15	15:00	0.71	PPL - Industrial	
		0.00	Expense 5	
Total		**2.67**		

Note: Date of Coincident Peak occurred one (1) month earlier than shown.

NOVEMBER - 15

Summary	Tips

Date	Hour-end	Load Factor	Rates	WeekDay - Weather
11/8/15	14:00	0.00	Lighting	THU, 79.0/48.0F,0.00 in
11/8/15	14:00	0.74	A - Residential	
11/8/15	14:00	0.71	B - Commercial	
11/8/15	14:00	0.82	C - Gen'l Power	
11/8/15	14:00	0.82	PPL - Industrial	
		0.00	Expense 5	
Total		**3.09**		

Note: Date of Coincident Peak occurred one (1) month earlier than shown.

DECEMBER - 15

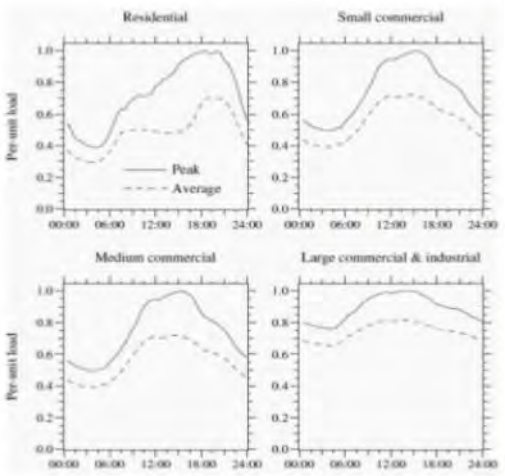
Summary	Tips

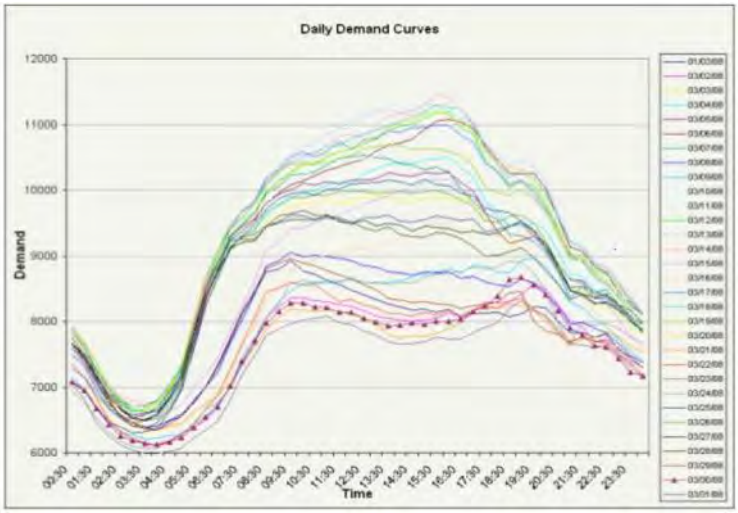
Date	Hour-end	Load Factor	Rates	WeekDay - Weather
12/23/15	09:00	1.00	Lighting	MON, 39.0/8.1F,0.00 in
12/23/15	09:00	0.76	A - Residential	
12/23/15	09:00	0.73	B - Commercial	
12/23/15	09:00	0.84	C - Gen'l Power	
12/23/15	09:00	0.84	PPL - Industrial	
		0.00	Expense 5	
Total		**4.17**		

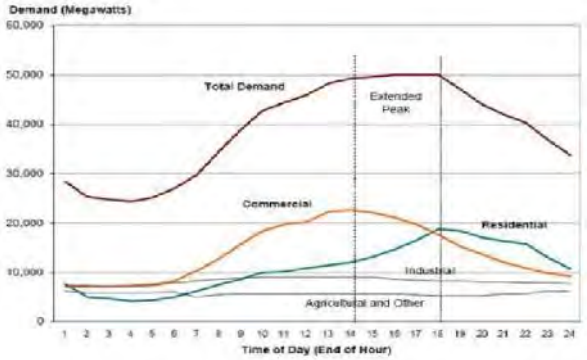
Note: Date of Coincident Peak occurred one (1) month earlier than shown.

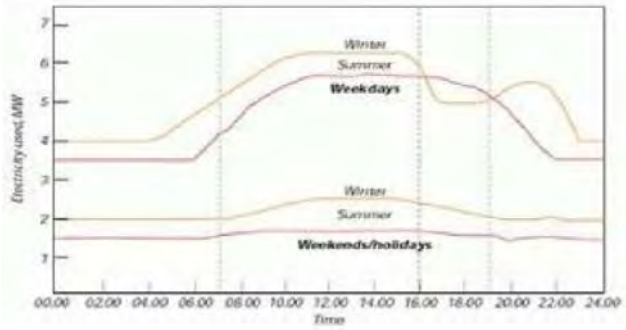
FCL&P - Load Factors

SYSTEM



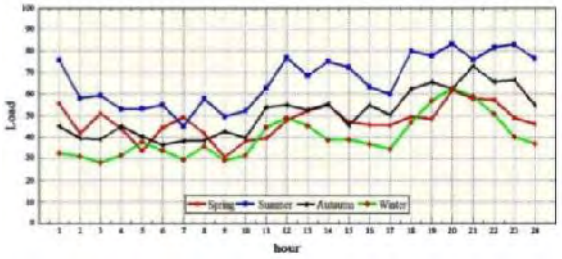


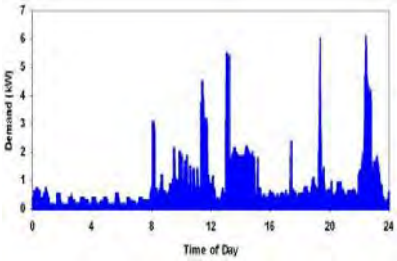




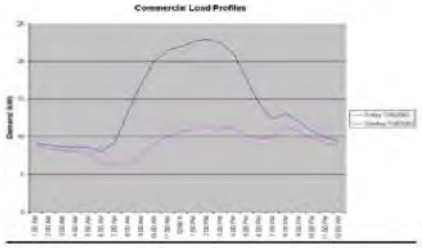
RESIDENTIAL

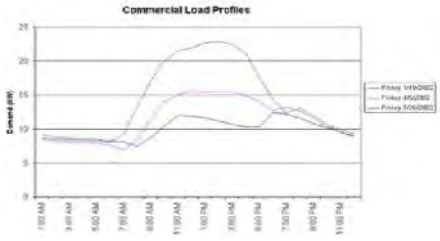
Typical non-holiday weekday daily load curves of residential customers during 4 seasons



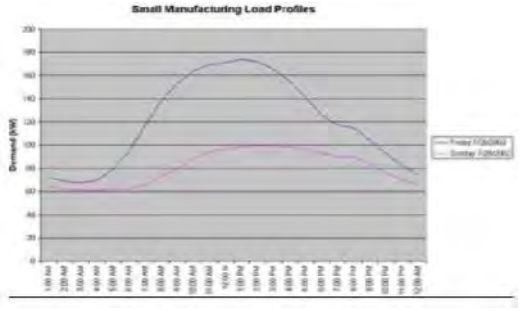


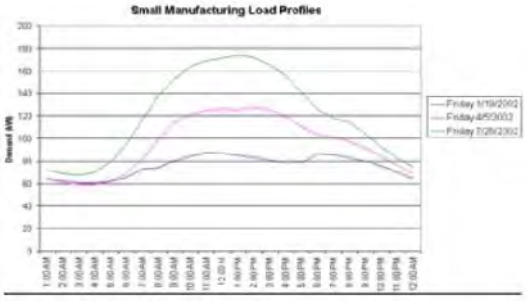
COMMERCIAL





GENERAL POWER





Notes:
1. The example curves were taken from a technical paper entitled "Electric load patterns for (residential/commercial/industrial) usage
2. These typical load curves were based on data prepared by EPRI, eia.gov, Itron, IPL and Vectren.
3. Values used in the table were based on estimates of actual system behavior and observation during the past three and one-half decades.

ATTACHMENT SDB-S8
CHANGES TO EXISTING RATE SCHEDULES

On
Behalf of
Petitioner,
Frankfort City Light and Power

Petitioner's Exhibit S3

Attachment S8: Changes to Existing Rate Schedules
Petitioner's Exhibit S3
Frankfort City Light & Power
2 Pages including Cover

SCHEDULE OF CHANGED RATES

	Existing	New
Rate A		
Customer Charge	$ 4.00	$ 8.00
Energy Charge per kWh	$ 0.045560	$ 0.099021
Rate B		
Customer Charge	$ 6.00	$ 15.00
Energy Charge per kWh	$ 0.053346	$ 0.103273
Rate C		
Customer Charge	$ 15.00	$ 30.00
Energy Charge per kWh	$ 0.048054	$ 0.098068
Rate PPL		
Customer Charge	$ -	$ 60.00
Energy Charge per kWh	$ 0.032295	$ 0.040554
Demand Charge per kVA	$ 10.150	$ 18.398
Rate IP		
Customer Charge	$ -	$ 600.00
Energy Charge per kWh	$ -	$ 0.028682
Demand Charge per kVA	$ -	$ 24.400

All Street Lights and Outdoor Lights remain the same.