FILED June 28, 2023 INDIANA UTILITY REGULATORY COMMISSION

INDIANAPOLIS POWER AND LIGHT COMPANY

(D/B/A AES INDIANA)

Cause No. 45911

VERIFIED DIRECT TESTIMONY

OF

BICKEY RIMAL ASSISTANT VICE PRESIDENT CONCENTRIC ENERGY ADVISORS, INC.

SPONSORING WITNESS BR ATTACHMENTS 1 THROUGH 11

Table of Contents

I.	INTRO	DDUCTION AND QUALIFICATIONS 1
II.	ALLO	CATED COST OF SERVICE STUDY
	A.	Introduction to ACOSS
	B.	Principles of ACOSS Preparation
III.	AES I	NDIANA'S ACOSS
	1.	Sources of the Underlying Data
	2.	Functionalization and Classification of Costs
	C.	Allocations to Rate Classes
		(1) Allocation of Demand-related Costs
		(2) Allocation of Energy-related Costs
		(3) Allocation of Customer-related Costs
IV.	RESU	LTS OF AES INDIANA'S ACOSS
V.	RATE	DESIGN
	1.	Rate Design Objectives and Principles
VI.	DESC	RIPTION OF PROPOSED CLASS REVENUE REQUIREMENTS
	1.	Mitigation of Class Impacts
	D.	Rate Design
VII.	REVE	NUE PROOF AND TYPICAL BILLS
VIII.	SUMN	ARY AND CONCLUSIONS

VERIFIED DIRECT TESTIMONY OF BICKEY RIMAL ON BEHALF OF AES INDIANA

1 I. INTRODUCTION AND QUALIFICATIONS

2 Q1. Please state your name and business address.

A1. My name is Bickey Rimal and my business address is 1300 19th Street, Suite 620,
Washington, DC 20036.

5 Q2. By whom are you employed and in what capacity?

A2. I am employed by Concentric Energy Advisors, Inc. ("Concentric") as an Assistant Vice
President.

8 Q3. Please describe your professional background and education.

A3. I have over 12 years of experience in the utility industry. I hold a Bachelor of Arts degree
from Colgate University. I hold a Masters in International Public Affairs with a focus on
Energy Policy from the University of Wisconsin in Madison. I have provided expert
testimony on cost allocation issues on multiple occasions for various electric, gas, water,
and wastewater utility clients. A summary of my education and experience is provided as

14 <u>AES Indiana Attachment BR-1</u>.

15 Q4. Have you presented expert testimony in other proceedings?

A4. Yes. I have testified before the Indiana Utility Regulatory Commission ("IURC" or the
"Commission"). In addition to the IURC, I have testified previously before the Arizona
Corporation Commission, Connecticut Public Utilities Regulatory Authority, Maine Public

1		Utilities Commission, Massachusetts Department of Public Utilities, New York State
2		Department of Public Service, and Nova Scotia Utility and Review Board.
3	Q5.	On whose behalf are you testifying?
4	A5.	I am testifying on behalf of AES Indiana ("Company").
5	Q6.	What is your assignment in this proceeding?
6	A6.	AES Indiana retained Concentric to conduct a fully-allocated cost-of-service study
7		("ACOSS") to determine the embedded costs of serving its various retail electric
8		customers, and design rates that would be reasonable and appropriate for recovering the
9		test year revenue requirements from the various customers. In this regard, I am sponsoring
10		the class cost of service study and rate design filed in this proceeding. In addition, I am
11		also sponsoring the results of a scenario ACOSS and rate design analysis that treat large
12		low load factor customers as a separate rate classification.
13	Q7.	Please summarize the nature and purpose of your testimony?
14	A7.	My testimony addresses the Company's cost of service and rate design studies. First, I
15		discuss the purpose of an ACOSS and describe the Concentric Cost of Service Model
16		("Concentric Model") used in conducting AES Indiana's electric cost of service study.
17		Second, I discuss various principles of cost allocation, factors that influence the cost
18		allocation framework, and the underlying methodology and basis used in the Company's
19		electric cost of service study.

1	Third, I describe the studies of relative costs and other analyses employed to assign the
2	various categories of plant and operation and maintenance ("O&M") expenses to the
3	respective customer classes.
4	Fourth, I present the class-by-class rate of return results and corresponding revenue
5	surpluses or deficiencies from AES Indiana's ACOSS. This presentation will include the
6	resulting unit costs by class for customer, demand, and energy-related costs within the
7	ACOSS.
8	Fifth, I describe the method used to apportion the Company's revenue deficiency to the
9	various rate schedules. In particular, I describe the principles and methods used to mitigate
10	the impacts on those classes that would otherwise receive large rate increases if the
11	unmitigated results of the ACOSS were to be used to set the rates in this proceeding.
12	Sixth, I describe the process used to design the rates that are being proposed in this
13	proceeding.
14	Finally, I discuss the bill impacts on customers resulting from the proposed rates.

15 **Q8.** Are you sponsoring any attachments?

16 A8. Yes. I am sponsoring the following attachments:

Attachment No.	Name
AES Indiana Attachment BR-1	Résumé
AES Indiana Attachment BR-2	Description of the ACOSS Model
AES Indiana Attachment BR-3	Summary of Class Cost Allocation and Unit Costs
AES Indiana Attachment BR-4	Proposed Mitigated Revenue Requirement by Class
AES Indiana Attachment BR-5	Industrial Rate Design
AES Indiana Attachment BR-6	Class Revenue Summary
AES Indiana Attachment BR-7	Test Year Revenue Proofs at Current and Proposed Rates
AES Indiana Attachment BR-8	Summary of Proposed Rate Design

AES Indiana Attachment BR-9	Residential Bill Impacts
AES Indiana Attachment BR-10	Industrial Low Load Factor Scenario Analysis
AES Indiana Attachment BR-11	TDSIC Allocation Factors

1

2 **Q9.** Are you submitting any workpapers?

3 A9. Yes. I am submitting the following workpapers:

Workpapers	Name
AES Indiana Workpaper BR-1.0C	CONFIDENTIAL Cost of Service Model [Excel
	file]
AES Indiana Workpaper BR-1.1	Functionalization, Classification, and Allocation
	Factor Assignment
AES Indiana Workpaper BR-1.2	Internal Allocation Factors
AES Indiana Workpaper BR-1.3	Detail Results of ACOSS
AES Indiana Workpaper BR-2.0	Class Allocation Factors – External [Excel file]
AES Indiana Workpaper BR-2.1	Class Allocation Factors Summary
AES Indiana Workpaper BR-2.2	Primary Secondary Study
AES Indiana Workpaper BR-2.3	Minimum System Study
AES Indiana Workpaper BR-2.4	Peak Demands
AES Indiana Workpaper BR-2.5	Customer Account Analysis
AES Indiana Workpaper BR-2.6	Uncollectibles Analysis
AES Indiana Workpaper BR-2.7	Meters and Services
AES Indiana Workpaper BR-3.0C	CONFIDENTIAL Rate Design and Revenue Proof
	Calculations [Excel file]
AES Indiana Workpaper BR-4.0	Lighting Rate Design Calculations [Excel file]
AES Indiana Workpaper BR-5.0	Residential Bill Impact Calculations [Excel file]

- 4
- 5 The workpapers that end in zero (e.g., 1.0) are provided as excel files, while the workpapers
- 6 with a non-zero suffix (e.g., 1.1) are provided as hardcopy excerpts from the excel files.

7 **Q10.** Are you sponsoring any financial exhibits in this case?

- 8 A10. Yes. I sponsor <u>AES Indiana Financial Exhibit AESI-OPER, Schedule REV10</u> Electric
- 9 Operating Revenue Adjustment at Proposed Rates.

Q11. Were the attachments, workpapers, and financial exhibits that you sponsor prepared
 or assembled by you or under your direction and supervision?

3 A11. Yes.

4 II. ALLOCATED COST OF SERVICE STUDY

5

A. Introduction to ACOSS

6 Q12. Please describe the general approach used to develop the ACOSS?

7 A12. The purpose of the ACOSS in this proceeding is to allocate AES Indiana's overall revenue 8 requirement to the various classes of service in a manner that reflects the relative costs of 9 providing service to each class. This is accomplished through analyzing costs and 10 assigning each customer or rate class its proportionate share of the utility's total revenues 11 and costs within the test year. The results of these studies can be utilized to determine the relative cost of service for each customer class and help to determine the individual class 12 13 revenue responsibility. The results also provide useful guidance in terms of designing rates for each class. 14

To allocate costs to the various classes, I reviewed AES Indiana's expense and plant accounts and worked with various AES Indiana personnel to develop studies of the relative costs of providing facilities and services for each rate class and analyzed the key factors that cause the costs to vary.

Q13. Please describe the Concentric Model that was used in conducting the ACOSS filed
 in this proceeding.

A13. AES Indiana has selected the Concentric Model for purposes of conducting the electric
 ACOSS in this general rate case. The same model was used in AES Indiana's most recent

rate cases in Cause Nos. 45029 and 44576. Concentric has developed a proprietary model
 for the purpose of conducting allocated cost of service and Concentric is using that model
 for purposes of conducting the electric ACOSS in this rate case. A brief description of the
 Concentric Model is provided with this testimony as AES Indiana Attachment BR-2.

5 Q14. Is an electronic copy of the Concentric Model provided to the Commission?

A14. Yes. The Concentric Model in Excel format with formulas intact is included with the
workpapers provided to the Commission as Confidential AES Indiana Workpaper BR 1.0C supporting my Direct Testimony. In addition, hardcopy details of the cost
functionalization, classification, and allocation results produced by the model are provided
in workpapers AES Indiana Workpaper BR-1.1, AES Indiana Workpaper BR-1.2 and AES
Indiana Workpaper BR-1.3.

12

B. <u>Principles of ACOSS Preparation</u>

13 Q15. What is the guiding principle that should be followed when performing an ACOSS?

14 A15. The fundamental principle underlying an ACOSS is that cost allocation should follow cost 15 causation. Cost causation addresses the question of which customer or group of customers 16 causes the utility to incur particular types of costs. In order to answer this question, it is 17 necessary to establish a relationship between the services used by a utility's customers and 18 the particular costs incurred by the utility in serving those customers.

19 Q16. What are the steps to performing an ACOSS?

A16. In order to establish the cost responsibility of each customer class, initially a three-step
analysis of the utility's total operating costs must be undertaken. The three steps which are

the predicate for an ACOSS are: (1) cost functionalization; (2) cost classification; and (3)
 cost allocation.

3 **O**

Q17. Please describe cost functionalization.

4 A17. The first step is cost functionalization, where the plant investment costs and operating 5 expenses are categorized by the operational functions with which they are associated. AES 6 Indiana's primary functional cost categories associated with electric service include 7 Production, Transmission, Primary Distribution, Secondary Distribution, and Customer 8 Accounts and Services. In addition, various categories of costs within the distribution 9 function are assigned to separate sub-functions to the extent their costs vary in response to 10 different customer class characteristics. Indirect costs that support these functions, such as 11 General Plant, and Administrative and General Expenses, are allocated to functions using allocation factors related to plant and/or labor ratios. 12

13

Q18. Please describe cost classification.

14 A18. The second step, cost classification, further separates the functionalized plant and expenses 15 according to the primary driver of the costs. These factors are: (1) the number of 16 customers; (2) the need to meet the peak demand requirements that customers place on the 17 system; and (3) the amount of electricity consumed by customers. These classification 18 categories have been identified for purposes of the ACOSS as 1) Customer Costs, 2) 19 Demand Costs, and 3) Energy Costs, respectively.

20 Q19. How are these classification categories 1) Customer Costs; 2) Demand Costs and 3)

21 Energy Costs related to the amount of costs incurred by the Company?

A19. *Customer* Costs are incurred to extend service to and attach a customer to the distribution
 system, meter any electric usage, and maintain the customer's account. Customer Costs
 are largely a function of the number of customers served and continue to be incurred
 whether the customer uses any electricity. They may include capital costs associated with
 minimum size distribution systems, services, meters, and customer billing and accounting
 expenses.

Demand Costs are capacity-related costs associated with plant that is designed, installed, and operated to meet maximum hourly or daily electric usage requirements, such as generating plants, transmission lines, transformers and substations, or more localized distribution facilities which are designed to satisfy individual customer maximum demands. Demand costs are fixed in nature, and do not vary with the number of customers or the amount of energy that customers receive.

Energy Costs are those costs which vary with the amount of kilowatt hours ("kWh") sold to customers. For example, included in the instant study are base fuel rates as well as some production operating costs that tend to vary with the amount of energy produced. However, except for fuel, the vast majority of AES Indiana's costs are fixed with respect to energy usage and very little of its remaining delivery service cost structure is energy related.

Q20. What is the process followed to appropriately classify costs as Customer, Demand, and Energy?

A20. Usually, a determination on the classification of costs can be made simply by knowing the
 type of activities or assets that reside within a particular FERC account. In these instances,
 the entire account can be classified into a single category. However, for some FERC

account functions it is beneficial to conduct classification studies to determine which
 portion of an account is associated with each classification category. Further discussion of
 the classification studies used in AES Indiana's ACOSS is provided in the section
 discussing studies of relative costs below.

5

Q21. Please describe cost allocation.

6 A21. The third and final step, cost allocation, is the allocation of each functionalized and 7 classified cost element to the individual customer or rate class that cause the cost to be 8 incurred. Customers generally are divided into customer classes based on the type and 9 character of services that they require. Costs typically are allocated to these customer 10 classes based on factors related to the number of customers and the amount of capacity 11 demanded by customers. For example, much of the plant and equipment cost depends upon 12 the peak demand of the customers and these costs were allocated based on the peak 13 demands of the rate class. Other portions of the cost depend upon the number of customers 14 on the system and these costs were allocated on a customer, or weighted-customer basis. 15 In addition, certain variable production costs as well as fuel and purchased power costs 16 primarily depend upon the amount of energy consumed by customers. These costs were 17 allocated based on the amount of energy consumed, adjusted for losses of energy that occur 18 across the transmission and distribution system.

19 Q22. How do you then establish the fully-allocated costs related to various utility services?

A22. To establish these relationships, one must analyze a utility's electric system design,
 physical configuration and operations, its accounting records, and its system and customer
 load data. From the results of those analyses, methods of direct assignment and common

cost allocation methodologies can be chosen for each of the utility's plant and expense
 elements.

3 Q23. Please explain the term "direct assignment."

The term "direct assignment" means the assignment of costs to a specific customer or class 4 A23. 5 of customers based on that customer's or class's exclusive identification with the particular 6 plant or expense at issue. Usually, costs that are directly assigned relate to costs incurred 7 exclusively to serve a specific customer or class of customer. Direct assignments best 8 reflect the cost causative characteristics of serving individual customers or classes of 9 customers. Therefore, in performing a cost of service study, one seeks to maximize the 10 amount of plant and expense directly assigned to a particular customer or customer classes 11 to avoid the need to rely upon other more generalized allocation methods. An alternative 12 to direct assignment is an allocation methodology based on an analysis of factors that affect 13 the relative costs of serving particular customer classes.

14 Q24. What prompts the need to perform a study of the relative costs?

15 A24. When direct assignment is not readily apparent from the description of the costs recorded 16 in the various utility plant and expense accounts, further analysis will need to be conducted 17 to derive an appropriate basis for cost allocation. For example, in evaluating the costs 18 charged to certain operating or administrative expense accounts, it is customary to assess 19 the underlying activities, the related services provided, and for whose benefit the services 20 were performed.

Q25. Is it realistic to assume that a large portion of the plant and expenses of a utility can be directly assigned to a specific customer or certain customer classes?

A25. No. The nature of utility operations is characterized by the existence of facilities used jointly or commonly by multiple customers and classes. To the extent that a utility's plant and expenses cannot be directly assigned to customer classes, allocation methods based on cost causation must be derived to assign or allocate the remaining costs appropriately to the customer classes. The analyses discussed above facilitate the derivation of reasonable allocation factors for cost allocation purposes.

Q26. Please explain the considerations relied upon in determining the cost allocation methodologies that are used to perform an ACOSS.

9 A26. As stated above, to allocate costs within any cost of service study, the factors that cause 10 the costs to be incurred must be identified and understood. The availability of data for use 11 in developing alternative cost allocation factors is also a consideration. In evaluating any 12 cost allocation methodology, appropriate consideration should be given to whether it 13 provides a sound rationale or theoretical basis, whether the results reflect cost causation 14 and are representative of the costs of serving different types of customers, as well as the 15 stability of the results over time.

16 III. AES INDIANA'S ACOSS

Q27. What attachments and workpapers show the allocation of costs to the various rate classes?

19 A27. The results of the ACOSS are summarized in <u>AES Indiana Attachment BR-3</u>. The 20 assignment of functionalization, classification and allocation factors to each cost item is 21 shown on AES Indiana Workpaper BR-1.1 and the internal allocators used to assign 22 various overhead costs to rate classes are shown on AES Indiana Workpaper BR-1.2. Once the costs are functionalized and classified, they are allocated to rate classes. The details of those allocations are shown on AES Indiana Workpaper BR-1.3 and the primary class-cost allocation factors are shown on AES Indiana Workpaper BR-2.1. In addition, various special studies of relative costs used in the classification and allocation of costs are presented further in my testimony.

Q28. Are there new rate codes in the current ACOSS as compared to the one from the last case?

8 A28. Yes. AES Indiana is proposing to add a new rate for small metered devices owned by 9 municipal customers. As discussed by Company witness Aliff, this new rate (Rate MD -10 Metered Municipal Device (Small)) is intended to be used by municipal customers for 11 metered traffic signals, public safety lighting, holiday lighting and public safety devices. 12 These customers are currently taking service under rate code SS and are expected to 13 migrate to Rate MD if approved. The ACOSS proposed in this instant case treats Rate MD 14 as a separate rate classification and allocates cost to that class appropriately based on cost 15 causation.

16 **1.** Sources of the Underlying Data

17 Q29. What is the source of the cost data analyzed in AES Indiana's ACOSS?

18 A29. All cost of service data have been extracted from the Company's total cost of service (*i.e.*,

the base rate revenue requirement) contained in this general rate case filing for the historical test year ending December 31, 2022. Where more detailed information was required to perform various analyses related to certain plant and expense elements, the data were derived from the historical books and records of the Company and information provided
 by relevant company personnel.

Q30. Did you make any adjustments to the total cost of service as provided by AES Indiana?

5 A30. Yes. I made an adjustment to eliminate negative rate base that occurs for the APL lighting 6 rate codes. This is the result of negative net plant balances associated with FERC account 7 371 – Installations on Customer Premises. A negative rate base incorrectly suggests a 8 negative cost to providing lamps and equipment to these customers. To remedy this, I set 9 the rate base for FERC account 371. As a result of this remedy, I needed to redistribute 10 the negative rate base value to the other distribution accounts to ensure the total rate base 11 was correct. This is similar to how the Company treated the negative rate base associated 12 with FERC account 371 in its two most recent rate cases¹.

13 2. Functionalization and Classification of Costs

14 Q31. How did you functionalize and classify AES Indiana's costs?

A31. The process starts with the assignment of the Company's FERC accounts to a specific function. In some instances, the costs in an account are first split into separate functions or classifications if the costs in the account are incurred to perform more than one function, or the costs in an account can be said to vary significantly with respect to more than one factor. For example, the accounts for distribution system poles, towers and fixtures, and conductors and conduits, have been separated into two functions: primary distribution and secondary distribution. In addition, these costs have been further separated into demand

¹ Cause Nos. 44576 and 45029.

and customer classifications. Similarly, a portion of the production O&M expenses other
 than fuel have been classified as either fixed (demand-related) costs or variable (energy related) costs.

Plant and O&M costs related to production, transmission and distribution generally can be assigned directly to specific functions, but various indirect costs related to overhead such as intangible plant and general plant, as well as administrative and general expenses are allocated to functions using "internal allocators" that are based on the relative amount of certain costs that have been directly assigned to each function. The specific functionalization allocators used to assign overhead costs have been selected to reflect the type of direct costs that each overhead account generally supports.

Q32. Do you have a workpaper that provides details of the functionalization and classification process?

13 A32. Yes. The assignment of functionalization and classification factors are shown on AES 14 Indiana Workpaper BR-1.1. Each cost item and the amount of dollars therein, is shown in the first column of costs shown on the workpaper. If an account is split into sub-functions, 15 16 or into separate classifications, those splits are also shown in that first column. As 17 mentioned previously, a few accounts, such as poles and conductors, have split 18 classifications to reflect the fact that a portion of the costs are demand-related, and a portion 19 of the costs are customer-related. Similarly, a portion of the O&M expenses of the 20 generating plants are classified as either fixed (demand-related) costs or variable (energy-21 related) costs.

22 Q33. Please explain the primary-secondary study.

A33. Since the costs associated with distribution facilities are not specifically identified in the
 financial accounting records as being Primary Distribution (480 V – 34.5 kV) or Secondary
 Distribution (< 480 V), the distribution costs in Accounts 364–367 have been assigned to
 Primary or Secondary distribution functions based on cost-related ratios that were
 developed from analyses of the distribution plant records.

6 Distribution poles were functionalized between primary and secondary voltages based on 7 the relative cost of replacing all primary poles versus secondary poles. Using AES 8 Indiana's Geographic Information System ("GIS"), the number of poles carrying primary 9 versus secondary voltage by height and class was obtained. For each category of pole, the 10 pole count was multiplied by the replacement cost of that pole type to obtain the total 11 replacement cost of that pole type. Using the total costs of all poles by voltage, the ratio 12 of primary poles to secondary poles was calculated. The results of this analysis are provided on AES Indiana Workpaper BR-2.2 - Primary Secondary Study. 13

14 Distribution conductors were functionalized between primary and secondary voltages by 15 utilizing length of conductors and replacement costs of conductors serving primary versus 16 secondary distribution systems. Using AES Indiana's GIS, the length of conductors 17 carrying primary versus secondary voltage was obtained. For each conductor type, the 18 length of the conductor was multiplied by the replacement cost of that conductor to obtain 19 the total cost of that conductor type. Using the total costs of all conductors by voltage, the 20 ratio of primary conductors to secondary conductors was calculated. The results of this 21 analysis are also provided on AES Indiana Workpaper BR-2.2 - Primary Secondary Study.

22 Q34. Please explain the Minimum System Study.

1 A34. The costs associated with a distribution system are related to both the peak amount of load 2 that the system is designed to deliver and the number of customers and premises that it is 3 designed to serve. Consequently, it is appropriate to allocate a portion of the distribution 4 system costs on a demand-related basis and a portion on a customer-related basis. In order 5 to classify a certain portion of the distribution system costs as demand-related or customer-6 related, a Minimum System Study was conducted which included an analysis for poles and 7 an analysis for conductors. The minimum system analysis compares the cost of a 8 hypothetical minimum system (*i.e.*, a system sized to simply connect customers) to the 9 total cost of the entire system. The minimum system cost represents the customer-related 10 costs; whereas the total costs less the minimum system costs represent the demand-related 11 costs (*i.e.*, total cost is split between the customer component and the demand component).

12 The Primary and Secondary Analysis for poles described above provided the total cost and 13 total count of primary and secondary poles. This total count of primary poles was 14 multiplied by the replacement cost of a minimum sized primary pole to calculate the minimum system replacement cost of primary poles. This was then compared to the total 15 16 replacement cost of primary poles to determine the portion of primary poles that is 17 customer related and demand related. A similar analysis was conducted for secondary 18 poles. The results of this analysis are provided on AES Indiana Workpaper BR-2.3 – 19 Minimum System Study.

The Primary and Secondary Analysis for conductors described above provided the total cost and total circuit miles of primary and secondary conductors. A hypothetical minimum system replacement cost was calculated by taking the total circuit feet of conductor that related to the primary system and multiplying it by the replacement cost of a minimum sized primary conductors. The minimum system replacement cost was then compared to
the total system replacement costs to arrive at the customer related and demand related
costs for primary conductors. A similar analysis was conducted for secondary conductors.
The results of this analysis also are provided on AES Indiana Workpaper BR-2.3 –
Minimum System Study.

Q35. Please explain the functionalization of production O&M into fixed and variable components.

A35. As a general matter, with the exception of fuel costs, most production O&M expenses tend to fluctuate very little in response to changes in a generating plant's output. In reviewing production O&M expenses with Company personnel, it was determined that certain production operating expenses related to materials such as limestone and chemicals are clearly variable; specifically, certain portions of Accounts 502, 505, 506, and 513. These expenses were calculated for the test year, and it was determined that about four percent of non-fuel production O&M expense was variable.

15 Q36. How are the costs then assigned to functions?

16 A36. The next step in the process is to spread the costs listed in the first column of costs on AES 17 Indiana Workpaper BR-1.1 to the various columns that designate the classifications and 18 functions. In addition, several categories of revenue are designated on AES Indiana 19 Workpaper BR-1.1 so that they ultimately will be credited to the cost of service of the 20 various rate classes.

21 **Q37.** How were direct costs functionalized?

A37. The direct costs of distribution plant and O&M expenses are directly assigned to their
proper function and classification. O&M costs that are readily-identified with a specific
function are assigned directly to the corresponding function. Distribution Supervision and
Engineering expenses (Accounts 580 and 590) are allocated to functions using factors
based on direct distribution operation labor and direct distribution maintenance labor.
Miscellaneous Distribution Expense (Accounts 588) and Rents (Account 589) are allocated
to distribution functions using factors based on total distribution plant.

8 Q38. How did the ACOSS allocate distribution-related O&M expenses?

9 A38. In general, these expenses were allocated based on the cost allocation methods used for the 10 Company's corresponding plant accounts. This is based on the assumption that a utility's 11 distribution-related O&M expenses are generally thought to support the utility's 12 corresponding plant in service accounts. Put differently, the existence of particular plant 13 facilities necessitates the incurrence of operating cost (*i.e.*, expenses by the utility to 14 operate and maintain those facilities). Thus, the allocation basis for a particular expense 15 account will be the same basis as that used to allocate the corresponding plant account.

16 **Q39.** How are overhead costs functionalized?

A39. Indirect plant costs are allocated to functions based on ratios derived from direct plant
 rosts. For example, Intangible Plant is allocated based on the relative amount of
 production, transmission and distribution plant directly assigned to each function. General
 Plant is assigned using the "Direct Labor" allocator.

Administrative and General Expenses were allocated to various functions using three
 different allocators. First, Salaries, Office Supplies, Administrative Expenses Transferred,

Injuries and Damages, Employee Pensions and Benefits, and Maintenance of General Plant
 were allocated using the direct labor allocation factor. Second, Property Insurance was
 allocated using the relative amount of rate base associated with each function. Third,
 Outside Services, Regulatory Commission Expense, General Advertising Expense, and
 Rents were allocated using a combination of the direct labor and the direct plant allocators.

Q40. How were taxes other than income taxes assigned to functions?

6

A40. All taxes, except for income taxes, were functionalized in a manner that reflects the specific
cost associated with the particular tax expense category. Generally, taxes can be
functionalized using the tax assessment method established for each tax category, (*e.g.*,
payroll, property, or sales taxes). Depending on the method of assessment, other taxes
were assigned or allocated to functions using either: (1) direct labor ratios; or (2) plant
ratios.

13 Q41. How were income taxes assigned to functions?

A41. Because income taxes are a function of the return on rate base, income taxes were allocated
to functions based on the amount of rate base associated with each function.

16 C. <u>Allocations to Rate Classes</u>

17 Q42. What was the next step in the ACOSS?

18 A42. After functionalizing and classifying the costs as shown on AES Indiana Workpaper BR-

- 19 1.1, the functionalized and classified costs were allocated to the individual rate codes or
- 20 classes on AES Indiana Workpaper BR-1.3 Allocation to Rate Classes.

1

(1) <u>Allocation of Demand-related Costs</u>

2 How were the demand-related costs allocated in the proposed ACOSS? 043. 3 A43. I utilized a coincident peak demand method to allocate production and transmission costs, 4 and a non-coincident peak demand method to allocate demand-related distribution system 5 costs. "Coincident Peak" refers to the demand of a class at the time when the overall system 6 demand is at its peak. "Non-coincident Peak" refers to the highest level of demand that an 7 individual class experienced during the year or month. This non-coincident peak for a 8 given class may coincide with the overall system peak but, generally it occurs at other times 9 that are off-peak for the system as a whole. The factors used to allocate costs to rate classes 10 are developed in AES Indiana Workpaper BR-2.0, and the resulting allocation factors are 11 shown on AES Indiana Workpaper BR-2.1 – Class Allocation Factors Summary. 12 Coincident and Non-Coincident peak demands for each of the classes are also shown on 13 AES Indiana Workpaper BR-2.4. 14 What was the source of the data used to develop the demand-related allocation **O44**. 15 factors? 16 A44. This data were provided to Concentric by AES Indiana based on information collected and 17 calculated as part of the Company's ongoing load research program. The peak demand 18 allocators utilized in the ACOSS are shown on AES Indiana Workpaper BR-2.4. The 19 determination of peak demand allocators is described in more detail by AES Indiana 20 witness Fox.

Q45. Which coincident peak demand allocation method did you utilize to allocate production and transmission demand-related costs?

A45. I utilized the coincident peaks during each of the twelve months of the test period ("12CP")
to allocate demand-related costs associated with the production and transmission functions.
This is the method the Company used in its two most recent rate cases². In addition, I
applied the FERC's cost allocation tests to AES Indiana's load characteristics. As shown
in the table below, AES Indiana met two of these three tests for the test year (both actual
and normal), which indicates that the 12CP method continues to be appropriate.

	Peak -		
	Off-Peak		
	%	Low/Annual	Avg/Annual
	Difference	Peak Ratio	Peak Ratio
Use 12 CP if:	≤ 19.0%	$\geq 66.0\%$	≥ 81.0%
Test Year - Normal	15.5%	59.3%	82.5%
Test Year - Actual	14.7%	56.8%	81.5%

7

8 Q46. Which peak demand method did you use to allocate the costs of demand-related 9 distribution costs?

10 I used the non-coincident peak demands of customer classes to allocate the costs of A46. 11 demand-related distribution costs. Although the production and transmission facilities are 12 designed to meet the coincident peak demands of the entire system, as the system moves 13 further from the generating plants and closer to the ultimate retail consumers, the primary 14 factor affecting the planning and sizing of facilities is the level of peak demands in local areas. To the extent that customer classes have their individual peaks at different times, 15 16 the Company must plan and install facilities to accommodate those individual peaks. In 17 addition, to the extent that these facilities may be used jointly by different classes, the non-

² Cause Nos. 44576 and 45029.

coincident peak method ensures that all classes share in the costs of these facilities. As a
 result, non-coincident peak demands of each class were used in allocating demand-related
 costs associated with these distribution system facilities.

4

(2) <u>Allocation of Energy-related Costs</u>

5 Q47. How are the energy-related costs allocated in the ACOSS?

A47. Energy-related costs are allocated to the various rate classes based on the amount of energy
used by each class during the test year, adjusted for abnormal weather effects, where
appropriate, and energy losses that occur in serving customers at different voltage levels.

9 Q48. Were the energy and demand cost allocation data adjusted for line losses in the electric system?

11 A48. Yes. Because some energy and power are lost in the process of transmitting and distributing 12 electricity to customers, the amount of usage that is recorded at a meter is less than the 13 amount of energy, power and capacity that is required at the production and transmission 14 levels. The amount of system losses is greatest for customers that take service at the 15 secondary voltage levels, and somewhat less for customers at primary, sub-transmission 16 and transmission levels, respectively. To account for the different amount of losses experienced in serving customers at different voltage levels, the factors used to allocate 17 18 demand-related costs to the various classes have been adjusted for the line losses that occur 19 at each stage in the distribution system. The result is to appropriately allocate somewhat 20 more of these costs to customers who take service at successively lower voltage levels.

- 21
- (3) <u>Allocation of Customer-related Costs</u>

22 Q49. How have the customer-related costs been allocated in the ACOSS?

1 A49. Because a significant portion of the distribution system costs are incurred simply to attach 2 a customer to the system and are the same regardless of the amount of energy that the 3 customer might consume, significant portions of the distribution system costs and 4 customer-related costs are allocated to classes using allocators that are related to the 5 number of customers in the class. However, because there generally is a very wide 6 difference between the customer classes in terms of the level of customer-related costs 7 required per customer, many of the allocations of customer-related costs are weighted to reflect the relative differences in the average cost per customer of providing customer-8 9 related facilities or services for particular rate codes or classes. Thus, customer-related 10 costs such as meters, service lines, billing and customer service are allocated based on the 11 cost-weighted number of customers in each class. The customer-related allocation factors 12 and the relative-cost weights assigned to each class are shown in AES Indiana Workpaper 13 BR-2.1 – Class Allocation Factors Summary. The general methods used to develop the 14 customer-related allocation factors are discussed below.

15

Q50. How were metering costs allocated to rate classes?

16 Every customer, except lighting customers, requires a meter, but Commercial and A50. 17 Industrial meters generally cost considerably more and require more equipment compared 18 to Residential meters. For this reason, meter weights were developed for each of the 19 customer classes based on a list of the number and types of meters installed for each rate 20 code and the associated embedded costs of each type of meter. In addition, an analysis was 21 conducted to account for cabinets and transformers required by some meters by rate codes. 22 The embedded meter cost along with cabinet and transformer requirement provided an 23 estimate of the relative cost of providing metering service for each rate code. The relativeweight factor was then multiplied times the number of customers in the class to develop
 the factors shown on AES Indiana Workpaper BR-2.1 – Class Allocation Factors Summary
 that were used to allocate metering costs to each class. Further backup for the meter
 allocations is provided as AES Indiana Workpaper BR-2.7 – Meters and Services Study.

5 Q51. How were service lines allocated to each class?

A51. AES Indiana provided an estimate of the costs per service for residential and commercial
customers for those served from overhead systems and those served from underground
systems. This provided a relative weighting between residential and commercial customers
which was multiplied by the number of customers in the class. The weighting factors and
the allocation factors used for services are shown on AES Indiana Workpaper BR-2.1 –
Class Allocation Factors Summary and the additional backup is provided as AES Indiana
Workpaper BR-2.7 – Meters and Services Study.

13 **Q52.** How were customer service costs allocated?

14 A52. AES Indiana conducted an analysis of various Company departments and sub-functions dedicated to the customer service functions. In the course of the analysis, the costs of 15 16 certain departments or sub-functions were allocated based on the estimates of department managers as to the proportion of the time and expenses incurred that are related to a 17 18 particular customer class. For other departments or sub-functions, the costs were allocated 19 on customer counts or allocated based on the results of combined departments. The relative 20 weighting and allocation factors used are presented on AES Indiana Workpaper BR-2.1 – 21 Class Allocation Factors Summary with additional information provided as AES Indiana Workpaper BR-2.5 – Customer Account Analysis. 22

1

Q53. Are there any other methods used to assign customer-related costs?

A53. Yes. The costs associated with meter reading and customer-related primary and secondary
 distribution costs were allocated on the basis of customer counts. Meter reading is an
 automated process for AES Indiana so there is no expectation that meter reading costs vary
 materially between rate classes. Uncollectible costs were allocated based on the amount
 of uncollectibles by rate class category. Details relating to uncollectibles are provided in
 AES Indiana Workpaper BR-2.6 – Uncollectibles Analysis.

8

IV. RESULTS OF AES INDIANA'S ACOSS

9 Q54. Please describe the results of the ACOSS with respect to rate of return under the 10 Company's rate classes.

The summary of the results of the ACOSS and the relative rates of return produced by each 11 A54. 12 class for the historical test year ending December 31, 2022, are presented in AES Indiana 13 Attachment BR-3 and summarized in Table 1 below. This attachment is organized into 14 two sections: the first half shows the costs and revenues of serving each of the four 15 consolidated rate classes (Residential, Small Commercial and Industrial, Large 16 Commercial and Industrial, and Lighting); and the second half shows the same information 17 broken out into separate rate codes (RS, SS, SH, etc.). As shown on line 18 of this 18 attachment (on pages 8 and 13) and table below, at present rates the ACOSS shows a wide 19 variation in the rates of return by rate schedule.

Rate Class	Rate Code	Return at Current Rates	Relative Rate of Return	Current Subsidy
Residential	RS	2.00%	0.46	(\$49,116,033)
Secondary Small	SS	9.42%	2.17	\$21,424,126
Small Metered Service	MD	28.71%	6.62	\$158,926
Space Conditioning	SH	3.91%	0.90	(\$770,844)
Space Conditioning – Schools	SE	12.35%	2.85	\$299,993
Water Heating – Controlled	CB	-9.72%	-2.24	(\$28,864)
Water Heating – Uncontrolled	UW	0.55%	0.13	(\$14,809)
Secondary Large	SL	7.01%	1.62	\$23,234,457
Primary Large	PL-HL	6.29%	1.45	\$11,851,772
Process Heating	PH	5.08%	1.17	\$55,344
Automatic Protective Lighting	APL	-13.71%	-3.16	(\$2,794,728)
Municipal Lighting	MU1	-9.88%	-2.28	(\$4,299,340)
Total System		4.34%	1.00	\$0

¹

2	Q55.	What is the amount of the rate increase or decrease that each customer class would
3		need in order for each class to produce the system average required rate of return?
4	A55.	Line 31 of <u>AES Indiana Attachment BR-3</u> indicates the current subsidy received (negative)
5		or provided (positive) by each class. The current subsidy is the amount of rate increase or
6		decrease that would be required for each rate class if the goal were to have all classes
7		produce equal rates of return at the current level of cost recovery. Line 44 shows the
8		amount of increase that would be required for each class to pay its fully-allocated cost of
9		service.

10 V. RATE DESIGN

11 **1.** <u>Rate Design Objectives and Principles</u>

12 **Q56.** Are there general rate design principles that are accepted by the utility industry?

1	A56.	Yes. As a general matter, utility rate analysts have followed the general rate design criteria
2		proposed by Professor James C. Bonbright in his seminal book "Principles of Public Utility
3		Rates" first published in 1961. ³ The following eight rate design criteria have remained
4		viable for more than five decades now and are still relevant:
5 6		1. The related, "practical" attributes of simplicity, understandability, public acceptability, and feasibility of application.
7		2. Freedom from controversies as to proper interpretations.
8		3. Effectiveness in yielding total revenue requirements under the fair-return standard.
9		4. Revenue stability from year to year.
10 11		5. Stability of the rates themselves, with a minimum of unexpected changes seriously adverse to existing customers.
12 13		6. Fairness of the specific rates in the apportionment of total costs of service among the different consumers.
14		7. Avoidance of "undue discrimination" in rate relationships.
15		8. Efficiency of the rate classes and rate blocks in discouraging wasteful use of service
16		while promoting all justified types and amount of use.
16 17	Q57.	while promoting all justified types and amount of use. Are these general rate criteria for rate structures all consistent with one another?
	Q57. A57.	
17	C	Are these general rate criteria for rate structures all consistent with one another?
17 18	C	Are these general rate criteria for rate structures all consistent with one another? No, they are not required to be. For example, designing rates strictly based on cost of
17 18 19	C	Are these general rate criteria for rate structures all consistent with one another? No, they are not required to be. For example, designing rates strictly based on cost of serving a particular class could conflict with the goal of achieving rate stability and
17 18 19 20	C	Are these general rate criteria for rate structures all consistent with one another? No, they are not required to be. For example, designing rates strictly based on cost of serving a particular class could conflict with the goal of achieving rate stability and gradualism. Hence, there will be conflict among these rate criteria, based on the specific
 17 18 19 20 21 22 	A57. Q58.	Are these general rate criteria for rate structures all consistent with one another? No, they are not required to be. For example, designing rates strictly based on cost of serving a particular class could conflict with the goal of achieving rate stability and gradualism. Hence, there will be conflict among these rate criteria, based on the specific facts and circumstances of any company. Are some of these general rate design criteria more important than others?
17 18 19 20 21	A57.	Are these general rate criteria for rate structures all consistent with one another? No, they are not required to be. For example, designing rates strictly based on cost of serving a particular class could conflict with the goal of achieving rate stability and gradualism. Hence, there will be conflict among these rate criteria, based on the specific facts and circumstances of any company.
 17 18 19 20 21 22 	A57. Q58.	Are these general rate criteria for rate structures all consistent with one another? No, they are not required to be. For example, designing rates strictly based on cost of serving a particular class could conflict with the goal of achieving rate stability and gradualism. Hence, there will be conflict among these rate criteria, based on the specific facts and circumstances of any company. Are some of these general rate design criteria more important than others?

³ Bonbright, James C. (1961). *Principles of Public Utility Rates*, New York: Columbia University Press.

standard; item (6) relates to the "fair cost apportionment objective" and item (8) relates to the efficiency objective. Even within these three criteria, the "fair return" standard is paramount because a rate structure that meets all the other rate design criteria but fails to recover the required return on and return of capital, will threaten the basic viability of the utility and its ability to provide service.

Q59. What are the principles and objectives of AES Indiana for designing rates in this proceeding?

8 A59. AES Indiana had three primary policy objectives in the development of the rates proposed 9 in this proceeding, which are in alignment with the Bonbright criteria mentioned above: 10 (1) the charge for any service provided is just and reasonable; (2) the rates and charges 11 should provide AES Indiana an opportunity to recover its revenue requirement; (3) the rates should provide incentives for efficient usage of the system by promoting justified usage 12 13 while discouraging wastefulness. In addition, gradualism in rate changes on customers 14 was another important objective of the Company. In light of gradualism and affordability 15 considerations, the Company proposes to mitigate the impact of rate changes on any one 16 rate schedule in this rate case. This results in proposed rates that are adjusted only part of 17 the way in the direction of fully-allocated costs. To achieve that goal, I have capped the 18 increases to any rate schedule and ensured that no customer class receives a revenue 19 decrease. In addition, I did not increase the level of customer charges for the residential 20 and small commercial rate classes to a level that fully recovers fixed costs at this time and 21 retained the current inclining block structure of the customer charges, so as to mitigate the 22 impacts on smaller customers in the residential and small commercial rate classes.

1

2 Q60. What total electric revenue requirement is the Company proposing in this 3 proceeding?

- A60. The Company has a total revenue requirement of approximately \$1,738 million as shown
 on line 46 of <u>AES Indiana Attachment BR-3</u>. Because the Company collects miscellaneous
 other revenue including ancillary charges and off-system sales margin that are reflected as
 a credit against that total revenue requirement, the proposed rates are designed to collect
 Base Rate revenue of approximately \$1,688 million from the retail customers, as shown on
- 9 line 49 of <u>AES Indiana Attachment BR-3</u>.

Q61. Have you examined the percentage rate increases that would be required for each rate schedule according to the Allocated Cost of Service Study?

12 Yes. Column C of AES Indiana Attachment BR-4 presents normalized revenues that AES A61. 13 Indiana can expect to recover from each rate schedule at current rates, while column D of 14 that attachment shows the allocated cost of service for each schedule. Column F shows the 15 percentage increase/decrease in base rates that would be required if unmitigated ACOSS-16 based rates were to be applied. Although the overall rate increase that the Company is requesting is approximately nine percent, the unmitigated ACOSS indicates that the 17 18 residential class would require a rate increase of around 18 percent and the controlled water 19 heating rate schedule would require a rate increase of as much as 74 percent. Column G 20 shows the subsidy that each class and rate schedule is paying or receiving at current rates. 21 Even though the goal is to move all rate classes to their cost of service, consistent with the 22 policy of the state, the Company considered affordability for each of the customer classes

1	and determined that the percentage rate increases experienced by individual rate schedules
2	should be mitigated to moderate the impacts on individual rate schedules.

3 1. Mitigation of Class Impacts

4 Q62. How did you go about mitigating the class rate increases?

5 A62. The proposed revenue allocation to each rate class was derived based on discussion with 6 the Company. The criteria used for proposed revenue allocation are: 1) the increase to any 7 rate schedule was capped at 1.5 times the overall system increase; and 2) no rate schedule 8 receives a rate reduction.⁴ I believe that this approach reduces the inter-class subsidies and 9 moves classes closer to their cost of service, while ensuring that impacts on any one 10 particular class is moderated.

11 Q63. Did you consider other alternate revenue allocation approaches?

A63. Yes. I also considered applying the subsidy reduction approach that the IURC has approved in prior rates cases for AES Indiana as well as other utility rate cases. This subsidy reduction approach first calculates the subsidy that each rate schedule is currently paying, which is equal to the difference between the revenue collected during the test year, and the amount of revenue that was required in order for each rate schedule to generate the system-wide average rate of return. This approach then determines a proportion of the subsidy at current rates to be eliminated. However, given the wide disparity in the rate of

⁴ Rate MD (Small Metered Service) was an exception to the no rate reduction rule since this is a new rate being proposed in this case to accommodate small devices that do not belong in Rate SS.

1

2

return at current rates by rate schedule, it was not possible to get reasonable revenue allocation results by simply eliminating a fixed proportion of the current subsidy.

3 Q64. Please describe the results of your mitigation approach.

4 A64. Column Q of <u>AES Indiana Attachment BR-4</u> shows the final mitigated revenue 5 requirement by rate class and rate schedule. Column P shows the final rate increase for 6 each rate class and rate schedule. Column S shows the percentage of current subsidy 7 removed as a result of the proposed mitigation approach. Finally, Column T shows the 8 ratio of final mitigated revenue requirement to revenue requirement resulting from the 9 ACOSS. This ratio ranges from 0.65 to 1.25 based on the proposed mitigated revenue 10 requirement. Page 2 of AES Indiana Attachment BR-6 supports AES Financial Exhibit 11 AES-OPER, Schedule REV10.

Q65. What rate of return would be generated by each rate schedule at the proposed mitigated revenue requirements?

A65. The pro forma rates of return that would be generated by each rate schedule at the proposed
 mitigated revenue requirements are shown on line 64 of <u>AES Indiana Attachment BR-3</u>.

16 D. <u>Rate Design</u>

Q66. Were there certain general principles that you followed in designing rates for individual rate schedules?

A66. One principle that I applied was to move towards alignment of the rate structures with cost structures. I relied on the results of the ACOSS to inform changes to the magnitude of individual rate components for each rate schedule. To increase the alignment of rate

structures and cost structures, I generally increased the customer charges and/or the
 demand charges to a level that recovers a higher proportion of the fixed costs of service.
 As a result, I have attempted to reduce the proportion of the fixed costs recovered through
 variable energy charges.

5 I started with the amount of the revenue requirement for each rate schedule and subtracted 6 out the base fuel costs to derive the amount of the margin that would need to be collected. 7 If a particular rate had a customer charge and demand charge, I changed the customer 8 charge to be closer to the level of customer-related costs calculated by the ACOSS, which 9 is presented on AES Indiana Attachment BR-3. For rate schedules that have demand 10 charges, I designed the rates to recover most of the remaining fixed costs in a demand 11 charge. Energy charges for these rate schedules (i.e., rate classes with demand charges) 12 are designed to recover the fuel and variable energy costs, plus a margin of approximately 13 one mill per kWh. For rate schedules that do not have demand charges, I set the energy 14 charge at a level that would recover the remaining portion of the revenue requirement, 15 generally through a declining block energy charge.

16

Q67. Did you have additional considerations for residential rate design?

A67. Yes. I designed residential rates such that customers who consume more energy receive
larger increases in dollar terms in their monthly bill as compared to the smaller customers.
This resulted in larger residential customers experiencing a larger dollar increase, but a
lower percentage increase, in their monthly bills than smaller customers. I also ensured that
the smallest customers (customers using less than 325 kWh per month) receive increases
of less than \$7.20 per month.

1

Q68. How were the proposed rates for each rate schedule calculated?

A68. Detailed calculations for each rate component of each rate schedule and a proof of proposed
revenues by rate schedule is shown on <u>AES Indiana Attachment BR-7</u> and in AES Indiana
Workpaper BR-3.0C. As the attachment shows, the proposed total revenue requirement
for each rate schedule will be achieved by implementing the proposed rates.

6 7

Q69. What levels of monthly customer charges are you proposing for the residential and small commercial rate schedules?

8 A69. The proposed rates would increase the Residential monthly customer charge, which is a 9 discrete charge within the total residential rate structure, for the small customers (< 325 10 kWh/month) from its current level of \$12.31 to the proposed level of \$16.50, and the 11 customer charge for the larger customers (> 325 kWh/month) would be increased from \$16.75 to \$25.00. It is important to clarify that this proposed change in this isolated 12 13 component (i.e., customer charge) does not reflect the Company's proposed change in the 14 overall residential rate. I discuss the residential rate impact from proposed rates later in my 15 testimony. Similarly, the Small Secondary service monthly customer charges would be 16 increased from its current level of \$39.40 to the proposed level of \$40.00 for the smallest 17 customers on that rate schedule, and the largest customers would receive an increase from 18 the current level of \$54.18 to the proposed level of \$55.00. All of these changes are being 19 made in order to more closely reflect the costs of serving each customer, as indicated by 20 the ACOSS. For example, the unit costs resulting from the ACOSS are shown near the 21 bottom of AES Indiana Attachment BR-3. To reflect the actual fixed costs to serve 22 customers, for the Residential class the cost-based customer charge would be 23 approximately \$103 and for the Small Secondary rate schedule the cost-based customer

1 charge would be approximately \$192. Thus, although the increases in customer charges 2 for these rate schedules move in the direction of recovering more of the actual fixed costs 3 in the customer charge, a substantial portion of fixed costs will still be recovered in the 4 variable energy charge component of the rates for these customers. For the Residential 5 class, the proposed \$25 customer charge only recovers about 24% of the fixed costs and 6 for the Small Secondary rate schedule, the proposed \$40 customer charge only recovers 7 about 21% of the fixed costs. The increase in customer charges as proposed is consistent with the Commission's recognition that "[c]ost recovery design alignment with cost 8 9 causation principles sends efficient price signals to customers, allowing customers to make informed decisions regarding their consumption of the service being provided."⁵ 10

Q70. How are you proposing to recover the remaining fixed costs in the variable energy charge component of the residential and small commercial rate schedules?

A70. The existing declining-block rate structure for these two rate schedules is retained in the
proposed rates. For the residential (RS) class the rates per kWh are higher for the first 500
kWh and lower for amounts over 500 kWh. Residential water heating (RC) and space
heating (RH) customers also are eligible for a lower third block for consumption over 1,000
kWh in a month. For the small commercial (SS) customers, the first 5,000 kWh consumed
each month will be charged at a higher rate, and a lower rate will be charged for amounts
over 5,000 kWh.

20 Since the residential and small commercial customers do not have a demand charge, a 21 declining block rate structure is an alternative way to recover the fixed costs that are not

⁵ Indianapolis Power and Light Company, Cause No. 44576 (IURC 3/16/16), page 72.

recovered in the customer charge. AES Indiana's declining block rate structure for these
rate schedules helps ensure that an appropriate level of fixed costs is recovered from each
customer while also reducing the amount of fixed costs loaded into the marginal energy
charges. This blocking structure provides better price signals for efficient consumption
and also reduces the variability of the Company's earnings that may result from year-toyear fluctuations in consumption, in spite of the fixed nature of the costs incurred.

7

Q71. How did you design the rates for large industrial customers?

A71. Similar to AES Indiana's last rate filing, costs were allocated to the PL and HL classes as
a single group in the cost allocation process. The calculation of the cost of service for each
of the rate codes in this group are shown on <u>AES Indiana Attachment BR-5</u> and the
"Industrial Cost Allocation" tab of AES Indiana Workpaper BR-3.0C.

First, the allocated Production and Transmission costs were assigned to each rate code based on the loss-adjusted demand billing determinants. This resulted in each rate code having a Production and Transmission Demand Charge component that was distinguished by the level of line losses incurred in providing service at different voltage levels.

16 Second, the allocated Distribution demand-related costs were assigned only to the PL and 17 HL1 customers. None of these costs were assigned to the HL2 or HL3 customers, who 18 take service at sub-transmission and transmission voltages and therefore do not use the 19 distribution system.

Third, the allocated Distribution customer-related costs were assigned to the PL and HL1 rate codes based on the number of customers so that the same customer-related Distribution costs would be reflected in the rates for each of these rate codes. Fourth, the allocated Meter costs were assigned to each rate code based on the weighted average cost of meters for customers on each rate code because meters for sub-transmission and transmission voltage customers tend to cost considerably more than meters for primary voltage customers.

- 5 Fifth, allocated fuel and energy costs were assigned to each rate code based on the loss-6 adjusted energy usage of each class. This ensured that the fuel and energy costs per kWh 7 appropriately reflected the differences in line losses attributable to each rate code.
- 8 Finally, credits for Other Revenues, and adjustments for rate mitigation were assigned to
 9 each rate code based on rate code specific ratios.
- 10 Once the total revenue requirement for each of these large industrial rate codes was 11 determined, the final rates were calculated on the corresponding tab of AES Indiana 12 Workpaper BR-3.0C. These final rate design calculations are also shown in <u>AES Indiana</u> 13 Attachment BR-7.

14 Q72. What other changes have you made to the rate design?

A72. As discussed earlier and by Company witness Aliff, AES Indiana is proposing to create a
new rate for small metered devices owned by municipal customers (Rate MD), and I have
designed rates to recover the mitigated revenue requirement assigned to this new rate. The
charges for Rate MD consist of a fixed monthly customer charge and single, volumetric
charge. The proposed rates are closely aligned with the results of the ACOSS.

20 Q73. Is AES Indiana proposing to change the lighting provisions in its tariff?

A73. Yes. AES Indiana currently has separate lighting rates for lights installed prior to March
31, 2016, which are designated as "VINTAGE" in the tariff, and separate rates for lights

1 installed after March 31, 2016, which are designated as "NEW" in the tariff. AES Indiana 2 designed rates for the Automatic Protective Lights (APL) and Municipal Lights (MU) by 3 applying an across the board increase to each light to recover the revenue allocated to each 4 rate code. AES Indiana is also proposing new tariff rates for lights, where customers have 5 made or will make a Contribution in Aid of Construction ("CIAC"). As discussed by 6 Company witness Aliff, AES Indiana is proposing to have new tariff rates for lights with 7 CIAC payments to avoid having to renew or create contracts for these situations in the 8 future.

9

Q74. Did you perform any rate design scenario analysis?

A74. Yes. As a part of the Settlement Agreement approved by the Commission in AES Indiana's
last rate case in Cause No. 45029, AES Indiana "agreed to prepare an analysis that
separately allocates costs to low load factor customers and a proposed rate structure to
recover those allocated costs". In compliance with this provision, I conducted a scenario
ACOSS and rate design analysis that reflects large low load factor customers as a separate
rate classification. The results of this scenario analysis and a summary of the illustrative
rate design are filed as AES Indiana Attachment BR-10.

Q75. Is AES proposing to update the Transmission, Distribution, and Storage System
 Improvement Charge ("TDSIC") revenue allocation factors?

- A75. Yes. Using the results of the ACOSS, I have developed the updated TDSIC revenue
 allocation factors by rate code based on firm load. <u>AES Indiana Attachment BR-11</u> shows
 the TDSIC revenue allocation factors by rate class and code.
- 22 Q76. Is AES proposing to make changes to any of the rate components in Rate CGS?

1 A76. Yes. Rate CGS allows a customer to receive a cost-justified reduction in their demand 2 charge by taking back-up or maintenance power as curtailable power, subject to certain 3 conditions specified in the Rate CGS tariff. The daily generation component as well as the 4 transmission and distribution component of the demand charge of Rate CGS are being 5 updated to reflect the results of the ACOSS.

6 VII. REVENUE PROOF AND TYPICAL BILLS

Q77. Do you have an attachment that shows the rate components and revenue that will be collected from each rate schedule at the proposed rates?

9 A77. Yes. <u>AES Indiana Attachment BR-7</u> demonstrates that the targeted total revenue for each
10 rate schedule will be achieved using the proposed rates and normalized test period billing
11 determinants. Note that detailed calculations for customers taking service at transmission
12 voltage levels are considered confidential and are omitted from <u>AES Indiana Attachment</u>
13 <u>BR-7</u>; instead, those calculations can be found in AES Indiana Workpaper BR-3.0C. <u>AES</u>
14 <u>Indiana Attachment BR-8</u> summarizes the new rates that are being proposed in this
15 proceeding.

Q78. Do you have an attachment that shows how the proposed rates will affect various residential customers?

A78. Yes. The bill impacts for residential customers are shown on <u>AES Indiana Attachment</u>
<u>BR-9</u>. It can be seen in Col. E of that attachment that the smallest residential customers
(customers consuming about 325 kWh per month) will experience an increase in their
monthly bill of less than \$7.20 per month and a majority of customers will experience a
rate increase of less than \$19.00 per month. A residential customer who uses 1,000 kWh

per month will experience an increase of \$17.49 per month, which is an increase of
 approximately 13.2%. My attachment details how these rate impacts were calculated.

3

VIII. SUMMARY AND CONCLUSIONS

4 **Q79.** Please provide a summary of your testimony.

5 A79. Using the Concentric Cost of Service Model, I have allocated AES Indiana's overall 6 revenue requirements to the various classes of service in a manner that reflects the relative 7 costs of providing service to each class. This is accomplished through analyzing costs and 8 assigning each customer or rate class its proportionate share of the utility's total revenues 9 and costs within the test year. The ACOSS followed the industry standard three step 10 approach of functionalization, classification, and allocation to establish cost responsibility 11 of each rate class. The results of the ACOSS indicate that at present rates, there is a wide 12 variation in the rates of return by rate schedule. Even though the goal is to move each rate 13 code to its cost of providing service, the proposed revenue allocation moves classes closer 14 to their cost of service due to gradualism and affordability considerations. Using the results 15 of the ACOSS as a guide and in collaboration with the Company, I allocated the revenue 16 requirement to classes such that the current subsidy associated with each class was reduced. 17 I then designed rates to increase the alignment of rate structures and cost structures by 18 reducing the proportion of the fixed costs recovered through variable energy charges. Even 19 though my proposed increases to customer charges for residential and small commercial 20 customers move in the direction of recovering more of the fixed costs in the customer 21 charge, a substantial portion of fixed costs will still be recovered in the variable energy 22 charge component of the rates for these customers. My proposed rates and rate structures

for large industrial customers are very closely aligned with the unit costs resulting from the
 ACOSS. As a result, I believe that my proposed rate structure and rates are just, reasonable,
 and not unreasonably preferential or discriminatory. Further, the proposed rate structure
 and rates are expected to provide AES Indiana with a reasonable opportunity to earn the
 required return on its invested capital and recover its necessary and reasonable operating
 expenses.

7 Q80. Does this conclude your prepared Direct Testimony?

8 A80. Yes, it does.

VERIFICATION

I, Bickey Rimal, Assistant Vice President for Concentric Energy Advisors, Inc., affirm under penalties for perjury that the foregoing representations are true to the best of my knowledge, information, and belief.

2 himmed

Bickey Rimal Dated: June 28, 2023

AES Indiana Witness BR Attachment 7 AES Indiana 2023 Basic Rates Case Page 1 of 4

BICKEY RIMAL

Assistant Vice President

Bickey Rimal has over 13 years of progressive experience in the energy and environmental sector. Mr. Rimal has contributed to projects involving revenue requirement, cost of service, rate design, expert testimony preparation, energy market assessments, and utility performance benchmarking. His work often involves financial modeling, statistical analysis, and regulatory research. Mr. Rimal has provided expert testimony on cost allocation issues on multiple occasions. Mr. Rimal has extensively used Concentric's Excel-based macro-driven Allocated Class Cost-of-Service ("ACCOS") model for various electric, gas, and water utility clients. He has modified and updated the model as needed to suit the specific needs of the clients. Mr. Rimal has a Masters in International Public Affairs with a focus on Energy Policy from the University of Wisconsin in Madison. Prior to enrolling in the graduate program, Mr. Rimal worked at ICF International, a global energy and environmental consulting firm, for three years. At ICF, Mr. Rimal was extensively involved in projects dealing with policy design and implementation, economic impact analysis, regulatory evaluation, and environmental risk assessment.

REPRESENTATIVE PROJECT EXPERIENCE

Regulatory Proceedings and Litigation Support

Mr. Rimal has been involved in projects dealing with all aspects of regulatory ratemaking process. Mr. Rimal has extensively used Concentric's excel-based macro driven Allocated Class Cost-of-Service ("ACCOS") model for various utility clients and provided testimony supporting ACCOS studies. He has modified and updated the model as needed to suit the specific needs of the clients.

Representative engagements have included:

- Conducted ACCOS studies and designed rates for a north-eastern gas distribution company and filed testimony supporting those studies.
- Conducted ACCOS studies and designed rates for multiple water districts for a south-western water utility and filed testimony supporting those studies.
- Conducted various cost allocation studies, functional studies, and minimum system studies and filed testimony supporting those studies for a vertically integrated Midwest electric utility.
- Supported the development of an allocated class cost of service study and rate design for another vertically integrated Midwest electric utility. Mr. Rimal was directly involved in conducting special cost allocations and functional studies; developing cost of service studies; designing the rates and calculating the associated bill impacts.
- Supported the development of an allocated class cost of service study and rate design for a distribution only electric utility in Pennsylvania. Mr. Rimal modified Concentric's ACCOS model to incorporate three distinct test years simultaneously and automated the results creation process.
- Responsible for the development of various cost allocation studies for two electric utilities in New York as part of the cost of service study.
- Supported the developed revenue requirement model to comply with a new performance based formula ratemaking process for a Midwest electric utility.

- Supported cash working capital studies on multiple cases by conducting billing lag analysis involving extremely large data sets utilizing SPSS and R software.
- Created model in R to statistically compare hourly load data between two distinct types of meters to assist a utility in its load research program.
- Created an excel based benchmarking model that have been used on multiple occasions to assess performance of several utilities against various peer groups.
- Supported the development of a rate model to calculate the annual cost of service rates as well as a levelized rate for conversion of an oil pipeline into a natural gas pipeline.

Market Assessment and Asset Optimization Review

- Involved on projects, with two different gas utilities in the Northwest, that forecasted the evolution of demand for compressed natural gas and liquefied natural gas in the transportation sector in their respective territories. Mr. Rimal developed models to analyze the market penetration of different transportation fuels under various fuel price spread scenarios and other market dynamics.
- Estimated the impact on electricity prices due to pre-mature closure of certain nuclear facilities using regression analysis. Validated the price impacts by analyzing the generation supply curve for the location in question.
- Annual assessment of asset manager's performance on multiple occasions by conducting asset optimization analysis of client's natural gas portfolio consisting of both transportation and storage assets.

Valuation

- Created a Discounted Cash Flow ("DCF") model to value a generic regulated natural gas local distribution company ("LDC"). The model was customized to create valuation for any LDC covered by SNL Financial by automating the data retrieval process from SNL based on user input. The model had an added functionality of triggering a revenue enhancement when the earned ROE was outside certain pre-established thresholds.
- Created Discounted Cash Flow ("DCF") models to assess the profitability of various generic units operating in the New York Control Area for NYISO.

Capacity Price Forecasting

• Updated and modified Concentric's Capacity model used to forecast capacity prices for various regions within NYISO based on existing and planned generation, planned retirements, transmission constraints, market mitigation rules, gross and net CONE estimates, and other relevant demand curve parameters.

Relevant ICF Experience

• While at ICF, Mr. Rimal was part of a team that assisted the EPA's Clean Air Market Division (CAMD) in analyzing the effect of environmental policies on power generation sector. As a part of this effort, he was significantly involved in executing as well as maintaining and updating the Technology Retrofit and Updating Model (TRUM). The TRUM model simulates the action of the electric utilities industry under a multi-pollutant emissions trading program.

AES Indiana Witness BR Attachment 1 AES Indiana 2023 Basic Rates Case Page 3 of 4

- Assisted in the creation of an excel model that assessed the impacts of GHG mitigation policies on the competitiveness of the US manufacturing industries.
- Provided support to the Hours of Service regulation by analyzing different crash related data to identify main causes of fatigue among drivers by utilizing logistic regression models.

PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2011 – Present)

Assistant Vice President Senior Project Manager Project Manager Senior Consultant Consultant Assistant Consultant Associate

ICF International (2006 – 2009)

Associate Analyst Research Assistant

EDUCATION

University of Wisconsin – Madison M.A., International Public Affairs, 2011

Colgate University B.A., Chemistry, Colgate University, 2006

ARTICLES AND PUBLICATIONS

Nemet Gregory F., Braden Peter, Cubero Ed, Rimal Bickey. Four decades of multiyear targets in energy policy: aspirations or credible commitments? WIREs Energy Environ. 2014, 3: 522-533.

AVAILABLE UPON REQUEST

Extensive client and project references, and specific references.

AES Indiana Witness BR Attachment 1 AES Indiana 2023 Basic Rates Case Page 4 of 4

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
Arizona Corporation Com	mission		1	1
Epcor Water Arizona Inc.	2020	Epcor Water Arizona Inc.	Docket No. WS-01303A- 20-0177	Embedded Cost of Service and Rate Design; Weather Normalization Adjustment
Epcor Water Arizona Inc.	2022	Epcor Water Arizona Inc.	Docket No. WS-01303A- 22-0236, et al.	Embedded Cost of Service and Rate Design
Connecticut Public Utilitie	s Regula	atory Authority		
The Connecticut Water Company	2021	The Connecticut Water Company	Docket No. 20- 12-30	Allocated Cost of Service, Rate Design and Rate Consolidation
The United Illuminating Company	2022	The United Illuminating Company	Docket No. 22- 08-08	Allocated Cost of Service and Rate Design
Indiana Utility Regulatory	Commis	ssion	1	
Northern Indiana Public Service Co.	2015	Northern Indiana Public Service Co.	Cause No. 44688	Cost Allocation
Northern Indiana Public Service Co.	2018	Northern Indiana Public Service Co.	Cause No. 45159	Cost Allocation
Indianapolis Power & Light Co.	2019	Indianapolis Power & Light Co.	Cause No. 45211	Cost Allocation as it relates to a Special Contract
Maine Public Utilities Com	mission	l		
Central Maine Power Company	2022	Central Main Power Company	Docket No. 2022-00152	Embedded Cost of Service Study
Massachusetts Departmen	t of Pub	lic Utilities		
Boston Gas Company d/b/a National Grid	2020	Boston Gas Company d/b/a National Grid	DPU 20-120	Embedded Cost of Service and Rate Design
New York State Departme	nt of Pul	blic Service		
New York State Electric & Gas Corporation, and Rochester Gas and Electric Corporation	2022	New York State Electric & Gas Corporation, and Rochester Gas and Electric Corporation	Case 22-E- 0317	Embedded Cost of Service and Rate Design



Attributes of the Concentric Cost of Service Model

The Concentric Energy Advisors ("Concentric") allocated cost of service model (the "Model") contains many features that promote ease of use, efficiency and adaptability. These include:

- Information linked, not transferred Rather than transferring or copying tables of data between worksheets, the Concentric model uses the linking capabilities of the software to directly reference information in one area that is used later in the cost of service process.
- **Color Coding** Cells are shaded specific colors to indicate factor related inputs, data related inputs, data transferred from another worksheet, data checking and formulas that shouldn't normally be modified.
- **Expandable customer class specification** The model is configured to allow up to 19 rate classes. Additional customer classes can be created with minor modifications to the model.
- **Centralized inputs** Instead of having external input data located throughout the model, inputs have been centralized to three worksheets. This has been done to simplify data entry and to help prevent the user from forgetting to update information in a particular file or worksheet.
- Automated functionalization, classification, and allocation The model automatically changes the allocation percentages whenever the user changes a functionalization, classification, or allocation factor of an account. There is no need to recode the allocation percentages or change cell formulas.
- **Cost tracking** Costs can be tracked on a functional basis allowing for the calculation of functional revenue requirements and functional unit rates. Additional functional categories can be created with minor modifications to the model.
- User-friendly buttons for running macros Instead of having to remember commands to run the macros to calculate the model and print various pages, the macros run off of clicking buttons in CONTROLS.



Concentric COS: Overview of Important Concepts

A. Worksheet overview

The Model contains 14 worksheets as follows:

- 1. CONTROLS Contains buttons to run the macros to calculate the model and print various worksheets.
- 2. INPUTS Provides for the user to specify customer classes, functional factors and classification factors.
- 3. CLASSIFIERS Contains areas for data input of external classifiers based on user specified classifications on the INPUTS worksheet.
- 4. EXTERNAL Contains areas for data input of user specified external allocators.
- 5. INTERNAL Provides for the specification of internal allocation factors.
- 6. ACCOUNTS Contains sections for the user to specify plant and expense information by account for the test year. The user can assign functions, classification,n and allocation factors to the various cost elements in this sheet.
- 7. CLASS Takes line item cost data and factor information from ACCOUNTS and spreads them out over classification factors.
- 8. FUNCALLOC Takes cost data from CLASS and spreads it out to functional/allocation factor categories.
- 9. CLASS ALLOC Takes the functional/allocated plant and expense totals and spreads them to customer classes.
- 10. ACCT DETAIL Shows, by account, the allocation factor used and the resulting allocation of costs by rate class and cost classification.
- 11. ACCTFAC Calculates the factors needed for ACCT DETAIL.
- 12. REV REQ The REV REQ sheet calculates the income tax as needed for the SUMMARY. Taking specific lines of data from CLASSALLOC and INPUTS, it calculates income taxes based on the fully functionalized, classified, and allocated costs.
- 13. SUMMARY Summarizes results of functionalization, classification and allocation of data into total cost of service, functional rate base, functional revenue requirements and unit costs at equalized rates of return.
- 14. ErrorCheck Produce a report of error conditions by row from four worksheets.



B. Explanation of functional/allocation factors

One of the ways the revised model has achieved efficiencies while tracking functionalization is through the use of combined functional/allocation factors for grouping costs before spreading to customer classes.

In ACCOUNTS all cost items that are not assigned an internal factor are assigned a functional factor, classification factor, and allocation factor by which the cost will be distributed to the customer classes. Each cost item is carried into CLASS, which separates each cost into the assigned classification categories (e.g., 100% to DEM) and a macro creates the functional/allocation factor combinations for each cost item. These combinations are the name of the functional factor, an underscore, and the name of the allocation factor (e.g., F_PRODU_CP) assigned to that cost item. At the top of FUNCALLOC there are column headings which contain all of the possible functional/allocation factor combinations. Each cost item is then carried into FUNCALLOC and the portion of the costs associated with each functional/allocation factor column are pulled into CLASSALLOC, where the grouped costs are split into customer classes based on the allocation factor portion of the combined functional/allocation. The functional/allocation factor portion of the combined functional/allocation factors allows for subtotaling rate base and expenses by function that will be used throughout the rest of the model. Therefore, tracking grouped costs using the functional/allocators allows for calculating functionalized revenue requirements and unit costs.

All external and internal allocation factors must be assigned a name. In addition, each external allocation factor must be assigned a classification. Use of an unnamed allocation factor will cause an error condition which will be flagged in the orange "Check" column and reported on the ErrorCheck worksheet when the user runs the error check macro. Using an allocation factor in a different classification column on ACCOUNTS than that specified for the allocator on EXTERNAL <u>may</u> cause an error condition. To avoid any potential problems do not use allocator for more than one classification. Instead, create a second allocator with a different name. There are no problems that occur if an allocator on EXTERNAL or INTERNAL is not used. However, creating unnecessary allocation factors expands the size of the model.

Class Cost of Service Study

ine Io.	Description		System Total	Residential	Small C&I	Large C&I	Lighting
	(A)		(B)	 (C)	(D)	(E)	(F)
	Rate Base						
1	Plant in Service	\$	6,441,607,550	\$ 3,165,451,758	\$ 939,223,678 \$	2,186,089,396	\$ 150,842,71
2	Accumulated Reserve		(3,407,234,585)	(1,655,825,854)	(505,776,100)	(1,122,803,444)	(122,829,18
3	Other Rate Base Items		447,532,786	216,721,612	65,052,018	156,158,853	9,600,30
4	Total Rate Base	\$	3,481,905,751	\$ 1,726,347,516	\$ 498,499,595 \$	1,219,444,805	\$ 37,613,83
	Revenues at Current Rates						
5	Retail Sales	\$	1,549,470,354	\$ 669,367,989	\$ 239,873,810 \$	622,556,777	\$ 17,671,77
6	Other Revenue		25,440,327	16,281,991	2,714,724	6,174,433	269,17
7	Sales for Resale		28,612,056	12,590,714	4,116,118	11,837,492	67,73
8	Total Revenues	\$	1,603,522,737	\$ 698,240,694	\$ 246,704,651 \$	640,568,702	\$ 18,008,69
	Expenses at Current Rates						
9	Operations & Maintenance Expenses	\$	518,818,335	\$ 266,117,779	\$ 72,886,461 \$	163,568,287	\$ 16,245,80
10	Depreciation Expense		277,353,828	137,219,058	41,044,126	96,606,200	2,484,44
11	Amortization Expense		54,256,114	24,833,614	7,839,059	21,057,765	525,67
12	Taxes Other Than Income Taxes		27,273,590	13,655,824	3,912,741	8,831,412	873,61
13	Fuel Expenses		512,591,028	202,546,097	69,403,163	237,570,930	3,070,83
14	Non-FAC Trackable Fuel Expenses		48,077,469	21,100,924	6,905,939	19,952,314	118,29
15	Income Taxes		14,111,753	(1,751,340)	5,763,475	11,204,489	(1,104,87
16	Total Expenses - Current	\$	1,452,482,118	\$ 663,721,956	\$ 207,754,964 \$	558,791,397	\$ 22,213,80
17	Current Operating Income		151,040,619	34,518,738	38,949,688	81,777,305	(4,205,11
18	Return at Current Rates		4.34%	 2.00%	7.81%	6.71%	-11.18
19	Relative Rate of Return		1.00	 0.46	1.80	1.55	(2.5
	Revenue Requirement at Equal Rates of Retur	n at Current R	ates				
20	Required Return		4.34%	4.34%	4.34%	4.34%	4.34
21	Required Operating Income	\$	151,040,619	\$ 74,886,748	\$ 21,624,275 \$	52,897,956	\$ 1,631,64

۱o.	Description	\$	System Total		Residential	Small C&I	Large C&I		Lighting
	(A)		(B)		(C)	(D)	(E)		(F)
	Expenses at Required Return								
22	Operations & Maintenance Expenses	\$	518,818,335	\$	266,117,779 \$	72,886,461	\$ 163,568,287	\$	16,245,808
23	Depreciation Expense		277,353,828		137,219,058	41,044,126	96,606,200		2,484,44
24	Amortization Expense		54,256,114		24,833,614	7,839,059	21,057,765		525,67
25	Taxes Other than Income		27,273,590		13,655,824	3,912,741	8,831,412		873,61
26	Fuel Expenses		512,591,028		202,546,097	69,403,163	237,570,930		3,070,83
27	Non-FAC Trackable Fuel Expenses		48,077,469		21,100,924	6,905,939	19,952,314		118,29
28	Income Taxes		14,111,753		6,996,683	2,020,360	4,942,266		152,44
29	Total Expense - Required	\$	1,452,482,118	\$	672,469,979 \$	204,011,849	\$ 552,529,173	\$	23,471,11
30	Total Revenue Requirement at Equal Return	\$	1,603,522,737	\$	747,356,726 \$	225,636,124	\$ 605,427,129	\$	25,102,75
31	Current Subsidy	\$		\$	(49,116,033) \$	21,068,528	\$ 35,141,573	\$	(7,094,06
	Revenue Requirement at Equal Rates of Return a	t Proposed	Rates						
32	Revenue Requirement at Equal Rates of Return a Required Return	t Proposed	Rates 7.22%		7.22%	7.22%	7.22%		7.22
		t Proposed		\$	7.22% 124,642,314 \$	7.22% 35,991,678			
32 33 34	Required Return		7.22%	\$ \$			\$ 88,043,932	\$	7.22 2,715,719 (6,920,83
33	Required Return Required Operating Income	\$ \$	7.22% 251,393,643		124,642,314 \$	35,991,678	\$ 88,043,932	\$	2,715,71
33 34	Required Return Required Operating Income Operating Income (Deficiency)/Surplus	\$ \$	7.22% 251,393,643		124,642,314 \$	35,991,678	\$ 88,043,932 \$ (6,266,626)	\$ \$	<u>2,715,71</u> (6,920,83
33 34 35	Required Return Required Operating Income Operating Income (Deficiency)/Surplus Expenses at Equal Rates of Return at Proposed	\$\$	7.22% 251,393,643 (100,353,024)	\$	124,642,314 \$ (90,123,577) \$	35,991,678 2,958,010	\$ 88,043,932 \$ (6,266,626)	\$ \$	2,715,71 (6,920,83 16,250,93
33	Required Return Required Operating Income Operating Income (Deficiency)/Surplus Expenses at Equal Rates of Return at Proposed Operations & Maintenance Expenses	\$\$	7.22% 251,393,643 (100,353,024) 519,486,335	\$	124,642,314 \$ (90,123,577) \$ 266,676,805 \$	35,991,678 2,958,010 72,937,313	\$ 88,043,932 \$ (6,266,626) \$ 163,621,279	\$ \$	2,715,71 (6,920,83 16,250,93 2,484,44
33 34 35 36	Required Return Required Operating Income Operating Income (Deficiency)/Surplus Expenses at Equal Rates of Return at Proposed Operations & Maintenance Expenses Depreciation Expense	\$\$	7.22% 251,393,643 (100,353,024) 519,486,335 277,353,828	\$	124,642,314 \$ (90,123,577) \$ 266,676,805 \$ 137,219,058	35,991,678 2,958,010 72,937,313 41,044,126	\$ 88,043,932 \$ (6,266,626) \$ 163,621,279 96,606,200	\$ \$	2,715,71 (6,920,83 16,250,93 2,484,44 525,67
33 34 35 36 37 38	Required Return Required Operating Income Operating Income (Deficiency)/Surplus Expenses at Equal Rates of Return at Proposed Operations & Maintenance Expenses Depreciation Expense Amortization Expense	\$\$	7.22% 251,393,643 (100,353,024) 519,486,335 277,353,828 54,256,114	\$	124,642,314 \$ (90,123,577) \$ 266,676,805 \$ 137,219,058 24,833,614	35,991,678 2,958,010 72,937,313 41,044,126 7,839,059	\$ 88,043,932 \$ (6,266,626) \$ 163,621,279 96,606,200 21,057,765	\$	2,715,71 (6,920,83 16,250,93 2,484,44 525,67 873,61
33 34 35 36 37	Required Return Required Operating Income Operating Income (Deficiency)/Surplus Expenses at Equal Rates of Return at Proposed Operations & Maintenance Expenses Depreciation Expense Amortization Expense Taxes Other than Income	\$\$	7.22% 251,393,643 (100,353,024) 519,486,335 277,353,828 54,256,114 27,273,590	\$	124,642,314 \$ (90,123,577) \$ 266,676,805 \$ 137,219,058 24,833,614 13,655,824	35,991,678 2,958,010 72,937,313 41,044,126 7,839,059 3,912,741	\$ 88,043,932 \$ (6,266,626) \$ 163,621,279 96,606,200 21,057,765 8,831,412	\$	2,715,71 (6,920,83 16,250,93 2,484,44 525,67 873,61 3,070,83
33 34 35 36 37 38 39	Required Return Required Operating Income Operating Income (Deficiency)/Surplus Expenses at Equal Rates of Return at Proposed Operations & Maintenance Expenses Depreciation Expense Amortization Expense Taxes Other than Income Fuel Expenses	\$\$	7.22% 251,393,643 (100,353,024) 519,486,335 277,353,828 54,256,114 27,273,590 512,591,028	\$	124,642,314 \$ (90,123,577) \$ 266,676,805 \$ 137,219,058 24,833,614 13,655,824 202,546,097	35,991,678 2,958,010 72,937,313 41,044,126 7,839,059 3,912,741 69,403,163	\$ 88,043,932 \$ (6,266,626) \$ 163,621,279 96,606,200 21,057,765 8,831,412 237,570,930	\$	2,715,71

1e).	Description	:	System Total		Residential	Small C&I	Large C&I	Lighting
	(A)		(B)		(C)	(D)	(E)	(F)
а	Interruptble Power Credit	•	-	•	-	-	-	-
3	Total Revenue Requirement at Equal Return	\$	1,737,764,507	\$	814,142,342 \$	244,810,547 \$	652,260,779 \$	26,550,839
1	Revenue (Deficiency)/Surplus	\$	(134,241,770)	\$	(115,901,648) \$	1,894,105 \$	(11,692,077) \$	(8,542,150
5	Total Revenues		1,603,522,737		698,240,694	246,704,651	640,568,702	18,008,690
6	Total Revenues as Proposed	\$	1,737,764,507	\$	814,142,342 \$	244,810,547 \$	652,260,779 \$	26,550,839
7	Less Total Other Revenues	\$	21,391,965	\$	14,517,577 \$	2,102,105 \$	4,553,595 \$	218,688
3	Sales for Resale		28,612,056		12,590,714	4,116,118	11,837,492	67,732
9	Total Base Rate Revenues as Proposed	\$	1,687,760,486	\$	787,034,051 \$	238,592,324 \$	635,869,692 \$	26,264,419
	Mitigation							
)	Mitigation	\$	-	\$	- \$	- \$	- \$	
1	Proposed Increase Post Mitigation		134,241,770		115,901,648	(1,894,105)	11,692,077	8,542,150
2	Revenue Requirement at Proposed Mitigated Rates	¢	134 241 770	¢	115 001 648 \$	(1 804 105) \$	11 602 077 \$	8 542 15
2	Revenue Defficiency/Surplus Total Revenues	\$	134,241,770 1,603,522,737	\$	115,901,648 \$ 698,240,694	246,704,651	11,692,077 \$ 640,568,702	18,008,69
	Revenue Defficiency/Surplus	\$	- , , -	\$ \$, , ,	246,704,651	, ,- ,	18,008,690
3 4 5	Revenue Defficiency/Surplus Total Revenues Total Revenues as Proposed Less Total Other Revenues		1,603,522,737 1,737,764,507 21,391,965		698,240,694 814,142,342 \$ 14,517,577 \$	246,704,651 244,810,547 \$ 2,102,105 \$	640,568,702 652,260,779 \$ 4,553,595 \$	18,008,690 26,550,839 218,688
3 4 5	Revenue Defficiency/Surplus Total Revenues Total Revenues as Proposed Less Total Other Revenues Sales for Resale	\$	1,603,522,737 1,737,764,507 21,391,965 28,612,056	\$	698,240,694 814,142,342 \$ 14,517,577 \$ 12,590,714	246,704,651 244,810,547 \$ 2,102,105 \$ 4,116,118	640,568,702 652,260,779 \$ 4,553,595 \$ 11,837,492	18,008,690 26,550,839 218,688 67,732
3 4 5	Revenue Defficiency/Surplus Total Revenues Total Revenues as Proposed Less Total Other Revenues	\$	1,603,522,737 1,737,764,507 21,391,965	\$	698,240,694 814,142,342 \$ 14,517,577 \$	246,704,651 244,810,547 \$ 2,102,105 \$ 4,116,118	640,568,702 652,260,779 \$ 4,553,595 \$	18,008,690 26,550,839 218,688 67,732
3 4 5	Revenue Defficiency/Surplus Total Revenues Total Revenues as Proposed Less Total Other Revenues Sales for Resale	\$	1,603,522,737 1,737,764,507 21,391,965 28,612,056	\$	698,240,694 814,142,342 \$ 14,517,577 \$ 12,590,714	246,704,651 244,810,547 \$ 2,102,105 \$ 4,116,118 238,592,324 \$	640,568,702 652,260,779 \$ 4,553,595 \$ 11,837,492	18,008,690 26,550,839 218,688 67,732 26,264,419
3 4 5 6 7	Revenue Defficiency/Surplus Total Revenues Total Revenues as Proposed Less Total Other Revenues Sales for Resale Total Base Rate Revenues as Proposed	\$ \$	1,003,522,737 1,737,764,507 21,391,965 28,612,056 1,687,760,486	\$	698,240,694 814,142,342 14,517,577 12,590,714 787,034,051	246,704,651 244,810,547 \$ 2,102,105 \$ 4,116,118 238,592,324 \$ 29,773,454 \$	640,568,702 652,260,779 \$ 4,553,595 \$ 11,837,492 635,869,692 \$	18,008,690 26,550,839 218,688 67,732 26,264,419 2,429,299
3 4 5 6 7 8	Revenue Defficiency/Surplus Total Revenues Total Revenues as Proposed Less Total Other Revenues Sales for Resale Total Base Rate Revenues as Proposed Total Margin in Base Rates	\$ \$ \$	1,603,522,737 1,737,764,507 21,391,965 28,612,056 1,687,760,486 201,389,622	\$ \$ \$ \$	698,240,694 814,142,342 14,517,577 12,590,714 787,034,051 97,534,024	246,704,651 244,810,547 \$ 2,102,105 \$ 4,116,118 238,592,324 \$ 29,773,454 \$	640,568,702 652,260,779 4,553,595 11,837,492 635,869,692 71,652,845	18,008,690 26,550,839 218,688 67,732 26,264,419 2,429,299 23,323,803
3 4 5 7 3	Revenue Defficiency/Surplus Total Revenues Total Revenues as Proposed Less Total Other Revenues Sales for Resale Total Base Rate Revenues as Proposed Total Margin in Base Rates Expenses (excl. Income Taxes)	\$ \$ \$	1,603,522,737 1,737,764,507 21,391,965 28,612,056 1,687,760,486 201,389,622 1,439,038,366	\$ \$ \$ \$	698,240,694 814,142,342 \$ 14,517,577 \$ 12,590,714 787,034,051 \$ 97,534,024 \$ 666,032,322 \$	246,704,651 244,810,547 \$ 2,102,105 \$ 4,116,118 238,592,324 \$ 29,773,454 \$ 202,042,341 \$ 12,153,010	640,568,702 652,260,779 4,553,595 11,837,492 635,869,692 71,652,845 \$ 547,639,899	18,008,690 26,550,839 218,688 67,732 26,264,419 2,429,299 23,323,803 916,994
3 5 6 7 3 9 0	Revenue Defficiency/Surplus Total Revenues Total Revenues as Proposed Less Total Other Revenues Sales for Resale Total Base Rate Revenues as Proposed Total Margin in Base Rates Expenses (excl. Income Taxes) Interest Expense	\$ \$ \$	1,603,522,737 1,737,764,507 21,391,965 28,612,056 1,687,760,486 201,389,622 1,439,038,366 84,886,000	\$ \$ \$ \$	698,240,694 814,142,342 \$ 14,517,577 \$ 12,590,714 787,034,051 \$ 97,534,024 \$ 666,032,322 \$ 42,086,933	246,704,651 244,810,547 \$ 2,102,105 \$ 4,116,118 238,592,324 \$ 29,773,454 \$ 202,042,341 \$ 12,153,010	640,568,702 652,260,779 \$ 4,553,595 \$ 11,837,492 635,869,692 \$ 71,652,845 \$ 547,639,899 \$ 29,729,062	18,008,690 26,550,839 218,688 67,732 26,264,419 2,429,299 23,323,803 916,994 2,310,042
3 5 6 7 3 9 0 1	Revenue Defficiency/Surplus Total Revenues Total Revenues as Proposed Less Total Other Revenues Sales for Resale Total Base Rate Revenues as Proposed Total Margin in Base Rates Expenses (excl. Income Taxes) Interest Expense Taxable Income	\$ \$ \$	1,603,522,737 1,737,764,507 21,391,965 28,612,056 1,687,760,486 201,389,622 1,439,038,366 84,886,000 213,840,141	\$ \$ \$ \$	698,240,694 814,142,342 14,517,577 12,590,714 787,034,051 97,534,024 666,032,322 42,086,933 106,023,087	246,704,651 244,810,547 \$ 2,102,105 \$ 4,116,118 238,592,324 \$ 29,773,454 \$ 202,042,341 \$ 12,153,010 30,615,195 \$ 6,776,528	640,568,702 652,260,779 4,553,595 11,837,492 635,869,692 71,652,845 \$ 547,639,899 29,729,062 74,891,817	8,542,150 18,008,690 26,550,839 218,688 67,732 26,264,419 2,429,299 23,323,803 916,994 2,310,042 511,317 2,715,719
3 5 7 3 9 0 1	Revenue Defficiency/Surplus Total Revenues Total Revenues as Proposed Less Total Other Revenues Sales for Resale Total Base Rate Revenues as Proposed Total Margin in Base Rates Expenses (excl. Income Taxes) Interest Expense Taxable Income Income Taxes	\$ \$ \$ \$	1,603,522,737 1,737,764,507 21,391,965 28,612,056 1,687,760,486 201,389,622 1,439,038,366 84,886,000 213,840,141 47,332,498	\$ \$ \$ \$ \$	698,240,694 814,142,342 \$ 14,517,577 \$ 12,590,714 787,034,051 \$ 97,534,024 \$ 666,032,322 \$ 42,086,933 106,023,087 \$ 23,467,706	246,704,651 244,810,547 \$ 2,102,105 \$ 4,116,118 238,592,324 \$ 29,773,454 \$ 202,042,341 \$ 12,153,010 30,615,195 \$ 6,776,528	640,568,702 652,260,779 \$ 4,553,595 \$ 11,837,492 635,869,692 \$ 71,652,845 \$ 547,639,899 \$ 29,729,062 74,891,817 \$ 16,576,948	18,008,690 26,550,839 218,688 67,732 26,264,419 2,429,299 23,323,803 916,994 2,310,042 511,317

Line No.	Description	5	System Total		Residential		Small C&I		Large C&I		Lighting
110.	(A)		(B)		(C)		(D)		(E)		(F)
unc	tional Revenue Requirement										
	Demand										
189	Production	\$	711,021,342	\$	312,884,412	\$	102,287,223	\$	294,166,535	\$	1,683,17
190	Transmission	\$	101,626,050	\$	44,720,468	\$	14,619,880	\$	42,045,128	\$	240,57
191	Distribution	\$	51,596,047	\$	25,645,071	\$	7,333,613	\$	18,316,097	\$	301,26
192	Distribution Primary	\$	104,397,019	\$	51,889,033		14,838,488	\$	37,059,930		609,56
193	Distribution Secondary	\$	18,225,252	\$	10,625,895	\$	3,038,462	\$	4,436,068		124,82
194	Customer	\$	-	\$	-	\$	-	\$	-	\$	-
195	Customer Service	\$	-	\$	-	\$	-	\$	-	\$	-
196	Fuel Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
197	Total	\$	986,865,711	\$	445,764,878	\$	142,117,666	\$	396,023,758	\$	2,959,40
198	Zero-Check	Ŧ	-	Ŧ	-	Ŧ	-	Ŧ	-	•	-
	Customer										
199	Production	\$	-	\$	-	\$	-	\$	-	\$	-
200	Transmission	\$	-	\$	-	\$	-	\$	-	\$	-
201	Distribution	\$	-	\$	-	\$	-	\$	-	\$	-
202	Distribution Primary	\$	66,515,141	\$	58,811,613	\$	7,005,490	\$	572,272	\$	125,76
203	Distribution Secondary	\$	22,196,237	\$	19,633,320	\$	2,337,873	\$	183,060		41,98
204	Customer	\$	74,007,300	\$	40,603,550	\$	11,896,871	\$	1,323,873	\$	20,183,00
205	Customer Service	\$	50,653,735	\$	36,929,886		8,673,318	\$	5,030,080		20,45
206	Fuel Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
207	Total	\$	213,372,414	\$	155,978,369	\$	29,913,552		7,109,284	\$	20,371,20
208	Zero-Check		-		-	·	-	•	-	•	-
	Energy										
209	Production	\$	24,935,353	\$	9,852,998	\$	3,376,166	\$	11,556,806	\$	149,38
217	Total	\$	24,935,353	\$	9,852,998	\$	3,376,166	\$	11,556,806	\$	149,38
218	Zero-Check	\$	-	\$	-	\$	-	\$	-	\$	-
	Fuel										
219	Fuel Expenses	\$	512,591,028	\$	202,546,097	\$	69,403,163	\$	237,570,930	\$	3,070,83
220	Total	\$	512,591,028	\$	202,546,097	\$	69,403,163	\$	237,570,930	\$	3,070,83
221	Zero-Check		-		-		-		-		-
222	Total		1,737,764,507		814,142,342		244,810,547		652,260,779		26,550,83

Line No.	Description	:	System Total	Residential	Small C&I	Large C&I	Lighting
	(A)		(B)	 (C)	(D)	(E)	(F)
	Total Revenue Requirement						
223	Demand	\$	986,865,711	\$ 445,764,878	\$ 142,117,666	\$ 396,023,758	\$ 2,959,409
224	Customer	\$	213,372,414	\$ 155,978,369	\$ 29,913,552	\$ 7,109,284	\$ 20,371,209
225	Energy	\$	24,935,353	\$ 9,852,998	\$ 3,376,166	\$ 11,556,806	\$ 149,383
226	Fuel	\$	512,591,028	\$ 202,546,097	\$ 69,403,163	\$ 237,570,930	\$ 3,070,839
227	Total	\$	1,737,764,507	\$ 814,142,342	\$ 244,810,547	\$ 652,260,779	\$ 26,550,839
228	Zero-Check		-	-	-	-	-
	Billing Determinants						
229	Demand		14,051,478	0	0	14,051,478	0
230	Customer Bills (Count *12)		6,341,275	5,606,853	667,874	54,558	11,990
231	Energy		13,039,005,303	5,125,131,351	1,756,145,046	6,080,025,837	77,703,069
232	Fuel		13,039,005,303	5,125,131,351	1,756,145,046	6,080,025,837	77,703,069
	Unit Costs						
233	Demand	•		\$ -	\$ -	\$ 28.18	-
234	Customer	•		\$ 107.32	257.58	130.31	1,945.84
235	Energy	•		\$ 0.001922	0.001922	0.001901	\$ 0.001922
236	Fuel	•		\$ 0.039520	\$ 0.039520	\$ 0.039074	\$ 0.039520
237	Demand Revenue			\$ -	\$ -	\$ 396,023,758	\$ -
238	Customer Revenue			601,743,247	172,031,218	7,109,284	23,330,617
239	Energy Revenue			9,852,998	3,376,166	11,556,806	149,383
240	Fuel Revenue			202,546,097	69,403,163	237,570,930	3,070,839
241	Total Revenue			814,142,342	244,810,547	652,260,779	26,550,839
242	Zero-Check			\$ -	\$ -	\$ -	\$ -

Adjusted Revenue Requirement (Excluding Other Revenue and Off-System Sales Margin)

243	Ratio of Base Revenue to Total Revenue	 95.92%	 95.57%	96.45%	96.05%	98.78%
	Total Revenue Requirement					
244	Demand	\$ 946,361,687	426,006,870	137,064,285	380,367,403	2,923,128
245	Customer	\$ 204,888,344	149,064,809	28,868,450	6,832,186	20,122,898
246	Energy	\$ 23,919,427	9,416,276	3,256,425	11,099,172	147,554
247	Fuel	\$ 512,591,028	\$ 202,546,097	\$ 69,403,163	\$ 237,570,930	\$ 3,070,839
248	Total	\$ 1,687,760,486	\$ 787,034,051	\$ 238,592,324	\$ 635,869,692	\$ 26,264,419
249	Zero-Check	-	-	-	-	-

Line No.	Description	s	ystem Total	Residential	Small C&I	Large C&I	Lighting
	(A)		(B)	 (C)	(D)	(E)	(F)
	Billing Determinants						
250	Demand		14,051,478	0	0	14,051,478	0
251	Customer Bills (Count *12)		6,341,275	5,606,853	667,874	54,558	11,990
252	Energy		13,039,005,303	5,125,131,351	1,756,145,046	6,080,025,837	77,703,069
253	Fuel		13,039,005,303	5,125,131,351	1,756,145,046	6,080,025,837	77,703,069
	Unit Costs						
254	Demand			\$ -	\$ -	\$ 27.07	\$ -
255	Customer			\$ 102.57	\$ 248.45	\$ 125.23	\$ 1,922.10
256	Energy			\$ 0.001837	\$ 0.001854	\$ 0.001826	\$ 0.001899
257	Fuel			\$ 0.039520	\$ 0.039520	\$ 0.039074	\$ 0.039520
258	Demand Revenue			\$ -	\$ -	\$ 380,367,403	\$ -
259	Customer Revenue			575,071,679	165,932,736	6,832,186	23,046,026
260	Energy Revenue			9,416,276	3,256,425	11,099,172	147,554
261	Fuel Revenue			202,546,097	69,403,163	237,570,930	3,070,839
262	Total Revenue			787,034,051	238,592,324	635,869,692	26,264,419
263	Zero-Check			\$ -	\$ -	\$ -	\$ -
	Grid Facility						
264	Grid Facility - Revenue Requirement	\$	469,384,914	276,055,504	67,280,102	104,665,839	21,383,468
265	Grid Facility - Unit Costs	\$	74.02	\$ 49.24	\$ 100.74	\$ 1,918.43	\$ 1,783.44

Mitigated Revenue Requirement (Excluding Other Revenue and Off-System Sales Margin)

266	Ratio of Base Revenue to Total Revenue	 97.12%	 96.67%	97.46%	97.49%	98.92%
267	Mitigated Amount	 0	 0	0	0	0
	Total Revenue Requirement					
268	Demand	\$ 956,319,374	405,224,410	145,758,470	403,152,029	2,184,466
269	Customer	\$ 194,930,657	141,792,782	31,249,100	7,254,046	14,634,728
270	Energy	\$ 23,919,427	\$ 9,416,276	\$ 3,256,425	\$ 11,099,172	\$ 147,554
271	Fuel	\$ 512,591,028	\$ 202,546,097	\$ 69,403,163	\$ 237,570,930	\$ 3,070,839
272	Total	\$ 1,687,760,486	\$ 758,979,565	\$ 249,667,157	\$ 659,076,177	\$ 20,037,587
273	Zero-Check	-	(28,054,487)	11,074,834	23,206,485	(6,226,833)
	Billing Determinants					
274	Demand	14,051,478	0	0	14,051,478	0
275	Customer Bills (Count *12)	6,341,275	5,606,853	667,874	54,558	11,990
276	Energy	13,039,005,303	5,125,131,351	1,756,145,046	6,080,025,837	77,703,069
277	Fuel	13,039,005,303	5,125,131,351	1,756,145,046	6,080,025,837	77,703,069

Line No.	Description	:	System Total	Residential	Small C&I	Large C&I	Lighting
	(A)		(B)	(C)	(D)	(E)	(F)
	Unit Costs						
278	Demand			\$ -	\$ -	\$ 28.69	\$ -
279	Customer			\$ 97.56	\$ 265.03	\$ 132.96	\$ 1,402.77
280	Energy			\$ 0.001837	\$ 0.001854	\$ 0.001826	\$ 0.001899
281	Fuel	·		\$ 0.039520	\$ 0.039520	\$ 0.039074	\$ 0.039520
282	Demand Revenue			\$ -	\$ -	\$ 403,152,029	\$ -
283	Customer Revenue			547,017,193	177,007,570	7,254,046	16,819,194
284	Energy Revenue			9,416,276	3,256,425	11,099,172	147,554
285	Fuel Revenue			202,546,097	69,403,163	237,570,930	3,070,839
286	Total Revenue			758,979,565	249,667,157	659,076,177	20,037,587
287	Zero-Check			\$ -	\$ -	\$ -	\$ -
	Total Revenue Requirement (Excluding Fuel)						
288	Demand	\$	956,319,374	\$ 405,224,410	\$ 145,758,470	\$ 403,152,029	\$ 2,184,466
289	Customer	\$	194,930,657	\$ 141,792,782	\$ 31,249,100	\$ 7,254,046	14,634,728
290	Energy	\$	23,919,427	\$ 9,416,276	\$ 3,256,425	\$ 11,099,172	\$ 147,554
291	Total	\$	1,175,169,458	\$ 556,433,468	\$ 180,263,995	\$ 421,505,247	\$ 16,966,748
292	Percent of Total		100.00%	47.35%	15.34%	35.87%	1.44%
293	Zero-Check		(0)	(28,054,487)	11,074,834	23,206,485	(6,226,833

Class Cost of Service Study Summary of Results

2 Accumulated Reserve (34.07/23.468) (1655.325.854) (32.291.019) (952.187) (139.472.810) (22.855.24) (22.04.65) (35.77) 3 Other Rate Base Imms 3 3.441.05276 3 1.772.847.516 \$ 3.477.624.7516 \$ 3.477.624.7516 \$ 3.078.488 \$ 1.680.877 3.2178.487 3.2178.487 3.2178.488 \$ 1.680.877 3.2178.487 \$ 3.078.488 \$ 1.680.877 3.2177 3.2178.487 \$ 3.078.488 \$ 1.680.877 3.2177 3.2178.247 \$ 3.078.488 \$ 1.680.877 3.2177 3.2178.26 \$ 3.078.488 \$ 1.680.877 3.2177.57 3.240.187 3.2178.26 \$ 0.2271.738 \$ 1.816.341 \$ 4.747 \$ 3.347.41 \$ 3.347.41 \$ 3.347.41 \$ 3.347.41 \$ 3.347.41 \$ 3.347.41 \$ 3.347.41 \$ 3.347.41 \$ 3.347.41 \$ 3.347.41 \$ <th< th=""><th>Line</th><th></th><th></th><th></th><th>Residential</th><th>Seco</th><th>ondary Small</th><th>Mun</th><th>icipal Device</th><th>Spa</th><th>ce Conditioning</th><th>nditioning - Schools</th><th>ter Heating - controlled</th><th>ter Heating - ncontrolled</th></th<>	Line				Residential	Seco	ondary Small	Mun	icipal Device	Spa	ce Conditioning	nditioning - Schools	ter Heating - controlled	ter Heating - ncontrolled
Rate Base \$ 0.441,607,550 \$ 3,165,451,758 608,404,248 \$ 1,030,214 \$ 266,235,226 \$ 3,37,568 \$ 0.42,855 2 Accumaticat Resense \$ 3,461,807,551 \$ 1,165,525,254 1,030,214 \$ 266,235,224 3,37,368 \$ 0.465,517 3 4 1,165,525,254 3,1726,347,316 \$ 3,1726,347,316 \$ 3,165,451,718 \$ 268,2517 \$ 1,147,377,244 \$ 3,070,448 \$ 1,685,172,118 \$ 3,1726,347,316 \$ 3,1726,347,316 \$ 3,1726,347,316 \$ 3,1726,347,316 \$ 3,1726,347,317 \$ 1,017,2166 \$ 4,109 \$ 1,220,177 Reining Select S 1,640,07277 5 2,720,448 \$ 3,1720,947,947 \$ 1,016,411 \$ 4,134 7,120,95 7 1,022,717,216 \$ 1,012,117 5 2,720,448 1,042,717 5 2,721,950 1,171,18,155 3,94	No.	Description		System Total	RS		SS		MD		SH	SE	СВ	UW
1 Plant in Service 5 6.441.077.500 5 3.166.451.758 5 0.302.214 Sec.235.226 5.237.522 3 333.68 5 6.443.072.34.583 3 Other Rate Base Items 3 0.407.234.583 (1655.232.516 3.304.01/244 3.007.170 (153.01/244 3.007.170 24.624 .447.032.726 4 Total Fate Base 3 1.7264.477.156 \$ 3.47.015.726 \$ 3.037.01 (153.01/244 \$ 0.032.654 \$ 1.727.196 \$ 4.07.03 6 Other Revenue 2.5461.207.17 \$ 6.089.207.098 \$ 1.777.186.155 \$ 3.46.683 \$ 0.0322.654 \$ 1.727.196 \$ 4.07.09 7.7705 7.44 2.000 7.44 2.000.162 \$ 2.0371.726 7.44 2.000.162 \$ 0.0322.654 \$ 1.045.321 \$ 4.07.07 \$ 1.03.012 4.07.013 1.045.021 1.03.012 4.07.013 1.00.03.02 1.00.03.02 1.00.03.02 <td< th=""><th></th><th>(A)</th><th></th><th>(B)</th><th> (C)</th><th></th><th>(D)</th><th></th><th>(E)</th><th></th><th>(F)</th><th>(G)</th><th>(H)</th><th>(1)</th></td<>		(A)		(B)	 (C)		(D)		(E)		(F)	(G)	(H)	(1)
2 Accumulated Reserve (34.07/23.468) (1655.325.854) (32.291.019) (952.187) (139.472.810) (22.855.24) (22.04.65) (35.77) 3 Other Rate Base Imms 3 3.441.05276 3 1.772.847.516 \$ 3.477.624.7516 \$ 3.477.624.7516 \$ 3.078.488 \$ 1.680.877 3.2178.487 3.2178.487 3.2178.488 \$ 1.680.877 3.2178.487 \$ 3.078.488 \$ 1.680.877 3.2177 3.2178.487 \$ 3.078.488 \$ 1.680.877 3.2177 3.2178.247 \$ 3.078.488 \$ 1.680.877 3.2177 3.2178.26 \$ 3.078.488 \$ 1.680.877 3.2177.57 3.240.187 3.2178.26 \$ 0.2271.738 \$ 1.816.341 \$ 4.747 \$ 3.347.41 \$ 3.347.41 \$ 3.347.41 \$ 3.347.41 \$ 3.347.41 \$ 3.347.41 \$ 3.347.41 \$ 3.347.41 \$ 3.347.41 \$ 3.347.41 \$ <th< td=""><td></td><td>Rate Base</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>		Rate Base												
3 Other Rate Bases 447,322,785 216,721,612 48,003,494 68,489 18,614,822 396,179 24,924 444,105,79 4 Total Rate Bases 5 3,481,055,79 5 17,62,347,516 5 347,016,723 5 536,517 5 17,72,146 5 307,848 5 108,447 321,77 Retail Sales \$ 1,549,470,354 \$ 669,357,969 \$ 17,71,168,155 \$ 364,683 \$ 0,344,376 1,644 9,94 42,337 0 Operations Mainfrance Exponses \$ 1,659,322,627 \$ 9,089,719 2,499,464 \$ 11,445,720 27,624 44,747,7244 \$ 12,407,77 \$ 12,407,77 \$ 12,407,77 \$ 12,407,77 \$ 12,407,77 \$ 12,407,77 \$ 12,407,77 \$ 12,407,77 \$ 12,407,77 \$ 12,407,77 \$ 12,407,77 \$ 12,407,77 \$ 12,407,77 \$ 12,407,77 \$ 14,437			\$	6,441,607,550	\$	\$		\$			268,235,226	\$		\$ 642,889
4 Tolar Rale Base \$ 3.461.965.751 \$ 1.726.347.516 \$ 3.47.016.723 \$ 5.98.517 \$ 1.47.377.244 \$ 3.076.468 \$ 168.847 \$ 3.2177 Revenues at Current Rates \$ 1.546.470.354 \$ 660.367.989 \$ 177.168.155 \$ 364.883 \$ 0.032.654 \$ 1.772.196 \$ 4.81.09 \$ 1.220.01 6 Other Revenue 2 5.440.327 16.261.900 1.220.01 2.003.162 5.488 60.337.6 1.64.41 9.34 4.31 7 Off-System Siles Margin 2 5.618.835 2.600.714 2.208.048 4 1.445 1.204.70 5 1.420.17 5 3.461.831 5 1.61.431 5 4.87.77 5 4.46.11 5.33.617 5 3.162.11 5 3.55.95 3.267.11 3.47.11 5 3.55.95 3.47.11 5 5.5.95.92 3.06.94 5 0.007 4.40.77.244	2			(3,407,234,585)	(1,655,825,854)		(362,291,019)		(562,187)		(139,472,810)		(229,645)	(365,215)
Revolues at Current Rates 5 Onesset Current Rates 5 Onesset Current Revenue 5 Onesset Revenue 7 Concesset Revenue Concesset Revenue </td <td>-</td> <td></td> <td>44,103</td>	-													44,103
5 Retail Sales 5 1.459470.364 5 600hr Ravenue 177.168.155 3 2.660.376.898 1.77.168.155 3 2.648.88 1.445 1.224708 27.705 7.44 2.003.162 6 Other Ravenue 5 1.803.522.37 5 6.904.85 371.626 6 6.2371.738 5 1.81.6341 5 1.84.7 0 Deparation & Multifnamce Expenses 5 518.818.335 5 2.66.117.779 5 5.27.04.83 5 9.3.01 5 1.95.47.857 5 406.371 5 3.47.41 5 3.5.33 2.67.07 10 Deparation & Multifnamce Expense 5 518.818.335 5 2.67.04.83 4 9.3.401 1.95.47.857 5 406.371 5 3.47.41 5 3.5.33 2.67.07.13 3.47.41 5 3.5.33 2.67.07.083 4 3.7.73 2.386.604 60.43.71 5 3.47.41 5 3.5.32 2.67.07.083 4.7.73 2.386.604 60.47.41 5 3.5.32 6.67.71 5 3.6.61.608 5 3.6.61.608 <th< td=""><td>4</td><td>Total Rate Base</td><td>\$</td><td>3,481,905,751</td><td>\$ 1,726,347,516</td><td>\$</td><td>347,016,723</td><td>\$</td><td>536,517</td><td>\$</td><td>147,377,244</td><td>\$ 3,078,488</td><td>\$ 168,847</td><td>\$ 321,776</td></th<>	4	Total Rate Base	\$	3,481,905,751	\$ 1,726,347,516	\$	347,016,723	\$	536,517	\$	147,377,244	\$ 3,078,488	\$ 168,847	\$ 321,776
6 Other Revenue 15,231,991 2,003,162 5,436 16,441 19,44 14,31 7 OffSystem Slass Margin 28,420,266 12,590,714 2,789,468 1,445 1,294,778 1,8,441 9,34 1,443 1,244,778 2,705 7,44 2,04 8 Total Revenues \$ 1,603,552,737 \$ 698,240,694 \$ 181,960,785 \$ 3,71,628 \$ 62,371,738 \$ 1,86,341 \$ 49,787 \$ 134,37 8 Total Revenues \$ 518,818,335 \$ 226,117,779 \$ 52,750,493 \$ 9,3,401 \$ 19,547,857 \$ 406,371 \$ 3,4,741 \$ 53,58 10 Depreciation Expenses \$ 512,691,018 \$ 20,775,244 46,613 11,443,720 223,63,30 15,533 26,707 11 Amortization Expenses 512,691,012 20,2546,097 40,177,815 53,524 406,115 15,538 42,967 1,464														
7 Off-System States Margin 28.612.066 12.590,714 2.789.468 1.445 1.294,708 27.705 74.4 2.04 8 Total Revenues \$ 1.603,522.737 \$ 668.240.694 \$ 181.960,785 \$ 371.626 \$ 62.371.738 \$ 1.816.341 \$ 49.787 \$ 134.37 9 Operations & Munitenance Expenses \$ 5.18.816.335 \$ 266,117.779 \$ 5.275.043 \$ 9.401 \$ 19.447.857 \$ 406.371 \$ 34,741 \$ 5.359 9 Operations & Munitenance Expenses \$ 5.18.816.335 \$ 266,117.779 \$ 5.275.043 \$ 9.9.401 \$ 19.447.857 \$ 406.371 \$ 34,741 \$ 5.359 10 Amortzaton Expense \$ 5.255,102.8 \$ 12.251,028 \$ 14.55,324 \$ 2.266 \$ 1.718 \$ 2.256,01 \$ 5.65,714 \$ 5.388 \$ 42.260 \$ 1.718 \$ 12.258,00 \$ 30.316 \$ 464,168 \$ 65,740 \$ 44.269 \$ 14.326			\$		\$	\$		\$		\$		\$	\$	\$ 128,012
8 Total Revenues § 1603,522,737 § 696,240,694 § 181,960,785 \$ 371,626 \$ 623,71,738 \$ 1,816,341 \$ 49,787 \$ 184,37 Expenses at Current Rates 9 Opereciations & Maintenance Expenses \$ 518,818,335 \$ 266,117,779 \$ 52,750,493 \$ 93,401 \$ 19,647,857 \$ 406,6371 \$ 34,741 \$ 53,598 10 Depreciation Expenses 277,353,828 127,219,050 29,275,224 46,613 11,443,720 236,300 15,533 26,707 404 12 Taxes Other Than Income Taxes 27,273,590 13,658,2824 2,797,500 4,461 1,083,889 22,208 1,718 2,786 48,077,499 21,100,924 4,885,285 2,451 2,166,669 46,822 1,255 3,456 16 Income Taxes 44,077,469 21,100,924 4,885,765 56,676,409 \$ 1,436,071 \$ 662,06 5,755,329 380,27											684,376			4,314
Expenses at Current Rates 9 Operations & Maintenance Expenses \$ 516,818,335 266,117,779 \$ 52,750,493 \$ 99,0141 4,443,720 206,017 52,750,493 \$ 99,0141 4,443,720 226,031 15,533 266,071 \$ 34,741 \$ 53,526,700 46,613 11,443,720 226,301 15,533 267,07 44,00 12 Taxes Other Than Inome Taxes 272,73,590 136,614 53,374 19,523,504 600,115 15,388 42,007 4,40 14 Non-AC Trackable Fuel Expenses 512,501,028 202,546,097 49,177,815 35,374 19,523,504 600,8115 15,388 42,66 16 Total Expenses 512,501,028 202,546,097 49,177,815 35,374 19,523,504 600,8115 15,388 42,66 16 Total Expenses 14,111,753 (1,751,340) 52,020,005 30,316 444,166 65,720 (4,436) (1,23) 17 Current Operating Income 151,040,619 34,518,788 <t< td=""><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2,049</td></t<>			-											2,049
9 Operations & Maintenance Expenses \$ 5 518,813.33 \$ 22,750,493 \$ 93,401 \$ 19,47,857 \$ 406,371 \$ 34,741 \$ 53,320 10 Deperations Expense 54,256,114 243,3614 5,390,783 4,773 2,386,604 50,484 2,007 4,40 12 Taxes Other Than Income Taxes 572,591,028 202,246,097 44,177,815 35,374 19,523,504 608,115 15,388 42,266 14 Non-FAC Trackable Fuel Expenses 512,591,028 202,246,097 44,177,815 35,374 19,523,504 608,115 15,388 42,266 16 Total Expenses - Current \$ 14,512,480,186 \$ 142,286,108 \$ 217,668 \$ 143,270 (16,419) 1,177 18 Return at Current Operating Income 151,040,059 \$ 142,286,108 \$ 24,767 154,058 \$ 132,607 (16,419) 1,777 \$ 28,774,677 154,058 \$ 132,607	8	Total Revenues	\$	1,603,522,737	\$ 698,240,694	\$	181,960,785	\$	371,626	\$	62,371,738	\$ 1,816,341	\$ 49,787	\$ 134,374
10 Depreciation Expense 277,353,828 137,219,056 29,275,224 46,613 11,443,720 226,330 16,533 26,703 4,04 11 Amorization Expense 52,277,590 13656,524 2,797,500 4,641 10,83,889 22,228 1,718 2,78 15 Fuel Expenses 512,591,028 202,546,097 49,177,815 35,374 19,523,504 608,115 15,388 42,067 16 non-FA Carcabab Fuel Expenses 48,077,469 21,100,924 4,685,285 2,451 2,166,669 46,822 1,255 3,46 16 Total Expenses - Current \$ 1,452,482,118 \$ 663,721,966 \$ 149,286,108 \$ 217,568 \$ 56,616,409 \$ 1,436,071 \$ 66,206 \$ 132,60 17 Current Querent Rates 100 0,46 2,17 160,058 5,755,329 380,270 (16,419) 1,77. 18 Require Rate of Return 1,00 0,46 2,17 6,62 0,90 2,85 (2,24) 0,11 19 Relative Rate of Return		Expenses at Current Rates												
11 Amortization Expenses 54,265,114 2,433,614 5,300,783 4,773 2,386,604 50,484 2,007 4,40 12 Taxes Other Trans Income Taxes 2,273,500 13,655,824 2,707,500 4,641 1,08,889 22,08 1,713 2,186,604 50,484 2,007 4,40 13 Fuel Expenses 512,591,028 202,246,097 49,177,815 35,374 19,523,504 608,115 15,388 42,66 14 Non-FAC Trackable Fuel Expenses 64,077,469 21,00,024 4,685,285 2,461 2,166,669 46,168 66,740 (4,436) (1,32 16 Total Expenses - Current \$ 1,452,482,118 \$ 663,721,956 \$ 149,266,108 \$ 217,568 \$ 56,616,409 \$ 1,430,071 \$ 662,00 \$ 132,600 17 Current Qreating Income 151,040,619 3,4518,733 32,674,677 154,058 5,755,329 380,270 (1,61419) 1,77. 18 Return at Current Rates 4,44% 4,34% 4,34% 4,34% 4,34% 4,34% 4,34% 4,34% 4,34% 4,34% 4,34% 4,34%	9		\$		\$	\$		\$	93,401	\$	19,547,857	\$ 406,371	\$	\$ 53,598
12 Taxes Other Than Income Taxes 27,273,500 4,641 1,083,889 22,208 1,718 2,787 13 Fuel Expenses 512,251,028 202,546,097 49,177,815 35,374 19,552,3504 608,115 15,388 42,686 14 Non-FAC Trackable Fuel Expenses 648,077,469 21,100,924 4,685,285 2,451 2,166,669 46,422 1,255 3,456 15 income Taxes 14,111,753 (1,751,340) 5,209,009 30,316 444,166 65,740 (4,436) (1,22 16 Total Expenses - Current \$ 1,62,482,118 \$ 663,721,965 \$ 149,286,108 \$ 5,06,1640 \$ 1,436,071 \$ 66,208 \$ 132,600 17 Current Querating Income 151,040,619 34,516,738 32,674,677 154,058 5,755,329 380,270 (16,419) 1,777 18 Return at Current Rates 4,34%	10													26,706
13 Fuel Expenses 512.591.028 202.548.097 49.177.815 35.374 19.523.504 608.115 15.388 42.66 14 Non-FAC Trackable Fuel Expenses 48.077.469 21.100.924 4685.285 2.451 2.166.669 44.8166 65.740 (4.438) 1.325 3.45 16 Total Expenses - Current 5 1.452.482.118 \$ 663.721.956 \$ 149.266.108 \$ 217.568 \$ 56.616.409 \$ 1.436.071 \$ 66.206 \$ 132.00 17 Current Querating Income 151.040.619 3.4518.738 32.674.677 154.068 5.755.329 380.270 (4.439) 1.777 0.55 19 Relative Requirement at Equal Rates of Return at Current Rates 4.34% <td></td> <td>4,408</td>														4,408
14 Non-FAC Trackable Fuel Expenses 48,077,469 21,100,924 4685,285 2,451 2,166,669 46,822 1,255 3,45 16 Total Expenses - Current \$ 1,452,482,118 \$ 663,721,956 \$ 149,286,108 \$ 217,568 \$ 5,616,409 \$ 1,436,071 \$ 662,06 \$ 132,80 17 Current Operating Income 151,040,619 34,518,738 32,674,677 154,058 5,755,329 380,270 (16,419) 1,77 18 Return at Current Rates 4.34% 4.34% 4.34% 2,17 6.62 0.90 2.85 (2.24) 0.15 19 Required Return at Equal Rates of Return at Current Rates 1.00 2.00% 9.42% 28,11% 3.91% 12.35% -8,72% 0.55 20 Required Return at Equal Rates of Return at Current Rates 1.00 7 4.34% 4.34% 4.34% 4.34% 4.34% 4.34% 4.34% 4.34% 4.34% 4.34% 4.34% 4.34% 4.34% 4.34% 4.34% 4.34% 4.34% 4.34% 4.34%														2,784
15 Income Taxes 14,111,753 (1,751,340) 5,209,009 30,316 464,166 65,740 (4,436) (1,32) 16 Total Expenses - Current \$ 1,452,482,118 \$ 663,721,956 \$ 149,286,108 \$ 217,568 \$ 56,616,409 \$ 1,436,071 \$ 662,06 \$ 132,60 17 Current Operating Income 151,040,619 34,518,738 32,674,677 154,058 5,755,329 380,270 (16,419) 1,77 18 Return at Current Rates 2,00% 9,42% 28,71% 3,91% 12,25% -9,72% 0,55 19 Relative Rate of Return 100 0.46 2,17 6,62 0,90 2,85 (2,24) 0,11 Revenue Requirement at Equal Rates of Return at Current Rates Current Operating Income \$ 1,50,40,619 \$ 7,4886,748 \$ 150,53,142 \$ 23,273 \$ 6,393,036 \$ 133,541 \$ 7,324 \$ 13,956 Current Rates Current Rates Current Rates Current Rates Current Rates Current Rates 16,41														42,967
16 Total Expenses - Current \$ 1,452,482,118 \$ 663,721,956 \$ 149,286,108 \$ 217,568 \$ 56,616,409 \$ 1,436,071 \$ 66,206 \$ 132,60 17 Current Operating Income 151,040,619 34,518,738 32,674,677 154,058 5,755,329 380,270 (16,419) 1,77 18 Return at Current Rates 4,34% 2,00% 9,42% 28,71% 3.91% 12,35% -9,72% 0.55 19 Relative Rate of Return 4,34% 2,00% 9,42% 28,71% 3.91% 12,35% -9,72% 0.55 20 Required Return 4,34%														3,458
17 Current Operating Income 151,040,619 34,518,738 32,674,677 154,058 5,755,329 380,270 (16,419) 1,77 18 Return at Current Rates 4.34% 2.00% 9.42% 28.71% 3.91% 12.35% -9.72% 0.55 19 Relative Rate of Return 1.00 0.46 2.17 6.62 0.90 2.85 (2.24) 0.1 Revenue Requirement at Equal Rates of Return at Current Rates 4.34% 4.3														(1,320)
18 Return at Current Rates 4.34% 2.00% 9.42% 28.71% 3.91% 12.35% -9.72% 0.55 19 Relative Rate of Return 1.00 0.46 2.17 6.62 0.90 2.85 (2.24) 0.1 Revenue Requirement at Equal Rates of Return at Current Rates 4.34%<	16	Total Expenses - Current	\$	1,452,482,118	\$ 663,721,956	\$	149,286,108	\$	217,568	\$	56,616,409	\$ 1,436,071	\$ 66,206	\$ 132,601
19 Relative Rate of Return 1.00 0.46 2.17 6.62 0.90 2.85 (2.24) 0.11 Revenue Requirement at Equal Rates of Return at Current Rates 20 Required Return \$ 151,040,619 \$ 74,886,748 \$ 15,053,142 \$ 23,273 \$ 6,393,036 \$ 133,541 \$ 7,324 \$ 13,551 20 Required Departing Income \$ 151,040,619 \$ 74,886,748 \$ 15,053,142 \$ 23,273 \$ 6,393,036 \$ 133,541 \$ 7,324 \$ 13,551 Expenses at Required Return 22 Operations & Maintenance Expenses \$ 518,818,335 \$ 266,117,779 \$ 52,750,493 \$ 93,401 \$ 19,547,857 \$ 406,371 \$ 34,741 \$ 53,599 23 Depreciation Expense \$ 518,818,335 \$ 266,117,779 \$ 52,750,493 \$ 93,401 \$ 19,547,857 \$ 406,371 \$ 34,741 \$ 53,599 23 Depreciation Expense \$ 277,353,828 137,219,058 29,275,224 46,613 11,443,720 23,644 2,007 4,407 24 Amortization Expense \$ 27,735,590 13,655,824 2,797,500 4,641 1,083,889 22,208														1,774
Revenue Requirement at Equal Rates of Return at Current Rates 4.34%														0.55%
Current Rates 20 Required Return 4.34%	19	Relative Rate of Return		1.00	 0.46		2.17		6.62		0.90	2.85	(2.24)	0.13
20 Required Return 4.34% 1.33,541 \$ 1.33,541 \$ 1.33,541 \$ 7.328 \$ 1.33,541 \$ 3.4,741 \$ 5.35,99 23 Depreciation Expenses \$ 516,613 11,443,720 2386,604 50,484 2,007 4.400 24,833,614 5,390,783 4,773 2,386,604 50,484 <td></td> <td>Revenue Requirement at Equal Rates of Return at</td> <td></td>		Revenue Requirement at Equal Rates of Return at												
21 Required Operating Income \$ 151,040,619 \$ 74,886,748 \$ 15,053,142 \$ 23,273 \$ 6,393,036 \$ 133,541 \$ 7,324 \$ 13,951 Expenses at Required Return 22 Operations & Maintenance Expenses \$ 518,818,335 \$ 266,117,779 \$ 52,750,493 \$ 93,401 \$ 19,547,857 \$ 406,371 \$ 34,741 \$ 53,599 23 Depreciation Expense 277,353,828 137,219,058 29,275,224 46,613 11,443,720 236,330 15,533 26,700 24 Amortization Expense 277,353,828 137,219,058 29,275,224 46,613 11,443,720 236,330 15,533 26,700 24 Amortization Expense 54,256,114 24,833,614 5,390,783 4,777 2,386,604 50,484 2,007 4,400 25 Taxes Other than Income 277,75,590 13,655,824 2,797,500 4,6613 11,93,889 22,208 1,718 2,786 26 Fuel Expenses 512,591,028		Current Rates												
Expenses at Required Return 22 Operations & Maintenance Expenses \$ 518,818,335 \$ 266,117,779 \$ 52,750,493 \$ 93,401 \$ 19,547,857 \$ 406,371 \$ 34,741 \$ 53,599 23 Depreciation Expense 277,353,828 137,219,058 29,275,224 46,613 11,443,720 236,330 15,533 266,700 24 Amortization Expense 277,353,828 137,219,058 29,275,224 46,613 11,443,720 236,330 15,533 266,700 24 Amortization Expense 27,273,590 13,655,824 2,797,500 4,641 1,083,889 22,208 1,718 2,788 26 Fuel Expenses 512,591,028 202,546,097 49,177,815 35,374 19,523,504 608,115 15,388 42,96 27 Non-FAC Trackable Fuel Expenses 48,077,469 21,100,924 4,685,285 2,451 2,166,669 46,822 1,255 3,451 28 Income Taxes 14,111,753 6,996,683 1,406,418 2,174 597,303 12,477 684 1,300 </td <td>20</td> <td>Required Return</td> <td></td> <td>4.34%</td> <td>4.34%</td> <td></td> <td>4.34%</td> <td></td> <td></td> <td></td> <td>4.34%</td> <td></td> <td></td> <td>4.34%</td>	20	Required Return		4.34%	4.34%		4.34%				4.34%			4.34%
22 Operations & Maintenance Expenses \$ 518,818,335 \$ 266,117,779 \$ 52,750,493 \$ 93,401 \$ 19,547,857 \$ 406,371 \$ 34,741 \$ 53,599 23 Depreciation Expense 277,353,828 137,219,058 29,275,224 46,613 11,443,720 236,330 15,533 267,00 24 Amortization Expense 54,256,114 24,833,614 5,390,783 4,773 2,386,604 50,484 2,007 4,400 25 Taxes Other than Income 27,273,590 13,655,824 2,797,500 4,641 1,083,889 22,208 1,718 2,78 26 Fuel Expenses 512,591,028 202,546,097 49,177,815 35,374 19,523,504 608,115 15,388 42,96 27 Non-FAC Trackable Fuel Expenses 512,591,028 202,546,097 49,177,815 35,374 19,523,504 608,115 15,388 42,96 28 Income Taxes 48,077,469 21,100,924 4,685,285 2,451 2,166,669 46,822 1,255 3,454 1,300 29 Total Expense - Required \$ 1,452,482,118 672,469,979 \$	21	Required Operating Income	\$	151,040,619	\$ 74,886,748	\$	15,053,142	\$	23,273	\$	6,393,036	\$ 133,541	\$ 7,324	\$ 13,958
23 Depreciation Expense 277,353,828 137,219,058 29,275,224 46,613 11,443,720 236,330 15,533 26,70 24 Amortization Expense 54,256,114 24,833,614 5,390,783 4,7773 2,386,604 50,484 2,007 4,401 25 Taxes Other than Income 27,273,590 13,655,824 2,797,500 4,641 1,083,889 22,226 1,718 2,786 26 Fuel Expenses 512,591,028 202,546,097 49,177,815 35,374 19,523,504 608,115 15,338 42,96 27 Non-FAC Trackable Fuel Expenses 48,077,469 21,100,924 4,685,285 2,451 2,166,669 46,822 1,255 3,451 28 Income Taxes 14,111,753 6,996,683 1,406,418 2,174 597,303 12,477 684 1,300 29 Total Expense - Required \$ 1,603,522,737 \$ 747,356,726 \$ 160,536,659 212,700 \$ 63,142,582 \$ 1,50,348 78,651 \$ 149,183 30 Total Revenue Requirement at Equal Return														
24 Amortization Expense 54,256,114 24,833,614 5,390,783 4,773 2,386,604 50,484 2,007 4,400 25 Taxes Other than Income 27,273,590 13,655,824 2,797,500 4,641 1,083,889 22,208 1,718 2,78 26 Fuel Expenses 512,591,028 202,546,097 49,177,815 35,374 19,523,504 608,115 15,388 42,96 27 Non-FAC Trackable Fuel Expenses 54,2591,028 202,546,097 49,177,815 35,374 19,523,504 608,115 15,388 42,96 28 Income Taxes 14,011,753 6,996,683 1,406,418 2,174 597,303 12,477 684 1,30 29 Total Expense - Required \$ 1,452,482,118 \$ 672,469,979 \$ 145,483,518 189,427 \$ 56,749,546 \$ 1,382,807 \$ 71,326 \$ 135,227 30 Total Revenue Requirement at Equal Return \$ 1,603,522,737 \$ 747,356,726 \$ 160,536,659 \$ 212,700 \$ 63,142,582 \$ 1,	22		\$	518,818,335	\$ 266,117,779	\$	52,750,493	\$	93,401	\$	19,547,857	\$ 406,371	\$ 34,741	\$ 53,598
25 Taxes Other than Income 27,273,590 13,655,824 2,797,500 4,641 1,083,889 22,208 1,718 2,78 26 Fuel Expenses 512,591,028 202,546,097 49,177,815 35,374 19,523,504 608,115 15,388 42,96 27 Non-FAC Trackable Fuel Expenses 48,077,469 21,100,924 4,685,285 2,451 2,166,669 46,822 1,255 3,451 28 Income Taxes 14,111,753 6,996,683 1,406,418 2,174 597,303 12,477 684 1,300 29 Total Expense - Required \$ 1,603,522,737 \$ 747,356,726 \$ 160,536,659 \$ 212,700 \$ 63,142,582 \$ 1,516,348 \$ 78,651 \$ 149,183	23	Depreciation Expense		277,353,828	137,219,058		29,275,224		46,613		11,443,720	236,330	15,533	26,706
26 Fuel Expenses 512,591,028 202,546,097 49,177,815 35,374 19,523,504 608,115 15,388 42,96 27 Non-FAC Trackable Fuel Expenses 48,077,469 21,100,924 4,685,285 2,451 2,166,669 46,822 1,255 3,451 28 Income Taxes 14,111,753 6.996,683 1,406,118 2,174 597,303 12,477 684 1,300 29 Total Expense - Required \$ 1,452,482,118 \$ 672,469,979 \$ 145,483,518 \$ 189,427 \$ 56,749,546 \$ 1,382,807 \$ 71,326 \$ 135,227 30 Total Revenue Requirement at Equal Return \$ 1,603,522,737 \$ 747,356,726 \$ 160,536,659 \$ 212,700 \$ 63,142,582 \$ 1,516,348 \$ 78,651 \$ 149,185	24	Amortization Expense		54,256,114	24,833,614		5,390,783		4,773		2,386,604	50,484	2,007	4,408
27 Non-FAC Trackable Fuel Expenses 48,077,469 21,100,924 4,685,285 2,451 2,166,669 46,822 1,255 3,450 28 Income Taxes 14,111,753 6,996,683 1,406,418 2,174 597,303 12,477 684 1,300 29 Total Expense - Required \$ 1,452,482,118 \$ 672,469,979 \$ 145,483,518 \$ 189,427 \$ 56,749,546 \$ 1,382,807 \$ 71,326 \$ 135,222 30 Total Revenue Requirement at Equal Return \$ 1,603,522,737 \$ 747,356,726 \$ 160,536,659 \$ 212,700 \$ 63,142,582 \$ 1,516,348 \$ 78,651 \$ 149,188														2,784
28 Income Taxes 14,111,753 6,996,683 1,406,418 2,174 597,303 12,477 684 1,30 29 Total Expense - Required \$ 1,452,482,118 \$ 672,469,979 \$ 145,483,518 189,427 \$ 56,749,546 \$ 1,382,807 \$ 71,326 \$ 135,222 30 Total Revenue Requirement at Equal Return \$ 1,603,522,737 \$ 747,356,726 \$ 160,536,659 \$ 212,700 \$ 63,142,582 \$ 1,516,348 \$ 78,651 \$ 149,183														42,967
29 Total Expense - Required \$ 1,452,482,118 \$ 672,469,979 \$ 145,483,518 \$ 189,427 \$ 56,749,546 \$ 1,382,807 \$ 71,326 \$ 135,222 30 Total Revenue Requirement at Equal Return \$ 1,603,522,737 \$ 747,356,726 \$ 160,536,659 \$ 212,700 \$ 63,142,582 \$ 1,516,348 \$ 78,651 \$ 149,182														3,458
30 Total Revenue Requirement at Equal Return \$ 1,603,522,737 \$ 747,356,726 \$ 160,536,659 \$ 212,700 \$ 63,142,582 \$ 1,516,348 \$ 78,651 \$ 149,18			-											1,304
	29	Total Expense - Required	\$	1,452,482,118	\$ 672,469,979	\$	145,483,518	\$	189,427	\$	56,749,546	\$ 1,382,807	\$ 71,326	\$ 135,225
31 Current Subsidy \$ - \$ (49,116,033) \$ 21,424,126 \$ 158,926 \$ (770,844) \$ 299,993 \$ (28,864) \$ (14,804)	30	Total Revenue Requirement at Equal Return	\$	1,603,522,737	\$ 747,356,726	\$	160,536,659	\$	212,700	\$	63,142,582	\$ 1,516,348	\$ 78,651	\$ 149,183
	31	Current Subsidy	\$	-	\$ (49,116,033)	\$	21,424,126	\$	158,926	\$	(770,844)	\$ 299,993	\$ (28,864)	\$ (14,809)

Line					Residential	Secondary Small	Muni	cipal Device	Space Co	onditioning	Conditioning - Schools		ter Heating - Controlled	Water Heating - Uncontrolled
No.	Description		System Total		RS	SS		MD	s	н	SE		СВ	UW
	(A)		(B)		(C)	(D)		(E)	(I	F)	(G)		(H)	(1)
	Revenue Requirement at Equal Rates of Return at Proposed Rates													
32	Required Return		7.22%		7.22%	7.22%		7.22%		7.22%	7.22	%	7.22%	7.22%
33	Required Operating Income	\$	251,393,643	\$	124,642,314	25,054,612	\$	38,737	\$ 1	10,640,639	\$ 222,26	7\$	12,191 \$	23,232
34	Operating Income (Deficiency)/Surplus	\$	(100,353,024)	\$	(90,123,577)			115,321		(4,885,311)			(28,609) \$	(21,458)
	Expenses at Equal Rates of Return at Proposed Rate	s												
35	Operations & Maintenance Expenses	\$	519,486,335	\$	266,676,805		\$	93,695		19,556,253			34,793 \$	53,653
36	Depreciation Expense		277,353,828		137,219,058	29,275,224		46,613	1	1,443,720	236,33)	15,533	26,706
37	Amortization Expense		54,256,114		24,833,614	5,390,783		4,773		2,386,604	50,48	1	2,007	4,408
38	Taxes Other than Income		27,273,590		13,655,824	2,797,500		4,641		1,083,889	22,20	3	1,718	2,784
39	Fuel Expenses		512,591,028		202,546,097	49,177,815		35,374		19,523,504	608,11	5	15,388	42,967
40	Non-FAC Trackable Fuel Expenses		48,077,469		21,100,924	4,685,285		2,451		2,166,669	46,82	2	1,255	3,458
41	Income Taxes		47,332,498		23,467,706	4,717,293		7,293		2,003,424	41,84	3	2,295	4,374
42	Total Expense - Required	\$	1,486,370,864	\$	689,500,028	\$ 148,836,302	\$	194,841	\$ 5	58,164,063	\$ 1,412,32	5\$	72,989 \$	138,350
43	Total Revenue Requirement at Equal Return	\$	1,737,764,507	\$	814,142,342	\$ 173,890,914	\$	233,577	\$6	8,804,702	\$ 1,634,59	1\$	85,180 \$	161,582
44	Revenue (Deficiency)/Surplus	\$	(134,241,770)	\$	(115,901,648)	8,069,871	\$	138,049	\$	(6,432,964)	\$ 181,75)\$	(35,393) \$	(27,208)
45	Total Revenues		1.603.522.737		698,240,694	181,960,785	Ŧ	371.626		62.371.738	1.816.34		49,787	134,374
46	Total Revenues as Proposed	\$	1,737,764,507	\$	814,142,342		\$	233,577		58,804,702			85,180 \$	161,582
47	Less Total Other Revenues	\$	21,391,965	\$	14,517,577	1,549,500	\$	4,491	\$	531,330	\$ 11,98	2 \$	812 \$	3,991
48	Off-System Slaes Margin	÷	28,612,056	Ŷ	12,590,714	2,789,468	Ŷ	1,445		1,294,708	27,70		744	2,049
49	Total Base Rate Revenues as Proposed	\$	1,687,760,486	\$	787,034,051		\$	227,641		6,978,664			83,624 \$	155,543
	Mitigation													
50	Mitigation	\$	(0)	\$	(28,054,487)	10,383,359	\$	56,910	\$	496,742	\$ 177,29	1 \$	(29,075) \$	(10,393)
51	Proposed Increase Post Mitigation	_	134,241,770	_	87,847,162	2,313,488		(81,138)		6,929,705	(4,45		6,318	16,815
	Revenue Requirement at Proposed Mitigated Rates							(0.1.100)						
52	Revenue Defficiency/Surplus	\$	134,241,770	\$	87,847,162		\$	(81,138)		6,929,705			6,318 \$	16,815
53	Total Revenues	_	1,603,522,737	_	698,240,694	181,960,785		371,626		62,371,738	1,816,34		49,787	134,374
54	Total Revenues as Proposed	\$	1,737,764,507	\$	786,087,856	\$ 184,274,273	\$	290,488	\$ 6	69,301,443	\$ 1,811,88	2\$	56,105 \$	151,189
55	Less Total Other Revenues	\$	21,391,965	\$	14,517,577	1,549,500	\$	4,491	\$	531,330	\$ 11,98	2 \$	812 \$	3,991
56	Off-System Slaes Margin		28,612,056		12,590,714	2,789,468		1,445		1,294,708	27,70	5	744	2,049
57	Total Base Rate Revenues as Proposed	\$	1,687,760,486	\$	758,979,565		\$	284,552	\$6	67,475,406			54,550 \$	145,150
58	Total Margin in Base Rates	\$	201,389,622	\$	69,479,537	\$ 31,099,003	\$	89,711	\$	9,311,343	\$ 359,87	1\$	(18,440) \$	6,800
59	Expenses (excl. Income Taxes)	\$	1,439,038,366	\$	666,032,322	5 144,119,009	\$	187,547	\$ 5	56,160,639	\$ 1,370,47	3 \$	70,694 \$	133,976
60	Interest Expense	Ŧ	84,886,000	Ŧ	42,086,933	8,459,982		13,080		3,592,936	75,05		4,116	7,845
61	Taxable Income	\$	213,840,141	\$	77,968,601		\$	89,860		9,547,868			(18,705) \$	9,369
62	Income Taxes		47,332,498		17,257,979	7,015,600		19,890		2,113,375	81,09	1	(4,140)	2,074
63	Operating Income as Proposed	\$	251,393,643	\$	102,797,555		\$	83,050		1,027,429			(10,448) \$	15,140
64	Return at Proposed Rates		7.22%		5.95%	9.55%		15.48%		7.48%	11.70	%	-6.19%	4.71%
65	· · · · · · · · · · · · · · · · · · ·													
00	Index Rate of Return		1.00	_	0.82	1.32		2.14		1.04	1.6	2	(0.86)	0.65

Line					Residential	Se	econdary Small	Mu	nicipal Device	Spa	ce Conditioning	Co	onditioning - Schools		ater Heating - Controlled		ter Heating - ncontrolled
No.	Description	:	System Total		RS		SS		MD		SH		SE		СВ		UW
	(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)
<u>Func</u>	tional Revenue Requirement																
	Demand																
189	Production	\$	711,021,342	\$	312,884,412		69,319,431	\$	35,905	\$	32,174,016		688,469		18,490		50,912
190	Transmission	\$	101,626,050	\$	44,720,468		9,907,804		5,132		4,598,622		98,403		2,643		7,277
191	Distribution	\$	51,596,047	\$	25,645,071		4,537,243		1,982		2,730,448		56,882		1,639		5,419
192	Distribution Primary	\$	104,397,019	\$	51,889,033		9,180,444		4,010		5,524,660		115,093		3,317		10,965
193	Distribution Secondary	\$	18,225,252	\$	10,625,895		1,879,801		821		1,131,346		23,569		679		2,245
194	Customer	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$		\$	-
195	Customer Service	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$		\$	-
196	Fuel Expenses	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$		\$	-
197	Total	\$	986,865,711	\$	445,764,878	\$	94,824,723	\$	1	\$	46,159,092	\$	982,415	\$	26,768	\$	76,818
198	Zero-Check		-		-		-		-		-		-		-		-
	Customer																
199	Production	\$	-	\$	-	\$		\$	-	\$		\$	-	\$		\$	-
200	Transmission	\$	-	\$	-	\$ \$		\$	-	\$		\$	-	\$		\$	-
201	Distribution	\$	-	\$	-	-		\$	-	\$		\$	-	\$		\$	-
202	Distribution Primary Distribution Secondary	\$	66,515,141 22,196,237	\$ \$	58,811,613 19,633,320		6,437,970 2,148,415	\$	67,215 22,439		476,904 159,207		2,895 966		10,689 3,568		9,818 3,278
203 204	Customer	¢ ¢	74,007,300	э \$	40,603,550				46,405		940,964		7,004				
204	Customer Service	э ¢	50,653,735	э \$	36,929,886		10,873,466 8,036,236		12,573		595,298		3,614		14,677 13,342		14,356 12,255
205	Fuel Expenses	ф С		э \$	- 30,929,000	э \$		\$ \$	-	э \$		э \$	5,014	ф \$		φ \$	-
200	Total	\$	213,372,414	\$	155,978,369		27,496,087		148,632		2,172,372		14,479		42,276		39,707
208	Zero-Check	Ŷ	-	Ψ	-	Ψ	-	Ψ	-	Ψ	-	Ŷ	-	Ψ	-	Ψ	-
	Energy																
209	Production	\$	24,935,353	\$	9,852,998	\$	2,392,290	\$	1.721	\$	949,735	\$	29,582	\$	749	\$	2,090
217	Total	\$	24,935,353	\$	9,852,998		2,392,290		1,721		949,735		29,582		749		2,090
218	Zero-Check	\$	-	\$	-	\$		\$	-	\$		\$	-	\$		\$	-
	Fuel																
219	Fuel Expenses	\$	512,591,028	\$	202,546,097	\$	49,177,815	\$	35,374	\$	19,523,504	\$	608,115	\$	15,388	\$	42,967
220	Total	\$	512,591,028	\$	202,546,097	\$	49,177,815	\$	35,374	\$	19,523,504	\$	608,115	\$	15,388	\$	42,967
221	Zero-Check		-		-		-		-		-		-		-		-
222	Total		1,737,764,507		814,142,342		173,890,914		233,577		68,804,702		1,634,591		85,180		161,582
	Total Revenue Requirement																
223	Demand	\$	986,865,711	\$	445,764,878		94,824,723		47,851		46,159,092		982,415		26,768		76,818
224	Customer	\$	213,372,414	\$	155,978,369		27,496,087		148,632		2,172,372		14,479		42,276		39,707
225	Energy	\$	24,935,353	\$	9,852,998		2,392,290		1,721		949,735		29,582		749		2,090
226	Fuel	\$	512,591,028	\$	202,546,097		49,177,815		35,374		19,523,504		608,115		15,388		42,967
227	Total	\$	1,737,764,507	\$	814,142,342	\$	173,890,914	\$	233,577	\$	68,804,702	\$	1,634,591	\$	85,180	\$	161,582
228	Zero-Check		-		-		-		-		-		-		-		-

Line					Residential	Secondary S	Small	Municipal	Device	Space	e Conditioning	Conditionin Schools	g -	Water Hea Control		Water Heatin Uncontrolle	
No.	Description		System Total		RS	SS		MD)		SH	SE		СВ		UW	
	(A)		(B)		(C)	(D)		(E)			(F)	(G)		(H)		(1)	
	Billing Determinants																
229	Demand		14,051,478		0		0		0		0		0		0		0
230 231	Customer Bills (Count *12) Energy		6,341,275 13,039,005,303		5,606,853 5,125,131,351	1,244,37	13,769		6,408 895,098		45,466 494,013,569	15,387	276		1,019 9,372	1.09	936 7,210
231	Fuel		13,039,005,303		5,125,131,351	1,244,37			895,098		494,013,569	15,387			9,372		7,210
	Unit Costs																
233	Demand Customer			\$ \$	- 107.32	Ŷ		\$ \$	- 30.66	\$	- 3	\$ -	11.94	Ŷ	- \$ 67.76 \$		- 24.49
234 235	Energy			э \$	0.001922		01922		.001922		0.001922		1922		07.70 \$ 01922 \$		24.49
235	Fuel			\$	0.039520		39520		.039520		0.039520		9520		39520 \$		39520
237	Demand Revenue			\$		Ŷ		\$	-	\$	- 9	•		Ŷ	- \$		
238	Customer Revenue				601,743,247	122,32			196,482		48,331,464		5,894	6	9,043		6,525
239	Energy Revenue Fuel Revenue				9,852,998 202,546,097		92,290 77,815		1,721 35,374		949,735 19,523,504		9,582 3,115		749 5,388		2,090 2,967
240 241	Total Revenue	•			202,546,097 814,142,342	49,17			35,374 233,577		68,804,702	1,634			5,388 5,180		2,967 1,582
241	Zero-Check			\$				\$		\$	- 5				- \$		-
	Adjusted Revenue Requirement (Excluding	g Other		ff-Sys	-	•											
243	Ratio of Base Revenue to Total Revenue		95.92%		95.57%	(96.52%		97.01%		96.29%	96	5.13%	g	7.77%	y,	4.91%
	Total Revenue Requirement																
244	Demand	\$	946,361,687	\$	426,006,870		25,619		46,417		44,448,739		1,432		6,171 \$		2,907
245 246	Customer Energy	\$ \$	204,888,344 23,919,427	\$ \$	149,064,809 9,416,276		39,454 09,058		144,180 1,669		2,091,878 9 914,544 9		3,919 3,438		1,333 \$ 732 \$		7,686 1,984
246	Fuel	\$	512,591,028	φ \$	202,546,097		77,815		35,374		19,523,504		3,430		5,388 \$		2,967
248	Total	Š	1,687,760,486	\$	787,034,051		51,947		227,641		66,978,664		1,905		3,624 \$		5,543
249	Zero-Check		-		-		-		-		-		-		-		-
	Billing Determinants																
250	Demand		14,051,478		0		0		0		0		0		0		0
251	Customer Bills (Count *12)		6,341,275		5,606,853		13,769		6,408		45,466		276		1,019		936
252	Energy		13,039,005,303		5,125,131,351	1,244,37			895,098		494,013,569	15,387			9,372		7,210
253	Fuel		13,039,005,303		5,125,131,351	1,244,37	72,341		895,098		494,013,569	15,387	7,457	38	9,372	1,08	7,210
254	Unit Costs Demand			\$	-	\$	-	\$	-	\$	- 9	\$ -		\$	- \$		-
255	Customer			\$	102.57		192.36		29.74		1,023.64		72.29		66.25 \$		18.15
256	Energy			\$	0.001837	\$ 0.0			.001865		0.001851	\$ 0.00	1848		01880 \$		01825
257	Fuel			\$	0.039520	\$ 0.0	39520	\$ 0	.039520	\$	0.039520	\$ 0.03	9520	\$ 0.03	39520 \$	0.03	39520
258	Demand Revenue			\$		+		\$	-	\$		\$-		Ŧ	- \$		
259 260	Customer Revenue Energy Revenue				575,071,679 9,416,276	118,06	55,074 09,058		190,598 1,669		46,540,617 914,544		3,351 3,438	6	7,504 732		0,592 1,984
260	Fuel Revenue				202,546,097		77,815		35,374		19,523,504		3,115	1	5,388		1,964 2,967
262	Total Revenue				787,034,051	169,55			227,641		66,978,664		4,905		3,624		2,507 5,543
263	Zero-Check			\$				\$		\$	- (- \$		-
	Grid Facility	-	100 00 00 00	*	070 077 70	•		•		•				•	0.40-		0.070
264	Grid Facility - Revenue Requirement	\$	469,384,914	\$	276,055,504		57,376		155,768		15,558,758		6,500		9,427 \$		2,273
265	Grid Facility - Unit Costs	\$	74.02	\$	49.24	φ	83.35	φ	24.31	æ	342.21	⇒ 1,0 <i>1</i>	74.28	\$	48.51 \$		66.53

Line					Residential	Secondary S	Small	Municipal Device	Space Conditi	oning	Conditioning - Schools	Water Heating - Controlled	Water Heating - Uncontrolled
No.	Description		System Total		RS	SS		MD	SH		SE	СВ	UW
	(A)		(B)		(C)	(D)		(E)	(F)		(G)	(H)	(I)
	Mitigated Revenue Requirement (Excluding	Other	Revenue and O	ff-Sy	stem Sales Marg	jin)							
266	Ratio of Unmitigated Revenue to Mitigated Revenue		100.00%		95.12%	10	8.79%	129.86%	5 10	1.07%	118.50%	56.93%	90.60%
267	Mitigated Amount		(0)		(28,054,487)	10,38	3,359	56,910	49	6,742	177,291	(29,075)	(10,393
	Total Revenue Requirement												
268	Demand	\$	956,319,374	\$	405,224,410	\$ 99,57	4,937	\$ 60,277	\$ 44,92	3,153	\$ 1,119,148	\$ 14,899	\$ 66,055
269	Customer	\$	194,930,657	\$	141,792,782		3,495			1,205		\$ 23,531	\$ 34,144
270	Energy	\$	23,919,427	\$	9,416,276	\$ 2,30	9,058	\$ 1,669	\$ 91	1,544	\$ 28,438	\$ 732	\$ 1,984
271	Fuel	\$	512,591,028	\$	202,546,097		7,815			3,504			
272	Total	ŝ	1,687,760,486	\$	758,979,565		5,305			5,406			
273	Zero-Check		-		-		-	-		-	-	-	-
	Billing Determinants												
274	Demand		14,051,478		0		0	0		0	0	0	C
275	Customer Bills (Count *12)		6.341.275		5,606,853	61	3.769	6,408		5,466	276	1,019	936
276	Energy		13,039,005,303		5,125,131,351	1,244,37		895,098			15,387,457	389,372	1,087,210
276	Fuel		13,039,005,303		5,125,131,351	1,244,37		895,098			15,387,457	389,372	1,087,210
	Unit Costs												
278	Demand			\$	-	\$	-	\$ -	\$.		\$ -	\$ -	\$ -
279	Customer			\$	97.56	\$ 2	09.28	\$ 38.62	\$ 1.0	34.56	\$ 4,114.65	\$ 37.71	\$ 107.05
280	Energy			\$	0.001837	\$ 0.0	01856	\$ 0.001865	\$ 0.00	1851	\$ 0.001848	\$ 0.001880	\$ 0.001825
281	Fuel			\$	0.039520		39520			9520			
282	Demand Revenue			\$		Ψ		\$ -	\$		\$ -		\$ -
283	Customer Revenue				547,017,193	128,44		247,508			1,135,642	38,430	100,199
284	Energy Revenue				9,416,276		9,058	1,669		1,544	28,438	732	1,984
285	Fuel Revenue	\$	-		202,546,097		7,815	35,374			608,115		42,967
286	Total Revenue				758,979,565	179,93	5,305	284,552	67,47	5,406	1,772,196	54,550	145,150
287	Zero-Check			\$	-	\$	-	\$ -	\$		\$-	\$ -	\$ -
	Total Revenue Requirement (Excluding Fuel)												
288	Demand	\$	956,319,374	\$	405,224,410	\$ 99.57	4,937	\$ 60.277	\$ 44.92	3,153	\$ 1,119,148	\$ 14,899	\$ 66,055
289	Customer	\$	194,930,657	\$	141,792,782		3,495			4,205			
290	Energy	\$	23,919,427	\$	9,416,276		9,058			1,544			
290	Total	ŝ	1,175,169,458	э \$	556,433,468		7,490			1,902			
291	Percent of Total	Ψ	100.00%	Ψ	47.35%		1.13%	0.02%		1.08%	0.10%		0.019
			100.00%			'	1.13%)	+.00%			
293	Zero-Check		-		-		-	-		-	-	-	-

Class Cost of Service Study Summary of Results

Line					Industrial		Industrial	Pre	ocess Heating		Protective Lighting	Municipal Lighting
No.	Description		System Total		SL		PL-HL		РН		APL	MU1
	(A)		(B)		(J)		(K)		(L)		(M)	(N)
	Rate Base											
1	Plant in Service	\$	6,441,607,550	\$	1,281,747,470	\$	893,349,661	\$	10,992,265	\$	64,568,146 \$	86,274,572
2	Accumulated Reserve		(3,407,234,585)		(658,929,084)		(458,194,665)		(5,679,695)		(55,914,260)	(66,914,927)
3	Other Rate Base Items		447,532,786		90,876,611		64,506,617		775,625		4,084,789	5,515,514
4	Total Rate Base	\$	3,481,905,751	\$	713,694,997	\$	499,661,614	\$	6,088,195	\$	12,738,675 \$	24,875,160
	Revenues at Current Rates											
5	Retail Sales	\$	1,549,470,354	\$	357,787,560	\$	261.996.771	\$	2,772,447	\$	8,888,080 \$	8,783,699
6	Other Revenue	*	25.440.327	•	3,600,063	•	2,544,834	•	29.536	-	118.723	150.456
7	Off-System Slaes Margin		28,612,056		6,835,562		4,952,308		49,622		38,474	29,258
8	Total Revenues	\$	1,603,522,737	\$	368,223,185	\$	269,493,912	\$	2,851,605	\$	9,045,278 \$	8,963,412
	Expenses at Current Rates											
9	Operations & Maintenance Expenses	\$	518.818.335	\$	97.226.873	\$	65.529.861	\$	811.553	\$	7,787,335 \$	8.458.473
10	Depreciation Expense	Ŷ	277,353,828	Ψ	56,465,390	Ψ	39,695,685	Ψ	445,124	Ψ	1,013,583	1,470,861
11	Amortization Expense		54,256,114		12,216,866		8,747,386		93.513		237,900	287.776
12	Taxes Other Than Income Taxes		27.273.590		5.222.729		3.564.148		44,535		404.112	469.502
13	Fuel Expenses		512,591,028		128,504,645		108,037,241		1,029,044		1,725,711	1,345,128
14	Non-FAC Trackable Fuel Expenses		48,077,469		11,500,527		8,368,068		83,719		67,150	51,143
15	Income Taxes		14,111,753		7,030,440		4,139,403		34,646		(443,691)	(661,180)
16	Total Expenses - Current	\$	1,452,482,118	\$	318,167,470	\$	238,081,792	\$	2,542,135	\$	10,792,099 \$	11,421,703
17	Current Operating Income		151,040,619		50,055,715		31,412,120		309,470		(1,746,821)	(2,458,291)
18	Return at Current Rates		4.34%		7.01%		6.29%		5.08%		-13.71%	-9.88%
19	Relative Rate of Return		1.00		1.62		1.45		1.17		(3.16)	(2.28)
	Revenue Requirement at Equal Rates of Return at											
	Current Rates											
20	Required Return		4.34%		4.34%		4.34%		4.34%		4.34%	4.34%
21	Required Operating Income	\$	151,040,619	\$	30,959,176	\$	21,674,682	\$	264,098	\$	552,587 \$	1,079,053
	Expenses at Required Return											
22	Operations & Maintenance Expenses	\$	518,818,335	\$	97,226,873	\$	65,529,861	\$	811.553	\$	7.787.335 \$	8,458,473
23	Depreciation Expense		277.353.828		56,465,390		39,695,685		445,124		1.013.583	1.470.861
24	Amortization Expense		54,256,114		12,216,866		8,747,386		93,513		237,900	287,776
25	Taxes Other than Income		27,273,590		5,222,729		3,564,148		44,535		404,112	469,502
26	Fuel Expenses		512,591,028		128,504,645		108,037,241		1,029,044		1,725,711	1,345,128
27	Non-FAC Trackable Fuel Expenses		48,077,469		11,500,527		8,368,068		83,719		67,150	51,143
28	Income Taxes		14,111,753		2,892,522		2,025,069		24,675		51,628	100,816
29	Total Expense - Required	\$	1,452,482,118	\$	314,029,552	\$	235,967,458	\$	2,532,163	\$	11,287,419 \$	12,183,699
30	Total Revenue Requirement at Equal Return	\$	1,603,522,737	\$	344,988,728	\$	257,642,140	\$	2,796,261	\$	11,840,006 \$	13,262,752
31	Current Subsidy	\$	-	\$	23,234,457	\$	11,851,772	\$	55,344	\$	(2,794,728) \$	(4,299,340)
υ.	,	- -		Ŧ		Ŧ	,,	Ŧ		Ŧ	(_,) () ()	(.,====,===0)

Line				Industrial	Industrial	Pro	ocess Heating	Protective Lighting	Municipal Lighting
No.	Description		System Total	SL	PL-HL		PH	APL	MU1
	(A)		(B)	(J)	(K)		(L)	(M)	(N)
	Revenue Requirement at Equal Rates of Return at								
	Proposed Rates								
32	Required Return		7.22%	7.22%	7.22	6	7.22%	7.22%	7.22%
33	Required Operating Income	\$	251,393,643 \$	51,528,789 \$	36,075,575		439,568 \$		1,795,987
34	Operating Income (Deficiency)/Surplus	\$	(100,353,024) \$	(1,473,074) \$	(4,663,455)\$	(130,098) \$	(2,666,554) \$	(4,254,278)
35	Expenses at Equal Rates of Return at Proposed Rates Operations & Maintenance Expenses	\$	519.486.335 \$	97.258.022 \$	65.551.438	3 \$	811.820 \$	7,788,937 \$	8.462.001
36	Depreciation Expense	*	277,353,828	56,465,390	39,695,685		445,124	1,013,583	1,470,861
37	Amortization Expense		54,256,114	12.216.866	8.747.386		93.513	237,900	287.776
38	Taxes Other than Income		27,273,590	5,222,729	3,564,148		44,535	404,112	469,502
39	Fuel Expenses		512,591,028	128,504,645	108,037,24		1,029,044	1,725,711	1,345,128
40	Non-FAC Trackable Fuel Expenses		48,077,469	11,500,527	8,368,068		83,719	67,150	51,143
41	Income Taxes		47,332,498	9,701,861	6,792,324		82,762	173,168	338,149
42	Total Expense - Required	\$	1,486,370,864 \$	320,870,040 \$	240,756,290		2,590,517 \$		12,424,561
43	Total Revenue Requirement at Equal Return	\$	1,737,764,507 \$	372,398,829 \$	276,831,865	; \$	3,030,085 \$	12,330,292 \$	14,220,547
44	Revenue (Deficiency)/Surplus	\$	(134,241,770) \$	(4,175,644) \$	(7,337,953) ¢	(178,480) \$	(3,285,014) \$	(5,257,135)
44 45	Total Revenues	φ	1,603,522,737	368,223,185	269,493,912		2,851,605	9,045,278	8,963,412
45 46	Total Revenues as Proposed	\$	1,737,764,507 \$	372,398,829 \$	276,831,865		3,030,085 \$		
47	Less Total Other Revenues	\$	21,391,965 \$	2,660,377 \$	1,870,953		22,265 \$		125,359
48	Off-System Slaes Margin		28,612,056	6,835,562	4,952,308		49,622	38,474	29,258
49	Total Base Rate Revenues as Proposed	\$	1,687,760,486 \$	362,902,889 \$	270,008,605	\$	2,958,198 \$	12,198,489 \$	14,065,930
	Mitigation								
50	Mitigation	\$	(0) \$	14,177,177 \$	8,967,869	\$	61,439 \$	(2,120,518) \$	(4,106,315
51	Proposed Increase Post Mitigation		134,241,770	18,352,820	16,305,822		239,919	1,164,496	1,150,821
	Revenue Requirement at Proposed Mitigated Rates								
52	Revenue Defficiency/Surplus	\$	134,241,770 \$	18,352,820 \$	16,305,822		239,919 \$		1,150,821
53	Total Revenues		1,603,522,737	368,223,185	269,493,912		2,851,605	9,045,278	8,963,412
54	Total Revenues as Proposed	\$	1,737,764,507 \$	386,576,005 \$	285,799,735	\$	3,091,524 \$	10,209,774 \$	10,114,233
55	Less Total Other Revenues	\$	21,391,965 \$	2,660,377 \$	1,870,953	\$	22,265 \$	93,329 \$	125,359
56	Off-System Slaes Margin		28,612,056	6,835,562	4,952,308	;	49,622	38,474	29,258
57	Total Base Rate Revenues as Proposed	\$	1,687,760,486 \$	377,080,066 \$	278,976,474	\$	3,019,637 \$	10,077,971 \$	9,959,616
58	Total Margin in Base Rates	\$	201,389,622 \$	56,210,026 \$	38,220,184	\$	429,120 \$	(1,332,588) \$	(2,464,945)
59	Expenses (excl. Income Taxes)	\$	1,439,038,366 \$	311,168,179 \$	233,963,966	¢	2,507,755 \$	11,237,392 \$	12,086,411
59 60	Interest Expense	à	84,886,000	17,399,297	12,181,339		2,507,755 \$	310,558	606,436
60 61	Taxable Income	\$	213,840,141 \$	58,008,529 \$	39,654,429		435,344 \$		(2,578,614)
62	Income Taxes		47,332,498	12,839,912	8,777,319		96,361	(296,199)	(570,764)
63	Operating Income as Proposed	\$	251,393,643 \$	62,567,915 \$	43,058,449	\$	487,408 \$	(731,419) \$	(1,401,414)
64	Return at Proposed Rates		7.22%	8.77%	8.629	6	8.01%	-5.74%	-5.63%
65	Index Rate of Return		4.00	4.04				(0.00)	(0.70)
50	Index Rate of Return		1.00	1.21	1.19	1	1.11	(0.80)	(0.78

Line					Industrial		Industrial	Pro	ocess Heating		Protective Lighting		Municipal Lighting
No.	Description	:	System Total		SL		PL-HL		РН		APL		MU1
	(A)		(B)		(J)		(K)		(L)		(M)		(N)
Func	tional Revenue Requirement												
	Demand												
189	Production	\$	711,021,342	\$	169,866,531	\$	123,066,876	\$	1,233,129	\$	956,105	\$	727,067
190	Transmission	\$	101,626,050	\$	24,278,968	\$	17,589,909	\$	176,251	\$	136,656	\$	103,919
191	Distribution	\$	51,596,047	\$	10,689,363	\$	7,479,082	\$	147,651	\$	195,456	\$	105,810
192	Distribution Primary	\$	104,397,019	\$	21,628,356		15,132,824		298,751	\$	395,476	\$	214,091
193	Distribution Secondary	\$	18,225,252	\$	4,374,890	\$	-	\$	61,179	\$	80,986	\$	43,842
194	Customer	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
195	Customer Service	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
196	Fuel Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
197	Total	Š	986,865,711		230,838,108	\$	163,268,691	\$	1,916,960	\$	1,764,678	\$	1,194,730
198	Zero-Check	·	-	•	-	•	-	Ŧ	-	Ť	-	Ť	-
	Customer												
199	Production	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
200	Transmission	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
201	Distribution	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
202	Distribution Primary	\$	66,515,141	\$	549,867	\$	19,762	\$	2,643	\$	-	\$	125,766
203	Distribution Secondary	\$	22,196,237	\$	182,178	\$	-	\$	882	\$	-	\$	41,985
204	Customer	\$	74,007,300	\$	1,239,686	\$	76,924	\$	7,263	\$	8,755,955	\$	11,427,052
205	Customer Service	\$	50,653,735	\$	4,833,147	\$	173,699	\$	23,234	\$	-	\$	20,451
206	Fuel Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
207	Total	\$	213,372,414	\$	6,804,877	\$	270,385	\$	34,022		8,755,955	\$	11,615,254
208	Zero-Check		-		-		-		-		-		-
	Energy												
209	Production	\$	24,935,353	\$	6,251,199	\$	5,255,548	\$	50,059	\$	83,948	\$	65,435
217	Total	\$	24,935,353	\$	6,251,199	\$	5,255,548	\$	50,059	\$	83,948	\$	65,435
218	Zero-Check	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Fuel												
219	Fuel Expenses	\$	512,591,028		128,504,645		108,037,241		1,029,044		1,725,711		1,345,128
220	Total	\$	512,591,028	\$	128,504,645	\$	108,037,241	\$	1,029,044	\$	1,725,711	\$	1,345,128
221	Zero-Check		-		-		-		-		-		-
222	Total		1,737,764,507		372,398,829		276,831,865		3,030,085		12,330,292		14,220,547
	Total Revenue Requirement												
223	Demand	\$	986,865,711	\$	230,838,108	\$	163,268,691	\$	1,916,960	\$	1,764,678	\$	1,194,730
224	Customer	\$	213,372,414		6,804,877		270,385		34,022		8,755,955		11,615,254
225	Energy	\$	24,935,353	\$	6,251,199	\$	5,255,548	\$	50,059	\$	83,948	\$	65,435
226	Fuel	\$	512,591,028	\$	128,504,645	\$	108,037,241	\$	1,029,044	\$	1,725,711	\$	1,345,128
227	Total	\$	1,737,764,507	\$	372,398,829	\$	276,831,865	\$	3,030,085	\$	12,330,292	\$	14,220,547
228	Zero-Check		-		-		-		-		-		-

Line				Industrial	Industrial	Pro	ocess Heating	Protective Lighting	Municipal Lighting
No.	Description	System Total		SL	PL-HL		РН	APL	MU1
	(A)	(B)		(J)	(K)		(L)	(M)	(N)
	Billing Determinants								
229	Demand	14,051,	478	8,673,249	5,378,229		0	0	0
230	Customer Bills (Count *12)	6,341,	275	52,422	1,884		252	0	11,990
231	Energy	13,039,005,	303	3,251,621,209	2,802,366,178		26,038,450	43,666,570	34,036,499
232	Fuel	13,039,005,	303	3,251,621,209	2,802,366,178		26,038,450	43,666,570	34,036,499
	Unit Costs								
233	Demand		\$	26.61	\$ 30.36	\$	-	\$ -	\$ -
234	Customer		\$	129.81	\$ 143.52	\$	-	#DIV/0!	\$ 1,068.39
235	Energy		\$	0.001922	\$ 0.001875	\$	0.076849	\$ 0.001922	\$ 0.001922
236	Fuel	•	\$	0.039520	\$ 0.038552	\$	0.039520	\$ 0.039520	\$ 0.039520
237	Demand Revenue		\$	230,838,108	\$ 163,268,691	\$	-	\$ -	\$ -
238	Customer Revenue			6,804,877	270,385		-	#DIV/0!	12,809,984
239	Energy Revenue			6,251,199	5,255,548		2,001,040	83,948	65,435
240	Fuel Revenue			128,504,645	108,037,241		1,029,044	1,725,711	1,345,128
241	Total Revenue			372,398,829	276,831,865		3,030,085	#DIV/0!	14,220,547
242	Zero-Check		\$	-	\$ -	\$	-	#DIV/0!	\$ -
	Adjusted Revenue Requirement (Excluding	Other Revenue ar	id O						

Ratio of Base Revenue to Total Revenue 96.11% 98.80% 243 95.92% 95.96% 96.41% 98.76% **Total Revenue Requirement** 946,361,687 \$ 221,850,502 \$ 156,668,808 \$ 1,848,094 \$ 1,742,745 \$ 1,180,383 244 Demand \$ 245 Customer \$ 204,888,344 \$ 6,539,931 \$ 259,455 \$ 32,800 \$ 8,647,128 \$ 11,475,770 Energy 23.919.427 \$ 6.007.811 \$ 5,043,101 \$ 48,260 \$ 246 \$ 82.905 \$ 64.649 108,037,241 \$ 1,029,044 \$ 247 Fuel \$ 512,591,028 \$ 128,504,645 \$ 1,725,711 \$ 1,345,128 248 Total \$ 1,687,760,486 \$ 362,902,889 \$ 270,008,605 \$ 2,958,198 \$ 12,198,489 \$ 14,065,930 Zero-Check 249 ----**Billing Determinants** 250 Demand 14,051,478 8,673,249 5,378,229 0 0 0 Customer Bills (Count *12) 6,341,275 252 11,990 251 52,422 1,884 0 252 Energy 13.039.005.303 3.251.621.209 2.802.366.178 26.038.450 43.666.570 34.036.499 13,039,005,303 3,251,621,209 2,802,366,178 26,038,450 43,666,570 253 Fuel 34,036,499 Unit Costs 254 Demand \$ 25.58 \$ 29.13 \$ -\$ -\$ -124.76 \$ 137.72 \$ 7,463.86 #DIV/0! 1,055.56 255 Customer \$ \$ 256 Energy \$ 0.001848 \$ 0.001800 \$ 0.074089 \$ 0.001899 \$ 0.001899 257 Fuel \$ 0.039520 \$ 0.038552 \$ 0.039520 \$ 0.039520 \$ 0.039520 258 Demand Revenue \$ 221,850,502 \$ 156,668,808 \$ -\$ -\$ -259 Customer Revenue 6,539,931 259,455 1,880,893 #DIV/0! 12,656,153 Energy Revenue 6,007,811 5,043,101 1,929,154 82.905 260 64,649 261 Fuel Revenue 128,504,645 108,037,241 1,029,044 1,725,711 1,345,128 262 Total Revenue 362,902,889 270,008,605 4,839,091 #DIV/0! 14,065,930 263 Zero-Check \$ \$ \$ 1,880,893 #DIV/0! \$ ---Grid Facility Grid Facility - Revenue Requirement 469.384.914 \$ 65.137.600 \$ 692.065 \$ 9.445.652 \$ 11.937.817 264 \$ 38.836.174 \$ 265 Grid Facility - Unit Costs 20,613.68 \$ 2,746.29 \$ 74.02 \$ 1,242.56 \$ #DIV/0! \$ 995.65

Line					Industrial		Industrial	Pro	ocess Heating		Protective Lighting		Municipal Lighting
No.	Description		System Total		SL		PL-HL		РН		APL		MU1
	(A)		(B)		(J)		(K)		(L)		(M)		(N)
	Mitigated Revenue Requirement (Excluding	Othe	Revenue and C)									
266	Ratio of Unmitigated Revenue to Mitigated Revenue		100.00%		106.21%		105.71%		103.27%		79.59%		67.55%
267	Mitigated Amount		(0)		14,177,177		8,967,869		61,439		(2,120,518)		(4,106,315)
	Total Revenue Requirement												
268	Demand	\$	956,319,374	\$	235,621,717	\$	165,621,850	\$	1,908,462	\$	1,387,060	\$	797,406
269	Customer	\$	194,930,657	\$	6,945,893	\$	274,282	\$	33,871	\$	6,882,295	\$	7,752,433
270	Energy	\$	23,919,427		6,007,811	\$	5,043,101		48,260	\$	82,905		64,649
271	Fuel	\$	512,591,028	\$	128,504,645	\$	108,037,241	\$	1,029,044	\$	1,725,711	\$	1,345,128
272	Total	ŝ	1.687.760.486		377,080,066		278,976,474		3,019,637		10,077,971		9,959,616
273	Zero-Check		-		-		-		-		-		-
	Billing Determinants												
274	Demand		14,051,478		8,673,249		5,378,229		0		0		0
274	Customer Bills (Count *12)		6.341.275		52.422		1.884		252		0		11.990
275	Energy		13,039,005,303		3,251,621,209		2,802,366,178		26,038,450		43,666,570		34,036,499
276	Fuel		13,039,005,303		3,251,621,209		2,802,366,178		26,038,450		43,666,570		34,036,499
	Unit Costs												
278	Demand			\$	27.17	\$	30.79	\$	-	\$	_	\$	_
279	Customer	•		\$	132.50	\$	145.59		7.707.67	Ψ	#DIV/0!	\$	713.08
280	Energy	•		\$	0.001848	\$	0.001800		0.076448	\$	0.001899	\$	0.001899
281	Fuel			\$	0.039520		0.038552		0.039520		0.039520		0.039520
282	Demand Revenue			\$	235,621,717	\$	165,621,850	\$	-	\$	-	\$	-
283	Customer Revenue				6,945,893		274,282		1,942,333		#DIV/0!		8,549,838
284	Energy Revenue				6,007,811		5,043,101		1,990,593		82,905		64,649
285	Fuel Revenue	\$	-		128,504,645		108,037,241		1,029,044		1,725,711		1,345,128
286	Total Revenue				377,080,066		278,976,474		4,961,970		#DIV/0!		9,959,616
287	Zero-Check	•		\$	-	\$	-	\$	1,942,333		#DIV/0!	\$	-
	Total Revenue Requirement (Excluding Fuel)												
288	Demand	\$	956,319,374	\$	235.621.717	\$	165,621,850	\$	1,908,462	\$	1,387,060	\$	797,406
200 289	Customer	\$	194,930,657		6,945,893		274,282		33,871		6,882,295		7,752,433
209	Energy	\$	23.919.427		6.007.811		5,043,101		48,260		82,905		64,649
290 291	Total	ş S	1,175,169,458		248,575,421		170,939,233		1,990,593		8,352,261		8,614,487
291	Percent of Total	φ	100.00%	Ŷ	240,573,421	Ψ	14.55%	Ψ	0.17%	φ	0.71%	φ	0.73%
	Zero-Check		100.00%		21.15%		14.55%		0.17 %		0.71%		0.73%
293	Zero-Grieck		-		-		-		-		-		-

AES Indiana Witness BR Attachment 4 AES Indiana 2023 Basic Rates Case Page 1 of 2

AES INDIANA

Proposed Mitigation of Rate Increases

Α	В		с		D		E	F	G
		Cı	urrent Revenue		Proposed Revenue	I	ACOSS Deficiency at 7.22% ROR	ACOSS Rate Increase	rrent Subsidy 4.34% ROR
System Total		\$	1,549,470,354	\$	1,687,760,486	\$	(138,290,132)	8.92%	
Residential Secondary Small [1] Space Conditioning	RS SS SH	\$ \$ \$	669,367,989 177,532,838 60,392,654	\$ \$ \$	787,034,051 169,779,588 66.978,664	\$ \$ \$	(117,666,063) 7,753,251 (6,586,010)	-4.37%	\$ (49,116,033) 21,583,051 (770,844)
Space Conditioning - Schools Water Heating - Controlled	SE CB	\$ \$	1,772,196 48,109	\$ \$	1,594,905 83,624	\$ \$	(35,515)	-10.00%	\$ 299,993 (28,864
Water Heating - Uncontrolled Secondary Large	UW SL	\$ \$	128,012 357,787,560	\$ \$	155,543 362,902,889	\$ \$	(27,531) (5,115,330)		(14,809) 23,234,457
Primary Large Process Heating	PL-HL PH	\$ \$	261,996,771 2,772,447	\$ \$	270,008,605 2,958,198	\$ \$	(8,011,834) (185,751)		11,851,772 55,344
Automatic Protective Lighting Municipal Lighting	APL MU1	\$ \$	8,888,080 8,783,699	\$ \$	12,198,489 14,065,930	\$ \$	(3,310,409) (5,282,231)	37.25% 60.14%	(2,794,728) (4,299,340)
									\$ 0

Notes: [1] Includes new rate code MD (Small Metered Device) No Rate Reduction Increase Capped at 1.5 times System Increase

	Cı	urrent Revenue	Proposed Revenue	ACOSS Deficiency at 7.22% ROR	ACOSS Rate Increase	rrent Subsidy t 4.34% ROR
System Total	\$	1,549,470,354	\$ 1,687,760,486	\$ (138,290,132)	8.92%	
Residential	\$	669,367,989	\$ 787,034,051	\$ (117,666,063)	17.58%	\$ (49,116,033)
Small C&I	\$	239,873,810	\$ 238,592,324	\$ 1,281,486	-0.53%	\$ 21,068,528
Large C&I	\$	622,556,777	\$ 635,869,692	\$ (13,312,915)	2.14%	\$ 35,141,573
Lighting	\$	17,671,779	\$ 26,264,419	\$ (8,592,640)	48.62%	\$ (7,094,068)
						\$ 0

Notes: No Rate Reduction

Increase Capped at 1.5 times System Increase

AES INDIANA

							tion	Second Iterati				irst Iteration	F		a	mes System Increase	time	1.5		Г		
S		R		Q	Р	0		N	м		L	к		J		- Í		н —		3	В	Α
Current F Subsidy f ninated (%)	n S	otal Mitigation	Tot	Final Revenue Requirement	Final Rate Incr.	inal Revised Deficiency		Additional Mitigation	ses Under Cap	Clas	erim Revised Deficiency	Additional Mitigation		lasses Under Cap	Cla	Classes Over Cap	Cla	x if Increase oped at 1.5x System Increase	ca			
																						System Total
42.88% 51.63% 164.44%	9´	10,440,269	\$	\$ 180,219,857		(89,611,576) (2,687,018) (7,082,751)	- \$ 342) \$ 413) \$	5 (71,3	- 9 20,879,879 998,897	\$	(89,611,576) (2,758,360) (7,086,164)	\$ 28,054,487 (10,454,700) (500,155)		- 31,334,579 1,499,051	\$		\$	89,611,576 23,718,370 8,085,061		s	RS SS SH	Secondary Small [1]
40.90%					0.00% \$	(1,002,101)	- \$		- 9		,	\$ (000,100)		-	1		\$		\$		SE	
-0.73%	j)	(29,075)	\$	54,550	13.39% \$	(6,441)	- \$	6	- \$	\$	(6,441)	\$ 29,075	\$	-	\$	6 (29,075) 5	\$	6,441	\$	в	СВ	Water Heating - Controlled
29.82% 38.98%		(10,393) 14,177,177			13.39% \$ 5.39% \$	(17,138) (19,292,506)	- \$ 408) \$	r	- 9 28,508,861		(17,138) (19,389,915)	10,393 (14,274,585)	-	- 42,783,446				17,138 47,898,776	\$ \$		UW SL	
24.33%		8,967,869	\$	278,976,474	6.48% \$	(16,979,703)	516) \$	61.6	18.033.474	\$	(17,041,319)	\$ (9,029,485)	\$	27,062,959	\$		\$	35,074,793	\$	-HL	PL-H	Primary Large Pl
-11.01%		61,439			8.92% \$	(247,191)	422) \$		123,548		(247,613)	(61,862)	\$	185,410	\$			371,161	\$		PH	
24.12% 4.49%		(2,120,518) (4,106,315)			13.39% \$ 13.39% \$	(1,189,891) (1,175,917)	- \$ - \$	5	- 9		(1,189,891) (1,175,917)	2,120,518 4,106,315	-	-				1,189,891 1,175,917	\$ \$		APL MU1	
))	(0)	\$	1,687,760,486	8.94% \$	(138,290,132)	201) \$	\$ (234,2	68,544,659	\$	(138,524,333)	\$ -	\$	102,865,445	\$	5 (34,320,787) S	\$					
						4,048,362 (134,241,770)		Other Rever nue Deficier			(234,201)	\$							~	levic	etered Dev	Notes:
																			R			 Includes new rate code MD (Small Metered No Rate Reduction Increase Capped at 1.5 times System Increase

	Max if Increase capped at 1.5x System Increase		Classes Under Cap	Additional Mitigation	Interim Revised Deficiency	Classes Under Cap	Additional Mitigation	Final Revised Deficiency	Final Rate Incr.	Final Revenue Requirement	Total Mitigation	Current Subsidy Eliminated (%)	Revenue to Cost Ratio
System Total													
Residential	\$ 89,611,576	\$ (28,054,487)	\$ - \$	\$ 28,054,487	\$ (89,611,576)	\$ - :	\$ -	\$ (89,611,576)) 13.39%	\$ 758,979,565	\$ (28,054,487)	42.88%	0.96
Small C&I	\$ 31,827,009	\$ (39,468)	\$ 32,833,630 \$	(10,915,387)	\$ (9,868,102)	\$ 21,878,775	\$ (74,755)	\$ (9,793,348)	4.08%	\$ 249,667,157	\$ 11,074,834	47.43%	1.05
Large C&I	\$ 83,344,730	\$-	\$ 70,031,815 \$	(23,365,932)	\$ (36,678,847)	\$ 46,665,883	\$ (159,447)	\$ (36,519,400)) 5.87%	\$ 659,076,177	\$ 23,206,485	33.96%	1.04
Lighting	\$ 2,365,808	\$ (6,226,833)	\$-\$	6,226,833	\$ (2,365,808)	\$-	\$-	\$ (2,365,808)) 13.39%	\$ 20,037,587	\$ (6,226,833)	12.22%	0.76
		\$ (34,320,787)	\$ 102,865,445 \$	- 6	\$ (138,524,333)	\$ 68,544,659	\$ (234,201)	\$ (138,290,132)) 8.94%	\$ 1,687,760,486	\$ (0)		1.00

Notes: No Rate Reduction

Increase Capped at 1.5 times System Increase

AES Indiana

Class Cost of Service - Industrial Rate Classes Test Year Ended December 31, 2022

				Prii	mary Service (Large)	Fac	High Load ctor (Primary vistribution)	Fo	High Load actor (Sub ansmission)		ligh Load Factor ansmission)
e No.	Description	Ind	dustrial Total		PL		HL1		HL2		HL3
	(A) Functional Revenue Requirement		(B)		(C)		(D)		(E)		(F)
	Allocation of the Revenue Requirement - Demand Compo	onent									
1	Production										
2	Allocated Production Demand Cost	\$	123,066,876	\$	54,258,437	\$	51,404,576	\$	7,838,584	\$	9,565,22
3	Demand Billing Determinants		5,378,229		2,361,422		2,237,217		350,806		428,7
4	Loss Factor Adjustment				1.058		1.058		1.029		1.0
5	Adjusted Demand Billing Determinants		5,666,151		2,498,125		2,366,730		360,898		440,39
6	Cost Allocation Factors		100.00%		44.09%		41.77%		6.37%		7.7
7	Production Demand Charge	\$	22.88	\$	22.98	\$	22.98	\$	22.34	\$	22.3
8	Transmission		17 500 000	¢	7 7 5 5 1 41	¢	7 2 47 020	¢	1 100 277	¢	1 0 / 7 1
9	Allocated Transmission Demand Cost		17,589,909	\$	7,755,141	\$	7,347,239	\$	1,120,366 350,806	\$	1,367,1
10	Demand Billing Determinants		5,378,229				2,237,217				428,78
11	Loss Factor Adjustment Adjusted Demand Billing Determinants		5,666,151		1.058		1.058 2,366,730		1.029		1.02
12 13	Cost Allocation Factors										.,
13	Transmission Demand Charge	\$	100.00% 3.27	\$	44.09% 3.28	\$	41.77% 3.28	\$	6.37% 3.19	\$	7.72 3.1
15	Total Production and Transmission	\$	140,656,784	\$	62,013,578	\$	58,751,816	\$	8,958,950	\$	10,932,44
16	Demand Billing Determinants		5,378,229		2,361,422		2,237,217		350,806		428,78
	· · · · · · · · · · · · · · · · · · ·	<u>,</u>		~	26.26	•				~	
17 18 19	Production and Transmission Demand Charge Distribution and Distribution Primary Allocated Station Equipment	\$ \$	26.15 7,479,082	\$	20.20	\$	26.26	\$	25.54	\$	23.
18 19 20	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost	\$	7,479,082 15,132,824	\$	20.20	\$	26.26	Ş	23.34	\$	23.:
18 19	Distribution and Distribution Primary Allocated Station Equipment	<u> </u>	7,479,082	>	20.20	\$	26.26	Ş	25.54	\$	
18 19 20 21 22	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants	\$	7,479,082 15,132,824	>	2,361,422	>	2,237,217	\$	350,806	>	
18 19 20 21 22 23	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment	\$	7,479,082 15,132,824 22,611,906 5,378,229	<u> </u>	2,361,422 1.058	>	2,237,217 1.058	\$		>	
18 19 20 21 22 23 24	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants	\$	7,479,082 15,132,824 22,611,906 5,378,229 4,864,855	<u> </u>	2,361,422 1.058 2,498,125		2,237,217 1.058 2,366,730	\$	350,806 - -	>	428,78
18 19 20 21 22 23	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment	\$	7,479,082 15,132,824 22,611,906 5,378,229		2,361,422 1.058		2,237,217 1.058	\$		>	428,78
18 19 20 21 22 23 24 25 26	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary	\$	7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906	\$	2,361,422 1.058 2,498,125 51.35% 11,611,317		2,237,217 1.058 2,366,730 48.65% 11,000,590	\$	350,806 - - 0.00% -	\$	428,7 - - 0.0
18 19 20 21 22 23 24 25 26 27	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants	\$	7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906 5,378,229	\$	2,361,422 1.058 2,498,125 51.35% 11,611,317 2,361,422	\$	2,237,217 1.058 2,366,730 48.65% 11,000,590 2,237,217	\$	350,806 - - 0.00% - 350,806	\$	428,7. - 0.0 - 428,7.
18 19 20 21 22 23 24 25 26 27 28	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge	\$	7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906 5,378,229 4,20		2,361,422 1.058 2,498,125 51.35% 11,611,317		2,237,217 1.058 2,366,730 48.65% 11,000,590		350,806 - - 0.00% -		428,7 - - 0.0 - - - 428,7 -
18 19 20 21 22 23 24 25 26 27 28 29	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component	\$	7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906 5,378,229 4.20 163,268,691	\$	2,361,422 1.058 2,498,125 51.35% 11,611,317 2,361,422 4.92 73,624,894	\$	2,237,217 1.058 2,366,730 48.65% 11,000,590 2,237,217 4.92 69,752,405	\$ \$	350,806 - - 0.00% - 350,806 - 8,958,950	\$	428,71 - - - - - - - - - - - - - - - - - - -
18 19 20 21 22 23 24 25 26 27 28 27 28 29 30	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants	\$ \$ \$ \$ \$	7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906 5,378,229 4,20 163,268,691 5,378,229	\$ \$ \$	2,361,422 1.058 2,498,125 51.35% 11,611,317 2,361,422 73,624,894 2,361,422	\$ \$	2,237,217 1.058 2,366,730 48.65% 11,000,590 2,237,217 4.92 69,752,405 2,237,217	\$ \$ \$	350,806 - - 0.00% - 350,806 - - 8,958,950 350,806	\$ \$ \$	428,7 - - - - - - - - - - - - - - - - - - -
18 19 20 21 22 23 24 25 26 27 28 29 30 31	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Demand Component Demand Billing Determinants	\$ \$ \$ \$ \$ \$	7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906 5,378,229 4.20 163,268,691	\$	2,361,422 1.058 2,498,125 51.35% 11,611,317 2,361,422 4.92 73,624,894	\$	2,237,217 1.058 2,366,730 48.65% 11,000,590 2,237,217 4.92 69,752,405	\$ \$ \$	350,806 - - 0.00% - 350,806 - 8,958,950	\$	428,7 - - - - - - - - - - - - - - - - - - -
18 19 20 21 22 23 24 25 26 27 28 27 28 29 30	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants	\$ \$ \$ \$ \$ \$	7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906 5,378,229 4,20 163,268,691 5,378,229	\$ \$ \$	2,361,422 1.058 2,498,125 51.35% 11,611,317 2,361,422 73,624,894 2,361,422	\$ \$	2,237,217 1.058 2,366,730 48.65% 11,000,590 2,237,217 4.92 69,752,405 2,237,217	\$ \$ \$	350,806 - - 0.00% - 350,806 - - 8,958,950 350,806	\$ \$ \$	428,7
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Demand Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Distribution Primary	\$ \$ \$ \$ \$ \$ \$ \$	7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906 5,378,229 4.20 163,268,691 5,378,229 30,36	\$ \$ \$	2,361,422 1.058 2,498,125 51.35% 11,611,317 2,361,422 73,624,894 2,361,422	\$ \$	2,237,217 1.058 2,366,730 48.65% 11,000,590 2,237,217 4.92 69,752,405 2,237,217	\$ \$ \$	350,806 - - 0.00% - 350,806 - - 8,958,950 350,806	\$ \$ \$	428,7 - - - - - - - - - - - - - - - - - - -
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 33	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Distribution Primary Allocated Distribution Primary Cost	\$ \$ \$ \$ \$ \$	7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906 5,378,229 4.20 163,268,691 5,378,229 30.36	\$ \$ \$	2,361,422 1.058 2,498,125 51.35% 11,611,317 2,361,422 73,624,894 2,361,422	\$ \$	2,237,217 1.058 2,366,730 48.65% 11,000,590 2,237,217 4.92 69,752,405 2,237,217	\$ \$ \$	350,806 - - 0.00% - 350,806 - - 8,958,950 350,806	\$ \$ \$	428,7i - - - - - - - - - - - - - - - - - - -
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Distribution Demand Charge Allocation of the Revenue Requirement - Customer Comp Distribution Primary Allocation of the Revenue Requirement - Customer Comp Distribution Primary Allocated Distribution Primary Cost Number of Customers	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906 5,378,229 4.20 163,268,691 5,378,229 30.36 19,762 151	\$ \$ \$	2,361,422 1.058 2,498,125 51.35% 11,611,317 2,361,422 73,624,894 2,361,422	\$ \$	2,237,217 1.058 2,366,730 48.65% 11,000,590 2,237,217 4.92 69,752,405 2,237,217	\$ \$ \$	350,806 - - 0.00% - 350,806 - - 8,958,950 350,806	\$ \$ \$	428,74 - - - - - - - - - - - - - - - - - - -
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Distribution Primary Distribution Primary Distribution Primary Cost Number of Customers Distribution Primary Cost Per Customer	\$ \$ \$ \$ \$ \$ \$ \$	7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906 5,378,229 4,20 163,268,691 5,378,229 30,36 19,762 151 131	\$ \$ \$	2,361,422 1.058 2,498,125 51.35% 11,611,317 2,361,422 4.92 73,624,894 2,361,422 31.18	\$ \$	2,237,217 1.058 2,366,730 48.65% 11,000,590 2,237,217 4.92 69,752,405 2,237,217 31.18	\$ \$ \$	350,806 - - 0.00% - 350,806 - 8,958,950 350,806 25.54	\$ \$ \$	428,7i - - - - - - - - - - - - - - - - - - -
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 33 33 33 33 33 33 33 33 33 33 33	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Charge Allocated Distribution Primary Distribution Primary <td>\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</td> <td>7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906 5,378,229 4.20 163,268,691 5,378,229 30.36 19,762 151 131 151</td> <td>\$ \$ \$</td> <td>2,361,422 1.058 2,498,125 51.35% 11,611,317 2,361,422 73,624,894 2,361,422 31.18</td> <td>\$ \$ \$</td> <td>2,237,217 1.058 2,366,730 48.65% 11,000,590 2,237,217 4.92 69,752,405 2,237,217 31.18</td> <td>\$ \$ \$</td> <td>350,806 - - 0.00% - 350,806 - - 8,958,950 350,806</td> <td>\$ \$ \$</td> <td>428,7 - - - - - - - - - - - - - - - - - - -</td>	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906 5,378,229 4.20 163,268,691 5,378,229 30.36 19,762 151 131 151	\$ \$ \$	2,361,422 1.058 2,498,125 51.35% 11,611,317 2,361,422 73,624,894 2,361,422 31.18	\$ \$ \$	2,237,217 1.058 2,366,730 48.65% 11,000,590 2,237,217 4.92 69,752,405 2,237,217 31.18	\$ \$ \$	350,806 - - 0.00% - 350,806 - - 8,958,950 350,806	\$ \$ \$	428,7 - - - - - - - - - - - - - - - - - - -
18 19 20 21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37 38	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Demand Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocated Distribution Primary Cost Number of Customers Distribution Primary Cost Per Customer Number of Customers by Rate Class Total Distribution Primary Cost	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906 5,378,229 4,20 163,268,691 5,378,229 30,36 19,762 151 131	\$ \$ \$	2,361,422 1.058 2,498,125 51.35% 11,611,317 2,361,422 4.92 73,624,894 2,361,422 31.18	\$ \$	2,237,217 1.058 2,366,730 48.65% 11,000,590 2,237,217 4.92 69,752,405 2,237,217 31.18	\$ \$ \$	350,806 - - 0.00% - 350,806 - 8,958,950 350,806 25.54	\$ \$ \$	428,7 - - - - - - - - - - - - - - - - - - -
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 37 38	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Component Demand Billing Determinants Distribution Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Billing Determinants Total Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Charge Allocated Distribution Primary Cost Number of Customers Distribution Primary Cost Number of Customers by Rate Class Total Distribution Primary Cost Meter Costs <td>\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</td> <td>7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906 5,378,229 4,20 163,268,691 5,378,229 30,36 19,762 151 131 151 19,762</td> <td>\$ \$ \$</td> <td>2,361,422 1.058 2,498,125 51.35% 11,611,317 2,361,422 73,624,894 2,361,422 31.18</td> <td>\$ \$ \$</td> <td>2,237,217 1.058 2,366,730 48.65% 11,000,590 2,237,217 4.92 69,752,405 2,237,217 31.18</td> <td>\$ \$ \$</td> <td>350,806 - - 0.00% - 350,806 - 8,958,950 350,806 25.54</td> <td>\$ \$ \$</td> <td>428,7i - - - - - - - - - - - - - - - - - - -</td>	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906 5,378,229 4,20 163,268,691 5,378,229 30,36 19,762 151 131 151 19,762	\$ \$ \$	2,361,422 1.058 2,498,125 51.35% 11,611,317 2,361,422 73,624,894 2,361,422 31.18	\$ \$ \$	2,237,217 1.058 2,366,730 48.65% 11,000,590 2,237,217 4.92 69,752,405 2,237,217 31.18	\$ \$ \$	350,806 - - 0.00% - 350,806 - 8,958,950 350,806 25.54	\$ \$ \$	428,7i - - - - - - - - - - - - - - - - - - -
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 33 34 35 33 33 37 38 39 40	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Distribution Primary Cost Number of Customers Number of Customers by Rate Class Total Distribution Primary Cost Meter Costs Allocated Meter Costs	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906 5,378,229 4.20 163,268,691 5,378,229 30.36 19,762 151 131 151 19,762 61,720	\$ \$ \$ \$	2,361,422 1.058 2,498,125 51.35% 11,611,317 2,361,422 4.92 73,624,894 2,361,422 31.18 125 16,359	\$ \$ \$	2,237,217 1.058 2.366,730 48.65% 11,000,590 2,237,217 4.92 69,752,405 2,237,217 31.18 2,237,217 31.18	\$ \$ \$ \$	350,806 - - 0.00% - 350,806 - 8,958,950 350,806 25.54	\$ \$ \$ \$	428,78 - - - - - - - - - - - - - - -
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Distribution Of the Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocated Distribution Primary Cost Number of Customers Distribution Primary Cost Per Customer Number of Customers by Rate Class Total Distribution Primary Cost Meter Costs Allocated Meter Costs Total Meter Embedded Cost	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906 5,378,229 4.20 163,268,691 5,378,229 30.36 19,762 151 131 151 19,762 61,720 510,277	\$ \$ \$	2,361,422 1.058 2,498,125 51.35% 11,611,317 2,361,422 73,624,894 2,361,422 31.18 125 16,359 350,456	\$ \$ \$	2,237,217 1.058 2,366,730 48.65% 11,000,590 2,237,217 4.92 69,752,405 2,237,217 31.18 2,237,217 31.18 2,237,217 31.18 119,696	\$ \$ \$ \$	350,806 - - - - - - - - - - - - - - - - - - -	\$ \$ \$ \$	10,932,44 428,78 25.5 - - - 16,01
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 33 34 35 33 33 37 38 39 40	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Distribution Primary Cost Number of Customers Number of Customers by Rate Class Total Distribution Primary Cost Meter Costs Allocated Meter Costs	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,479,082 15,132,824 22,611,906 5,378,229 4,864,855 100.00% 22,611,906 5,378,229 4.20 163,268,691 5,378,229 30.36 19,762 151 131 151 19,762 61,720	\$ \$ \$ \$	2,361,422 1.058 2,498,125 51.35% 11,611,317 2,361,422 4.92 73,624,894 2,361,422 31.18 125 16,359	\$ \$ \$ \$	2,237,217 1.058 2.366,730 48.65% 11,000,590 2,237,217 4.92 69,752,405 2,237,217 31.18 2,237,217 31.18	\$ \$ \$ \$ \$	350,806 - - 0.00% - 350,806 - 8,958,950 350,806 25.54	\$ \$ \$ \$ \$	428,78 - 0.00 - 428,78 - 10,932,44 28,78 - 25,5

AES Indiana

Class Cost of Service - Industrial Rate Classes Test Year Ended December 31, 2022

				Pr	imary Service (Large)	Fa	High Load Ictor (Primary Distribution)	F	High Load Factor (Sub ransmission)		High Load Factor ransmission
e No.	Description	Inc	dustrial Total		PL		HL1		HL2		HL3
	(A)		(B)		(C)		(D)		(E)		(F)
44	Ratio Check										
45	Number of Customers by Rate Class		158		125		26		5		
46	Per Customer Meter Cost - Actual		3,230		2,804		4,604		4,822		8,0
47	Scaling of Meter Cost - Actual				1.00		1.64		1.72		2.
48	Per Customer Meter Cost - Allocated		391		339		557		583		9
49	Scaling of Meter Cost - Allocated				1.00		1.64		1.72		2.
50	Check				TRUE		TRUE		TRUE		TRUE
51	Additional Customer Costs										
52	Allocated Additional Customer Costs	\$	188,904								
53	Number of Customers	Ψ	158								
54	Additional Customer Costs Per Customer	\$	1,196								
55	Number of Customers by Rate Class	Ψ	158		125		26		5		
56	Total Additional Customer Costs Allocated	\$	188,904	\$	149,449	\$	31,085	\$	5,978	\$	2,3
		•	070.005	•	000.107	*	10.044	*	0.00.4	•	
57	Total Revenue Requirement - Customer Component	\$	270,385	\$	208,197	\$	48,966	\$	8,894	\$	4,3
58	Customer Bills by Rate Class	s	1,896	~	1,500	~	312	~	60	~	100
	Total Customer Charge	Ş	142.61	\$	138.80	\$	156.94	Ş	148.24	\$	180
59 60 61 62	Allocation of the Revenue Requirement - Energy Component <u>Total Revenue Requirement - Energy Component</u> Allocated Energy Costs	\$	5,255,548								
60 61 62 63	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter	\$	5,255,548 2,736,049,378		1,087,387,867		1,232,832,303		173,222,008		
60 61 62 63 64	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor	\$	2,736,049,378		1.047		1.047		1.026		1.0
60 61 62 63 64 65	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor Energy at Source	\$	2,736,049,378 2,855,274,833		1.047 1,138,378,990		1.047 1,290,643,785		1.026 177,790,117		248,461,9
60 61 62 63 64 65 66	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors	\$ 2 2	2,736,049,378 2,855,274,833 100.00%	¢	1.047 1,138,378,990 39.87%		1.047 1,290,643,785 45.20%	¢	1.026 177,790,117 6.23%	¢	1.0 248,461,9 8.7
60 61 62 63 64 65 66 67	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component	\$ 2 2 \$	2,736,049,378 2,855,274,833 100.00% 5,255,548	\$	1.047 1,138,378,990 39.87% 2,095,352	\$	1.047 1,290,643,785 45.20% 2,375,617	\$	1.026 177,790,117 6.23% 327,249	\$	1.0 248,461,9 8 457,3
60 61 62 63 64 65 66	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors	\$ 2 2 \$	2,736,049,378 2,855,274,833 100.00%	\$	1.047 1,138,378,990 39.87%	\$	1.047 1,290,643,785 45.20%	\$	1.026 177,790,117 6.23%	\$	1.0 248,461,9 8. 457,5 242,607,2
60 61 62 63 64 65 66 67 68 69 70	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter	\$ 2 2 2 3 2	2,736,049,378 2,855,274,833 100.00% 5,255,548 2,736,049,378		1.047 1,138,378,990 39,87% 2,095,352 1,087,387,867	\$	1.047 1,290,643,785 45.20% 2,375,617 1,232,832,303		1.026 177,790,117 6.23% 327,249 173,222,008		1.0 248,461,9 8. 457,3 242,607,2
60 61 62 63 64 65 66 67 68 69 70 71	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocation of the Revenue Requirement - Fuel Component Allocated Fuel Costs	\$ 22 \$ \$ \$	2,736,049,378 2,855,274,833 100.00% 5,255,548 2,736,049,378 0.001921 108,037,241		1.047 1,138,378,990 39,87% 2,095,352 1,087,387,867 0,001927	\$	1.047 1,290,643,785 45.20% 2,375,617 1,232,832,303 0.001927		1.026 177,790,117 6.23% 327,249 173,222,008 0.001889		1.0 248,461,9 8.7 457,3 242,607,2 0.0018
60 61 62 63 64 65 66 67 68 69 70 71 72	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocation of the Revenue Requirement - Fuel Component Allocation of the Revenue Requirement - Fuel Component Allocated Fuel Costs Energy at the Meter	\$ 22 \$ \$ \$	2,736,049,378 2,855,274,833 100.00% 5,255,548 2,736,049,378 0.001921		1.047 1,138,378,990 39.87% 2,095,352 1,087,387,867 0.001927 1,087,387,867	\$	1.047 1,290,643,785 45.20% 2,375,617 1,232,832,303 0.001927		1.026 177,790,117 6.23% 327,249 173,222,008 0.001889 173,222,008		1.0 248,461,5 8.3 457,3 242,607,2 0.0018 242,607,2
60 61 62 63 64 65 66 67 68 69 70 71 72 73	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocation of the Revenue Requirement - Fuel Component Allocated Fuel Costs Energy at the Meter Line Loss Factor	\$ 2 2 \$ 2 2 5 2 2 3 2 2 3 2 2 2 2 2 2 2 2 2 2 2	2,736,049,378 2,855,274,833 100.00% 5,255,548 2,736,049,378 0.001921 108,037,241 2,736,049,378		1.047 1,138,378,990 39.87% 2.095,352 1,087,387,867 0.001927 1,087,387,867 1.047	\$	1.047 1,290,643,785 45.20% 2,375,617 1,232,832,303 0.001927 1,232,832,303 1,047		1.026 177,790,117 6.23% 327,249 173,222,008 0.001889 173,222,008 1.026		1.(248,461,5 8.: 457,5 242,607,2 0.0018 242,607,2 1.(
60 61 62 63 64 65 66 67 68 69 70 71 72 73 74	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocated Fuel Costs Energy at the Meter LineLoss Factor Energy at the Meter Total Energy Charge	\$ 2 2 \$ 2 2 5 2 2 3 2 2 3 2 2 2 2 2 2 2 2 2 2 2	2,736,049,378 2,855,274,833 100,00% 5,255,548 2,736,049,378 0.001921 108,037,241 2,736,049,378 2,855,274,833		1.047 1,138,378,990 39.87% 2,095,352 1,087,387,867 0.001927 1,087,387,867 1.047 1,138,378,990	\$	1.047 1,290,643,785 45.20% 2,375,617 1,232,832,303 0.001927 1,232,832,303 1.047 1,290,643,785		1.026 177,790,117 6.23% 327,249 173,222,008 0.001889 173,222,008 1.026 177,790,117		1.(248,461,5 8. 457,5 242,607,7 0.0018 242,607,7 1.(248,461,5
60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocated Fuel Costs Energy at the Meter Total Energy Charge Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at the Meter Cost Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors	\$ 2 2 2 2 3 2 2 5 2 2 2 2 2	2,736,049,378 2,855,274,833 100,00% 5,255,548 2,736,049,378 0.001921 108,037,241 2,736,049,378 2,855,274,833 100,00%	\$	1.047 1,138,378,990 39.87% 2,095,352 1,087,387,867 0.001927 1,087,387,867 1.047 1,138,378,990 39.87%	\$	1.047 1,290,643,785 45.20% 2,375,617 1,232,832,303 0.001927 1,232,832,303 1,047 1,290,643,785 45.20%	\$	1.026 177,790,117 6.23% 327,249 173,222,008 0.001889 173,222,008 1.026 177,790,117 6.23%	\$	1.(248,461,5 8., 457,3 242,607,2 0.0018 242,607,4 248,461,5 8.,
60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocated Fuel Costs Energy at the Meter Total Energy Charge Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at the Meter Line Loss Factor Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component	\$ 22 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2,736,049,378 2,855,274,833 100.00% 5,255,548 2,736,049,378 0.001921 108,037,241 2,736,049,378 2,855,274,833 100.00% 108,037,241		1.047 1,138,378,990 39.87% 2,095,352 1,087,387,867 0.001927 1,087,387,867 1,047 1,138,378,990 39.87% 43,073,726	\$ \$	1.047 1,290,643,785 45.20% 2,375,617 1,232,832,303 0.001927 1,232,832,303 1,047 1,290,643,785 45.20% 48,835,087		1.026 177,790,117 6.23% 327,249 173,222,008 0.001889 173,222,008 1.026 177,790,117 6.23% 6,727,182		1.(248,461,5 8. 457,3 242,607,7 0.0018 242,607,7 1.(248,461,5 8. 9,401,2
60 61 62 63 64 65 66 66 68 69 70 71 72 73 73 73 75 76 77	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component	\$ 2 2 2 2 2 3 5 2 2 2 3 2 2 2 2 2 2 2 2 3 2 2 2 3 2 2 2 3 2 2 2 3 3 2 2 2 3 3 2 2 2 3 3 2 2 2 3	2,736,049,378 2,855,274,833 100.00% 5,255,548 2,736,049,378 0.001921 108,037,241 2,736,049,378 2,855,274,833 100.00% 108,037,241 2,736,049,378	\$	1.047 1,138,378,990 39,87% 2,095,352 1,087,387,867 0.001927 1,087,387,867 1,087,387,867 1,138,378,990 39,87% 43,073,726 1,087,387,867	\$ \$	1.047 1,290,643,785 45.20% 2,375,617 1,232,832,303 0.001927 1,232,832,303 1.047 1,290,643,785 45.20% 48,835,087 1,232,832,303	\$	1.026 177,790,117 6.23% 327,249 173,222,008 0.001889 173,222,008 1.026 177,790,117 6.23% 6,727,182 173,222,008	\$	1.(248,461, 8, 457, 242,607, 0,0018 242,607, 1.(248,461, 8, 8, 9,401, 242,607,
60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocated Fuel Costs Energy at the Meter Total Energy Charge Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at the Meter Line Loss Factor Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component	\$ 22 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2,736,049,378 2,855,274,833 100.00% 5,255,548 2,736,049,378 0.001921 108,037,241 2,736,049,378 2,855,274,833 100.00% 108,037,241	\$	1.047 1,138,378,990 39.87% 2,095,352 1,087,387,867 0.001927 1,087,387,867 1,047 1,138,378,990 39.87% 43,073,726	\$ \$	1.047 1,290,643,785 45.20% 2,375,617 1,232,832,303 0.001927 1,232,832,303 1,047 1,290,643,785 45.20% 48,835,087	\$	1.026 177,790,117 6.23% 327,249 173,222,008 0.001889 173,222,008 1.026 177,790,117 6.23% 6,727,182	\$	1.(248,461, 8, 457, 242,607, 0.0018 242,607, 1.(248,461, 8, 8, 9,401, 242,607,
60 61 62 63 64 65 66 66 67 68 69 70 71 72 73 74 75 76 77	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component	\$ 2 2 2 2 2 3 5 2 2 2 3 2 2 2 2 2 2 2 2 3 2 2 2 3 2 2 2 3 2 2 2 3 3 2 2 2 3 3 2 2 2 3 3 2 2 2 3	2,736,049,378 2,855,274,833 100.00% 5,255,548 2,736,049,378 0.001921 108,037,241 2,736,049,378 2,855,274,833 100.00% 108,037,241 2,736,049,378	\$	1.047 1,138,378,990 39,87% 2,095,352 1,087,387,867 0.001927 1,087,387,867 1,087,387,867 1,138,378,990 39,87% 43,073,726 1,087,387,867	\$ \$	1.047 1,290,643,785 45.20% 2,375,617 1,232,832,303 0.001927 1,232,832,303 1.047 1,290,643,785 45.20% 48,835,087 1,232,832,303	\$	1.026 177,790,117 6.23% 327,249 173,222,008 0.001889 173,222,008 1.026 177,790,117 6.23% 6,727,182 173,222,008	\$	1.(248,461,5 8.; 457,5 242,607,2 0,0018 242,607,2 1.(248,461,5 8.; 9,401,2 242,607,2
60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component Energy at the Meter Linegy at the Meter Energy at the Meter Energy at the Meter Total Revenue Requirement - Fuel Component Energy at the Meter Energy at the Meter	\$ 2 2 2 2 2 3 5 2 2 2 3 2 2 2 2 2 2 2 2 3 2 2 2 3 2 2 2 3 2 2 2 3 3 2 2 2 3 3 2 2 2 3 3 2 2 2 3	2,736,049,378 2,855,274,833 100.00% 5,255,548 2,736,049,378 0.001921 108,037,241 2,736,049,378 2,855,274,833 100.00% 108,037,241 2,736,049,378	\$	1.047 1,138,378,990 39,87% 2,095,352 1,087,387,867 0.001927 1,087,387,867 1,087,387,867 1,138,378,990 39,87% 43,073,726 1,087,387,867	\$ \$ \$	1.047 1,290,643,785 45.20% 2,375,617 1,232,832,303 0.001927 1,232,832,303 1.047 1,290,643,785 45.20% 48,835,087 1,232,832,303	\$ \$ \$	1.026 177,790,117 6.23% 327,249 173,222,008 0.001889 173,222,008 1.026 177,790,117 6.23% 6,727,182 173,222,008	\$ \$ \$	1.0 248,461,5 8.3 457,5 242,607,2 0.0018 242,607,2 1.0 248,461,5 8.3 9,401,2 242,607,2 0.0387
60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocation of the Revenue Requirement - Fuel Component Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component Energy at the Meter Line Loss Factor Energy at the Meter Line Loss Factor Energy at the Meter Total Revenue Requirement - Fuel Component Energy at the Meter Total Fuel Charge Total Functional Revenue Requirement	\$ 2 2 2 2 3 3 2 2 3 2 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 2 3 3 2 2 2 3 3 3 2 2 2 3 3 3 2 2 2 3 3 3 2 2 2 3	2,736,049,378 2,855,274,833 100.00% 5,255,548 2,736,049,378 0.001921 108,037,241 2,736,049,378 2,855,274,833 100.00% 108,037,241 2,736,049,378 0.039487	\$	1.047 1,138,378,990 39.87% 2,095,352 1,087,387,867 0.001927 1,087,387,867 1.047 1,138,378,990 39.87% 43,073,726 1,087,387,867 0.039612	\$ \$ \$	1.047 1,290,643,785 45.20% 2,375,617 1,232,832,303 0.001927 1,232,832,303 1.047 1,290,643,785 45.20% 48,835,087 1,232,832,303 0.039612	\$ \$ \$	1.026 177,790,117 6.23% 327,249 173,222,008 0.001889 173,222,008 1.026 177,790,117 6.23% 6,727,182 173,222,008 0.038836	\$ \$ \$	1.C 248,461,5 8.7 457,3 242,607,2 242,607,2 1.C 248,461,5 8.7 9,401,2 242,607,2 0.0387 10,932,4
60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocated Fuel Costs Energy at the Meter Total Energy Charge Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component Energy at the Meter Total Fuel Charge Total Functional Revenue Requirement Demand	\$ 2 2 2 2 3 3 2 2 3 2 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 2 3 3 2 2 2 3 3 3 2 2 2 3 3 3 2 2 2 3 3 3 2 2 2 3	2,736,049,378 2,855,274,833 100.00% 5,255,548 2,736,049,378 0.001921 108,037,241 2,736,049,378 2,855,274,833 100.00% 108,037,241 2,736,049,378 0.039487 163,268,691	\$	1.047 1,138,378,990 39.87% 2.095,352 1,087,387,867 0.001927 1,087,387,867 1.047 1,138,378,990 39.87% 43,073,726 1,087,387,867 0.039612 73,624,894	\$ \$ \$	1.047 1,290,643,785 45.20% 2,375,617 1,232,832,303 0.001927 1,232,832,303 1.047 1,290,643,785 45.20% 48,835,087 1,232,832,303 0.039612 69,752,405	\$ \$ \$	1.026 177,790,117 6.23% 327,249 173,222,008 0.001889 173,222,008 1.026 177,790,117 6.23% 6,727,182 173,222,008 0.038836 8,958,950	\$ \$ \$	242,607,2 1.0 248,461,5 8.7 4457,3 242,607,2 0.0018 242,607,2 1.0 248,461,5 9,401,2 242,607,2 0.0387 10,932,4 4,3 457,3
60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81	Total Revenue Requirement - Energy Component Allocated Energy Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocated Fuel Costs Energy at the Meter Total Energy Charge Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component Energy at the Meter Data Fuel Charge Demand Customer	\$ 2 2 2 2 3 3 2 2 3 2 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 2 3 3 2 2 2 3 3 3 2 2 2 3 3 3 2 2 2 3 3 3 2 2 2 3	2,736,049,378 2,855,274,833 100.00% 5,255,548 2,736,049,378 0.001921 108,037,241 2,736,049,378 108,037,241 2,736,049,378 0.039487 163,268,691 270,385	\$	1.047 1,138,378,990 39.87% 2.095,352 1,087,387,867 0.001927 1,087,387,867 1.047 1,138,378,990 39.87% 43,073,726 1,087,387,867 0.039612 73,624,894 208,197	\$ \$ \$	1.047 1,290,643,785 45.20% 2,375,617 1,232,832,303 0.001927 1,232,832,303 1.047 1,290,643,785 45.20% 48,835,087 1,232,832,303 0.039612 69,752,405 48,966	\$ \$ \$	1.026 177,790,117 6.23% 327,249 173,222,008 0.001889 173,222,008 1.026 177,790,117 6.23% 6,727,182 173,222,008 0.038836 8,958,950 8,894	\$ \$ \$	1.C 248,461,5 8.7 457,3 242,607,2 242,607,2 1.C 248,461,5 8.7 9,401,2 242,607,2 0.0387 10,932,4 4,3

TRUE

Check

85

AES Indiana

Class Cost of Service - Industrial Rate Classes Test Year Ended December 31, 2022

				Pr	imary Service (Large)	Fa	High Load ctor (Primary Distribution)	F	High Load actor (Sub ansmission)		High Load Factor ransmission)
e No.	Description	Ind	dustrial Total		PL		HL1		HL2		HL3
	(A)		(B)		(C)		(D)		(E)		(F)
36	Adjusted Revenue Requirement (Exclu	ding Oth	er Revenue	e ar	d Sale for	Re	<u>sale Reve</u>	nu	<u>es)</u>		
37	Other Revenue & Sales for Resale										
38	Total Base Revenue Excl. Fuel	\$	161,971,364								
39	Total Revenue Excl. Fuel		168,794,624								
90	Ratio of Base Revenue to Total Revenue		95.96%								
91	Total Functional Revenue Requirement (Excluding Oth	er Revenue c	and Sale for Res	sale R	evenues)						
92	Demand	\$	156,668,808	\$	70,648,722	\$	66,932,773	\$	8,596,799	\$	10,490,51
3	Customer		259,455		199,781		46,986		8,535		4,15
4	Energy		5,043,101		2,010,651		2,279,587		314,020		438,84
5	Fuel		108,037,241		43,073,726		48,835,087		6,727,182		9,401,24
96	Total Revenue Requirement Excl. Other Revenue	S	270,008,605	\$	115,932,880	\$	118,094,432	\$	15,646,536	\$	20,334,75
97	Check		TRUE								
78	Billing Determinants										
70 79	Demand		5,378,229		2,361,422		2,237,217		350,806		428,78
00			1,896								420,70
	Customer Bills				1,500	1	312		172 000 000		
01	Energy		2,736,049,378		1,087,387,867		1,232,832,303		173,222,008		242,607,200
02	Fuel	2	2,736,049,378		1,087,387,867	I	,232,832,303		173,222,008		242,607,200
03	Unit Costs										
04	Demand	\$	29.13	\$	29.92	\$	29.92	\$	24.51	\$	24.47
)5	Customer	\$	136.84	\$	133.19	\$	150.60	\$	142.25	\$	173.04
	Energy	\$	0.001843	\$	0.001849	\$	0.001849	\$	0.001813	\$	0.001809
16			0.001043		0.0010-7	Ψ	0.001047			Ψ.	0.001007
)7)8	Fuel Mitigated Revenue Requirement (Exclu	\$	0.039487	\$	0.039612	\$	0.039612	\$	0.038836		
07 08	Fuel	\$	0.039487	\$	0.039612	\$	0.039612	\$	0.038836		
07 08 09 10	Fuel Mitigated Revenue Requirement (Exclusion) Mitigated Amount - Demand	\$	0.039487 ner Revenu 8,953,042	\$	0.039612 nd Sale for	\$	0.039612 esale Reve	\$	0.038836 Jes)		0.038751
)7)8)9 0 1	Fuel Mitigated Revenue Requirement (Exclusion) Mitigated Amount - Demand Cost Allocation Factors	\$ uding Oth	0.039487 ner Revenu 8,953,042 100.00%	\$ e a	0.039612 nd Sale for 45.09%	\$ <u>Re</u>	0.039612 esale Reve 42.72%	\$ enu	0.038836 Jes) 5.49%	\$	6.705
)7)8)9 0 1	Fuel Mitigated Revenue Requirement (Exclusion) Mitigated Amount - Demand	\$ uding Oth	0.039487 ner Revenu 8,953,042	\$	0.039612 nd Sale for	\$ <u>Re</u>	0.039612 esale Reve	\$ enu	0.038836 Jes)	\$	0.03875 6.70 [°]
07 08 09 10 11 12	Fuel Mitigated Revenue Requirement (Exclusion) Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer	\$ uding Oth	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827	\$ e a	0.039612 nd Sale for 45.09% 4,037,313	\$ <u>Re</u>	0.039612 esale Reve 42.72% 3.824.960	\$ enu	0.038836 Jes) 5.49% 491,275	\$	0.038751 6.709 599,494
07 08 09 10 11 12 13 14	Fuel Mitigated Revenue Requirement (Exclusion) Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors	\$ uding Oth \$ \$ \$ \$	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827 100.00%	\$ e a \$	0.039612 nd Sale for 45.09% 4,037,313 77.00%	\$ • Re	0.039612 escie Reve 42.72% 3,824.960 18.11%	\$ enu \$	0.038836 Jes) 5.49% 491,275 3.29%	\$	0.038751 6.70 599,492 1.60
07 08 09 10 11 12 13 14 15	Fuel Mitigated Revenue Requirement (Exclu Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigated Amount - Lemand Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer	\$ uding Oth \$ \$	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827 100.00% 14,827	\$ e a	0.039612 nd Sale for 45.09% 4,037,313	\$ • Re	0.039612 esale Reve 42.72% 3.824.960	\$ enu \$	0.038836 Jes) 5.49% 491,275	\$	0.03875 6.70 599,49. 1.60
07 08 09 10 11 12 13 14 15 16	Fuel Mitigated Revenue Requirement (Exclusion) Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors	\$ uding Oth \$ \$ \$ \$ \$ \$	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827 100.00% 14,827 TRUE	\$ e a \$ \$	0.039612 nd Sale for 45.09% 4,037,313 77.00% 11,417	\$ • Re \$	0.039612 escie Reve 42.72% 3,824,960 18.11% 2,685	\$ enu \$	0.038836 Jes) 5.49% 491,275 3.29%	\$	0.038751 6.70 599,492 1.60
07 08 09 01 11 22 34 45 56 66 7	Fuel Mitigated Revenue Requirement (Exclu Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check	\$ uding Oth \$ \$ \$ \$ \$ \$	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827 100.00% 14,827 TRUE	\$ e a \$ \$	0.039612 nd Sale for 45.09% 4,037,313 77.00% 11,417	\$ * * *	0.039612 escie Reve 42.72% 3,824,960 18.11% 2,685	\$ enu \$	0.038836 Jes) 5.49% 491,275 3.29%	\$	0.038751 6.700 599,492 1.600 237
07 08 09 0 1 2 3 4 5 6 7 8	Fuel Mitigated Revenue Requirement (Exclusion) Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigation Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Excl	\$ uding Oth \$ \$ \$ uding Other	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827 100.00% 14,827 TRUE Revenue and S	\$ e a \$ \$ Gale fo	0.039612 nd Sale for 45.09% 4,037,313 77.00% 11,417 or Resale Rever	\$ * * *	0.039612 escale Reve 42.72% 3.824,960 18.11% 2,685 s)	\$ enu \$	0.038836 Jes) 5.49% 491,275 3.29% 488	\$	0.038751 6.705 599,492 1.605 237
 D7 D8 D9 D1 D1 D2 D3 D4 D5 D6 D7 D8 D9 D9 D1 D1 D2 <	Fuel Fuel Mitigated Revenue Requirement (Exclusion) Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigation Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Exclusion) Demand	\$ uding Oth \$ \$ \$ uding Other	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827 100.00% 14,827 TRUE Revenue and S 165,621,850	\$ e a \$ \$ Gale fo	0.039612 nd Sale for 45.09% 4,037,313 77.00% 11,417 or Resale Reven 74,686,035	\$ * * *	0.039612 escale Reve 42.72% 3.824,960 18.11% 2,685 20 70,757,733	\$ enu \$	0.038836 Jes) 5.49% 491,275 3.29% 488 9,088,074	\$	0.038751 6.70(599,492 1.60(237 11,090,008 4,390
227 228 229 209 10 11 12 13 14 15 16 17 18 19 220	Fuel Fuel Mitigated Revenue Requirement (Exclusion) Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Exclusion) Demand Customer	\$ uding Oth \$ \$ \$ uding Other	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827 100.00% 14,827 TRUE Revenue and S 165,621,850 274,282	\$ e a \$ \$ Gale fo	0.039612 nd Sale for 45.09% 4,037,313 77.00% 11,417 or Resale Reven 74,686,035 211,198	\$ * * *	0.039612 escile Reve 42.72% 3,824.960 18.11% 2,685 51 70,757,733 49,671	\$ enu \$	0.038836 Jes) 5.49% 491,275 3.29% 488 9,088,074 9,023	\$	6.705 6.705 599,494 1.605 237 11,090,008 4,390 438,843 9,401,247
227 228 209 10 11 12 13 14 15 16 17 18 8 19 220 21	Fuel Mitigated Revenue Requirement (Exclusion) Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Excl Demand Customer Energy	\$ uding Oth \$ \$ uding Other \$	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827 100.00% 14,827 TRUE Revenue and S 165,621,850 274,282 5,043,101	\$ e a \$ \$ Gale fo	0.039612 nd Sale for 45.09% 4,037,313 77.00% 11,417 or Resale Rever 74,686,035 211,198 2,010,651	\$ * * *	0.039612 25012 Reve 42.72% 3,824.960 18.11% 2,685 20 70,757,733 49,671 2,279,587	\$ enu \$	0.038836 Jes) 5.49% 491,275 3.29% 488 9,088,074 9,023 314,020	\$	0.038751 6.705 599,494 1.605 237 11,090,008 4.390 438,843 9,401,247
 D7 D8 D9 10 11 12 13 14 15 16 17 18 19 20 21 22 	Fuel Fuel Mitigated Revenue Requirement (Exclusion) Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Demand Check Total Mitigated Functional Revenue Requirement (Excl Demand Customer Energy Fuel	\$ uding Oth \$ \$ uding Other \$	0.039487 ner Revenue 8,953,042 100.00% 8,953,042 14,827 100.00% 14,827 TRUE Revenue and S 165,621,850 274,282 5,043,101 108,037,241	\$ ee a \$ \$ \$ \$ \$ \$	0.039612 nd Sale for 45.09% 4,037,313 77.00% 11,417 or Resale Rever 74,686,035 211,198 2,010,651 43,073,726	\$ * * *	0.039612 25016 Reve 42.72% 3.824.960 18.11% 2.685 51 70,757,733 49,671 2.279,587 48,835,087	\$ 9 nu \$ \$ \$	0.038836 Jes) 5.49% 491,275 3.29% 488 9,088,074 9,023 314,020 6,727,182	\$ \$ \$	0.038751 6.70 599,492 1.60 237 11,090,008 4.39 438,843 9,401,247
07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23	Fuel Mitigated Revenue Requirement (Exclusion) Mitigated Amount - Demand Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigated Functional Revenue Requirement (Excl Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check	\$ uding Oth \$ \$ uding Other \$	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827 100.00% 14,827 TRUE Revenue and S 165,621,850 274,282 5,043,101 108,037,241 278,976,474	\$ ee a \$ \$ \$ \$ \$ \$	0.039612 nd Sale for 45.09% 4,037,313 77.00% 11,417 or Resale Rever 74,686,035 211,198 2,010,651 43,073,726	\$ * * *	0.039612 25016 Reve 42.72% 3.824.960 18.11% 2.685 51 70,757,733 49,671 2.279,587 48,835,087	\$ 9 nu \$ \$ \$	0.038836 Jes) 5.49% 491,275 3.29% 488 9,088,074 9,023 314,020 6,727,182	\$ \$ \$	0.03875 6.70 599,494 1.60 237 11,090,008 4.39 438,843 9,401,247
07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 22 23	Fuel Mitigated Revenue Requirement (Exclusion) Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Excl Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants	\$ uding Oth \$ \$ uding Other \$	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827 100.00% 14,827 TRUE Revenue and S 165,621,850 274,282 5,043,101 108,037,241 278,976,474 TRUE	\$ ee a \$ \$ \$ \$ \$ \$	0.039612 nd Sale for 45.09% 4,037,313 77.00% 11,417 or Resale Rever 74,686,035 211,198 2,010,651 43,073,726 119,981,609	\$ * * *	0.039612 25016 Reve 42.72% 3.824,960 18.11% 2.685 20 70,757,733 49,671 2.279,587 48,835,087 121,922,078	\$ 9 nu \$ \$ \$	0.038836 Jes) 5.49% 491,275 3.29% 488 9,088,074 9,023 314,020 6,727,182 16,138,298	\$ \$ \$	0.038751 6.70 599,494 1.60 237 11,090,006 4,390 438,843 9,401,247 20,934,485
07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25	Fuel Mitigated Revenue Requirement (Exclusion) Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Demand Check Total Mitigated Functional Revenue Requirement (Exclusioner Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants Demand	\$ uding Oth \$ \$ uding Other \$	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827 100.00% 14,827 TRUE Revenue and S 165,621,850 274,282 5,043,101 108,037,241 278,976,474 TRUE 5,378,229	\$ ee a \$ \$ \$ \$ \$ \$	0.039612 nd Sale for 45.09% 4,037,313 77.00% 11,417 or Resale Rever 74,686,035 211,198 2,010,651 43,073,726 119,981,609 2,361,422	\$ * * *	0.039612 25016 Reve 42.72% 3,824,960 18.11% 2,685 2,685 2,707,57,733 49,671 2,279,587 48,835,087 121,922,078 2,237,217	\$ 9 nu \$ \$ \$	0.038836 Jes) 5.49% 491,275 3.29% 488 9,088,074 9,023 314,020 6,727,182 16,138,298 350,806	\$ \$ \$	0.038751 6.703 599,492 1.603 237 11,090,008 4,390 438,843 9,401,247 20,934,489 428,784
07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	Fuel Mitigated Revenue Requirement (Exclusion) Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigation Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Demand Check Total Mitigated Functional Revenue Requirement (Exclusioner Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants Demand Customer Bills	\$ uding Oth \$ \$ uding Other \$ enue \$	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827 100.00% 14,827 TRUE Revenue and S 165,621,850 274,282 5,043,101 108,037,241 278,976,474 TRUE 5,378,229 1,896	\$ ee a \$ \$ \$ \$ \$ \$	0.039612 nd Sale for 45.09% 4,037,313 77.00% 11,417 or Resale Rever 74,686,035 211,198 2,010,651 43,073,726 119,981,609 2,361,422 1,500	\$ Re Re Re Re Re	0.039612 25016 Reve 42.72% 3,824,960 18.11% 2,685 21 70,757,733 49,671 2,279,587 48,835,087 121,922,078 121,922,078 2,237,217 312	\$ 9 nu \$ \$ \$	0.038836 Jes) 5.49% 491,275 3.29% 488 9,088,074 9,023 314,020 6,727,182 16,138,298 350,806 60	\$ \$ \$	0.03875 6.70 599,494 1.60 233 11,090,000 4.390 438,84 9,401,243 20,934,483 20,934,483 428,784 24
07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27	Fuel Mitigated Revenue Requirement (Exclusion) Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Excl Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants Demand Customer Bills Energy	\$ uding Oth \$ \$ uding Other \$ enue \$	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827 100.00% 14,827 TRUE Revenue and S 145,621,850 274,282 5,043,101 108,037,241 278,976,474 TRUE 5,378,229 1,896 2,736,049,378	\$ ee a \$ \$ \$ \$ \$ \$	0.039612 nd Sale for 45.09% 4,037,313 77.00% 11,417 or Resale Rever 74,686,035 211,198 2,010,651 43,073,726 119,981,609 2,361,422 1,500 1,087,387,867	\$ Re Re Re Re Re	0.039612 25016 Reve 42.72% 3,824.960 18.11% 2,685 21 70,757,733 49,671 2,279,587 48,835,087 121,922,078 2,237,217 312 1,232,832,303	\$ 9 nu \$ \$ \$	0.038836 Jes) 5.49% 491,275 3.29% 488 9,088,074 9,023 314,020 6,727,182 16,138,298 350,806 60 173,222,008	\$ \$ \$	0.03875 6.70 599,494 1.60 233 11,090,008 4.390 438,843 9,401,243 20,934,483 20,934,483 428,784 242,607,200
27 28 29 29 20 20 21 22 23 24 22 22 22 22 22 22 22 22 22 22 22 22	Fuel Mitigated Revenue Requirement (Exclusion) Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigated Functional Revenue Requirement (Excl Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants Demand Customer Bills Energy Fuel	\$ uding Oth \$ \$ uding Other \$ enue \$	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827 100.00% 14,827 TRUE Revenue and S 165,621,850 274,282 5,043,101 108,037,241 278,976,474 TRUE 5,378,229 1,896	\$ ee a \$ \$ \$ \$ \$ \$	0.039612 nd Sale for 45.09% 4,037,313 77.00% 11,417 or Resale Rever 74,686,035 211,198 2,010,651 43,073,726 119,981,609 2,361,422 1,500	\$ Re Re Re Re Re	0.039612 25016 Reve 42.72% 3,824,960 18.11% 2,685 21 70,757,733 49,671 2,279,587 48,835,087 121,922,078 121,922,078 2,237,217 312	\$ 9 nu \$ \$ \$	0.038836 Jes) 5.49% 491,275 3.29% 488 9,088,074 9,023 314,020 6,727,182 16,138,298 350,806 60	\$ \$ \$	0.03875 6.70 599,494 1.60 233 11,090,008 4.390 438,843 9,401,243 20,934,483 20,934,483 428,784 242,607,200
07 08 09 0 1 2 3 4 5 6 7 8 9 20 21 22 33 24 25 6 27 8 9 20 21 22 33 24 25 26 27 8 9 20 21 22 34 5 23 24 5 26 27 22 34 5 26 27 20 27 20 27 20 27 20 27 20 20 20 20 20 20 20 20 20 20 20 20 20	Fuel Mitigated Revenue Requirement (Exclusion) Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigated Functional Revenue Requirement (Excl Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Rever Check Billing Determinants Demand Customer Bills Energy Fuel Unit Costs	\$ uding Oth \$ \$ uding Other \$ enue \$ 2	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827 100.00% 14,827 TRUE Revenue and S 165,621,850 274,282 5,043,101 108,037,241 278,976,474 TRUE 5,378,229 1,896 2,736,049,378	\$ e a \$ \$ \$ \$	0.039612 nd Sale for 45.09% 4.037,313 77.00% 11,417 or Resale Rever 74,686,035 211,198 2,010,651 43,073,726 119,981,609 2,361,422 1,500 1,087,387,867	\$ Re \$ \$ \$	0.039612 25016 Reve 42.72% 3.824.960 18.11% 2.685 21 70,757,733 49,671 2.279,587 48,835,087 121,922,078 2,237,217 312 1,232,832,303 2,232,832,303	\$ \$ \$ \$ \$ \$	0.038836 Jes) 5,49% 491,275 3,29% 488 9,088,074 9,023 314,020 6,727,182 16,138,298 350,806 60 173,222,008	\$ \$ \$	0.038751 6.70 599,494 1.60 237 11,090,000 4.39 438,843 9,401,247 20,934,489 428,784 428,784 428,784 242,607,200
07 08 09 01 12 34 55 66 77 88 99 20 21 22 23 24 25 26 27 28 29 30	Fuel Mitigated Revenue Requirement (Exclusion) Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigated Functional Revenue Requirement (Excl Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revence Check Billing Determinants Demand Customer Bills Energy Fuel Unit Costs Demand Unit Costs Demand	\$ uding Oth \$ \$ uding Other \$ uding Other \$ enue \$ 2 2 2 3	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827 100.00% 14,827 TRUE Revenue and S 165,621,850 274,282 5,043,101 108,037,241 278,976,474 TRUE 5,378,229 1,896 2,736,049,378 2,736,049,378 30.79	\$ e a \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.039612 nd Sale for 45.09% 4,037,313 77.00% 11,417 or Resale Rever 74,686,035 211,198 2,010,651 43,073,726 119,981,609 2,361,422 1,500 1,087,387,867 1,087,387,867 31.63	\$ Re S S S	0.039612 25016 Reve 42.72% 3.824,960 18.11% 2,685 2.685 2.685 2.70,757,733 49,671 2.279,587 48,835,087 121,922,078 2,237,217 312 1,232,832,303 1,232,832,303 31.63	\$ \$ \$ \$ \$ \$ \$ \$ \$	0.038836 Jes) 5.49% 491,275 3.29% 488 9,088,074 9,023 314,020 6,727,182 16,138,298 350,806 60 173,222,008 173,222,008 173,222,008	\$ \$ \$ \$	0.03875 6.70 599,494 1.60 233 11,090,008 4,390 438,84 9,401,243 20,934,483 20,934,483 22,934,483 242,607,200 242,607,200 242,607,200
27 28 29 29 20 20 21 22 23 24 25 26 22 22 23 24 25 26 22 22 23 22 23 22 23 22 23 22 23 30 31	Fuel Mitigated Revenue Requirement (Exclusion) Mitigation Mitigation Amount - Demand Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigation Amount Allocated - Customer Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigated Functional Revenue Requirement (Exclusion) Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants Demand Customer Bills Energy Fuel Unit Costs Demand Customer	\$ uding Oth \$ s uding Other \$ uding Other \$ enue \$ 2 2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827 100.00% 14,827 TRUE Revenue and S 145,621,850 274,282 5,043,101 108,037,241 278,976,474 TRUE 5,378,229 1,896 2,736,049,378 2,736,049,378 30.79 144.66	\$ e a \$ sale for \$ \$ \$ \$	0.039612 nd Sale for 45.09% 4,037,313 77.00% 11,417 or Resale Rever 74,686,035 211,198 2,010,651 43,073,726 119,981,609 2,361,422 1,500 1,087,387,867 1,087,387,867 1,087,387,867 31.63 140.80	\$ Re \$ \$ \$ \$ \$ \$ \$ \$	0.039612 25016 Reve 42.72% 3.824,960 18.11% 2.685 21 70,757,733 49,671 2.279,587 48,835,087 121,922,078 2,237,217 312 1,232,832,303 1,232,832,303 31.63 159.20	\$ \$ \$ \$ \$ \$ \$	0.038836 Jes) 5.49% 491,275 3.29% 488 9,088,074 9,023 314,020 6,727,182 16,138,298 350,806 60 173,222,008 173,222,008 173,222,008	\$ \$ \$ \$	0.038751 6.705 599,494 1.605 237 11,090,008 4,390 438,843 9,401,247 20,934,489 428,784 242,607,200 242,607,200 242,607,200 242,607,200
06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	Fuel Mitigated Revenue Requirement (Exclusion) Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigated Functional Revenue Requirement (Excl Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revence Check Billing Determinants Demand Customer Bills Energy Fuel Unit Costs Demand Unit Costs Demand	\$ uding Oth \$ \$ uding Other \$ uding Other \$ enue \$ 2 2 2 3	0.039487 ner Revenu 8,953,042 100.00% 8,953,042 14,827 100.00% 14,827 TRUE Revenue and S 165,621,850 274,282 5,043,101 108,037,241 278,976,474 TRUE 5,378,229 1,896 2,736,049,378 2,736,049,378 30.79	\$ e a \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.039612 nd Sale for 45.09% 4,037,313 77.00% 11,417 or Resale Rever 74,686,035 211,198 2,010,651 43,073,726 119,981,609 2,361,422 1,500 1,087,387,867 1,087,387,867 31.63	\$ Re \$ \$ \$ \$ \$ \$ \$ \$	0.039612 25016 Reve 42.72% 3.824,960 18.11% 2,685 2.685 2.685 2.70,757,733 49,671 2.279,587 48,835,087 121,922,078 2,237,217 312 1,232,832,303 1,232,832,303 31.63	\$ \$ \$ \$ \$ \$	0.038836 Jes) 5.49% 491,275 3.29% 488 9,088,074 9,023 314,020 6,727,182 16,138,298 350,806 60 173,222,008 173,222,008 173,222,008	\$ \$ \$ \$ \$ \$	0.038751 6.709 599,494 1.609 237 11,090,008 4.390 438,843 9,401,247 20,934,489 428,784 242,607,200 242,607,200 242,607,200

Class Cost of Service - Industrial Rate Classes Test Year Ended December 31, 2022

				Pi	rimary Service (Large)		High Load Ictor (Primary Distribution)		High Load Factor (Sub ransmission)	(T	High Load Factor Transmission)
ne No.	Description	In	ndustrial Total		PL		HL1		HL2		HL3
	(A)		(B)		(C)		(D)		(E)		(F)
134	Comparison of Current and Proposed Pro Fe	orm	a Revenues	<u>i</u>							
135	Total Current Revenue	\$	261,996,771								
136	Large Commercial Sales Revenue	\$	261,875,526	\$	108,385,986	\$	116,091,486	\$	16,730,719	\$	20,667,336
137	Cost Allocation Factors		100.00%		41.39%		44.33%		6.39%		7.899
138	Total Current Revenue Allocated	\$	261,996,771	\$	108,436,167	\$	116,145,235	\$	16,738,465	\$	20,676,905
139	Unmitigated Proposed Revenue	\$	270,008,605	\$	115,932,880	\$	118,094,432	\$	15,646,536	\$	20,334,757
140	Mitigated Proposed Revenue	\$	278,976,474	\$	119,981,609	\$	121,922,078	\$	16,138,298	\$	20,934,489
141	Increase: Unmitigated - Current (\$)	\$	8,011,834	\$	7,496,713	\$	1,949,198	\$	(1,091,929)	\$	(342,147
142	Increase: Mitigated - Current (\$)	\$	16,979,703	\$	11,545,443	\$	5,776,843	\$	(600,166)	\$	257,584
143	Increase: Unmitigated - Current (%)		3.06%		6.91%		1.68%		-6.52%		-1.65
144	Increase: Mitigated - Current (%)		6.48%		10.65%		4.97%		-3.59%		1.255
145	Industrial Rates Additional Mitigation										
146	No Rate Reduction		600,166		-		-		600,166		-
147	Mitigate Rates with Increase		600,166		273,967		278,398		-		47,80
	0		000,100				(278,398)		600,166		(47,802
	MITIGATION		-								
148	Mitigation Final Mitigated Proposed Revenues	\$	- 278 976 474	\$	(273,967) 119 707 642	\$. ,	\$		\$	•
148 149 150	Final Mitigated Proposed Revenues Increase: Mitigated - Current (%)		278,976,474 6.48%	<u>\$</u>	119,707,642 10.39%		121,643,680 4.73%	\$	16,738,465 0.00%	\$	20,886,68
148 149 150 151 152 153 154	Final Mitigated Proposed Revenues Increase: Mitigated - Current (%) Total Mitigated Functional Revenue Requirement (Excluding of Demand Customer Energy		6.48% Revenue and So 165,622,241 273,891 5,043,101		119,707,642 10.39% or Resale Rever 74,412,841 210,425 2,010,651	nue	121,643,680 4.73% s) 70,479,531 49,476 2,279,587	•	16,738,465 0.00% 9,687,645 9,618 314,020	\$	20,886,68 1.01 11,042,22 4,37 438,84
148 149 150 151 152 153	Final Mitigated Proposed Revenues Increase: Mitigated - Current (%) Total Mitigated Functional Revenue Requirement (Excluding of Demand Customer	 Other	6.48% Revenue and So 165,622,241 273,891	ale fo	119,707,642 10.39% or Resale Reven 74,412,841 210,425	nue	121,643,680 4.73% s) 70,479,531 49,476	•	16,738,465 0.00% 9,687,645 9,618	-	(17,55) 20,886,687 1,014 11,042,222 4,37 438,843 9,401,247 20,886,687
148 149 150 151 152 153 154 155	Final Mitigated Proposed Revenues Increase: Mitigated - Current (%) Total Mitigated Functional Revenue Requirement (Excluding of Demand Customer Energy Fuel	<u></u> Dther \$	6.48% Revenue and S 165,622,241 273,891 5,043,101 108,037,241	ale fo	119,707,642 10.39% or Resale Rever 74,412,841 210,425 2,010,651 43,073,726	<u>ישר</u> ג	121,643,680 4.73% s) 70,479,531 49,476 2,279,587 48,835,087	\$	16,738,465 0.00% 9,687,645 9,618 314,020 6,727,182	\$	20,886,68 1.01 11,042,22 4,37 438,84 9,401,24
148 149 150 151 152 153 154 155 156	Final Mitigated Proposed Revenues Increase: Mitigated - Current (%) Total Mitigated Functional Revenue Requirement (Excluding of Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue	<u></u> Dther \$	6.48% Revenue and Su 165,622,241 273,891 5,043,101 108,037,241 278,976,474	ale fo	119,707,642 10.39% or Resale Rever 74,412,841 210,425 2,010,651 43,073,726	<u>ישר</u> ג	121,643,680 4.73% s) 70,479,531 49,476 2,279,587 48,835,087	\$	16,738,465 0.00% 9,687,645 9,618 314,020 6,727,182	\$	20,886,68 1.01 11,042,222 4,37 438,84 9,401,24
148 149 150 151 152 153 154 155 156 157	Final Mitigated Proposed Revenues Increase: Mitigated - Current (%) Total Mitigated Functional Revenue Requirement (Excluding of Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check	<u></u> Dther \$	6.48% Revenue and Su 165,622,241 273,891 5,043,101 108,037,241 278,976,474	ale fo	119,707,642 10.39% or Resale Rever 74,412,841 210,425 2,010,651 43,073,726	<u>ישר</u> ג	121,643,680 4.73% s) 70,479,531 49,476 2,279,587 48,835,087	\$	16,738,465 0.00% 9,687,645 9,618 314,020 6,727,182	\$	20,886,683 1.01 11,042,222 4.37 438,843 9,401,24 20,886,68
148 149 150 151 152 153 154 155 156 157 158	Final Mitigated Proposed Revenues Increase: Mitigated - Current (%) Total Mitigated Functional Revenue Requirement (Excluding of Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants	<u></u> Dther \$	6.48% Revenue and Sr 165,622,241 273,891 5,043,101 108,037,241 278,976,474 TRUE	ale fo	119,707,642 10.39% or Resale Reven 74,412,841 210,425 2,010,651 43,073,726 119,707,642	<u>ישר</u> ג	121,643,680 4.73% 5) 70,479,531 49,476 2,279,587 48,835,087 121,643,680	\$	16,738,465 0.00% 9,687,645 9,618 314,020 6,727,182 16,738,465	\$	20,886,683 1.01 11,042,222 4.37 438,844 9,401,245 20,886,683 428,784
148 149 150 151 152 153 154 155 156 157 158 159	Final Mitigated Proposed Revenues Increase: Mitigated - Current (%) Total Mitigated Functional Revenue Requirement (Excluding of Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants Demand	Other \$	6.48% Revenue and Si 165,622,241 273,891 5,043,101 108,037,241 278,976,474 TRUE 5,378,229	ale fo	119,707,642 10.39% or Resale Reven 74,412,841 210,425 2,010,651 43,073,726 119,707,642 2,361,422	<u>nue</u> \$	121,643,680 4.73% 5) 70,479,531 49,476 2,279,587 48,835,087 121,643,680 2,237,217	\$	16,738,465 0.00% 9,687,645 9,618 314,020 6,727,182 16,738,465 350,806	\$	20,886,68 1.01 11,042,222 4.37 438,84 9,401,24 20,886,68 428,78 2
148 149 150 151 152 153 154 155 156 157 158 159 160	Final Mitigated Proposed Revenues Increase: Mitigated - Current (%) Total Mitigated Functional Revenue Requirement (Excluding of Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants Demand Customer Bills	Dther \$	6.48% Revenue and Sr 165,622,241 273,891 5,043,101 108,037,241 278,976,474 TRUE 5,378,229 1,896	ale fo	119,707,642 10.39% or Resale Reven 74,412,841 210,425 2,010,651 43,073,726 119,707,642 2,361,422 1,500	<u>ועפ</u> \$	121,643,680 4.73% 5) 70,479,531 49,476 2,279,587 48,835,087 121,643,680 2,237,217 312	\$	16,738,465 0.00% 9,687,645 9,618 314,020 6,727,182 16,738,465 350,806 60	\$	20,886,68 1.01 11,042,222 4,37 438,84 9,401,24
148 149 150 151 152 153 154 155 156 157 158 159 160 161	Final Mitigated Proposed Revenues Increase: Mitigated - Current (%) Total Mitigated Functional Revenue Requirement (Excluding of Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants Demand Customer Bills Energy	Dther \$	6.48% Revenue and Sr 165,622,241 273,891 5,043,101 108,037,241 278,976,474 TRUE 5,378,229 1,896 2,736,049,378	ale fo	119,707,642 10.39% or Resale Rever 74,412,841 210,425 2,010,651 43,073,726 119,707,642 2,361,422 1,500 1,087,387,867	<u>ועפ</u> \$	121,643,680 4.73% 5) 70,479,531 49,476 2,279,587 48,835,087 121,643,680 2,237,217 312 1,232,832,303	\$	16,738,465 0.00% 9,687,645 9,618 314,020 6,727,182 16,738,465 350,806 60 173,222,008	\$	20,886,68 1.01 11,042,22 4,37 438,84 9,401,24 20,886,68 428,78 2 242,607,200
148 149 150 151 152 153 154 155 156 157 158 159 160 161 161 162	Final Mitigated Proposed Revenues Increase: Mitigated - Current (%) Total Mitigated Functional Revenue Requirement (Excluding of Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants Demand Customer Bills Energy Fuel	Dther \$	6.48% Revenue and Sr 165,622,241 273,891 5,043,101 108,037,241 278,976,474 TRUE 5,378,229 1,896 2,736,049,378	ale fo	119,707,642 10.39% or Resale Rever 74,412,841 210,425 2,010,651 43,073,726 119,707,642 2,361,422 1,500 1,087,387,867	\$	121,643,680 4.73% 5) 70,479,531 49,476 2,279,587 48,835,087 121,643,680 2,237,217 312 1,232,832,303	\$	16,738,465 0.00% 9,687,645 9,618 314,020 6,727,182 16,738,465 350,806 60 173,222,008	\$	20,886,68 1.01 11,042,222 4.37 438,844 9,401,24 20,886,68 428,78 2242,607,200 242,607,200
148 149 150 151 152 153 154 155 156 157 158 159 160 161 161 162	Final Mitigated Proposed Revenues Increase: Mitigated - Current (%) Total Mitigated Functional Revenue Requirement (Excluding of Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants Demand Customer Bills Energy Fuel Unit Costs	<u>)</u> 20ther \$ \$ \$ \$	6.48% Revenue and Sr 165,622,241 273,891 5,043,101 108,037,241 278,976,474 TRUE 5,378,229 1,896 2,736,049,378	<u>ale f</u> (\$ <u></u> \$ \$	119,707,642 10.39% or Resale Rever 74,412,841 210,425 2,010,651 43,073,726 119,707,642 2,361,422 1,500 1,087,387,867	\$	121,643,680 4.73% 5) 70,479,531 49,476 2,279,587 48,835,087 121,643,680 2,237,217 312 1,232,832,303 1,232,832,303	\$	16,738,465 0.00% 9,687,645 9,618 314,020 6,727,182 16,738,465 350,806 60 173,222,008 173,222,008	\$	20,886,683 1.01 11,042,222 4.37 438,84 9,401,24 20,886,68 428,78 242,607,200
148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164	Final Mitigated Proposed Revenues Increase: Mitigated - Current (%) Total Mitigated Functional Revenue Requirement (Excluding of Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants Demand Customer Bills Energy Fuel Unit Costs Demand	<u> </u>	6.48% Revenue and Sc 165,622,241 273,891 5,043,101 108,037,241 278,976,474 TRUE 5,378,229 1,896 2,736,049,378 2,736,049,378 30.79	<u>ale fr</u> \$ <u>\$</u>	119,707,642 10.39% or Resale Rever 74,412,841 210,425 2,010,651 43,073,726 119,707,642 2,361,422 1,500 1,087,387,867 1,087,387,867 31.51	s	121,643,680 4.73% 5) 70,479,531 49,476 2,279,587 48,835,087 121,643,680 2,237,217 312 1,232,832,303 1,232,832,303 31.50 158.58	\$	16,738,465 0.00% 9,687,645 9,618 314,020 6,727,182 16,738,465 350,806 60 173,222,008 173,222,008 173,222,008	\$	20,886,683 1.01 11,042,223 4.37 438,84 9,401,24 20,886,683 428,788 242,607,200 242,607,200 242,607,200 242,607,200

AES Indiana Comparison of Current and Proposed Pro Forma Revenues

Line No.	Rate Class	Rate Code	Cu	rrent Revenue [1]	Jnmitigated Proposed Revenue [1]		Mitigated Proposed Revenue [1]	Increase: Unmitigated - Current	Ν	Increase: 1itigated [2]	Increase: Mitigated [3]
	(A)	(B)		(C)	(D)		(E)	(F)		(G)	(H)
1	Residential Service (Rate RS) - Codes RS, RC, RH	RS	\$	669,367,989	\$ 787,034,051	\$	758,979,565	\$ 117,666,063	\$	89,611,576	13.39%
2	Secondary Service (Small) (Rate SS)	SS		177,168,155	169,551,947		179,935,305	(7,616,209)		2,767,150	1.56%
3	Municipal Device (Rate MD)	MD		364,683	227,641		284,552	(137,042)		(80,132)	-21.97%
4	Electric Space Conditioning-Secondary Service (Rate SH)	SH		60,392,654	66,978,664		67,475,406	6,586,010		7,082,751	11. 73 %
5	Electric Space Conditioning-Schools (Rate SE)	SE		1,772,196	1,594,905		1,772,196	(177,291)		-	0.00%
6	Water Heating-Controlled Service (Rate CB/CW)	СВ		48,109	83,624		54,550	35,515		6,441	13.39%
7	Water Heating-Uncontrolled Service (Rate UW)	UW		128,012	155,543		145,150	27,531		17,138	13.39%
8	Secondary Service (Large) - (Rate SL)	SL		357,787,560	362,902,889		377,080,066	5,115,330		19,292,506	5.39%
9	Primary Service (Large) - (Rate PL)	PL		108,436,167	115,932,880		119,707,642	7,496,713		11,271,476	10.39%
10	Process Heating (Rate PH)	PH		2,772,447	2,958,198		3,019,637	185,751		247,191	8.92%
11	High Load Factor (Rate HL-1) (Primary Distribution)	HL1		116,145,235	118,094,432		121,643,680	1,949,198		5,498,445	4.73%
12	High Load Factor (Rate HL-2) (Sub transmission)	HL2		16,738,465	15,646,536		16,738,465	(1,091,929)		-	0.00%
13	High Load Factor (Rate HL-3) (Transmission)	HL3		20,676,905	20,334,757		20,886,687	(342,147)		209,782	1.01%
15	Automatic Protective Lighting (APL)	APL		8,888,080	12,198,489		10,077,971	3,310,409		1,189,891	13. 39 %
16	Municipal Lighting (MU)	MU1	\$	8,783,699	\$ 14,065,930	\$	9,959,616	\$ 5,282,231	\$	1,175,917	1 3.39 %
17	TOTAL SYSTEM		\$	1,549,470,354	\$ 1,687,760,486	\$	1,687,760,486	\$ 138,290,132	\$	138,290,132	8.92%

[1] From ACOSS. [2] Col. (E) - (C) + (G)

AES Indiana Comparison of Current and Proposed Pro Forma Revenues

Line No.		Rate Class		Current Revenue [1]	Unmitigated Proposed Revenue [1]	Mitigated Proposed Revenue [1]	Increase: Unmitigated - Current	Increase: Mitigated [2]
		(A)	(B)	(C)	(D)	(E)	(F)	(H)
1	Residential			669,367,989	787,034,051	758,979,565	\$ 117,666,063	\$ 89,611,576
2	Small C&I			239,873,810	238,592,324	249,667,157	\$ (1,281,486)	\$ 9,793,348
3	Large C&I			622,556,777	635,869,692	659,076,177	\$ 13,312,915	\$ 36,519,400
4	Lighting			17,671,779	26,264,419	20,037,587	\$ 8,592,640	\$ 2,365,808
5	TOTAL SYSTEM			\$ 1,549,470,354	\$ 1,687,760,486	\$ 1,687,760,486	\$ 138,290,132	\$ 138,290,132

AES Indiana Pro Forma Revenue at Current Rates Test Year Ended December 31, 2022 Residential Service (RS, RC,RH, CR/CW)

AES Indiana Pro Forma Revenue at Proposed Rates Test Year Ended December 31, 2022 Residential Service (RS, RC,RH, CR/CW)

Solved for Yellow Highlighted Cells Targeted Difference at Zero

Line				Annualized					Annualized					
No.	Description	Annualized Volumes	Current Rate	Revenue	Adjustment	Adjustment	Total Revenue	Description	Volumes	Proposed Rate	Revenue	Adjustment	Adjustment	Total Revenue
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
	Billed kwh							Billed kwh						
1	First 500 kWh	2,424,883,300	\$ 0.104954	\$ 254,258,713	¢	¢	\$ 254,258,713	First 500 kWh	2,424,883,300	\$ 0.129954 \$	315,123,926	¢	¢	\$ 315,123,926
2	Over 500 kWh	1,791,614,708			р - \$-	ф -	\$ 160,150,647	Over 500 kWh	1,791,614,708			р - \$-	ф -	\$ 205,120,651
2	Over 1,000		\$ 0.076975			р - \$ -	\$ 69,937,760	Over 1,000	908,577,588			'	р - \$-	\$ 92,743,298
1	Resid (CR/CW)		\$ 0.053587	\$ 2,988	φ - \$ _	φ - \$	\$ 2,988	Resid (CR/CW)	55,755		4,016		φ - \$	\$ 4,016
5	Total kWh	5,125,131,351			φ - \$ -	\$ -	\$ 484,350,108	Total kWh	5,125,131,351				- 4 \$	\$ 612,991,890
0		0,120,101,001	φ 0.071000	φ 101,000,100	¥	Ψ	φ 101,000,100		0,120,101,001	Target \$		Ψ	Ŷ	φ 012,//1,0/0
										Difference \$	(0)			
	Customer Charge							Customer Charge		Billoronoo 🗸	(0)			
6	0 to 325 kWh	980,875	\$ 12.31	\$ 12,074,566	\$-	\$-	\$ 12,074,566	0 to 325 kWh	980,875	\$ 16.50 \$	16,184,431	\$-	\$-	\$ 16,184,431
7	Over 325 kWh	4,625,979	\$ 16.75	\$ 77,485,142	\$ -	\$ -	\$ 77,485,142	Over 325 kWh	4,625,979	\$ 25.00 \$	115,649,465	\$-	\$-	\$ 115,649,465
8	Resid (CR/CW)	156	\$ 18.22	\$ 2,842	\$ -	\$ -	\$ 2,842	Resid (CR/CW)	156	\$ 25.00 \$	3,900	\$-	\$ -	\$ 3,900
9	· · · ·	5,607,009	\$ 15.97	\$ 89,562,550	\$ -	\$ -	\$ 89,562,550		5,607,009	\$ 23.51 \$	131,837,796	\$ -	\$ -	\$ 131,837,796
										Target \$	131,837,796			
										Difference \$	-			
10	Residential Service (RS, RG	C,RH)	=	\$ 573,912,658	\$ -	\$ -	\$ 573,912,658	Residential Service (F	rs, rc,rh)	\$		\$ -	\$ -	\$ 744,829,686
										Target \$				
										Difference \$	(0)			
	Contract Riders							Contract Riders						
11	Electric Vehicle Revenue			\$ 36,171	¢	¢	\$ 36,171	Electric Vehicle Reve		\$	36,171	¢	¢	\$ 36,171
	No. 3 TDSIC			\$ 20,447,776		φ - ¢	\$ 20,447,776	No. 3 TDSIC	ente	¢	30,171	\$- \$-	φ - ¢	\$ 50,171
12		ont		\$ 43,779,058		φ - ¢	\$ 43,779,058	No. 6 Fuel Cost Adi	iustmont	¢	-	φ - \$ -	φ - ¢	з - \$-
	No. 7 Employee Discour			\$ (115,630)		φ - \$	\$ (115,630)	No. 7 Employee Di	•	φ \$	(171,292)	Ψ	φ - 2	\$ (171,292)
15	1 /			\$ (113,050)	↓ - \$ -	φ - \$	\$ (113,030)	No. 9 Net Metering		4 \$	(1/1,2/2)	s −	- φ	\$ (1/1,2/2)
16	No. 13 Air Conditioning L	oad Management		\$	\$-	÷ \$	\$ -	No. 13 Air Condition		ement \$	-	\$ -	\$-	\$-
17	No. 20 Environmental Co		erv	\$ 507,222	Ŧ	\$-	\$ 507,222	No. 20 Environment			-	\$-	\$-	\$-
18	No. 21 Green Power		,	\$ 271,000	\$ -	\$ -	\$ 271,000	No. 21 Green Powe		\$	271,000	\$ -	\$-	\$ 271,000
19		anagement Adjustment		\$ 22,279,604		\$ -	\$ 22,279,604	No. 22 Demand-Sid		djustment \$	14,014,000	1 C C C C C C C C C C C C C C C C C C C	\$-	\$ 14,014,000
20	No. 24 Capacity Adjustm			\$ 7,661,000		\$ -	\$ 7,661,000	No. 24 Capacity Ad		\$	-	\$-	\$-	\$ -
21	No. 26 Regional Transmis			\$ 591,000	\$ -	\$ -	\$ 591,000	No. 26 Regional Tra		ation Rider \$	-	\$-	\$ -	\$-
22	Total Rider			\$ 95,457,201	\$ -	\$ -	\$ 95,457,201	Total Rider	Ŭ	\$	14,149,879	\$ -	\$ -	\$ 14,149,879
23	Grand Total		-	\$ 669,369,860	\$ -	\$ -	\$ 669,369,860	Grand Total		\$	758,979,565	\$ -	\$-	\$ 758,979,565
			-											
										Check TR	UE			
24					Balancing	g Adjustment	1.00000							
25					,	Total Revenue	\$ 669,367,989							
20						isiai kevenue	÷ 007,007,787							

Check TRUE

AES Indiana Pro Forma Revenue at Current Rates Test Year Ended December 31, 2022 Secondary Service (SS)

Line		Annualized			A	Annualized						
No.	Description	Volumes	Сι	urrent Rate		Revenue	Ac	djustment	Ad	justment	To	otal Revenue
	(A)	(B)		(C)		(D)		(E)		(F)		(G)
	Billed kwh											
1	First 5.000 kWh	876,812,165	\$	0.103072	¢	90,374,784	\$		\$		\$	90,374,784
2	Over 5,000	367,560,176	φ \$	0.088592	φ \$	32,562,891	\$	-	\$		\$	32,562,891
3	Total kWh	1,244,372,341	Ψ	0.000372	\$	122,937,675	\$		\$		\$	122,937,675
0		1,244,072,041			Ψ	122,737,073	Ψ		Ψ		Ψ	122,757,075
	Customer Charge											
4	0 to 5,000 kWh	538,908	\$	39.40	\$	21,232,975	\$	-	\$		\$	21,232,975
5	Over 5,000 kWh	74,861	\$	54.18	\$	4,055,976	\$	-	\$		\$	4,055,976
0		613,769	Ψ	04.10	\$	25,288,951	\$	-	\$		\$	25,288,951
		010,707			Ψ	20,200,701	Ψ		Ψ		Ψ	20,200,701
6	Secondary Service (SS)				\$	148,226,626	\$	-	\$		\$	148,226,626
0	500011ddi y 5011100 (55)				Ψ	140,220,020	Ψ		Ψ		Ψ	140,220,020
	Contract Riders											
7	Special Contract Revenu	A			\$	1,169,619	\$	-	\$		\$	1,169,619
8	Electric Vehicle Revenue				\$	471	\$		\$		\$	471
9	No. 3 TDSIC				\$	4,809,185	\$	-	\$		\$	4,809,185
10	No. 4 Additional Charge	es for other facilities			\$	4,007,103	\$	-	\$		\$	4,007,105
11	No. 6 Fuel Cost Adjustm				\$	10,628,377	\$	-	\$	-	\$	10,628,377
12	No. 9 Net Metering	om			\$	-	\$	-	\$		\$	-
13	No. 13 Air Conditioning I	and Management			₽ \$	-	\$	-	\$	-	\$	
14	No. 20 Environmental Co		~~~~	201	э \$	119.295	ф \$	-	Գ	-	գ \$	119,295
14	No. 21 Green Power	Simpliance Cost Rec	Ove	згy		39,409	э \$	-	э \$	-	э \$	39,409
16	No. 22 Demand-Side Mo	n a a a a a a a t A diustra	ł		\$ \$	10,235,495	э \$	-	э \$	-	э \$	10,235,495
17	No. 24 Capacity Adjustm		em		э \$	1,801,218	э \$	-	э \$	-	э \$	1,801,218
18	No. 26 Regional Transmi		مامد		ф \$			-		-		
	Total Rider	ssion Organization Ri	uer		ф \$	138,882 28,941,950	\$ \$	-	\$ \$	-	\$	138,882
19					Ф	20,741,730	ф	-	φ	-	Ф	28,941,950
20	Grand Total				¢	177,168,576	¢		\$		¢	177,168,576
20	Giana Iolai				\$	177,100,376	φ	-	φ	-	\$	177,100,376
0.7								Delaw				0.000000
21								Balancir	ig Ac	ljustment		0.999998
22									Total	Revenue	s	177,168,155
											•	
										Check		TRUE

AES Indiana Pro Forma Revenue at Proposed Rates Test Year Ended December 31, 2022 Secondary Service (SS)

Solved for Yellow Highlighted Cells Targeted Difference at Zero

	Annualized										
Description	Volumes	Pro	posed Rate		Revenue	Ac	ljustment	Ad	justment	To	tal Revenue
(H)	(1)		(J)		(K)		(L)		(M)		(N)
Billed kwh											
First 5,000 kWh	876,812,165	\$	0.124624	\$	109,271,922	\$	-	\$	-	\$	109,271,922
Over 5,000	367,560,176	\$	0.110144	\$	40,484,583	\$	-	\$	-	\$	40,484,583
Total kWh	1,244,372,341			\$	149,756,504	\$	-	\$	-	\$	149,756,504
			Target :	\$	149,756,504						
			Difference	\$	-						
Customer Charge											
0 to 5,000 kWh	538,908	\$	40.00	\$	21,556,320	\$	-	\$	-	\$	21,556,320
Over 5,000 kWh	74,861	\$	55.00	\$	4,117,362	\$	-	\$	-	\$	4,117,362
	613,769			\$	25,673,682	\$	-	\$	-	\$	25,673,682
			Target :	\$	25,673,682						
			Difference	\$	-						
					175 (00.10/			*			175 (00.10/
Secondary Service (SS)			_	\$	175,430,186	\$	-	\$	-	\$	175,430,186
			Target :		175,430,186						
0 1 101			Difference	\$	-						
Contract Riders				æ	1 1 (0 (10	¢		¢			1 1 /0 / 10
Special Contract Reve				\$	1,169,619	\$	-	\$	-	\$	1,169,619
Electric Vehicle Reven	ue			\$	471	\$	-	\$	-	\$	471
No. 3 TDSIC				\$	-	\$	-	\$	-	\$	-
No. 4 Additional Char		les		\$	-	\$	-	\$	-	\$	-
No. 6 Fuel Cost Adjust	imeni			\$	-	\$	-	\$	-	\$	-
No. 9 Net Metering				\$	-	\$	-	\$	-	\$	-
No. 13 Air Conditioning				\$	-	\$	-	\$	-	\$	-
No. 20 Environmental No. 21 Green Power	Compliance Cost i	reco		\$	39,409	\$	-	\$	-	\$	- 39,409
No. 22 Demand-Side /				\$	37,407	\$	-	\$ \$	-	\$ \$	3,295,620
No. 24 Capacity Adjust		sime		\$		\$	-	э \$	-		3,293,620
		- D:-		\$ \$	-	\$	-		-	\$ \$	-
No. 26 Regional Transr Total Rider	mission Organizatio	n Riu		ֆ Տ	4.505.119	\$ \$	-	\$ \$		۹ \$	4,505,119
				Ψ	4,000,117	ψ	-	Ψ	-	φ	4,505,117
					179,935,305						

AES Indiana Pro Forma Revenue at Current Rates Test Year Ended December 31, 2022 Municipal Device (Small) (MD)

Line		Annualized				Annualized					~	
No.	Description	Volumes	Сι	rrent Rate		Revenue	Ad	djustment	Ad	justment	To	otal Revenue
	(A)	(B)		(C)		(D)		(E)		(F)		(G)
	Billed kwh											
1	First 5,000 kWh	895,098	\$	0.103072	\$	92,259	\$	-	\$	-	\$	92,259
	Over 5,000	-	\$	0.088592	\$	-	\$	-	\$	-	\$	-
3	Total kWh	895,098			\$	92,259	\$	-	\$	-	\$	92,259
	Customer Charge											
4	0 to 5,000 kWh	6,408	\$	39.40	\$	252,475	\$	-	\$	-	\$	252,475
5	Over 5,000 kWh	-	\$	54.18	\$	-	\$	-	\$	-	\$	-
		6,408			\$	252,475	\$	-	\$	-	\$	252,475
6	Municipal Device (MD)				\$	344,735	\$	_	\$	-	\$	344,735
0					Ψ	044,700	÷		Ψ		Ψ	044,700
	Contract Riders											
	Special Contract Revenu						\$	-	\$	-	\$	-
8	Electric Vehicle Revenue)					\$	-	\$	-	\$	-
9	No. 3 TDSIC				\$	3,459	\$	-	\$	-	\$	3,459
	No. 4 Additional Charg				\$	-	\$	-	\$	-	\$	-
11		nent			\$	7,645	\$	-	\$	-	\$	7,645
	No. 9 Net Metering				\$	-	\$	-	\$	-	\$	-
	No. 13 Air Conditioning				\$	-	\$	-	\$	-	\$	-
	No. 20 Environmental C	ompliance Cost Rec	cove	ry	\$	86	\$	-	\$	-	\$	86
	No. 21 Green Power				\$		\$	-	\$	-	\$	-
	No. 22 Demand-Side M		ent		\$	7,363	\$	-	\$	-	\$	7,363
17	No. 24 Capacity Adjustm				\$	1,296	\$	-	\$	-	\$	1,296
18	No. 26 Regional Transmi	ission Organization R	Ider		\$	100	\$	-	\$	-	\$	100
19	Total Rider				\$	19,948	\$	-	\$	-	\$	19,948
20	Grand Total				\$	364,683	\$	-	\$	-	\$	364,683
21								Balancir	g Ac	ljustment		1.000000
22									Total	Revenue	\$	364,683
										Check		FALSE

AES Indiana Pro Forma Revenue at Proposed Rates Test Year Ended December 31, 2022 Municipal Device (Small) (MD)

Solved for Yellow Highlighted Cells Targeted Difference at Zero

Description	Annualized Volumes	Dre	posed Rate	Revenue		djustment	10	ljustment	Tota	al Revenue
(H)	(I)	FIC	(J)	(K)	A	(L)	AC	(M)	1010	(N)
(11)	(1)		(5)	(K)		(L)		(141)		(14)
Billed kwh										
First 5,000 kWh	895,098	\$	0.136277 \$	121,981	\$	-	\$	-	\$	121,98
Over 5,000	-	\$	0.136277 \$		\$	-	\$	-	\$	-
ſotal kWh	895,098		\$	121,981	\$	-	\$	-	\$	121,98
			Target \$	121,981						
			Difference \$	-						
Customer Charge										
) to 5,000 kWh	6,408	\$	25.00 \$	160,200	\$	-	\$	-	\$	160,20
Over 5,000 kWh	-	\$	25.00 \$	-	\$	-	\$	-	\$	-
	6,408		\$	160,200) \$	-	\$	-	\$	160,20
			Target \$	160,200)					
			Difference \$							
Aunicipal Device (MD)			\$	282,181	\$		\$		\$	282,18
			Target \$		= *		Ψ		Ψ	202,10
			Difference \$							
Contract Riders			Difference	-						
Special Contract Revenue	-		\$	-	\$	-	\$	-	\$	_
Flectric Vehicle Revenue	-		\$		\$	-	\$	-	\$	-
No. 3 TDSIC			\$		\$	-	\$	_	\$	_
No. 4 Additional Charge	s for other faciliti	es	\$		\$	-	\$	-	\$	-
No. 6 Fuel Cost Adjustme		05	\$		\$	-	\$	-	\$	-
No. 9 Net Metering			\$		\$	-	\$	-	\$	-
No. 13 Air Conditioning L	ad Manageme	nt	\$		\$	-	\$	-	\$	_
No. 20 Environmental Co					\$	-	\$	-	\$	_
No. 21 Green Power			\$		\$	-	\$	-	\$	_
No. 22 Demand-Side Ma	nagement Adius	tme	nt \$	2.371		-	\$	-	\$	2.37
No. 24 Capacity Adjustme			\$		\$	-	\$	-	\$	
No. 26 Regional Transmis		n Rid			\$	-	\$	-	\$	-
Total Rider	organization		\$			-	\$	-	\$	2,37
Grand Total			¢	284,552	\$	_	\$	_	\$	284,55

AES Indiana Pro Forma Revenue at Current Rates Test Year Ended December 31, 2022 Secondary Service - Electric Space Conditioning Separately Metered (SH)

Line No.	Deserietien	Annualized Volumes	~	urrent Rate	/	Annualized Revenue		-1		1	To	tal Rovonuo
NO.	Description		C				A		Ad		10	tal Revenue
	(A)	(B)		(C)		(D)		(E)		(F)		(G)
1	Billed kwh All kWh	494,013,569	\$	0.094917	\$	46,890,286	\$	-	\$	-	\$	46,890,286
2	Customer Charge All Customers	45,466	\$	54.18	\$	2,463,348	\$	-	\$	-	\$	2,463,348
3	Secondary Service (SH	H)			\$	49,353,634	\$	-	\$	-	\$	49,353,634
	Contract Riders											
4	No. 3 TDSIC				\$	1,909,225	\$	-	\$	-	\$	1,909,225
5	No. 6 Fuel Cost Adju	istment			\$	4,219,417	\$	-	\$	-	\$	4,219,417
6	No. 9 Net Metering				\$	-	\$	-	\$	-	\$	
7	No. 13 Air Conditioni	ng Load Manage	eme	nt	\$	-	\$	-	\$	-	\$	-
8	No. 15 Load Displace	ement			\$	-	\$	-	\$	-	\$	-
9	No. 20 Environmento	I Compliance Co	ost R	ecovery	\$	47,360	\$	-	\$	-	\$	47,360
10	No. 21 Green Power				\$	29,418	\$	-	\$	-	\$	29,418
11	No. 22 Demand-Side	Management A	djus	tment	\$	4,063,445	\$	-	\$	-	\$	4,063,445
12	No. 24 Capacity Adju	ustment			\$	715,076	\$	-	\$	-	\$	715,076
13	No. 26 Regional Tran	smission Organizo	atior	n Rider	\$	55,136	\$	-	\$	-	\$	55,136
14	Total Rider				\$	11,039,076	\$	-	\$	-	\$	11,039,076
15	Grand Total				\$	60,392,709	\$	-	\$	-	\$	60,392,709
16								Balancin	g Ac	djustment		0.999999
17								1	[otal	Revenue	\$	60,392,654

Check TRUE

AES Indiana Pro Forma Revenue at Proposed Rates

Test Year Ended December 31, 2022

Solved for Yellow Highlighted Cells Targeted Difference at Zero

Secondary Service - Electric Space Conditioning Separately Metered (SH)

	Annualized										
Description	Volumes	Prop	oosed Rate		Revenue	Ad	djustment	Ac	djustment	To	tal Revenue
(H)	(1)		(J)		(K)		(L)		(M)		(N)
Billed kwh											
All kWh	494,013,569	\$	0.128816		63,637,011	\$	-	\$	-	\$	63,637,011
			Target								
			Difference	\$	0						
Customer Charge											
All Customers	45,466	\$	55.00	\$	2,500,630	\$	-	\$	-	\$	2,500,630
			Target		2,500,630						
			Difference	\$	-						
Secondary Service (SH)			\$	66,137,641	\$	-	\$	-	\$	66,137,641
			Taraet		66,137,641					<u> </u>	
			Difference		0						
Contract Riders											
No. 3 TDSIC				\$	-	\$	-	\$	-	\$	-
No. 6 Fuel Cost Ad	justment			\$	-	\$	-	\$	-	\$	-
No. 9 Net Metering				\$	-	\$	-	\$	-	\$	-
No. 13 Air Conditior		geme	nt	\$	-	\$	-	\$	-	\$	-
No. 15 Load Displac				\$	-	\$	-	\$	-	\$	-
No. 20 Environment		Cost R	lecovery	\$	-	\$	-	\$	-	\$	-
No. 21 Green Powe				\$	29,418	\$	-	\$	-	\$	29,418
No. 22 Demand-Sid	0	Adjus	stment	\$	1,308,346	\$	-	\$	-	\$	1,308,346
No. 24 Capacity Ad			Distan	\$	-	\$	-	\$	-	\$	-
No. 26 Regional Tra Total Rider	nsmission Organ	izatior	1 RIGEI	\$	1.337.765	\$	-	\$ \$	-	<u>د</u> ۲	-
				φ	1,007,700	φ	-	φ	-	φ	1,007,700
Grand Total				\$	67,475,406	\$	-	\$	-	\$	67,475,406

AES Indiana Pro Forma Revenue at Current Rates Test Year Ended December 31, 2022 Secondary Service - Electric Space Conditioning Separately Metered Schools (SE)

AES Indiana Pro Forma Revenue at Proposed Rates Test Year Ended December 31, 2022

Solved for Yellow Highlighted Cells Targeted Difference at Zero

Secondary Service - Electric Space Conditioning Separately Metered Schools (SE)

Line		Annualized		Annualize	d				Total		Annualized	Proposed					Tota	ıl
No.	Description	Volumes	Current Rate	Revenue	Ac	djustment	Adjust	ment	Revenue	Description	Volumes	Rate	Revenue	Adjustme	nt Ad	justment	Reven	nue
	(A)	(B)	(C)	(D)		(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)		(M)	(N)	
	Billed kwh	1 10 4 00 4	¢ 0.11/000	¢ 100.0	00 ¢		¢		4 100 000	Billed kwh	1 10 4 00 4	¢ 0.105000 ¢	1 50 077	*	*		¢ 150	077
2	First 5,000 kWh Over 5,000 kWh		\$ 0.116280			-	\$ \$	-	\$ 130,803 \$ 198,461	First 5,000 kWh Over 5,000 kWh		\$ 0.135903 \$ \$ 0.121423 \$			\$	-	\$ 152 \$ 236	
2	,		\$ 0.101800 \$ 0.088108			-	þ	-	\$ 198,461 \$1,084,877			\$ 0.121423 \$ \$ 0.107731 \$		ф -	þ	-	\$ 1,326	
3	Excess of 155 x Connected load Total kWh	15,387,457	\$ 0.088108	\$ 1,084,8			\$	-	\$1,084,877	Excess of 155 x Connected load Total kWh	12,313,041	\$ 0.107731 \$ ¢	1,326,497	\$ - ¢	\$ ¢	-	\$ 1,326	
		13,307,437		φ 1,414,1	4-1 φ	-	φ	-	φ1,414,141		13,307,437	⊅ Target \$		φ =	φ	-	φ 1,/10	,071
												Difference \$	1,716,091					
	Customer Charge									Customer Charge		Dillelence \$	-					
4	All Customers	276	\$ 54.18	¢ 140	54 \$		\$		\$ 14,954	All Customers	276	\$ 55.00 \$	15,180	¢	\$		\$ 15	.180
4	Air Cosionneis	270	φ 34.10	φ 14,7	J4 9	-	φ	-	φ 14,734	All Costoffiers	270	\$ 33.00 \$ Target \$.,	φ =	φ	-	φ 15	,100
												Difference \$	-					
												Difference						
5	Secondary Service (SE)			\$ 1,429,0	95 \$	-	\$	-	\$1,429,095	Secondary Service (SE)		\$	1,731,271	. -	\$	-	\$ 1,731	.271
-				+ ./.=./.			+		+ ., .=. ,			Target \$			+	=	Ŧ .,, Ţ.	/
												Difference \$						
	Contract Riders									Contract Riders		Dinoronico 🗘						
6	No. 3 TDSIC			\$ 59,4	68 \$	-	\$	-	\$ 59,468	No. 3 TDSIC		\$	-	\$-	\$	-	\$	-
7	No. 6 Fuel Cost Adjustment			\$ 131,4	26 \$	-	\$	-	\$ 131,426	No. 6 Fuel Cost Adjustment		\$	-	\$-	\$	-	\$	-
8	No. 9 Net Metering			\$.	\$	-	\$	-	\$ -	No. 9 Net Metering		\$	-	\$-	\$	-	\$	-
9	No. 13 Air Conditioning Load Ma	nagement		\$.	\$	-	\$	-	\$ -	No. 13 Air Conditioning Load Ma	inagement	\$	-	\$-	\$	-	\$	-
10	No. 15 Load Displacement			\$.	\$	-	\$	-	\$ -	No. 15 Load Displacement		\$	-	\$-	\$	-	\$	-
11	No. 20 Environmental Compliance	ce Cost Recov	very	\$ 1,4		-	\$	-	\$ 1,475	No. 20 Environmental Compliand	ce Cost Recove	ery \$	-	\$ -	\$	-	τ	-
	No. 21 Green Power				73 \$	-	\$	-	\$ 173	No. 21 Green Power		\$	173	\$-	\$	-		173
13	No. 22 Demand-Side Manageme	ent Adjustmer	nt	\$ 126,5		-	\$	-	\$ 126,568	No. 22 Demand-Side Managem	ent Adjustment	\$	40,752	\$ -	\$	-	\$ 40	,752
14	No. 24 Capacity Adjustment			\$ 22,2		-	\$	-	\$ 22,273	No. 24 Capacity Adjustment		\$	-	\$ -	\$	-	\$	-
15	No. 26 Regional Transmission Org	anization Ride	er		17 \$	-	\$	-	\$ 1,717	No. 26 Regional Transmission Org	anization Rider	\$	-	\$ -	\$	-	\$	-
16	Total Rider			\$ 343,1	00 \$	-	\$	-	\$ 343,100	Total Rider		\$	40,925	\$-	\$	-	\$ 40	,925
17	Grand Total			\$ 1,772,1	05 ¢		\$		\$1,772,195	Grand Total		¢	1,772,196	¢	\$		\$ 1,772	104
17				φ 1,772,1	7 <u>5</u> \$	-	Ψ	-	φ1,772,173			4	1,772,170	Ψ -	Ψ		ψ 1,//2	,170
18						Balancing	a Adiust	ment	1.0000			Check TF	RUE					
							, .,											
19						1	otal Rev	venue	\$1,772,196									
							C	Check	TRUE	1								

Pro Tes	5 Indiana Forma Revenue at Cu t Year Ended Decemb ter Heating-Controlled	er 31, 2022	CB)									P T	AES Indiana Pro Forma Revenue o Test Year Ended Dec Water Heating-Contr	ember 31, 2022	2				ed for Ye eted Diffe				ells
Line No.		Annualized Volumes (B)	Current Rate	Reve	alized enue D)	Adjustme (E)	nt Ad	djustm (F)	nent	Rev	lotal venue (G)		Description (H)	Annualized Volumes	Proposed Ro	ate	Revenue (K)	Adj	ustment (L)		ustment (M)	R	Total evenue
1	Billed kwh All kWh Customer Charge		\$ 0.053587	\$	20,865 18,566	\$ -	\$	(٢)			20,865 18,566		(H) Billed kwh All kWh Customer Charge All Customers	(I) 389,372 1,019	Tar Differer \$25.	get \$ nce \$ 00 \$ get \$	28,043 28,043 - 25,475 25,475		(L) - -	\$	- -	\$	(N) 28,043 25,475
3	Water Heating - Contro Contract Riders	olled (CB)		\$	39,431	\$-	\$			\$	39,431	•	Water Heating - Con Contract Riders	trolled (CB)			53,518 53,518	\$	-	\$	-	\$	53,518
4 5 6 7 8 9 10 1 1 12 13	No. 3 TDSIC No. 6 Fuel Cost Adjus No. 9 Net Metering No. 13 Air Conditionin No. 20 Environmental No. 21 Green Power No. 22 Demand-Side J No. 24 Capacity Adjus No. 26 Regional Transr	g Load Manager Compliance Cos Management Ad tment	st Recovery Ijustment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,326 - - 37 - 3,203	\$ - \$ - \$ - - \$ - - - - - - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		-	• \$ \$ \$	1,505 3,326 - - 37 - 3,203 564 43 8,678		No. 3 TDSIC No. 6 Fuel Cost Adj No. 9 Net Metering No. 13 Air Conditior No. 20 Environment No. 21 Green Powe No. 22 Demand-Sid No. 24 Capacity Adj No. 26 Regional Trat Total Rider	ning Load Manage al Compliance Co r le Management A justment	ost Recovery djustment	* * * * * * * * * * *	-	\$ \$ \$ \$ \$ \$ \$ \$ \$		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		* * * * * * * * *	- - - 1,031 - 1,031
14	5			\$	48,109	\$- Balan	-	-	-		48,109 1.0000 48,109		Grand Total		Che	_\$ eck	54,550 TRUE	\$	-	\$	-	\$	54,550

Solved for Yellow Highlighted Cells

Targeted Difference at Zero

Test	Forma Revenue at Year Ended Decer ter Heating - Uncon	nber 31, 2022	(UV	V)						
Line		Annualized			A	nnualized				
No.	Description	Volumes	С	urrent Rate		Revenue	Adju	ustment	Adju	stment
	(A)	(B)		(C)		(D)		(E)		(F)
	Billed kwh									
1	All kWh	1,087,210	\$	0.064077	\$	69,665	\$	-	\$	-
	Customer Charge									
2	All Customers	936	\$	36.45	\$	34,117	\$	-	\$	-
3	Water Heating - Unco	ntrolled (UW)			\$	103,782	\$	-	\$	-
	Contract Riders									
4	No. 3 TDSIC				\$	4,202	\$	-	\$	-
5	No. 6 Fuel Cost Adju	ustment			\$	9,286	\$	-	\$	-
6	No. 9 Net Metering				\$	-	\$	-	\$	-

\$

\$

\$

\$

\$

\$

\$

\$

\$

-

-\$

8,943 \$

1,574 \$

24,230 \$

128,012 \$

121 \$

104 \$

(H) (I) (J) (K) (L) (M) (I) Billed kwh All kWh 1,087,210 \$ 0.096421 \$ 104,830 \$ - \$ - \$ 10 Target \$ 104,830 Difference \$ 0 O Customer Charge All Customers 936 \$ 40.00 \$ 37,440 \$ - \$ - \$ 10 Customers 936 \$ 40.00 \$ 37,440 \$ - \$ - \$ 10 Difference \$ 0 O Target \$ 37,440 \$ - \$ - \$ 10 Water Heating - Uncontrolled (UW) \$ 142,270 \$ - \$ - \$ - \$ \$ 10 Difference \$ - \$ \$ - \$ \$ - \$ \$ 10 No. 3 TDSIC \$ - \$ - \$ - \$ \$ - \$ - \$ \$ - \$ \$ - \$ No. 6 Fuel Cost Adjustment \$ - \$ - \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ No. 2 Environmental Compliance Cost Recovery \$ - \$ - \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ No. 21 Green Power \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ \$ - \$ \$ - \$ \$ - \$ No. 22 Demand-Side Management Adjustment \$ 2,879 \$ - \$ - \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ No	Description	Annualized Volumes	Proposed Ra	te	Revenue	Ad	justment	Ad	ljustment	R	Total evenue
All kWh 1,087,210 \$ 0,096421 \$ 104,830 \$ - \$ - \$ 10 Target \$ 104,830 Difference \$ 0 Customer Charge All Customers 936 \$ 40,00 \$ 37,440 \$ - \$ - \$. Target \$ 37,440 Difference \$ - Water Heating - Uncontrolled (UW) <u>\$ 142,270</u> Difference \$ 0 Contract Riders No. 3 TDSIC No. 6 Fuel Cost Adjustment \$ - \$ - \$. No. 9 Net Metering No. 13 Air Conditioning Load Management \$ - \$ - \$. No. 20 Environmental Compliance Cost Recovery \$ - \$. No. 21 Green Power No. 22 Demand-Side Management Adjustment \$ 2,879 No. 24 Capacity Adjustment \$ - \$. No. 26 Regional Transmission Organization Rider \$. No. 20 Settem State St									,		(N)
Target \$ 104.830 Difference \$ 0 Customer Charge 37.440 \$ - \$ 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 <th1< th=""><th>Billed kwh</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></th1<>	Billed kwh										
All Customers 936 \$40.00 \$37,440 \$-\$ \$ <td< td=""><td>All kWh</td><td>1,087,210</td><td>Tar</td><td>get \$</td><td>104,830</td><td>\$</td><td>-</td><td>\$</td><td>-</td><td>\$</td><td>104,830</td></td<>	All kWh	1,087,210	Tar	get \$	104,830	\$	-	\$	-	\$	104,830
Target \$ 37,440 Difference \$ - Water Heating - Uncontrolled (UW) \$ 142,270 Target \$ 142,270 Difference \$ 0 Contract Riders No. 3 TDSIC \$ - \$ - \$ - \$ No. 6 Fuel Cost Adjustment \$ - \$ - \$ \$ - \$ - \$ - \$ No. 6 Fuel Cost Adjustment \$ - \$ - \$ \$ - \$ - \$ - \$ No. 13 Air Conditioning Load Management \$ - \$ - \$ \$ No. 20 Environmental Compliance Cost Recovery - \$ - \$ No. 21 Green Power \$ - \$ \$ No. 22 Demand-Side Management Adjustment \$ 2,879 \$ No. 24 Capacity Adjustment \$ - \$ \$ - \$ \$ No. 26 Regional framsission Organization Rider \$ - \$	Customer Charge										
Target \$ 142,270 Difference \$ 0 Contract Riders No. 3 TDSIC \$ - \$ - \$ \$ - \$ No. 6 Fuel Cost Adjustment \$ - \$ \$ - \$ \$ - \$ No. 6 Fuel Cost Adjustment \$ - \$ \$ - \$ \$ - \$ No. 7 Net Metering \$ - \$ \$ - \$ \$ - \$ \$ - \$ No. 13 Air Conditioning Load Management \$ - \$ \$ - \$ \$ - \$ \$ \$ <th< td=""><td>All Customers</td><td>936</td><td>Tar</td><td>get \$</td><td></td><td>\$</td><td>-</td><td>\$</td><td>-</td><td>\$</td><td>37,440</td></th<>	All Customers	936	Tar	get \$		\$	-	\$	-	\$	37,440
No. 3 TDSIC \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ <td< td=""><td>0</td><td>ontrolled (UW)</td><td></td><td>get \$</td><td>142,270</td><td>\$</td><td>-</td><td>\$</td><td>-</td><td>\$</td><td>142,27</td></td<>	0	ontrolled (UW)		get \$	142,270	\$	-	\$	-	\$	142,27
No. 6 Fuel Cost Adjustment \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ </td <td>Contract Riders</td> <td></td>	Contract Riders										
No. 9 Not Metering \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	No. 3 TDSIC			\$	-	\$	-	\$	-	\$	-
No. 13 Air Conditioning Load Management \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$					-		-		-		-
No. 20 Environmental Compliance Cost Recovery \$ - \$ - \$ No. 21 Green Power \$ - \$ - \$ - \$ No. 22 Demand-Side Management Adjustment \$ 2,879 \$ - \$ \$ No. 24 Capacity Adjustment \$ - \$ - \$ \$ \$ No. 26 Regional Transmission Organization Rider \$ - \$ - \$ \$					-		-		-		-
No. 21 Green Power \$ - \$ - \$ No. 22 Demand-Side Management Adjustment \$ 2,879 \$ - \$ - \$ No. 24 Capacity Adjustment \$ - \$ - \$ - \$ \$ No. 26 Regional Transmission Organization Rider \$ - \$ - \$ - \$					-		-		-		-
No. 22 Demand-Side Management Adjustment \$ -			Cost Recovery		-		-		-		-
No. 24 Capacity Adjustment \$ - \$ - \$ - \$ - \$ - \$ \$ No. 26 Regional Transmission Organization Rider \$ - \$ - \$ - \$ - \$ - \$ - \$ \$			Adjustra ant		-		-		-		- 2.87
No. 26 Regional Transmission Organization Rider \$\$\$			Aujusimeni		2,077		-		-		2,07
			ization Rider		-		_		_		_
					2,879		-		-		2,87
Grand Total \$ 145,150 \$ - \$ - \$ 1-	Grand Total			\$	145.150	\$	-	\$	-	\$	145,15

15 16

7 No. 13 Air Conditioning Load Management

9 No. 21 Green Power

13 Total Rider

14 Grand Total

11 No. 24 Capacity Adjustment

8 No. 20 Environmental Compliance Cost Recovery

10 No. 22 Demand-Side Management Adjustment

12 No. 26 Regional Transmission Organization Rider

AES Indiana

Total Revenue \$ 128,012 Check TRUE

AES Indiana

Total Revenue (G)

\$ 69,665

\$ 34,117

\$ 103,782

\$

\$

\$

\$

\$

\$

\$

\$

-\$

-

\$

\$

\$

\$

\$ -

\$

\$ -

Balancing Adjustment

4,202

9,286

-

104

8,943

1,574

121

24,230

\$ 128,012

1.000000

Pro Forma Revenue at Proposed Rates

Test Year Ended December 31, 2022 Water Heating - Uncontrolled Service (UW)

Pro Test	i Indiana Forma Revenue at (t Year Ended Decen cess Heating (PH)											Test Yea	ana na Revenue at r Ended Decer Heating (PH)	•				Solved Targete		-		d Cells	
Line No.	Description	Annualized Volumes	Current Rate		nnualized Revenue	Adiu	stment	Adiu	stment		Total evenue	Do	A	Annualized Volumes	Proposed Rate		Revenue	Adjustr	mont	Adjus	tmont	Total Revenue	
110.	(A)	(B)	(C)	; I	(D)		(E)		(F)	K	(G)		(H)	(I)	(J)		(K)	Aujusii (L)		Aujus (N		(N)	
		()	(- <i>1</i>		()		. /		. ,		(-)			()	,		()				,		
	Billed kwh	00 15 (570										Billed			A			•					
1	First 250 Hrs use Additional kWh		\$ 0.079430 \$ 0.064654		1,601,037 380,287	\$.\$	-	\$	-		1,601,037 380,287		50 Hrs use ional kWh	20,156,573			2,085,692 521,714		-	\$ \$	-	\$ 2,085,692	
2	Total kWh	5,881,877 26.038,450	\$ 0.064654	\$	380,287	\$	-	\$	-	\$ ¢ 1	380,287	Total I		5,881,877 26,038,450	\$ 0.088699	¢ '	2,607,406	\$	-	\$	-	\$ 521,714 \$ 2,607,406	
5		20,030,430		Ψ	1,701,323	Ψ	-	Ψ	-	ψι	1,701,323	loidir	KMII	20,030,430	Targe Difference		2,607,406 2,607,406 0	4	-	Ψ	-	φ 2,007,400	
4	Minimum Charge Adj.			\$	27,380					\$	27,380	Minim	um Charge Adj.			\$	31,012					\$ 31,012	
	Power factor			\$	3,680					\$	3,680		r factor			\$	5,458					\$ 5,458	
6	Customer Charge All Customers	252	\$ 1,231	\$	310,278	\$	-	\$	-	\$	310,278		omer Charge ustomers	252	\$ 1,250.00 Targe Difference	et \$	315,000 315,000 -	\$	-	\$	-	\$ 315,000	
7	Process Heating (PH) Contract Riders			\$	2,322,661	\$	-	\$	-	\$ 2	2,322,661		ess Heating (PH) act Riders		Target Difference	\$	2,958,875 2,958,875 0	\$	-	\$	-	\$ 2,958,875	
8	No. 3 TDSIC			\$	97,090	\$	-	\$	-	\$	97,090	No. 3	TDSIC			\$	-	\$	-	\$	-	\$-	
9	No. 4 Additional Cha	arges for other fa	cilities	\$	-	\$	-	\$	-	\$	-	No. 4	Additional Cha	arges for other	facilities	\$	-	\$	-	\$	-	\$ -	
10	No. 6 Fuel Cost Adjus			\$	222,397	\$	-	\$	-	\$	222,397		Fuel Cost Adjus			\$	-	\$	-	\$	-	\$-	
11	No. 8 Off Peak Servic	e		\$	-	\$	-	\$	-	\$	-		Off Peak Service	e		\$	-	\$	-	\$	-	\$ -	
	No. 9 Net Metering			\$	-	\$	-	\$	-	\$	-		Net Metering			\$	-	\$	-	\$	-	\$ -	
13	No. 17 Curtailment En	0,		\$	-	\$	-	\$	-	\$	-		7 Curtailment En	0,		\$	-	\$	-	\$	-	\$ -	
14 15	No. 18 Curtailment En No. 20 Environmental		et Pocovory	\$	- 2,408	\$ \$	-	\$ \$	-	\$ \$	- 2,408		8 Curtailment En 0 Environmental		Cost Pacavary	\$ \$	-	\$ ¢	-	\$ ¢	-	\$ - ¢	
16		i compliance co	SI Recovery	ф \$	2,400	.р .\$	-	.р .\$	-	.р \$	2,400		1 Green Power	Compliance	COSI RECOVERY	ф \$		Э		ф 8		р - \$	
17		Management A	diustment	\$	87,882	Ψ \$	-	Ψ \$	-	Ψ \$	87,882		2 Demand-Side	Management	Adjustment	\$	60,762	Ψ \$	-	Ψ \$	_	\$ 60,762	
18	No. 24 Capacity Adju		ajosimoni	\$		\$	-	\$	-	\$	36,369		4 Capacity Adjus		, lajoonnonn	\$	-	\$	-	\$	-	\$ -	
19	No. 26 Regional Trans		ation Rider	\$	2,804	\$	-	\$	-	\$	2,804		6 Regional Trans		ization Rider	\$	-	\$	-	\$	-	\$ -	
20	Total Rider			\$	448,951	\$	-	\$	-	\$	448,951	Total F	Rider			\$	60,762	\$	-	\$	-	\$ 60,762	
21	Grand Total			\$	2,771,612	\$	-	\$	-	\$ 2	2,771,612	Grand	d Total			\$	3,019,637	\$	-	\$	-	\$ 3,019,637	
22						E	Balancir	ng Adju	ustment		1.000301				Chec	k TRUE							
23								Total R	evenue	e <u>\$2</u>	2,772,447												

Pro F Test V	Indiana Forma Revenue at C Year Ended Decem ondary Service (Larg	ber 31, 2022									AES Indiana Pro Forma Revenue (Test Year Ended Dec Secondary Service (ember 31, 2022					llow High erence a	~	
ine		Annualized			Annualized							Annualized	Proposed						
٧o.	Description	Volumes		ent Rate	Revenue	Adj	justment	Adj		Total Revenue	Description	Volumes	Rate	Revenue		tment			Total Revenue
	(A)	(B)	((C)	(D)		(E)		(F)	(G)	(H)	(1)	(L)	(K)	(L)	(M)	(N)
1	Billed kwh All kWh	3,251,621,209	\$ O	.036423	\$ 118,433,799	\$	-	\$	-	\$ 118,433,799	Billed kwh All kWh	3,251,621,209		\$ 149,278,072 \$ 149,278,072 \$ -	\$	-	\$	-	\$ 149,278,072
2	Billed kW All kW	8,673,249	\$	21.10	\$ 183,005,553	\$	-	\$	-	\$ 183,005,553	Billed kW All kW	8,673,249		\$ 221,167,848 \$ 221,167,848 \$ -	\$	-	\$	-	\$ 221,167,848
3	Power factor				\$ (6,043,076	.)				\$ (6,043,076)	Power factor			\$ (7,367,419)					\$ (7,367,419
4	Customer Charge All Customers	52,422	\$	118.20	\$ 6,196,280	\$	-	\$		\$ 6,196,280	Customer Charge All Customers	52,422	\$ 120.00 Target Difference		\$	-	\$		\$ 6,290,640
5	Secondary Service (Lo	arge) (SL)			\$ 301,592,556	\$	-	\$	-	\$ 301,592,556	Secondary Service (Target	\$ 369,369,141 \$ 369,369,141 \$ -	\$	-	\$	-	\$ 369,369,14
	Contract Riders										Contract Riders			•					
	Electric Vehicle Rever	nue			\$ 745		-	\$	-	\$ 745	Electric Vehicle Rev	enue		\$ 745	\$	-	\$	-	\$ 745
7	No. 3 TDSIC No. 4 Additional Ch				\$ 12,124,437 \$ -	\$	-	\$	-	\$ 12,124,437 \$ -	No. 3 TDSIC		-11141	\$ - \$ -	\$ \$	-	\$ \$	-	\$- \$-
8 9	No. 4 Additional Chi No. 6 Fuel Cost Adju		aciines		Ŧ	-	-	ф 8	-		No. 4 Additional C		cimes	р - \$-	۵ ۶	-	э \$	-	+
7 10	No. 8 Off Peak Servic				\$ 27,772,485 \$ (358,559		-	ф Ф	-	\$ (358,559)	No. 6 Fuel Cost Ad No. 8 Off Peak Serv			\$ (258,672)	- T	-	ф ¢	-	\$ - \$ (258,672
11	No. 9 Net Metering	.e			\$ (336,337	ф (-	ф Ф	-	\$ (336,337) \$ -	No. 9 Net Metering			\$ [200,072]	э \$	-	.р .\$	-	\$ (200,072
	No. 13 Air Conditioni		nomont		φ - ¢	φ ¢	-	φ ¢	-	φ - \$ -	No. 13 Air Condition		mont	φ - ¢	ф \$	-	Ф \$	-	φ - \$ -
12	No. 15 Load Displace		Joineill		÷ -	φ \$	-	φ \$	-	р - \$-	No. 15 Load Displac			÷ -	.р .\$	-	.р .\$	-	р - \$-
14	No. 17 Curtailment Er				\$ -	\$	-	\$	-	φ - \$ -	No. 17 Curtailment			\$ -	\$	-	φ \$	-	φ - \$ -
15	No. 18 Curtailment Er				\$ -	\$	-	\$	-	\$-	No. 18 Curtailment			\$ -	\$	-	\$	-	\$-
	No. 20 Environmento		Cost Rec	covery	\$ 300,754	\$	-	\$	-	\$ 300,754	No. 20 Environmen		ost Recovery	\$-	\$	-	\$	-	\$-
17	No. 21 Green Power				\$ 381,034		-	\$	-	\$ 381,034	No. 21 Green Powe			\$ 381,034	\$	-	\$	-	\$ 381,03
18	No. 22 Demand-Side	Management	Adjustm	nent	\$ 10,974,565	\$	-	\$	-	\$ 10,974,565	No. 22 Demand-Sic	de Management A	djustment	\$ 7,587,818	\$	-	\$	-	\$ 7,587,818
19	No. 24 Capacity Adju	ustment			\$ 4,541,644	\$	-	\$	-	\$ 4,541,644	No. 24 Capacity Ad	ljustment		\$ -	\$	-	\$	-	\$ -
20	No. 26 Regional Tran	ismission Organiz	zation R	ider	\$ 350,197	\$	-	\$	-	\$ 350,197	No. 26 Regional Tra	Insmission Organiza	ation Rider	\$ -	\$	-	\$	-	\$ -
21	Total Rider				\$ 56,087,302	\$	-	\$	-	\$ 56,087,302	Total Rider			\$ 7,710,925	\$	-	\$	-	\$ 7,710,925
22	Grand Total			,	\$ 357,679,858	\$	-	\$	-	\$ 357,679,858	Grand Total			\$ 377,080,066	\$	-	\$	-	\$ 377,080,066
23							Balancii	ng Ad	ljustment	1.000301			Check	TRUE					
24								Total	Revenue	\$ 357,787,560									

Pro Test	Indiana Forma Revenue a Year Ended Dece nary Service (Larg	ember 31, 2022								Pro Tes	S Indiana 5 Forma Revenue (st Year Ended Dec mary Service (Larg	ember 31, 20			Solved for Yella Targeted Differ	ow Highlighted (ence at Zero	Cells
Line		Annualized		Annualized								Annualized					
No.	Description	Volumes	Current Rate	Revenue	Adju	ustment	Adju	ustment	Total Revenue		Description	Volumes	Proposed Rate	Revenue	Adjustment	Adjustment	Total Revenue
	(A)	(B)	(C)	(D)		(E)		(F)	(G)		(H)	(1)	(L)	(K)	(L)	(M)	(N)
	Dilla al Incole										Dilla al Invita						
1	Billed kwh All kWh	1,087,387,867	\$ 0.035665	\$ 38,781,68	8 \$		\$	-	\$ 38,781,688		Billed kwh All kWh	1,087,387,867	\$ 0.044734	\$ 48,643,109	\$ _	\$-	\$ 48,643,109
		1,007,007,007	φ 0.000000	φ 00,701,00	ψ		Ψ		φ 00,701,000			1,007,007,007	Target		Ψ	Ψ	φ 40,040,107
													Difference				
	Billed kW										Billed kW						
2	All kW	2,361,422	\$ 22.88	\$ 54,029,33	5\$	-	\$	-	\$ 54,029,335		All kW	2,361,422			\$ -	\$-	\$ 69,874,477
													Target Difference				
													Difference	Ψ -			
3	Power factor			\$ (2,548,79	3)				\$ (2,548,793))	Power factor			\$ (3,213,111)			\$ (3,213,111)
	Customer Charge										Customer Charge						
4	All Customers	1,500	\$ 118.20	\$ 177,30	0\$	-	\$	-	\$ 177,300		All Customers	1,500			\$ -	\$-	\$ 195,000
													Target				
													Difference	ф -			
5	Primary Service (La	rge) (PL)		\$ 90,439,53	0\$	-	\$	-	\$ 90,439,530		Primary Service (Larg	ge) (PL)		\$ 115,499,475	\$-	\$-	\$ 115,499,475
	.,	0.777		1					1	-	.,	5-71 7	Target	\$ 115,499,475			1
													Difference	\$ -			
	Contract Riders										Contract Riders						
6	Special Contract R			\$ -	\$	-	\$	-	\$ -		Special Contract Re			\$ -	\$ -	\$ -	\$ -
7	Allocated CSC Rev No. 3 TDSIC	enues + DSM		\$ - \$ 3,290,99	\$	-	\$ \$	-	\$- \$3.290.994		Allocated CSC Reve No. 3 TDSIC	enues + DSM		\$ 1,460,124 \$ -	\$ - \$ -	\$- \$-	\$ 1,460,124 \$ -
8 9	No. 4 Additional (Charges for other f	acilities	\$ 3,290,99	4 \$	-	Դ Տ	-	\$ 3,290,994 \$ -		No. 4 Additional C	barges for other	facilities	р - 8 -	» - \$-	ъ - \$-	ъ - \$-
10	No. 6 Fuel Cost A		ucimes	φ - \$ 9.287.48	'	-	φ .\$	-			No. 6 Fuel Cost Ad	0	lacimes	φ - \$ -	φ - \$ -	φ = \$ _	φ - \$ -
11				\$ (60,32		-	\$	-	\$ (60,329)		No. 8 Off Peak Serv			\$ (180,277)	\$ -	\$-	\$ (180,277)
12	No. 9 Net Meterin	ng		\$ -	\$	-	\$	-	\$ -		No. 9 Net Metering	9		\$ -	\$ -	\$-	\$ -
13				\$-	\$	-	\$	-	\$ -		No. 14 Interruptible			\$-	\$ -	\$-	\$ -
	No. 15 Load Displa			\$ -	\$	-	\$	-	\$ -		No. 15 Load Displac			\$ -	\$ -	\$ -	\$ -
15	No. 17 Curtailment			\$ -	\$.\$	-	\$.\$	-	\$ - ¢		No. 17 Curtailment			\$- ¢	\$ -	\$ -	\$- ¢
16 17				\$ - \$ 81,63	-	-	\$.\$	-	\$ - \$ 81,635		No. 18 Curtailment No. 20 Environmen		Cost Pecovery	\$- \$-	- ф с	թ - «	\$ - \$ -
18			CONTRECTACIÓ	\$ 390.85		-	ф \$	-	\$ 390.855		No. 21 Green Powe		COSINECOVERY	\$ 390.855	Ψ - \$ -	Ψ - \$ -	
19	No. 22 Demand-Si		Adjustment	\$ 3,670,03		-	\$	-	\$ 3,670,039		No. 22 Demand-Sic		t Adjustment	\$ 2,537,466	\$ -	\$-	\$ 2,537,466
20	No. 24 Capacity A			\$ 1,232,75		-	\$	-	\$ 1,232,755		No. 24 Capacity Ad			\$ -	\$ -	\$-	\$ -
21	No. 26 Regional Tr	ansmission Organiz	zation Rider	\$ 95,06		-	\$	-	\$ 95,066		No. 26 Regional Tra	ansmission Orgar	nization Rider	\$ -	\$ -	\$-	\$ -
22	Total Rider			\$ 17,988,49	9 \$	-	\$	-	\$ 17,988,499		Total Rider			\$ 4,208,168	\$ -	\$ -	\$ 4,208,168
23	Grand Total			\$ 108,428,03	n \$	_	\$	_	\$ 108,428,030		Grand Total			\$ 119,707,642	\$ -	\$-	\$ 119,707,642
20				φ 100,420,00	Ψ	-	Ψ	-	φ 100,420,030	-1				ψ 117,707,042	Ψ -	Ψ =	φ 117,707,042
24						Balan	cing Ac	ljustment	1.000075				Check	TRUE			
							5.0	,									
25							Total	Revenue	€ <u>\$ 108,436,167</u>								

Line No.	n Load Factor Serv	nce - Filmary	7111	`									Te	o Forma Revenue o est Year Ended Dec gh Load Factor Ser	ember 31, 202	22	1)		To	argete	ed Diffe	erenc	e at Zer	0	
No.		Annualized	וחנו)	A	nnualized									Annualized	у (п	")								
	Description	Volumes	Cu	rrent Rate		Revenue	Adjust	ment	Adjust	ment	Tot	al Revenue		Description	Volumes	Prop	oosed Rate	Revenue	A	Adjust	tment	Adju	ustment	Tot	al Revenue
	(A)	(B)		(C)		(D)	(E		(F)		(G)		(H)	(1)		(J)	(K)		(L	_)		(M)		(N)
	Billed kwh													Billed kwh											
1	All kWh	1,232,832,303	\$	0.035312	\$	43,533,774	\$	-	\$	-	\$	43,533,774		All kWh	1,232,832,303	\$	0.043659 Target Difference	\$ 53,823,8	44	5	-	\$	-	\$	53,823,844
	Billed kW													Billed kW											
2	All kW	2,237,217	\$	22.88	\$	51,187,525	\$	-	\$	-	\$	51,187,525		All kW	2,237,217	\$	29.59 Target Difference	\$ 66,199,2	51	5	-	\$	-	\$	66,199,251
3	Power factor				\$	(2,530,353)					\$	(2,530,353)		Power factor				\$ (3,175,7	93)					\$	(3,175,793)
	Customer Charge													Customer Charge											
4	All Customers	312	\$	132.98	\$	41,490	\$	-	\$	-	\$	41,490		All Customers	312	\$	130.00 Target Difference	\$ 40,5		5	-	\$	-	\$	40,560
5	High Load Factor Se	ervice (HL1)			\$	92,232,436	\$	-	\$	-	\$	92,232,436		High Load Factor Ser	rvice (HL1)	Targe Differ	et	\$ 116,887,8 \$ 116,887,8 \$ -	62	5	-	\$	-	\$	116,887,862
	Contract Riders													Contract Riders											
6	CSC Revenues				\$	2,689,106	\$	-	\$	-	\$	2,689,106		Allocated CSC Reve	enues + DSM			\$ 1,655,4	24 \$	5	-	\$	-	\$	1,655,424
7	No. 3 TDSIC				\$	3,744,440	\$	-	\$		\$	3,744,440		No. 3 TDSIC				\$ -	\$			\$		\$	
8	No. 4 Additional C	Charges for othe	r facili	ities	\$		\$	-	\$	-	\$	-		No. 4 Additional Cl	harges for other	faciliti	es	т \$-	\$	5	-	\$	-	\$	-
9	No. 6 Fuel Cost Ac				\$	11,096,157	\$	-	\$	-	\$	11,096,157		No. 6 Fuel Cost Ad				\$-	\$	5	-	\$	-	\$	-
10	No. 8 Off Peak Ser	vice			\$	(112,270)	\$	-	\$	-	\$	(112,270)		No. 8 Off Peak Serv	rice			\$ (149,6	37) \$	5	-	\$	-	\$	(149,637)
11	No. 9 Net Meterin				\$	-	\$	-	\$	-	\$	-		No. 9 Net Metering				\$-	\$		-	\$	-	\$	-
12	No. 14 Interruptible				\$	-	\$	-	\$	-	\$	-		No. 14 Interruptible				\$ -	\$		-	\$	-	\$	-
13	No. 15 Load Displa				\$	-	\$	-	\$	-	\$ \$	-		No. 15 Load Displac				\$-	\$		-	\$	-	\$	-
14	No. 17 Curtailment No. 18 Curtailment				ф ¢	-	\$.\$	-	\$.\$	-	\$ \$	-		No. 17 Curtailment E No. 18 Curtailment E				φ - \$	¢		-	\$ \$	-	\$ \$	-
16	No. 20 Environmen		Cost	Recovery	\$		φ \$	-	Ψ \$		\$	97,533		No. 20 Environment		Cost R	ecoverv	φ - \$ -	Ψ \$;	-	φ \$	-	\$	
17	No. 21 Green Pow		5051		\$		\$	-	↓ \$	-	\$	373,164		No. 21 Green Powe		2001 1		\$ 373,1	Ψ	5	-	\$	-	\$	373,164
18	No. 22 Demand-Si		nt Adju	ustment	\$		\$	-	\$	-	\$	4,384,753		No. 22 Demand-Sid		t Adjus		\$ 2,876,8		;	-	\$	-	\$	2,876,867
19	No. 24 Capacity A	djustment			\$	1,472,826	\$	-	\$	-	\$	1,472,826		No. 24 Capacity Ad				\$ -	\$;	-	\$	-	\$	-
20	No. 26 Regional Tr	ansmission Orga	nizatic	on Rider	\$	113,580	\$	-	\$	-	\$	113,580		No. 26 Regional Tra	Insmission Organ	nizatior	n Rider	\$-	\$;	-	\$	-	\$	-
21	Total Rider				\$	23,859,288	\$	-	\$	-	\$	23,859,288		Total Rider				\$ 4,755,8	18 \$	5	-	\$	-	\$	4,755,818
22	Grand Total				\$	116,091,724	\$	-	\$	-	\$	116,091,724		Grand Total			=	\$ 121,643,6	80 \$	5	-	\$	-	\$	121,643,680
23							Ba	ancin	g Adjusi	tment		1.000461					Check	TRUE							
24									Total Re	venue	Ş	116,145,235													

Check TRUE

ro F est `	Indiana Forma Revenue at Year Ended Decer Load Factor Servio	nber 31, 2022	nissio	on (HL2)									Pi Te	LES Indiana ro Forma Revenue a est Year Ended Dece ligh Load Factor Serv	mber 31, 202	2	sion (HL2)						Highlight ce at Zer		cells
ne		Annualized	_			Annualized									Annualized	_			_					_	
0.	Description (A)	Volumes (B)	Сι	Urrent Rate (C)		Revenue (D)	Adju	Ustment (E)	Adjustrr (F)	nent	Toto	(G)		Description (H)	Volumes (I)	Pro	posed Rate (J)		Revenue (K)	Adji	Ustment (L)	Ac	ljustment (M)	Tot	al Revenue (N)
1	Billed kwh All kWh	173,222,008	\$	0.035135	\$	6,086,155	\$	-	\$	-	\$	6,086,155		Billed kwh All kWh	173,222,008	8 \$	0.043989 Targe Difference	t \$	7,619,886 7,619,886 -	\$	-	\$	-	\$	7,619,886
2	Billed kW All kW	350,806	\$	22.15	\$	7,770,353	\$	-	\$	-	\$	7,770,353		Billed kW All kW	350,806	\$	24.95 Targe Difference	t \$	8,752,610 8,752,610 -	\$	-	\$	-	\$	8,752,61
3	Power factor				\$	(262,037)					\$	(262,037)		Power factor				\$	(650,363)					\$	(650,36
4	Customer Charge All Customers	60	\$	211.78	\$	12,707	\$	-	\$	-	\$	12,707		Customer Charge All Customers	60) \$	215.00 Targe Difference	t\$	12,900 12,900 -	\$	-	\$	-	\$	12,90
5	High Load Factor Se	rvice (HL2)			\$	13,607,178	\$	-	\$	-	\$	13,607,178		High Load Factor Serv	ice (HL2)	Targ Diffe	get erence	\$ \$	15,735,032 15,735,032 -	\$	-	\$	-	\$	15,735,03
	CGS Demand Char	ge												CGS Demand Charg	e										
6 7	BUM \$ T&D \$			0.6250 3.14		71,704 226,080		-	\$ \$		\$ \$	71,704 226,080		BUM T&D	114,726 72,000		0.7346 3.19		84,279 229,946		-	\$ \$	-	\$ \$	84,27 229,94
	Contract Riders													Contract Riders											
8	Allocated CSC Reve	enues + DSM			\$	-	\$	-	\$	-	\$	-		Allocated CSC Reven	iues + DSM			\$	228,040	\$	-	\$	-	\$	228,04
9	No. 3 TDSIC				\$	524,259	\$	-	\$	-	\$	524,259		No. 3 TDSIC				\$	-	\$	-	\$	-	\$	-
10	No. 4 Additional C		acilit	ies	\$	-	\$	-	\$	-	\$	-		No. 4 Additional Ch		acilitie	es	\$	-	\$	-	\$	-	\$	-
1	No. 6 Fuel Cost Ad No. 8 Off Peak Serv				\$ \$	1,479,506	\$ \$	-	\$ \$	-	\$ \$	1,479,506		No. 6 Fuel Cost Adju No. 8 Off Peak Servic				¢	-	\$ ¢	-	\$ ¢	-	\$.\$	-
13	No. 9 Net Metering				φ \$	-	φ \$	-	ф \$	-	φ \$	-		No. 9 Net Metering	.e			φ \$	-	φ \$	-	.р .\$	-	\$	-
14	No. 14 Interruptible				\$	-	\$	-	\$	-	\$	-		No. 14 Interruptible P	ower			\$	-	\$	-	\$	-	\$	-
15	No. 15 Load Displac				\$	-	\$	-	\$	-	\$	-		No. 15 Load Displace				\$	-	\$	-	\$	-	\$	-
16	No. 17 Curtailment	Energy			\$	-	\$	-	\$	-	\$	-		No. 17 Curtailment Er	nergy			\$	-	\$	-	\$	-	\$	-
17	No. 18 Curtailment		_		\$	-	\$	-	\$	-	\$	-		No. 18 Curtailment Er				\$	-	\$	-	\$	-	\$	-
18	No. 20 Environmen		Cost F	Recovery	\$	13,005	\$	-	\$	-	\$	13,005		No. 20 Environmento	I Compliance (Cost R	ecovery	\$	-	\$	-	\$	-	\$	-
19	No. 21 Green Powe		Adir	tracet	\$	56,947	\$	-	\$	2	\$	56,947		No. 21 Green Power	Managamert	Adium	tmont	\$	56,947	\$	-	\$	-	\$	56,94
20 21	No. 22 Demand-Sic No. 24 Capacity Ac		Aaju:	simeni	\$ \$	584,641 196,379	\$ \$	-	\$ \$	-	\$ \$	584,641 196,379		No. 22 Demand-Side No. 24 Capacity Adju		Majus	meni	\$ \$	404,221	\$	-	\$ \$	-	\$ \$	404,22
22	No. 26 Regional Tra		zatio	n Rider	Գ		ф \$	-	ф \$	_	φ \$	15,144		No. 26 Regional Tran		zation	Rider	\$	-	φ \$	-	.р .\$	-	Գ	-
23	Total Rider		2.1.0		\$	2,869,880	\$	-	\$	-	\$	2,869,880		Total Rider	organ	2.101		\$	689,207	\$	-	\$	-	\$	689,20
24	Grand Total				\$	16,774,842	\$	-	\$	-	\$	16,774,842		Grand Total				\$	16,738,465	\$	-	\$	-	\$	16,738,46
25							1	Balancir	ng Adjustr	nent		0.997831					Chec	k	TRUE						
26									Total Pow	onuo	c	16,738,465													

Code	Description	Inventory (Light Count)	kWh per Light	Total kWh	Separately Metered	Current Annual Base Rate	Current Base Revenue	ProForma Adjustments	Current Revenue Proforma @ Present Rates	Current Rate wi ECCR, RTO, DSM CAP, TDSIC, an Fuel (Base Fue and FCA)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
APL										
	mpany Installed, Owned, and Maintained (APL)									
	WATTLIGHT	9,251	832	7,696,832		\$99.60		\$98,753	\$1,020,152	
	WATT MV REDDY SENT.	1,245	1,880	2,340,600		\$187.92	1	\$30,031	\$263,991	\$212.0
	0 WATT MV REDDY SENT.	75	4,315	323,625		\$331.80		\$4,152		\$387.1
	WATT LIGHT	6,316	485	3,063,260		\$88.08		\$39,303	\$595,616	\$94.3
	WATT HPS REDDY SENT.	975	733	714,675		\$186.24		\$9,170	\$190,754	\$195.6
	WATT HPS REDDY SENT.	1,027	1,194	1,226,238		\$247.20		\$15,733	\$269,607	\$262.5
74 400	WATT HPS REDDY SENT.	1,115	1,848	2,060,520		\$286.32		\$26,437	\$345,684	\$310.0
78 175	WATT MV - SEC. METERED - OVERHEAD	68	832	56,576	Yes	\$72.12		\$0		\$72.1
79 400	WATT MV - SEC. METERED OVERHEAD	16	1,880	30,080	Yes	\$139.80	\$2,237	\$0	\$2,237	\$139.8
80 100	0 WATT MV - SEC. METERED - OVERHEAD	1	4,315	4,315	Yes	\$216.72	\$217	\$0	\$217	\$216.7
81 100	WATT HPS - SEC. METERED - OVERHEAD	19	485	9,215	Yes	\$74.76	\$1,420	\$0	\$1,420	\$74.7
82 150	WATT HPS - SEC. METERED - OVERHEAD	1	733	733	Yes	\$170.88	\$171	\$0	\$171	\$170.
83 250	WATT HPS - SEC. METERED - OVERHEAD	2	1,194	2,388	Yes	\$216.00	\$432	\$0	\$432	\$216.0
84 400	WATT HPS - SEC. METERED - OVERHEAD	12	1,848	22,176	Yes	\$238.20	\$2,858	\$0	\$2,858	\$238.
85 ENE	ERGY AND CONTROL ONLY	1	0	0		\$42.24	\$42	\$0	\$42	\$42.
86 400	WATT MV FLOOD - OVERHEAD	495	1,880	930,600		\$188.16	\$93,139	\$11,940	\$105,079	\$212.
87 150	WATT HPS FLOOD - OVERHEAD	490	733	359,170		\$186.72	\$91,493	\$4,608	\$96,101	\$196.
88 250	WATT HPS FLOOD - OVERHEAD	707	1,194	844,158		\$247.32	\$174,855	\$10,831	\$185,686	\$262.
89 400	WATT HPS FLOOD - OVERHEAD	5,792	1,848	10,703,616		\$286.44	\$1,659,060	\$137,331	\$1,796,391	\$310.
90 400	WATT METAL HALIDE FLOOD - OVERHEAD	1.044	1,774	1,852,056		\$286.08		\$23,762	\$322,430	\$308.
91 400	WATT MV FLOOD - SEC, METERED	6	1.880	11,280	Yes	\$139.80		\$0		\$139.
92 150	WATT HPS FLOOD - SEC, METERED	1	733	733	Yes	\$170.88		\$0		\$170.
93 250	WATT HPS FLOOD - SEC, METERED	6	1,194	7,164	Yes	\$216.00	\$1,296	\$0		
94 400	WATT HPS FLOOD - SEC, METERED	36	1.848	66,528	Yes	\$238.20		\$0		\$238.
	WATT METAL HALIDE FLOOD-SEC. METERED	2	1,774	3,548	Yes	\$238.20		\$0		
	OOD POLE WITH OVERHEAD FEED -	7.555	0	0		\$48.60		\$0		\$48.
	OOD POLE WITH UNDERGROUND FEED -	815	0	0		\$120.12		\$0		\$120.
	0 WATT MV - 1ST FIXTURE	0	4,315	0		\$0.00		\$0		\$55.3
	WATT MV-1ST FIXTURE	13	1,880	24,440		\$277.56		\$314	\$3,922	\$301.
	WATT MV-1ST FIXTURE	3	832	2,496		\$224.88		\$32		\$235.
	WATT HPS-1ST FIXTURE	133	1.848	245,784		\$402.96		\$3,153		\$426.
	WATT HPS-1ST FIXTURE	202	1,194	241,188		\$271.20		\$3,095	\$57,877	\$286.
	WATT HPS-1ST FIXTURE	182	733	133,406		\$233.52		\$1,712	\$44,212	\$242.
	WATT HPS-1ST FIXTURE	32	485	15,520		\$214.56		\$199	\$7,065	\$220.3
	WATT HPS-1ST FIXTURE-SHOEBOX	52 91	1.848	168,168		\$334.92		\$2,158	\$32,635	\$358.6
	WATT HPS-1ST FIXTURE-SHOEBOX	103	1,040	122,982		\$273.00		\$2,130	\$32,633 \$29,697	\$288.3

Code	Description	Inventory (Light Count)	kWh per Light	Total kWh	Separately Metered	Current Annual Base Rate	Current Base Revenue	ProForma Adjustments	Current Revenue Proforma @ Present Rates	Current Rate wit ECCR, RTO, DSN CAP, TDSIC, and Fuel (Base Fuel and FCA)
137 400 WATT M	etal halide-1st fix-shoebox	370	1,774	656,380		\$334.56	\$123,787	\$8,422	\$132,209	\$357.3
	V-1ST FIXTURE-FLOOD	3	1,880	5,640		\$277.56		\$72		\$301.68
	PS-1ST FIXTURE-FLOOD	12	733	8,796		\$233.52		\$113		\$242.9
140 250 WATT HF	PS-1ST FIXTURE-FLOOD	63	1,194	75,222		\$271.20	\$17,086	\$965	\$18,051	\$286.5
	PS-1ST FIXTURE-FLOOD	237	1.848	437,976		\$402.96		\$5,619	\$101,121	\$426.6
142 400 WATT M	ETAL HALIDE-1ST FIX-FLOOD	89	1,774	157,886		\$334.56		\$2,026	\$31,802	\$357.3
	AV - ADDITIONAL FIXTURE	0	4.315	0		\$0.00		\$0		\$55.3
144 400 WATT M	V-ADDIT'L FIXTURE	1	1,880	1,880		\$187.92	\$188	\$24	\$212	\$212.0
	V-ADDIT'L FIXTURE	2	832	1,664		\$99.60	\$199	\$21	\$221	\$110.2
	PS-ADDIT'L FIXTURE	49	1.848	90,552		\$286.32		\$1,162	\$15,191	\$310.0
	PS-ADDIT'L FIXTURE	16	1,194	19,104		\$247.20		\$245	\$4,200	\$262.5
	PS-ADDIT'L FIXTURE	14	733	10,262		\$186.24	\$2,607	\$132	\$2,739	\$195.6
	PS-ADDIT'L FIXTURE	3	485	1,455		\$88.08		\$19	\$283	\$94.3
	PS-ADDIT'L FIXTURE-SHOEBOX	16	1.848	29,568		\$121.32		\$379	\$2,320	\$145.0
	PS-ADDIT'L FIXTURE-SHOEBOX	9	1,040	10,746		\$94.44	\$850	\$138	\$988	\$109.7
	ETAL HALIDE-ADDT'L FIX-SHOEBOX	110	1,774	195,140		\$120.84	\$13,292	\$2,504	\$15,796	\$143.0
	V-ADDIT'L FIXTURE-FLOOD	2	1,880	3,760		\$187.92		\$48	\$424	\$212.0
	PS-ADDIT'L FIXTURE-FLOOD	2 9	733	6,597		\$186.24	\$1,676	\$85	\$424 \$1,761	\$195.0
	PS-ADDIT'L FIXTURE-FLOOD	55	1,194	65,670		\$247.20		\$843	\$14,439	\$262.
	PS-ADDIT'L FIXTURE-FLOOD	259	1,174	478,632		\$286.32				\$262. \$310.0
	ETAL HALIDE-ADDT'L FIX-FLOOD	185	1,040	478,632 328,190		\$120.84	\$74,157 \$22,355	\$6,141 \$4,211	\$80,298 \$26,566	\$310.
160 175 W MV P		40	832	326,190		\$340.68		\$427	\$20,500 \$14,054	\$143. \$351.
161 175 W MV P		40 29	832	24,128		\$218.88	\$13,627	\$310		\$229.
		29 57							\$6,657	
162 100 W HPS P		•.	485	27,645		\$332.28		\$355	\$19,295	\$338.
163 100 W HPS P		407	485	197,395		\$213.60	\$86,935	\$2,533	\$89,468	\$219.8
164 150 W HPS P		114	733	83,562		\$381.60	\$43,502	\$1,072	\$44,575	\$391.0
165 150 W HPS P		60	733	43,980		\$262.92		\$564	\$16,339	\$272.3
	ET HAL 18 FT DIR EMBEDDED	3	1,159	3,477		\$626.28		\$45	\$1,923	\$641.
	ET HAL 12 FT ANCHOR BASED	11	1,159	12,749		\$687.00		\$164	\$7,721	\$701.8
	MET HAL 18 FT DIR EMBEDDED	7	2,317	16,219		\$866.04	\$6,062	\$208	\$6,270	\$895.3
	MET HAL 12 FT ANCHOR BASED	0	2,317	0		\$926.52		\$0	\$0	\$956.2
	ET HAL 18 FT DIR EMBED PRI METER	0	1,159	0		\$569.28		\$0	1.1	\$584.
	et hal 12 ft anchor base pri meter	0	1,159	0		\$629.88		\$0	\$0	\$644.
	MET HAL 18 FT DIR EMBED PRI METER	0	2,317	0		\$758.88		\$0	\$0	\$788.0
	MET HAL 12 FT ANCHOR BASE PRI METER	0	2,317	0		\$819.72		\$0	\$0	\$849.4
271 100 WATT LIC		2,028	485	983,580		\$180.00		\$12,620	\$377,660	\$186.2
272 150 WATT HF		162	733	118,746		\$204.12		\$1,524	\$34,591	\$213.
273 250 WATT HF	PS REDDY SENT.	327	1,194	390,438		\$243.48	\$79,618	\$5,009	\$84,627	\$258.8
274 400 WATT HF	PS REDDY SENT.	221	1,848	408,408		\$294.48	\$65,080	\$5,240	\$70,320	\$318.1
287 150 WATT HF	PS FLOOD - OVERHEAD	71	733	52,043		\$210.12	\$14,919	\$668	\$15,586	\$219.5
	PS FLOOD - OVERHEAD	123	1,194	146,862		\$248.28		\$1,884	\$32,423	\$263.0
	PS FLOOD - OVERHEAD	1,625	1,848	3,003,000		\$298.20		\$38,529	\$523,104	\$321.9
296 - WOOD PO	LE WITH OVERHEAD FEED -	1,449	0	0		\$83.16	\$120,499	\$0	\$120,499	\$83.1
297 - WOOD PO	LE WITH UNDERGROUND FEED -	92	0	0		\$105.24	\$9,682	\$0	\$9,682	\$105.2
300 LED COBRA	HEAD 5000-6000 LUMENS	745	185	137,825		\$198.24	\$147,689	\$1,768	\$149,457	\$200.0
301 LED COBRA	HEAD 6500-7500 LUMENS	85	229	19,465		\$203.40	\$17,289	\$250	\$17,539	\$206.3
302 LED COBRA	HEAD 12500-13500 LUMENS	81	437	35,397		\$248.88	\$20,159	\$454	\$20,613	\$254.4
	HEAD 20000-21500 LUMENS	208	686	142,688		\$288.48		\$1,831	\$61,835	\$297.2

	(Light Count)	kWh per Light	Total kWh	Separately Metered	Current Annual Base Rate	Current Base Revenue	ProForma Adjustments	Revenue Proforma @ Present Rates	ECCR, RTO, DSA CAP, TDSIC, an Fuel (Base Fue and FCA)
304 LED AREA LIGHT 11500-16500 LUMENS	0	536	0		\$271.92	\$0	\$0	\$0	\$278.8
305 LED AREA LIGHT 21000-26000 LUMENS	55	867	47,685		\$302.04	\$16,612	\$612	\$17,224	\$313.1
306 LED TRAD. POST TOP 6000-7500 LUMENS	5	260	1,300		\$249.00	\$1,245	\$17	\$1,262	\$252.3
307 LED TWIN WASH POST TOP 2 @ 6000-7500-LT	0	552	0		\$616.92	\$0	\$0	\$0	\$624.0
308 LED WASH POST TOP 6000-7500 LUMENS	0	276	0		\$336.84	\$0	\$0	\$0	\$340.3
313 LED FLOOD 11,500 - 16,500 LUMENS	48	378	18,144		\$267.24	\$12,828	\$233	\$13,060	\$272.
314 LED FLOOD 21,000 - 26,000 LUMENS	1,216	690	839,040		\$295.08	\$358,817	\$10,765	\$369,582	\$303.
328 12' FG TRAD COL PAIRED W/LT	2	0	0		\$77.04	\$154	\$0	\$154	\$77.
329 400 WATT HPS-1ST FIXTURE	17	1,848	31,416		\$417.12	\$7,091	\$403	\$7,494	\$440.
330 250 WATT HPS-1ST FIXTURE	25	1,194	29,850		\$366.24	\$9,156	\$383	\$9,539	\$381.
331 150 WATT HPS-1ST FIXTURE	15	733	10,995		\$332.04	\$4,981	\$141	\$5,122	\$341.
332 100 WATT HPS-1ST FIXTURE	0	485	0		\$304.20	\$0	\$0	\$0	\$310.
333 400 WATT HPS - 1ST FIXTURE PAINTED BRONZ	0	1.848	0		\$510.24	\$0	\$0	\$0	
334 250 WATT HPS - 1ST FIXTURE PAINTED BRONZ	0	1,194	0		\$467.88	\$0	\$0	\$0	\$483.
335 400 WATT HPS-1ST FIXTURE-SHOEBOX	13	1.848	24.024		\$414.24	\$5,385	\$308	\$5.693	\$437.
336 250 WATT HPS-1ST FIXTURE-SHOEBOX	10	1,194	11,940		\$362.52	\$3,625	\$153	\$3,778	
337 12' FG FLUTED COL CUST BASE PAIRED W/LT	0	0	0		\$156.12	\$0	\$0	\$0,770	\$156.
339 150 WATT HPS-1ST FIXTURE-FLOOD	4	733	2.932		\$431.04	\$1,724	\$38	\$1,762	
340 250 WATT HPS-1ST FIXTURE-FLOOD	2	1,194	2,388		\$458.04	\$916	\$31	\$947	\$473.
340 250 WATT HPS-1ST FIXTURE-FLOOD	79	1,174	145,992		\$491.28	\$38,811	\$1,873	\$40,684	\$514.
341 400 WATT HESTST FIXTURE-FLOOD 342 14' AL FLUTED COL CUST BASE PAIRED W/LT	0	1,040	143,992		\$15.04	40,001 \$0	\$1,673 \$0	\$40,684 \$0	\$314. \$15.
343 14 FG FLUTED COL DIRECT BURY PAIRED W/LT	0	0	0		\$158.52	\$0 \$0	\$0 \$0	\$0 \$0	
344 14 FG SMOOTH COL DIRECT BURY PAIRED W/LT	0	0	0		\$136.44	\$0 \$0	\$0 \$0	\$0 \$0	
	35		-			1.		1.	1
346 400 WATT HPS-ADDIT'L FIXTURE	35	1,848	64,680		\$302.76	\$10,597	\$830	\$11,426	\$326.
347 250 WATT HPS-ADDIT'L FIXTURE		1,194	10,746		\$251.76	\$2,266	\$138	\$2,404	\$267.
348 150 WATT HPS-ADDIT'L FIXTURE	1	733	733		\$217.68	\$218	\$9	\$227	\$227.
349 100 WATT HPS-ADDIT'L FIXTURE	0	485	0		\$193.44	\$0	\$0	\$0	
350 400 WATT HPS -ADDITIONAL FIXTURE-PAINTED	0	1,848	0		\$294.12	\$0	\$0	\$0	
351 250 WATT HPS -ADDITIONAL FIXTURE-PAINTED	0	1,194	0		\$251.76	\$0	\$0	\$0	
352 400 WATT HPS-ADDIT'L FIXTURE-SHOEBOX	0	1,848	0		\$296.76	\$0	\$0	\$0	
353 250 WATT HPS-ADDIT'L FIXTURE-SHOEBOX	0	1,194	0		\$245.04	\$0	\$0	\$0	\$260.
354 AL COL W/BASE PAIRED W/LT	40	0	0		\$192.96	\$7,718	\$0	\$7,718	
355 AL COL ON CUST OWNED BASE PAIRED W/LT	8	0	0		\$107.52	\$860	\$0	\$860	\$107.
356 150 WATT HPS-ADDIT'L FIXTURE-FLOOD	0	733	0		\$224.16	\$0	\$0	\$0	\$233.
357 250 WATT HPS-ADDIT'L FIXTURE-FLOOD	2	1,194	2,388		\$262.32	\$525	\$31	\$555	\$277.
358 400 WATT HPS-ADDIT'L FIXTURE-FLOOD	140	1,848	258,720		\$312.36	\$43,730	\$3,319	\$47,050	
362 100 W HPS POST TOP WASH	20	485	9,700		\$344.52	\$6,890	\$124	\$7,015	
363 100 W HPS POST TOP	5	485	2,425		\$256.08	\$1,280	\$31	\$1,312	\$262.
364 150 W HPS POST TOP WASH	28	733	20,524		\$363.00	\$10,164	\$263	\$10,427	\$372.
365 150 W HPS POST TOP BALL	0	733	0		\$324.60	\$0	\$0	\$0	
369 AL COL BZ W/BASE PAIRED W/LT	0	0	0		\$210.48	\$0	\$0	\$0	
370 AL COL BZ ON CUST BASE PAIRED W/LT	29	0	0		\$125.04	\$3,626	\$0	\$3,626	\$125.
378 FG COL DIRECT BURY PAIRED W/LT	74	0	0		\$115.32	\$8,534	\$0	\$8,534	\$115.
380 250 WATT MET HAL 18 FT DIR EMBEDDED	88	1,159	101,992		\$430.44	\$37,879	\$1,309	\$39,187	\$445.
381 250 WATT MET HAL 12 FT ANCHOR BASED	140	1,159	162,260		\$427.92	\$59,909	\$2,082	\$61,991	\$442.
382 2-250 WATT MET HAL 18 FT DIR EMBEDDED	80	2,317	185,360		\$628.32	\$50,266	\$2,378	\$52,644	\$658.
383 2-250 WATT MET HAL 12 FT ANCHOR BASED	13	2,317	30,121		\$625.80	\$8,135	\$386	\$8,522	\$655.
388 250 WATT MH 18 FT DIR EMBED PRI METER	32	1,159	37,088		\$342.12	\$10,948	\$476	\$11,424	\$356.
389 250 WATT MH 12 FT ANCHOR BASE PRI METER	16	1,159	18,544		\$339.60	\$5,434	\$238	\$5,672	\$354.
390 2-250 WATT MH 18 FT DIR EMBED PRI METER	17	2,317	39,389		\$451.68	\$7,679	\$505	\$8,184	\$481.
391 2-250 WATT MH 12 FT ANCHOR BASE PRI MTR	9	2,317	20,853		\$449.16	\$4,042	\$268	\$4,310	

Code	Description	Inventory (Light Count)	kWh per Light	Total kWh	Separately Metered	Current Annual Base Rate	Current Base Revenue	ProForma Adjustments	Current Revenue Proforma@ Present Rates	Current Rate wi ECCR, RTO, DS/ CAP, TDSIC, an Fuel (Base Fue and FCA)
MU										ullureny
	Company Installed, Owned, and Maintained (MU-1)									
	1 1000 WATT MV - OVERHEAD	1	4,315	4,315		\$292.68		\$55.36	\$348	\$348.0
	2 1000 WATT MV - TRAFFIC COLUMN	0	4,315	0		\$258.48		\$0.00	\$0	\$313.8
	3 1000 WATT MV - METAL COLUMN	3	4,315	12,945		\$426.38		\$166.09	\$1,445	\$481.7
	4 400 WATT MV - OVERHEAD	16	1,880	30,080		\$159.82		\$385.94	\$2,943	\$183.
	5 400 WATT MV - TRAFFIC COLUMN	0	1,880	0		\$143.64	\$0	\$0.00	\$0	\$167.
	6 400 WATT MV - METAL COLUMN	144	1,880	270,720		\$222.35		\$3,473.43	\$35,492	\$246.
	7 175 WATT MV - OVERHEAD	446	832	371,072		\$110.88		\$4,760.98	\$54,213	\$121.
	8 175 WATT MV - TRAFFIC COLUMN	0	832	0		\$102.12		\$0.00	\$0	\$112.
	9 175 WATT MV - METAL COLUMN	670	832	557,440		\$179.44		\$7,152.14	\$127,377	\$190.
10	0 175 W MV - POST TOP	476	832	396,032		\$174.71	\$83,162	\$5,081.22	\$88,243	\$185.
1	1 175 W MV - POST TOP WASH	189	832	157,248		\$271.52	\$51,317	\$2,017.54	\$53,335	\$282.
	2 400 WATT HPS - OVERHEAD	240	1,848	443,520		\$188.19		\$5,690.51	\$50,856	\$211.
13	3 400 WATT HPS - TRAFFIC COLUMN	65	1,848	120,120		\$188.19	\$12,232	\$1,541.18	\$13,774	\$211
1	4 400 WATT HPS - METAL COLUMN	552	1,848	1,020,096		\$321.88	\$177,678	\$13,088.17	\$190,766	\$345
1.	5 250 WATT HPS - OVERHEAD	505	1,194	602,970		\$152.84	\$77,184	\$7,736.30	\$84,921	\$168
1	6 250 WATT HPS - TRAFFIC COLUMN	36	1,194	42,984		\$152.84	\$5,502	\$551.50	\$6,054	\$168
1	7 250 WATT HPS - METAL COLUMN	619	1,194	739,086		\$216.56	\$134,051	\$9,482.72	\$143,533	\$231
18	8 150 WATT HPS - OVERHEAD	491	733	359,903		\$120.34	\$59,087	\$4,617.67	\$63,705	\$129
1	9 150 WATT HPS - TRAFFIC COLUMN	7	733	5,131		\$120.34	\$842	\$65.83	\$908	\$129
2	0 150 WATT HPS - METAL COLUMN	472	733	345,976		\$186.18	\$87,877	\$4,438.99	\$92,316	\$195
2	1 100 WATT HPS - OVERHEAD	796	485	386,060		\$102.37	\$81,487	\$4,953.28	\$86,440	\$108
2	2 100 WATT HPS - TRAFFIC COLUMN	1	485	485		\$102.37	\$102	\$6.22	\$109	\$108
2	3 100 WATT HPS - METAL COLUMN	517	485	250,745		\$170.93	\$88,371	\$3,217.14	\$91,588	\$177
2	4 100 W HPS - POST TOP	5,857	485	2,840,645		\$170.10	\$996,276	\$36,446.41	\$1,032,722	\$176
2	5 100 W HPS - POST TOP WASH	1,703	485	825,955		\$264.20	\$449,933	\$10,597.27	\$460,530	\$270
2	6 150 W HPS- POST TOP BALL	21	733	15,393		\$205.56		\$197.50	\$4,514	\$214
2	7 150 W HPS - POST TOP WASH	3,037	733	2,226,121		\$303.68		\$28,561.87	\$950,838	\$313
	8 3-150 WATT HPS-1 COLUMN CLUSTER W/BALAST	0	0	0		\$514.56		\$0.00	\$0	\$514
2	9 3-150 WATT HPS-2 COLUMN CLUSTER N/BALAST	0	0	0		\$514.56	\$0	\$0.00	\$0	\$514
3	0 3-150 WATT HPS-2 COLUMN CLUSTER W/BALAST	0	0	0		\$514.56	\$0	\$0.00	\$0	\$514
3	2 1-150 & 4-100 WATT HPS - CLUSTER	1	2,672	2,672		\$687.38	\$687	\$34.28	\$722	\$721
3	3 400 WATT HPS-METAL COLUMN-PAINTED BRONZE	74	1,848	136,752		\$350.49	\$25,936	\$1,754.57	\$27,691	\$374
3	4 400 WATT HPS-TRAFFIC COLUMN-PAINT BRONZE	8	1,848	14,784		\$192.92	\$1,543	\$189.68	\$1,733	\$216
	5 250 WATT HPS-METAL COLUMN-PAINTED BRONZE	1	1,194	1,194		\$245.16		\$15.32	\$260	\$260
3	7 175 WATT MV - FIBERGLASS COLUMN	6	832	4,992		\$170.93		\$64.05	\$1,090	\$181
	8 100 WATT HPS - FIBERGLASS COLUMN	103	485	49,955		\$162.42		\$640.94	\$17,370	\$168
	9 150 WATT HPS - FIBERGLASS COLUMN	155	733	113,615		\$177.55		\$1,457.72	\$28,978	\$186
	0 250 WATT HPS - FIBERGLASS COLUMN	124	1,194	148,056		\$208.05		\$1,899.61	\$27,698	\$223
	1 400 WATT HPS - FIBERGLASS COLUMN	159	1,848	293,832		\$299.19		\$3,769.96	\$51,341	\$322
	2 400 WATT MH SHOEBOX - FIBERGLASS COLUMN	103	1,774	182,722		\$273.77		\$2,344.38	\$30,543	\$296
	3 2-400 WATT MH SHOEBOX-FIBERGLASS COLUMN	48	3.547	170,256		\$377.56		\$2,184.44	\$20,307	\$423
	4 175 WATT MV UPASS 4100HRS - WALL MOUNTED	0	0	0		\$143.64		\$0.00	\$0	\$143
	5 150 WATT HPS UPASS 4100HRS -WALL MOUNTED	192	733	140,736		\$157.45		\$1,805.69	\$32,036	\$166
	6 250 W HPS - SHOEBOX	10	1,194	11,940		\$217.98		\$153.19	\$2,333	\$233
	8 2-250 W HPS-SHOEBOX	0	2,388	0		\$270.12		\$0.00	\$0	\$300
	0 400 WATT HPS UPASS 8760HRS WALL MOUNTED	85	4,108	349,180		\$341.74		\$4,480.09	\$33,528	\$394
	1 150 WATT HPS UPASS 8760HRS WALL MOUNTED	101	1,629	164,529		\$204.38		\$2,110.96	\$22,753	\$225
	5 400 W HPS - SHOEBOX	43	1,848	79,464		\$267.86		\$1,019.55	\$12,538	\$291
	6 2-400 W HPS-SHOEBOX	15	3,697	55,455		\$366.09		\$711.51	\$6,203	\$413
	1 400 WATT METAL HALIDE - METAL COLUMN	0	1,774	0,400		\$321.53		\$0.00	\$0,205 \$0	\$344
	4 EXCESS MATERIAL FOR CIRCLE CENTRE MALL	1	1,774	1,774		\$5,750.49		\$22.76	φ0 \$5,773	\$5,773
	5 PEDESTRIAN LIGHT FOR CIRCLE CENTRE MALL	47	1,774	88,360		\$722.61		\$22.76 \$1,133.69	\$3,773 \$35,096	\$3,773 \$746
	7 TWIN 80W LED POST TOP	47 53	640	33,920		\$718.71		\$435.20	\$33,076 \$38,527	\$746 \$726
	0 LED COBRA HEAD 5000-6000 LUMENS	30	640 185	33,920 5,550		\$718.71 \$211.59		\$435.20 \$71.21		
	1 LED COBRA HEAD 5000-6000 LUMENS 1 LED COBRA HEAD 6500-7500 LUMENS	30 84	229	5,550 19,236		\$211.59 \$216.79			\$6,419	\$213. \$219.
								\$246.80	\$18,457	
	2 LED COBRA HEAD 12500-13500 LUMENS	136	437	59,432		\$261.83		\$762.53	\$36,371	\$267.
20	3 LED COBRA HEAD 20000-21500 LUMENS	44	686	30,184		\$301.08	\$13,248	\$387.27	\$13,635	\$309

ode	Description	Inventory (Light Count)	kWh per Light	Total kWh	Separately Metered	Current Annual Base Rate	Current Base Revenue	ProForma Adjustments	Current Revenue Proforma @ Present Rates	Current Rate w ECCR, RTO, DS/ CAP, TDSIC, ar Fuel (Base Fue and FCA)
204 LED AREA LIG	HT 11500-16500 LUMENS	0	536	0		\$281.81	\$0	\$0.00	\$0	,
	HT 21000-26000 LUMENS	31	867	26,877		\$311.48		\$344.84	\$10,001	\$322.0
	ST TOP 6000-7500 LUMENS	336	260	87,360		\$259.23		\$1,120.86	\$88,222	
	SH POST TOP 2 @ 6000-7500-LT	35	552	19,320		\$626.86	\$21,940	\$247.88	\$22,188	\$633.9
	ST TOP 6000-7500 LUMENS	128	276	35.328		\$347.06		\$453.27	\$44.877	\$350.0
212 400 WATT HPS		4	1.848	7,392		\$393.04	\$1,572	\$94.84	\$1,667	\$416.
	- TRAFFIC COLUMN	0	1,848	0		\$355.10		\$0.00	\$0	\$378.
	- METAL COLUMN	32	1,848	59,136		\$509.72		\$758.73	\$17,070	\$533.
215 250 WATT HPS		25	1,194	29,850		\$342.92		\$382.99	\$8,956	\$358.
	- TRAFFIC COLUMN	25	1,194	27,030		\$304.86		\$0.00	\$0,758 \$0	\$320.
	- METAL COLUMN	42	1,174	50,148		\$459.59	\$19,303	\$643.42	\$19,946	\$474.
217 250 WATT HPS 218 150 WATT HPS		12	733	8,796		\$309.35		\$112.86	\$3,825	\$318.
	- TRAFFIC COLUMN	0	733	0,778		\$271.41	\$3,712 \$0	\$0.00	\$3,823 \$0	\$280.
	- METAL COLUMN	1	733	733						
		27	733 485			\$426.02		\$9.40	\$435	
221 100 WATT HPS	- TRAFFIC COLUMN	2/	400	13,095 0		\$285.36	\$7,705 \$0	\$168.01	\$7,873	\$291.
		31	400	15.035		\$247.29	1.	\$0.00	\$0	\$253.
	- METAL COLUMN	• ·				\$401.91	\$12,459	\$192.90	\$12,652	
224 100 W HPS - P		211	485	102,335		\$273.65		\$1,312.99	\$59,053	\$279
225 100 W HPS - P		117	485	56,745		\$366.45		\$728.06	\$43,603	\$372
226 150 W HPS- PC		0	733	0		\$344.34	\$0	\$0.00	\$0	\$353
227 150 W HPS - P		247	733	181,051		\$384.53		\$2,322.94	\$97,302	
228 12' FG TRAD C	,	336	0	0		\$80.74		\$0.00	\$27,129	\$80
	WATT HPS - CLUSTER	0	2,672	0		\$851.22		\$0.00	\$0	\$885
	-METAL COLUMN-PAINTED BRONZE	0	1,848	0		\$533.24	\$0	\$0.00	\$0	\$556
	-TRAFFIC COLUMN-PAINT BRONZE	0	1,848	0		\$298.00	\$0	\$0.00	\$0	\$321
	-METAL COLUMN-PAINTED BRONZE	0	1,194	0		\$492.10		\$0.00	\$0	\$507
	-TRAFFIC COLUMN-PAINT BRONZE	0	1,194	0		\$247.77	\$0	\$0.00	\$0	\$263
	COL CUST BASE PAIRED W/LT	0	0	0		\$163.60	\$0	\$0.00	\$0	\$163
238 100 WATT HPS	- FIBERGLASS COLUMN	2	485	970		\$324.01	\$648	\$12.45	\$660	\$330
239 150 WATT HPS	- FIBERGLASS COLUMN	13	733	9,529		\$352.02	\$4,576	\$122.26	\$4,699	\$361
240 250 WATT HPS	- FIBERGLASS COLUMN	0	1,194	0		\$385.60	\$0	\$0.00	\$0	\$400
241 400 WATT HPS	- FIBERGLASS COLUMN	1	1,848	1,848		\$435.72	\$436	\$23.71	\$459	\$459
242 14' AL FLUTED	COL CUST BASE PAIRED W/LT	52	0	0		\$189.25	\$9,841	\$0.00	\$9,841	\$189
243 14 FG FLUTED	COL DIRECT BURY PAIRED W/LT	14	0	0		\$166.20	\$2,327	\$0.00	\$2,327	\$166
244 14 FG SMOOT	TH COL DIRECT BURY PAIRED W/LT	88	0	0		\$142.91	\$12,576	\$0.00	\$12,576	\$142
245 150 WATT HPS	UPASS 4100HRS -WALL MOUNTED	0	733	0		\$253.32	\$0	\$0.00	\$0	\$262
246 250 W HPS - Sł	HOEBOX	0	1,194	0		\$381.81	\$0	\$0.00	\$0	\$397
248 2-250 W HPS-S	SHOEBOX	0	2,388	0		\$426.02	\$0	\$0.00	\$0	\$456
250 400 WATT HPS	UPASS 8760HRS WALL MOUNTED	0	4,108	0		\$448.84	\$0	\$0.00	\$0	\$501
251 150 WATT HPS	UPASS 8760HRS WALL MOUNTED	0	1,629	0		\$284.88	\$0	\$0.00	\$0	\$305
254 AL COL W/BA		122	0	0		\$202.25		\$0.00	\$24,675	
255 AL COL ON C	UST OWNED BASE PAIRED W/LT	1	0	0		\$112.65		\$0.00	\$113	\$112
265 400 W HPS - SI	HOEBOX	1	1,848	1,848		\$432.64	\$433	\$23.71	\$456	\$456
266 2-400 W HPS-S		0	3,697	0		\$609.96	\$0	\$0.00	\$0	\$657
269 AL COL BZ W/		0	0,0,7	0		\$220.58	1.	\$0.00	\$0 \$0	\$220
	V CUST BASE PAIRED W/LT	0	0	0		\$131.09	\$0	\$0.00	\$0 \$0	\$131
	CT BURY PAIRED W/LT	104	0	0		\$120.93		\$0.00	\$12,577	\$120
	IGHT FOR CIRCLE CENTRE MALL	0	1.880	0		\$401.79	\$0	\$0.00	\$0	\$425
386 80W LED POST		0	320	0		\$622.44	\$0	\$0.00	\$0 \$0	\$626
396 WD POLE W/C	DH FEED-W/OR W/O LT	923	0	0		\$87.00	\$80,301	\$0.00	\$80,301	\$87
397 WD POLE W/I	JG FEED-PAIRED W/LT	109	0	0		\$110.17	\$12,009	\$0.00	\$12,009	\$110

Streetlighting with CIAC[1] 400 LED COBRA HEAD 5000-6000 LUMENS 401 LED COBRA HEAD 5500-7500 LUMENS 402 LED COBRA HEAD 12500-13500 LUMENS 403 LED COBRA HEAD 20000-21500 LUMENS	13,346 1,847 6,422	185		Base Rate	Revenue	Adjustments	Proforma @ Present Rates	CAP, TDSIC, and Fuel (Base Fuel and FCA)
401 LED COBRA HEAD 6500-7500 LUMENS 402 LED COBRA HEAD 12500-13500 LUMENS 403 LED COBRA HEAD 20000-21500 LUMENS	1,847	185						
402 LED COBRA HEAD 12500-13500 LUMENS 403 LED COBRA HEAD 20000-21500 LUMENS			2,469,010	\$89.64		\$31,678.21	\$1,228,014	\$92.0
403 LED COBRA HEAD 20000-21500 LUMENS	6 4 2 2	229	422,963	\$93.12	\$171,993	\$5,426.75	\$177,419	\$96.0
	0,122	437	2,806,414	\$107.28	\$688,952	\$36,007.22	\$724,959	\$112.8
	3,854	686	2,643,844	\$123.96	\$477,742	\$33,921.39	\$511,663	\$132.7
404 LED AREA LIGHT 11500-16500 LUMENS	3	536	1,608	\$105.84	\$318	\$20.63	\$338	\$112.7
405 LED AREA LIGHT 21000-26000 LUMENS	6	867	5,202	\$125.52	\$753	\$66.74	\$820	\$136.6
406 LED TRAD. POST TOP 6000-7500 LUMENS	0	260	0	\$97.08	\$0	\$0.00	\$0	\$100.4
407 LED TWIN WASH POST TOP 2 @ 6000-7500 L	0	552	0	\$110.04	\$0	\$0.00	\$0	\$117.1
408 LED WASH POST TOP 6000-7500 LUMENS	0	276	0	\$93.36	\$0	\$0.00	\$0	\$96.9
409 LED COBRA 12500-13500 L-OH FROM 215	12	437	5,244	\$213.36	\$2,560	\$67.28	\$2,628	\$218.9
410 LED COBRA 12500-13500L-METAL COL FRM 217	2	437	874	\$339.84	\$680	\$11.21	\$691	\$345.4
411 LED COBRA 6500-7500 L-OH FROM 218	12	229	2,748	\$199.08	\$2,389	\$35.26	\$2,424	\$202.0
412 LED COBRA 5000-6000 L-OH FROM 221	72	185	13,320	\$195.72	\$14,092	\$170.90	\$14,263	\$198.0
00 (500) LED COBRA HEAD 5000-6000 LUMENS-LT ONLY	1,196	185	221,260	\$133.80	\$160,025	\$2,838.84	\$162,864	\$136.1
01 (501) LED COBRA HEAD 6500-7500 LUMENS-LT ONLY	378	229	86,562	\$138.84	\$52,482	\$1,110.62	\$53,592	\$141.7
02 (502) LED COBRA HEAD 12500-13500 L-LT ONLY	324	437	141,588	\$164.04	\$53,149	\$1,816.62	\$54,966	\$169.
03 (503) LED COBRA HEAD 20000-21500 L-LT ONLY	127	686	87,122	\$197.40	\$25,070	\$1,117.80	\$26,188	\$206.3
04 (504) LED AREA LIGHT 11500-16500 L-LT ONLY	0	536	0	\$206.88	\$0	\$0.00	\$0	\$213.3
05 (505) LED AREA LIGHT 21000-26000 L-LT ONLY	0	867	0	\$231.00	\$0	\$0.00	\$0	\$242.
06 (506) LED TRAD POST TOP 6000-7500 L-LT ONLY	0	260	0	\$198.24	\$0	\$0.00	\$0	\$201.
07 (507) LED TWIN WASH PTOP 2 @6000-7500L-LT ONLY	0	552	0	\$366.60	\$0	\$0.00	\$0	\$373.0
08 (508) LED WASH POST TOP 6000-7500 L-LT ONLY	10	276	2,760	\$267.00	\$2,670	\$35.41	\$2,705	\$270.5
Streetlighting with CIAC [2]								
400 LED COBRA HEAD 5000-6000 LUMENS	1,287	185	238,095	\$104.64	\$134,672	\$3,054.84	\$137,727	\$107.0
401 LED COBRA HEAD 6500-7500 LUMENS	273	229	62,517	\$108.12	\$29,517	\$802.11	\$30,319	\$111.0
402 LED COBRA HEAD 12500-13500 LUMENS	563	437	246,031	\$122.28	\$68,844	\$3,156.66	\$72,000	\$127.8
403 LED COBRA HEAD 20000-21500 LUMENS	121	686	83,006	\$138.96	\$16,814	\$1,064.99	\$17,879	\$147.
404 LED AREA LIGHT 11500-16500 LUMENS	30	536	16,080	\$120.84	\$3,625	\$206.31	\$3,832	\$127.
405 LED AREA LIGHT 21000-26000 LUMENS	0	867	0	\$140.52	\$0	\$0.00	\$0	\$151.
406 LED TRAD. POST TOP 6000-7500 LUMENS	40	260	10,400	\$112.08	\$4,483	\$133.44	\$4,617	\$115.
407 LED TWIN WASH POST TOP 2 @ 6000-7500 L	0	552	0	\$125.04	\$0	\$0.00	\$0	\$132.
408 LED WASH POST TOP 6000-7500 LUMENS	162	276	44,712	\$108.36	\$17,554	\$573.67	\$18,128	\$111.
409 LED COBRA 12500-13500 L-OH FROM 215	0	437	0	\$228.36	\$0	\$0.00	\$0	\$233.
410 LED COBRA 12500-13500L-METAL COL FRM 217	0	437	0	\$354.84	\$0	\$0.00	\$0	\$360.
411 LED COBRA 6500-7500 L-OH FROM 218	0	229	0	\$214.08	\$0	\$0.00	\$0	\$217.
412 LED COBRA 5000-6000 L-OH FROM 221	0	185	0	\$210.72	\$0	\$0.00	\$0	\$213.
00 (500) LED COBRA HEAD 5000-6000 LUMENS-LT ONLY	0	185	0	\$148.80	\$0	\$0.00	\$0	\$151.
01 (501) LED COBRA HEAD 6500-7500 LUMENS-LT ONLY	0	229	0	\$153.84	\$0	\$0.00	\$0	\$156.
02 (502) LED COBRA HEAD 12500-13500 L-LT ONLY	0	437	0	\$179.04	\$0	\$0.00	\$0	\$184.
03 (503) LED COBRA HEAD 20000-21500 L-LT ONLY	0	686	0	\$212.40	\$0	\$0.00	\$0	\$221.
04 (504) LED AREA LIGHT 11500-16500 L-LT ONLY	0	536	0	\$221.88	\$0 \$0	\$0.00	\$0 \$0	\$228.
054 (505) LED AREA LIGHT 21000-26000 L-LT ONLY	0	867	0	\$246.00	\$0 \$0	\$0.00	\$0 \$0	\$257.
06 (506) LED TRAD POST TOP 6000-7500 L-LT ONLY	0	260	0	\$213.24	\$0 \$0	\$0.00	\$0 \$0	\$237. \$216.
07 (507) LED TWIN WASH PTOP 2 @6000-7500L-LT ONLY	0	260 552	0	\$381.60	\$0 \$0	\$0.00	\$0 \$0	\$216. \$388.
07 (507) LED TWIN WASH PTOP 2 @ 8000-7500L-LT ONLY 08 (508) LED WASH POST TOP 6000-7500 L-LT ONLY	0	552 276	0	\$381.60 \$282.00	\$U \$0	\$0.00 \$0.00	\$U \$0	\$388. \$285.

Code	Description	Inventory (Light Count)	kWh per Light	Total kWh	Separately Metered	Current Annual Base Rate	Current Base Revenue	ProForma Adjustments	Current Revenue Proforma @ Present Rates	Current Rate wit ECCR, RTO, DSM CAP, TDSIC, and Fuel (Base Fue and FCA)
Custome	er Installed, Owned, and Maintained (MU-1)									
	IT MV - CUSTOMER OWNED	0	4,315	0		\$202.68		\$0.00	\$0	\$258.0
	T MV - CUSTOMER OWNED	0	1,880	0		\$108.84		\$0.00	\$0	\$132.9
	T MV - CUSTOMER OWNED	2	1,210	2,420		\$139.60		\$31.05	\$310	\$155.1
	T MV - CUSTOMER OWNED	26	832	21,632		\$87.71		\$277.55	\$2,558	\$98.3
	T HPS - CUSTOMER OWNED	477	1,848	881,496		\$133.93		\$11,309.88	\$75,194	\$157.6
	T HPS - CUSTOMER OWNED	270	1,194	322,380		\$106.74		\$4,136.24	\$32,956	\$122.0
	T HPS - CUSTOMER OWNED	253	733	185,449		\$81.45		\$2,379.37	\$22,986	\$90.8
	IT HPS - CUSTOMER OWNED	276	4,355	1,201,980		\$276.84		\$15,421.80	\$91,830	\$332.
64 175 WAT	T MV ORNIMENTAL - CUSTOMER OWNED	2	832	1,664		\$134.76	\$270	\$21.35	\$291	\$145.4
109 400 WAT	T HPS-CUSTOMER OWNED WO/MAINT	56	1,848	103,488		\$115.14	\$6,448	\$1,327.79	\$7,776	\$138.
111 150 WAT	T HPS - CUSTOMER OWNED WO/MAINT	0	733	0		\$62.77		\$0.00	\$0	\$72.
112 1000 WA	IT HPS - CUSTOMER OWNED WO/MAINT	0	4,355	0		\$225.12	\$0	\$0.00	\$0	\$281.0
Custome	er Installed, Owned, but Company Maintained (MU-1)								
120 400 WAT	T HPS - CUSTOMER OWNED W/MAINT	13	1,848	24,024		\$133.93	\$1,741	\$308.24	\$2,049	\$157.
	Total MU-1	52,994		27,246,921			\$7,868,260	\$349,587	\$8,217,847	
Custome	er Installed, Owned, and Maintained (MU-4)									
	Total MU-4	1,312		6,788,610			\$478,739	\$87,100	\$565,840	\$431
	Grand Total Lighting (APL and MU)	103,864		77,702,101			\$16,674,912	\$996,944	\$17,671,856	
							Balanc	ing Adjustment	1.000	
					Total Lighting I	Revenue (APL and I		· · ·	1.000 \$17,671,479	

Streetlighting with CIAC - City of Indianapolis
 Streetlighting with CIAC - All Other

AES Indiana Lighting Rate Design

Code	Description	Inventory (Light Count)	Proposed Annual Rate	Proposed Revenue
(A)	(B)	(C)	(F)	(G)
APL				
	Company Installed, Owned, and Maintained (APL)		** • • • • •	
	3 175 WATT LIGHT	9,251	\$125.04	\$1,156,74
	2 400 WATT MV REDDY SENT.	1,245		\$299,39
	1000 WATT MV REDDY SENT.	75	1	\$32,92
	100 WATT LIGHT	6,316		\$675,30
	2 150 WATT HPS REDDY SENT.	975	1	\$216,33
	3 250 WATT HPS REDDY SENT.	1,027		\$305,75
	4 400 WATT HPS REDDY SENT.	1,115		\$391,90
	3 175 WATT MV - SEC. METERED - OVERHEAD	68	1	\$5,5
	2 400 WATT MV - SEC. METERED OVERHEAD	16	+ • • • • • =	\$2,53
) 1000 WATT MV - SEC. METERED - OVERHEAD	1	\$245.76	\$2
	100 WATT HPS - SEC. METERED - OVERHEAD	19	1	\$1,6
	2 150 WATT HPS - SEC. METERED - OVERHEAD	1	+ · · • · • •	\$19
	3 250 WATT HPS - SEC. METERED - OVERHEAD	2	1	\$49
	4 400 WATT HPS - SEC. METERED - OVERHEAD	12	+	\$3,2
	5 ENERGY AND CONTROL ONLY	1	1	\$
86	5 400 WATT MV FLOOD - OVERHEAD	495	\$240.72	\$119,1
87	7 150 WATT HPS FLOOD - OVERHEAD	490	\$222.36	\$108,9
88	3 250 WATT HPS FLOOD - OVERHEAD	707	\$297.84	\$210,5
89	9 400 WATT HPS FLOOD - OVERHEAD	5,792	\$351.54	\$2,036,1
90) 400 WATT METAL HALIDE FLOOD - OVERHEAD	1,044	\$350.16	\$365,5
91	400 WATT MV FLOOD - SEC. METERED	6	\$158.52	\$9.
92	2 150 WATT HPS FLOOD - SEC. METERED	1	\$193.80	\$1
93	3 250 WATT HPS FLOOD - SEC. METERED	6	\$244.92	\$1,4
94	4 400 WATT HPS FLOOD - SEC. METERED	36	\$270.12	\$9,7
95	5 400 WATT METAL HALIDE FLOOD-SEC. METERED	2	\$270.12	\$5
98	5 - WOOD POLE WITH OVERHEAD FEED -	7,555	\$55.08	\$416,1
97	- WOOD POLE WITH UNDERGROUND FEED -	815	\$136.20	\$111,0
126	5 1000 WATT MV - 1ST FIXTURE	0	\$62.76	:
127	400 WATT MV-1ST FIXTURE	13	\$342.12	\$4,4
128	3 175 WATT MV-1ST FIXTURE	3	\$267.12	\$8
129	2 400 WATT HPS-1ST FIXTURE	133	\$483.84	\$64,3
130) 250 WATT HPS-1ST FIXTURE	202	\$324.84	\$65,6
131	150 WATT HPS-1ST FIXTURE	182	\$275.40	\$50,1
132	2 100 WATT HPS-1ST FIXTURE	32	\$250.32	\$8,0
135	5 400 WATT HPS-1ST FIXTURE-SHOEBOX	91	\$406.68	\$37,0
136	5 250 WATT HPS-1ST FIXTURE-SHOEBOX	103	\$326.88	\$33,6
137	400 WATT METAL HALIDE-1ST FIX-SHOEBOX	370	\$405.12	\$149,8
138	3 400 WATT MV-1ST FIXTURE-FLOOD	3	\$342.12	\$1,0
139	150 WATT HPS-1ST FIXTURE-FLOOD	12	\$275.40	\$3,3
140	250 WATT HPS-1ST FIXTURE-FLOOD	63		\$20,4
	400 WATT HPS-1ST FIXTURE-FLOOD	237		\$114,6
	2 400 WATT METAL HALIDE-1ST FIX-FLOOD	89		\$36,0
	3 1000 WATT MV - ADDITIONAL FIXTURE	0	1	+,
	4 400 WATT MV-ADDIT'L FIXTURE	1	\$240.48	\$24

gnting	kate Design			
	5 175 WATT MV-ADDIT'L FIXTURE	2	\$125.04	\$250
14	6 400 WATT HPS-ADDIT'L FIXTURE	49	\$351.48	\$17,223
14	7 250 WATT HPS-ADDIT'L FIXTURE	16	\$297.72	\$4,764
14	8 150 WATT HPS-ADDIT'L FIXTURE	14	\$221.88	\$3,106
14	9 100 WATT HPS-ADDIT'L FIXTURE	3	\$106.92	\$321
	2 400 WATT HPS-ADDIT'L FIXTURE-SHOEBOX	16	\$164.40	\$2,630
	3 250 WATT HPS-ADDIT'L FIXTURE-SHOEBOX	9	\$124.44	\$1,120
	4 400 WATT METAL HALIDE-ADDT'L FIX-SHOEBOX	110	\$162.84	\$17,912
	5 400 WATT MV-ADDIT'L FIXTURE-FLOOD	2	\$240.48	\$481
	6 150 WATT HPS-ADDIT'L FIXTURE-FLOOD	9	\$221.88	\$1,997
	7 250 WATT HPS-ADDIT'L FIXTURE-FLOOD	55	\$297.72	\$16,375
	8 400 WATT HPS-ADDIT'L FIXTURE-FLOOD	259	\$351.48	\$91,033
15	9 400 WATT METAL HALIDE-ADDT'L FIX-FLOOD	185	\$162.84	\$30,125
	0 175 W MV POST TOP WASH	40	\$398.40	\$15,936
	1 175 W MV POST TOP	29	\$260.28	\$7,548
	2 100 W HPS POST TOP WASH	57	\$383.76	\$21,874
	3 100 W HPS POST TOP	407	\$249.24	\$101,441
	4 150 W HPS POST TOP WASH	114	\$443.40	\$50,548
16	5 150 W HPS POST TOP BALL	60	\$308.76	\$18,526
18	0 250 WATT MET HAL 18 FT DIR EMBEDDED	3	\$726.96	\$2,181
18	1 250 WATT MET HAL 12 FT ANCHOR BASED	11	\$795.84	\$8,754
18	2 2-250 WATT MET HAL 18 FT DIR EMBEDDED	7	\$1,015.68	\$7,110
	3 2-250 WATT MET HAL 12 FT ANCHOR BASED	0	\$1,084.20	\$0
	8 250 WATT MET HAL 18 FT DIR EMBED PRI METER	0	\$662.40	\$0
18	9 250 WATT MET HAL 12 FT ANCHOR BASE PRI METER	0	\$731.04	\$0
	0 2-250 WATT MET HAL 18 FT DIR EMBED PRI METER	0	\$894.12	\$0
	1 2-250 WATT MET HAL 12 FT ANCHOR BASE PRI METER	0	\$963.12	\$0
	1 100 WATT LIGHT	2,028	\$211.20	\$428,314
27	2 150 WATT HPS REDDY SENT.	162	\$242.16	\$39,230
27	3 250 WATT HPS REDDY SENT.	327	\$293.40	\$95,942
27	4 400 WATT HPS REDDY SENT.	221	\$360.84	\$79,746
	7 150 WATT HPS FLOOD - OVERHEAD	71	\$248.88	\$17,670
	8 250 WATT HPS FLOOD - OVERHEAD	123	\$298.92	\$36,767
	9 400 WATT HPS FLOOD - OVERHEAD	1,625	\$365.04	\$593,190
	6 - WOOD POLE WITH OVERHEAD FEED -	1,449	\$94.32	\$136,670
	7 - WOOD POLE WITH UNDERGROUND FEED -	92	\$119.28	\$10,974
	0 LED COBRA HEAD 5000-6000 LUMENS	745	\$227.52	\$169,502
	1 LED COBRA HEAD 6500-7500 LUMENS	85	\$234.00	\$19,890
	2 LED COBRA HEAD 12500-13500 LUMENS	81	\$288.60	\$23,377
	3 LED COBRA HEAD 20000-21500 LUMENS	208	\$337.08	\$70,113
	4 LED AREA LIGHT 11500-16500 LUMENS	0	\$316.08	\$0
	5 LED AREA LIGHT 21000-26000 LUMENS	55	\$355.08	\$19,529
	6 LED TRAD. POST TOP 6000-7500 LUMENS	5	\$286.08	\$1,430
	7 LED TWIN WASH POST TOP 2 @ 6000-7500-LT	0	\$707.52	\$0
	8 LED WASH POST TOP 6000-7500 LUMENS	0	\$385.92	\$0
	3 LED FLOOD 11,500 - 16,500 LUMENS	48	\$308.52	\$14,809
	4 LED FLOOD 21,000 - 26,000 LUMENS	1,216	\$344.64	\$419,082
	8 12' FG TRAD COL PAIRED W/LT	2	\$87.36	\$175
	9 400 WATT HPS-1ST FIXTURE	17	\$499.80	\$8,497
	0 250 WATT HPS-1ST FIXTURE	25	\$432.60	\$10,815
	1 150 WATT HPS-1ST FIXTURE	15	\$387.12	\$5,807
	2 100 WATT HPS-1ST FIXTURE	0	\$351.96	\$0
	3 400 WATT HPS - 1ST FIXTURE PAINTED BRONZ	0	\$605.40	\$0
33	4 250 WATT HPS - 1ST FIXTURE PAINTED BRONZ	0	\$547.92	\$0

335 400 WATT HPS-1ST FIXTURE-SHOEBOX	13	\$496.56	\$6,455	
336 250 WATT HPS-1ST FIXTURE-SHOEBOX	10	\$428.40	\$4,284	
337 12' FG FLUTED COL CUST BASE PAIRED W/LT	0	\$177.00	\$0	
339 150 WATT HPS-1ST FIXTURE-FLOOD	4	\$499.44	\$1,998	
340 250 WATT HPS-1ST FIXTURE-FLOOD	2	\$536.76	\$1,074	
341 400 WATT HPS-1ST FIXTURE-FLOOD	79	\$583.92	\$46,130	
342 14' AL FLUTED COL CUST BASE PAIRED W/LT	0	\$17.04	\$0	
343 14 FG FLUTED COL DIRECT BURY PAIRED W/LT	0	\$179.76	\$O	
344 14 FG SMOOTH COL DIRECT BURY PAIRED W/LT	0	\$154.68	\$O	
346 400 WATT HPS-ADDIT'L FIXTURE	35	\$370.20	\$12,957	
347 250 WATT HPS-ADDIT'L FIXTURE	9	\$302.88	\$2,726	
348 150 WATT HPS-ADDIT'L FIXTURE	1	\$257.52	\$258	
349 100 WATT HPS-ADDIT'L FIXTURE	0	\$226.44	\$0	
350 400 WATT HPS - ADDITIONAL FIXTURE-PAINTED	0	\$360.36	\$O	
351 250 WATT HPS - ADDITIONAL FIXTURE-PAINTED	0	\$302.88	\$0	
352 400 WATT HPS-ADDIT'L FIXTURE-SHOEBOX	0	\$363.36	\$O	
353 250 WATT HPS-ADDIT'L FIXTURE-SHOEBOX	0	\$295.20	\$O	
354 AL COL W/BASE PAIRED W/LT	40	\$218.76	\$8,750	
355 AL COL ON CUST OWNED BASE PAIRED W/LT	8	\$121.92	\$975	
356 150 WATT HPS-ADDIT'L FIXTURE-FLOOD	0	\$264.84	\$O	
357 250 WATT HPS-ADDIT'L FIXTURE-FLOOD	2	\$314.76	\$630	
358 400 WATT HPS-ADDIT'L FIXTURE-FLOOD	140	\$381.00	\$53,340	
362 100 W HPS POST TOP WASH	20	\$397.68	\$7,954	
363 100 W HPS POST TOP	5	\$297.36	\$1,487	
364 150 W HPS POST TOP WASH	28	\$422.28	\$11,824	
365 150 W HPS POST TOP BALL	0	\$378.72	\$O	
369 AL COL BZ W/BASE PAIRED W/LT	0	\$238.68	\$0	
370 AL COL BZ ON CUST BASE PAIRED W/LT	29	\$141.72	\$4,110	
378 FG COL DIRECT BURY PAIRED W/LT	74	\$130.80	\$9,679	
380 250 WATT MET HAL 18 FT DIR EMBEDDED	88	\$504.96	\$44,436	
381 250 WATT MET HAL 12 FT ANCHOR BASED	140	\$502.08	\$70,291	
382 2-250 WATT MET HAL 18 FT DIR EMBEDDED	80	\$746.16	\$59,693	
383 2-250 WATT MET HAL 12 FT ANCHOR BASED	13	\$743.28	\$9,663	
388 250 WATT MH 18 FT DIR EMBED PRI METER	32	\$404.76	\$12,952	
389 250 WATT MH 12 FT ANCHOR BASE PRI METER	16	\$401.88	\$6,430	
390 2-250 WATT MH 18 FT DIR EMBED PRI METER	17	\$545.88	\$9,280	
391 2-250 WATT MH 12 FT ANCHOR BASE PRI MTR	9	\$543.00	\$4,887	

Total APL	49,558		\$10,077,396
=		Target	\$10,077,971
	Over (Und	er) Recovery	(\$575)
MU			
Company Installed, Owned, and Maintained (MU-1)			
1 1000 WATT MV - OVERHEAD	1	\$370.20	\$370
2 1000 WATT MV - TRAFFIC COLUMN	0	\$333.84	\$0
3 1000 WATT MV - METAL COLUMN	3	\$512.52	\$1,538
4 400 WATT MV - OVERHEAD	16	\$195.72	\$3,132
5 400 WATT MV - TRAFFIC COLUMN	0	\$178.44	\$0
6 400 WATT MV - METAL COLUMN	144	\$262.20	\$37,757
7 175 WATT MV - OVERHEAD	446	\$129.36	\$57,695
8 175 WATT MV - TRAFFIC COLUMN	0	\$120.00	\$0
9 175 WATT MV - METAL COLUMN	670	\$202.20	\$135,474
10 175 W MV - POST TOP	476	\$197.16	\$93,848
11 175 W MV - POST TOP WASH	189	\$300.24	\$56,745

gning kare Design				
12 400 WATT HPS - OVERHEAD	240	\$225.36	\$54,086	
13 400 WATT HPS - TRAFFIC COLUMN	65	\$225.36	\$14,648	
14 400 WATT HPS - METAL COLUMN	552	\$367.68	\$202,959	
15 250 WATT HPS - OVERHEAD	505	\$178.92	\$90,355	
16 250 WATT HPS - TRAFFIC COLUMN	36	\$178.92	\$6,441	
17 250 WATT HPS - METAL COLUMN	619	\$246.72	\$152,720	
18 150 watt HPS - Overhead	491	\$138.00	\$67,758	
19 150 WATT HPS - TRAFFIC COLUMN	7	\$138.00	\$966	
20 150 WATT HPS - METAL COLUMN	472	\$208.08	\$98,214	
21 100 WATT HPS - OVERHEAD	796	\$115.56	\$91,986	
22 100 WATT HPS - TRAFFIC COLUMN	1	\$115.56	\$116	
23 100 WATT HPS - METAL COLUMN	517	\$188.40	\$97,403	
24 100 W HPS - POST TOP	5,857	\$187.30	\$1,097,016	
25 100 W HPS - POST TOP WASH	1,703	\$287.64	\$489,851	
26 150 W HPS- POST TOP BALL	21	\$228.72	\$4,803	
27 150 W HPS - POST TOP WASH	3,037	\$332.75	\$1,010,562	
28 3-150 WATT HPS-1 COLUMN CLUSTER W/BALAST	0	\$547.44	\$0	
29 3-150 WATT HPS-2 COLUMN CLUSTER N/BALAST	0	\$547.44	\$0	
30 3-150 WATT HPS-2 COLUMN CLUSTER W/BALAST	0	\$547.44	\$O	
32 1-150 & 4-100 WATT HPS - CLUSTER	1	\$767.76	\$768	
33 400 WATT HPS-METAL COLUMN-PAINTED BRONZE	74	\$398.04	\$29,455	
34 400 WATT HPS-TRAFFIC COLUMN-PAINT BRONZE	8	\$230.40	\$1,843	
35 250 WATT HPS-METAL COLUMN-PAINTED BRONZE	1	\$277.08	\$277	
37 175 WATT MV - FIBERGLASS COLUMN	6	\$193.20	\$1,159	
38 100 WATT HPS - FIBERGLASS COLUMN	103	\$179.40	\$18,478	
39 150 WATT HPS - FIBERGLASS COLUMN	155	\$198.84	\$30,820	
40 250 WATT HPS - FIBERGLASS COLUMN	124	\$237.60	\$29,462	
41 400 WATT HPS - FIBERGLASS COLUMN	159	\$343.44	\$54,607	
42 400 WATT MH SHOEBOX - FIBERGLASS COLUMN	103	\$315.48	\$32,494	
43 2-400 WATT MH SHOEBOX-FIBERGLASS COLUMN	48	\$450.00	\$21,600	
44 175 WATT MV UPASS 4100HRS - WALL MOUNTED	0	\$152.76	\$0	
45 150 WATT HPS UPASS 4100HRS -WALL MOUNTED	192	\$177.48	\$34,076	
46 250 W HPS - SHOEBOX	10	\$248.16	\$2,482	
48 2-250 W HPS-SHOEBOX	0	\$319.92	\$0	
50 400 WATT HPS UPASS 8760HRS WALL MOUNTED	85	\$419.64	\$35,669	
51 150 WATT HPS UPASS 8760HRS WALL MOUNTED	101	\$239.64	\$24,204	
65 400 W HPS - SHOEBOX	43	\$310.20	\$13,339	
66 2-400 W HPS-SHOEBOX	15	\$439.92	\$6,599	
101 400 WATT METAL HALIDE - METAL COLUMN	0	\$366.24	\$0 \$0	
184 EXCESS MATERIAL FOR CIRCLE CENTRE MALL	1	\$6,141.60	\$6,142	
185 PEDESTRIAN LIGHT FOR CIRCLE CENTRE MALL	47	\$794.40	\$37,337	
187 TWIN 80W LED POST TOP	53	\$773.28	\$40,984	
200 LED COBRA HEAD 5000-6000 LUMENS	1,226	\$227.64	\$279,087	
201 LED COBRA HEAD 6500-7500 LUMENS	462	\$233.76	\$107,997	
202 LED COBRA HEAD 12500-13500 LUMENS	460	\$284.52	\$130,879	
203 LED COBRA HEAD 20000-21500 LUMENS	171	\$329.64	\$56,368	
204 LED AREA LIGHT 11500-16500 LUMENS	0	\$307.08	\$00,000 \$0	
205 LED AREA LIGHT 21000-26000 LUMENS	31	\$343.20	\$10,639	
206 LED TRAD. POST TOP 6000-7500 LUMENS	336	\$279.36	\$93,865	
207 LED TWIN WASH POST TOP 2 @ 6000-7500-LT	35	\$674.40	\$23,604	
207 EED TWIN WASHT OST TOT 2 @ 8000-7500-ET	138	\$372.96	\$23,804 \$51,468	
212 400 WATT HPS - OVERHEAD	4	\$443.28	\$1,773	
213 400 WATTHIS - OVERTLAD 213 400 WATTHIS - TRAFFIC COLUMN	4	\$402.96	\$0	
214 400 WATT HPS - METAL COLUMN	32	\$567.48	پو \$18,159	
	52	ψυυν.40	φ10,137	

JU	ing kale besign			
	215 250 WATT HPS - OVERHEAD	25	\$381.12	\$9,528
	216 250 WATT HPS - TRAFFIC COLUMN	0	\$340.56	\$0
	217 250 WATT HPS - METAL COLUMN	42	\$505.20	\$21,218
	218 150 WATT HPS - OVERHEAD	12	\$339.12	\$4,069
	219 150 WATT HPS - TRAFFIC COLUMN	0	\$298.68	\$0
	220 150 WATT HPS - METAL COLUMN	1	\$463.20	\$463
	221 100 WATT HPS - OVERHEAD	27	\$310.20	\$8,375
	222 100 WATT HPS - TRAFFIC COLUMN	0	\$269.64	\$0
	223 100 WATT HPS - METAL COLUMN	31	\$434.16	\$13,459
	224 100 W HPS - POST TOP	211	\$297.72	\$62,819
	225 100 W HPS - POST TOP WASH	117	\$396.48	\$46,388
	226 150 W HPS- POST TOP BALL	0	\$376.32	\$0
	227 150 W HPS - POST TOP WASH	247	\$419.04	\$103,503
	228 12' FG TRAD COL PAIRED W/LT	336	\$85.92	\$28,869
	232 1-150 & 4-100 WATT HPS - CLUSTER	0	\$942.00	\$0
	233 400 WATT HPS-METAL COLUMN-PAINTED BRONZE	0	\$592.44	\$0
	234 400 WATT HPS-TRAFFIC COLUMN-PAINT BRONZE	0	\$342.24	\$0
	235 250 WATT HPS-METAL COLUMN-PAINTED BRONZE	0	\$539.76	\$0
	236 250 WATT HPS-TRAFFIC COLUMN-PAINT BRONZE	0	\$279.84	\$0
	237 12' FG FLUTED COL CUST BASE PAIRED W/LT	0	\$174.00	\$0
	238 100 WATT HPS - FIBERGLASS COLUMN	2	\$351.24	\$702
	239 150 WATT HPS - FIBERGLASS COLUMN	13	\$384.48	\$4,998
	240 250 WATT HPS - FIBERGLASS COLUMN	0	\$426.48	\$0
	241 400 WATT HPS - FIBERGLASS COLUMN	1	\$488.76	\$489
	242 14' AL FLUTED COL CUST BASE PAIRED W/LT	52	\$201.36	\$10,471
	243 14 FG FLUTED COL DIRECT BURY PAIRED W/LT	14	\$176.76	\$2,475
	244 14 FG SMOOTH COL DIRECT BURY PAIRED W/LT	88	\$152.04	\$13,380
	245 150 WATT HPS UPASS 4100HRS -WALL MOUNTED	0	\$279.48	\$0
	246 250 W HPS - SHOEBOX	0	\$422.52	\$0
	248 2-250 W HPS-SHOEBOX	0	\$485.76	\$0
	250 400 WATT HPS UPASS 8760HRS WALL MOUNTED	0	\$533.52	\$0
	251 150 WATT HPS UPASS 8760HRS WALL MOUNTED	0	\$325.32	\$0
	254 AL COL W/BASE PAIRED W/LT	122	\$215.16	\$26,250
	255 AL COL ON CUST OWNED BASE PAIRED W/LT	1	\$119.88	\$120
	265 400 W HPS - SHOEBOX	1	\$485.52	\$486
	266 2-400 W HPS-SHOEBOX	0	\$699.36	\$0
	269 AL COL BZ W/BASE PAIRED W/LT	0	\$234.60	\$0
	270 AL COL BZ ON CUST BASE PAIRED W/LT	0	\$139.44	\$0
	278 FG COL DIRECT BURY PAIRED W/LT	104	\$128.64	\$13,379
	385 PEDESTRIAN LIGHT FOR CIRCLE CENTRE MALL	0	\$453.12	\$0
	386 80W LED POST TOP	0	\$666.48	\$O
	396 WD POLE W/OH FEED-W/OR W/O LT	923	\$92.52	\$85,396
	397 WD POLE W/UG FEED-PAIRED W/LT	109	\$117.24	\$12,779

AES Indiana Lighting Rate Design

Total MU-1	52,994	_	\$9,355,090
Customer Installed, Owned, but Company Maintained 120 400 WATT HPS - CUSTOMER OWNED W/MAINT	(MU-1) 13	\$167.64	\$2,179
112 1000 WATT HPS - CUSTOMER OWNED WO/MAINT	Ū	\$298.92	\$0
	0	\$76.80	\$0 \$0
109 400 WATT HPS-CUSTOMER OWNED WO/MAINT 111 150 WATT HPS - CUSTOMER OWNED WO/MAINT	56 0	\$147.72	\$8,272
64 175 WATT MV ORNIMENTAL - CUSTOMER OWNED	2	\$154.68	\$309
63 1000 WATT HPS - CUSTOMER OWNED	276	\$354.00	\$97,704
61 150 WATT HPS - CUSTOMER OWNED	253	\$96.60	\$24,440
60 250 WATT HPS - CUSTOMER OWNED	270	\$129.84	\$35,057
59 400 WATT HPS - CUSTOMER OWNED	477	\$167.64	\$79,964
56 175 WATT MV - CUSTOMER OWNED	26	\$104.64	\$2,721
55 250 WATT MV - CUSTOMER OWNED	2	\$165.00	\$330
Customer Installed, Owned, and Maintained (MU-1)			
412 LED COBRA 5000-6000 L-OH FROM 221	72	\$228.60	\$16,459
411 LED COBRA 6500-7500 L-OH FROM 218	12	\$232.80	\$2,794
410 LED COBRA 12500-13500L-METAL COL FRM 217	2	\$386.52	\$773
409 LED COBRA 12500-13500 L-OH FROM 215	12	\$250.92	\$3,011
408 LED WASH POST TOP 6000-7500 LUMENS	162	\$120.00	\$19,440
407 LED TWIN WASH POST TOP 2 @ 6000-7500 L	0	\$141.72	\$0
406 LED TRAD. POST TOP 6000-7500 LUMENS	40	\$123.84	\$4,954
405 LED AREA LIGHT 21000-26000 LUMENS	6	\$162.60	\$976
404 LED AREA LIGHT 11500-16500 LUMENS	33	\$136.92	\$4,518
403 LED COBRA HEAD 20000-21500 LUMENS	3,975	\$158.52	\$630,117
402 LED COBRA HEAD 12500-13500 LUMENS	6,985	\$137.16	\$958,063
401 LED COBRA HEAD 6500-7500 LUMENS	2,120	\$119.16	\$252,619
400 LED COBRA HEAD 5000-6000 LUMENS	14.633	\$114.72	\$1,678,698

Code	Description	Inventory	Proposed Price Per Watt	Proposed Revenue
	Customer Installed, Owned, and Maintained (MU-4)			
	Total MU-4	1,312	\$ 0.78	\$604,465
	MU-4 Watts	774,956		
	Total MU	54,306		\$9,959,555
			Target	\$9,959,610
		Over	(Under) Recovery	(\$61
	Grand Total Lighting (APL and MU)	103,864		\$20,036,951
Code	Description	Minimum Wattage	Minimum Per Fixture or Device	
	Customer Installed, Owned, and Maintained (MU-4)			
	MU-4 Rate Calculation	60	\$ 46.80	

Test Year Ended December 31, 2022

	(A) (B)	1 ber 31, 2022 (C)	(D)
Line No.	Rate RS	Current Rate with TDISC, ECCR, DSM, CAP, RTO and Fuel (Base Fuel and FCA)	Proposed Rates
1 2 3	Billed kwh First 500 kWh Over 500 kWh Over 1,000 Resid (CR/CW)	\$ 0.120706 \$ 0.105241 \$ 0.092827 \$ 0.069439	\$ 0.129954 \$ 0.114489 \$ 0.102075 \$ 0.072022
4 5	Customer Charge 0 to 325 kWh Over 325 kWh Resid (CR/CW) (A) (B)	\$ 12.31 \$ 16.75 \$ 18.22 (C)	\$ 16.50 \$ 25.00 \$ 25.00 (D)
Line No.	<u>Rate SS</u>	Current Rate with TDISC, ECCR, DSM, CAP, RTO and Fuel (Base Fuel and FCA)	Proposed Rates
1 2	Billed kwh First 5,000 kWh Over 5,000 kWh	\$ 0.122710 \$ 0.108230	\$ 0.124624 \$ 0.110144
3 4	Customer Charge 0 to 5,000 kWh Over 5,000 kWh	\$ 39.40 \$ 54.18	\$ 40.00 \$ 55.00
Line No.	(A) (B) <u>Rate MD</u>	(C) Current Rate with IDISC, ECCR. DSM. CAP. RTO and Fuel (Base Fuel and FCA)	(D) Proposed Rates
1 2	Billed kwh First 5,000 kWh Over 5,000 kWh	\$ 0.122710 \$ 0.108230	\$ 0.136277 \$ 0.136277
3 4	Customer Charge 0 to 5,000 kWh Over 5,000 kWh	\$ 39.40 \$ 54.18	\$ 25.00 \$ 25.00
	(A) (B)	(C)	(D)
Line No.	<u>Rate SH</u>	Current Rate with TDISC, ECCR, DSM, CAP, RTO and Fuel (Base Fuel and FCA)	Proposed Rates
1	Billed kwh All kWh	\$ 0.114555	\$ 0.128816
2	Customer Charge All Customers	\$ 54.18	\$ 55.00

Test Year Ended December 31, 2022

	(A)	(B)	(C)			(D)
Line No.	Line No. <u>Rate SE</u>		Current Rate with TDISC, ECCR, DSM, CAP, RTO and Fuel (Base Fuel and FCA)		Proposed Rates	
	Billed kw	/h				
1		First 5,000 kWh	\$	0.135918	\$	0.135903
2		Over 5,000 kWh	\$	0.121438	\$	0.121423
3		Excess of 155 x Cor	\$	0.107746	\$	0.107731

Customer Charge

4	All Customers	\$ 54.18 \$	55.00

	(A)	(B)	(C)	(D)	
Line No.	. <u>Rate UW</u>		Current Rate with TDISC, ECCR, DSM, CAP, RTO and Fuel (Base Fuel and FCA)		Proposed Rates	
1	Billed kwh All kv	Wh	\$	0.083715	\$ 0.096421	

Customer Charge

2 All Customers \$ 36.45 \$ 40.00

	(A)	(B)	(C)		(D)
Line No.	<u>Rate CB</u>		<u>Current Rate</u> <u>ECCR, DSM,</u> <u>and Fuel (B</u> <u>and Fr</u>	CAP, RTO ase Fuel	Proposed Rates
1	Billed kwh All k	:Wh	\$	0.073225	\$ 0.072022

Customer Charge

2 All Customers \$ 18.22 \$ 25.00

Test Year Ended December 31, 2022

	(A)	(B)	(C)		(D)
Line No.	<u>Rate SL</u>		Current Rate ECCR, DSM, and Fuel (I and F	<u>, CAP, RTO</u> Base Fuel	-	Proposed Rates
	Billed kwh					
1	All kWh	1	\$	0.051331	\$	0.045909
	Billed kW					

	Dinou ici i		
2	All kW	\$ 21.10 \$	25.50

Customer Charge

3	All Customers	\$	118.20 \$	120.00
---	---------------	----	-----------	--------

	(A)	(B)	(C)	(D)	
Line No.			<u>Current Rate with TDISC,</u> <u>ECCR, DSM, CAP, RTO</u> <u>and Fuel (Base Fuel</u> <u>and FCA)</u>		Proposed Rates	
	Billed kwh		-			
1	All kWł	ı	\$	0.049570	\$ 0.044734	

Billed kW

	billou kri		
2	All kW	\$ 22.88 \$	29.59

Customer Chara

3	Customer Charge All Customers		\$ 118.20 \$		\$ \$ 130.00	
	(A)	(B)	(C)		(D)	
Line No.	. <u>Rate PH</u>		Current Rate with TDISC, ECCR, DSM, CAP, RTO and Fuel (Base Fuel and FCA)		Proposed Rates	
	Billed kwh		-			
1	Fin	st 250 Hrs use	\$	0.094338	\$ 0.103475	
2	Ac	dditional kWh	\$	0.079562	\$ 0.088699	

Customer Charge

3	All Customers	\$ 1,231.26 \$	1,250.00

Test Year Ended December 31, 2022

	(A)	(B)	(C)		(D)
Line No.			Current Rate with TDISC, ECCR, DSM, CAP, RTO and Fuel (Base Fuel and FCA)		Proposed Rates
1	Billed kwh All kW	'n	\$	0.049217	\$ 0.043659

Billed kW

2	All kW	\$ 22.88 \$	29.59

Customer Charge

3	All Customers	\$ 132.98 \$	130.00

	(A)	(B)	(C	2)	(D)
Line No.	<u>Rate HL2</u>		<u>Current Rate</u> <u>ECCR, DSM</u> <u>and Fuel (</u> <u>and I</u>	, CAP, RTO Base Fuel	Proposed Rates
	Billed kwh				
1	All kWh	1	\$	0.049040	\$ 0.043989

Billed kW

	Dinodikiti		
2	All kW	\$ 22.15 \$	24.95

Customer Charae

з	All Customers	¢	211.78	¢	215.00
5	All Costoffiels	Ψ	211.70	Ψ	213.00

(A) (B) (C) (D) Current Rate with TDISC, ECCR, DSM, CAP, RTO and Fuel (Base Fuel Rate HL3 - High Load Line No. Proposed Rates Factor and FCA) Billed kwh 0.048617 \$ 0.043944 1 All kWh \$

	Billed kW		
2	All kW	\$ 21.30 \$	23.79

Customer Charge

3	All Customers	\$ 492.51	\$ 500.00

(A) (B) (C) (D)

Test Year Ended December 31, 2022	ecember 31, 2022
-----------------------------------	------------------

Line No.	<u>HL4</u>	Current Rate ECCR, DSM, and Fuel (B and FC	CAP, RTO ase Fuel	Proposed Rates
1	Billed kwh All kWh	\$	0.060802	\$ 0.064743
2	Billed kW All kW	\$	14.59	\$ 15.54

Customer Charge

3 All Customers \$ 492.51 \$ 524.43

AES Indiana Proposed Rates - Residential Bill Impacts - RS Customers Test year Ending December 31, 2022

Proposed Rates

	Includi	ng Fuel	Including	Fuel & DSM	Excludi	ing Fuel
Energy Charge	Current	Proposed	Current	Proposed	Current	Proposed
Energy Charge	Rate [1] Rate	Rate [1]	Rate	Rate	Rate	
First 500 kWh	\$ 0.120706	\$ 0.129954	\$ 0.123440	\$ 0.132688	\$ 0.081961	\$ 0.093168
Over 500 kWh	500 \$ 0.105241	\$ 0.114489	\$ 0.107975	\$ 0.117223	\$ 0.066496	\$ 0.077703
[1] Includes riders rolle	ed into base rates (TDIS	SC, ECCR, DSN	1, CAP, RTO ar	nd FCA)		

Customer Charge

0 to 325 kWh	\$	12.31 \$	16.50	\$ 12.31 \$	16.50
Over 325 kWh	325 \$	16.75 \$	25.00	\$ 16.75 \$	25.00

DSM Charge (\$/kWh) \$ 0.002734

Bill Impacts for RS Customers

				Including I	Fuel & DSM						Excludi	ing Fu	iel		
				argin or Base ate	Increase / <	Decrease>			Monthly	v Tota	al Bill	Inc	crease / <	Decrease>	
_ine No.	Monthly kWh	% of Customers	Present Rates	1		Percent	Proposed ¢ / kWh		Present Rates		oposed Rates	Amount		Percent	Proposed ¢ / kWh
	(A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)		(I)	(J)		(K)	(L)
1	100	4.63%	\$ 24.65	\$ 29.77	\$ 5.12	20.77%	0.29770	\$	\$ 20.51	\$	25.82	\$	5.31	25.89%	0.25820
2	200	4.36%	37.00	43.04	6.04	16.32%	0.21520		28.70		35.13		6.43	22.40%	0.17565
3	400	15.29%	66.13	78.08	11.95	18.07%	0.19520		49.53		62.27		12.74	25.72%	0.15568
4	600	20.59%	89.27	103.06	13.79	15.45%	0.17177		64.38		79.35		14.97	23.25%	0.13225
5	800	18.66%	110.86	126.51	15.65	14.12%	0.15814		77.68		94.89		17.21	22.15%	0.11861
6	1,000	13.29%	132.46	149.95	17.49	13.20%	0.14995		90.98		110.43		19.45	21.38%	0.11043
7	1,200	8.69%	154.05	173.40	19.35	12.56%	0.14450		104.28		125.97		21.69	20.80%	0.10498
8	1,500	7.23%	186.45	208.56	22.11	11.86%	0.13904		124.23		149.28		25.05	20.16%	0.09952
9	1,800	3.45%	218.84	243.73	24.89	11.37%	0.13541		144.17		172.59		28.42	19.71%	0.09588
10	2,000	1.30%	240.43	267.17	26.74	11.12%	0.13359		157.47		188.13		30.66	19.47%	0.09407
11	2,400	1.30%	283.62	314.06	30.44	10.73%	0.13086		184.07		219.22		35.15	19.10%	0.09134
12	2,700	0.46%	316.02	349.23	33.21	10.51%	0.12934		204.02		242.53		38.51	18.88%	0.08983
13	3,000	0.28%	348.41	384.40	35.99	10.33%	0.12813		223.97		265.84		41.87	18.69%	0.08861
14	4,000	0.32%	456.38	501.62	45.24	9.91%	0.12541		290.47		343.54		53.07	18.27%	0.08589
15	5,000	0.08%	564.36	618.84	54.48	9.65%	0.12377		356.96		421.24		64.28	18.01%	0.08425
16	7,000	0.05%	780.31	853.29	72.98	9.35%	0.12190		489.95		576.65		86.70	17.70%	0.08238
17	>7,000	0.03%													
	Average														
18	748		105.27	120.43	15.16	14.40%	0.16097		74.23		90.86		16.63	22.40%	0.1214

AES Indiana Proposed Rates - Residential Bill Impacts - RH/RC Customers Test year Ending December 31, 2022

Proposed Rates

	Includir	ng Fue			Including F	uel	& DSM	Exclud	ling	Fuel
France Charge	Current Rate	Prop	osed	Cu	rrent Rate	Р	roposed	Current	F	roposed
Energy Charge	[1]	Rc	ate		[1]		Rate	Rate		Rate
First 500 kWh	\$ 0.120706	\$ 0.	129954	\$	0.123440	\$	0.132688	\$ 0.081961	\$	0.093168
Over 500 kWh	500 \$ 0.105241	\$ 0.	114489	\$	0.107975	\$	0.117223	\$ 0.066496	\$	0.077703
Over 1,000	1000 \$ 0.092827	\$ 0.	102075	\$	0.095561	\$	0.104809	\$ 0.054082	\$	0.065289

[1] Includes riders rolled into base rates (IDISC, ECCR, DSM, CAP, RIO and FCA)

Customer Charge

0 to 325 kWh	\$	12.31 \$	16.50	\$ 12.31 \$	5 16.50
Over 325 kWh	325 \$	16.75 \$	25.00	\$ 16.75 \$	5 25.00

DSM Charge (\$/kWh)

\$ 0.002734

Bill Impacts for RH/RC Customers

			Including Fuel & DSM							Excluding Fuel								
ine	Monthly kWh (A)		Monthly Margin or Base Rate		Increase / <decrease></decrease>				Month	ly To	tal Bill	In						
		% of	Present	Proposed			Proposed		Present	Р	Proposed				Proposed			
).		Customers	Rates	Rates	Amount	Percent	¢ / kWh	Rates (H)		Rates		Amount		Percent	¢ / kWh			
		(B)	(C)	(D)	(E)	(F)	(G)				(I)	(J)		(K)	(L)			
1	100	2.79%	\$ 24.65	\$ 29.77	\$ 5.12	20.77%	0.29770	\$	20.51	\$	25.82	\$	5.31	25.89%	0.25820			
2	200	2.26%	37.00	43.04	6.04	16.32%	0.21520		28.70		35.13		6.43	22.40%	0.17565			
3	400	7.94%	66.13	78.08	11.95	5 18.07%	0.19520		49.53		62.27		12.74	25.72%	0.15568			
4	600	12.85%	89.27	103.06	13.79	15.45%	0.17177		64.38		79.35		14.97	23.25%	0.13225			
5	800	14.12%	110.86	126.51	15.65	5 14.12%	0.15814		77.68		94.89		17.21	22.15%	0.11861			
6	1,000	12.76%	132.46	149.95	17.49	13.20%	0.14995		90.98		110.43		19.45	21.38%	0.11043			
7	1,200	10.89%	151.57	170.91	19.34	12.76%	0.14243		101.80		123.49		21.69	21.31%	0.10291			
8	1,500	13.30%	180.24	202.35	22.1	12.27%	0.13490		118.02		143.07		25.05	21.23%	0.09538			
9	1,800	9.30%	208.91	233.80	24.89	9 11.91%	0.12989		134.25		162.66		28.41	21.16%	0.09037			
10	2,000	4.23%	228.02	254.76	26.74	11.73%	0.12738		145.06		175.72		30.66	21.14%	0.08786			
11	2,400	5.07%	266.25	296.68	30.43	3 11.43%	0.12362		166.69		201.83		35.14	21.08%	0.08410			
12	2,700	1.92%	294.91	328.13	33.22	11.26%	0.12153		182.92		221.42		38.50	21.05%	0.08201			
13	3,000	1.03%	323.58	359.57	35.99	11.12%	0.11986		199.14		241.01		41.87	21.03%	0.08034			
14	4,000	1.15%	419.14	464.38	45.24	10.79%	0.11610		253.23		306.30		53.07	20.96%	0.07658			
15	5,000	0.23%	514.70	569.19	54.49	10.59%	0.11384		307.31		371.59		64.28	20.92%	0.07432			
16	7,000	0.11%	705.83	778.80	72.97	10.34%	0.11126		415.47		502.16		86.69	20.87%	0.07174			
17	>7,000	0.04%																
	Average	1																
18	1,085		140.63	158.91	18.28	3 13.00%	0.14640		95.60		116.01		20.41	21.35%	0.1068			

Class Cost of Service Study

Industrial Low Load Factor Scenario Analysis - Summary of Results

Line	Description		System Total		Residential RS		Secondary Small		Municipal Device		ace Conditioning	Conditioning - Schools SE		Water Heating - Controlled CB	
No.									MD	SH					
	(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)
	Rate Base														
1	Plant in Service	\$	6,441,607,550	\$	3,164,259,565	\$	663,193,320	\$	1,030,122	\$	268,108,292	\$	5,534,888	\$	373,492
2	Accumulated Reserve		(3,407,234,585)		(1,651,359,774)		(361,436,980)		(559,748)		(139,174,636)		(2,849,469)		(228,837)
3	Other Rate Base Items		447,532,786		216.643.668		45.889.694		68,483		18.606.531		396.006		24,919
4	Total Rate Base	\$	3,481,905,751	\$	1,729,543,459	\$	347,646,035	\$	538,858	\$		\$	3,081,425	\$	169,574
	Revenues at Current Rates														
5	Retail Sales	\$	1.549.470.354	\$	669.367.989	¢	177.168.155	¢	364.683	¢	60.392.654	¢	1.772.196	¢	48,109
6	Other Revenue	ę	25,440,327	φ	16,266,736	Ψ	2,002,682	Ψ	5,498	φ	684,190	Ψ	16,437	Ψ	934
7	Sales for Resale		28,612,056		12,590,714		2,789,468		1.445		1.294.708		27.705		744
8		\$	1,603,522,737	\$	698,225,438	\$	181,960,305	*	371,626	*	62,371,552	*	1,816,337	*	49,787
8	Total Revenues	\$	1,603,522,737	\$	698,225,438	ş	181,960,305	ş	3/1,626	\$	62,371,552	\$	1,816,337	ş	49,787
	Expenses at Current Rates														
9	Operations & Maintenance Expenses	\$	518,818,335	\$	266,054,540	\$	52,739,516	\$	93,403	\$	19,540,516	\$	406,216	\$	34,739
10	Depreciation Expense		277,353,828		137,194,292		29,270,842		46,611		11,441,084		236,275		15,531
11	Amortization Expense		54,256,114		24,830,200		5,390,179		4,772		2,386,240		50,477		2,007
12	Taxes Other Than Income Taxes		27,273,590		13,650,991		2,796,645		4,641		1,083,375		22,197		1,718
13	Fuel Expenses		512,591,028		202,543,435		49,177,169		35,374		19,523,247		608,107		15,388
14	Non-FAC Trackable Fuel Expenses		48,077,469		21,100,918		4,685,283		2,451		2,166,668		46,822		1,255
15	Income Taxes		14,111,753		(1,750,315)		5,209,301		30,306		465,400		65,769		(4,439)
16	Total Expenses - Current	\$	1,452,482,118	\$		\$	149,268,936	\$	217,558	\$	56,606,530	\$	1,435,864	\$	66,199
17	Current Operating Income		151,040,619		34,601,378		32,691,370		154,068		5,765,022		380,473		(16,412)
18	Return at Current Rates		4.34%		2.00%		9.40%		28.59%		3.91%		12.35%		-9.68%
19	Index Rate of Return	_	1.00	_	0.46		2.17		6.59		0.90		2.85		(2.23)
	Revenue Requirement at Equal Rates of Return at Current Rates														
20	Required Return		4.34%		4.34%		4.34%		4.34%		4.34%		4.34%		4.34%
20	Required Operating Income	\$	151,040,619	\$	75,025,384	¢	15,080,440	¢	23,375	¢	6,400,105	¢	133,668	¢	7.356
21	Required Operating income	φ	151,040,019	φ	75,025,364	φ	15,060,440	φ	23,375	æ	6,400,105	à	133,000	φ	7,550
	Expenses at Required Return			\$	266,054,540	÷	52,739,516	÷	93,403	÷	19,540,516	÷	406,216	÷	34,739
22		+					52,759,510	æ	93,403	Ð		Þ	236,275	Þ	15,531
22	Operations & Maintenance Expenses	\$	518,818,335	Ψ					40.044						
23	Operations & Maintenance Expenses Depreciation Expense	\$	277,353,828	Ŷ	137,194,292		29,270,842		46,611		11,441,084				
23 24	Operations & Maintenance Expenses Depreciation Expense Amortization Expense	\$	277,353,828 54,256,114	Ŷ	137,194,292 24,830,200		5,390,179		4,772		2,386,240		50,477		2,007
23 24 25	Operations & Maintenance Expenses Depreciation Expense Amortization Expense Taxes Other than Income	\$	277,353,828 54,256,114 27,273,590	÷	137,194,292 24,830,200 13,650,991		5,390,179 2,796,645		4,772 4,641		2,386,240 1,083,375		50,477 22,197		2,007 1,718
23 24 25 26	Operations & Maintenance Expenses Depreciation Expense Amortization Expense Taxes Other than Income Fuel Expenses	\$	277,353,828 54,256,114 27,273,590 512,591,028	Ŧ	137,194,292 24,830,200 13,650,991 202,543,435		5,390,179 2,796,645 49,177,169		4,772 4,641 35,374		2,386,240 1,083,375 19,523,247		50,477 22,197 608,107		2,007 1,718 15,388
23 24 25 26 27	Operations & Maintenance Expenses Depreciation Expense Amortization Expense Taxes Other than Income Fuel Expenses Non-FAC Trackable Fuel Expenses	\$	277,353,828 54,256,114 27,273,590 512,591,028 48,077,469	Ŷ	137,194,292 24,830,200 13,650,991 202,543,435 21,100,918		5,390,179 2,796,645 49,177,169 4,685,283		4,772 4,641 35,374 2,451		2,386,240 1,083,375 19,523,247 2,166,668		50,477 22,197 608,107 46,822		2,007 1,718 15,388 1,255
23 24 25 26 27 28	Operations & Maintenance Expenses Depreciation Expense Amortization Expense Taxes Other than Income Fuel Expenses Non-FAC Trackable Fuel Expenses Income Taxes		277,353,828 54,256,114 27,273,590 512,591,028 48,077,469 14,111,753		137,194,292 24,830,200 13,650,991 202,543,435 21,100,918 7,009,635		5,390,179 2,796,645 49,177,169 4,685,283 1,408,968		4,772 4,641 35,374 2,451 2,184		2,386,240 1,083,375 19,523,247 2,166,668 597,963		50,477 22,197 608,107 46,822 12,489	•	2,007 1,718 15,388 1,255 687
23 24 25 26 27	Operations & Maintenance Expenses Depreciation Expense Amortization Expense Taxes Other than Income Fuel Expenses Non-FAC Trackable Fuel Expenses	\$	277,353,828 54,256,114 27,273,590 512,591,028 48,077,469	\$	137,194,292 24,830,200 13,650,991 202,543,435 21,100,918		5,390,179 2,796,645 49,177,169 4,685,283	\$	4,772 4,641 35,374 2,451	\$	2,386,240 1,083,375 19,523,247 2,166,668	\$	50,477 22,197 608,107 46,822	\$	2,007 1,718 15,388 1,255
23 24 25 26 27 28	Operations & Maintenance Expenses Depreciation Expense Amortization Expense Taxes Other than Income Fuel Expenses Non-FAC Trackable Fuel Expenses Income Taxes		277,353,828 54,256,114 27,273,590 512,591,028 48,077,469 14,111,753		137,194,292 24,830,200 13,650,991 202,543,435 21,100,918 7,009,635	\$	5,390,179 2,796,645 49,177,169 4,685,283 1,408,968		4,772 4,641 35,374 2,451 2,184		2,386,240 1,083,375 19,523,247 2,166,668 597,963		50,477 22,197 608,107 46,822 12,489		2,007 1,718 15,388 1,255 687

ine					Residential	Secondary Small	Mun	icipal Device	Space Conditioning	Conditioning - Schools		er Heating - ontrolled
No.	Description		System Total		RS	SS		MD	SH	SE		СВ
	(A)		(B)		(C)	(D)		(E)	(F)	(G)		(H)
	Revenue Requirement at Equal Rates of Return at											
32	Proposed Rates		7.22%		7.000/	7.22%		7.22%	7.000/	7 000/		7.00
32 33	Required Return			~	7.22%				7.22%	7.22%	¢	7.22° 12.243
33 34	Required Operating Income Operating Income (Deficiency)/Surplus	\$	251,393,643 (100,353,024)	\$ \$	124,873,061 \$ (90,271,684) \$	25,100,048 7,591,321		38,906 115,163	\$ 10,652,404 \$ \$ (4,887,381) \$			12,24 (28,65
	Expenses at Equal Rates of Return at Proposed Ra	ites										
35	Operations & Maintenance Expenses	\$	519,486,335	\$	266,613,537 \$	52,781,421	\$	93,698	\$ 19,548,909	\$ 406,362	\$	34.79
36	Depreciation Expense	Ŷ	277,353,828	Ŷ	137,194,292	29,270,842	Ŷ	46,611	11,441,084	236,275	Ŷ	15,53
37	Amortization Expense		54,256,114		24,830,200	5,390,179		4,772	2,386,240	50,477		2.00
38	Taxes Other than Income		27,273,590		13,650,991	2,796,645		4,641	1,083,375	22,197		2,00
39	Fuel Expenses		512,591,028		202,543,435	49,177,169		35,374	19,523,247	608,107		15,38
	Non-FAC Trackable Fuel Expenses		48,077,469		202,543,435	4,685,283		2,451	2,166,668	46,822		
40												1,25
41	Income Taxes	· -	47,332,498	-	23,511,151	4,725,847	<u>^</u>	7,325	2,005,639	41,888		2,30
12	Total Expense - Required	\$	1,486,370,864	\$	689,444,524 \$	148,827,387	\$	194,872	\$ 58,155,162	\$ 1,412,129	\$	72,99
13	Total Revenue Requirement at Equal Return	\$	1,737,764,507	\$	814,317,585 \$	173,927,435	\$	233,777	\$ 68,807,565	\$ 1,634,607	\$	85,23
44	Revenue (Deficiency)/Surplus	\$	(134,241,770)	\$	(116,092,147) \$	8,032,870	\$	137,848	\$ (6,436,013) \$	\$ 181,730	\$	(35,45
45	Total Revenues		1,603,522,737		698,225,438	181,960,305		371,626	62,371,552	1,816,337		49,7
6	Total Revenues as Proposed	\$	1,737,764,507	\$	814,317,585 \$	173,927,435	\$	233,777	\$ 68,807,565	\$ 1,634,607	\$	85,23
47	Less Total Other Revenues	\$		\$	14,502,321 \$	1,549,019	\$	4,491			\$	81
48	Sales for Resale		28,612,056		12,590,714	2,789,468		1,445	1,294,708	27,705		74
19	Total Base Rate Revenues as Proposed	\$	1,687,760,486	\$	787,224,550 \$	169,588,948	\$	227,841	\$ 66,981,713	\$ 1,594,925	\$	83,68
	Mitigation											
50	Mitigation	\$	0	\$	(28,244,985) \$	10,346,358	\$	56,710			\$	(29,13
51	Proposed Increase Post Mitigation		134,241,770		87,847,162	2,313,488		(81,138)	6,929,705	(4,459)		6,31
	Revenue Requirement at Proposed Mitigated Rates											
52	Revenue Defficiency/Surplus	\$	134,241,770	\$	87,847,162 \$	2,313,488	\$	(81,138)	\$ 6,929,705	\$ (4,459)	\$	6,31
53	Total Revenues		1,603,522,737		698,225,438	181,960,305		371,626	62,371,552	1,816,337		49,78
54	Total Revenues as Proposed	\$	1,737,764,507	\$	786,072,600 \$	184,273,793	\$	290,487	\$ 69,301,258	\$ 1,811,878	\$	56,10
55	Less Total Other Revenues	\$	21,391,965	\$	14,502,321 \$	1,549,019	\$	4,491	\$ 531,144	\$ 11,978	\$	81
56	Sales for Resale		28,612,056		12,590,714	2,789,468		1.445	1.294.708	27.705		74
57	Total Base Rate Revenues as Proposed	\$	1,687,760,486	\$	758,979,565 \$	179,935,305	\$	284,552	\$ 67,475,406	\$ 1,772,196	\$	54,55
58	Total Margin in Base Rates	\$	201,389,622	\$	69,535,041 \$	31,107,918	\$	89,680	\$ 9,320,244	\$ 360,067	\$	(18,44
9	Expenses (excl. Income Taxes)	\$	1,439,038,366	\$	665,933,372 \$	144,101,539	\$	187,547	\$ 56,149,523	\$ 1,370,240	\$	70,68
50	Interest Expense		84,886,000		42,164,848	8,475,325		13,137	3,596,908	75,123		4,13
51	Taxable Income	\$	213,840,141	\$	77,974,380 \$		\$	89,804	\$ 9,554,827	\$ 366,516	\$	(18,71
62	Income Taxes		47,332,498		17,259,258	7,015,964		19,878	2,114,915	81,127		(4,14
53	Operating Income as Proposed	\$	251,393,643	\$	102,879,969 \$	33,156,289	\$	83,063			\$	(10,44
64	Return at Proposed Rates	·	7.22%		5.95%	9.54% 1.32		15.41% 2.13	7.48%	11.70%		-6.16

Line					Residential	Se	econdary Small	Mu	unicipal Device	Spa	ace Conditioning		Conditioning - Schools		ater Heating - Controlled
No.	Description		System Total		RS		SS		MD		SH		SE		СВ
	(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)
Func	tional Revenue Requirement														
	Demand														
189	Production	\$	711,021,342	\$	312,884,412	\$	69,319,431	\$	35,905	\$	32,174,016	\$	688,469	\$	18,490
190	Transmission	\$	101,626,050	\$	44,720,468	\$	9,907,804	\$	5,132	\$	4,598,622	\$	98,403	\$	2,643
191	Distribution	\$	51,731,452	\$	25,658,220	\$	4,539,569	\$	1,983	\$	2,731,848	\$	56,911	\$	1,640
192	Distribution Primary	\$	104,562,845	\$	51,861,999	\$	9,175,661	\$	4,008	\$	5,521,782	\$	115,033	\$	3,315
193	Distribution Secondary	\$	18,253,723	\$	10,642,494	\$	1,882,738	\$	823	\$	1,133,113	\$	23,606	\$	680
194	Customer	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
195	Customer Service	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
196	Fuel Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
197	Total	\$	987,195,412	\$	445,767,591	\$	94,825,202	\$	47,851	\$	46,159,381	\$	982,421	\$	26,768
198	Zero-Check		-		-		-		-		-		-		-
	Customer														
199	Production	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
200	Transmission	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
201	Distribution	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
202 203	Distribution Primary	\$	66,617,506	\$	58,902,122			\$	67,318		477,638		2,899	\$	10,705
203	Distribution Secondary Customer	\$ \$	22,229,578	\$ \$	19,662,811 40,658,872	\$		\$ \$	22,472 46,468		159,446 942,834	\$	968 7,016	\$	3,574 14,713
204	Customer Service	э \$	73,541,894 50,653,735	э \$	36,929,886		8,036,236		12,573		595,298		3.614		13,342
205	Fuel Expenses	э \$	-	э \$	30,929,000	э \$	6,030,230	э \$	12,575	э S	595,296	ə S	- 3,014	э S	13,342
200	Total	э \$	213,042,713	э \$	- 156,153,691		- 27,532,806		- 148,832		2,175,215		- 14,497		42,334
208	Zero-Check	φ	-	φ	-	φ	-	φ	-	φ	- 2,173,213	φ	-	φ	-
	Energy														
209	Production	\$	24,935,353	\$	9,852,869	\$	2,392,258	\$	1,721	\$	949,722	\$	29,582	\$	749
210	Transmission	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
211	Distribution	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
212	Distribution Primary	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
213	Distribution Secondary	\$		\$	-	\$		\$	-	\$	-	\$	-	\$	-
214	Customer	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
215	Customer Service	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
216	Fuel Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
217	Total	\$	24,935,353	\$	9,852,869	\$	2,392,258	\$	1,721	\$	949,722	\$	29,582	\$	749
218	Zero-Check	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Fuel														
219	Fuel Expenses	\$	512,591,028	\$	202,543,435	•	49,177,169		35,374		19,523,247		608,107		15,388
220	Total	\$	512,591,028	\$	202,543,435	\$	49,177,169	\$	35,374	\$	19,523,247	\$	608,107	\$	15,388
221	Zero-Check		-		-		-		-		-		-		-
222	Total		1,737,764,507		814,317,585		173,927,435		233,777		68,807,565		1,634,607		85,238
	Total Revenue Requirement														
223	Demand	\$	987,195,412	\$	445,767,591		94,825,202		47,851		46,159,381		982,421		26,768
224	Customer	\$	213,042,713	\$	156,153,691		27,532,806		148,832		2,175,215		14,497		42,334
225	Energy	\$	24,935,353	\$	9,852,869		2,392,258		1,721		949,722		29,582		749
226	Fuel	\$	512,591,028	\$	202,543,435		49,177,169		35,374		19,523,247		608,107		15,388
227	Total Zoro Chook	\$	1,737,764,507	\$	814,317,585	\$	173,927,435	\$	233,777	\$	68,807,565	\$	1,634,607	\$	85,238
228	Zero-Check		-		-		-		-		-		-		-

Line					Residential	Se	econdary Small	м	lunicipal Device	Space Conditionin	g	Conditioning - Schools		r Heating - ntrolled
No.	Description		System Total		RS		SS		MD	SH		SE		СВ
	(A)		(B)		(C)		(D)		(E)	(F)		(G)		(H)
	Billing Determinants													
229	Demand		14,051,478		0		0		0		D	0		0
230	Customer Bills (Count *12)		6,341,275		5,606,853		613,769		6,408	45,46		276		1,019
231 232	Energy		13,039,005,303		5,125,131,351		1,244,372,341		895,098 895,098	494,013,56		15,387,457		389,372
232	Fuel		13,039,005,303		5,125,131,351		1,244,372,341		895,098	494,013,56	9	15,387,457		389,372
	Unit Costs													
233	Demand			\$		\$	-	\$		\$ -	\$			-
234	Customer			\$		\$		\$		\$ 1,063.0				67.81
235	Energy			\$	0.001922		0.001922	\$		\$ 0.00192				0.001922
236	Fuel			\$	0.039520	\$	0.039520	\$	0.039520	\$ 0.03952	0 3	0.039520	\$	0.039520
237	Demand Revenue			\$	-	\$	-	\$	-	s -	5	5 - S	\$	-
238	Customer Revenue				601,921,282		122,358,009		196,683	48,334,596	5	996,919		69,101
239	Energy Revenue				9,852,869		2,392,258		1,721	949,722		29,582		749
240	Fuel Revenue				202,543,435		49,177,169		35,374	19,523,247		608,107		15,388
241	Total Revenue				814,317,585		173,927,435		233,777	68,807,56		1,634,607		85,238
242	Zero-Check			\$	-	\$	-	\$	-	\$ -	5	5 - 5	5	-
	Adjusted Revenue Requirement (Excluding Other Revenue and Sale for Resale Revenues)													
243	Ratio of Base Revenue to Total Revenue		95.92%		95.57%		96.52%		97.01%	96.30	%	96.13%		97.77%
	Tatal Barran Barrainanant													
244	Total Revenue Requirement Demand	\$	946,704,789	\$	426,026,324	¢	91,527,430	¢	46,419	\$ 44,449,29		944,443	2	26,172
244	Customer	\$	204,544,672	\$	149.238.267			\$	144.379					41,391
246	Energy	\$	23,919,997	\$		\$	2,309,062			\$ 914,53				732
247	Fuel	\$	512,591,028	\$		\$	49,177,169		35,374					15,388
248	Total	\$	1,687,760,486	\$	787,224,550	\$	169,588,948	\$	227,841	\$ 66,981,71	3 \$	1,594,925	5	83,682
249	Zero-Check		-		-		-		-	-		-		-
	Billing Determinants													
250	Demand		14,051,478		0		0		0	(D	0		0
251	Customer Bills (Count *12)		6,341,275		5,606,853		613,769		6,408	45,46		276		1,019
252	Energy		13,039,005,303		5,125,131,351		1,244,372,341		895,098	494,013,56		15,387,457		389,372
253	Fuel		13,039,005,303		5,125,131,351		1,244,372,341		895,098	494,013,56	9	15,387,457		389,372
	Unit Costs													
254	Demand			\$	-	\$	-	\$	-	\$ -	5	5 - S	\$	-
255	Customer			\$	102.60		192.42	\$		\$ 1,023.7			5	66.30
256	Energy			\$	0.001837		0.001856	\$		\$ 0.00185				0.001880
257	Fuel			\$	0.039520	\$	0.039520	\$	0.039520	\$ 0.03952	0 \$	0.039520	\$	0.039520
258	Demand Revenue			\$	-	\$		\$		s -	9	5 - S	5	-
259	Customer Revenue			÷	575,264,591	*	118,102,717	¥	190,798	46,543,929		958,380		67,562
260	Energy Revenue				9,416,524		2,309,062		1,669	914,538		28,438		732
261	Fuel Revenue				202,543,435		49,177,169		35,374	19,523,247		608,107		15,388
262	Total Revenue				787,224,550		169,588,948		227,841	66,981,71	3	1,594,925		83,682
263	Zero-Check			\$	-	\$	-	\$	-	\$-	\$	5 - 5	\$	-
	Grid Facility													
264	Grid Facility - Revenue Requirement	\$	469.365.198	\$	276.236.581	\$	51.194.035	\$	155.967	\$ 15,561,87	4 9	296.525	5	49.485
265	Grid Facility - Unit Costs	\$	74.02	\$	49.27		83.41		24.34					48.56
	. ,	-		Ŧ		ŕ		-	2			,		

Line					Residential	Secondary Small	1	Municipal Device	Space Conditioning	Conditioning - Schools	Water Heating - Controlled
No.	Description		System Total		RS	SS		MD	SH	SE	СВ
	(A)		(B)		(C)	(D)		(E)	(F)	(G)	(H)
			()		(-)	()		()	()	(-)	· · /
	Mitigated Revenue Requirement (Excluding Other Revenue and Sale for Resale Revenues)										
266	Ratio of Unmitigated Revenue to Mitigated Revenue		100.00%		95.09%	108.76	%	129.72%	101.06%	118.50%	56.88%
267	Mitigated Amount		0		(28,244,985)	10,346,358		56,710	493,693	177,271	(29,133)
				-	(,	(, ,
	Total Revenue Requirement										
268	Demand	\$	956,237,292	\$	405,108,806						
269	Customer	\$	195,012,169	\$	141,910,799						
270	Energy	\$	23,919,997	\$	9,416,524						
271 272	Fuel	\$ \$	512,591,028	\$ \$	202,543,435						
272	Total Zero-Check	\$	1,687,760,486	\$	758,979,565	\$ 179,935,30	5 \$	284,552	\$ 67,475,406	\$ 1,772,196	\$ 54,550
274 275 276 277	Billing Determinants Demand Customer Bills (Count *12) Energy Fuel		14,051,478 6,341,275 13,039,005,303 13,039,005,303		0 5,606,853 5,125,131,351 5,125,131,351	(613,76 1,244,372,34 1,244,372,34	1	0 6,408 895,098 895,098	0 45,466 494,013,569 494,013,569	0 276 15,387,457 15,387,457	0 1,019 389,372 389,372
	Unit Costs										
278	Demand			\$		\$ -	\$	-	\$-	\$ -	\$ -
279	Customer			\$	97.56	\$ 209.28	в\$	38.62	\$ 1,034.57	\$ 4,114.68	\$ 37.71
280	Energy			\$	0.001837						
281	Fuel			\$	0.039520	\$ 0.039520	0\$	0.039520	\$ 0.039520	\$ 0.039520	\$ 0.039520
282 283 284 285 286 287	Demand Revenue Customer Revenue Energy Revenue Fuel Revenue Total Revenue Zero-Check	\$		\$	547,019,606 9,416,524 202,543,435 758,979,565	\$ - 128,449,075 2,309,062 49,177,169 179,935,305 \$ -	2	247,508 1,669 35,374 284,552	47,037,621 914,538 19,523,247 67,475,406	1,135,651 28,438 608,107 1,772,196	\$ - 38,430 732 15,388 54,550 \$ -
	Total Revenue Requirement (Excluding Fuel)										
288	Demand	\$	956,237,292	\$	405,108,806	\$ 99,545,666	6.8	60,216	\$ 44,920,774	\$ 1,119,136	\$ 14,887
289	Customer	\$	195,012,169	\$	141,910,799						
290	Energy	\$	23,919,997	\$	9,416,524						
291	Total	\$	1,175,169,458	\$	556,436,130						\$ 39,162
292	Percent of Total		100.00%		47.35%	11.13	%	0.02%	4.08%	0.10%	0.00%
293	Zero-Check		-		-	-		-	-	-	-

Line					/ater Heating - Jncontrolled		Industrial		ndustrial - Low Load Factor		Industrial		Process Heating		Protective Lighting		Municipal Lighting
No.	Description		System Total		UW		SL		PL-LLF		PL-HL		РН		APL		MU1
	(A)		(B)		(I)		(J)		(K)		(L)		(M)		(N)		(N)
	Rate Base																
1	Plant in Service	\$	6,441,607,550	\$	642,637	\$	1,281,250,541	\$	10,499,246	\$	884,901,333	\$	10,985,401	\$	64,559,060	\$	86,269,653
2	Accumulated Reserve		(3,407,234,585)		(364,082)		(657,849,178)		(5,424,653)		(453,375,256)		(5,665,097)		(62,268,903)		(66,677,973)
3	Other Rate Base Items		447,532,786		44,086		90,844,089		726,119		63,914,626		775,176		4,084,195		5,515,192
4	Total Rate Base	\$	3,481,905,751	\$	322,641	\$	714,245,452	\$	5,800,712	\$	495,440,703	\$	6,095,480	\$	6,374,352	\$	25,106,873
	Revenues at Current Rates																
5	Retail Sales	\$	1.549.470.354	\$	128.012	\$	357,787,560	\$	3,635,754	\$	258.361.017	\$	2,772,447	\$	8.888.080	\$	8.783.699
6	Other Revenue		25,440,327		4,313		3,599,336		34,490		2,513,345	·	29,526		118,710		164,131
7	Sales for Resale		28.612.056		2.049		6.835.562		46.539		4,905,768		49.622		38,474		29,258
8	Total Revenues	\$	1,603,522,737	\$	134,374	\$	368,222,458	\$	3,716,783	\$	265,780,130	\$		\$	9,045,264	\$	8,977,088
	Expenses at Current Rates																
9	Operations & Maintenance Expenses	\$	518,818,335	¢	53,585	\$	97,197,806	¢	741,618	÷	64,921,371	÷	811,151	\$	7,764,911	\$	8,458,962
10	Depreciation Expense	Ψ	277,353,828	Ψ	26,701	Ψ	56,455,068	Ψ	419,146	Ψ	39,319,143	Ψ	444,981	Ψ	1,013,395	Ψ	1,470,759
11	Amortization Expense		54,256,114		4,408		12,215,443		88,234		8,665,026		93,493		237,874		287,762
12	Taxes Other Than Income Taxes		27.273.590		2.783		5.220.714		42.141		3.530.321		44,507		404.075		469,482
13	Fuel Expenses		512,591,028		42,966		128,502,956		712,070		107,330,488		1,029,031		1,725,688		1,345,111
14	Non-FAC Trackable Fuel Expenses		48.077.469		3,458		11,500,523		77.907		8.290.173		83,719		67,150		51,143
15	Income Taxes		14,111,753		(1,320)		7,035,827		264,866		3,833,617		34,720		(412,162)		(659,817)
16	Total Expenses - Current	\$	1,452,482,118	\$	132,580	\$	318,128,336	\$	2,345,982	\$	235,890,140	\$	2,541,603	\$	10,800,929	\$	11,423,402
17	Current Operating Income		151,040,619		1,794		50,094,122		1,370,801		29,889,990		309,992		(1,755,665)		(2,446,314)
18	Return at Current Rates	-	4.34%		0.56%		7.01%		23.63%		6.03%		5.09%		-27.54%		-9.74%
19	Index Rate of Return	_	1.00		0.13		1.62		5.45		1.39		1.17		(6.35)		(2.25)
	Revenue Requirement at Equal Rates of Return at Current Rates																
20	Required Return		4.34%		4.34%		4.34%		4.34%		4.34%		4.34%		4.34%		4.34%
21	Required Operating Income	\$	151,040,619	\$	13,996		30,983,054	\$	251,627		21,491,584	\$	264,414	\$	276,511		1,089,104
22	Expenses at Required Return Operations & Maintenance Expenses	\$	518,818,335	÷	53,585	*	97,197,806	*	741,618	~	64,921,371		011 151	÷	7,764,911	÷	9 459 002
22		Þ	277,353,828	Þ	26,701	≯	97,197,806 56,455,068	⊅	419,146	\$	39,319,143	Þ		Þ		Þ	8,458,962
23 24	Depreciation Expense Amortization Expense		277,353,828 54,256,114		4,408		12,215,443		88,234		8,665,026		444,981 93,493		1,013,395 237,874		287,762
24 25	Amortization Expense Taxes Other than Income		54,256,114 27,273,590		4,408		12,215,443 5.220,714				8,665,026				237,874 404.075		
25 26	Fuel Expenses		27,273,590 512,591,028		2,783		5,220,714 128,502,956		42,141 712,070		3,530,321 107,330,488		44,507 1,029,031		404,075		469,482 1,345,111
20 27	Non-FAC Trackable Fuel Expenses		48,077,469		42,966		128,502,956		77,907		8,290,173		83,719		67,150		51,143
27	Income Taxes				3,458		2,894,752						24,704				
20 29	Total Expense - Required	\$	14,111,753 1,452,482,118	\$	135,208	\$	313,987,262	\$	23,510 2,104,625	\$	2,007,963 234,064,486	\$		\$	25,834 11,238,926	\$	101,755 12,184,974
30	Total Revenue Requirement at Equal Return	\$	1,603,522,737	\$	149,204	\$	344,970,316	\$	2,356,253	\$	255,556,070	\$	2,796,001	\$	11,515,437	\$	13,274,078
31	Current Subsidy	\$		\$	(14.830)	¢	23,252,142	¢	1.360.530	¢	10.224.060	¢	55.594	\$	(2,470,173)	·	(4.296.990)
51	Current Subsidy	\$	-	φ	(14,830)	φ	20,202,142	φ	1,300,530	Э	10,224,060	φ	00,094	φ	(2,470,173)	ð	(4,290,990)

Class Cost of Service Study Industrial Low Load Factor Scenario Analysis - Summary of I

				Water Heating - Uncontrolled	Industrial	Industrial - Low Load Factor	Industrial	Process Heating	Protective Lighting	Municipal Lighting
No.	Description		System Total	UW	SL	PL-LLF	PL-HL	РН	APL	MU1
	(A)		(B)	(I)	(J)	(K)	(L)	(M)	(N)	(N)
	Revenue Requirement at Equal Rates of Return at									
	Proposed Rates									
32	Required Return		7.22%	7.22%	7.22%	7.22%	7.22%	7.22%	7.22%	7.22%
33	Required Operating Income	\$	251,393,643 \$	23,295 \$	51,568,531		35,770,826 \$	440,094 \$	460,228 \$	1,812,717
34	Operating Income (Deficiency)/Surplus	\$	(100,353,024) \$	(21,501) \$	(1,474,410)	\$ 951,990 \$	(5,880,836) \$	(130,102) \$	(2,215,893) \$	(4,259,031
	Expenses at Equal Rates of Return at Proposed Ra									
35	Operations & Maintenance Expenses	\$	519,486,335 \$		97,228,942				7,766,513 \$	8,462,49
36	Depreciation Expense		277,353,828	26,701	56,455,068	419,146	39,319,143	444,981	1,013,395	1,470,759
37	Amortization Expense		54,256,114	4,408	12,215,443	88,234	8,665,026	93,493	237,874	287,762
38	Taxes Other than Income		27,273,590	2,783	5,220,714	42,141	3,530,321	44,507	404,075	469,482
39	Fuel Expenses		512,591,028	42,966	128,502,956	712,070	107,330,488	1,029,031	1,725,688	1,345,111
40	Non-FAC Trackable Fuel Expenses		48,077,469	3,458	11,500,523	77,907	8,290,173	83,719	67,150	51,143
41	Income Taxes		47,332,498	4,386	9,709,344	78,854	6,734,946	82,861	86,652	341,299
42	Total Expense - Required	\$	1,486,370,864 \$	138,341 \$	320,832,990	\$ 2,160,224 \$	238,812,842 \$	2,590,010 \$	11,301,345 \$	12,428,046
43	Total Revenue Requirement at Equal Return	\$	1,737,764,507 \$	161,636 \$	372,401,521	\$ 2,579,035 \$	274,583,667 \$	3,030,104 \$	11,761,573 \$	14,240,762
44	Revenue (Deficiency)/Surplus	\$	(134.241.770) \$	(27,262) \$	(4.179.063)	\$ 1.137.748 \$	(8.803.538) \$	(178.509) \$	(2.716.309) \$	(5,263,675
45	Total Revenues		1,603,522,737	134,374	368,222,458	3,716,783	265,780,130	2,851,595	9,045,264	8,977,08
46	Total Revenues as Proposed	\$	1,737,764,507 \$		372,401,521		274,583,667 \$	3,030,104 \$		14,240,762
47	Less Total Other Revenues	\$	21,391,965 \$	3,990 \$	2,659,650	\$ 24,510 \$	1,849,444 \$	22,255 \$	93,315 \$	139,035
48	Sales for Resale	Ŷ	28,612,056	2,049	6,835,562	46,539	4,905,768	49,622	38,474	29,258
49	Total Base Rate Revenues as Proposed	\$	1,687,760,486 \$		362,906,309		267,828,455 \$	2,958,227 \$	11,629,784 \$	14,072,470
	Mitigation									
50	Mitigation	¢	0 \$	(10.447) \$	14,173,757	\$ 1.127.768 \$	7,512,265 \$	61.410 \$	(1,551,812) \$	(4.112.854
50 51	Proposed Increase Post Mitigation	\$	134.241.770	(10,447) \$ 16.815	18.352.820	▶ 1,127,768 \$ (9.980)	16.315.803	239.919	1.164.496	1.150.821
				,		(0,000)			.,,.	.,,.
52	Revenue Requirement at Proposed Mitigated Rates									
	Revenue Defficiency/Surplus		134.241.770 \$	16.815 \$	18.352.820	\$ (9.980) \$	16.315.803 \$	239.919 \$	1.164.496 \$	1.150.821
53	Revenue Defficiency/Surplus Total Revenues	\$	134,241,770 \$ 1,603,522,737	16,815 \$ 134,374	18,352,820 368,222,458		16,315,803 \$ 265,780,130	239,919 \$ 2,851,595	1,164,496 \$ 9,045,264	
				134,374		3,716,783				8,977,088
53 54	Total Revenues Total Revenues as Proposed	\$ \$	1,603,522,737 1,737,764,507 \$	134,374 151,189 \$	368,222,458 386,575,278	3,716,783 \$ 3,706,803 \$	265,780,130 282,095,932 \$	2,851,595 3,091,514 \$	9,045,264 10,209,761 \$	1,150,821 8,977,088 10,127,908
53 54 55	Total Revenues Total Revenues as Proposed Less Total Other Revenues	\$	1,603,522,737 1,737,764,507 \$ 21,391,965 \$	134,374 151,189 \$ 3,990 \$	368,222,458 386,575,278 2,659,650	3,716,783 3,706,803 \$ 24,510 \$	265,780,130 282,095,932 \$ 1,849,444 \$	2,851,595 3,091,514 \$ 22,255 \$	9,045,264 10,209,761 \$ 93,315 \$	8,977,088 10,127,908 139,035
53 54	Total Revenues Total Revenues as Proposed	\$ \$	1,603,522,737 1,737,764,507 \$	134,374 151,189 \$ 3,990 \$ 2,049	368,222,458 386,575,278	3,716,783 3,706,803 \$ 24,510 \$ 46,539	265,780,130 282,095,932 \$	2,851,595 3,091,514 \$	9,045,264 10,209,761 \$	8,977,088 10,127,908 139,035 29,258
53 54 55 56	Total Revenues Total Revenues as Proposed Less Total Other Revenues Sales for Resale	\$	1,603,522,737 1,737,764,507 \$ 21,391,965 \$ 28,612,056	134,374 151,189 3,990 2,049 145,150	368,222,458 386,575,278 2,659,650 6,835,562	3,716,783 3,706,803 \$ 46,539 3,635,754 \$	265,780,130 282,095,932 \$ 1,849,444 \$ 4,905,768	2,851,595 3,091,514 \$ 22,255 \$ 49,622	9,045,264 10,209,761 \$ 93,315 \$ 38,474	8,977,088 10,127,908 139,035 29,258 9,959,616
53 54 55 56 57 58	Total Revenues A Proposed Total Revenues as Proposed Less Total Other Revenues Sales for Resale Total Base Rate Revenues as Proposed Total Margin in Base Rates	\$ \$ \$ \$	1,603,522,737 1,737,764,507 \$ 21,391,965 \$ 28,612,056 1,687,760,486 \$ 201,389,622 \$	134,374 151,189 3,990 2,049 145,150 6,808	368,222,458 386,575,278 2,659,650 6,835,562 377,080,066 56,247,076	3,716,783 3,706,803 \$ 24,510 \$ 46,539 3,635,754 \$ 1,475,530 \$	265,780,130 282,095,932 \$ 1,849,444 \$ 4,905,768 275,340,720 \$ 36,527,878 \$	2,851,595 3,091,514 \$ 22,255 \$ 49,622 3,019,637 \$ 429,627 \$	9,045,264 10,209,761 \$ 93,315 \$ 38,474 10,077,971 \$ (1,223,374) \$	8,977,088 10,127,908 139,035 29,258 9,959,616 (2,468,430
53 54 55 56 57 58 59	Total Revenues Total Revenues as Proposed Less Total Other Revenues Sales for Resale Total Base Rate Revenues as Proposed Total Margin in Base Rates Expenses (excl. Income Taxes)	\$ \$ \$	1,603,522,737 1,737,764,507 \$ 21,391,965 \$ 28,612,056 1,687,760,486 \$ 201,389,622 \$ 1,439,038,366 \$	134,374 151,189 3,990 2,049 145,150 6,808 133,955	368,222,458 386,575,278 2,659,650 6,835,562 377,080,066 56,247,076 311,123,646	3,716,783 3,706,803 \$ 46,539 3,635,754 \$ 1,475,530 \$ 2,081,370 \$	265,780,130 282,095,932 \$ 1,849,444 \$ 4,905,768 275,340,720 \$ 36,527,878 \$ 232,077,896 \$	2,851,595 3,091,514 \$ 22,255 \$ 49,622 3,019,637 \$ 429,627 \$ 2,507,149 \$	9,045,264 10,209,761 \$ 93,315 \$ 38,474 10,077,971 \$ (1,223,374) \$ 11,214,693 \$	8,977,088 10,127,908 139,035 29,258 9,959,616 (2,468,430 12,086,747
53 54 55 56 57 58	Total Revenues A Proposed Total Revenues as Proposed Less Total Other Revenues Sales for Resale Total Base Rate Revenues as Proposed Total Margin in Base Rates	\$ \$ \$ \$	1,603,522,737 1,737,764,507 \$ 21,391,965 \$ 28,612,056 1,687,760,486 \$ 201,389,622 \$	134,374 151,189 \$ 3,990 \$ 2,049 145,150 \$ 6,808 \$ 133,955 \$ 7,866	368,222,458 386,575,278 2,659,650 6,835,562 377,080,066 56,247,076 311,123,646 17,412,717	3,716,783 3,706,803 \$ 24,510 \$ 46,539 3,635,754 \$ 1,475,530 \$	265,780,130 282,095,932 \$ 1,849,444 \$ 4,905,768 275,340,720 \$ 36,527,878 \$ 232,077,896 \$ 12,078,437	2,851,595 3,091,514 \$ 22,255 \$ 49,622 3,019,637 \$ 429,627 \$ 2,507,149 \$ 148,603	9,045,264 10,209,761 \$ 93,315 \$ 38,474 10,077,971 \$ (1,223,374) \$ 11,214,693 \$ 155,401	8,977,088 10,127,908 139,035 29,258 9,959,616 (2,468,430 12,086,747 612,085
53 54 55 56 57 58 59 60 61	Total Revenues Total Revenues as Proposed Less Total Other Revenues Sales for Resale Total Base Rate Revenues as Proposed Total Margin in Base Rates Expenses (excl. Income Taxes) Interest Expense Taxable Income	\$ \$ \$ \$	1,603,522,737 1,737,764,507 \$ 21,391,965 \$ 28,612,056 1,687,760,486 \$ 201,389,622 \$ 1,439,038,366 \$ 84,886,000 213,840,141 \$	134.374 151,189 3,990 2,049 145,150 6,808 133,955 7,866 9,368	368,222,458 386,575,278 2,659,650 6,835,562 377,080,066 56,247,076 311,123,646 17,412,717 58,038,916	3,716,783 \$ 3,706,803 \$ \$ 24,510 \$ 46,639 \$ 3,635,754 \$ \$ 1,475,530 \$ \$ 2,081,370 \$ 141,417 \$ \$ 1,484,017 \$	265,780,130 282,095,932 \$ 1,849,444 \$ 4,905,768 275,340,720 \$ 36,527,878 \$ 232,077,896 \$ 12,078,437 37,939,599 \$	2,851,595 3,091,514 \$ 22,255 \$ 49,622 3,019,637 \$ 429,627 \$ 2,507,149 \$ 148,603 435,762 \$	9,045,264 10,209,761 \$ 93,315 \$ 38,474 10,077,971 \$ (1,223,374) \$ 11,214,693 \$ 155,401 (1,160,334) \$	8,977,088 10,127,908 139,035 29,258 9,959,616 (2,468,430 12,086,747 612,085 (2,570,923
53 54 55 56 57 58 59 60 61 62	Total Revenues Total Revenues as Proposed Less Total Other Revenues Sales for Resale Total Base Rate Revenues as Proposed Total Margin in Base Rates Expenses (excl. Income Taxes) Interest Expense Taxable Income Income Taxes	\$ \$ \$ \$ \$	1,603,522,737 1,737,764,507 \$ 21,391,965 \$ 28,612,056 1,687,760,486 \$ 201,389,622 \$ 1,439,038,366 \$ 84,886,000 213,840,141 \$ 47,332,498	134,374 151,189 3,990 2,049 145,150 6,808 133,955 7,866 9,368 2,073	368,222,458 386,575,278 2,659,650 6,835,562 377,080,066 56,247,076 311,123,646 17,412,717 58,038,916 12,846,638	3,716.783 \$ 3,706,803 \$ \$ 24,510 \$ 46,539 \$ 3,635,754 \$ \$ 1,475,530 \$ \$ 2,081,370 \$ 141,417 \$ 1,484,017 \$ 328,480	265,780,130 282,095,932 \$ 1,849,444 \$ 4,905,768 275,340,720 \$ 36,527,878 \$ 232,077,896 \$ 12,078,437 37,939,599 \$ 8,397,750	2,851,595 3,091,514 \$ 22,255 \$ 49,622 3,019,637 \$ 429,627 \$ 2,507,149 \$ 148,603 435,762 \$ 96,454	9,045,264 10,209,761 \$ 93,315 \$ 38,474 10,077,971 \$ (1,223,374) \$ 11,214,693 \$ 155,401 (1,160,334) \$ (256,834)	8,977,088 10,127,908 139,036 29,256 9,959,616 (2,468,430 12,086,747 612,085 (2,570,923 (559,062
53 54 55 56 57 58 59 60 61	Total Revenues Total Revenues as Proposed Less Total Other Revenues Sales for Resale Total Base Rate Revenues as Proposed Total Margin in Base Rates Expenses (excl. Income Taxes) Interest Expense Taxable Income	\$ \$ \$ \$	1,603,522,737 1,737,764,507 \$ 21,391,965 \$ 28,612,056 1,687,760,486 \$ 201,389,622 \$ 1,439,038,366 \$ 84,886,000 213,840,141 \$	134.374 151,189 3,990 2,049 145,150 6,808 133,955 7,866 9,368	368,222,458 386,575,278 2,659,650 6,835,562 377,080,066 56,247,076 311,123,646 17,412,717 58,038,916	3,716.783 \$ 3,706,803 \$ \$ 24,510 \$ 46,539 \$ 3,635,754 \$ \$ 1,475,530 \$ \$ 2,081,370 \$ 141,417 \$ 1,484,017 \$ 328,480	265,780,130 282,095,932 \$ 1,849,444 \$ 4,905,768 275,340,720 \$ 36,527,878 \$ 232,077,896 \$ 12,078,437 37,939,599 \$	2,851,595 3,091,514 \$ 22,255 \$ 49,622 3,019,637 \$ 429,627 \$ 2,507,149 \$ 148,603 435,762 \$	9,045,264 10,209,761 \$ 93,315 \$ 38,474 10,077,971 \$ (1,223,374) \$ 11,214,693 \$ 155,401 (1,160,334) \$	8,977,088
53 54 55 56 57 58 59 60 61 62	Total Revenues Total Revenues as Proposed Less Total Other Revenues Sales for Resale Total Base Rate Revenues as Proposed Total Margin in Base Rates Expenses (excl. Income Taxes) Interest Expense Taxable Income Income Taxes	\$ \$ \$ \$ \$	1,603,522,737 1,737,764,507 \$ 21,391,965 \$ 28,612,056 1,687,760,486 \$ 201,389,622 \$ 1,439,038,366 \$ 84,886,000 213,840,141 \$ 47,332,498	134,374 151,189 3,990 2,049 145,150 6,808 133,955 7,866 9,368 2,073	368,222,458 386,575,278 2,659,650 6,835,562 377,080,066 56,247,076 311,123,646 17,412,717 58,038,916 12,846,638	3,716.783 \$ 3,706,803 \$ \$ 24,510 \$ 46,539 \$ 3,635,754 \$ \$ 1,475,530 \$ \$ 2,081,370 \$ 141,417 \$ 1,484,017 \$ 328,480	265,780,130 282,095,932 \$ 1,849,444 \$ 4,905,768 275,340,720 \$ 36,527,878 \$ 232,077,896 \$ 12,078,437 37,939,599 \$ 8,397,750	2,851,595 3,091,514 \$ 22,255 \$ 49,622 3,019,637 \$ 429,627 \$ 2,507,149 \$ 148,603 435,762 \$ 96,454	9,045,264 10,209,761 \$ 93,315 \$ 38,474 10,077,971 \$ (1,223,374) \$ 11,214,693 \$ 155,401 (1,160,334) \$ (256,834)	8,977,088 10,127,908 139,035 29,258 9,959,616 (2,468,430 12,086,747 612,085 (2,570,923 (559,062

Line				Water Heating - Uncontrolled		Industrial		ndustrial - Low Load Factor		Industrial		Process Heating		Protective Lighting		Municipal Lighting
No.	Description		System Total	UW		SL		PL-LLF		PL-HL		РН		APL		MU1
	(A)		(B)	(I)		(J)		(K)		(L)		(M)		(N)		(N)
Func	tional Revenue Requirement															
<u>i unc</u>	Demand															
189	Production	\$	711,021,342	\$ 50,912	¢	169,866,531	¢	1,156,521	\$	121,910,355	¢	1,233,129	¢	956,105	¢	727,067
190	Transmission	\$		\$ 7,277		24,278,968			\$		\$	176,251			\$	103,919
191	Distribution	\$	51,731,452			10,694,844		164,678		7,427,190			\$		ŝ	105,864
192	Distribution Primary	\$	104,562,845			21,617,087			\$		\$		\$	395,270		213,980
193	Distribution Secondary	\$	18,253,723			4,381,724			\$	10,012,000	\$	61,274		81,112		43,910
193	Customer	\$		\$ -	\$	4,301,724	ф \$		\$	-	\$	01,274	\$	01,112	ŝ	43,310
195	Customer Service	\$		\$ - \$	\$		\$		\$		\$		\$		ŝ	
195	Fuel Expenses	\$		\$ - \$ -	\$		ф \$		\$	-	\$	-	\$	-	ŝ	
190	Total	\$	987,195,412	-		230,839,154	-		\$	- 161,774,452		- 1,916,975	\$	1,764,699	\$	1,194,742
198	Zero-Check	φ	907, 195,412	φ <i>10,019</i>	φ	230,039,134	φ	1,019,330	φ	101,774,452	φ	1,910,975	φ	1,704,099	ф,	1,194,742
190	Zero-Check		-	-		-		-		-		-		-		-
400	Customer	•		•			•		•		•				•	
199	Production	\$		\$ -	\$	-	\$		\$	-	\$	-	\$	-	\$	-
200	Transmission	\$		\$ - \$ -	\$	-	\$ \$		\$	-	\$	-	\$	-	\$ \$	-
201	Distribution	\$		-	\$				\$		\$	-	\$	-		-
202	Distribution Primary	\$		\$ 9,833		550,713			\$	19,162		2,647	\$	-	\$	125,960
203	Distribution Secondary	\$		\$ 3,282			\$		\$	-	\$	884	\$	-	\$	42,048
204	Customer	\$	73,541,894			1,241,983			\$	70,231			\$		\$	11,447,017
205	Customer Service	\$	50,653,735			4,833,147			\$	168,167		23,234	\$	-	\$	20,451
206	Fuel Expenses	\$		\$ -	\$	-	\$		\$	-	\$	-	\$		\$	
207	Total	\$	213,042,713	\$ 39,761	\$	6,808,294	\$	12,968	\$	257,560	\$	34,040	\$	8,187,239	\$	11,635,476
208	Zero-Check		-	-		-		-		-		-		-		-
	Energy															
209	Production	\$	24,935,353	\$ 2,090		6,251,117			\$	5,221,168		50,058	\$	83,947	\$	65,434
210	Transmission	\$	-	\$-	\$	-	\$		\$	-	\$	-	\$	-	\$	-
211	Distribution	\$		\$-	\$	-	\$		\$	-	\$	-	\$	-	\$	-
212	Distribution Primary	\$		\$-	\$	-	\$		\$	-	\$	-	\$	-	\$	-
213	Distribution Secondary	\$	-	\$-	\$	-	\$		\$	-	\$	-	\$	-	\$	-
214	Customer	\$	-	\$-	\$	-	\$		\$	-	\$	-	\$	-	\$	-
215	Customer Service	\$	-	\$-	\$	-	\$		\$	-	\$	-	\$	-	\$	-
216	Fuel Expenses	\$		\$-	\$	-	\$		\$	-	\$	-	\$	-	\$	-
217	Total	\$	24,935,353	\$ 2,090	\$	6,251,117	\$	34,639	\$	5,221,168	\$	50,058	\$	83,947	\$	65,434
218	Zero-Check	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Fuel															
219	Fuel Expenses	\$	512,591,028	\$ 42,966	\$	128,502,956	\$	712,070	\$	107,330,488	\$	1,029,031	\$	1,725,688	\$	1,345,111
220	Total	\$	512,591,028	\$ 42,966	\$	128,502,956	\$	712,070	\$	107,330,488	\$	1,029,031	\$	1,725,688	\$	1,345,111
221	Zero-Check		-	-		-		-		-		-		-		-
222	Total		1,737,764,507	161,636		372,401,521		2,579,035	:	274,583,667		3,030,104		11,761,573	1	4,240,762
	Total Revenue Requirement															
223	Demand	\$	987,195,412	\$ 76,819	\$	230,839,154	\$	1,819,358	\$	161,774,452	\$	1,916,975	\$	1,764,699	\$	1,194,742
224	Customer	\$	213,042,713	\$ 39,761	\$	6,808,294	\$	12,968	\$	257,560	\$	34,040	\$	8,187,239	\$	11,635,476
225	Energy	\$	24,935,353	\$ 2,090	\$	6,251,117	\$	34,639	\$	5,221,168	\$	50,058	\$	83,947	\$	65,434
226	Fuel	\$	512,591,028	\$ 42,966	\$	128,502,956	\$	712,070	\$	107,330,488	\$	1,029,031	\$	1,725,688	\$	1,345,111
227	Total	\$	1,737,764,507	\$ 161,636	\$	372,401,521	\$	2,579,035	\$	274,583,667	\$	3,030,104	\$	11,761,573	\$	14,240,762
228	Zero-Check		-	-		-		-		-		-		-		-

Line					/ater Heating - Uncontrolled		Industrial		ndustrial - Low Load Factor		Industrial		Process Heating		Protective Lighting		Municipal Lighting
No.	Description		System Total		UW		SL		PL-LLF		PL-HL		РН		APL		MU1
	(A)		(B)		(I)		(J)		(K)		(L)		(M)		(N)		(N)
	Billing Determinants																
229 230	Demand		14,051,478 6,341,275		0 936		8,673,249 52,422		115,900		5,262,329		0 252		0		0 11,990
230	Customer Bills (Count *12) Energy		13,039,005,303		1,087,210		52,422 3,251,621,209		60 18,392,546		1,824 2,783,973,632		252 26,038,450		43,666,570		34,036,499
232	Fuel		13,039,005,303		1,087,210		3,251,621,209		18,392,546		2,783,973,632		26,038,450		43,666,570		34,036,499
	Unit Costs																
233 234	Demand Customer			\$ \$		\$ \$	26.62 129.87		15.70 216.13	\$ \$	30.74	\$ \$	- 7.742.12	\$		\$ \$	- 1.070.08
234 235	Energy			ծ Տ		ծ \$		ծ \$		ֆ Տ	0.060077	ֆ Տ		\$		ծ Տ	0.001922
236	Fuel			\$	0.039520		0.039520		0.038715			\$	0.039520			\$	0.039520
237	Demand Revenue			\$		\$	230,839,154	\$		\$	161,774,452	\$	-	\$	-	\$	-
238	Customer Revenue				116,580		6,808,294		12,968				1,951,015		#DIV/0!		12,830,218
239	Energy Revenue	•			2,090		6,251,117		34,639		167,253,179		50,058		83,947		65,434
240 241	Fuel Revenue Total Revenue				42,966 161,636		128,502,956 372,401,521		712,070 2,579,035		107,330,488 436,358,119		1,029,031 3,030,104		1,725,688 #DIV/0!		1,345,111 14,240,762
241	Zero-Check			\$		\$		\$		\$		\$	-			\$	-
243	(Excluding Other Revenue and Sale for Resale Revenues) Ratio of Base Revenue to Total Revenue		95.92%		94.91%		96.11%		96.19%		95.96%		96.41%		98.69%		98.69%
244	Total Revenue Requirement Demand	\$	946,704,789	¢	72.909	¢	221,852,357	¢	1,750,121	¢	155,240,521	¢	1,848,119	¢	1,741,525	¢	1,179,150
245	Customer	\$	204,544,672			\$	6,543,241			\$		\$		\$		ŝ	11,483,629
246	Energy	\$		\$		\$		\$		\$		\$		\$		\$	64,580
247	Fuel	\$	512,591,028		42,966	\$	128,502,956	\$	712,070		107,330,488	\$	1,029,031	\$	1,725,688	\$	1,345,111
248	Total	\$	1,687,760,486	\$	155,597	\$	362,906,309	\$	2,507,986	\$	267,828,455	\$	2,958,227	\$	11,629,784	\$	14,072,470
249	Zero-Check		-		-		-		-		-		-		-		-
	Billing Determinants																
250	Demand		14,051,478		0		8,673,249		115,900		5,262,329		0		0		0
251	Customer Bills (Count *12)		6,341,275		936		52,422		60		1,824		252		0		11,990
252 253	Energy Fuel		13,039,005,303 13,039,005,303		1,087,210 1,087,210		3,251,621,209 3,251,621,209		18,392,546 18,392,546		2,783,973,632 2,783,973,632		26,038,450 26,038,450		43,666,570 43,666,570		34,036,499 34,036,499
	Unit Costs																
254	Demand			\$		\$	25.58		15.10		29.50		-	\$		\$	-
255	Customer			\$		\$	124.82			\$		\$	7,464.03			\$	1,056.11
256 257	Energy Fuel	•		\$ \$		\$ \$	0.001848 0.039520		0.001812 0.038715		0.057651 0.038553	\$ \$	0.001853 0.039520	\$ \$	0.001897 0.039520	\$ \$	0.001897 0.039520
258	Demand Revenue			\$		\$	221,852,357		1,750,121					\$		\$	
259	Customer Revenue			φ	- 110,647	φ	6,543,241	φ	12,474	φ	247,157	φ	- 1,880,936	φ	- #DIV/0!		- 12,662,779
260	Energy Revenue				1,984		6,007,755		33,321		160,497,967		48,260		82,845		64,580
261	Fuel Revenue				42,966		128,502,956		712,070		107,330,488		1,029,031		1,725,688		1,345,111
262	Total Revenue				155,597		362,906,309		2,507,986		423,316,133		2,958,227		#DIV/0!		14,072,470
263	Zero-Check			\$	-	\$	-	\$	-	\$	155,487,678	\$	-		#DIV/0!	\$	-
264	Grid Facility	\$	469.365.198	¢	62.326	¢	6E 140 100	¢	650.086	¢	38.501.178	¢	692.101	¢	8.877.701	s	11 045 200
264 265	Grid Facility - Revenue Requirement Grid Facility - Unit Costs	\$ \$	469,365,198 74.02		62,326		65,142,139 1,242.65		10,834.77		38,501,178 21,108.10		692,101 2,746.43	Ф	8,877,701 #DIV/0!	ծ Տ	11,945,200 996.26
200	Ghu Facility - Unit Costs	φ	74.02	ф	00.59	φ	1,242.65	Ф	10,834.77	Ф	21,108.10	Ф	2,740.43		#DIV/0!	Þ	990.26

Line				Water Heating - Uncontrolled	Industr	ial	Industrial - Low Load Factor	Industrial	Proc Heati		Protective Lighting	Municipal Lighting	
No.	Description		System Total	uw	SL		PL-LLF	PL-HL	PH		APL	MU1	
	(A)		(B)	(1)	(J)		(K)	(L)	(M		(N)	(N)	
	Mitigated Revenue Requirement (Excluding Other Revenue and Sale for Resale Revenues)												
266	Ratio of Unmitigated Revenue to Mitigated Revenue		100.00%	90.56%	-	06.21%	163.98%	104.83	6 1)3.26%	84.20%	67.5	2%
267	Mitigated Amount	_	0	(10,447)		73,757	1,127,768	7,512,265		61,410	(1,551,812)		
	Total Revenue Requirement												
268	Demand	\$	956,237,292	\$ 66,025	\$ 235,6	20,054	\$ 2,869,907	\$ 162,740,844	\$ 1,9	08,458	\$ 1,466,354	\$ 796,1	64
269	Customer	\$	195,012,169			49,301 \$				33,888			
270	Energy	\$	23,919,997			07,755 \$				18,260			
271	Fuel	\$	512,591,028			02,956		\$ 107,330,488		29,031			
272	Total	\$	1,687,760,486	\$ 145,150	\$ 377,0	80,066	\$ 3,635,754	\$ 275,340,720	\$ 3,0	19,637	\$ 10,077,971	\$ 9,959,6	16
273	Zero-Check		-	-		-	-	-		-	-	-	
	Billing Determinants												
274	Demand		14,051,478	0	8,6	673,249	115,900	5,262,329		0	0		0
275	Customer Bills (Count *12)		6,341,275	936		52,422	60	1,824		252	0	11,9	90
276	Energy		13,039,005,303	1,087,210		621,209	18,392,546	2,783,973,632		38,450	43,666,570	34,036,4	
277	Fuel		13,039,005,303	1,087,210	3,251,6	521,209	18,392,546	2,783,973,632	26,0	38,450	43,666,570	34,036,4	99
070	Unit Costs												
278	Demand				\$	27.17					\$ -	\$ -	~~
279	Customer			\$ 107.05		132.56				707.72	#DIV/0!	\$ 713.	
280 281	Energy					001848					\$ 0.001897		
201	Fuel			\$ 0.039520	φ U.	039520 \$	\$ 0.038715	\$ 0.038553	\$ U.(39520	\$ 0.039520	\$ 0.0395	20
282	Demand Revenue			\$-	\$ 235,6	20,054	\$ 2,869,907	\$ 162,740,844	\$	-	\$-	\$-	
283	Customer Revenue			100,200		9,301	20,456	259,098		2,347	#DIV/0!	8,549,93	
284	Energy Revenue			1,984)7,755	33,321	168,010,232		3,260	82,845	64,58	
285	Fuel Revenue	\$	-	42,966	128,50	2,956	712,070	107,330,488	1,02	9,031	1,725,688	1,345,1	
286	Total Revenue			145,150		80,066	3,635,754	438,340,663		19,637	#DIV/0!	9,959,6	16
287	Zero-Check	·		\$ -	\$	- 9	\$-	\$ 162,999,943	\$	-	#DIV/0!	\$ -	
	Total Revenue Requirement (Excluding Fuel)												
288	Demand	\$	956,237,292	\$ 66,025	\$ 235,6	20,054	\$ 2,869,907	\$ 162,740,844	\$ 1,9	08,458	\$ 1,466,354	\$ 796,1	64
289	Customer	\$	195,012,169	\$ 34,175	\$ 6,9	49,301 \$	\$ 20,456	\$ 259,098	\$	33,888			
290	Energy	\$	23,919,997	\$ 1,984	\$ 6,0	07,755 \$	\$ 33,321	\$ 5,010,289		18,260			
291	Total	\$	1,175,169,458	\$ 102,184	\$ 248,5	577,110 \$	\$ 2,923,684	\$ 168,010,232	\$ 1,9	90,607	\$ 8,352,283	\$ 8,614,5	05
292	Percent of Total		100.00%	0.01%		21.15%	0.25%	14.30	6	0.17%	0.71%	0.7	'3%
293	Zero-Check		-	-		-	-	-		-	-	-	

ustrial Low Load Factor Scenario Analy	yaia - miliyalio	1 01 1	ate mored363						13.39%	time	es Svstem Increase		Firs	st Iteration		Г	Second Iteration	
Α	в		С	D	E		F	G	 1	unic	J	к	1113	L	м	N	0	Ρ
		Cu	rrent Revenue	Proposed Revenue	ACC Deficie 7.22%	ency at	ACOSS Rate 0 Increase (%)	Current Subsidy at 4.34% ROR	ax if Increase apped at 1.5x System Increase		sses Over Cap	Classes Under Cap		ditional itigation	Revised Deficiency	Classes Under Cap	Additional Mitigation	Final Revised Deficiency
System Total		\$	1,549,470,354 \$	1,687,760,486	\$ (138,	,290,132)	8.92%											
Residential	RS	\$	669,367,989 \$	787,224,550	\$ (117,	,856,562)	17.61% \$	(49,183,957)	\$ 89,611,576	\$	(28,244,985)	\$-	\$ 2	28,244,985 \$	(89,611,576)	\$ -	\$-	\$ (89,611,576)
Secondary Small [1]	SS	\$	177,532,838 \$	169,816,789	\$ 7,	,716,049	-4.35% \$	21,570,077	\$ 23,718,370	\$	-	\$ 31,297,578	\$ (1	10,532,641) \$	(2,873,552)	\$ 20,764,937	\$ (422,556)	\$ (2,450,996)
Space Conditioning	SH	\$	60,392,654 \$	66,981,713	\$ (6,	,589,059)	10.91% \$	6 (767,646)	\$ 8,085,061	\$	-	\$ 1,496,002	\$	(503,453) \$	(7,092,512)	\$ 992,549	\$ (20,198)	\$ (7,072,314
Space Conditioning - Schools	SE	\$	1,772,196 \$	1,594,925	\$	177,271	-10.00% \$	300,085	\$ -	\$	-	\$ -	\$	- \$	-	\$ -	\$-	\$-
Water Heating - Controlled	СВ	\$	48,109 \$	83,682	\$	(35,573)	73.94% \$	6 (28,894)	\$ 6,441	\$	(29,133)	\$ -	\$	29,133 \$	(6,441)	\$ -	\$-	\$ (6,441)
Water Heating - Uncontrolled	UW	\$	128,012 \$	155,597	\$	(27,585)	21.55% \$	5 (14,830)	\$ 17,138	\$	(10,447)	\$ -	\$	10,447 \$	(17,138)	\$ -	\$-	\$ (17,138)
Secondary Large	SL	\$	357,787,560 \$	362,906,309	\$ (5,	,118,749)	1.43% \$	23,252,142	\$ 47,898,776	\$	-	\$ 42,780,027	\$ (1	14,396,855) \$	(19,515,604)	\$ 28,383,172	\$ (577,583)	\$ (18,938,021)
Industrial - Low Load Factor	PL-LLF	\$	3,635,754 \$	2,507,986	\$ 1,	,127,768	-31.02% \$	1,360,530	\$ -	\$	-	\$-	\$	- \$	-	\$ -	\$-	\$-
Primary Large	PL-HL	\$	258,361,017 \$	267,828,455	\$ (9,	,467,438)	3.66% \$	10,224,060	\$ 34,588,057	\$	-	\$ 25,120,619	\$	(8,453,896) \$	(17,921,334)	\$ 16,666,723	\$ (339,159)	\$ (17,582,175)
Process Heating	PH	\$	2,772,447 \$	2,958,227	\$ ((185,780)	6.70% \$	55,594	\$ 371,161	\$	-	\$ 185,381	\$	(62,387) \$	(248,167)	\$ 122,994	\$ (2,503)	\$ (245,664)
Automatic Protective Lighting	APL	\$	8,888,080 \$	11,629,784	\$ (2,	,741,703)	30.85% \$	(2,470,173)	\$ 1,189,891	\$	(1,551,812)	\$-	\$	1,551,812 \$	(1,189,891)	\$-	\$-	\$ (1,189,891)
Municipal Lighting	MU1	\$	8,783,699 \$	14,072,470	\$ (5,	,288,771)	60.21% \$	(4,296,990)	\$ 1,175,917	\$	(4,112,854)		\$	4,112,854 \$	(1,175,917)		\$-	÷ (.,
							\$	6 0		\$	(33,949,232)	\$ 100,879,606	\$	0 \$	(139,652,131)			
														\$	(1,361,999)		Other Revenue	
Notes:																Total Rev	enue Deficiency	\$ (134,241,770)

[1] Includes new rate code MD (Small Metered Device) No rate Reduction

Increase Capped at 1.5 times System Increase

	Current Revenue	Proposed Revenue	ACOSS Deficiency at 7.22% ROR	ACOSS Rate Cu Increase (%) at	rrent Subsidy t 4.34% ROR	Max if Increase capped at 1.5x System Increase	sses Over Cap	Classes Under Cap	Additional Mitigation	Revised C Deficiency	lasses Under Cap	Additional I Mitigation	Final Revised Deficiency
System Total	\$ 1,549,470,354 \$	1,687,760,486	\$ (138,290,132)	8.92%									
Residential Small C&I Large C&I Lighting	\$ 669,367,989 \$ \$ 239,873,810 \$ \$ 622,556,777 \$ \$ 17,671,779 \$	787,224,550 238,632,706 636,200,977 25,702,253	\$ 1,241,104	-0.52% \$ 2.19% \$	(49,183,957) 21,058,793 34,892,326 (6,767,163)	 \$ 89,611,576 \$ \$ 31,827,009 \$ \$ 82,857,994 \$ \$ 2,365,808 \$ 	(28,244,985) \$ (39,580) \$ - \$ (5,664,666) \$	32,793,580 \$ 68,086,026 \$	28,244,985 \$ (10,996,514) \$ (22,913,137) \$ 5,664,666 \$	(89,611,576) \$ (9,989,642) \$ (37,685,105) \$ (2,365,808) \$	21,757,486 \$ 45,172,889 \$	(442,754) \$	(89,611,576) (9,546,888) (36,765,859) (2,365,808)
				\$	0	\$	(33,949,232) \$	100,879,606 \$	- \$	(139,652,131) \$	66,930,375 \$	(1,361,999) \$	(138,290,132)

Final Mitigation (same end result as

AES INDIANA

Industrial Low Load Factor Scenario Analysis - Mitigation

													Con	npany's Proposal f	for c	other
A	В	Q	R		S	т	U		v		w	x		Y		z
		Final Rate Incr.	Revised Revenue Requirement	ı	Revised Mitigation	Current Subsidy Eliminated (%)	Revenue to Cost Ratio		roposed Case inal Rev Req	\$ I	Difference	% Difference		ïnal Revenue Requirement	N	Total Aitigation
System Total																
Residential	RS	13.39%	\$ 758,979,565	\$	(28,244,985)	42.57%	0.96	\$	758,979,565	\$	-	0.00%	\$	758,979,565	\$	(28,244,985)
Secondary Small [1]	SS	1.38%	\$ 179,983,835	\$	10,167,046	52.87%	1.06	\$	180,219,857	\$	236,022	0.13%	\$	180,219,857	\$	10,403,068
Space Conditioning	SH	11.71%	\$ 67,464,968	\$	483,255	162.95%	1.01	\$	67,475,406	\$	10,438	0.02%	\$	67,475,406	\$	493,693
Space Conditioning - Schools	SE	0.00%	\$ 1,772,196	\$	177,271	40.93%	1.11	\$	1,772,196	\$	-	0.00%	\$	1,772,196	\$	177,271
Water Heating - Controlled	СВ	13.39%	\$ 54,550	\$	(29,133)	-0.83%	0.65	\$	54,550	\$	-	0.00%	\$	54,550	\$	(29,133)
Water Heating - Uncontrolled	UW	13.39%	\$ 145,150	\$	(10,447)	29.55%	0.93	\$	145,150	\$	-	0.00%	\$	145,150	\$	(10,447)
Secondary Large	SL	5.29%	\$ 376,725,580	\$	13,819,271	40.57%	1.04	\$	377,080,066	\$	354,486	0.09%	\$	377,080,066	\$	14,173,757
Industrial - Low Load Factor	PL-LLF	0.00%	\$ 3,635,754	\$	1,127,768	17.11%	1.45	\$	278,976,474	\$	(602,472)	-0.22%	\$	3,635,754	\$	1,127,768
Primary Large	PL-HL	6.81%	\$ 275,943,192	\$	8,114,737	20.63%	1.03	1					\$	275,340,720	\$	7,512,265
Process Heating	PH	8.86%	\$ 3,018,111	\$	59,884	-7.72%	1.02	\$	3,019,637	\$	1,527	0.05%	\$	3,019,637	\$	61,410
Automatic Protective Lighting	APL	13.39%	\$ 10,077,971	\$	(1,551,812)	37.18%	0.87	\$	10,077,971	\$	-	0.00%	\$	10,077,971	\$	(1,551,812)
Municipal Lighting	MU1	13.39%		\$	(4,112,854)	4.29%	0.71	\$	9,959,616		-	0.00%	\$	9,959,616	\$	(4,112,854)
		9.01%	\$ 1,687,760,486	\$	0		1.00	\$	1,687,760,486	\$	0		\$	1,687,760,486	\$	0

Notes:

[1] Includes new rate code MD (Small Metered Device) No rate Reduction

Increase Capped at 1.5 times System Increase

System Total		evised Revenue Requirement	Revised Mitigation	Current Subsidy Eliminated (%)	Revenue to Cost Ratio		oposed Case nal Rev Req	\$ Differen	e % Difference		Final Revenue Requirement	Total Mitigation
Residential Small C&I	13.39% \$ 3.98% \$	758,979,565 \$ 249,420,698 \$	10,787,992	48.77%	0.96 1.05	\$ \$	758,979,565 249,667,157	\$ 246,4		\$ \$	249,667,157	\$ (28,244,985) \$ 11,034,451
Large C&I Lighting	5.91% \$ 13.39% \$	659,322,636 \$ 20.037,587 \$	- , , ,	33.73% 16.29%	1.04 0.78	\$ \$	659,076,177 20.037.587		59) -0.04% - 0.00%	\$ \$	659,076,177 20.037.587	\$ 22,875,200 \$ (5,664,666)
	9.01% \$	1,687,760,486 \$	(11)	10.2070	1.00	\$	1,687,760,486		0	\$	1,687,760,486	(1) (1) (1)

Industrial Low Load Factor Scenario Analysis Class Cost of Service - Industrial Rate Classes Test Year Ended December 31, 2022

				Pri	mary Service (Large)	Fac	High Load ctor (Primary istribution)	F	High Load actor (Sub ansmission)		ligh Loac Factor ansmissio
ne No.	Description	Ind	lustrial Total		PL (C)		HL1 (D)		HL2 (E)		HL3 (F)
	(A)		(B)		(C)		(D)		(⊏)		(Г)
	Functional Revenue Requirement										
	Allocation of the Revenue Requirement - Demand Comp	onent									
1	<u>Production</u>										
2	Allocated Production Demand Cost	\$	121,910,355	\$	52,240,972	\$	52,047,760	\$	7,936,662	\$	9,684,9
3	Demand Billing Determinants		5,262,329		2,245,522		2,237,217		350,806		428,7
4	Loss Factor Adjustment				1.058		1.058		1.029		1.0
5	Adjusted Demand Billing Determinants		5,543,541		2,375,516		2,366,730		360,898		440,3
6	Cost Allocation Factors		100.00%	~	42.85%		42.69%	~	6.51%	~	7.9
7	Production Demand Charge	\$	23.17	\$	23.26	Ş	23.26	Ş	22.62	Ş	22
8	<u>Transmission</u>		17 404 407	¢	7 4/4 705	¢	7 (00 1 (0	¢	1 10 4 00 4	¢	1 00 4 0
9	Allocated Transmission Demand Cost		17,424,607	\$	7,466,785	\$	7,439,169	\$	1,134,384	\$	1,384,2
10	Demand Billing Determinants		5,262,329		2,245,522		2,237,217		350,806		428,7
11	Loss Factor Adjustment Adjusted Demand Billing Determinants		5 5 40 5 41		1.058		1.058		1.029		1.0
12	, 0		5,543,541		2,375,516		2,366,730		360,898		440,3
13 14	Cost Allocation Factors Transmission Demand Charge	\$	100.00% 3.31	\$	42.85% 3.33		42.69% 3.33	s	6.51% 3.23	s	7.9
	_										
15	Total Production and Transmission	\$	139,334,962	\$	59,707,757	\$	59,486,929	\$	9,071,046	\$	
16	Demand Billing Determinants		5,262,329	\$	2,245,522		2,237,217		350,806 25.86		428,7
17	Production and Transmission Demand Charge Distribution and Distribution Primary	\$	26.48	<u> </u>	26.59	\$	26.59	\$		\$	
18 19 20	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost	\$	7,427,190 15,012,300	Ŷ	20.37	2	26.37	\$		Ŷ	
18 19	Distribution and Distribution Primary Allocated Station Equipment	<u> </u>	7,427,190		20.37	\$	26.39	>		•	
18 19 20	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost	<u> </u>	7,427,190 15,012,300	<u> </u>	2,245,522	\$ 	2,237,217	<u>></u>	350,806	,	
18 19 20 21	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment	<u> </u>	7,427,190 15,012,300 22,439,490			<u> </u>		>		• 	
18 19 20 21 22 23 24	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants	<u> </u>	7,427,190 15,012,300 22,439,490		2,245,522 1.058 2,375,516	<u> </u>	2,237,217 1.058 2,366,730	>	350,806 - -	.	428,7
18 19 20 21 22 23	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment	<u> </u>	7,427,190 15,012,300 22,439,490 5,262,329		2,245,522 1.058		2,237,217 1.058	>	350,806	<u> </u>	428,7
18 19 20 21 22 23 24	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants	<u> </u>	7,427,190 15,012,300 22,439,490 5,262,329 4,742,246	\$	2,245,522 1.058 2,375,516	\$	2,237,217 1.058 2,366,730		350,806 - -	\$	428,7
18 19 20 21 22 23 24 25 26 27	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants	\$	7,427,190 15,012,300 22,439,490 5,262,329 4,742,246 100.00% 22,439,490 5,262,329	\$	2,245,522 1.058 2,375,516 50.09% 11,240,531 2,245,522	\$	2,237,217 1.058 2,366,730 49,91% 11,198,958 2,237,217	\$	350,806 - -	\$	428,7 0. 428,7
18 19 20 21 22 23 24 25 26	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary	\$	7,427,190 15,012,300 22,439,490 5,262,329 4,742,246 100,00% 22,439,490		2,245,522 1.058 2,375,516 50.09% 11,240,531		2,237,217 1.058 2,366,730 49,91% 11,198,958		350,806 - - 0.00% -		428,7
18 19 20 21 22 23 24 25 26 27	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants	\$ \$ \$	7,427,190 15,012,300 22,439,490 5,262,329 4,742,246 100.00% 22,439,490 5,262,329	\$	2,245,522 1.058 2,375,516 50.09% 11,240,531 2,245,522	\$	2,237,217 1.058 2,366,730 49,91% 11,198,958 2,237,217	\$	350,806 - 0.00% - 350,806	\$	428,7
18 19 20 21 22 23 24 25 26 27 28 29 30	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge	\$ \$ \$ \$	7,427,190 15,012,300 22,439,490 5,262,329 4,742,246 100.00% 22,439,490 5,262,329 4.26 161,774,452 5,262,329	\$	2,245,522 1.058 2,375,516 50.09% 11,240,531 2,245,522 5.01	\$	2,237,217 1.058 2,366,730 49,91% 11,198,958 2,237,217 5.01	\$	350,806 - - 0.00% - 350,806 -	\$	428,7 0. 428,7 11,069,7 428,7
18 19 20 21 22 23 24 25 26 27 28 29	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component	\$ \$ \$	7,427,190 15,012,300 22,439,490 5,262,329 4,742,246 100.00% 22,439,490 5,262,329 4.26 161,774,452	\$	2,245,522 1.058 2,375,516 50.09% 11,240,531 2,245,522 5.01 70,948,288	\$	2,237,217 1.058 2,366,730 49,91% 11,198,958 2,237,217 5.01 70,685,888	\$	350,806 - - 0.00% - 350,806 - 9,071,046	\$	428,7 0.0 428,7 11,069,2 428,7
18 19 20 21 22 23 24 25 26 27 28 29 30	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants	\$ \$ \$ \$ \$	7,427,190 15,012,300 22,439,490 5,262,329 4,742,246 100.00% 22,439,490 5,262,329 4.26 161,774,452 5,262,329	\$ \$ \$	2,245,522 1.058 2,375,516 50.09% 11,240,531 2,245,522 5.01 70,948,288 2,245,522	\$ \$	2,237,217 1.058 2,366,730 49,91% 11,198,958 2,237,217 5.01 70,685,888 2,237,217	\$ \$	350,806 - - 0.00% - 350,806 - 9,071,046 350,806	\$ \$ \$	428,7 0.0 428,7 11,069,2 428,7
18 19 20 21 22 23 24 25 26 27 28 29 30 31	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Cost Allocation Factors Total Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants	\$ \$ \$ \$ \$	7,427,190 15,012,300 22,439,490 5,262,329 4,742,246 100.00% 22,439,490 5,262,329 4.26 161,774,452 5,262,329	\$ \$ \$	2,245,522 1.058 2,375,516 50.09% 11,240,531 2,245,522 5.01 70,948,288 2,245,522	\$ \$	2,237,217 1.058 2,366,730 49,91% 11,198,958 2,237,217 5.01 70,685,888 2,237,217	\$ \$	350,806 - - 0.00% - 350,806 - 9,071,046 350,806	\$ \$ \$	428,7 0.0 428,7 11,069,2 428,7
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Dottal Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Distribution of the Revenue Requirement - Customer Component Demand Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Distribution Primary Allocation of the Revenue Requirement - Customer Component Distribution Primary Allocation of the Revenue Requirement - Customer Component	\$ \$ \$ \$ \$	7,427,190 15,012,300 22,439,490 5,262,329 4,742,246 100.00% 22,439,490 5,262,329 4.26 161,774,452 5,262,329 30.74	\$ \$ \$	2,245,522 1.058 2,375,516 50.09% 11,240,531 2,245,522 5.01 70,948,288 2,245,522	\$ \$	2,237,217 1.058 2,366,730 49,91% 11,198,958 2,237,217 5.01 70,685,888 2,237,217	\$ \$	350,806 - - 0.00% - 350,806 - 9,071,046 350,806	\$ \$ \$	428,7 0.0 428,7 11,069,2 428,7
18 19 20 21 22 23 24 25 26 27 28 27 28 29 30 31 32 33 34 35	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Customer Component Demand Billing Determinants Total Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Distribution Primary Allocated Distribution Primary Cost Number of Customers	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,427,190 15,012,300 22,439,490 5,262,329 4,742,246 100.00% 22,439,490 5,262,329 4.26 161,774,452 5,262,329 30.74 19,162 146	\$ \$ \$	2,245,522 1.058 2,375,516 50.09% 11,240,531 2,245,522 5.01 70,948,288 2,245,522	\$ \$	2,237,217 1.058 2,366,730 49,91% 11,198,958 2,237,217 5.01 70,685,888 2,237,217	\$ \$	350,806 - - 0.00% - 350,806 - 9,071,046 350,806	\$ \$ \$	428,7 0.0 428,7 11,069,2 428,7
18 19 20 21 22 23 24 25 26 27 28 27 28 29 30 31 32 33 34 35 36	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Distribution Primary Allocated Distribution Primary Cost Number of Customers Distribution Primary Cost Per Customer	\$ \$ \$ \$ \$ \$ \$ \$	7,427,190 15,012,300 22,439,490 5,262,329 4,742,246 100.00% 22,439,490 5,262,329 4.26 161,774,452 5,262,329 30.74 19,162 146 131	\$ \$ \$	2,245,522 1.058 2,375,516 50.09% 11,240,531 2,245,522 5.01 70,948,288 2,245,522 31.60	\$ \$	2,237,217 1.058 2,366,730 49,91% 11,198,958 2,237,217 5.01 70,685,888 2,237,217 31.60	\$ \$	350,806 - - 0.00% - 350,806 - 9,071,046 350,806	\$ \$ \$	428,7 0.0 428,7 11,069,2 428,7
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocated Distribution Primary Allocated Distribution Primary Distribution of the Revenue Requirement - Customer Component Distribution Primary Distribution Primary Distribution Primary Distribution Primary Distribution Primary Distribution Primary Cost Per Customer	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,427,190 15,012,300 22,439,490 5,262,329 4,742,246 100.00% 22,439,490 5,262,329 4.26 161,774,452 5,262,329 30.74 19,162 146 131 146	\$ \$ \$	2,245,522 1.058 2,375,516 50.09% 11,240,531 2,245,522 5.01 70,948,288 2,245,522 31.60	\$ \$ \$	2,237,217 1.058 2,366,730 49,91% 11,198,958 2,237,217 5.01 70,685,888 2,237,217 31.60	\$ \$ \$	350,806 - - 0.00% - 350,806 - 9,071,046 350,806	\$ \$ \$	428,7 0. 428,7 11,069,7 428,7
18 19 20 21 22 23 24 25 26 27 28 27 28 29 30 31 32 33 34 35 36	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Distribution Primary Allocated Distribution Primary Cost Number of Customers Distribution Primary Cost Per Customer	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,427,190 15,012,300 22,439,490 5,262,329 4,742,246 100.00% 22,439,490 5,262,329 4.26 161,774,452 5,262,329 30.74 19,162 146 131	\$ \$ \$	2,245,522 1.058 2,375,516 50.09% 11,240,531 2,245,522 5.01 70,948,288 2,245,522 31.60	\$ \$	2,237,217 1.058 2,366,730 49,91% 11,198,958 2,237,217 5.01 70,685,888 2,237,217 31.60	\$ \$ \$	350,806 - - 0.00% - 350,806 - 9,071,046 350,806	\$ \$ \$	428,7 0. 428,7 11,069,7 428,7
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocated Distribution Primary Allocated Distribution Primary Distribution of the Revenue Requirement - Customer Component Distribution Primary Distribution Primary Distribution Primary Distribution Primary Distribution Primary Distribution Primary Cost Per Customer	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,427,190 15,012,300 22,439,490 5,262,329 4,742,246 100.00% 22,439,490 5,262,329 4.26 161,774,452 5,262,329 30.74 19,162 146 131 146	\$ \$ \$	2,245,522 1.058 2,375,516 50.09% 11,240,531 2,245,522 5.01 70,948,288 2,245,522 31.60	\$ \$ \$	2,237,217 1.058 2,366,730 49,91% 11,198,958 2,237,217 5.01 70,685,888 2,237,217 31.60	\$ \$ \$	350,806 - - 0.00% - 350,806 - - 9,071,046 350,806 25.86	\$ \$ \$	428,7 0.0 428,7 11,069,2 428,7
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Distribution Primary Allocated Distribution Primary Cost Number of Customers Distribution Primary Cost Per Customer Number of Customers by Rate Class Total Distribution Primary Cost	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,427,190 15,012,300 22,439,490 5,262,329 4,742,246 100.00% 22,439,490 5,262,329 4.26 161,774,452 5,262,329 30.74 19,162 146 131 146	\$ \$ \$	2,245,522 1.058 2,375,516 50.09% 11,240,531 2,245,522 5.01 70,948,288 2,245,522 31.60 120 15,749	\$ \$ \$	2,237,217 1.058 2,366,730 49,91% 11,198,958 2,237,217 5.01 70,685,888 2,237,217 31.60	\$ \$ \$	350,806 - - 0.00% - 350,806 - - 9,071,046 350,806 25.86	\$ \$ \$	428,7 0.0 428,7 11,069,2 428,7
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Total Revenue Requirement - Demand Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocated Distribution Primary Cost Number of Customers Distribution Primary Cost Number of Customers by Rate Class Total Distribution Primary Cost Meter Costs Allocated Meter Costs Total Meter Embedded Cost	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,427,190 15,012,300 22,439,490 5,262,329 4,742,246 100.00% 22,439,490 5,262,329 4.26 161,774,452 5,262,329 30.74 19,162 146 131 146 19,162	\$ \$ \$	2,245,522 1.058 2,375,516 50.09% 11,240,531 2,245,522 5.01 70,948,288 2,245,522 31.60	\$ \$ \$	2,237,217 1.058 2,366,730 49,91% 11,198,958 2,237,217 5.01 70,685,888 2,237,217 31.60	\$ \$ \$ \$	350,806 - - 0.00% - 350,806 - - 9,071,046 350,806 25.86	\$ \$ \$ \$	428,7 0.0 428,7 11,069,2 428,7 25
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Distribution and Distribution Primary Allocated Station Equipment Allocated Primary Distribution Demand Cost Total Distribution Demand Billing Determinants Loss Factor Adjustment Adjusted Demand Billing Determinants Cost Allocation Factors Total Distribution and Distribution Primary Demand Billing Determinants Distribution Demand Charge Total Revenue Requirement - Demand Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Billing Determinants Total Demand Charge Allocation of the Revenue Requirement - Customer Component Demand Charge Allocated Distribution Primary Cost Number of Customers Distribution Primary Cost Per Customer Number of Customers by Rate Class Total Distribution Primary Cost Meter Costs Allocated Meter Costs	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,427,190 15,012,300 22,439,490 5,262,329 4,742,246 100.00% 22,439,490 5,262,329 4.26 161,774,452 5,262,329 30.74 19,162 146 131 146 19,162 146	\$ \$ \$ \$	2,245,522 1.058 2,375,516 50.09% 11,240,531 2,245,522 5.01 70,948,288 2,245,522 31.60 120 15,749	\$ \$ \$ \$ \$	2,237,217 1.058 2,366,730 49,91% 11,198,958 2,237,217 5.01 70,685,888 2,237,217 31.60	\$ \$ \$ \$	350,806 - - 0.00% - 350,806 - 9,071,046 350,806 25.86 - - - -	\$ \$ \$ \$ \$	25. 428,7

Industrial Low Load Factor Scenario Analysis Class Cost of Service - Industrial Rate Classes Test Year Ended December 31, 2022

			Pr	imary Service (Large)	High Load Factor (Primary Distribution)		High Load Factor (Sub ransmission)	High Load Factor (Transmissior
e No.	Description	Industrial Total		PL	HL1		HL2	HL3
	(A)	(B)		(C)	(D)		(E)	(F)
14	Ratio Check	1.50		100			-	
45	Number of Customers by Rate Class	153		120	26		5	0.00
16 17	Per Customer Meter Cost - Actual	3,244		2,804	4,604		4,822	8,00
17 10	Scaling of Meter Cost - Actual	2/0		1.00	1.64 514		1.72 539	2.8
18 10	Per Customer Meter Cost - Allocated	362						
49 50	Scaling of Meter Cost - Allocated Check			1.00 TRUE	1.64 TRUE		1.72 TRUE	2.8 TRUE
50	Check			IRUE	IRUE		IRUE	IKUE
51	Additional Customer Costs							
52	Allocated Additional Customer Costs	\$ 182,942						
53	Number of Customers	153						
54	Additional Customer Costs Per Customer	\$ 1,196						
55	Number of Customers by Rate Class	153		120	26		5	
56	Total Additional Customer Costs Allocated	\$ 182,942	\$	143,484	\$ 31,088	\$	5,978	\$ 2,39
57	Total Revenue Requirement - Customer Component	\$ 257,560	\$	196,830	\$ 47,876		8,673	\$ 4,18
58	Customer Bills by Rate Class	1,836		1,440	312		60	
59	Total Customer Charge	\$ 140.28	\$	136.69	\$ 153.45	\$	144.55	\$ 174.
(3	Energy at the Meter	2 717 656 832		1 068 995 321	1 232 832 303		173 222 008	242 607 2
53 54	Energy at the Meter Line Loss Factor	2,717,656,832		1,068,995,321 1.047	1,232,832,303 1.047		173,222,008 1.026	1.02
64 65	Line Loss Factor Energy at Source	2,836,019,801		1.047	1.047		1.026 177,790,117	1.02 248,461,94
54 55 56	Line Loss Factor Energy at Source Cost Allocation Factors	2,836,019,801 100.00%		1.047 1,119,123,958 39.46%	1.047 1,290,643,785 45.51%	7	1.026 177,790,117 6.27%	1.02 248,461,94 8.7
54 55 56 57	Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component	2,836,019,801 100.00% \$5,221,168	\$	1.047 1,119,123,958 39.46% 2,060,329	1.047 1,290,643,785 45.51% \$ 2,376,100	% \$	1.026 177,790,117 6.27% 327,315	1.02 248,461,94 8.7 \$ 457,42
54 55 56 57 58	Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter	2,836,019,801 100.00% \$ 5,221,168 2,717,656,832	\$	1.047 1,119,123,958 39.46% 2,060,329 1,068,995,321	1.047 1,290,643,785 45.51% \$ 2,376,100 1,232,832,303	\$	1.026 177,790,117 6.27% 327,315 173,222,008	1.0 248,461,9 8.7 \$ 457,4 242,607,2
54 55 56 57	Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component	2,836,019,801 100.00% \$ 5,221,168 2,717,656,832 \$ 0.001921	\$	1.047 1,119,123,958 39.46% 2,060,329	1.047 1,290,643,785 45.51% \$ 2,376,100	\$	1.026 177,790,117 6.27% 327,315	1.0 248,461,9 8.7 \$ 457,4 242,607,2
54 55 56 57 58 59 70	Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocation of the Revenue Requirement - Fuel Component	2,836,019,801 100.00% \$ 5,221,168 2,717,656,832 \$ 0.001921	\$	1.047 1,119,123,958 39.46% 2,060,329 1,068,995,321	1.047 1,290,643,785 45.51% \$ 2,376,100 1,232,832,303	\$	1.026 177,790,117 6.27% 327,315 173,222,008	1.0 248,461,9 8.7 \$ 457,4 242,607,2
54 55 56 57 58 59 70 71	Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocation of the Revenue Requirement - Fuel Component Allocated Fuel Costs	2,836,019,801 100.00% \$ 5,221,168 2,717,656,832 \$ 0.001921 \$ 107,330,488	\$ \$	1.047 1,119,123,958 39.46% 2.060,329 1,068,995,321 0.001927	1.047 1,290,643,785 45.51% \$ 2,376,100 1,232,832,303 \$ 0.001927	\$ \$	1.026 177,790,117 6.27% 327,315 173,222,008 0.001890	1.0 248,461,9 8.7 \$ 457,4 242,607,2 \$ 0.0018
54 55 56 57 58 59 70 71 72	Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocation of the Revenue Requirement - Fuel Component Allocated Fuel Costs Energy at the Meter	2,836,019,801 100.00% \$ 5,221,168 2,717,656,832 \$ 0.001921	\$ \$	1.047 1,119,123,958 39.46% 2.060.329 1.068,995,321 0.001927	1.047 1,290,643,785 45.51% \$ 2,376,100 1,232,832,303 \$ 0.001927 1,232,832,303	\$ \$	1.026 177,790,117 6.27% 327,315 173,222,008 0.001890	1.0 248,461,9 8.7 457,4 242,607,2 \$ 0.0018 242,607,2
54 55 56 57 58 59 70 71 72 73	Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocation of the Revenue Requirement - Fuel Component Allocated Fuel Costs Energy at the Meter Line Loss Factor	2.836,019,801 100.00% \$ 5,221,168 2.717,656,832 \$ 0.001921 \$ 107,330,488 2,717,656,832	\$	1.047 1,119,123,958 39.46% 2.060.329 1.068,995,321 0.001927 1.068,995,321 1.047	1.047 1,290,643,785 45.51% \$ 2,376,100 1,232,832,303 \$ 0.001927 1,232,832,303 1,232,832,303 1,047	\$ \$	1.026 177,790,117 6.27% 327,315 173,222,008 0.001890 173,222,008 1.026	248,461,9 \$ 457,4 \$ 242,607,2 \$ 0.0018 242,607,2 1.0
54 55 56 57 58 59 70 71 72 73 74	Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocation of the Revenue Requirement - Fuel Component Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at Source	2.836,019,801 100.00% \$ 5,221,168 2.717,656,832 \$ 0.001921 \$ 107,330,488 2,717,656,832 2,836,019,801	\$	1.047 1,119,123,958 39.46% 2,060,329 1,068,995,321 0.001927 1,068,995,321 1.047 1,119,123,958	1.047 1,290,643,785 45.51% \$ 2,376,100 1,232,832,303 \$ 0.001927 1,232,832,303 1,047 1,290,643,785	5 5	1.026 177,790,117 6.27% 327,315 173,222,008 0.001890 173,222,008 1.026 177,790,117	1.0 248,461,9 8.7 242,607,2 \$ 0.0018 242,607,2 1.0 248,461,9
54 55 56 57 58 59 70 71 72 73	Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocation of the Revenue Requirement - Fuel Component Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors	2.836,019,801 100.00% \$ 5,221,168 2.717,656,832 \$ 0.001921 \$ 107,330,488 2,717,656,832	\$	1.047 1,119,123,958 39.46% 2.060.329 1.068,995,321 0.001927 1.068,995,321 1.047	1.047 1,290,643,785 45.51% \$ 2,376,100 1,232,832,303 \$ 0.001927 1,232,832,303 1,047 1,290,643,785	5 5	1.026 177,790,117 6.27% 327,315 173,222,008 0.001890 173,222,008 1.026 177,790,117 6.27%	1.0 248,461,9 8.7 242,607,2 \$ 0.0018 242,607,2 242,607,2 1.0 248,461,9 8.7
54 55 56 57 58 59 70 71 72 73 74 75	Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocation of the Revenue Requirement - Fuel Component Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component	2,836,019,801 100.00% \$ 5,221,168 2,717,656,832 \$ 0.001921 \$ 107,330,488 2,717,656,832 2,836,019,801 100.00%	\$	1.047 1,119,123,958 39,46% 2,060,329 1,068,995,321 0.001927 1,068,995,321 1.047 1,119,123,958 39,46% 42,353,767	1.047 1,290,643,785 45.51% \$ 2,376,100 1,232,832,303 \$ 0.001927 1,232,832,303 1,232,832,303 1,232,832,303 1,232,832,303 1,047 1,290,643,785 45.51% \$ 48,845,014	\$	1.026 177,790,117 6.27% 327,315 173,222,008 0.001890 173,222,008 1.026 177,790,117	1.0 248,461,9 8.7 457,4 242,607,2 \$ 0.0018 242,607,2 1.0 248,461,9 8.7 \$ 9,403,1
54 55 56 57 58 59 70 71 72 73 74 75 76	Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocation of the Revenue Requirement - Fuel Component Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors	2,836,019,801 100.00% \$ 5,221,168 2,717,656,832 \$ 0.001921 \$ 107,330,488 2,717,656,832 2,836,019,801 100.00% \$ 107,330,488	\$	1.047 1,119,123,958 39.46% 2,060,329 1,068,995,321 0.001927 1,068,995,321 1.047 1,119,123,958 39.46%	1.047 1,290,643,785 45.51% \$ 2,376,100 1,232,832,303 \$ 0.001927 1,232,832,303 1,047 1,290,643,785 45.51%	5 \$ \$	1.026 177,790,117 6.27% 327,315 173,222,008 0.001890 173,222,008 1.026 177,790,117 6.27% 6,728,550	1.0: 248,461,9 8.7 457,4: 242,607,20 \$ 0.0018 242,607,20 1.0: 248,461,9 8.7 \$ 9,403,1 242,607,20
54 55 56 57 58 59 70 71 72 73 74 75 76 77	Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocation of the Revenue Requirement - Fuel Component Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component Energy at the Meter	2,836,019,801 100.00% \$ 5,221,168 2,717,656,832 \$ 0.001921 \$ 107,330,488 2,717,656,832 2,836,019,801 100.00% \$ 107,330,488 2,717,656,832	\$ \$	1.047 1,119,123,958 39,46% 2,060,329 1,068,995,321 0.001927 1,068,995,321 1,068,995,321 1,047 1,119,123,958 39,46% 42,353,767 1,068,995,321	1,047 1,290,643,785 45,51% \$ 2,376,100 1,232,832,303 \$ 0.001927 1,232,832,303 1,047 1,290,643,785 45,51% \$ 48,845,014 1,232,832,303	5 \$ \$	1.026 177,790,117 6.27% 327,315 173,222,008 0.001890 173,222,008 173,222,008 173,222,008 6,728,550 173,222,008	1.02 248,461,9- 8.7 242,607,20 \$ 0.00184 242,607,20 1 .02 248,461,9- 8.7 \$ 9,403,13 242,607,20
54 55 56 57 58 8 59 70 70 71 72 73 74 75 76 77 78	Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocation of the Revenue Requirement - Fuel Component Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component Energy at the Meter Total Fuel Charge	2,836,019,801 100.00% \$ 5,221,168 2,717,656,832 \$ 0.001921 \$ 107,330,488 2,717,656,832 2,836,019,801 100.00% \$ 107,330,488 2,717,656,832 \$ 0.039494	\$ \$	1.047 1,119,123,958 39.46% 2,060,329 1,068,995,321 0.001927 1,068,995,321 1,047 1,119,123,958 39.46% 42,353,767 1,068,995,321 0.039620	1.047 1.290,643,785 45.51% \$ 2,376,100 1,232,832,303 \$ 0.001927 1,232,832,303 1.047 1,290,643,785 45.51% \$ 48,845,014 1,232,832,303 \$ 0.039620	<u>ک</u> ج ج	1.026 177,790,117 6.27% 327,315 173,222,008 0.001890 173,222,008 1.026 177,790,117 6.27% 6,728,550 173,222,008 0.038844	242,607,21 \$ 0.00184 242,607,22 \$ 0.00184 242,607,21 1.02 242,607,21 1.02 248,461,9 8.7 \$ 9,403,1 242,607,22 \$ 0.0387
54 55 56 57 58 59 70 71 72 73 74 75 76 77 78	Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocation of the Revenue Requirement - Fuel Component Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component Energy at the Meter Total Fuel Charge Total Fuel Charge	2,836,019,801 100.00% \$ 5,221,168 2,717,656,832 \$ 0.001921 \$ 107,330,488 2,717,656,832 2,836,019,801 100.00% \$ 107,330,488 2,717,656,832 \$ 0.039494 \$ 161,774,452	\$ \$ \$	1.047 1,119,123,958 39.46% 2,060,329 1,068,995,321 0.001927 1,068,995,321 1.047 1,119,123,958 39.46% 42,353,767 1,068,995,321 0.039620 70,948,288	1.047 1,290,643,785 45.51% \$ 2,376,100 1,232,832,303 \$ 0.001927 1,232,832,303 1.047 1,290,643,785 45.51% \$ 48,845,014 1,232,832,303 \$ 0.039620 \$ 70,685,888	20 \$ \$ \$ \$	1.026 177,790,117 6.27% 327,315 173,222,008 0.001890 173,222,008 1.026 177,790,117 6.27% 6,728,550 173,222,008 0.038844 9,071,046	248,461,9- 8.7 \$ 457,4' 242,607,20 \$ 0.00184 242,607,20 1.00 248,461,9- 8.7 \$ 9,403,13 242,607,20 \$ 0.03875 \$ 0.03875 \$ 11,069,23
55 56 57 58 59 70 71 72 73 74 75 76 77 75 76 77 78 80 80 83	Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocation of the Revenue Requirement - Fuel Component Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component Energy at the Meter Line Loss Factor Energy at the Meter Line Loss Factor Energy at the Meter Total Revenue Requirement - Fuel Component Energy at the Meter Total Fuel Charge Total Functional Revenue Requirement Demand Customer	2.836,019,801 100.00% \$ 5,221,168 2.717,656,832 \$ 0.001921 \$ 107,330,488 2.717,656,832 2,836,019,801 100.00% \$ 107,330,488 2.717,656,832 \$ 0.039494 \$ 161,774,452 257,560	\$ \$ \$	1.047 1,119,123,958 39.46% 2.060,329 1,068,995,321 0.001927 1,068,995,321 1.047 1,119,123,958 39.46% 42,353,767 1,068,995,321 0.039620 70,948,288 196,830	1.047 1.290,643,785 45.51% \$ 2,376,100 1,232,832,303 \$ 0.001927 1,232,832,303 1.047 1,290,643,785 45.51% \$ 48,845,014 1,232,832,303 \$ 0.039620 \$ 70,685,888 47,876	20 \$ \$ \$ \$	1.026 177,790,117 6.27% 327,315 173,222,008 0.001890 173,222,008 1.026 177,790,117 6.27% 6,728,550 173,222,008 0.038844 9,071,046 8,673	248,461,9- 8.7 \$ 457,4' 242,607,20 \$ 0.00184 242,607,20 248,461,9- 8.7 \$ 9,403,13 242,607,20 \$ 0.03875 \$ 0.03875 \$ 111,069,22 4,18
55 56 57 58 59 70 71 72 73 74 75 76 77 78 8 30 831 32	Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocation of the Revenue Requirement - Fuel Component Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at the Meter Cost Allocation Factors Total Revenue Requirement - Fuel Component Energy at the Meter Total Revenue Requirement - Fuel Component Energy at the Meter Total Revenue Requirement - Fuel Component Energy at the Meter Demand Customer Energy	2,836,019,801 100.00% \$ 5,221,168 2,717,656,832 \$ 0.001921 \$ 107,330,488 2,717,656,832 2,836,019,801 100.00% \$ 107,330,488 2,717,656,832 \$ 0.039494 \$ 161,774,452 257,560 5,221,168	\$ \$ \$	1.047 1,119,123,958 39,46% 2,060,329 1,068,995,321 0.001927 1,068,995,321 1,047 1,119,123,958 39,46% 42,353,767 1,068,995,321 0.039620 70,948,288 196,830 2,060,329	1.047 1,290,643,785 45.51% \$ 2,376,100 1,232,832,303 \$ 0.001927 1,232,832,303 \$ 0.001927 1,232,832,303 1.047 1,290,643,785 45.51% \$ 48,845,014 1,232,832,303 \$ 0.039620 \$ 70,685,888 47,876 2,376,100	20 \$ \$ \$ \$	1.026 177,790,117 6.27% 327,315 173,222,008 0.001890 173,222,008 1.026 177,790,117 6.27% 6,728,550 173,222,008 0.038844 9,071,046 8,673 327,315	242,607,20 0.00188 242,607,20 1.00 248,461,9 8.7 9 ,403,13 242,607,20 \$ 0.0387 \$ 0.0387 \$ 11,069,22 \$ 11
55 56 57 58 59 70 71 72 73 74 75 76 77 75 76 77 78 80 80 83	Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Energy Component Energy at the Meter Total Energy Charge Allocation of the Revenue Requirement - Fuel Component Allocated Fuel Costs Energy at the Meter Line Loss Factor Energy at Source Cost Allocation Factors Total Revenue Requirement - Fuel Component Energy at the Meter Line Loss Factor Energy at the Meter Line Loss Factor Energy at the Meter Total Revenue Requirement - Fuel Component Energy at the Meter Total Fuel Charge Total Functional Revenue Requirement Demand Customer	2.836,019,801 100.00% \$ 5,221,168 2.717,656,832 \$ 0.001921 \$ 107,330,488 2.717,656,832 2,836,019,801 100.00% \$ 107,330,488 2.717,656,832 \$ 0.039494 \$ 161,774,452 257,560	\$ \$ \$	1.047 1,119,123,958 39.46% 2.060,329 1,068,995,321 0.001927 1,068,995,321 1.047 1,119,123,958 39.46% 42,353,767 1,068,995,321 0.039620 70,948,288 196,830	1.047 1.290,643,785 45.51% \$ 2,376,100 1,232,832,303 \$ 0.001927 1,232,832,303 1.047 1,290,643,785 45.51% \$ 48,845,014 1,232,832,303 \$ 0.039620 \$ 70,685,888 47,876	20 \$ \$ \$ \$	1.026 177,790,117 6.27% 327,315 173,222,008 0.001890 173,222,008 1.026 177,790,117 6.27% 6,728,550 173,222,008 0.038844 9,071,046 8,673	1.0 248,461,9 8.7 242,607,2 \$ 0.0018 242,607,2 1.0 248,461,9 8.7 \$ 9,403,1 242,607,2 \$ 0.0387 \$ 11 ,069,2 4,1

Industrial Low Load Factor Scenario Analysis Class Cost of Service - Industrial Rate Classes Test Year Ended December 31, 2022

- 14				Pr	imary Service (Large)		High Load Ictor (Primary Distribution)	F	High Load Factor (Sub ransmission)		ligh Loac Factor ansmissio
ie No.	Description	Ind	lustrial Total		PL (C)		HL1 (D)		HL2		HL3
07	(A) Adjusted Revenue Requirement (Excluding		(B)		x = 7	. r I	()	r	(E)		(F)
86	Adjosied kevende kedoliemeni (Excloding			000					1003)		
87	Other Revenue & Sales for Resale										
88	Total Base Revenue Excl. Fuel	\$	160,497,967								
89	Total Revenue Excl. Fuel		167,253,179								
90	Ratio of Base Revenue to Total Revenue		95.96%								
91	Total Functional Revenue Requirement (Excluding Other Rev	enue	and Sale for R	esale	e Revenues)						
92	Demand	\$	155,240,521	\$	68,082,747	\$	67,830,945	\$	8,704,674	\$	10,622,1
93	Customer		247,157		188,880		45,943		8,323		4,0
94	Energy		5,010,289		1,977,114		2,280,132		314,095		438,9
95	Fuel		107,330,488		42,353,767		48,845,014		6,728,550		9,403,1
96	Total Revenue Requirement Excl. Other Revenue	Şź	267,828,455	\$	112,602,508	\$	119,002,034	Ş	15,755,642	Ş	20,468,2
97	Check		TRUE								
98	Billing Determinants		/								
99	Demand		5,262,329		2,245,522		2,237,217		350,806		428,7
100	Customer Bills	0.5	1,836		1,440		312		172 000 000	~	40 (07 (
101	Energy		717,656,832		1,068,995,321		1,232,832,303		173,222,008		42,607,2
102	Fuel	2,,	717,656,832		1,068,995,321		1,232,832,303		173,222,008	2	42,607,2
103	Unit Costs										
105				¢	30.32	¢	30.32	¢	24.81	¢	24
103	Demand	\$	29.50	\$	30.32	Þ	00.02	P	24.01	Þ	21
	Demand Customer	\$ \$	29.50 134.62	э \$	131.17	-	147.25		138.71		
104 105 106 107	Customer Energy Fuel Mitigated Revenue Requirement (Excluding	\$ \$ \$	134.62 0.001844 0.039494	\$ \$ \$	131.17 0.001850 0.039620	\$ \$ \$	147.25 0.001850 0.039620	\$ \$ \$	138.71 0.001813 0.038844	\$ \$	167 0.0018
104	Customer Energy Fuel	\$ \$ \$	134.62 0.001844 0.039494	\$ \$ \$	131.17 0.001850 0.039620	\$ \$ \$	147.25 0.001850 0.039620	\$ \$ \$	138.71 0.001813 0.038844	\$ \$	167 0.0018
104 105 106 107 108 109 110	Customer Energy Fuel Mitigated Revenue Requirement (Excluding	\$ \$ \$	134.62 0.001844 0.039494 her Rever	\$ \$ \$	131.17 0.001850 0.039620 and Sale f	\$ \$ or	147.25 0.001850 0.039620 Resale Re	\$ \$ \$	138.71 0.001813 0.038844	\$ \$	167 0.0018 0.0387
104 105 106 107 108 109 110 111	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigated Amount - Demand Cost Allocation Factors	\$ \$ g Otl	134.62 0.001844 0.039494 her Reven 7,500,324 100.00%	\$ \$ 1UE	131.17 0.001850 0.039620 and Sale f 43.86%	\$ \$ or	147.25 0.001850 0.039620 Resale Re 43.69%	\$ \$ ve	138.71 0.001813 0.038844 nues) 5.61%	\$ \$ \$	167 0.0018 0.0387
104 105 106 107 108 109 110	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand	\$ \$ g Otl	134.62 0.001844 0.039494 her Rever	\$ \$ \$	131.17 0.001850 0.039620 and Sale f	\$ \$ or	147.25 0.001850 0.039620 Resale Re	\$ \$ ve	138.71 0.001813 0.038844 nues)	\$ \$ \$	167 0.0018 0.0387
104 105 106 107 108 109 110 111	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigated Amount - Demand Cost Allocation Factors	\$ \$ g Otl	134.62 0.001844 0.039494 her Reven 7,500,324 100.00%	\$ \$ 1UE	131.17 0.001850 0.039620 and Sale f 43.86%	\$ \$ or	147.25 0.001850 0.039620 Resale Re 43.69%	\$ \$ ve	138.71 0.001813 0.038844 nues) 5.61%	\$ \$ \$	167 0.0018 0.0387
104 105 106 107 108 109 110 111 112	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand	\$ \$ g Ot l \$ \$	134.62 0.001844 0.039494 her Rever	\$ \$ 1UE	131.17 0.001850 0.039620 and Sale f 43.86%	\$ \$ or	147.25 0.001850 0.039620 Resale Re 43.69%	\$ \$ ve	138.71 0.001813 0.038844 nues) 5.61%	\$	167 0.0018 0.0387 6.3 513,2
104 105 106 107 108 109 110 111 112 113 114 115	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer	\$ \$ g Ot l \$ \$	134.62 0.001844 0.039494 her Rever 7,500,324 100.00% 7,500,324 11,941	\$ \$ 1UE	131.17 0.001850 0.039620 and Sale f 43.86% 3,289,364	\$ \$ or	147.25 0.001850 0.039620 Resale Re 43.69% 3,277,199	\$ \$ ve	138.71 0.001813 0.038844 nues) 5.61% 420,560	\$\$	167 0.0018 0.038; 6. 513,2 1.
104 105 106 107 108 109 110 111 112 113 114 115 116	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check	\$ g Ot l \$ \$ \$	134.62 0.001844 0.039494 her Rever 7,500,324 100.00% 7,500,324 11,941 100.00% 11,941 TRUE	\$ \$ IUE \$	131.17 0.001850 0.039620 and Sale f 43.86% 3,289,364 76.42% 9,126	\$ \$ or \$	147.25 0.001850 0.039620 Resale Re 43.69% 3,277,199 18.59% 2,220	\$ \$ ve	138.71 0.001813 0.038844 nues) 5.61% 420,560 3.37%	\$\$	167 0.0018 0.0387 6.3 513,2
104 105 106 107 108 109 110 111 112 113 114 115	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer	\$ g Ot l \$ \$ \$	134.62 0.001844 0.039494 her Rever 7,500,324 100.00% 7,500,324 11,941 100.00% 11,941 TRUE	\$ \$ IUE \$	131.17 0.001850 0.039620 and Sale f 43.86% 3,289,364 76.42% 9,126	\$ \$ or \$	147.25 0.001850 0.039620 Resale Re 43.69% 3,277,199 18.59% 2,220	\$ \$ ve	138.71 0.001813 0.038844 nues) 5.61% 420,560 3.37% 402	\$ \$ \$ \$	167 0.0018 0.038 6. <u>513,3</u> 1.
104 105 106 107 108 109 110 111 112 113 114 115 116 117 118	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Excluding Demand	\$ g Otl \$ \$ \$ Other	134.62 0.001844 0.039494 her Reven 7,500,324 100.00% 7,500,324 11,941 100.00% 11,941 TRUE Revenue and 162,740,844	\$ \$ IUE \$	131.17 0.001850 0.039620 and Sale f 43.86% 3,289,364 76.42% 9,126 e for Resale Re 71,372,112	\$ \$ Or \$ \$	147.25 0.001850 0.039620 Resale Re 43.69% 3,277,199 18.59% 2,220 wes) 71,108,144	\$ \$ ve \$	138.71 0.001813 0.038844 nues) 5.61% 420,560 3.37% 402 9,125,234	\$ \$ \$ \$	167 0.0018 0.0387 6.8 513,2 1.4 11,135,3
104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Iotal Mitigated Functional Revenue Requirement (Excluding Demand Customer	\$ g Otl \$ \$ \$ Other	134.62 0.001844 0.039494 her Rever 7,500,324 100.00% 7,500,324 11,941 100.00% 11,941 TRUE Revenue and 162,740,844 259,098	\$ \$ IUE \$ \$	131.17 0.001850 0.039620 and Sale f 43.86% 3,289,364 76.42% 9,126 e for Resale Re 71,372,112 198,005	\$ \$ Or \$ \$	147.25 0.001850 0.039620 Resale Re 43.69% 3,277,199 18.59% 2,220 wes) 71,108,144 48,162	\$ \$ ve \$	138.71 0.001813 0.038844 nues) 5.61% 420,560 3.37% 402 9,125,234 8,725	\$ \$ \$ \$	167 0.0018 0.0387 6.8 513,2 1.6 1 1.135,3 4,2
104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Excluding Demand Customer Energy	\$ \$ g Otl \$ \$ \$ Other	134.62 0.001844 0.039494 her Rever 7,500,324 100.00% 7,500,324 11,941 100.00% 11,941 TRUE Revenue and 162,740,844 259,098 5,010,289	\$ \$ IUE \$ \$	131.17 0.001850 0.039620 and Sale f 43.86% 3,289,364 76.42% 9,126 e for Resale Re 71,372,112 198,005 1,977,114	\$ \$ Or \$ \$	147.25 0.001850 0.039620 Resale Re 43.69% 3,277,199 18.59% 2,220 Ues) 71,108,144 48,162 2,280,132	\$ \$ ve \$	138.71 0.001813 0.038844 nUes) 5.61% 420,560 3.37% 402 9,125,234 8,725 314,095	\$ \$ \$ \$	167 0.0018 0.0387 6.8 513,2 1.4 11,135,3 4,2 438,5
104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Excluding Demand Customer Energy Fuel	\$ \$ g Otl \$ \$ \$ S \$ Other \$	134.62 0.001844 0.039494 her Rever 7,500,324 100.00% 7,500,324 11,941 100.00% 11,941 TRUE Revenue and 162,740,844 259,098 5,010,289 107,330,488	\$ \$ IUE \$ \$ \$	131.17 0.001850 0.039620 and Sale f 43.86% 3,289,364 76.42% 9,126 2 for Resale Re 71,372,112 198,005 1,977,114 42,353,767	\$ or \$ \$ ven	147.25 0.001850 0.039620 Resale Re 43.69% 3,277,199 18.59% 2,220 ues) 71,108,144 48,162 2,280,132 48,845,014	\$ \$ ve \$ \$	138.71 0.001813 0.038844 nUes) 5.61% 420,560 3.37% 402 9,125,234 8,725 314,095 6,728,550	\$ \$ \$ \$	167 0.0018 0.0387 6.8 513,2 1.6 1 11,135,3 4,2 438,5 9,403,1
104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Excluding Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue	\$ \$ g Otl \$ \$ \$ S \$ Other \$	134.62 0.001844 0.039494 her Rever 7,500,324 100.00% 7,500,324 11,941 100.00% 11,941 TRUE Revenue and 162,740,844 259,098 5,010,289 107,330,488 275,340,720	\$ \$ IUE \$ \$	131.17 0.001850 0.039620 and Sale f 43.86% 3,289,364 76.42% 9,126 e for Resale Re 71,372,112 198,005 1,977,114	\$ \$ Or \$ \$	147.25 0.001850 0.039620 Resale Re 43.69% 3,277,199 18.59% 2,220 Ues) 71,108,144 48,162 2,280,132	\$ \$ ve \$	138.71 0.001813 0.038844 nUes) 5.61% 420,560 3.37% 402 9,125,234 8,725 314,095	\$ \$ \$ \$	167 0.0018 0.0387 6.8 513,2 1.6 1 11,135,3 4,2 438,5 9,403,1
104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Excluding Demand Customer Energy Fuel	\$ \$ g Otl \$ \$ \$ S \$ Other \$	134.62 0.001844 0.039494 her Rever 7,500,324 100.00% 7,500,324 11,941 100.00% 11,941 TRUE Revenue and 162,740,844 259,098 5,010,289 107,330,488	\$ \$ IUE \$ \$ \$	131.17 0.001850 0.039620 and Sale f 43.86% 3,289,364 76.42% 9,126 2 for Resale Re 71,372,112 198,005 1,977,114 42,353,767	\$ or \$ \$ ven	147.25 0.001850 0.039620 Resale Re 43.69% 3,277,199 18.59% 2,220 ues) 71,108,144 48,162 2,280,132 48,845,014	\$ \$ ve \$ \$	138.71 0.001813 0.038844 nUes) 5.61% 420,560 3.37% 402 9,125,234 8,725 314,095 6,728,550	\$ \$ \$ \$	167 0.0018 0.0387 6.8 513,2 1.6 1 11,135,3 4,2 438,5 9,403,1
104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Excluding Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants	\$ \$ g Otl \$ \$ \$ S \$ Other \$	134.62 0.001844 0.039494 her Reven 7,500,324 100.00% 7,500,324 11,941 100.00% 11,941 TRUE Revenue and 162,740,844 259,098 5,010,289 107,330,488 275,340,720 TRUE	\$ \$ IUE \$ \$ \$	131.17 0.001850 0.039620 and Sale f 43.86% 3,289,364 76.42% 9,126 e for Resale Re 71,372,112 198,005 1,977,114 42,353,767 115,900,998	\$ or \$ \$ ven	147.25 0.001850 0.039620 Resale Re 43.69% 3,277,199 18.59% 2,220 Wess) 71,108,144 48,162 2,280,132 48,845,014 122,281,452	\$ \$ ve \$ \$	138.71 0.001813 0.038844 nues) 5.61% 420,560 3.37% 402 9,125,234 8,725 314,095 6,728,550 16,176,604	\$ \$ \$ \$	167 0.0018 0.0387 6.3 513,2 1.1 1.1 11,135,3 4.2 438,5 9,403,1 20,981,6
104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 121 122 123	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Excluding Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants Demand	\$ \$ g Otl \$ \$ \$ S \$ Other \$	134.62 0.001844 0.039494 her Reven 7,500,324 100.00% 7,500,324 11,941 100.00% 11,941 TRUE Revenue and 162,740,844 259,098 5,010,289 107,330,488 275,340,720 TRUE 5,262,329	\$ \$ IUE \$ \$ \$	131.17 0.001850 0.039620 and Sale f 43.86% 3,289,364 76.42% 9,126 e for Resale Re 71,372,112 198,005 1,977,114 42,353,767 115,900,998 2,245,522	\$ or \$ \$ ven	147.25 0.001850 0.039620 Resale Re 43.69% 3,277,199 18.59% 2,220 Wess) 71,108,144 48,162 2,280,132 48,845,014 122,281,452	\$ \$ ve \$ \$	138.71 0.001813 0.038844 nues) 5.61% 420,560 3.37% 402 9,125,234 8,725 314,095 6,728,550 16,176,604	\$ \$ \$ \$	167 0.0018 0.0387 6.8 513,2 1.6 1 11,135,3 4,2 438,9 9,403,1 20,981,6
104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Excluding Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants Demand Customer Bills	\$ \$ g Ot l \$ \$ \$ Other \$?	134.62 0.001844 0.039494 her Reven 7,500,324 100.00% 7,500,324 11,941 100.00% 11,941 TRUE Revenue and 162,740,844 259,098 5,010,289 107,330,488 275,340,720 TRUE 5,262,329 1,836	\$ \$ IUE \$ \$ \$	131.17 0.001850 0.039620 and Sale f 43.86% 3,289,364 76.42% 9,126 2 for Resale Re 71,372,112 198,005 1,977,114 42,353,767 115,900,998 2,245,522 1,440	\$ \$ or \$ \$ \$	147.25 0.001850 0.039620 Resale Re 43.69% 3,277,199 18.59% 2,220 wes) 71,108,144 48,162 2,280,132 48,845,014 122,281,452 2,237,217 312	\$ \$ ve \$ \$	138.71 0.001813 0.038844 nues) 5.61% 420,560 3.37% 402 9,125,234 8,725 314,095 6,728,550 16,176,604 350,806 60	\$ \$ \$ \$ \$	167 0.0018 0.0387 6.8 513,2 1.0 1.1 11,135,3 4,2 438,5 9,403,1 20,981,6 428,7
104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Excluding Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants Demand Customer Bills Energy	\$ \$ g Oth \$ \$ \$ S Other \$ 2,7	134.62 0.001844 0.039494 her Rever 7,500,324 100.00% 7,500,324 11,941 100.00% 11,941 TRUE Revenue and 162,740,844 259,098 5,010,289 107,330,488 275,340,720 TRUE 5,262,329 1,836 717,656,832	\$ \$ \$ \$ \$ \$ \$	131.17 0.001850 0.039620 and Sale f 43.86% 3,289,364 76.42% 9,126 2 for Resale Re 71,372,112 198,005 1,977,114 42,353,767 115,900,998 2,245,522 1,440 1,068,995,321	\$ \$ or \$ ven \$ \$	147.25 0.001850 0.039620 Resale Re 43.69% 3,277,199 18.59% 2,220 ues) 71,108,144 48,162 2,280,132 48,845,014 122,281,452 2,237,217 312 1,232,832,303	\$ \$ ve \$ \$	138.71 0.001813 0.038844 nUes) 5.61% 420,560 3.37% 402 9,125,234 8,725 314,095 6,728,550 16,176,604 350,806 60 173,222,008	\$ \$ \$ \$ \$ 22	167 0.0018 0.0387 6.8 513,2 1.6 11,135,3 4,2 438,5 9,403,1 20,981,6 428,7 428,7
104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Excluding Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants Demand Customer Bills	\$ \$ g Oth \$ \$ \$ S Other \$ 2,7	134.62 0.001844 0.039494 her Reven 7,500,324 100.00% 7,500,324 11,941 100.00% 11,941 TRUE Revenue and 162,740,844 259,098 5,010,289 107,330,488 275,340,720 TRUE 5,262,329 1,836	\$ \$ \$ \$ \$ \$ \$	131.17 0.001850 0.039620 and Sale f 43.86% 3,289,364 76.42% 9,126 2 for Resale Re 71,372,112 198,005 1,977,114 42,353,767 115,900,998 2,245,522 1,440	\$ \$ or \$ ven \$ \$	147.25 0.001850 0.039620 Resale Re 43.69% 3,277,199 18.59% 2,220 wes) 71,108,144 48,162 2,280,132 48,845,014 122,281,452 2,237,217 312	\$ \$ ve \$ \$	138.71 0.001813 0.038844 nues) 5.61% 420,560 3.37% 402 9,125,234 8,725 314,095 6,728,550 16,176,604 350,806 60	\$ \$ \$ \$ \$ 22	167 0.0018 0.0387 6.8 513,2 1.6 11,135,3 4,2 438,5 9,403,1 20,981,6 428,7 428,7
104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 121 121 122 123 124 125 126 127 128	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Demand Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Excluding Demand Customer Energy Fuel Demand Check Billing Determinants Demand Customer Bills Energy Fuel Unit Costs	\$ \$ g Otl \$ \$ s other \$ \$ 2,7 2,7	134.62 0.001844 0.039494 her Rever 7,500,324 100.00% 7,500,324 11,941 100.00% 11,941 TRUE Revenue and 162,740,844 259,098 5,010,289 107,330,488 275,340,720 TRUE 5,262,329 1,836 717,656,832 717,656,832	\$ \$ 1UC \$ \$ \$ \$	131.17 0.001850 0.039620 and Sale f 43.86% 3,289,364 76.42% 9,126 76,42% 9,126 71,372,112 198,005 1,977,114 42,353,767 115,900,998 2,245,522 1,440 1,068,995,321	\$ \$ or \$ \$ \$	147.25 0.001850 0.039620 Resale Re 43.69% 3,277,199 18.59% 2,220 18.59% 2,220 71,108,144 48,162 2,280,132 48,845,014 122,281,452 2,237,217 312 1,232,832,303 1,232,832,303	\$ \$ ve \$ \$	138.71 0.001813 0.038844 nues) 5.61% 420,560 3.37% 402 9,125,234 8,725 314,095 6,728,550 16,176,604 350,806 60 173,222,008 173,222,008	\$ \$ \$ \$ \$ 22	167 0.0018 0.0387 6.8 513,2 11,135,3 4,2 438,5 9,403,1 20,981,6 428,7 428,7 428,7
104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 121 121 121 122 123 124 125 126 127 128 129 130	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Excluding Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants Demand Customer Bills Energy Fuel Unit Costs Demand	\$ \$ g Otl \$ \$ \$ \$ \$ \$ Other \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	134.62 0.001844 0.039494 her Rever 7,500,324 100.00% 7,500,324 11,941 100.00% 11,941 TRUE Revenue and 162,740,844 259,098 5,010,289 107,330,488 275,340,720 TRUE 5,262,329 1,836 717,656,832 717,656,832 717,656,832	\$ \$ 1 Sale \$ \$ \$	131.17 0.001850 0.039620 and Sale f 43.86% 3,289,364 76.42% 9,126 76,42% 9,126 71,372,112 198,005 1,977,114 42,353,767 115,900,998 2,245,522 1,440 1,068,995,321 1,068,995,321 31.78	\$ or \$ \$ \$	147.25 0.001850 0.039620 Resale Re 43.69% 3,277,199 18.59% 2,220 18.59% 2,220 18.59% 2,220 18.59% 2,220 18.59% 2,220 18.59% 2,220 12.2281,452 2,237,217 312 1,232,832,303 1,232,832,303 31.78	\$ \$ ve \$ \$ \$	138.71 0.001813 0.038844 nues) 5.61% 420,560 3.37% 402 9,125,234 8,725 314,095 6,728,550 16,176,604 350,806 60 173,222,008 173,222,008 173,222,008	\$ \$ \$ \$ \$ \$ 22 2 \$	167 0.0018 0.0387 6.8 513,2 1.6 11,135,3 4.2 438,9 9,403,1 20,981,6 428,7 428,7 428,7 2,438,9 9,403,1 20,981,6 428,7 225
104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Excluding Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants Demand Customer Bills Energy Fuel Unit Costs Demand Customer	\$ \$ g Otl \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	134.62 0.001844 0.039494 her Rever 7,500,324 100.00% 7,500,324 11,941 100.00% 11,941 100.00% 11,941 TRUE Revenue and 162,740,844 259,098 5,010,289 107,330,488 275,340,720 TRUE 5,262,329 1,836 717,656,832 717,656,832 30,93 141,12	\$ \$ 1 Sale \$ \$ \$	131.17 0.001850 0.039620 and Sale f 43.86% 3,289,364 76.42% 9,126 76,42% 9,126 71,372,112 198,005 1,977,114 42,353,767 115,900,998 2,245,522 1,440 1,068,995,321 1,068,995,321 1,068,995,321 31.78 137.50	\$ \$ or \$ \$ \$ \$	147.25 0.001850 0.039620 Resale Re 43.69% 3,277,199 18.59% 2,220 Wess) 71,108,144 48,162 2,280,132 48,845,014 122,281,452 2,237,217 312 1,232,832,303 1,232,832,303 31.78 154.37	\$ \$ Ve \$ \$ \$ \$	138.71 0.001813 0.038844 nues) 5.61% 420,560 3.37% 402 9,125,234 8,725 314,095 6,728,550 16,176,604 350,806 60 173,222,008 173,222,008 173,222,008 173,222,008	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	167. 0.0018 0.0387 6.8 513,2 1.6 11,135,3 4.2 438,9 9,403,1 20,981,6 428,7 428,7 428,7 2,432,607,2 42,
104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 121 121 121 122 123 124 125 126 127 128 129 130	Customer Energy Fuel Mitigated Revenue Requirement (Excluding Mitigation Mitigated Amount - Demand Cost Allocation Factors Mitigation Amount Allocated - Demand Mitigated Amount - Customer Cost Allocation Factors Mitigation Amount Allocated - Customer Check Total Mitigated Functional Revenue Requirement (Excluding Demand Customer Energy Fuel Total Mitigated Revenue Requirement Excl. Other Revenue Check Billing Determinants Demand Customer Bills Energy Fuel Unit Costs Demand	\$ \$ g Otl \$ \$ \$ \$ \$ \$ Other \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	134.62 0.001844 0.039494 her Rever 7,500,324 100.00% 7,500,324 11,941 100.00% 11,941 TRUE Revenue and 162,740,844 259,098 5,010,289 107,330,488 275,340,720 TRUE 5,262,329 1,836 717,656,832 717,656,832 717,656,832	\$ \$ 1 Sale \$ \$ \$	131.17 0.001850 0.039620 and Sale f 43.86% 3,289,364 76.42% 9,126 76,42% 9,126 71,372,112 198,005 1,977,114 42,353,767 115,900,998 2,245,522 1,440 1,068,995,321 1,068,995,321 31.78	\$ \$ \$ \$ \$ \$ \$ \$	147.25 0.001850 0.039620 Resale Re 43.69% 3,277,199 18.59% 2,220 18.59% 2,220 18.59% 2,220 18.59% 2,220 18.59% 2,220 18.59% 2,220 12.2281,452 2,237,217 312 1,232,832,303 1,232,832,303 31.78	\$ \$ Ve \$ \$ \$ \$	138.71 0.001813 0.038844 nues) 5.61% 420,560 3.37% 402 9,125,234 8,725 314,095 6,728,550 16,176,604 350,806 60 173,222,008 173,222,008 173,222,008	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	167 0.0018 0.0387 6.8 513,2 1.6 11,135,3 4.2 438,9 9,403,1 20,981,6 428,7 428,7 428,7 2,438,9 9,403,1 20,981,6 428,7 225

Industrial Low Load Factor Scenario Analysis Class Cost of Service - Industrial Rate Classes Test Year Ended December 31, 2022

ine No.			ustrial Total	Pri	imary Service (Large) PL		High Load Ictor (Primary Distribution) HL1	F	High Load Factor (Sub ransmission) HL2		High Load Factor ansmission HL3
ine no.	(A)	intu	(B)		(C)		(D)		(E)		(F)
			_								
134	Comparison of Current and Proposed Pro F	ormo	a Revenue	<u>es</u>							
135	Total Current Revenue	\$ 2	58,361,017								
136	Large Commercial Sales Revenue	\$ 2	58,240,867	\$	104,751,326	\$	116,091,486	\$	16,730,719	\$	20,667,33
137	Cost Allocation Factors		100.00%		40.56%		44.95%		6.48%		8.00
138	Total Current Revenue Allocated		58,361,017	\$	104,800,063	\$	116,145,499	\$	16,738,503	\$	20,676,95
139	Unmitigated Proposed Revenue	\$ 2	67,828,455	\$	112,602,508	\$	119,002,034	\$	15,755,642	\$	20,468,27
140	Mitigated Proposed Revenue	\$ 2	75,340,720	\$	115,900,998	\$	122,281,452		16,176,604	\$	20,981,66
141	Increase: Unmitigated - Current (\$)	\$	9,467,438	\$	7,802,445	\$	2,856,535	\$	(982,861)	\$	(208,68
142	Increase: Mitigated - Current (\$)	\$	16,979,703	\$	11,100,935	\$	6,135,953	\$	(561,899)	\$	304,71
143	Increase: Unmitigated - Current (%)		3.66%		7.45%		2.46%		-5.87%		-1.01
144	Increase: Mitigated - Current (%)		6.57%		10.59%		5.28%		-3.36%		1.47
145	Industrial Rates Additional Mitigation										
146	No Rate Reduction		561,899		-		_		561,899		-
147	Mitigate Rates with Increase		561,899		251,287		265,121		-		45,49
148	Mitigation		-		(251,287)		(265,121)		561,899		(45,49
149	Final Mitigated Proposed Revenues	\$ 2	75,340,720	\$		\$	122,016,331	\$	16,738,503	\$	
150	Increase: Mitigated - Current (%)	<u> </u>	6.57%	<u> </u>	10.35%	Ψ	5.05%	Ψ	0.00%	Ψ	1.25
		\$	16,979,703	\$	10,849,647	\$	5,870,832	\$	-	\$	259,22
151	Total Mitigated Functional Revenue Requirement (Excluding							Ŧ		Ŧ	
152	Demand	\$ 1	62,741,199	\$	71,121,520	\$	70.843.203	\$	9,686,597	\$	11,089,88
153	Customer		258,743	'	197,310		47,983		9,262	'	4,18
154	Energy		5,010,289		1,977,114		2,280,132		314,095		438,94
155	Fuel	1	07,330,488		42,353,767		48,845,014		6,728,550		9,403,15
156	Total Mitigated Revenue Requirement Excl. Other Revenue		75,340,720	\$	115,649,711	\$	122,016,331	\$	16,738,503	\$	20,936,17
157	Check		TRUE								
158	Billing Determinants										
159	Demand		5,262,329		2,245,522		2,237,217		350,806		428,78
160	Customer Bills		1,836		1,440		312		60		2
161	Energy	2,7	17,656,832		1,068,995,321		1,232,832,303		173,222,008	2	242,607,20
162	Fuel	2,7	17,656,832		1,068,995,321		1,232,832,303		173,222,008	2	242,607,20
163	Unit Costs										
164	Demand	\$	30.93	\$	31.67	\$	31.67	\$	27.61	\$	25.8
165	Customer	\$	140.93	\$	137.02		153.79	\$	154.36		174.5
166	Energy	\$	0.001844	\$	0.001850	\$	0.001850	\$		\$	0.00180
167	Fuel	\$	0.039494	\$	0.039620	\$	0.039620	\$	0.038844	\$	0.03875

AES Indiana Industrial Low Load Factor Scenario Analysis - Rate Design Summary Test Year Ended December 31, 2022

Line No.	(A)	(B)	(C)	(D)				
	<u>Rate PL-LLF</u>		ate with TDISC, ECCR, DSM, nd Fuel (Base Fuel and FCA)		Proposed Rates			
	Billed kwh							
1	All k	Wh	\$ 0.049570	\$	0.053919			
	Billed kW							
2	All k	W	\$ 22.88	\$	22.19			
	Customer Ch	arge						
3	All C	Customers	\$ 118.20	\$	130.00			
	<u>Rate PL</u>		ate with IDISC. ECCR. DSM. nd Fuel (Base Fuel and FCA)		Proposed Rates			
	Billed kwh							
4	All k	Wh	\$ 0.049570	\$	0.045010			
	Billed kW							
5	All k	W	\$ 22.88	\$	29.59			
	Customer Ch	arge						
6	All C	Customers	\$ 118.20	\$	130.00			

	Rate HL1	e with TDISC, ECCR, DSM, I Fuel (Base Fuel and FCA)	Proposed Rates
	Billed kwh		
7	All kWh	\$ 0.049217	\$ 0.043960
	Billed kW		
8	All kW	\$ 22.88	\$ 29.59
	Customer Charge		
9	All Customers	\$ 132.98	\$ 130.00

	Rate HL2	vith TDISC, ECCR, DSM, uel (Base Fuel and FCA)	Proposed Rates
	Billed kwh		
10	All kWh	\$ 0.049040	\$ 0.043921
	Billed kW		
11	All kW	\$ 22.15	\$ 24.95
	Customer Charge		
12	All Customers	\$ 211.78	\$ 215.00

	Rate HL3 - High Load Factor	Current Rate with TDISC, ECCR, DSM, CAP, RTO and Fuel (Base Fuel and FCA)	Proposed Rates
	Billed kwh		
13	All kWh	\$ 0.048617	\$ 0.044148
14	Billed kW All kW	\$ 21.30	\$ 23.79
15	Customer Charge All Customers	\$ 492.51	\$ 500.00

AES Indiana Pro Forma Revenue at Current Rates Test Year Ended December 31, 2022 Primary Service Low Load Factor (Large) (PL LLF) Industrial Low Load Factor Scenario Analysis

AES Indiana Pro Forma Revenue at Proposed Rates Test Year Ended December 31, 2022 Primary Service (Large) (PL) Industrial Low Load Factor Scenario Analysis Solved for Yellow Highlighted Cells Targeted Difference at Zero

Line No.	Description	Annualized Volumes	Curro	nt Rate	Annualized Revenue	Adiustment	Adjustment	Tet	al Revenue	Description	Annualized Volumes	Proposed Rate	Revenue	Adjustment	Adjustment	Tet	tal Revenue
NO.	(A)	(B)		C)	(D)	(E)	(F)	101	(G)	(H)	(I)	(J)	(K)	(L)	(M)	101	(N)
	(~)	(D)	((D)	(L)	(1)		(0)	(11)	(1)	(5)	(K)	(L)	(101)		(14)
	Billed kwh									Billed kwh							
1	All kWh	18,392,546	\$ 0.	.035665	\$ 655,970	\$ -	\$ -	\$	655,970	All kWh	18,392,546	\$ 0.053919 \$	991,712	\$ -	\$ -	\$	991,712
												Target \$	600,857				
												Difference \$	390,855				
	Billed kW									Billed kW							
2	All kW	115,900	\$	22.88	\$ 2,651,792	\$-	\$ -	\$	2,651,792	All kW	115,900			\$ -	\$ -	\$	2,572,111
												Target \$					
												Difference \$	-				
3	Power factor				\$ 21,131			\$	21,131	Power factor		\$	21,211			\$	21,211
5					φ 21,131			φ	21,131	I Ower lucior		φ	21,211			φ	21,211
	Customer Charge									Customer Charge							
4	All Customers	60	\$	118.20	\$ 7,092	\$-	\$ -	\$	7,092	All Customers	60	\$ 130.00 \$	7,800	\$ -	\$-	\$	7,800
			,					,				Target \$					
												Difference \$					
5	Primary Service (Lar	rge) (PL)		_	\$ 3,335,985	\$ -	\$ -	\$	3,335,985	Primary Service (Lar	rge) (PL)	\$	3,592,834	\$ -	\$ -	\$	3,592,834
				-				_				Target \$	3,201,979				
												Difference \$	390,855				
LF	Contract Riders									Contract Riders		_					
	Special Contract Re	evenue				\$ -	\$ -	\$		Special Contract Re	evenue	\$	-	\$ -	\$ -	\$	-
7	No. 3 TDSIC				\$ 55,665		\$ -	\$	55,665	No. 3 TDSIC		\$	-	\$ -	\$ -	\$	-
8	No. 4 Additional C	0	acilities		\$- \$157.092	\$ -	\$ -	\$	- 157.092	No. 4 Additional C	0	tacilities \$	-	\$ -	\$ -	\$	-
9 10	No. 6 Fuel Cost Ac No. 8 Off Peak Ser				\$ 157,092 \$ -	\$ - \$ -	ф -	\$ \$	- 157,092	No. 6 Fuel Cost Ad No. 8 Off Peak Ser		۵ ۶	-	ት - ¢	ф -	¢	-
11	No. 9 Net Meterin				р - \$	р - \$-	ф -	ф ¢		No. 9 Net Meterin		\$	-	¢ -	ф - ¢	ф Ф	-
12	No. 14 Interruptible				φ = « _	φ - .\$ -	φ = \$	φ ¢		No. 14 Interruptible		ې ۲	-	φ = \$ _	φ - \$	φ ¢	-
13	No. 15 Load Displa				φ - \$ -	φ - .\$ -	φ - \$ -	\$		No. 15 Load Displa		φ \$	-	φ = \$ -	\$ -	\$	-
14	No. 17 Curtailment				\$-	\$-	\$-	\$		No. 17 Curtailment		\$	-	\$ -	\$-	\$	-
15	No. 18 Curtailment				\$-	\$-	\$-	\$		No. 18 Curtailment		\$	-	\$-	\$ -	\$	-
16	No. 20 Environmer	ntal Compliance C	ost Rec	overy	\$ 1,381	\$-	\$-	\$	1,381	No. 20 Environmer	ntal Compliance	Cost Recovery \$	-	\$-	\$ -	\$	-
17	No. 21 Green Pow	/er			\$-	\$ -	\$ -	\$		No. 21 Green Pow	/er	\$	-	\$ -	\$-	\$	-
18	No. 22 Demand-Si	ide Management /	Adjustm	ent	\$ 62,077	\$-	\$ -	\$	62,077	No. 22 Demand-Si	ide Managemen	t Adjustment \$	42,920	\$ -	\$-	\$	42,920
19	No. 24 Capacity A					\$-	\$ -	\$	20,851	No. 24 Capacity A		\$	-	\$ -	\$ -	\$	-
20	No. 26 Regional Tr	ansmission Organiz	ation Ri		\$ 1,608		\$ -	\$	1,608	No. 26 Regional Tr	ansmission Orgai		-	\$ -	\$-	\$	-
21	Total Rider				\$ 298,675	\$ -	\$ -	\$	298,675	Total Rider		\$	42,920	\$ -	\$ -	\$	42,920
00	Crew el Tederl				¢ 0./04./50	¢	¢	¢	2 /24 /52	Constant Tarbail		*	2 / 25 75 4	¢	¢	¢	2 /25 754
-22	Grand Total			=	\$ 3,634,659	ф -	\$ -	\$	3,634,659	Grand Total		5	3,635,754	ф -	\$-	Þ	3,635,754
00						D !	oing Adjustre		1 000201			Charl	EDDOD				
23						Balai	ncing Adjustmen		1.000301			Check	ERROR				
24							Total Revenue		3 435 754								
24							ioiui kevenue	>	3,033,734								

24

> Check TRUE

AES Indiana Pro Forma Revenue at Current Rates Test Year Ended December 31, 2022 Primary Service Non-Low Load Factor (Large) (PL) Industrial Low Load Factor Scenario Analysis

AES Indiana Pro Forma Revenue at Proposed Rates Test Year Ended December 31, 2022 Primary Service (Large) (PL) Industrial Low Load Factor Scenario Analysis

Solved for Yellow Highlighted Cells Targeted Difference at Zero

															,						
Line		Annualized			Annualized					. .			Annualized								
No.	Description	Volumes	Current Ro	ite	Revenue	Ad	ljustment	A	djustment	loto	I Revenue	Description	Volumes	Propo	osed Rate	Revenue	Adj	ustment	Adj	ustment	Total Rever
	(A)	(B)	(C)		(D)		(E)		(F)		(G)	(H)	(1)		(J)	(K)		(L)		(M)	(N)
	Billed kwh											Billed kwh									
1	All kWh	1,068,995,321	\$ 0.035	665 \$	\$ 38,125,718	\$	-	\$	-	\$ 3	38,125,718	All kWh	1,068,995,321	\$	0.045010 \$	48,115,550	\$	-	\$	-	\$ 48,115,5
															Target \$						
														[Difference \$	-					
0	Billed kW	0.045.500	¢ 00		t 51077540	¢		¢		¢	51 077 5 40	Billed kW All kW	0.045.500	¢	00.50		¢		¢		¢ // 444/
2	All kW	2,245,522	¢ 22	.88 1	\$ 51,377,543	¢	-	\$	-	ф.	51,377,543	All KVV	2,245,522	þ	29.59 \$ Target \$		Ф	-	\$	-	\$ 66,444,9
														ſ	Difference \$						
																·					
3	Power factor			4	\$ (2,569,924)					\$	(2,569,924)	Power factor			\$	(3,248,332)					\$ (3,248,3
															_						
	Customer Charge											Customer Charge									
4	All Customers	1,440	\$ 118	.20 \$	\$ 170,208	\$	-	\$	-	\$	170,208	All Customers	1,440	\$	130.00 \$		\$	-	\$	-	\$ 187,2
														_	Target \$						
														[Difference \$	-					
5	Primary Service (Larg				\$ 87,103,546	¢		\$		¢	87,103,546	Primary Service (Lar	ac) (PL)		¢	111,499,414	¢	_	\$		\$ 111,499,4
5	Thinking service (Long			-	p 07,103,340	- φ	-	φ	-	ф (57,103,546	THINDIY SERVICE (LOI	9e) (i L)	Targe		111,477,414	φ	-	φ	-	φ 111,477,4
														Differ	1						
	Contract Riders											Contract Riders		Dillon	φ	·					
6	Special Contract Rev	venue		4	\$-	\$	-	\$	-	\$		Special Contract Re	evenue		\$	-	\$	-	\$	-	\$
7	Allocated CSC Reve	nues + DSM		4	\$ -	\$	-	\$	-	\$	-	Allocated CSC Rev	enues + DSM		\$	1,445,172	\$	-	\$	-	\$ 1,445,
8	No. 3 TDSIC			\$	\$ 3,235,329	\$	-	\$	-	\$	3,235,329	No. 3 TDSIC			\$; -	\$	-	\$	-	\$
9	No. 4 Additional Ch		acilities	4	\$-	\$	-	\$	-	\$	-	No. 4 Additional C		faciliti	es \$	-	\$	-	\$	-	\$
10	No. 6 Fuel Cost Adj			4	\$ 9,130,391		-	\$	-	\$	9,130,391	No. 6 Fuel Cost Ac			\$	-	\$	-	\$	-	\$
11	No. 8 Off Peak Servi			4	+ (/-=·/		-	\$	-	\$	(60,329)	No. 8 Off Peak Ser			\$	(180,277)	\$	-	\$	-	\$ (180,2
12	No. 9 Net Metering No. 14 Interruptible			1	\$- \$-	\$.\$	-	\$	-	\$.\$		No. 9 Net Metering No. 14 Interruptible			\$	-	\$	-	\$ ¢	-	\$
13 14	No. 15 Load Displace			4	₽ - ¢	,\$	-	ф Ф	-	.р .\$		No. 15 Load Displa			¢	-	ф Ф	-	ф ¢	-	ф ¢
15				4	μ – \$	\$	_	φ \$	-	\$		No. 17 Curtailment			Ψ \$	-	Ψ \$	-	Ψ \$	-	₽ \$
16				3	\$-	\$	-	\$	-	\$		No. 18 Curtailment			\$	-	\$	-	\$	-	\$
17	No. 20 Environment		Cost Recover	y s	\$ 80,255	\$	-	\$	-	\$	80,255	No. 20 Environmer		Cost R	ecovery \$	-	\$	-	\$	-	\$
18	No. 21 Green Powe	r			\$ 390,855	\$	-	\$	-	\$	390,855	No. 21 Green Pow	er		\$	390,855	\$	-	\$	-	\$ 390,8
19	No. 22 Demand-Sid	e Management	Adjustment	\$	\$ 3,607,962	\$	-	\$	-	\$	3,607,962	No. 22 Demand-Si	de Managemen	h Adjus	tment \$	2,494,546	\$	-	\$	-	\$ 2,494,5
20	No. 24 Capacity Adj			4			-	\$	-	\$	1,211,904	No. 24 Capacity Ad			\$	-	\$	-	\$	-	\$
21	No. 26 Regional Tra	nsmission Organi:	zation Rider	-			-	\$	-	\$	93,458	No. 26 Regional Tra	ansmission Orgar	izatior	,		\$	-	\$	-	\$
22	Total Rider			4	\$ 17,689,825	\$	-	\$	-	\$	17,689,825	Total Rider			\$	4,150,296	\$	-	\$	-	\$ 4,150,2
23	Grand Total			4	\$ 104,793,370	\$	-	\$	_	\$ 10	04,793,370	Grand Total			¢	115,649,711	\$	_	\$	-	\$ 115,649,3
20	0.0/10/10/01			,	+ .04,770,070	•		Ψ	-	ψι	.,, ,0,0,0				4		Ψ		Ψ		ψ 110,047,7
24							Balan	cing ,	Adjustment	t	1.000064				Check	TRUE					
								5.								-					
25								To	al Revenue	e <u>\$</u> 10	04,800,063										
										_											

Check TRUE

AES Indiana Witness BR Attachment 10 AES Indiana 2023 Basic Rates Case Industrial Low Load Factor Scenario Analysis Page 20 of 21

AES Indiana Pro Forma Revenue at Current Rates Test Year Ended December 31, 2022 High Load Factor Service - Primary (HL1) Industrial Low Load Factor Scenario Analysis

AES Indiana Pro Forma Revenue at Proposed Rates Test Year Ended December 31, 2022 High Load Factor Service - Primary (HL1) Industrial Low Load Factor Scenario Analysis Solved for Yellow Highlighted Cells Targeted Difference at Zero

Line No.	Description	Annualized Volumes	Current Rate		nualized evenue	Adjustment	Adiustr	nent	Tota	I Revenue	Description	Annualized Volumes	Proposed Rate	Revenue	Adjustm	nent	Adiustm	ent	Total Revenue
	(A)	(B)	(C)		(D)	(E)	(F)			(G)	(H)	(1)	(L)	(K)	(L)	-	(M)	-	(N)
1	Billed kwh All kWh	1,232,832,303	\$ 0.035312	\$ 4	43,533,774	\$-	\$	-	\$	43,533,774	Billed kwh All kWh	1,232,832,303	Target	\$ 54,195,213	\$	-	\$	-	\$ 54,195,213
2	Billed kW All kW	2,237,217	\$ 22.88	\$ 5	51,187,525	\$-	\$	-	\$	51,187,525	Billed kW All kW	2,237,217	Difference \$ 29.59 Target Difference	\$ 66,199,251 \$ 66,199,251	\$	-	\$	-	\$ 66,199,251
3	Power factor			\$	(2,530,353)				\$	(2,530,353)	Power factor			\$ (3,185,751)					\$ (3,185,751)
4	Customer Charge All Customers	312	\$ 132.98	\$	41,490	\$-	\$	-	\$	41,490	Customer Charge All Customers	312	\$ 130.00 Target Difference	\$ 40,560	\$	-	\$	-	\$ 40,560
5	High Load Factor Ser	vice (HL1)		<u>\$</u> 9	92,232,436	\$-	\$	-	\$	92,232,436	High Load Factor Ser		_	\$ 117,249,274 \$ 117,249,274 \$ -	\$	-	\$	-	\$ 117,249,274
	Contract Riders										Contract Riders								
6	CSC Revenues				2,689,106		\$	-	\$	2,689,106	Allocated CSC Reve	nues + DSM		\$ 1,666,663	\$	-	\$	-	\$ 1,666,663
7	No. 3 TDSIC				0,, 11, 110	\$ -	\$	-	\$	3,744,440	No. 3 TDSIC			\$-	\$	-	\$	-	\$ -
8	No. 4 Additional Ch		facilities	\$		\$ -	\$	-	\$	-	No. 4 Additional Ch		acilities	\$-	\$	-	\$	-	\$ -
9	No. 6 Fuel Cost Adj				11,096,157		\$	-		11,096,157	No. 6 Fuel Cost Adju			\$ -	\$	-	\$	-	\$ -
10	No. 8 Off Peak Servi			\$	(112,270)		\$	-	\$	(112,270)	No. 8 Off Peak Servi	ce		, , , , , , ,	\$	-	\$	-	\$ (149,637)
11	No. 9 Net Metering No. 14 Interruptible			\$ \$		\$ - \$ -	\$.\$	-	\$ \$	-	No. 9 Net Metering	Devices		*	<u>ቅ</u>	-	\$ \$	-	\$ - \$ -
12	No. 15 Load Displace			۵ ۶		р - \$-	¢ ¢	-	Ф \$	-	No. 14 Interruptible I No. 15 Load Displace			,	¢	-	¢	-	ф - ¢
14				φ \$		φ - \$ -	ф Ф	-	ф \$	-	No. 17 Curtailment E			р – \$	ት 2		ф \$		э - \$-
15	No. 18 Curtailment E			Ψ \$		φ - \$ -	Ψ \$	-	Ψ \$		No. 18 Curtailment E			ν – \$	Ψ \$	-	Ψ s	-	\$ - \$
16	No. 20 Environment		Cost Recovery	\$		\$-	↓ \$	-	₽ \$	97,533	No. 20 Environmente		ost Recoverv	₽ \$ -	Ψ \$	_	Ψ \$	-	\$-
17	No. 21 Green Powe			\$		\$ -	\$	-	\$	373,164	No. 21 Green Power			T	\$	-	\$	-	\$ 373,164
18	No. 22 Demand-Sid		Adjustment			\$-	\$	-	\$	4,384,753	No. 22 Demand-Side				\$	-	\$	-	\$ 2,876,867
19	No. 24 Capacity Adj	-		\$	1,472,826	\$-	\$	-	\$	1,472,826	No. 24 Capacity Adj	-			\$	-	\$	-	\$ -
20	No. 26 Regional Tra	nsmission Organ	ization Rider	\$	113,580	\$ -	\$	-	\$	113,580	No. 26 Regional Trar	nsmission Organiz	ation Rider	\$-	\$	-	\$	-	\$ -
21	Total Rider			\$ 2	23,859,288	\$ -	\$	-	\$	23,859,288	Total Rider			\$ 4,767,058	\$	-	\$	-	\$ 4,767,058
22	Grand Total			\$ 11	16,091,724	\$ -	\$	-	\$ 1	16,091,724	Grand Total		=	\$ 122,016,331	\$	-	\$		\$ 122,016,331
23						Balancir	ng Adjust	ment		1.000463			Check	TRUE					
24	W	aiting for ACOS	to update>>>				Total Rev	/enue	\$ 1	16,145,499									
							C	Check		TRUE									

AES Indiana Pro Forma Revenue at Current Rates Test Year Ended December 31, 2022 High Load Factor Service - Sub transmission (HL2) Industrial Low Load Factor Scenario Analysis

AES Indiana Pro Forma Revenue at Proposed Rates Test Year Ended December 31, 2022 High Load Factor Service - Sub transmission (HL2) Industrial Low Load Factor Scenario Analysis Solved for Yellow Highlighted Cells Targeted Difference at Zero

Line No.	Description	Annualized Volumes	Curren	t Rate	Annualized Revenue	Adjust	ment	Adjustri	nent	Tota	I Revenue	Description	Annualized Volumes	Propos	ed Rate	Revenue	Adjustmen	t Ad	liustmen	t To	tal Revenue
	(A)	(B)	(C	2)	(D)	(E		(F)			(G)	(H)	(1)		J)	(K)	(L)		(M)		(N)
1	Billed kwh All kWh	173,222,008	\$ 0.0	035135	\$ 6,086,155	\$	-	\$	- 3	\$	6,086,155	Billed kwh All kWh	173,222,008		0.043921 \$ Target \$ ifference \$	7,608,071	\$-	\$	-	\$	7,608,071
2	Billed kW All kW	350,806	\$	22.15	\$ 7,770,353	\$	-	\$		\$	7,770,353	Billed kW All kW	350,806	\$	24.95 \$ Target \$ ifference \$	8,752,610	\$-	\$	-	\$	8,752,610
3	Power factor				\$ (262,037)					\$	(262,037)	Power factor			\$	(647,724)				\$	(647,724)
4	Customer Charge All Customers	60	\$	211.78	\$ 12,707	\$	-	\$	- 3	\$	12,707	Customer Charge All Customers	60		215.00 \$ Target \$ ifference \$	12,900 12,900 -	\$-	\$	-	\$	12,900
5	High Load Factor Serv	ice (HL2)		-	\$ 13,607,178	\$	-	\$		\$	13,607,178	High Load Factor Se	ervice (HL2)	Target Differen	\$ ce \$	15,725,856 15,725,856 -	\$ -	\$	-	\$	15,725,856
6 7	CGS Demand Charge BUM T&D Contract Riders	e 114,726 72,000		0.6250 3.14			-	\$ \$		\$ \$	71,704 226,080	CGS Demand Chai BUM T&D Contract Riders	rge 114,726 72,000		0.7420 \$ 3.29 \$	85,127 236,764	\$ - \$ -	\$ \$	-	\$ \$	85,127 236,764
8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23	Allocated CSC Reven No. 3 TDSIC No. 4 Additional Chu No. 6 Fuel Cost Adju No. 8 Off Peak Servic No. 9 Net Metering No. 14 Interruptible P No. 15 Load Displace No. 15 Load Displace No. 16 Curtailment Er No. 18 Curtailment Fr No. 20 Environmenta No. 21 Green Power No. 22 Demand-Side No. 24 Capacity Adju No. 26 Regional Tran Total Rider	arges for other for stment e ower ment iergy iergy II I Compliance C Management stment	Cost Reco Adjustme	wery nt ler	- \$ 524,259 \$ - \$ 1,479,506 \$ - <td>\$</td> <td>-</td> <td>* * * * * * * * * * * * * *</td> <td></td> <td>\$</td> <td>524,259 - 1,479,506 - - - - 13,005 56,947 584,641 196,379 15,144 2,869,880</td> <td>Allocated CSC Reve No. 3 TDSIC No. 4 Additional C No. 6 Fuel Cost Ac No. 8 Off Peak Sem No. 9 Net Metering No. 14 Interruptible No. 15 Load Displac No. 17 Curtailment No. 18 Curtailment No. 18 Curtailment No. 20 Environmen No. 21 Green Pow No. 22 Demand-Sic No. 24 Capacity Ac No. 26 Regional Tro Total Rider</td> <td>Charges for other for djustment vice 9 Power cement Energy Energy II ttal Compliance Cr er de Management A djustment</td> <td>ost Reco</td> <td>nt \$ \$</td> <td>404,221</td> <td>\$ \$ 2 \$ 2 5 2 5 2 5 2 -</td> <td>* * * * * * * * * * * * * * * * *</td> <td></td> <td>\$ \$</td> <td>229,588 - - - - - - - - - - - - - - - - - -</td>	\$	-	* * * * * * * * * * * * * *		\$	524,259 - 1,479,506 - - - - 13,005 56,947 584,641 196,379 15,144 2,869,880	Allocated CSC Reve No. 3 TDSIC No. 4 Additional C No. 6 Fuel Cost Ac No. 8 Off Peak Sem No. 9 Net Metering No. 14 Interruptible No. 15 Load Displac No. 17 Curtailment No. 18 Curtailment No. 18 Curtailment No. 20 Environmen No. 21 Green Pow No. 22 Demand-Sic No. 24 Capacity Ac No. 26 Regional Tro Total Rider	Charges for other for djustment vice 9 Power cement Energy Energy II ttal Compliance Cr er de Management A djustment	ost Reco	nt \$ \$	404,221	\$ \$ 2 \$ 2 5 2 5 2 5 2 -	* * * * * * * * * * * * * * * * *		\$ \$	229,588 - - - - - - - - - - - - - - - - - -
24 25	Grand Total			=	\$ 16,774,842	•	- lancin	\$ g Adjustr	-	\$	16,774,842 0.997834	Grand Total				16,738,503 ERROR	\$-	\$	-	\$	16,738,503
26						50		Total Rev		\$	16,738,503 TRUE				SHOCK						

Revenue Percentages Test Year Ended December 31, 2022

TDSIC Allocation Factors

(A)		(B)	(C)		(D)	(E)	(F)	(G)	(H)	
Ro	ate Class	Rate Code(s)		otal Revenue Requirement	Percent	Class Revenue Allocation - Transmission	(Percent	Class Revenue Allocation - Distribution	Percent	
Residential		RS, RC, RH	\$	758,979,565	44.97% \$	40,653,326	41.22% \$	151,452,904	60.69%	
Small C&I		SS, SH, SE, CB, UW		249,667,157	14.79%	15,005,914	15.21%	35,536,590	14.24%	
Large C&I - Secondary		SL, PH		380,099,703	22.52%	24,957,566	25.30%	38,709,036	15.51%	
Large C&I - Primary		PL, HL		278,976,474	16.53%	17,843,429	18.09%	22,957,854	9.20%	
Lighting		APL, MU1	\$	20,037,587	1.19% \$	176,773	0.18% \$	882,874	0.35%	
TOTAL SYSTEM			\$	1,687,760,486	100.00% \$	98,637,007	100.00% \$	249,539,258	100.00%	

Rate Code Allocations

(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)	
Rate Class	Rate Code		otal Revenue Requirement	Percent	Class Revenue Allocation - Transmission	Percent	Class Revenue Allocation - Distribution	Percent	
Residential Service (Rate RS) - Codes RS, RC, RH	RS	\$	758,979,565	44.97% \$	40,653,326	41.22%	151,452,904	60.69%	
Secondary Service (Small) (Rate SS)	SS		179,935,305	10.66%	10,404,132	10.55%	25,395,357	10.18%	
Municipal Device (Rate MD)	MD		284,552	0.02%	6,465	0.01% \$	121,519	0.05%	
Electric Space Conditioning-Secondary Service (Rate SH)	SH		67,475,406	4.00%	4,475,491	4.54%	9,754,204	3.91%	
Electric Space Conditioning-Schools (Rate SE)	SE		1,772,196	0.11%	112,098	0.11% \$	227,158	0.09%	
Water Heating-Controlled Service (Rate CB/CW)	CB		54,550	0.00%	1,471	0.00%	11,072	0.00%	
Water Heating-Uncontrolled Service (Rate UW)	UW		145,150	0.01%	6,257	0.01%	27,280	0.01%	
Secondary Service (Large) - (Rate SL)	SL		377,080,066	22.34%	24,782,096	25.12%	38,200,196	15.31%	
Primary Service (Large) - (Rate PL)	PL		119,707,642	7.09%	7,866,914	7.98%	11,788,962	4.72%	
Process Heating (Rate PH)	PH		3,019,637	0.18%	175,469	0.18%	508,840	0.20%	
High Load Factor (Rate HL-1) (Primary Distribution)	HL1		121,643,680	7.21%	7,453,134	7.56%	11,168,892	4.48%	
High Load Factor (Rate HL-2) (Sub transmission)	HL2		16,738,465	0.99%	1,136,514	1.15% \$	-	0.00%	
High Load Factor (Rate HL-3) (Transmission)	HL3		20,886,687	1.24%	1,386,867	1.41% \$	-	0.00%	
Automatic Protective Lighting - APL	APL		10,077,971	0.60%	107,413	0.11%	528,136	0.21%	
Municipal Lighting MU-1	MUI	\$	9,959,616	0.59% \$	69,360	0.07%	354,738	0.14%	
TOTAL SYSTEM		\$	1,687,760,486	100.00% \$	98,637,007	100.00%	249,539,258	100.00%	