

Indianapolis Power & Light Co.				PRELIMINARY (Z)									
Functional Reserve Summary						including RWIP allocation in Cost of Removal (A)							
Twelve Months Ended 12-31-2017						Functional	Functional	Functional	Functional	Functional	Functional	Functional	
02/10/2018													
Description	Pollution Tracker (PT)	FERC Acct	Utility Account	Depreciation Group	Provision	Retirements	Cost of Removal Including RWIP Allocation (A)	Salvage	Transfers & Adjustmets	gain loss	12/31/2017 Functional Reserve Balance		
NON UTILTY PROPERTY													
Coal Handling Equip-Non Utility		312	312.30	312.30.NU Coal Handling Equip	-	-	-	-	-	-	45.60		
Land-Future Use		360	360.00	360.00.FU Land-Future Use	-	(3,667.17)	-	-	-	3,667.17	-		
Land-Future Use		389	389.00	389.00.FU Land-Future Use	-	-	-	-	-	-	-		
Land-Non Utility		360	360.00	360.00.NU Land	-	-	-	-	-	-	-		
Land Rights-Non Utility		389	389.00	389.00.NU Land	-	-	-	-	-	-	-		
Structures & Improvements-Non Utility		389	389.50	389.50.NU Land Rights	-	-	-	-	-	-	-		
Structures-Land Rights-Non Utility		390	390.00	390.00.NU Structures & Improvement	5,141.10	-	-	-	-	-	110,717.47		
Structures-WFBM-Non Utility		390	390.50	390.50.NU Structures-Land Rights	-	-	-	-	-	-	(3.00)		
		390	390.90	390.90.NU Structures-WFBM	258.60	-	-	-	-	-	26,269.93		
TOTAL NON UTILITY					5,399.70	(3,667.17)	0.00	0.00	0.00	3,667.17	137,030.00		
GRAND TOTAL					218,512,969.93	(66,847,376.69)	(17,470,859.15)	342,725.16	(210,663.19)	30,404.43	2,956,723,659.87		
GL Asset Accounts Balance											2,956,723,659.87		
Difference											0.00		
				Per Plant & Depr Reconciliation Difference									
FERC Pgs 219 / 336				FERC Pgs 219 / 336						FERC Pg 219 Combined			
Summary Amouts				GL Acct		Depr Exp		GL Acct		GL Acct		Summary Amouts	
Steam Production Plant:				144,555,503.17		Depr Exp		403010		Steam Production		Accum Depr 108001 1,303,308,103.34	
Other Production Plant:				4,244,119.67		Depr Exp		403010		Other Production		Accum Depr 108001 141,408,999.20	
Total Production Plant				148,799,622.84		Depr Exp		403010		Total Production Pl:		Accum Depr 108001 1,444,717,102.54	
Transmission				8,262,080.22		Depr Exp		403010		Transmission		Accum Depr 108001 166,974,141.83	
Distribution				31,106,729.36		Depr Exp		403010		Distribution		Accum Depr 108001 1,149,024,826.91	
General Plant				21,610,860.72		Depr Exp		403010		General Plant		Accum Depr 108001 93,164,739.18	
Total Electric Plant				209,779,293.14		Depr Exp		403010		Total Electric Plant		Accum Depr 108001 2,853,880,810.46	
Asset Retirement Obligation										ARO:			
Steam Production				4,365,250.32		Depr Exp		403100		Steam Production		Accum Depr 108003 19,671,123.28	1,322,979,226.62
Other Production				-		Depr Exp		403100		Other Production		Accum Depr 108003 -	141,408,999.20
Total Production Plant				4,365,250.32		Depr Exp		403100		Total Production Pl:		Accum Depr 108003 19,671,123.28	1,464,388,225.82
Transmission				659.28		Depr Exp		403100		Transmission		Accum Depr 108003 25,356.89	166,999,498.72
Distribution				6,854.14		Depr Exp		403100		Distribution		Accum Depr 108003 206,874.03	1,149,231,700.94
General Plant				1,427.77		Depr Exp		403100		General Plant		Accum Depr 108003 672,407.77	93,837,146.95
ARO Total				4,374,191.51		Depr Exp		403100		ARO Total:		Accum Depr 108003 20,575,761.97	
Total Account 108001/108003				214,153,484.65		Depr Exp		403xxx		ARO Total:		Accum Depr 108001/003 2,874,456,572.43	2,874,456,572.43
Intangibles										Intangibles			
Steam Production				-		Depr Exp		404xxx		Steam Production		Accum Depr 111 -	
Other Production				-		Depr Exp		404xxx		Other Production		Accum Depr 111 -	
Total Production Plant				-		Depr Exp		404xxx		Total Production Pl:		Accum Depr 111 -	
Intangibles				4,339,413.82		Depr Exp		404xxx		Intangibles		Accum Depr 111 83,361,503.67	
Transmission				-		Depr Exp		404xxx		Transmission		Accum Depr 111 -	
Distribution				-		Depr Exp		404xxx		Distribution		Accum Depr 111 -	
General Plant				-		Depr Exp		404xxx		General Plant		Accum Depr 111 0.00	
Total Account 111xxx/404xxx				4,339,413.82		Depr Exp		404xxx		Intangibles Total:		Accum Depr 111 83,361,503.67	