

Indianapolis Power & Light Co.				PRELIMINARY (Z)				Year End Summary including RWIP allocation in Cost of Removal (A)						
Functional Reserve Summary														
Twelve Months Ended 12-31-2016														
01-16-2017														
Pollution												Functional		
Tracker												12/31/2016		
FERC Acct												Functional		
Utility Account												Reserve Balance		
Description				Depreciation Group								Functional		
												Reserve Balance		
												12/31/2015		
												Provision		
												Retirements		
												Including RWIP Allocation (A)		
												Salvage		
												Transfers & Adjustmets		
												gain_los s		
												Functional Reserve Balance		
NON UTILITY PROPERTY														
Coal Handling Equip-Non Utility	312	312.30	312.30.NU Coal Handling Equip	45.60	-	-	-	-	-	-	-	-	45.60	
Land-Future Use	360	360.00	360.00.FU Land-Future Use	-	-	-	-	-	-	-	-	-	-	
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	100,435.27	5,141.10	-	-	-	-	-	-	-	105,576.37	
Structures-WFBM-Non Utility	390	390.50	390.50.NU Structures-Land Rights	(3.00)	-	-	-	-	-	-	-	-	(3.00)	
	390	390.90	390.90.NU Structures-WFBM	25,752.73	258.60	-	-	-	-	-	-	-	26,011.33	
TOTAL NON UTILITY				126,230.60	5,399.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	131,630.30	
GRAND TOTAL				3,001,374,229.74	215,987,001.06	(377,200,341.82)	(18,706,186.97)	1,424,305.49	(512,548.12)	0.00	0.00	0.00	2,822,366,459.38	
GL Asset Accounts Balance				3,001,374,229.74									2,822,366,459.38	
Difference				0.00									0.00	
			Per Plant & Depr Reconciliation Difference	3,021,996,479.13										
				(20,622,249.39)										
FERC Pgs 219 / 336					FERC Pgs 219 / 336									FERC Pg 219 Combined
Summary Amouts					GL Acct	Depr Exp	GL Acct				GL Acct	Summary Amouts		Summary Amouts
Steam Production Plant:				137,499,743.84		Depr Exp	403010	Steam Production	Accum Depr	108001	1,189,368,744.62		1,189,368,744.62	
Other Production Plant:				5,129,292.51		Depr Exp	403010	Other Production	Accum Depr	108001	138,698,610.99		138,698,610.99	
Total Production Plant				142,629,036.35		Depr Exp	403010	Total Production Pl	Accum Depr	108001	1,328,067,355.61		1,328,067,355.61	
Transmission				7,296,252.90		Depr Exp	403010	Transmission	Accum Depr	108001	161,803,028.51		161,803,028.51	
Distribution				39,819,682.48		Depr Exp	403010	Distribution	Accum Depr	108001	1,146,786,527.18		1,146,786,527.18	
General Plant				19,794,764.65		Depr Exp	403010	General Plant	Accum Depr	108001	91,608,708.90		91,608,708.90	
Total Electric Plant				209,539,736.38		Depr Exp	403010	Total Electric Plant	Accum Depr	108001	2,728,265,620.20		2,728,265,620.20	
Asset Retirement Obligation								ARO:						
Steam Production				2,176,436.52		Depr Exp	403100	Steam Production	Accum Depr	108003	15,305,872.96		15,305,872.96	1,204,674,617.58
Other Production				-		Depr Exp	403100	Other Production	Accum Depr	108003	-		-	138,698,610.99
Total Production Plant				2,176,436.52		Depr Exp	403100	Total Production Pl	Accum Depr	108003	15,305,872.96		15,305,872.96	1,343,373,228.57
Transmission				659.30		Depr Exp	403100	Transmission	Accum Depr	108003	24,697.61		24,697.61	161,827,726.12
Distribution				6,854.11		Depr Exp	403100	Distribution	Accum Depr	108003	200,019.89		200,019.89	1,146,986,547.07
General Plant				420,672.66		Depr Exp	403100	General Plant	Accum Depr	108003	670,980.00		670,980.00	92,279,688.90
ARO Total				2,604,622.59		Depr Exp	403100	ARO Total:	Accum Depr	108003	16,201,570.46		16,201,570.46	
Total Account 108001/108003				212,144,358.97		Depr Exp	403xxx	ARO Total:	Accum Depr	08001/00	2,744,467,190.66		2,744,467,190.66	
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				3,822,570.65		Depr Exp	404xxx	Intangibles	Accum Depr	111	77,628,831.49		77,628,831.49	
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		0.00	
Total Account 111xxx/404xxx				3,822,570.65		Depr Exp	404xxx	Intangibles Total:	Accum Depr	111	77,628,831.49		77,628,831.49	