

IPL										
MISO Project Depre Exp Calculation										
Estimated										
Revised 3-15-2015										
See: Note Below										
PROJ_NBR_ID_C	Eng. In-Ser	First CPR Date	Jan-15	Depre Exp Jan-15	Feb-15	Depre Exp Feb-15	Mar-15	Depre Exp Mar-15	Apr-15	Depre Exp Apr-15
902280-Pete East	12/18/2011	01/01/2012	5,697,423.34	11,482.54	5,703,568.98	11,496.00	5,703,568.98	11,502.20	5,616,721.41	11,414.63
902281-Pete West	11/07/2012	11/01/2012	3,332,183.08	6,718.41	3,348,971.94	6,736.83	3,348,270.88	6,753.05	3,349,107.31	6,753.19
902282-Pete 2 Breaker	11/15/2014	11/01/2014	1,935,075.86	3,887.49	1,944,323.38	3,911.73	1,951,613.19	3,928.40	1,954,192.63	3,938.35
TOTAL MISO			10,964,682.28	22,088.44	10,996,864.30	22,144.56	11,003,453.05	22,183.65	10,920,021.35	22,106.17
Note:										
Informed by AI Such that the only projects 90280,902281 & 902282 are MISO projects.										
						MPP Depre Exp Jan 15 - Mar 15		66,416.65		

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PROJ_NBR_ID_C	Eng. In-Ser	First CPR Date	May-15	Depre Exp May-15	Jun-15	Depre Exp Jun-15	Jul-15	Depre Exp Jul-15	Aug-15	Depre Exp Aug-15	Sep-15	Depre Exp Sep-15
902280-Pete East	12/18/2011	01/01/2012	5,616,721.41	11,327.05	5,616,721.41	11,327.05	5,616,721.41	11,327.05	5,616,721.41	11,327.05	5,616,721.41	11,327.05
902281-Pete West	11/07/2012	11/01/2012	3,349,107.31	6,754.03	3,349,107.31	6,754.03	3,349,107.31	6,754.03	3,349,107.31	6,754.03	3,363,711.14	6,768.76
902282-Pete 2 Breaker	11/15/2014	11/01/2014	1,954,192.63	3,940.96	1,961,138.25	3,947.96	1,962,488.88	3,956.32	1,964,984.80	3,960.20	1,965,852.96	3,963.59
TOTAL MISO			10,920,021.35	22,022.04	10,926,966.97	22,029.04	10,928,317.60	22,037.40	10,930,813.52	22,041.28	10,946,285.51	22,059.40
Note:												
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PROJ_NBR_ID_C	Eng. In-Ser	First CPR Date	Oct-15	Depre Exp Oct-15	Nov-15	Depre Exp Nov-15	Dec-15	Depre Exp Dec-15	Depre Exp Dec-15	
902280-Pete East	12/18/2011	01/01/2012	5,616,721.41	11,327.05	5,616,721.41	11,327.05	5,616,721.41	11,327.05	136,511.77	
902281-Pete West	11/07/2012	11/01/2012	3,363,853.74	6,783.63	3,363,853.74	6,783.77	3,363,853.74	6,783.77	81,097.53	
902282-Pete 2 Breaker	11/15/2014	11/01/2014	1,966,721.12	3,965.35	1,966,721.12	3,966.22	1,966,721.12	3,966.22	47,332.79	
TOTAL MISO			10,947,296.27	22,076.03	10,947,296.27	22,077.04	10,947,296.27	22,077.04	264,942.09	
Note:										
Informed by AI Such that the only projects 90280,902281 & 902282 are MISO projects.							MPP Depre Exp Oct 15 - Dec 15	66,230.11		

Indianapolis Power & Light Co. Functional Reserve Summary Twelve Months Ended 12-31-2015 Revised 2-15-2016				PRELIMINARY (Z)									
				Year End Summary including RWIP allocation in Cost of Removal (A)									
				Functional	Functional	Functional	Functional	Functional	Functional	Functional	Functional	Functional	
Pollution				Reserve Balance			Cost of Removal					12/31/2015	
Description	Tracker (PT)	FERC Acct	Utility Account	Depreciation Group	12/31/2014	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	95,294.17	5,141.10	-	-	-	-	-	100,435.27	
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	25,494.13	258.60	-	-	-	-	-	25,752.73	
TOTAL NON UTILITY					120,830.90	5,399.70	0.00	0.00	0.00	0.00	0.00	126,230.60	
GRAND TOTAL					2,908,019,203.43	203,301,014.97	(96,333,448.57)	(12,392,556.95)	55,536.80	(1,275,519.94)	0.00	3,001,374,229.74	
GL Asset Accounts Balance					2,908,019,203.43							3,001,374,229.74	
Difference					0.00							0.00	
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:						100,612,735.74	Depr Exp	403010	Steam Production	Accum Depre	108001	1,399,195,597.49	
Other Production Plant:						7,922,647.95	Depr Exp	403010	Other Production	Accum Depre	108001	123,143,345.70	
Total Production Plant						108,535,383.69	Depr Exp	403010	Total Production PI	Accum Depre	108001	1,522,338,943.19	
Transmission						6,755,944.26	Depr Exp	403010	Transmission	Accum Depre	108001	161,613,546.18	
Distribution						68,686,500.35	Depr Exp	403010	Distribution	Accum Depre	108001	1,124,965,889.46	
General Plant						10,465,297.73	Depr Exp	403010	General Plant	Accum Depre	108001	87,048,281.23	
Total Electric Plant						194,443,126.03	Depr Exp	403010	Total Electric Plant	Accum Depre	108001	2,895,966,660.06	
Asset Retirement Obligation									ARO:				
Steam Production						4,301,754.51	Depr Exp	403100	Steam Production	Accum Depre	108003	13,129,436.44	
Other Production						-	Depr Exp	403100	Other Production	Accum Depre	108003	-	
Total Production Plant						4,301,754.51	Depr Exp	403100	Total Production PI	Accum Depre	108003	13,129,436.44	
Transmission						659.34	Depr Exp	403100	Transmission	Accum Depre	108003	24,038.31	
Distribution						6,854.17	Depr Exp	403100	Distribution	Accum Depre	108003	193,165.78	
General Plant						211,050.03	Depr Exp	403100	General Plant	Accum Depre	108003	250,307.34	
ARO Total						4,520,318.05	Depr Exp	403100	ARO Total:	Accum Depre	108003	13,596,947.87	
Total Account 108001/108003						198,963,444.08	Depr Exp	403xxx	ARO Total:	Accum Depre	08001/00	2,909,563,607.93	
Intangibles									Intangibles				
Steam Production						-	Depr Exp	404xxx	Steam Production	Accum Depre	111	-	
Other Production						-	Depr Exp	404xxx	Other Production	Accum Depre	111	-	
Total Production Plant						-	Depr Exp	404xxx	Total Production PI	Accum Depre	111	-	
Intangibles						4,243,236.32	Depr Exp	404xxx	Intangibles	Accum Depre	111	91,560,256.02	
Transmission						-	Depr Exp	404xxx	Transmission	Accum Depre	111	-	
Distribution						-	Depr Exp	404xxx	Distribution	Accum Depre	111	-	
General Plant						74,263.14	Depr Exp	404xxx	General Plant	Accum Depre	111	0.00	
Total Account 111xxx/404xxx						4,317,499.46	Depr Exp	404xxx	Intangibles Total:	Accum Depre	111	91,560,256.02	