BEFORE THE

INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE PETITION OF CRAWFORDSVILLE ELECTRIC LIGHT & POWER FOR APPROVAL OF A NEW SCHEDULE OF RATES AND CHARGES FOR ELECTRIC SERVICE

CAUSE NO. 43773

DIRECT TESTIMONY OF WILLIAM STEVEN SEELYE

PRINCIPAL & SENIOR CONSULTANT
THE PRIME GROUP, LLC

On Behalf of the Petitioner,
Crawfordsville Electric Light & Power

Petitioner's Exhibit WSS

I. INTRODUCTIONS AND QUALIFICATIONS

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is William Steven Seelye and my business address is The Prime Group, LLC, 6001 Claymont Village Drive, Crestwood, Kentucky, 40014.

Q. BY WHOM ARE YOU EMPLOYED?

A. I am a senior consultant and principal for The Prime Group, LLC, a firm located in Crestwood, Kentucky, providing consulting and educational services in the areas of cost of service, rate design, utility marketing, and regulatory analysis.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. The purpose of my testimony is to analyze Crawfordsville Electric Light & Power's ("CEL&P's") electric revenue requirements for the 12 months ended March 31, 2009; to sponsor a fully allocated class cost of service study based on CEL&PL's embedded costs for the 12 months ended March 31, 2009; to describe the proposed allocation of the revenue increase; and to sponsor CEL&P's proposed rates for electric service.

Q. PLEASE SUMMARIZE YOUR TESTIMONY.

A. The Prime Group performed an analysis of CEL&P's revenue requirements for the 12 months ended March 31, 2009. CEL&P's revenue requirements were analyzed using two standard methodologies commonly used in the industry – (1) the rate of return or utility approach, and (2) the cash revenue requirements or cash needs approach. The utility

approach, which is the methodology generally used by investor-owned utilities, would support an increase in annual operating revenues of $2.8 million. The cash revenue requirements approach, a methodology frequently used by municipal utilities to determine the need for a rate increase would also support an increase in annual operating revenues of approximately $2.8 million.

The Prime Group prepared a fully allocated, embedded cost of service study for CEL&P's test-year operations using standard methodologies. The purpose of the cost of service study is to determine the contribution that each customer class is making towards CEL&P overall rate of return. Rates of return are computed for each rate class. CEL&P was guided by the embedded cost of service study in allocating the proposed revenue increase to the classes of service and in developing the proposed rates.

Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND PRIOR WORK EXPERIENCE.

A. I received a Bachelor of Science degree in Mathematics from the University of Louisville in 1979. I have also completed 54 hours of graduate level course work in Industrial Engineering and Physics. From May 1979 until July 1996, I was employed by Louisville Gas and Electric Company. From May 1979 until December 1990, I held various positions within the Rate Department of Louisville Gas and Electric Company ("LG&E"). In December 1990, I became Manager of Rates and Regulatory Analysis. In May 1994, I was

given additional responsibilities in the marketing area and was promoted to Manager of Market Management and Rates. I left LG&E in July 1996 to form The Prime Group, LLC, with another former employee of LG&E. Since then, I have supervised cost of service and rate design studies for well over 130 investor-owned, cooperative and municipal utilities across North America. A more detailed description of my qualifications is included in Appendix A of my testimony.

Q. HAVE YOU EVER TESTIFIED BEFORE ANY STATE OR FEDERAL REGULATORY COMMISSIONS?

A. Yes. I have testified in over 45 regulatory proceedings in 11 different jurisdictions regarding revenue requirements, cost of service and rate design. A listing of my testimony in other proceedings is included in Appendix A of my testimony. As indicated in Appendix A, I have previously testified before the Indiana Utility Regulatory Commission.

Q. HOW IS YOUR TESTIMONY ORGANIZED?

A. My testimony is divided into the following sections: (I) Introduction & Qualifications, (II) Revenue Requirement, (III) Cost of Service Study, and (IV) Allocation of the Rate Increase and Rate Design.

II. REVENUE REQUIREMENTS

Q. DID YOU PERFORM AN ANALYSIS COMPUTING CEL&P'S REVENUE REQUIREMENTS?

A. Yes.

Q. HOW WERE REVENUE REQUIREMENTS DETERMINED?

A. CEL&P's revenue requirements were calculated using two different methodologies – (i) the utility approach and (ii) the cash needs approach. Under the *utility approach*, revenue requirements include a representative level of operation and maintenance expenses on a going forward basis, depreciation expenses, a reasonable return on utility investment, and tax expenses (as applicable). The return component of revenue requirements is typically determined on the basis of a fair, just and reasonable return on net investment. Using the utility approach, revenue requirements are determined as follows:

$$\text{Rev Req} = \text{O\&M Expenses} + \text{Depreciation} + (\text{ROR} \times \text{Net Investment}) + \text{Taxes}$$

Net Investment includes utility plant in service less accumulated depreciation. The utility approach is the standard methodology used to determine revenue requirements for investor-owned utilities and some cooperatives and municipal utilities when they are regulated by state regulatory commissions. A standard procedure for applying the utility

approach is to determine the level of revenue sufficient to produce an operating income that generates a fair, just and reasonable rate of return on net investment.

Under the *cash needs* approach, revenue requirements include a level of operation and maintenance expenses representative on a going forward basis, debt service requirements, capital expenditures not debt financed, and tax payments (as applicable). Using the cash needs approach, revenue requirements are determined as follows:

Rev Req = O&M Expenses + Debt Costs + Cap Exp + Tax Payments

When using the cash needs approach, a times-interest-earned (TIER) component will often be included as a part of the utility's debt service costs. The cash needs approach is a methodology commonly used by municipal utilities and rural electric cooperatives.

Q. HAVE YOU PREPARED AN EXHIBIT SHOWING THE DETERMINATION OF REVENUE REQUIREMENTS USING THE UTILITY APPROACH?

A. Yes. Exhibit WSS-1 is an income statement shown on an actual basis, pro-forma basis and adjusted for the required increase in revenue. Column B shows the actual results for CEL&P's electric operations for the 12 months ended March 31, 2009. Column C shows the pro-forma adjustments made to reflect the going-forward level of operational results. Column D shows the alphanumerical designations (e.g. A01, A02, etc.) used to identify

each pro-forma adjustment. Column E shows the pro-forma statement of operating income reflecting the pro-forma adjustments shown in Column C. Column F shows the pro-forma adjustments required to produce CEL&P's proposed revenue requirements and operating income, and Column G shows alphanumerical designations identifying the proposed adjustment. Column H shows the pro-forma statement of operating income including the additional revenue requirements for CEL&P's electric operations.

Q. WHAT ARE THE ACTUAL OPERATING RESULTS AND THE EFFECT OF THE PRO FORMA ADJUSTMENTS SHOWN ON EXHIBIT WSS-1?

A. The actual operating income for the 12 months ended March 31, 2009, as shown on Column B, Line 15 of Exhibit WSS-1 is a loss of ($1,076,288). On a pro-forma basis, CEL&P would experience an even greater operating loss for the test year. The pro-forma operating income shown on Column E, Line 15, corresponds to a loss of ($1,413,621), as adjusted for the pro-forma margin and expense adjustments shown in Column C. These pro-forma adjustments are necessary to reflect, on a full twelve-month basis, fixed, known and measurable changes to CEL&P's actual test-year results.

A revenue increase of $2,831,328 would be required to provide a 7.5% return on CEL&P's net investment. This increase in revenue is shown on Column F, Line 4. The $2,831,328 revenue increase is required to produce the required operating income of

$1,378,068, as shown on Column H, Line 15. Dividing the operating income of $1,378,068 by the net investment of $18,472,758 produces a rate of return of 7.5%.

Q. PLEASE DESCRIBE THE DETERMINATION OF CEL&P'S NET INVESTMENT.

A. The development of CEL&P net investment is shown on Exhibit WSS-2. Net investment consists of net utility plant (utility plant in service less accumulated depreciation) as of the end of the test year. CEL&P's net investment as of March 31, 2009, was $18,472,758.

Q. PLEASE DESCRIBE EXHIBIT WSS-3.

A. Exhibit WSS-3 consists of 17 pages and includes the support for each pro-forma adjustment and the proposed revenue increase. This exhibit includes 10 separate attachments labeled Adjustment A01 through Adjustment A10 that describe each pro-forma adjustment.

Q. PLEASE DESCRIBE ADJUSTMENTS A01 AND A07 SHOWN IN EXHIBIT WSS-3.

A. Adjustment A01 and A02 are pro-forma adjustments to CEL&P's test year operating revenues. Adjustment A01 is an adjustment to operating revenues to reflect the effect of two large industrial customs. One customer has completely shut down its operations and

the other has significantly reduced its operations since the end of the test year. Adjustment A01 thus reflects these changes to their operations. The expense adjustment is shown as adjustment A07. There are currently no prospects for a new customer to be served at either of these facilities.

Q. PLEASE DESCRIBE ADJUSTMENT A02 SHOWN IN EXHIBIT WSS-3.

A. Adjustment A02 reflects an increase in operating and maintenance expenses based on the current level of wages, fringe benefits and payroll taxes. This adjustment includes an annualization of a 2.0% wage increase for all employees. The pro-forma adjustment was determined by subtracting (a) the pro-forma level of annual labor expenses from (b) the test-year payroll expenses.

Q. PLEASE DESCRIBE ADJUSTMENT A03 THAT IS SHOWN IN EXHIBIT WSS-3.

A. Adjustment A03 represents an adjustment to increase test-year expenses for the estimated increase in Health Insurance Premiums. This adjustment includes an annualization of a 12.0% increase for all employees.

Q. PLEASE DESCRIBE ADJUSTMENT A04 SHOWN IN EXHIBIT WSS-3.

A. Adjustment A04 represents an adjustment to increase test-year expenses for the actual increase in General Liability Insurance Premiums.

Q. PLEASE DESCRIBE ADJUSTMENT A05 SHOWN IN EXHIBIT WSS-3.

A. Adjustment A05 shows an increase in the United States Postal Service stamp rate. The increase is based on a two cent increase with an annual mailing of approximately 163,200 CEL&P bills.

Q. PLEASE DESCRIBE ADJUSTMENT A06 SHOWN IN EXHIBIT WSS-3.

A. Adjustment A06 shows the estimated incremental rate case costs associated with this proceeding. CEL&P is proposing a three-year amortization of these costs.

Q. PLEASE DESCRIBE ADJUSTMENT A08 SHOWN IN EXHIBIT WSS-3.

A. Adjustment A08 is a calculation of the increase in payroll and FICA taxes on an annual basis.

Q. PLEASE DESCRIBE ADJUSTMENT A09 SHOWN IN EXHIBIT WSS-3

Adjustment A09 shows the calculation of the increased revenue requirement for CEL&P's electric operations necessary to provide a 7.5% return on net investment. The 7.5% rate of return is discussed later in my testimony. The increased revenue requirement is calculated by determining the required increase in operating income. The required operating income is determined by applying the proposed rate of return of 7.5% to the net investment shown on Exhibit WSS-2. The increase in operating income is then grossed up for Indiana Utility Receipts Taxes. The proposed increase in revenue requirements to provide a 7.5% return on net investment is $2,831,328.

Q. PLEASE DESCRIBE ADJUSTMENT A10 SHOWN IN EXHIBIT WSS-3.

A. Adjustment A10 is a calculation of the Indiana Utility Receipts Taxes applicable to the proposed increase in revenue requirements, and is calculated by applying the 1.4% rate to the proposed increase in revenue requirements.

Q. PLEASE EXPLAIN WHY IN YOUR OPINION A RATE OF RETURN OF 7.5% WOULD REPRESENT A FAIR, JUST AND REASONABLE RETURN FOR CEL&P.

A. In contrast to an investor-owned utility, CEL&P is owned by the City of Crawfordsville and not by a group of investors. To continue to operate successfully and provide safe and reliable service to its customers, CEL&P must be able to earn a fair, just and reasonable return on its invested property, just like an investor-owned utility. A typical investor-owned utility would finance its operations using a composite of equity financing and debt financing. For example, a typical investor-owned utility might finance 50% of its investment or capital requirements with long-term debt and 50% with equity. Because owning equity entails greater risk to investors than the risk of owning first mortgage bonds (viz. because debt holders have priority over owners of preferred or common stock), the cost of equity for a typical investor-owned utility will be anywhere from 400 to 800 basis points higher than the cost of debt. Therefore, if a utility's debt cost is 6% per annum, its cost of equity might be 12.0%. If the utility's capital structure consists of 50%

debt and 50% equity, its weighted cost of capital would be 9.0% (50% x 6.0% + 50% x 12.0% = 9.0%).

I indicated earlier in my testimony that The Prime Group works with cooperative and municipal utilities all over the country. The trend for these utilities is to try and operate their organizations as solid business enterprises. As a result, more and more cooperative and municipal utilities are establishing revenue requirements that will provide them the opportunity to earn a reasonable return on net investment, and not merely a minimum revenue level sufficient to meet cash flow requirements. These utilities will typically set their rates at a level that will provide for an overall rate of return on net investment in the range of 200 to 400 basis points above the long-term cost of debt. Therefore, if the long-term cost of debt is 5.0%, then the utility might establish rates that will provide an opportunity to earn a rate of return on net investment of between 7.0% and 9.0%.

Q. IS THERE A THEORETICAL BASIS FOR ESTABLISHING RATES BASED ON AN OVERALL RATE OF RETURN THAT IS GREATER THAN THE COST OF DEBT?

A. Yes. As mentioned earlier, the cost of equity is greater than the cost of debt. Equity holders assume greater risks than debt holders thus receiving a "premium" for the risks that investors take by owning equity shares rather than, say, long-term mortgage bonds.

Thus, the cost of equity reflects a premium above the cost of debt. Mathematically, this can be described by the following formula:

$$R_e = R_d + \text{Risk Premium},$$

where, R_e represents the return on equity and R_d represent the cost of debt. Because a utility's capital structure will consist of some combination of equity and debt, the weighted cost of capital generally will be higher than the cost of debt. If P_d represents the percentage of a utility's capital structure comprising debt, and P_e represents the percentage of capital structure comprising equity, the weighted cost of capital (ROR) can be stated as follows:

$$\begin{aligned} ROR &= R_d \times P_d + R_e \times P_e \\ &= R_d \times P_d + (R_d + \text{Risk Premium}) \times P_e \\ &= R_d \times P_d + (R_d + \text{Risk Premium}) \times (1 - P_d) \\ &= R_d + \text{Risk Premium} \times (1 - P_d) \end{aligned}$$

Therefore, regardless of the amount of leverage, the weighted cost of capital will always be greater than the cost of debt.[1]

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1 This is a reformulation of the famous Miller-Modigliani (M-M) model that can be found in almost any graduate-level financial management textbook. Miller and Modigliani showed that in the absence of income taxes (which is the case for most municipal utilities), the cost of equity is equal to a constant average cost of capital plus a risk premium which depends on the degree of leverage (i.e., R_e = ROR + Risk Premium). One of the important conclusions from the M-M model is that in the absence of income taxes the overall rate of return for a firm is unaffected by its capital structure. For example, see F. Modigliani and M. H. Miller, "The Cost of Capital, Corporation Finance and the Theory of Investment," *American Economic Review*, volume 48 (June 1958), 261-297.

Q. IS THERE A BASIS FOR ESTABLISHING A RATE OF RETURN THAT IS 200 TO 400 BASIS POINTS ABOVE THE COST OF DEBT?

A. Because equity shares of municipal and cooperative utilities are not traded on any stock exchange, we must rely on judgment and on comparisons with other utilities, including our experience with both not-for-profit utilities and investor-owned utilities. As I indicated earlier, many not-for-profit utilities are establishing utility rates designed to produce a rate of return on net investment that is 200 to 400 basis points above their cost of debt. Likewise, the overall rates of return (weighted cost of capital) for investor owned utilities are currently being awarded in the range of 100 to 400 basis points above the cost of long-term debt.

Q. DOES CEL&P HAVE ANY LONG-TERM DEBT?

A. No. For a period of years CEL&P has financed its operations entirely with internally generated funds rather than issue debt. It is not uncommon for municipal and cooperative utilities to finance their operations predominantly or entirely with equity.

Q. DOES THIS SUGGEST THAT CEL&P'S WEIGHTED COST OF CAPITAL IS LOWER THAN IF IT FINANCED A PORTION OF ITS OPERATIONS WITH DEBT?

A. No. Established economic theory suggests that CEL&P's overall cost of capital would be the same regardless of the level of its leverage.[2]

Q. IN YOUR OPINION, WHAT IS A REASONABLE RATE OF RETURN ON NET INVESTMENT FOR CEL&P?

A. A rate of return in the range of 6.0% to 8.0% would be reasonable. The bottom end of the range was determined by adding 200 basis points to the S&P National Municipal Bond Index yield to maturity (rounded to the nearest 10th percentage point) of 4.0%. The top end of the range was determined by adding 400 basis points to the yield to maturity. In computing CEL&P's revenue requirements under the utility approach we used 7.5% as the required return on net investment, which is within this range.

Q. HAVE YOU PREPARED AN EXHIBIT SHOWING THE DETERMINATION OF CEL&P'S REVENUE REQUIREMENTS USING THE CASH NEEDS APPROACH?

A. Yes. Exhibit WSS-4 shows the revenue requirement determined using the cash needs approach. Using this methodology, net revenue requirement reflects operation and maintenance expenses plus normalized capital expenditures ("extensions and replacements"). Test-year operation and maintenance expenses were revised to reflect the following pro-forma adjustments: (i) labor expense adjustment (A02), (ii) increase in

2 Ibid.

Health Insurance (A03), (iii) increase in general liability insurance (A04), (iv) increases in postage expense (A05), (v) rate case expense amortization (A06), (vi) increases in payroll and FICA taxes (A08), (vii) and plant closings (A01 and A07). Operating expenses were not adjusted to reflect the annualization of depreciation expenses because depreciation does not affect cash flow. Extensions and replacements were determined by calculating an average of CEL&P's capital expenditures for the years 2009 and 2010. Based on this analysis, CEL&P's net revenue requirement would be $33,184,353. Subtracting CEL&P's test-year revenue (adjusted for known and measurable changes to test-year results) from the cash needs revenue requirement results in a revenue deficiency of $2,804,805. Exhibit WSS-5 shows that a revenue increase of $2,804,805, as determined using the cash needs approach, would produce a rate of return on net investment of 7.3%.

Q. WHAT IS THE REVENUE INCREASE PROPOSED BY CEL&P?

A. The CEL&P Utility Service Board has authorized an increase in annual operating revenues of $2,831,211 and a rate of return on net investment of approximately 7.5%.

Q. HOW DOES CEL&P'S PROPOSED INCREASE COMPARE TO THE INCREASES THAT CAN BE SUPPORTED BY THE UTILITY APPROACH AND THE CASH NEEDS APPROACH?

A. As mentioned earlier, the utility approach for computing revenue requirements would support an increase of $2,831,328 and the cash needs approach would support an increase of $2,804,805. CEL&P's proposed revenue increase is more or less the same under either approach.

III. COST OF SERVICE STUDY

Q. DID YOU PREPARE A COST OF SERVICE STUDY FOR CEL&P BASED ON FINANCIAL AND OPERATING RESULTS FOR THE 12 MONTHS ENDED MARCH 31, 2009?

A. Yes. I supervised the preparation of a fully allocated, embedded cost of service study for CEL&P's electric operations for the 12 months ended March 31, 2009. The cost of service study corresponds to the pro-forma financial exhibit included in Exhibit WSS-1. The objective in performing the electric cost of service study is to determine the rate of return on rate base that CEL&P is earning from each customer class, which provides an indication as to whether CEL&P's service rates reflect the cost of providing service to each customer class. It should be noted that in the class cost of service model, class rates of return were calculated based on return on rate base rather than return on net investment. However, as mentioned earlier, total revenue requirements were determined using return on net investment.

Q. DID YOU DEVELOP THE MODEL USED TO PERFORM CEL&P'S COST OF SERVICE STUDIES?

A. Yes. I developed the spreadsheet model used to perform the cost of service study being submitted in this proceeding.

Q. WHAT PROCEDURE WAS USED IN PERFORMING THE COST OF SERVICE STUDY?

A. The three traditional steps of an embedded cost of service study – functional assignment, classification, and allocation – were used to perform the cost of service study for CEL&P. The cost of service study was therefore prepared using the following procedure: (1) costs were functionally assigned (*functionalized*) to the major functional groups; (2) costs were then *classified* as commodity-related, demand-related, or customer-related; and then (3) costs were allocated to CEL&P's rate classes. These steps are depicted in the following diagram (Figure 1).

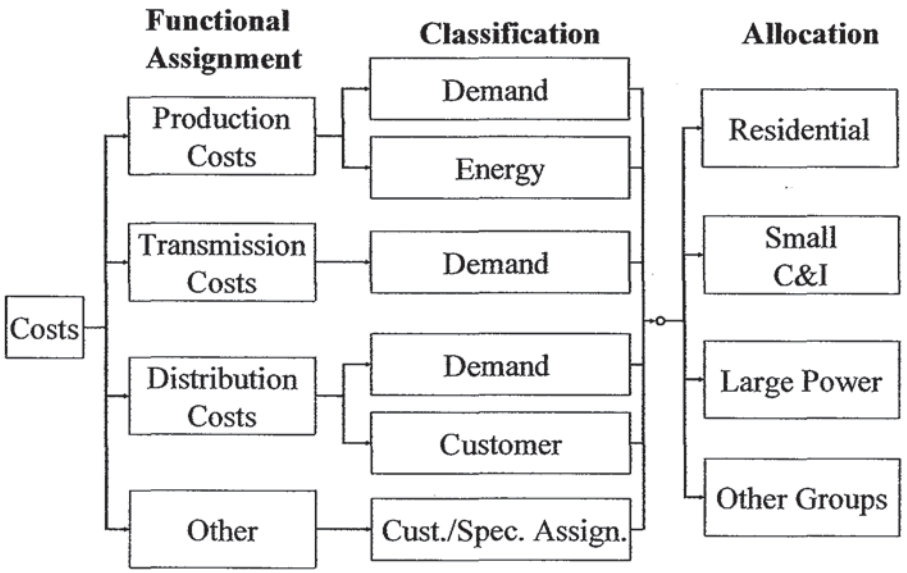

Figure 1

The following functional groups were identified in the cost of service study: (1) Production, (2) Transmission, (3) Distribution Substation, (4) Distribution Primary Lines, (5) Distribution Secondary Lines, (6) Distribution Line Transformers, (7) Distribution Services, (8) Distribution Meters, (9) Distribution Street Lighting, (10) Customer Accounts Expense, (11) Customer Service and Information, and (12) Customer Lighting.

Q. HOW WERE COSTS CLASSIFIED AS ENERGY RELATED, DEMAND RELATED OR CUSTOMER RELATED?

A. Classification provides a method of arranging costs so that the service characteristics that give rise to the costs can serve as a basis for allocation. Costs classified as *energy-related* tend to vary with the amount of kilowatt-hours consumed. Fuel and purchased power expenses are examples of costs typically classified as energy costs. Costs classified as *demand-related* tend to vary with the capacity needs of customers, such as the amount of generation, transmission or distribution equipment necessary to meet a customer's needs. Production plant and the cost of transmission lines are examples of costs typically classified as demand costs. Costs classified as *customer-related* include costs incurred to serve customers regardless of the quantity of electric energy purchased or the peak requirements of the customers and include the cost of the minimum system necessary to provide a customer with access to the electric grid. As will be discussed later in my testimony, costs related to Distribution Primary Lines, Distribution Secondary Lines and Distribution Line Transformers were classified as demand-related and customer-related using the zero-intercept methodology. Distribution Services, Distribution Meters, Distribution Street and Customer Lighting, Customer Accounts Expense, Customer Service and Information and Sales Expense were classified as customer-related.

Q. HOW WERE CEL&P'S PRODUCTION COSTS CLASSIFIED?

A. CEL&P purchases all of its power requirements from the Indiana Municipal Power Agency ("IMPA"). In addition, CEL&P owns and operates a power plant; however, all of the demand and energy from the plant is sold to IMPA under the terms of a Capacity Purchase Agreement. Therefore, it was necessary to classify three categories of production-related costs and revenues: (i) purchased power expenses recorded in Account No. 555 reflecting demand and energy purchases from IMPA, (ii) the fixed and variable costs of CEL&P's power plant, and (iii) revenues collected from the sale of power to IMPA (which has the effect of reducing CEL&P's revenue requirements). In the cost of service study, all fixed costs, including revenues and purchased power costs billed on a demand basis, were classified as demand-related. All variable costs, including revenues and purchased power costs billed on an energy basis, were classified as energy-related.

Q. HAVE YOU PREPARED AN EXHIBIT SHOWING THE RESULTS OF THE FUNCTIONAL ASSIGNMENT AND CLASSIFICATION STEPS OF THE ELECTRIC COST OF SERVICE STUDY?

A. Yes. Exhibit WSS-7 shows the results of the first two steps of the electric cost of service study – functional assignment and classification.

Q. PLEASE DESCRIBE THE ALLOCATION FACTORS USED IN THE ELECTRIC COST OF SERVICE STUDY.

A. The following allocation factors were used in the CEL&P cost of service study:

- **E01** – The energy components of purchased power costs, fuel, variable production expenses, and power sales to IMPA were allocated on the basis of the kWh sales to each class of customers during the test year.
- **12CP** – The demand components of purchased power expenses, production costs, transmission costs, and power sales to IMPA were allocated on the basis of each class's contribution to CEL&P's 12-month average coincident peak demand. The demand charges in CEL&P's monthly power bills from IMPA are billed on a monthly coincident peak basis. Likewise, the demand charges billed to IMPA for power sales from CEL&P are billed on a monthly coincident peak basis.
- **NCPP** – The demand cost components of distribution poles, distribution substations, and primary distribution

lines are allocated on the basis of the maximum class demands for primary and secondary voltage customers.

- **SICD** – The demand cost components of secondary distribution lines and line transformers are allocated on the basis of the sum of individual customer demands for secondary voltage customers.
- **C02** – Customer services are allocated on the basis of the average number of customers for the test year weighted by the cost of services for each type of customer.
- **C03** – Meter costs are allocated on the basis of the average number of customers for the test year weighted by the cost of meters for each type of customer.
- **YECust04** – Costs associated with street lighting systems were specifically assigned to the street lighting classes of customers.
- **C05 and C06** – Meter reading, billing costs and customer service expenses were allocated on the basis of a customer weighting factor based on discussions with CEL&P's administrative staff.

- **YECust07** – The customer cost component is allocated on the basis of the year-end number of customers taking service at secondary voltage.
- **YECust08** – The customer cost component is allocated on the basis of the year-end number of customers taking service at primary and secondary voltage.
- **YECust09** – Costs associated with customer lighting systems were specifically assigned to the customer lighting class of customers.

Q. IN YOUR COST OF SERVICE MODEL, ONCE COSTS WERE FUNCTIONALLY ASSIGNED AND CLASSIFIED, HOW WERE THESE COSTS ALLOCATED TO THE CUSTOMER CLASSES?

A. In the cost of service model used in this study, CEL&P's accounting costs were functionally assigned and classified using what are referred to in the model as "functional vectors." These vectors are multiplied (using *scalar multiplication*) by the various accounts in order to simultaneously assign costs to the functional groups and classify costs. Therefore, in the portion of the model included in Exhibit WSS-7, CEL&P's accounting costs were functionally assigned and classified using the explicitly determined functional vectors of the analysis and using internally generated functional vectors. The

explicitly determined functional vectors, which are primarily used to direct where costs are functionally assigned and classified, are shown on pages 57 through 60. Internally generated functional vectors are utilized throughout the study to functionally assign costs on the basis of similar costs or on the basis of internal cost drivers. The internally generated functional vectors are also shown on pages 57 through 60 of Exhibit WSS-7. An example of this process is the use of payroll expenses ("LBSUB7") to allocate Account 926 - Employee Benefits. Because pension expenses are associated with employee payroll costs, it is appropriate (and a standard approach in the industry) to functionally assign and classify these costs on the same basis as payroll costs. (See Exhibit WSS-7, pages 29 through 32 for the functional assignment of employee benefits expenses on the basis of LBSUB7 shown on pages 45 through 48.) The functional vector used to allocate a specific cost is identified by the column in the model labeled "Vector" and refers to a vector identified elsewhere in the analysis by the column labeled "Name."

Once costs for all of the major accounts were functionally assigned and classified, the resultant cost matrix for the major cost groupings (e.g., Plant in Service, Rate Base, Operation and Maintenance Expenses) was then transposed and allocated to the customer classes using "allocation vectors" or "allocation factors." This process is illustrated in Figure 2 below.

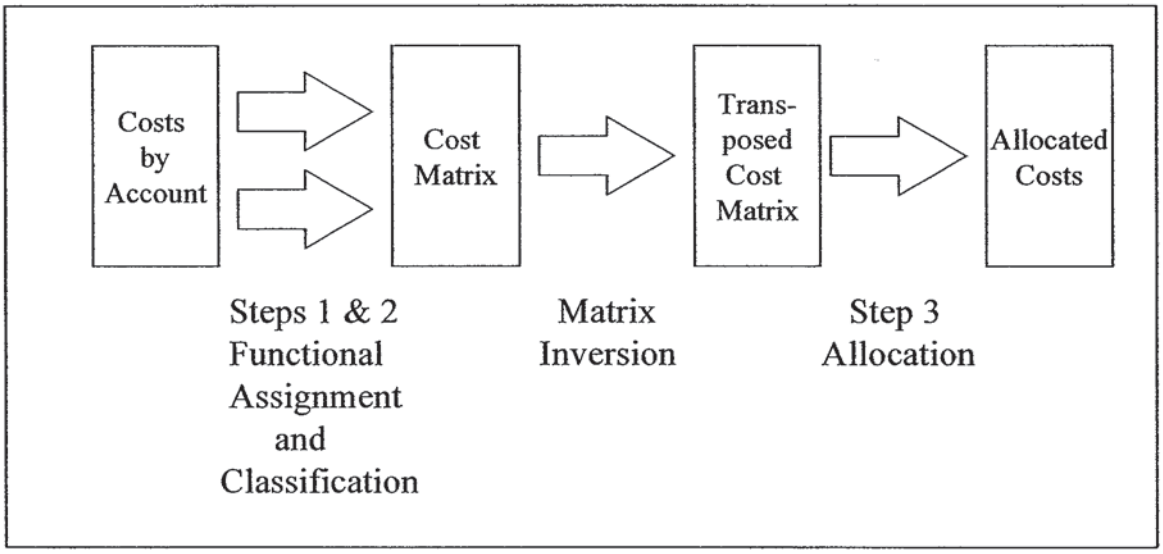

Figure 2

The results of the class allocation step of the cost of service study *on an unadjusted basis* are included in Exhibit WSS-8. The results of the class allocation step of the cost of service study *on a pro-forma or adjusted basis* are included in Exhibit WSS-9. The costs shown in the column labeled "Total System" in Exhibits WSS-8 and WSS-9 were carried forward *from* the functionally assigned and classified costs shown in Exhibit WSS-7. The columns labeled "Ref" in Exhibits WSS-8 and WSS-9 provide a reference to the results included in Exhibit WSS-7.

Q. HAVE YOU PREPARED AN EXHIBIT SHOWING THE DEVELOPMENT OF THE DEMAND ALLOCATORS USED IN THE COST OF SERVICE STUDY?

A. Yes. WSS-10 shows the development of the demand allocation factors.

Q. PLEASE DESCRIBE EXHIBIT WSS-11.

A. Exhibit WSS-11 shows the development of the allocation factors for meters and services. These allocation factors were developed based the number of customers weighted by the cost of meters and services for each rate class.

Q. PLEASE SUMMARIZE THE RESULTS OF THE CLASS COST OF SERVICE STUDY.

A. The following table (Table 1) in my testimony summarizes the rates of return for each customer class before and after reflecting the rate adjustments proposed by CEL&P. The Actual Adjusted Rate of Return was calculated by dividing the adjusted net operating income by the adjusted net cost rate base for each customer class. The adjusted net operating income and rate base reflect the pro-forma adjustments shown in Exhibit WSS-3. The Proposed Rate of Return was calculated by dividing the net operating income adjusted for the proposed rate increase by the adjusted net cost rate base.

TABLE 1 Class Rates of Return		
Customer Class	**Actual Adjusted Rate of Return**	**Proposed Rate of Return**
Residential - Rate R	(18.20)%	(5.95)%
General power Service – Rate GP	(2.85)%	14.80%
Primary Power Service – Rate PP	7.97%	25.97%
Primary Power Off-peak Service – Rate PPOP	6.69%	24.49%
Municipal Street Lights	(25.09)%	(23.04)%
Municipal General Power	(3.97)%	14.39%
Outdoor Lights	(28.02)%	(26.21)%
Traffic Lights	(12.00)%	(8.48)%
Total System	(7.23)%	7.04%

Q. DOES THE COST OF SERVICE STUDY INCLUDE AN ANALYSIS OF THE SUBSIDIES THAT ARE CURRENTLY REFLECTED IN CEL&P'S RATES FOR ELECTRIC SERVICE?

A. Yes. The rate subsidies at the current rates are derived on pages 23-24 of Exhibit WSS-9. These subsidies were computed based on a cost of service reflecting a negative 0.40% rate of return on rate base. Therefore, any customer group with a class rate of return below negative 7.23% will show that that customer class is currently *receiving* a subsidy, and any customer group with class rate of return above negative 7.23% will show that that class is currently *paying* a subsidy. The rate subsidies at the proposed rates are derived

on pages of 27-28 of Exhibit WSS-9. Any customer group with a class rate of return below 7.04% will show that that customer class will be *receiving* a subsidy, and any customer group with class rate of return above 7.04% will show that that class will be *paying* a subsidy.

IV. ALLOCATION OF THE REVENUE INCREASE AND RATE DESIGN

Q. HAVE YOU PREPARED AN EXHIBIT RECONSTRUCTING CEL&P'S TEST-YEAR BILLING UNITS?

A. Yes. In order to develop CEL&P's proposed rates it was necessary to reconstruct test-year billing determinants. The reconstruction of CEL&P's billing determinants is shown on WSS-12. As shown on page 1 of Exhibit WSS-12, the revenues calculated on pages 2 through 13 of that exhibit were within a factor of 0.99995 of CEL&P's actual revenues, thus confirming the accuracy of the test period billing units.

Q. AFTER CONSIDERING ALL OF THE REQUIRED PRO-FORMA ADJUSTMENTS, WHAT IS THE PROPOSED INCREASE IN REVENUES AND HOW IS THE INCREASE APPORTIONED TO THE INDIVIDUAL CUSTOMER CLASSES?

A. In this filing, CEL&P is proposing to increase its annual revenues by $2,831,211. Exhibit WSS-13 shows that the proposed increase would result in an increase of 9.80% in total

operating revenue. In addition to requesting an increase in electric service rates, CEL&P is also proposing to increase its reconnection charge, thus resulting in an increase in miscellaneous revenue.

The proposed rates apportion the revenue increase among the customer classes as shown in Table 2 below:

TABLE 2
Proposed Revenue Increase

Customer Class	Proposed Increase	Percentage
Residential - Rate R	$ 984,119	13.62%
General power Service – Rate GP	$ 503,834	11.94%
Primary Power Service – Rate PP	$ 934,540	7.89%
Primary Power Off-peak Service – Rate PPOP	$ 354,093	7.51%
Municipal Street Lights	$ 17,818	12.02%
Municipal General Power	$ 14,389	12.90%
Outdoor Lights	$ 12,883	11.69%
Traffic Lights	$ 1,390	8.11%
Total Sales to Ultimate Consumers	$ 2,823,066	9.80%

As shown on Exhibit WSS-14, pages 1-8, the increase in revenues for each rate class was determined by applying both the current and proposed charges to the adjusted billing determinants.

Q. DOES CEL&P HAVE A PURCHASED POWER COST ADJUSTMENT?

A. Yes. CEL&P has a purchased power cost adjustment (known as the Energy Cost Adjustment or "ECA") that accounts for changes in its purchased power costs from IMPA. The purchased power cost adjustment is computed against a base power cost. With this filing, we are rolling test-year purchased power costs into base rates. Therefore, when the rates go into effect, a new base power cost will be used to determine the purchased power cost adjustment.

Q. IS CEL&P PROPOSING ANY CHANGES TO THE PURCHASED POWER COST ADJUSTMENT MECHANISM?

A. No. We are simply rolling test-year purchased power cost in base rates and resetting the base purchased power costs used to apply the purchased power cost adjustment. We are not proposing to change the way that the ECA mechanism operates.

Q. WHAT IS THE PROPOSED REVENUE INCREASE FOR RESIDENTIAL – RATE R?

A. CEL&P is proposing a revenue increase of $984,119, or 13.62%, for the residential rate class. To eliminate all subsidies to the residential class and produce an overall return on rate base of 7.04%, an increase of $2,007,160 would have been required. In recognition of the principles of gradualism, rate continuity and customer acceptance, the increase to the residential class was limited to 13.62%.

Q. IS CEL&P PROPOSING TO BRING THE RESIDENTIAL CLASS FACILITIES CHARGES MORE IN LINE WITH THE UNIT COSTS SHOWN IN COST OF SERVICE STUDY?

A. Yes. We are proposing to increase the monthly residential facilities charge from $4.75 to $15.00 to bring it more in line with the cost of providing service. The cost of service study indicates that the customer cost for the residential class is $19.20 per customer per month. Therefore, we are proposing to move the customer charge to a level that will more accurately reflect the actual cost of providing service.

Q. DOES THE CURRENT MONTHLY CUSTOMER CHARGE OF $4.75 ADEQUATELY RECOVER CUSTOMER-RELATED COSTS FROM RESIDENTIAL CUSTOMERS?

A. No. The current customer charge of $4.75 per customer per month does not recover all of the customer-related operating expenses, let alone any of the margins (return) that would normally be assigned as customer-related cost. Based on calculations from the cost of service study, there are about $12.19 in fixed operating expenses per customer per month and $2.26 in carrying costs (return) per customer per month that are not being properly collected through the customer charge, for a total of $14.45 per customer per month not being properly recovered through the customer charge. When this under-recovery of $14.45 per customer per month is multiplied by the 97,156 customer months for the residential rate class during the test year, the result is $1,403,904 in fixed operating expenses and carrying costs that are not being recovered

through the customer charge. When this amount is recovered through the energy charge instead, the result is about 1.68 cents per kWh of fixed operating expenses and margins collected through the energy charge (calculated as $1,403,903 ÷ 83,581,082 kWh = $0.0168 per kWh). Thus, the customer charge is currently $14.45 per customer per month *too low* and the energy charge is 1.68 cents per kWh too high. This recovery of fixed operating expenses and margins through the energy charge results in *intra*-class subsidies.

Q. WHAT ARE *INTRA*-CLASS SUBSIDIES AND HOW CAN THEY BE AVOIDED?

A. When one rate class subsidizes another rate class it is referred to as "inter-class subsidies", but when customers within a particular rate class subsidizes other customers served under the same rate schedule it is referred to as "intra-class subsidies." The rate-making principle that should be followed to avoid intra-class subsidies is that, as much as possible, fixed costs should be recovered through fixed charges (such as the customer charge and demand charge) and variable costs should be recovered through variable charges (such as the energy charge). If fixed costs are recovered through variable charges, each kWh contains a component of fixed costs and customers using more energy than the average customer in the class are paying more than their fair share of fixed costs and margins, while customers using less energy than the average customer in the class are paying less than their fair share of fixed costs and margins. These fixed costs and margins should be collected through the billing units associated with the appropriate cost driver, and energy usage clearly is *not* the

correct cost driver for fixed costs. The collection of fixed costs through the energy charge typically results in customers with above-average usage subsidizing customers with below-average usage. The collection of variable costs through fixed charges also results in an intra-class subsidy, with customers with below-average usage subsidizing customers with above-average usage. In order to eliminate this source of intra-class subsidies, CEL&P wants to pursue a rate design that moves further in the direction of recovering fixed costs through fixed charges and variable costs through variable charges.

Q. IS THE $15.00 PER MONTH CUSTOMER CHARGE PROPOSED BY CEL&P IN LINE WITH RESIDENTIAL CUSTOMER CHARGES OF OTHER UTILITIES IN THE REGION?

A. Yes. The following table shows the residential customer charges for a number of rural electric cooperatives located in central or southern Indiana:

REMC	Rate Schedule	Customer Charge
`Bartholomew	Schedule "A" — residential and farm service	$ 20.00
Clark	Residential	31.50
Daviess Martin	Residential Farm and Small Comm.	32.89
Harrison	Residential and Farm	15.00
Johnson	Residential and Farm	20.27
South Central	Residential and Farm	26.10
UDIC	Residential and Farm	27.00
Orange	Residential and Farm	22.10
Decatur	single Phase	20.00
Hendricks	RES - 1	24.17
Parke	Residential Electric Service	17.00
Boone	Residential Service Single Phase	33.60
Tipmont	Residential and Farm	15.00
White	Farm & Home Service	25.00
Average		**$ 23.55**
Median		**$ 23.14**

As can be seen from this table, residential customer charges in the region range from $15.00 per month to $33.60. CEL&P's proposed customer charge is at the bottom end of this range.

Q. WHAT IS THE PROPOSED REVENUE INCREASE FOR GENERAL POWER SERVICE – RATE GP?

A. CEL&P is proposing a revenue increase of $503,834, or 11.94%, for Rate GP and $14,389 or 12.90% for GP Municipal. GP Municipal is billed at the same rate as GP.

. To eliminate all subsidies to Rate GP and produce an overall return on rate base of 7.04%, would have required an increase of $277,869. The increase for GP Municipal is $8,508 to produce a return on rate base of 7.04%, which is the same as the proposed overall return.

Q. IS CEL&P PROPOSING TO BRING THE CHARGES FOR RATE GP MORE IN LINE WITH THE UNIT COSTS SHOWN IN THE COST OF SERVICE STUDY?

A. Yes. CEL&P is proposing to increase the monthly facilities charge from $12.00 to $20.00 to bring it more in line with the cost of providing service. The cost of service study indicates that the customer cost for Rate GP is $20.73 per customer per month.

Q. ARE YOU PROPOSING TO INCREASE THE RATES FOR PRIMARY POWER SERVICE – RATE PP?

A. Yes. CEL&P is proposing a revenue increase of $934,540, or 7.89%, for Rate PP. To eliminate all subsidies to Rate GP and produce an overall return on rate base of 7.04%, a decrease of $14,534 would have been required.

Q ARE YOU PROPOSING TO INCREASE THE RATES FOR PRIMARY POWER OFF PEAK SERVICE – RATE PPOP?

A. Yes. CEL&P is proposing a revenue increase of $354,093, or 7.51%, for Rate PPOP To eliminate all subsidies to Rate PPOP and produce an overall return on rate base of 7.04%, an increase of $6,931 would have been required

Q. WHAT IS THE PROPOSED REVENUE INCREASE FOR THE THREE LIGHTING SERVICES?

A. CEL&P is proposing a revenue increase of $17,818, or 12.02%, for Municipal Street Lights, an increase of $12,883, or 11.69% for Outdoor Lights and, $1,390 or 8.11% for Traffic Lights.

Q. IS CEL&P PROPOSING TO ELIMINATE ANY RATE SCHEDULES?

A. Yes. CEL&P is proposing to eliminate the rate schedule Industrial Coincident Peak Experimental Program, Rate Schedule ICP. No customers have expressed interest in this rate and CEL&P wishes to eliminate it.

Q. IS CEL&P PROPOSING TO MODIFY ANY OF ITS NON-RECURRING CHARGES?

A. Yes. CEL&PL is proposing to increase its reconnection charge, service call charge, temporary charge, and connection charge. See Exhibit WSS-15.

Q. HAVE YOU PREPARED AN EXHIBIT SHOWING CEL&P'S COMPLETE TARIFF REFLECTING THE PROPOSED RATES?

A. Yes. Exhibit WSS-16 is CEL&P's tariff showing the proposed rates and charges.

Q. HAVE YOU PREPARED A RED-LINED VERSION OF THE TARIFF SHOWING THE CHANGES TO THE CURRENT TARIFF?

A. Yes. A red-lined version showing the changes to the current tariff is included in Exhibit WSS-17.

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes, it does.

VERIFICATION

STATE OF KENTUCKY)
) ss:
COUNTY OF OLDHAM)

The undersigned, William Steven Seelye, under penalties of perjury and being first duly sworn on his oath, says that he caused to be prepared and read the foregoing Direct Testimony; and that the representations set forth therein are true and correct to the best of his knowledge, information and belief.

By: William Steven Seelye
The Prime Group, LLC

Subscribed and sworn to before me, a Notary Public, this 7th day of October, 2009.

Christie K McCormick
Signature

Christie K. McCormick
Printed Name

My Commission Expires: 4-25-2013

My County of Residence: Oldham

QUALIFICATIONS OF WILLIAM STEVEN SEELYE

Summary of Qualifications

Provides consulting services to numerous investor-owned utilities, rural electric cooperatives, and municipal utilities regarding utility rate and regulatory filings, cost of service and wholesale and retail rate designs; and develops revenue requirements for utilities in general rate cases, including the preparation of analyses supporting pro-forma adjustments and the development of rate base.

Employment

Senior Consultant and Principal
The Prime Group, LLC
(July 1996 to Present)

Provides consulting services in the areas of tariff development, regulatory analysis revenue requirements, cost of service, rate design, fuel and power procurement, depreciation studies, lead-lag studies, and mathematical modeling.

Assists utilities with developing strategic marketing plans and implementation of those plans. Provides utility clients assistance regarding regulatory policy and strategy; project management support for utilities involved in complex regulatory proceedings; process audits; state and federal regulatory filing development; cost of service development and support; the development of innovative rates to achieve strategic objectives; unbundling of rates and the development of menus of rate alternatives for use with customers; performance-based rate development.

Prepared retail and wholesale rate schedules and filings submitted to the Federal Energy Regulatory Commission (FERC) and state regulatory commissions for numerous of electric and gas utilities. Performed cost of service or rate studies for over 130 utilities throughout North America. Prepared market power analyses in support of market-based rate filings submitted to the FERC for utilities and their marketing affiliates. Performed business practice audits for electric utilities, gas utilities, and independent transmission organizations (ISOs), including audits of production cost modeling, retail utility tariffs, retail utility

	billing practices, and ISO billing processes and procedures.
Manager of Rates and Other Positions Louisville Gas & Electric Co. (May 1979 to July 1996)	Held various positions in the Rate Department of LG&E. In December 1990, promoted to Manager of Rates and Regulatory Analysis. In May 1994, given additional responsibilities in the marketing area and promoted to Manager of Market Management and Rates.

Education

Bachelor of Science Degree in Mathematics, University of Louisville, 1979
54 Hours of Graduate Level Course Work in Industrial Engineering and Physics.

Associations

Member of the Society for Industrial and Applied Mathematics

Expert Witness Testimony

Alabama:	Testified in Docket 28101 on behalf of Mobile Gas Service Corporation concerning rate design and pro-forma revenue adjustments.
Colorado:	Testified in Consolidated Docket Nos. 01F-530E and 01A-531E on behalf of Intermountain Rural Electric Association in a territory dispute case.
FERC:	Submitted direct and rebuttal testimony in Docket No. EL02-25-000 et al. concerning Public Service of Colorado's fuel cost adjustment.
	Submitted direct and responsive testimony in Docket No. ER05-522-001 concerning a rate filing by Bluegrass Generation Company, LLC to charge reactive power service to LG&E Energy, LLC.
	Submitted testimony in Docket Nos. ER07-1383-000 and ER08-05-000 concerning Duke Energy Shared Services, Inc.'s charges for reactive power service.
	Submitted testimony in Docket No. ER08-1468-000 concerning changes to Vectren Energy's transmission formula rate.
	Submitted testimony in Docket No. ER08-1588-000 concerning a generation formula rate for Kentucky Utilities Company.

Submitted testimony in Docket No. ER09-180-000 concerning changes to Vectren Energy's transmission formula rate.

Florida: Testified in Docket No. 981827 on behalf of Lee County Electric Cooperative, Inc. concerning Seminole Electric Cooperative Inc.'s wholesale rates and cost of service.

Illinois: Submitted direct, rebuttal, and surrebuttal testimony in Docket No. 01-0637 on behalf of Central Illinois Light Company ("CILCO") concerning the modification of interim supply service and the implementation of black start service in connection with providing unbundled electric service.

Indiana: Submitted direct testimony and testimony in support of a settlement agreement in Cause No. 42713 on behalf of Richmond Power & Light regarding revenue requirements, class cost of service studies, fuel adjustment clause and rate design.

Submitted direct and rebuttal testimony in Cause No. 43111 on behalf of Vectren Energy in support of a transmission cost recovery adjustment.

Kansas: Submitted direct and rebuttal testimony in Docket No. 05-WSEE-981-RTS on behalf of Westar Energy, Inc. and Kansas Gas and Electric Company regarding transmission delivery revenue requirements, energy cost adjustment clauses, fuel normalization, and class cost of service studies.

Kentucky: Testified in Administrative Case No. 244 regarding rates for cogenerators and small power producers, Case No. 8924 regarding marginal cost of service, and in numerous 6-month and 2-year fuel adjustment clause proceedings.

Submitted direct and rebuttal testimony in Case No. 96-161 and Case No. 96-362 regarding Prestonsburg Utilities' rates.

Submitted direct and rebuttal testimony in Case No. 99-046 on behalf of Delta Natural Gas Company, Inc. concerning its rate stabilization plan.

Submitted direct and rebuttal testimony in Case No. 99-176 on behalf of Delta Natural Gas Company, Inc. concerning cost of service, rate design and expense adjustments in connection with Delta's rate case.

Submitted direct and rebuttal testimony in Case No. 2000-080, testified on behalf of Louisville Gas and Electric Company concerning cost of service, rate design, and pro-forma adjustments to revenues and expenses.

Submitted rebuttal testimony in Case No. 2000-548 on behalf of Louisville Gas and Electric Company regarding the company's prepaid metering program.

Testified on behalf of Louisville Gas and Electric Company in Case No. 2002-00430 and on behalf of Kentucky Utilities Company in Case No. 2002-00429 regarding the calculation of merger savings.

Submitted direct and rebuttal testimony in Case No. 2003-00433 on behalf of Louisville Gas and Electric Company and in Case No. 2003-00434 on behalf of Kentucky Utilities Company regarding pro-forma revenue, expense and plant adjustments, class cost of service studies, and rate design.

Submitted direct and rebuttal testimony in Case No. 2004-00067 on behalf of Delta Natural Gas Company regarding pro-forma adjustments, depreciation rates, class cost of service studies, and rate design.

Testified on behalf of Kentucky Utilities Company in Case No. 2006-00129 and on behalf of Louisville Gas and electric Company in Case No. 2006-00130 concerning methodologies for recovering environmental costs through base electric rates.

Testified on behalf of Delta Natural Gas Company in Case No. 2007-00089 concerning cost of service, temperature normalization, year-end normalization, depreciation expenses, allocation of the rate increase, and rate design.

Submitted testimony on behalf of Big Rivers Electric Corporation and E.ON U.S. LLC in Case No 2007-00455 and Case No. 2007-00460 regarding the design and implementation of a Fuel Adjustment Clause, Environmental Surcharge, Unwind Surcredit, Rebate Adjustment, and Member Rate Stability Mechanism for Big Rivers Electric Corporation in connection with the unwind of a lease and purchase power transaction with E.ON U.S. LLC.

Submitted testimony in Case No. 2008-00251 on behalf of Kentucky Utilities Company and in Case No. 2008-00252 on behalf of Louisville Gas and Electric Company regarding pro-forma revenue and expense adjustments, electric temperature normalization, jurisdictional separation, class cost of service studies, and rate design.

Submitted testimony in Case No. 2008-00409 on behalf of East Kentucky Power Cooperative, Inc., concerning revenue requirements, pro-forma adjustments, cost of service, and rate design.

Submitted testimony in Case No. 2009-00040 on behalf of Big Rivers Electric Corporation regarding revenue requirements and rate design.

Submitted testimony on behalf of Columbia Gas Company of Kentucky in Case No. 2009-00141 regarding the demand side management program costs and cost recovery mechanism.

Nevada: Submitted direct and rebuttal testimony in Case No. 03-10001 on behalf of Nevada Power Company regarding cash working capital and rate base adjustments.

Submitted direct and rebuttal testimony in Case No. 03-12002 on behalf of Sierra Pacific Power Company regarding cash working capital.

Submitted direct and rebuttal testimony in Case No. 05-10003 on behalf of Nevada Power Company regarding cash working capital for an electric general rate case.

Submitted direct and rebuttal testimony in Case No. 05-10005 on behalf of Sierra Pacific Power Company regarding cash working capital for a gas general rate case.

Submitted direct and rebuttal testimony in Case Nos. 06-11022 and 06-11023 on behalf of Nevada Power Company regarding cash working capital for a gas general rate case.

Submitted direct and rebuttal testimony in Case No. 07-12001 on behalf of Sierra Pacific Power Company regarding cash working capital for an electric general rate case.

Submitted direct testimony in Case No. Docket No. 08-12002 on behalf of Nevada Power Company regarding cash working capital for an electric general rate case.

Nova Scotia: Testified on behalf of Nova Scotia Power Company in NSUARB – NSPI – P-887 regarding the development and implementation of a fuel adjustment mechanism.

Submitted testimony in NSUARB – NSPI – P-884 regarding Nova Scotia Power Company's application to approve a demand-side management plan and cost recovery mechanism.

Submitted testimony in NSUARB – NSPI – P-888 regarding a general rate application filed by Nova Scotia Power Company.

Submitted testimony on behalf of Nova Scotia Power Company in the matter of the approval of backup, top-up and spill service for use in the Wholesale Open Access Market in Nova Scotia.

Submitted testimony in NSUARB – NSPI – P-884 (2) on behalf of Nova Scotia Power Company's regarding a demand-side management cost recovery mechanism.

Virginia: Submitted testimony in Case No. PUE-2008-00076 on behalf of Northern Neck Electric Cooperative regarding revenue requirements, class cost of service, jurisdictional separation and an excess facilities charge rider.

Submitted testimony in Case No. PUE-2009-00029 on behalf of Old Dominion Power Company regarding class cost of service, jurisdictional separation, allocation of the revenue increase, general rate design, time of use rates, and excess facilities charge rider.

CRAWFORDSVILLE ELECTRIC LIGHT & POWER
ACTUAL AND PRO FORMA STATEMENT OF OPERATING INCOME
FOR THE TWELVE MONTH PERIOD ENDING MARCH 31, 2009

Line #	Description	Actual Per Books	Pro Forma Adjustments Increases (Decreases)	Ref	Pro Forma Results Based on Current Rates	Pro Forma Adjustments Increases (Decreases)	Ref	Pro Forma Results Based on Proposed Rates
	A	B	C	D	E	F	G	H
1	**Operating Revenues**							
2	Electric Revenues	$ 29,206,011	$ -		$ 29,206,011			$ 29,206,011
	Miscellaneous Revenues	507,892			$ 507,892			507,892
3	Sales for Resale to IMPA	1,525,991			1,525,991			1,525,991
4	Total	$ 31,239,893	$ -		$ 31,239,893	$ 2,831,328	A09	$ 34,071,220
						-		
5		-	-		-	-		-
			-					
		$ 31,239,893	$ -		$ 31,239,893	$ 2,831,328		$ 34,071,220
	Plant Closings		(821,078)	A01				
			-					
			-					
			-					
6	Operating Revenues	$ 31,239,893	$ (821,078)		$ 30,418,815	$ 2,831,328		$ 33,250,142
	Operation and Maintenance Expenses							
7	Operations and Maintenance Expenses	29,979,157	$ -		$ 29,467,631			$ 29,467,631
	Labor		103,629	A02				
	Insurance		74,307	A03				
	Property and General Liability Insurance		21,747	A04				
	Other Expenses - Postage		3,264	A05				
	Rate Case amortization		37,600	A06				
	Plant Closings		(752,073)	A07				-
8	Total Operations and Maintenance	$ 29,979,157	$ (511,526)		$ 29,467,631	$ -		$ 29,467,631

CRAWFORDSVILLE ELECTRIC LIGHT & POWER
ACTUAL AND PRO FORMA STATEMENT OF OPERATING INCOME
FOR THE TWELVE MONTH PERIOD ENDING MARCH 31, 2009

Line #	Description	Actual Per Books	Pro Forma Adjustments Increases (Decreases)	Ref	Pro Forma Results Based on Current Rates	Pro Forma Adjustments Increases (Decreases)	Ref	Pro Forma Results Based on Proposed Rates
	A	B	C	D	E	F	G	H
9	Depreciation and Amortization	1,360,076			$ 1,360,076			$ 1,360,076
	Taxes							
10	Contribution in Lieu of Taxes	281,484			$ 281,484	$ -		$ 281,484
11	IURT	414,180			414,180	39,639	A10	453,818
12	Other Taxes- FICA	281,283	27,782	A08	309,065			309,065
13	Total Taxes	$ 976,947	$ -		$ 1,004,729	$ 39,639		$ 1,044,368
14	Total Operating Expenses	$ 32,316,180	$ (483,744)		$ 31,832,436	$ 39,639		$ 31,872,075
15	Operating Income	$ (1,076,288)	$ (337,334)		$ (1,413,621)	$ 2,791,689		$ 1,378,068
	Rate of Return Summary							
16	Operating Income Before Payment in Lieu of Taxes				$ (1,132,137)			$ 1,659,552
17	Net Investment				$ 18,472,758			$ 18,472,758
18	Operating Income				$ (1,413,621)			$ 1,378,068
19	Rate of Return on Net Investment				-7.65%			7.5%

CRAWFORDSVILLE ELECTRIC LIGHT AND POWER
NET COST RATE BASE
FOR THE TWELVE MONTH PERIOD ENDING MARCH 31, 2009

Net Cost Rate Base

Utility Plant in Service - 3/31/09		
Intangible Plant	$ 183,715	
Production Plant	13,412,619	
Transmission Plant	1,629,885	
Distribution Plant	27,164,631	
General Plant	7,578,908	
Total Plant		$ 49,969,757
Less Accumlated Depreciation		
Intangible Plant	$ -	
Production Plant	11,695,693	
Transmission Plant	832,171	
Distribution Plant	15,764,740	
General Plant	3,507,042	
Total Plant		$ 31,799,646
Net Utility Plant in Service - 3/31/09		
Intangible Plant	$ 183,715	
Production Plant	1,716,926	
Transmission Plant	797,714	
Distribution Plant	11,399,891	
General Plant	4,071,866	
Total Plant		$ 18,170,111

Net Utility Plant per Books	$ 18,170,111	
Property Held for Future Use	302,646	
Net Utility Plant		$ 18,472,758

CRAWFORDSVILLE ELECTRIC POWER AND LIGHT
PROFORMA ADJUSTMENT TO OPERATING INCOME
FOR THE TWELVE MONTH PERIOD ENDING March 31, 2009

Adjustment to Margins to Reflect Plant Closings

Line #	Category		Net Impact
1	Test year Revenue	$	2,165,900
2	Proforma Revenue	$	1,344,822
3	Total Adjustment	$	821,077.51

Crawfordsville Electric Power and Light

Plant Closures
Period Ended March 2009

Retail Billing / Fleetwood Travel Tailer (Gone)

	Kw	Kwh	Demand $	kWh	Total
April-08	798.98	112,000	$ 8,139	$ 2,865	$ 11,004
May-08	454.30	102,200	$ 7,711	$ 2,614	$ 10,325
June-08	498.00	87,500	$ 8,445	$ 2,238	$ 10,683
July-08	472.04	92,400	$ 7,855	$ 2,440	$ 10,295
August-08	476.25	119,000	$ 7,925	$ 3,143	$ 11,068
September-08	479.32	88,200	$ 7,976	$ 2,329	$ 10,306
October-08	435.84	102,900	$ 7,312	$ 2,691	$ 10,002
November-08	422.95	101,500	$ 7,095	$ 2,654	$ 9,750
December-08	391.69	80,500	$ 6,571	$ 2,105	$ 8,676
January-09	340.54	72,100	$ 6,447	$ 2,332	$ 8,779
February-09	289.85	57,400	$ 5,488	$ 1,856	$ 7,344
March-09	222.05	23,800	$ 4,204	$ 770	$ 4,974
	5,281.81	1,039,500.00	$ 85,169	$ 28,037	$ 113,206

Retail Billing / Raybestos Products Company (60%)

	Kw	Kwh	Demand $	kWh	Total
April-08	3,218.88	1,750,560	$ 53,619	$ 44,774	$ 98,393
May-08	3,192.00	1,784,160	$ 53,171	$ 45,633	$ 98,805
June-08	3,339.84	1,760,640	$ 55,634	$ 45,032	$ 100,666
July-08	3,195.00	1,468,320	$ 52,215	$ 38,778	$ 90,993
August-08	3,403.72	1,938,720	$ 55,620	$ 51,202	$ 106,821
September-08	3,329.76	1,824,480	$ 54,411	$ 48,185	$ 102,596
October-08	3,131.52	1,730,400	$ 51,594	$ 45,252	$ 96,846
November-08	3,212.01	1,827,840	$ 52,920	$ 47,800	$ 100,720
December-08	3,168.48	1,646,400	$ 52,203	$ 43,055	$ 95,258
January-09	3,289.44	1,579,200	$ 61,290	$ 51,070	$ 112,360
February-09	3,218.88	1,915,200	$ 59,975	$ 61,936	$ 121,911
March-09	3,013.92	1,548,960	$ 56,156	$ 50,092	$ 106,248
	38,713.45	20,774,880.00	$ 658,809	$ 572,808	$ 1,231,616

CRAWFORDSVILLE ELECTRIC POWER AND LIGHT
PROFORMA ADJUSTMENT TO OPERATING INCOME
FOR THE TWELVE MONTH PERIOD ENDING MARCH 31, 2009

Adjustment to Labor Expense

Line #	Category		Net Impact
1	Test year Expense	$	4,188,158
2	Pro-Forma Expense	$	4,291,786
3	Total Adjustment	$	103,629

Crawfordsville Electric Light and Power
Calculations to adjust Operations and Maintenance Expense for the estimated increase
Period Ended March 31, 2009

Labor (during test year):

Direct Labor	Fringe Load	Total
$3,887,990	$300,168	$4,188,158
		$4,188,158

Labor (Current Levelized);

Direct Labor	Fringe Load	Total
$3,965,749	$326,037	$4,291,786
		$4,291,786

Pro-forma increase in Labor	$103,629

Assumptions:
2.0% increase for all employees.
Fringe Load includes cost of Pension Benefits and 457 Conributions

CRAWFORDSVILLE ELECTRIC LIGHT AND POWER
PROFORMA ADJUSTMENT TO OPERATING INCOME
FOR THE TWELVE MONTH PERIOD ENDING MARCH 31, 2009

Adjustment to Health Insurance

Line #	Category		Net Impact
1	Test year Expense	$	870,756
2	Pro-Forma Expense	$	945,063
3	Total Adjustment	$	74,307

Crawfordsville Electric Light and Power
Calculations to adjust Insurance Expense for the estimated increase
Period Ended March 31, 2009

Insurance (during test year):

Health Insurance
$870,756

Labor (Current Levelized);

Health Insurance
$945,063

$74,307

Assumptions:
12% increase

CRAWFORDSVILLE ELECTRIC LIGHT AND POWER
PROFORMA ADJUSTMENT TO OPERATING INCOME
FOR THE TWELVE MONTH PERIOD ENDING MARCH 31, 2009

Adjustment to Property and General Liablity Insurance

Line #	Category		Net Impact
1	Test year Expense	$	163,250
2	Pro-Forma Expense	$	184,997
3	Total Adjustment	$	21,747

CRAWFORDSVILLE ELECTRIC LIGHT AND POWER
PROFORMA ADJUSTMENT TO OPERATING INCOME
FOR THE TWELVE MONTH PERIOD ENDING MARCH 31, 2009

Adjustment to Other Expenses Postage

Line #	Category		Net Impact
1	Annual number of Mailings (Bills and Penality Notices)		163,200
2	Increase in Postage Rate	$	0.02
3	Total Adjustment	$	3,264

CRAWFORDSVILLE ELECTRIC LIGHT AND POWER
PROFORMA ADJUSTMENT TO OPERATING INCOME
FOR THE TWELVE MONTH PERIOD ENDING MARCH 31, 2009

Adjustment for Rate Case Expense

Line #	Category	Net Impact
1	Total Adjustment	$ 37,600

Crawfordsville Electric Light and Power
Amortization of Rate Case Costs
Period Ended March 31, 2009

Prime Group	$ 52,800
Attorneys	$ 60,000
	$ 112,800
Rate Case Period	3 Years
Amortization of Rate Case	$ 37,600

CRAWFORDSVILLE ELECTRIC POWER AND LIGHT
PROFORMA ADJUSTMENT TO OPERATING INCOME
FOR THE TWELVE MONTH PERIOD ENDING March 31, 2009

Adjustment to Margins to Reflect Plant Closings

Line #	Category		Net Impact
1	Test Year Purchased Power Expenses	$	1,987,890
2	Proforma Purchased Power Expenses	$	1,235,817
3	Total Adjustment	$	752,073

Crawfordsville Electric Power and Light

Wholesale Purchased Power Cost for Closed Plants
Period Ended March 31, 2009

	Demand Charges	Kwh Charges	Total Wholesale Power Costs
April-08	$ 58,385	$ 42,664	$ 101,049
May-08	$ 52,985	$ 43,209	$ 96,194
June-08	$ 55,769	$ 42,333	$ 98,102
July-08	$ 57,984	$ 36,657	$ 94,641
August-08	$ 61,351	$ 48,330	$ 109,681
September-08	$ 60,230	$ 44,923	$ 105,153
October-08	$ 56,408	$ 43,059	$ 99,467
November-08	$ 57,477	$ 45,314	$ 102,791
December-08	$ 56,294	$ 40,560	$ 96,854
January-09	$ 62,998	$ 48,246	$ 111,244
February-09	$ 60,894	$ 57,633	$ 118,527
March-09	$ 56,160	$ 45,951	$ 102,112
	$ 696,937	$ 538,879	$ 1,235,817

CRAWFORDSVILLE ELECTRIC POWER AND LIGHT
PROFORMA ADJUSTMENT TO OPERATING INCOME
FOR THE TWELVE MONTH PERIOD ENDING MARCH 31, 2009

Adjustment to FICA/Medicare (Other Taxes)

Line #	Category		Net Impact
1	Test year Expense	$	269,649
2	Pro-Forma Expense	$	297,431
3	Total Adjustment	$	27,782

Crawfordsville Electric Light and Power
Calculations to adjust Operations and Maintenance Expense for the estimated increase
Period Ended March 31, 2009

FICA (during test year):

Payroll Taxes	Total
$269,649	$269,649
	$269,649

FICA (Current Levelized);

Payroll Taxes	Total
$297,431	$297,431
	$297,431

$27,782

Assumptions:
Payroll Taxes include FICA and Medicare

CRAWFORDSVILLE ELECTRIC LIGHT AND POWER
PROFORMA ADJUSTMENT TO OPERATING INCOME
FOR THE TWELVE MONTH PERIOD ENDING March 31, 2009

Revenue Increase Based on Net Investment

Line #	Category	Net Impact
1	Increase in Revenue	$ 2,831,328

CRAWFORDSVILLE ELECTRIC LIGHT AND POWER
Calculation of Proposed Revenue Increase
Based on Pro Forma Operating Results
For the 12 Months Ended March 31, 2009

Revenue Increase Based on Net Investment

Net Original Cost Rate Base	$	18,472,758
Rate of Return		7.5%
Required Operating Income	$	1,378,068
Pro-Forma Operating Income	$	(1,413,621)
Increase in Operating Income	$	2,791,689
Increase in Revenue Requirement (Prior to URT)	$	2,791,689
Utility Receipts Taxes on Increase		1.40%
Additional Utility Receipts Tax	$	39,639
Increase in Revenue Requirement (Based on Net Original Cost Rate Base)	$	2,831,328

CRAWFORDSVILLE ELECTRIC LIGHT AND POWER
PROFORMA ADJUSTMENT TO OPERATING INCOME
FOR THE TWELVE MONTH PERIOD ENDING MARCH 31, 2009

Adjustment for Indiana Utility Receipts Tax for Additional Revenue Requirements

Line #	Category		Net Impact
1	Additional revenue requirements	$	2,831,328
2	Indiana utility receipts tax rate		1.40%
3	Pro Forma increase in Indiana Utility Receipts Tax	$	39,639

Crawfordsville Electric Light and Power

Cash Basis Revenue Requirement

Operating and Maintenance Expense				
Unadjusted Operating and Maintenance	$	29,979,157		
Labor	$	103,629		
Insurance	$	74,307		
Property and General Liability Insurance	$	21,747		
Other Expenses - Postage	$	3,264		Is this coorect
Rate Case Amortization	$	37,600		
Plant Closings	$	(752,073)		
Adjusted Operating and Maintenance			$ 29,467,631	
Payments to City			425,000	
Adjusted FICA			309,065	
IURT			414,180	
Total Test Year Operating and Maintence Expense				$ 30,615,876
Extensions and Replacements (See Page 2)				$ 2,568,477
Net Revenue Requirement				$ 33,184,353
Less: Operating Revenue	$	(31,239,893)		
Plant Closings		821,078		
				$ (30,418,815)
Net Increase Required (Excluding IURT)				$ 2,765,538
Utility Receipts Taxes on Increase				1.40%
Additional Utility Receipts Tax				$ 39,267
Total Increase Required				$ 2,804,805

Crawfordsville Electric Light and Power

Extensions and Replacements

Grand Total of Capital Budget for 2009		1,287,000
Grand Total of Capital Budget for 2010		3,849,953
Total of Annual Expenditures	$	5,136,953
Average	$	2,568,477

Crawfordsville Electric Light and Power

Rate of Return under the Cash Needs Approach
Period Ended March 31, 2009

Operating Revenue	$ 30,418,815	
Increase Required (including IURT)	2,804,805	
Total Operating Revenue	$ 33,223,620	
Operating Expenses	$ 31,832,436	
Utility receipts tax on increase	39,267	
	$ 31,871,703	
Operating Income		$ 1,351,917
Net Plant		$ 18,472,758
Rate of Return on Rate Base		7.32%

Crawfordsville Light and Power
Rate of Return at the Proposed Rates
Period Ended March 31, 2009

Operating Revenue	$	30,418,815	
Increase Required (including IURT)		2,831,213	
Total Operating Revenue	$	33,250,027	
Operating Expenses	$	31,832,436	
Utility receipts tax on increase	$	40,200	
	$	31,872,636	
Operating Income			$ 1,377,392
Rate Base (Less CIAC)			$ 19,685,062
Rate of Return on Rate Base			7.00%

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand
Plant in Service						
Intangible Plant						
301.00 ORGANIZATION	P301	PT&D	$ 183,203	58,218	-	7,075
302.00 FRANCHISE AND CONSENTS	P301	PT&D	386	123	-	15
302.00 SOFTWARE	P302	PT&D	125	40	-	5
Total Intangible Plant	PINT		$ 183,715	$ 58,381	$ -	$ 7,094
Steam Production Plant						
Total Steam Production Plant	PSTPR	F017	$ 13,412,619	13,412,619	-	-
Hydraulic Production Plant						
Total Hydraulic Production Plant	PHDPR	F017	$ -	-	-	-
Other Production Plant						
Total Other Production Plant	POTPR	F017	$ -	-	-	-
Total Production Plant	PPRTL		$ 13,412,619	$ 13,412,619	$ -	$ -
Transmission						
Total Transmission Plant	PTRAN	F011	$ 1,629,885	-	-	1,629,885
Distribution						
360-LAND & LAND RIGHTS	P360	F001	$ 128,097	-	-	-
361-STRUCTURES AND IMPROVEMENTS	P361	F001	81,280	-	-	-
362-STATION EQUIPMENT	P362	F001	10,526,704	-	-	-
363-STORAGE BATTERY EQUIPMENT	P363	F001	-	-	-	-
364-POLES, TOWERS, & FIXTURES	P364	F003	3,358,732	-	-	-
365-OVERHEAD CONDUCTOR & DEVICES	P365	F003	3,146,779	-	-	-
366-UNDERGROUND CONDUIT	P366	F004	342,705	-	-	-
367-UNDERGROUND CONDUCTOR & DEVICES	P367	F004	1,019,136	-	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	4,319,708	-	-	-
369-SERVICES	P369	F006	344,801	-	-	-
370-METERS	P370	F007	1,639,652	-	-	-
371-CUSTOMER INSTALLATION	P371	F012	377,680	-	-	-
372 - LEASED PROPERTY ON CUSTOMER PROPERTY	P372	F012	2,891	-	-	-
373-STREET LIGHTING	P373	F008	1,876,467	-	-	-
Total Distribution Plant	PDIST		$ 27,164,631	$ -	$ -	$ -
Total Prod, Trans, and Dist Plant	PT&D		$ 42,207,135	$ 13,412,619	$ -	$ 1,629,885

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			Specific	General	Specific	Demand	Customer	Demand	Customer
Plant in Service									
Intangible Plant									
301.00 ORGANIZATION	P301	PT&D	-	46,601	-	13,128	9,170	7,294	4,556
302.00 FRANCHISE AND CONSENTS	P301	PT&D	-	98	-	28	19	15	10
302.00 SOFTWARE	P302	PT&D	-	32	-	9	6	5	3
Total Intangible Plant	PINT		$ -	$ 46,731	$ -	$ 13,165	$ 9,196	$ 7,314	$ 4,569
Steam Production Plant									
Total Steam Production Plant	PSTPR	F017	-	-	-	-	-	-	-
Hydraulic Production Plant									
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-	-	-	-
Other Production Plant									
Total Other Production Plant	POTPR	F017	-	-	-	-	-	-	-
Total Production Plant	PPRTL		$ -		$ -	$ -			
Transmission									
Total Transmission Plant	PTRAN	F011	-	-	-	-	-	-	-
Distribution									
360-LAND & LAND RIGHTS	P360	F001	-	128,097	-	-	-	-	-
361-STRUCTURES AND IMPROVEMENTS	P361	F001	-	81,280	-	-	-	-	-
362-STATION EQUIPMENT	P362	F001	-	10,526,704	-	-	-	-	-
363-STORAGE BATTERY EQUIPMENT	P363	F001	-	-	-	-	-	-	-
364-POLES, TOWERS, & FIXTURES	P364	F003	-	-	-	1,265,749	762,925	829,862	500,196
365-OVERHEAD CONDUCTOR & DEVICES	P365	F003	-	-	-	1,185,874	714,781	777,493	468,631
366-UNDERGROUND CONDUIT	P366	F004	-	-	-	144,185	159,795	18,368	20,357
367-UNDERGROUND CONDUCTOR & DEVICES	P367	F004	-	-	-	428,776	475,197	54,624	60,538
368-TRANSFORMERS - POWER POOL	P368	F005	-	-	-	-	-	-	-
369-SERVICES	P369	F006	-	-	-	-	-	-	-
370-METERS	P370	F007	-	-	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F012	-	-	-	-	-	-	-
372 - LEASED PROPERTY ON CUSTOMER PROPERTY	P372	F012	-	-	-	-	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-	-	-	-	-
Total Distribution Plant	PDIST		$ -	$ 10,736,081	$ -	$ 3,024,583	$ 2,112,698	$ 1,680,348	$ 1,049,723
Total Prod, Trans, and Dist Plant	PT&D		$ -	$ 10,736,081	$ -	$ 3,024,583	$ 2,112,698	$ 1,680,348	$ 1,049,723

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. Lighting
Plant in Service							
Intangible Plant							
301.00 ORGANIZATION	P301	PT&D	11,946	6,804	1,497	7,117	8,145
302.00 FRANCHISE AND CONSENTS	P301	PT&D	25	14	3	15	17
302.00 SOFTWARE	P302	PT&D	8	5	1	5	6
Total Intangible Plant	PINT		$ 11,979	$ 6,823	$ 1,501	$ 7,137	$ 8,168
Steam Production Plant							
Total Steam Production Plant	PSTPR	F017	-	-	-	-	-
Hydraulic Production Plant							
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-	-
Other Production Plant							
Total Other Production Plant	POTPR	F017	-	-	-	-	-
Total Production Plant	PPRTL		$ -	$ -			$ -
Transmission							
Total Transmission Plant	PTRAN	F011	-	-	-	-	-
Distribution							
360-LAND & LAND RIGHTS	P360	F001	-	-	-	-	-
361-STRUCTURES AND IMPROVEMENTS	P361	F001	-	-	-	-	-
362-STATION EQUIPMENT	P362	F001	-	-	-	-	-
363-STORAGE BATTERY EQUIPMENT	P363	F001	-	-	-	-	-
364-POLES, TOWERS, & FIXTURES	P364	F003	-	-	-	-	-
365-OVERHEAD CONDUCTOR & DEVICES	P365	F003	-	-	-	-	-
366-UNDERGROUND CONDUIT	P366	F004	-	-	-	-	-
367-UNDERGROUND CONDUCTOR & DEVICES	P367	F004	-	-	-	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	2,752,086	1,567,622	-	-	-
369-SERVICES	P369	F006	-	-	344,801	-	-
370-METERS	P370	F007	-	-	-	1,639,652	-
371-CUSTOMER INSTALLATION	P371	F012	-	-	-	-	-
372 - LEASED PROPERTY ON CUSTOMER PROPERTY	P372	F012	-	-	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-	-	1,876,467
Total Distribution Plant	PDIST		$ 2,752,086	$ 1,567,622	$ 344,801	$ 1,639,652	$ 1,876,467
Total Prod, Trans, and Dist Plant	PT&D		$ 2,752,086	$ 1,567,622	$ 344,801	$ 1,639,652	$ 1,876,467

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Customer Lighting	Total Check
Plant in Service						
Intangible Plant						
301.00 ORGANIZATION	P301	PT&D	-	-	1,652	183,203
302.00 FRANCHISE AND CONSENTS	P301	PT&D	-	-	3	386
302.00 SOFTWARE	P302	PT&D	-	-	1	125
Total Intangible Plant	PINT		$ -	$ -	$ 1,657	183,715
Steam Production Plant						
Total Steam Production Plant	PSTPR	F017	-	-	-	13,412,619
Hydraulic Production Plant						
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-
Other Production Plant						
Total Other Production Plant	POTPR	F017	-	-	-	-
Total Production Plant	PPRTL		$ -	$ -	$ -	13,412,619
Transmission						
Total Transmission Plant	PTRAN	F011	-	-	-	1,629,885
Distribution						
360-LAND & LAND RIGHTS	P360	F001	-	-	-	128,097
361-STRUCTURES AND IMPROVEMENTS	P361	F001	-	-	-	81,280
362-STATION EQUIPMENT	P362	F001	-	-	-	10,526,704
363-STORAGE BATTERY EQUIPMENT	P363	F001	-	-	-	-
364-POLES, TOWERS, & FIXTURES	P364	F003	-	-	-	3,358,732
365-OVERHEAD CONDUCTOR & DEVICES	P365	F003	-	-	-	3,146,779
366-UNDERGROUND CONDUIT	P366	F004	-	-	-	342,705
367-UNDERGROUND CONDUCTOR & DEVICES	P367	F004	-	-	-	1,019,136
368-TRANSFORMERS - POWER POOL	P368	F005	-	-	-	4,319,708
369-SERVICES	P369	F006	-	-	-	344,801
370-METERS	P370	F007	-	-	-	1,639,652
371-CUSTOMER INSTALLATION	P371	F012	-	-	377,680	377,680
372 - LEASED PROPERTY ON CUSTOMER PROPERTY	P372	F012	-	-	2,891	2,891
373-STREET LIGHTING	P373	F008	-	-	-	1,876,467
Total Distribution Plant	PDIST		$ -	$ -	$ 380,571	27,164,631
Total Prod, Trans, and Dist Plant	PT&D		$ -	$ -	$ 380,571	42,207,135

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand
Plant In Service (Continued)						
General Plant						
Total General Plant	PGP	PT&D	$ 7,578,908	2,408,432	-	292,670
TOTAL COMMON PLANT	PCOM	PT&D	$ -	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D		-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	$ 302,646	-	-	-
OTHER		PDIST	$ -	-	-	-
CONTRIBUTIONS IN AID OF CONSTRUCTION		PDIST	$ -	-	-	-
Total Plant in Service	TPIS		$ 50,272,405	$ 15,879,432	$ -	$ 1,929,649
Construction Work in Progress (CWIP)						
CWIP Production	CWIP1	F017	$ -	-	-	-
CWIP Transmission	CWIP2	F011	-	-	-	-
CWIP Distribution Plant	CWIP3	PDIST	-	-	-	-
CWIP Common Plant	CWIP4	PT&D	-	-	-	-
Total Construction Work In Progress	TCWIP		$ -	$ -	$ -	$ -
Total Utility Plant			$ 50,272,405	$ 15,879,432	$ -	$ 1,929,649

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			Specific	General	Specific	Demand	Customer	Demand	Customer
Plant in Service (Continued)									
General Plant									
Total General Plant	PGP	PT&D	-	1,927,820	-	543,108	379,366	301,731	188,493
TOTAL COMMON PLANT	PCOM	PT&D	-	-	-	-	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	-	119,613	-	33,697	23,538	18,721	11,695
OTHER		PDIST	-	-	-	-	-	-	-
CONTRIBUTIONS IN AID OF CONSTRUCTION		PDIST	-	-	-	-	-	-	-
Total Plant in Service	TPIS		$ -	$ 12,830,245	$ -	$ 3,614,554	$ 2,524,798	$ 2,008,114	$ 1,254,480
Construction Work in Progress (CWIP)									
CWIP Production	CWIP1	F017	-	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	-	-	-	-	-	-	-
CWIP Distribution Plant	CWIP3	PDIST	-	-	-	-	-	-	-
CWIP Common Plant	CWIP4	PT&D	-	-	-	-	-	-	-
Total Construction Work in Progress	TCWIP		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Utility Plant			$ -	$ 12,830,245	$ -	$ 3,614,554	$ 2,524,798	$ 2,008,114	$ 1,254,480

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. Lighting
Plant in Service (Continued)							
General Plant							
Total General Plant	PGP	PT&D	494,177	281,489	61,914	294,424	336,947
TOTAL COMMON PLANT	PCOM	PT&D	-	-	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	30,662	17,465	3,841	18,268	20,906
OTHER		PDIST	-	-	-	-	-
CONTRIBUTIONS IN AID OF CONSTRUCTION		PDIST	-	-	-	-	-
Total Plant in Service	TPIS		$ 3,288,904	$ 1,873,400	$ 412,057	$ 1,959,480	$ 2,242,488
Construction Work in Progress (CWIP)							
CWIP Production	CWIP1	F017	-	-	-	-	-
CWIP Transmission	CWIP2	F011	-	-	-	-	-
CWIP Distribution Plant	CWIP3	PDIST	-	-	-	-	-
CWIP Common Plant	CWIP4	PT&D	-	-	-	-	-
Total Construction Work in Progress	TCWIP		$ -	$ -	$ -	$ -	$ -
Total Utility Plant			$ 3,288,904	$ 1,873,400	$ 412,057	$ 1,959,480	$ 2,242,488

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Customer Lighting	Total Check
Plant in Service (Continued)						
General Plant						
Total General Plant	PGP	PT&D	-	-	68,337	7,578,908
TOTAL COMMON PLANT	PCOM	PT&D	-	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	-	-	4,240	302,646
OTHER		PDIST	-	-	-	-
CONTRIBUTIONS IN AID OF CONSTRUCTION		PDIST	-	-	-	-
Total Plant in Service	TPIS		$ -	$ -	$ 454,804	$ 50,272,405
Construction Work in Progress (CWIP)						
CWIP Production	CWIP1	F017	-	-	-	-
CWIP Transmission	CWIP2	F011	-	-	-	-
CWIP Distribution Plant	CWIP3	PDIST	-	-	-	-
CWIP Common Plant	CWIP4	PT&D	-	-	-	-
Total Construction Work in Progress	TCWIP		$ -	$ -	$ -	-
Total Utility Plant			$ -	$ -	$ 454,804	50,272,405

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand
Rate Base						
Utility Plant						
Plant in Service			$ 50,272,405	$ 15,879,432	$ -	$ 1,929,649
Construction Work In Progress (CWIP)			-	-	-	-
Total Utility Plant	TUP		$ 50,272,405	$ 15,879,432	$ -	$ 1,929,649
Less: Acummulated Provision for Depreciation						
Production	ADEPREPA	F017	$ 11,695,693	11,695,693	-	-
Transmission	ADEPRTP	PTRAN	832,171	-	-	832,171
Distribution	ADEPRD11	PDIST	15,764,740	-	-	-
General & Common Plant	ADEPRD12	PT&D	3,507,042	1,114,471	-	135,429
Intangible Plant	ADEPRGP	PT&D	-	-	-	-
Total Accumulated Depreciation	TADEPR		$ 31,799,645	$ 12,810,163	$ -	$ 967,600
Net Utility Plant	NTPLANT		$ 18,472,760	$ 3,069,269	$ -	$ 962,049
Working Capital						
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	$ -	-	-	-
Materials and Supplies	M&S	TPIS	575,600	181,814	-	22,094
Prepayments	PREPAY	TPIS	210,572	66,513	-	8,083
Total Working Capital	TWC		$ 786,172	$ 248,326	$ -	$ 30,176
Deferred Debits						
Service Pension Cost	PENSCOST	TLB	$ -	-	-	-
Other Deferred Debits	DDEBPP	TUP	429,483	135,660	-	16,485
Total Deferred Debits			$ 429,483	$ 135,660	$ -	$ 16,485
Less: Customer Meter Deposits	CSTDEP	F027	$ 129,038	-	-	-
Accumulated Deferred Income Taxes						
Total Production Plant	DIT	TPIS	$ -	-	-	-
Total Accumulated Deferred Income Tax			$ -	$ -	$ -	$ -
Investment Tax Credits						
Total Production Plant	DIT	F017	$ -	-	-	-
Total Transmission Plant	DIT	PTRAN	-	-	-	-
Total Distribution Plant	DIT	PDIST	-	-	-	-
Total General Plant	DIT	PT&D	-	-	-	-
Total Investment Tax Credit			$ -	$ -	$ -	$ -
Net Rate Base	RB		$ 19,559,377	$ 3,453,255	$ -	$ 1,008,711

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			Specific	General	Specific	Demand	Customer	Demand	Customer
Rate Base									
Utility Plant									
Plant in Service			$ -	$ 12,830,245	$ -	$ 3,614,554	$ 2,524,798	$ 2,008,114	$ 1,254,480
Construction Work in Progress (CWIP)			-	-	-	-	-	-	-
Total Utility Plant	TUP		$ -	$ 12,830,245	$ -	$ 3,614,554	$ 2,524,798	$ 2,008,114	$ 1,254,480
Less: Acummulated Provision for Depreciation									
Production	ADEPREPA	F017	-	-	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	-	-	-	-	-	-	-
Distribution	ADEPRD11	PDIST	-	6,230,584	-	1,755,289	1,226,085	975,174	609,197
General & Common Plant	ADEPRD12	PT&D	-	892,074	-	251,316	175,547	139,622	87,223
Intangible Plant	ADEPRGP	PT&D	-	-	-	-	-	-	-
Total Accumulated Depreciation	TADEPR		$ -	$ 7,122,658	$ -	$ 2,006,605	$ 1,401,631	$ 1,114,796	$ 696,419
Net Utility Plant	NTPLANT		$ -	$ 5,707,587	$ -	$ 1,607,949	$ 1,123,167	$ 893,318	$ 558,061
Working Capital									
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	-	-	-	-	-	-	-
Materials and Supplies	M&S	TPIS	-	146,902	-	41,385	28,908	22,992	14,363
Prepayments	PREPAY	TPIS	-	53,741	-	15,140	10,575	8,411	5,255
Total Working Capital	TWC		$ -	$ 200,643	$ -	$ 56,525	$ 39,483	$ 31,403	$ 19,618
Deferred Debits									
Service Pension Cost	PENSCOST	TLB	-	-	-	-	-	-	-
Other Deferred Debits	DDEBPP	TUP	-	109,610	-	30,880	21,570	17,156	10,717
Total Deferred Debits			$ -	$ 109,610	$ -	$ 30,880	$ 21,570	$ 17,156	$ 10,717
Less: Customer Meter Deposits	CSTDEP	F027	-	-	-	49,153	32,168	29,571	18,147
Accumulated Deferred Income Taxes									
Total Production Plant	DIT	TPIS	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Investment Tax Credits									
Total Production Plant	DIT	F017	-	-	-	-	-	-	-
Total Transmission Plant	DIT	PTRAN	-	-	-	-	-	-	-
Total Distribution Plant	DIT	PDIST	-	-	-	-	-	-	-
Total General Plant	DIT	PT&D	-	-	-	-	-	-	-
Total Investment Tax Credit			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Rate Base	RB		$ -	$ 6,017,840	$ -	$ 1,646,201	$ 1,152,052	$ 912,306	$ 570,248

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. Lighting
Rate Base							
Utility Plant							
Plant in Service			$ 3,288,904	$ 1,873,400	$ 412,057	$ 1,959,480	$ 2,242,488
Construction Work in Progress (CWIP)			-	-	-	-	-
Total Utility Plant	TUP		$ 3,288,904	$ 1,873,400	$ 412,057	$ 1,959,480	$ 2,242,488
Less: Acummulated Provision for Depreciation							
Production	ADEPREPA	F017	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	-	-	-	-	-
Distribution	ADEPRD11	PDIST	1,597,147	909,755	200,102	951,557	1,088,990
General & Common Plant	ADEPRD12	PT&D	228,674	130,256	28,650	136,241	155,918
Intangible Plant	ADEPRGP	PT&D	-	-	-	-	-
Total Accumulated Depreciation	TADEPR		$ 1,825,822	$ 1,040,010	$ 228,752	$ 1,087,797	$ 1,244,908
Net Utility Plant	NTPLANT		$ 1,463,082	$ 833,390	$ 183,305	$ 871,683	$ 997,580
Working Capital							
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	-	-	-	-	-
Materials and Supplies	M&S	TPIS	37,657	21,450	4,718	22,435	25,676
Prepayments	PREPAY	TPIS	13,776	7,847	1,726	8,208	9,393
Total Working Capital	TWC		$ 51,433	$ 29,297	$ 6,444	$ 30,643	$ 35,069
Deferred Debits							
Service Pension Cost	PENSCOST	TLB	-	-	-	-	-
Other Deferred Debits	DDEBPP	TUP	28,097	16,005	3,520	16,740	19,158
Total Deferred Debits			$ 28,097	$ 16,005	$ 3,520	$ 16,740	$ 19,158
Less: Customer Meter Deposits	CSTDEP	F027	-	-	-	-	-
Accumulated Deferred Income Taxes							
Total Production Plant	DIT	TPIS	-	-	-	-	-
Total Accumulated Deferred Income Tax			$ -	$ -	$ -	$ -	$ -
Investment Tax Credits							
Total Production Plant	DIT	F017	-	-	-	-	-
Total Transmission Plant	DIT	PTRAN	-	-	-	-	-
Total Distribution Plant	DIT	PDIST	-	-	-	-	-
Total General Plant	DIT	PT&D	-	-	-	-	-
Total Investment Tax Credit			$ -	$ -	$ -	$ -	$ -
Net Rate Base	RB		$ 1,542,612	$ 878,691	$ 193,269	$ 919,066	$ 1,051,806

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Customer Lighting	Total Check
Rate Base						
Utility Plant						
Plant in Service			$ -	$ -	$ 454,804	50,272,405
Construction Work In Progress (CWIP)			-	-	-	-
Total Utility Plant	TUP		$ -	$ -	$ 454,804	50,272,405
Less: Acummulated Provision for Depreciation						
Production	ADEPREPA	F017	-	-	-	11,695,693
Transmission	ADEPRTP	PTRAN	-	-	-	832,171
Distribution	ADEPRD11	PDIST	-	-	220,861	15,764,740
General & Common Plant	ADEPRD12	PT&D	-	-	31,622	3,507,042
Intangible Plant	ADEPRGP	PT&D	-	-	-	-
Total Accumulated Depreciation	TADEPR		$ -	$ -	$ 252,483	31,799,645
Net Utility Plant	NTPLANT		$ -	$ -	$ 202,322	18,472,760
Working Capital						
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	-	-	-	-
Materials and Supplies	M&S	TPIS	-	-	5,207	575,600
Prepayments	PREPAY	TPIS	-	-	1,905	210,572
Total Working Capital	TWC		$ -	$ -	$ 7,112	786,172
Deferred Debits						
Service Pension Cost	PENSCOST	TLB	-	-	-	-
Other Deferred Debits	DDEBPP	TUP	-	-	3,885	429,483
Total Deferred Debits			$ -	$ -	$ 3,885	429,483
Less: Customer Meter Deposits	CSTDEP	F027	-	-	-	129,038
Accumulated Deferred Income Taxes						
Total Production Plant	DIT	TPIS	-	-	-	-
Total Accumulated Deferred Income Tax			$ -	$ -	$ -	-
Investment Tax Credits						
Total Production Plant	DIT	F017	-	-	-	-
Total Transmission Plant	DIT	PTRAN	-	-	-	-
Total Distribution Plant	DIT	PDIST	-	-	-	-
Total General Plant	DIT	PT&D	-	-	-	-
Total Investment Tax Credit			$ -	$ -	$ -	-
Net Rate Base	RB		$ -	$ -	$ 213,319	19,559,377

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand
Operation and Maintenance Expenses						
Steam Power Generation Operation Expenses						
500 OPERATION SUPERVISION & ENGINEERING	OM500	PROFIX	$ 59,862	59,862	-	-
501 FUEL	OM501	PROVAR	1,055,900	-	1,055,900	-
502 STEAM EXPENSES	OM502	PROFIX	512,973	512,973	-	-
505 ELECTRIC EXPENSES	OM505	PROFIX	303,379	303,379	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	99,208	99,208	-	-
507 RENTS	OM507	PROFIX	-	-	-	-
509 ALLOWANCES	OM509	PROVAR	-	-	-	-
Total Steam Power Operation Expenses			$ 2,031,321	$ 975,422	$ 1,055,900	$ -
Steam Power Generation Maintenance Expenses						
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	PROVAR	$ 25,356	-	25,356	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	1,326	1,326	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	PROVAR	206,725	-	206,725	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	PROVAR	48,829	-	48,829	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	PROFIX	182,301	182,301	-	-
Total Steam Power Generation Maintenance Expense			$ 464,537	$ 183,627	$ 280,910	$ -
Total Steam Power Generation Expense			$ 2,495,859	$ 1,159,049	$ 1,336,810	$ -
Hydraulic Power Generation Operation Expenses						
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	$ -	-	-	-
536 WATER FOR POWER	OM536	PROFIX	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-	-
538 ELECTRIC EXPENSES	OM538		-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	-	-	-	-
540 RENTS		PROFIX	-	-	-	-
Total Hydraulic Power Operation Expenses			$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses						
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	$ -	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -
Other Power Generation Operation Expense						
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	$ -	-	-	-
547 FUEL	OM547	Energy	-	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	-	-	-	-
550 RENTS	OM550	PROFIX	-	-	-	-
Total Other Power Generation Expenses			$ -	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			Specific	General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses									
Steam Power Generation Operation Expenses									
500 OPERATION SUPERVISION & ENGINEERING	OM500	PROFIX	-	-	-	-	-	-	-
501 FUEL	OM501	PROVAR	-	-	-	-	-	-	-
502 STEAM EXPENSES	OM502	PROFIX	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505	PROFIX	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	-	-	-	-	-	-	-
507 RENTS	OM507	PROFIX	-	-	-	-	-	-	-
509 ALLOWANCES	OM509	PROVAR	-	-	-	-	-	-	-
Total Steam Power Operation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses									
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	PROVAR	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	PROVAR	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	PROVAR	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	PROFIX	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses									
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	-	-	-	-	-	-	-
536 WATER FOR POWER	OM536	PROFIX	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538		-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	-	-	-	-	-	-	-
540 RENTS		PROFIX	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses									
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	-	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Power Generation Operation Expense									
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	-	-	-	-	-	-	-
547 FUEL	OM547	Energy	-	-	-	-	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	-	-	-	-	-	-	-
550 RENTS	OM550	PROFIX	-	-	-	-	-	-	-
Total Other Power Generation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. Lighting
Operation and Maintenance Expenses							
Steam Power Generation Operation Expenses							
500 OPERATION SUPERVISION & ENGINEERING	OM500	PROFIX	-	-	-	-	-
501 FUEL	OM501	PROVAR	-	-	-	-	-
502 STEAM EXPENSES	OM502	PROFIX	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505	PROFIX	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	-	-	-	-	-
507 RENTS	OM507	PROFIX	-	-	-	-	-
509 ALLOWANCES	OM509	PROVAR	-	-	-	-	-
Total Steam Power Operation Expenses			$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses							
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	PROVAR	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	PROVAR	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	PROVAR	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	PROFIX	-	-	-	-	-
Total Steam Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses							
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	-	-	-	-	-
536 WATER FOR POWER	OM536	PROFIX	-	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538		-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	-	-	-	-	-
540 RENTS		PROFIX	-	-	-	-	-
Total Hydraulic Power Operation Expenses			$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses							
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -
Other Power Generation Operation Expense							
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	-	-	-	-	-
547 FUEL	OM547	Energy	-	-	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	-	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	-	-	-	-	-
550 RENTS	OM550	PROFIX	-	-	-	-	-
Total Other Power Generation Expenses			$ -	$ -	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Customer Lighting	Total Check
Operation and Maintenance Expenses						
Steam Power Generation Operation Expenses						
500 OPERATION SUPERVISION & ENGINEERING	OM500	PROFIX	-	-	-	59,882
501 FUEL	OM501	PROVAR	-	-	-	1,055,900
502 STEAM EXPENSES	OM502	PROFIX	-	-	-	512,973
505 ELECTRIC EXPENSES	OM505	PROFIX	-	-	-	303,379
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	-	-	-	99,208
507 RENTS	OM507	PROFIX	-	-	-	-
509 ALLOWANCES	OM509	PROVAR	-	-	-	-
Total Steam Power Operation Expenses			$ -	$ -	$ -	$ 2,031,321
Steam Power Generation Maintenance Expenses						
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	PROVAR	-	-	-	25,356
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	-	-	-	1,326
512 MAINTENANCE OF BOILER PLANT	OM512	PROVAR	-	-	-	206,725
513 MAINTENANCE OF ELECTRIC PLANT	OM513	PROVAR	-	-	-	48,829
514 MAINTENANCE OF MISC STEAM PLANT	OM514	PROFIX	-	-	-	182,301
Total Steam Power Generation Maintenance Expense			$ -	$ -	$ -	464,537
Total Steam Power Generation Expense			$ -	$ -	$ -	2,495,859
Hydraulic Power Generation Operation Expenses						
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	-	-	-	-
536 WATER FOR POWER	OM536	PROFIX	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-	-
538 ELECTRIC EXPENSES	OM538		-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	-	-	-	-
540 RENTS		PROFIX	-	-	-	-
Total Hydraulic Power Operation Expenses			$ -	$ -	$ -	-
Hydraulic Power Generation Maintenance Expenses						
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			$ -	$ -	$ -	-
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	-
Other Power Generation Operation Expense						
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	-	-	-	-
547 FUEL	OM547	Energy	-	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	-	-	-	-
550 RENTS	OM550	PROFIX	-	-	-	-
Total Other Power Generation Expenses			$ -	$ -	$ -	-

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand
Operation and Maintenance Expenses (Continued)						
Other Power Generation Maintenance Expense						
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	$ -	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-	-
Total Other Power Generation Maintenance Expense			$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -
Total Station Expense			$ 2,495,859	$ 1,159,049	$ 1,336,810	$ -
Other Power Supply Expenses						
555 PURCHASED POWER	OM555	OMPP	$ 22,769,685	12,270,523	10,499,163	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-	-
558 DUPLICATE CHARGES	OM558	Energy	-	-	-	-
Total Other Power Supply Expenses	TPP		$ 22,769,685	$ 12,270,523	$ 10,499,163	$ -
Total Electric Power Generation Expenses			$ 25,265,544	$ 13,429,571	$ 11,835,973	$ -
Transmission Expenses						
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	$ -	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	22	-	-	22
564 UNDERGROUND LINE EXPENSES	OM564	LBTRAN	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	PTRAN	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-
573 MISC PLANT	OM573	PTRAN	-	-	-	-
Total Transmission Expenses			$ 22	$ -	$ -	$ 22

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			Specific	General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)									
Other Power Generation Maintenance Expense									
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Station Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Power Supply Expenses									
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	-	-	-	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	-	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-	-	-	-	-
558 DUPLICATE CHARGES	OM558	Energy	-	-	-	-	-	-	-
Total Other Power Supply Expenses	TPP		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Electric Power Generation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Expenses									
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	-	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	-	-	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	-	-	-	-	-	-	-
564 UNDERGROUND LINE EXPENSES	OM564	LBTRAN	-	-	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	PTRAN	-	-	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	-	-	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	-	-	-	-	-	-	-
Total Transmission Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. Lighting
Operation and Maintenance Expenses (Continued)							
Other Power Generation Maintenance Expense							
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-	-	-
Total Other Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -
Total Station Expense			$ -	$ -	$ -	$ -	$ -
Other Power Supply Expenses							
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	-	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-	-	-
558 DUPLICATE CHARGES	OM558	Energy	-	-	-	-	-
Total Other Power Supply Expenses	TPP		$ -	$ -	$ -	$ -	$ -
Total Electric Power Generation Expenses			$ -	$ -	$ -	$ -	$ -
Transmission Expenses							
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	-	-	-	-	-
564 UNDERGROUND LINE EXPENSES	OM564	LBTRAN	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	PTRAN	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	-	-	-	-	-
Total Transmission Expenses			$ -	$ -	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Customer Lighting	Total Check
Operation and Maintenance Expenses (Continued)						
Other Power Generation Maintenance Expense						
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-	-
Total Other Power Generation Maintenance Expense			$ -	$ -	$ -	-
Total Other Power Generation Expense			$ -	$ -	$ -	-
Total Station Expense			$ -	$ -	$ -	2,495,859
Other Power Supply Expenses						
555 PURCHASED POWER	OM555	OMPP	-	-	-	22,769,685
555 PURCHASED POWER OPTIONS	OMO555	OMPP	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-	-
558 DUPLICATE CHARGES	OM558	Energy	-	-	-	-
Total Other Power Supply Expenses	TPP		$ -	$ -	$ -	22,769,685
Total Electric Power Generation Expenses			$ -	$ -	$ -	25,265,544
Transmission Expenses						
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	-	-	-	22
564 UNDERGROUND LINE EXPENSES	OM564	LBTRAN	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	PTRAN	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-
573 MISC PLANT	OM573	PTRAN	-	-	-	-
Total Transmission Expenses			$ -	$ -	$ -	$ 22

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand
Operation and Maintenance Expenses (Continued)						
Distribution Operation Expense						
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	$ 40,400	-	-	-
581 LOAD DISPATCHING	OM581	P362	-	-	-	-
582 STATION EXPENSES	OM582	P362	57,605	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	19,602	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-
586 METER EXPENSES	OM586	P370	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	40,357	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	PDIST	80,741	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	199,239	-	-	-
588 MISC DISTR EXP -- MAPPIN	OM588x	PDIST	-	-	-	-
589 RENTS	OM589	PDIST	-	-	-	-
Total Distribution Operation Expense	OMDO		$ 437,943	$ -	$ -	$ -
Distribution Maintenance Expense						
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	$ 41,635	-	-	-
591 STRUCTURES	OM591	P362	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	94,681	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	653,830	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	66,399	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	15,878	-	-	-
596.8 MAINTENANCE OF CUSTOMER LIGHTS	OM596.8	P371	72,540	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	19,879	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	183,987	-	-	-
Total Distribution Maintenance Expense	OMDM		$ 1,148,629	$ -	$ -	$ -
Total Distribution Operation and Maintenance Expenses			1,586,572	-	-	-
Transmission and Distribution Expenses			1,586,594	-	-	22
Production, Transmission and Distribution Expenses	OMSUB		$ 26,852,138	$ 13,429,571	$ 11,835,973	$ 22

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			Specific	General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)									
Distribution Operation Expense									
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	-	18,688	-	3,205	2,239	1,781	1,112
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	57,605	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-	7,387	4,453	4,843	2,919
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	PDIST	-	31,911	-	8,990	6,280	4,994	3,120
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	-	78,744	-	22,184	15,496	12,324	7,699
588 MISC DISTR EXP – MAPPIN	OM588x	PDIST	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	-	-	-	-	-	-	-
Total Distribution Operation Expense	OMDO		$ -	$ 186,948	$ -	$ 41,766	$ 28,466	$ 23,943	$ 14,851
Distribution Maintenance Expense									
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	-	1,504	-	13,804	8,436	8,929	5,397
591 STRUCTURES	OM591	P362	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	94,681	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-	-	-	246,398	148,516	161,546	97,371
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	-	27,936	30,960	3,559	3,944
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	-	-	-	-	-	-	-
596.8 MAINTENANCE OF CUSTOMER LIGHTS	OM596.8	P371	-	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	-	72,716	-	20,486	14,309	11,381	7,110
Total Distribution Maintenance Expense	OMDM		$ -	$ 168,901	$ -	$ 308,623	$ 202,221	$ 185,415	$ 113,822
Total Distribution Operation and Maintenance Expenses			-	355,849	-	350,389	230,687	209,358	128,673
Transmission and Distribution Expenses			-	355,849	-	350,389	230,687	209,358	128,673
Production, Transmission and Distribution Expenses	OMSUB		$ -	$ 355,849	$ -	$ 350,389	$ 230,687	$ 209,358	$ 128,673

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. Lighting
Operation and Maintenance Expenses (Continued)							
Distribution Operation Expense							
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	2,916	1,661	365	1,737	1,988
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-
586 METER EXPENSES	OM586	P370	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	PDIST	8,180	4,659	1,025	4,873	5,577
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	20,185	11,498	2,529	12,026	13,763
588 MISC DISTR EXP -- MAPPIN	OM588x	PDIST	-	-	-	-	-
589 RENTS	OM589	PDIST	-	-	-	-	-
Total Distribution Operation Expense	OMDO		$ 31,281	$ 17,818	$ 3,919	$ 18,637	$ 21,329
Distribution Maintenance Expense							
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	166	95	-	500	2,605
591 STRUCTURES	OM591	P362	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	10,116	5,762	-	-	-
596.8 MAINTENANCE OF CUSTOMER LIGHTS	OM596.8	P371	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	19,679	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	18,640	10,618	2,335	11,105	12,709
Total Distribution Maintenance Expense	OMDM		$ 28,922	$ 16,474	$ 2,335	$ 31,284	$ 15,514
Total Distribution Operation and Maintenance Expenses			60,203	34,293	6,255	49,921	36,843
Transmission and Distribution Expenses			60,203	34,293	6,255	49,921	36,843
Production, Transmission and Distribution Expenses	OMSUB		$ 60,203	$ 34,293	$ 6,255	$ 49,921	$ 36,843

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Customer Lighting	Total Check
Operation and Maintenance Expenses (Continued)						
Distribution Operation Expense						
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	-	-	4,706	40,400
581 LOAD DISPATCHING	OM581	P362	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-	57,605
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-	19,602
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-
586 METER EXPENSES	OM586	P370	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	40,357	40,357
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	PDIST	-	-	1,131	80,741
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	-	-	2,791	199,239
588 MISC DISTR EXP -- MAPPIN	OM588x	PDIST	-	-	-	-
589 RENTS	OM589	PDIST	-	-	-	-
Total Distribution Operation Expense	OMDO		$ -	$ -	$ 48,985	437,943
Distribution Maintenance Expense						
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	-	-	-	41,635
591 STRUCTURES	OM591	P362	-	-	-	
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	-	-	94,681
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-	-	-	653,830
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	-	66,399
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	-	-	-	15,878
596.8 MAINTENANCE OF CUSTOMER LIGHTS	OM596.8	P371	-	-	72,540	72,540
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	19,679
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	-	-	2,578	183,987
Total Distribution Maintenance Expense	OMDM		$ -	$ -	$ 75,117	1,148,629
Total Distribution Operation and Maintenance Expenses			-	-	124,102	1,586,572
Transmission and Distribution Expenses			-	-	124,102	1,586,594
Production, Transmission and Distribution Expenses	OMSUB		$ -	$ -	$ 124,102	26,852,138

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand
Operation and Maintenance Expenses (Continued)						
Customer Accounts Expense						
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	$ 34,252	-	-	-
902 METER READING EXPENSES	OM902	F025	70,084	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	301,923	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	51,602	-	-	-
905 MISC CUST ACCOUNTS	OM903	F025	9,993	-	-	-
Total Customer Accounts Expense	OMCA		$ 467,834	$ -	$ -	$ -
Customer Service Expense						
907 SUPERVISION	OM907	F026	$ -	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	44,578	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	29,687	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-
915 MDSE-JOBBING-CONTRACT	OM915	F026	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-
Total Customer Service Expense	OMCS		$ 74,265	$ -	$ -	$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		27,394,238	13,429,571	11,835,973	22

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			Specific	General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)									
Customer Accounts Expense									
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	-	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F025	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expense									
907 SUPERVISION	OM907	F026	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	OM915	F026	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		-	355,849	-	350,389	230,687	209,358	128,673

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. Lighting
Operation and Maintenance Expenses (Continued)							
Customer Accounts Expense							
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F025	-	-	-	-	-
Total Customer Accounts Expense	OMCA		$ -	$ -	$ -	$ -	$ -
Customer Service Expense							
907 SUPERVISION	OM907	F026	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	OM915	F026	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-
Total Customer Service Expense	OMCS		$ -	$ -	$ -	$ -	$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		60,203	34,293	6,255	49,921	36,843

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Customer Lighting	Total Check
Operation and Maintenance Expenses (Continued)						
Customer Accounts Expense						
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	34,252	-	-	34,252
902 METER READING EXPENSES	OM902	F025	70,064	-	-	70,064
903 RECORDS AND COLLECTION	OM903	F025	301,923	-	-	301,923
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	51,602	-	-	51,602
905 MISC CUST ACCOUNTS	OM903	F025	9,993	-	-	9,993
Total Customer Accounts Expense	OMCA		$ 467,834	$ -	$ -	467,834
Customer Service Expense						
907 SUPERVISION	OM907	F026	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	44,578	-	44,578
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	29,687	-	29,687
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-
915 MDSE-JOBBING-CONTRACT	OM915	F026	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-
Total Customer Service Expense	OMCS		$ -	$ 74,265	$ -	74,265
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		467,834	74,265	124,102	27,394,238

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand
Operation and Maintenance Expenses (Continued)						
Administrative and General Expense						
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	$ 605,976	144,441	61,758	-
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	155,148	36,981	15,812	-
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	46,896	11,178	4,779	-
924 PROPERTY INSURANCE	OM924	TUP	173,927	54,938	-	6,676
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	50,113	11,945	5,107	-
926 EMPLOYEE BENEFITS	OM926	LBSUB7	1,328,568	316,679	135,401	-
927 FRANCHISE REQUIREMENTS	OM927	TUP	-	-	-	-
928 REGULATORY COMMISSION FEES	OM928	TUP	-	-	-	-
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	67,146	16,005	6,843	-
931 RENTS AND LEASES	OM931	PGP	12,000	3,813	-	463
932 MAINTENANCE OF GENERAL PLANT	OM932	LBSUB7	145,146	34,597	14,793	-
Total Administrative and General Expense	OMAG		$ 2,584,920	$ 630,579	$ 244,493	$ 7,139
Total Operation and Maintenance Expenses	TOM		$ 29,979,157	$ 14,060,150	$ 12,080,466	$ 7,161
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$ 7,209,472	$ 1,789,627	$ 1,581,303	$ 7,161

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			Specific	General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)									
Administrative and General Expense									
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	-	53,017	-	68,799	42,740	43,778	26,549
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	-	13,574	-	17,614	10,943	11,208	6,797
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	-	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	-	4,103	-	5,324	3,308	3,388	2,055
924 PROPERTY INSURANCE	OM924	TUP	-	44,389	-	12,505	8,735	6,947	4,340
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	-	4,384	-	5,689	3,534	3,620	2,196
926 EMPLOYEE BENEFITS	OM926	LBSUB7	-	116,237	-	150,837	93,704	95,980	58,207
927 FRANCHISE REQUIREMENTS	OM927	TUP	-	-	-	-	-	-	-
928 REGULATORY COMMISSION FEES	OM928	TUP	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	-	5,875	-	7,623	4,736	4,851	2,942
931 RENTS AND LEASES	OM931	PGP	-	3,052	-	860	601	478	288
932 MAINTENANCE OF GENERAL PLANT	OM932	LBSUB7	-	12,699	-	16,479	10,237	10,486	6,359
Total Administrative and General Expense	OMAG		$ -	$ 257,330	$ -	$ 285,731	$ 178,537	$ 180,737	$ 109,743
Total Operation and Maintenance Expenses	TOM		$ -	$ 613,178	$ -	$ 636,120	$ 409,224	$ 390,095	$ 238,416
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$ -	$ 613,178	$ -	$ 636,120	$ 409,224	$ 390,095	$ 238,416

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. Lighting
Operation and Maintenance Expenses (Continued)							
Administrative and General Expense							
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	7,971	4,540	907	6,514	17,297
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	2,041	1,162	232	1,668	4,429
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	617	351	70	504	1,339
924 PROPERTY INSURANCE	OM924	TUP	11,379	6,481	1,426	6,779	7,758
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	659	375	75	539	1,430
926 EMPLOYEE BENEFITS	OM926	LBSUB7	17,475	9,954	1,988	14,283	37,922
927 FRANCHISE REQUIREMENTS	OM927	TUP	-	-	-	-	-
928 REGULATORY COMMISSION FEES	OM928	TUP	-	-	-	-	-
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	883	503	100	722	1,917
931 RENTS AND LEASES	OM931	PGP	782	446	98	466	534
932 MAINTENANCE OF GENERAL PLANT	OM932	LBSUB7	1,909	1,087	217	1,560	4,143
Total Administrative and General Expense	OMAG		$ 43,716	$ 24,901	$ 5,114	$ 33,036	$ 76,768
Total Operation and Maintenance Expenses	TOM		$ 103,919	$ 59,194	$ 11,368	$ 82,956	$ 113,611
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$ 103,919	$ 59,194	$ 11,368	$ 82,956	$ 113,611

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Customer Lighting	Total Check
Operation and Maintenance Expenses (Continued)						
Administrative and General Expense						
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	101,413	14,573	11,680	605,976
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	25,965	3,731	2,990	155,148
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	7,848	1,128	904	46,896
924 PROPERTY INSURANCE	OM924	TUP	-	-	1,573	173,927
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	8,387	1,205	966	50,113
926 EMPLOYEE BENEFITS	OM926	LBSUB7	222,341	31,951	25,608	1,328,568
927 FRANCHISE REQUIREMENTS	OM927	TUP	-	-	-	-
928 REGULATORY COMMISSION FEES	OM928	TUP	-	-	-	-
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	11,237	1,615	1,294	67,146
931 RENTS AND LEASES	OM931	PGP	-	-	108	12,000
932 MAINTENANCE OF GENERAL PLANT	OM932	LBSUB7	24,291	3,491	2,798	
Total Administrative and General Expense	OMAG		$ 401,481	$ 57,694	$ 47,921	2,584,920
Total Operation and Maintenance Expenses	TOM		$ 869,315	$ 131,960	$ 172,024	29,979,157
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$ 869,315	$ 131,960	$ 172,024	7,209,472

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand
Labor Expenses						
Steam Power Generation Operation Expenses						
500 OPERATION SUPERVISION & ENGINEERING	LB500	PROFIX	$ 59,862	59,862	-	-
501 FUEL	LB501	PROVAR	35,831	-	35,831	-
502 STEAM EXPENSES	LB502	PROFIX	57,528	57,528	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	302,989	302,989	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	60,105	60,105	-	-
507 RENTS	LB507	PROFIX	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		$ 516,316	$ 480,484	$ 35,831	$ -
Steam Power Generation Maintenance Expenses						
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	PROVAR	$ 25,356	-	25,356	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	203	-	203	-
512 MAINTENANCE OF BOILER PLANT	LB512	PROVAR	31,890	31,890	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	PROVAR	11,351	-	11,351	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	PROFIX	146,332	-	146,332	-
Total Steam Power Generation Maintenance Expense	LBSUB2		$ 215,132	$ 31,890	$ 183,242	$ -
Total Steam Power Generation Expense			$ 731,448	$ 512,374	$ 219,073	$ -
Hydraulic Power Generation Operation Expenses						
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	$ -	-	-	-
536 WATER FOR POWER	LB536	PROFIX	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	-	-	-	-
540 RENTS		PROFIX	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses						
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	$ -	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			Specific	General	Specific	Demand	Customer	Demand	Customer
Labor Expenses									
Steam Power Generation Operation Expenses									
500 OPERATION SUPERVISION & ENGINEERING	LB500	PROFIX	-	-	-	-	-	-	-
501 FUEL	LB501	PROVAR	-	-	-	-	-	-	-
502 STEAM EXPENSES	LB502	PROFIX	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	-	-	-	-	-	-	-
507 RENTS	LB507	PROFIX	-	-	-	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses									
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	PROVAR	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	PROVAR	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	PROVAR	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	PROFIX	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses									
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	-	-	-	-	-	-	-
536 WATER FOR POWER	LB536	PROFIX	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	-	-	-	-	-	-	-
540 RENTS		PROFIX	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses									
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	-	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. Lighting
Labor Expenses							
Steam Power Generation Operation Expenses							
500 OPERATION SUPERVISION & ENGINEERING	LB500	PROFIX	-	-	-	-	-
501 FUEL	LB501	PROVAR	-	-	-	-	-
502 STEAM EXPENSES	LB502	PROFIX	-	-	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	-	-	-	-	-
507 RENTS	LB507	PROFIX	-	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses							
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	PROVAR	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	PROVAR	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	PROVAR	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	PROFIX	-	-	-	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses							
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	-	-	-	-	-
536 WATER FOR POWER	LB536	PROFIX	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	-	-	-	-	-
540 RENTS		PROFIX	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses							
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Customer Lighting	Total Check
Labor Expenses						
Steam Power Generation Operation Expenses						
500 OPERATION SUPERVISION & ENGINEERING	LB500	PROFIX	-	-	-	59,862
501 FUEL	LB501	PROVAR	-	-	-	35,831
502 STEAM EXPENSES	LB502	PROFIX	-	-	-	57,528
505 ELECTRIC EXPENSES	LB505	PROFIX	-	-	-	302,989
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	-	-	-	60,105
507 RENTS	LB507	PROFIX	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		$ -	$ -	$ -	516,316
Steam Power Generation Maintenance Expenses						
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	PROVAR	-	-	-	25,356
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	-	-	-	203
512 MAINTENANCE OF BOILER PLANT	LB512	PROVAR	-	-	-	31,890
513 MAINTENANCE OF ELECTRIC PLANT	LB513	PROVAR	-	-	-	11,351
514 MAINTENANCE OF MISC STEAM PLANT	LB514	PROFIX	-	-	-	146,332
Total Steam Power Generation Maintenance Expense	LBSUB2		$ -	$ -	$ -	215,132
Total Steam Power Generation Expense			$ -	$ -	$ -	731,448
Hydraulic Power Generation Operation Expenses						
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	-	-	-	-
536 WATER FOR POWER	LB536	PROFIX	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	-	-	-	-
540 RENTS		PROFIX	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		$ -	$ -	$ -	-
Hydraulic Power Generation Maintenance Expenses						
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		$ -	$ -	$ -	-
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	-

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand
Labor Expenses (Continued)						
Other Power Generation Operation Expense						
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	$ -	-	-	-
547 FUEL	LB547	Energy	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	-	-	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	-	-	-	-
550 RENTS	LB550	PROFIX	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		$ -	$ -	$ -	$ -
Other Power Generation Maintenance Expense						
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	$ -	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -
Total Production Expense	LPREX		$ 731,448	$ 512,374	$ 219,073	$ -
Purchased Power						
555 PURCHASED POWER	LB555	OMPP	$ -	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-
Total Purchased Power Labor	LBPP		$ -	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			Specific	General	Specific	Demand	Customer	Demand	Customer
Labor Expenses (Continued)									
Other Power Generation Operation Expense									
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	-	-	-	-	-	-	-
547 FUEL	LB547	Energy	-	-	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	-	-	-	-	-	-	-
550 RENTS	LB550	PROFIX	-	-	-	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Power Generation Maintenance Expense									
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Production Expense	LPREX		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchased Power									
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		$ -	$ -	$ -	$ -	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. Lighting
Labor Expenses (Continued)							
Other Power Generation Operation Expense							
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	-	-	-	-	-
547 FUEL	LB547	Energy	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	-	-	-	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	-	-	-	-	-
550 RENTS	LB550	PROFIX	-	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		$ -	$ -	$ -	$ -	$ -
Other Power Generation Maintenance Expense							
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -
Total Production Expense	LPREX		$ -	$ -	$ -	$ -	$ -
Purchased Power							
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-
Total Purchased Power Labor	LBPP		$ -	$ -	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Customer Lighting	Total Check
Labor Expenses (Continued)						
Other Power Generation Operation Expense						
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	-	-	-	-
547 FUEL	LB547	Energy	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	-	-	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	-	-	-	-
550 RENTS	LB550	PROFIX	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		$ -	$ -	$ -	-
Other Power Generation Maintenance Expense						
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		$ -	$ -	$ -	-
Total Other Power Generation Expense			$ -	$ -	$ -	-
Total Production Expense	LPREX		$ -	$ -	$ -	731,448
Purchased Power						
555 PURCHASED POWER	LB555	OMPP	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-
Total Purchased Power Labor	LBPP		$ -	$ -	$ -	-

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand
Labor Expenses (Continued)						
Transmission Labor Expenses						
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	$ -	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB566	PTRAN	-	-	-	-
569 MAINTENACE OF STRUCTURES	LB569	PTRAN	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		$ -	$ -	$ -	$ -
Distribution Operation Labor Expense						
580 OPERATION SUPERVISION AND ENGI	LB580	F023	$ 40,400	-	-	-
581 LOAD DISPATCHING	LB581	P362	-	-	-	-
582 STATION EXPENSES	LB582	P362	57,065	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	33,579	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	PDIST	73,194	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	151,471	-	-	-
589 RENTS	LB589	PDIST	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		$ 355,710	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			Specific	General	Specific	Demand	Customer	Demand	Customer
Labor Expenses (Continued)									
Transmission Labor Expenses									
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB566	PTRAN	-	-	-	-	-	-	-
569 MAINTENACE OF STRUCTURES	LB569	PTRAN	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-	-
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	-	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Operation Labor Expense									
580 OPERATION SUPERVISION AND ENGI	LB580	F023	-	18,688	-	3,205	2,239	1,781	1,112
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	57,065	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	PDIST	-	28,928	-	8,150	5,693	4,528	2,828
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	-	59,865	-	16,865	11,781	9,370	5,853
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		$ -	$ 164,547	$ -	$ 28,220	$ 19,712	$ 15,678	$ 9,794

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. Lighting
Labor Expenses (Continued)							
Transmission Labor Expenses							
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB566	PTRAN	-	-	-	-	-
569 MAINTENACE OF STRUCTURES	LB569	PTRAN	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		$ -	$ -	$ -	$ -	$ -
Distribution Operation Labor Expense							
580 OPERATION SUPERVISION AND ENGI	LB580	F023	2,916	1,661	365	1,737	1,988
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	PDIST	7,415	4,224	929	4,418	5,056
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	15,346	8,741	1,923	9,143	10,463
589 RENTS	LB589	PDIST	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		$ 25,677	$ 14,626	$ 3,217	$ 15,298	$ 17,508

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Customer Lighting	Total Check
Labor Expenses (Continued)						
Transmission Labor Expenses						
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB566	PTRAN	-	-	-	-
569 MAINTENACE OF STRUCTURES	LB569	PTRAN	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		$ -	$ -	$ -	$ -
Distribution Operation Labor Expense						
580 OPERATION SUPERVISION AND ENGI	LB580	F023	-	-	4,706	40,400
581 LOAD DISPATCHING	LB581	P362	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-	57,085
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	33,579	33,579
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	PDIST	-	-	1,025	73,194
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	-	-	2,122	151,471
589 RENTS	LB589	PDIST	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		$ -	$ -	$ 41,432	355,710

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand
Labor Expenses (Continued)						
Distribution Maintenance Labor Expense						
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	$ 41,635	-	-	-
591 MAINTENANCE OF STRUCTURES	LB591	P362	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	22,016	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	527,200	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	7,955	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	3,815	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	41,045	-	-	-
596.8 MAINTENANCE OF CUSTOMER LIGHTS	LB596.8	P371	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	7,311	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		$ 650,978	$ -	$ -	$ -
Total Distribution Operation and Maintenance Labor Expenses		PDIST	1,006,687	-	-	-
Transmission and Distribution Labor Expenses			1,006,687	-	-	-
Production, Transmission and Distribution Labor Expenses	LBSUB		$ 1,738,135	$ 512,374	$ 219,073	$ -
Customer Accounts Expense						
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	$ 44,081	-	-	-
902 METER READING EXPENSES	LB902	F025	70,064	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	244,143	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	1,451	-	-	-
Total Customer Accounts Labor Expense	LBCA		$ 359,739	$ -	$ -	$ -
Customer Service Expense						
907 SUPERVISION	LB907	F026	$ -	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	51,696	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-
915 MDSE-JOBBING-CONTRACT	LB915	F026	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-
Total Customer Service Labor Expense	LBCS		$ 51,696	$ -	$ -	$ -
Sub-Total Labor Exp	LBSUB7		2,149,570	512,374	219,073	-

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			Specific	General	Specific	Demand	Customer	Demand	Customer
Labor Expenses (Continued)									
Distribution Maintenance Labor Expense									
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	-	1,504	-	13,804	8,436	8,930	5,397
591 MAINTENANCE OF STRUCTURES	LB591	P362	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	22,016	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	-	198,677	119,752	130,259	78,513
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	-	3,347	3,709	426	473
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	-	-
596.8 MAINTENANCE OF CUSTOMER LIGHTS	LB596.8	P371	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		$ -	$ 23,520	$ -	$ 215,828	$ 131,897	$ 139,614	$ 84,382
Total Distribution Operation and Maintenance Labor Expenses		PDIST	-	188,067	-	244,048	151,609	155,292	94,176
Transmission and Distribution Labor Expenses			-	188,067	-	244,048	151,609	155,292	94,176
Production, Transmission and Distribution Labor Expenses	LBSUB		$ -	$ 188,067	$ -	$ 244,048	$ 151,609	$ 155,292	$ 94,176
Customer Accounts Expense									
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expense									
907 SUPERVISION	LB907	F026	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	LB915	F026	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total Labor Exp	LBSUB7		-	188,067	-	244,048	151,609	155,292	94,176

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. Lighting
Labor Expenses (Continued)							
Distribution Maintenance Labor Expense							
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	166	95	-	500	2,805
591 MAINTENANCE OF STRUCTURES	LB591	P362	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	2,431	1,384	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	41,045
596.8 MAINTENANCE OF CUSTOMER LIGHTS	LB596.8	P371	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	7,311	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		$ 2,597	$ 1,479	$ -	$ 7,811	$ 43,849
Total Distribution Operation and Maintenance Labor Expenses		PDIST	28,274	16,105	3,217	23,109	61,357
Transmission and Distribution Labor Expenses			28,274	16,105	3,217	23,109	61,357
Production, Transmission and Distribution Labor Expenses	LBSUB		$ 28,274	$ 16,105	$ 3,217	$ 23,109	$ 61,357
Customer Accounts Expense							
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		$ -	$ -	$ -	$ -	$ -
Customer Service Expense							
907 SUPERVISION	LB907	F026	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	LB915	F026	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		$ -	$ -	$ -	$ -	$ -
Sub-Total Labor Exp	LBSUB7		28,274	16,105	3,217	23,109	61,357

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Customer Lighting	Total Check
Labor Expenses (Continued)						
Distribution Maintenance Labor Expense						
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	-	-	-	41,635
591 MAINTENANCE OF STRUCTURES	LB591	P362	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	-	22,016
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	-	527,200
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	-	7,955
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	-	3,815
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	41,045
596.8 MAINTENANCE OF CUSTOMER LIGHTS	LB596.8	P371	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	7,311
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		$ -	$ -	$ -	650,978
Total Distribution Operation and Maintenance Labor Expenses		PDIST	-	-	41,432	1,006,687
Transmission and Distribution Labor Expenses			-	-	41,432	1,006,687
Production, Transmission and Distribution Labor Expenses	LBSUB		$ -	$ -	$ 41,432	1,738,135
Customer Accounts Expense						
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	44,081	-	-	44,081
902 METER READING EXPENSES	LB902	F025	70,064	-	-	70,064
903 RECORDS AND COLLECTION	LB903	F025	244,143	-	-	244,143
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	1,451	-	-	1,451
Total Customer Accounts Labor Expense	LBCA		$ 359,739	$ -	$ -	359,739
Customer Service Expense						
907 SUPERVISION	LB907	F026	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	-	51,696	-	51,696
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-
915 MDSE-JOBBING-CONTRACT	LB915	F026	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-
Total Customer Service Labor Expense	LBCS		$ -	$ 51,696	$ -	51,696
Sub-Total Labor Exp	LBSUB7		359,739	51,696	41,432	2,149,570

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand
Labor Expenses (Continued)						
Administrative and General Expense						
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	$ 735,263	175,258	74,934	-
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	-	-	-	-
926 EMPLOYEE BENEFITS	LB926	LBSUB7	-	-	-	-
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	-	-	-	-
931 RENTS AND LEASES	LB931	PGP	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	LB932	LBSUB7	39,336	9,376	4,009	-
Total Administrative and General Expense	LBAG		$ 774,599	$ 184,635	$ 78,943	$ -
Total Operation and Maintenance Expenses	TLB		$ 2,924,169	$ 697,009	$ 298,017	$ -
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ 2,924,169	$ 697,009	$ 298,017	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			Specific	General	Specific	Demand	Customer	Demand	Customer
Labor Expenses (Continued)									
Administrative and General Expense									
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	-	64,328	-	83,477	51,858	53,118	32,213
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	-	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	-	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	-	-	-	-	-	-	-
926 EMPLOYEE BENEFITS	LB926	LBSUB7	-	-	-	-	-	-	-
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	-	-	-	-	-	-	-
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	LB932	LBSUB7	-	3,442	-	4,466	2,774	2,842	1,723
Total Administrative and General Expense	LBAG		$ -	$ 67,770	$ -	$ 87,943	$ 54,632	$ 55,960	$ 33,937
Total Operation and Maintenance Expenses	TLB		$ -	$ 255,836	$ -	$ 331,991	$ 206,242	$ 211,252	$ 128,113
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ -	$ 255,836	$ -	$ 331,991	$ 206,242	$ 211,252	$ 128,113

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. Lighting
Labor Expenses (Continued)							
Administrative and General Expense							
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	9,671	5,509	1,100	7,904	20,987
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	-	-	-	-	-
926 EMPLOYEE BENEFITS	LB926	LBSUB7	-	-	-	-	-
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	-	-	-	-	-
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	LB932	LBSUB7	517	295	59	423	1,123
Total Administrative and General Expense	LBAG		$ 10,189	$ 5,804	$ 1,159	$ 8,327	$ 22,110
Total Operation and Maintenance Expenses	TLB		$ 38,463	$ 21,909	$ 4,376	$ 31,436	$ 83,467
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ 38,463	$ 21,909	$ 4,376	$ 31,436	$ 83,467

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Customer Lighting	Total Check
Labor Expenses (Continued)						
Administrative and General Expense						
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	123,049	17,683	14,172	735,263
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	-	-	-	-
926 EMPLOYEE BENEFITS	LB926	LBSUB7	-	-	-	-
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	-	-	-	-
931 RENTS AND LEASES	LB931	PGP	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	LB932	LBSUB7	6,583	946	758	39,336
Total Administrative and General Expense	LBAG		$ 129,632	$ 18,629	$ 14,930	774,599
Total Operation and Maintenance Expenses	TLB		$ 489,371	$ 70,325	$ 56,362	2,924,169
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ 489,371	$ 70,325	$ 56,362	2,924,169

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector		Total System	Production Demand	Production Energy	Transmission Demand
Other Expenses							
Depreciation Expenses							
Production	DEPRTP	PPRTL	$	252,497	252,497	-	-
Transmission	DEPRDP3	PTRAN		32,180	-	-	32,180
Distribution	DEPRDP5	PDIST		774,922	-	-	-
General & Common Plant	DEPRDP6	PGP		300,478	95,486	-	11,603
Intangible Plant	DEPRAADJ	PINT		-	-	-	-
Total Depreciation Expense	TDEPR		$	1,360,076	347,983	-	43,783
Accretion Expense							
Production	ACRTNP	F017	$	-	-	-	-
Transmission	ACRTNT	PTRAN	$	-	-	-	-
Distribution	ACRTND	PDIST	$	-	-	-	-
Total Accretion Expense	TACRTN		$	-	$ -	$ -	$ -
Payroll Taxes & Other	PTAX	TLB	$	281,283	67,047	28,667	-
Payment in Lieu of Taxes	OTAX	TUP	$	281,484	88,912	-	10,804
Other Expenses	OT	TUP	$	-	-	-	-
Interest	INTLTD	TUP	$	-	-	-	-
Other Deductions	DEDUCT	TUP	$	-	-	-	-
Total Other Expenses	TOE		$	1,922,844	$ 503,941	$ 28,667	$ 54,588
Total O&M and Other Expenses			$	31,902,001	$ 14,564,091	$ 12,109,133	$ 61,749

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			Specific	General	Specific	Demand	Customer	Demand	Customer
Other Expenses									
Depreciation Expenses									
Production	DEPRTP	PPRTL	-	-	-	-	-	-	-
Transmission	DEPRDP3	PTRAN	-	-	-	-	-	-	-
Distribution	DEPRDP5	PDIST	-	306,267	-	86,282	60,269	47,935	29,945
General & Common Plant	DEPRDP6	PGP	-	76,432	-	21,532	15,041	11,963	7,473
Intangible Plant	DEPRAADJ	PINT	-	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		-	382,698	-	107,814	75,309	59,898	37,418
Accretion Expense									
Production	ACRTNP	F017	-	-	-	-	-	-	-
Transmission	ACRTNT	PTRAN	-	-	-	-	-	-	-
Distribution	ACRTND	PDIST	-	-	-	-	-	-	-
Total Accretion Expense	TACRTN		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Payroll Taxes & Other	PTAX	TLB	-	24,610	-	31,935	19,839	20,321	12,324
Payment in Lieu of Taxes	OTAX	TUP	-	71,839	-	20,239	14,137	11,244	7,024
Other Expenses	OT	TUP	-	-	-	-	-	-	-
Interest	INTLTD	TUP	-	-	-	-	-	-	-
Other Deductions	DEDUCT	TUP	-	-	-	-	-	-	-
Total Other Expenses	TOE		$ -	$ 479,147	$ -	$ 159,988	$ 109,285	$ 91,462	$ 56,766
Total O&M and Other Expenses			$ -	$ 1,092,325	$ -	$ 796,108	$ 518,509	$ 481,557	$ 295,182

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. Lighting
Other Expenses							
Depreciation Expenses							
Production	DEPRTP	PPRTL	-	-	-	-	-
Transmission	DEPRDP3	PTRAN	-	-	-	-	-
Distribution	DEPRDP5	PDIST	78,508	44,719	9,836	46,774	53,530
General & Common Plant	DEPRDP6	PGP	19,592	11,160	2,455	11,673	13,359
Intangible Plant	DEPRAADJ	PINT	-	-	-	-	-
Total Depreciation Expense	TDEPR		98,101	55,879	12,291	58,447	66,889
Accretion Expense							
Production	ACRTNP	F017	-	-	-	-	-
Transmission	ACRTNT	PTRAN	-	-	-	-	-
Distribution	ACRTND	PDIST	-	-	-	-	-
Total Accretion Expense	TACRTN		$ -	$ -	$ -	$ -	$ -
Payroll Taxes & Other	PTAX	TLB	3,700	2,107	421	3,024	8,029
Payment in Lieu of Taxes	OTAX	TUP	18,415	10,489	2,307	10,971	12,556
Other Expenses	OT	TUP	-	-	-	-	-
Interest	INTLTD	TUP	-	-	-	-	-
Other Deductions	DEDUCT	TUP	-	-	-	-	-
Total Other Expenses	TOE		$ 120,216	$ 68,476	$ 15,019	$ 72,442	$ 87,474
Total O&M and Other Expenses			$ 224,135	$ 127,670	$ 28,387	$ 155,399	$ 201,085

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Customer Lighting	Total Check
Other Expenses						
Depreciation Expenses						
Production	DEPRTP	PPRTL	-	-	-	252,497
Transmission	DEPRDP3	PTRAN	-	-	-	32,180
Distribution	DEPRDP5	PDIST	-	-	10,858	774,922
General & Common Plant	DEPRDP6	PGP	-	-	2,709	300,478
Intangible Plant	DEPRAADJ	PINT	-	-	-	-
Total Depreciation Expense	TDEPR		-	-	13,566	1,360,076
Accretion Expense						
Production	ACRTNP	F017	-	-	-	-
Transmission	ACRTNT	PTRAN	-	-	-	-
Distribution	ACRTND	PDIST	-	-	-	-
Total Accretion Expense	TACRTN		$ -	$ -	$ -	-
Payroll Taxes & Other	PTAX	TLB	47,074	6,765	5,422	281,283
Payment in Lieu of Taxes	OTAX	TUP	-	-	2,547	281,484
Other Expenses	OT	TUP	-	-	-	-
Interest	INTLTD	TUP	-	-	-	-
Other Deductions	DEDUCT	TUP	-	-	-	-
Total Other Expenses	TOE		$ 47,074	$ 6,765	$ 21,534	1,922,844
Total O&M and Other Expenses			$ 916,389	$ 138,724	$ 193,558	31,902,001

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand
Functional Vectors						
Station Equipment	F001		1.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		1.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		1.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		1.000000	0.000000	0.000000	0.000000
Line Transformers	F005		1.000000	0.000000	0.000000	0.000000
Services	F006		1.000000	0.000000	0.000000	0.000000
Meters	F007		1.000000	0.000000	0.000000	0.000000
Street Lighting	F008		1.000000	0.000000	0.000000	0.000000
Meter Reading	F009		1.000000	0.000000	0.000000	0.000000
Billing	F010		1.000000	0.000000	0.000000	0.000000
Transmission	F011		1.000000	0.000000	0.000000	1.000000
Customer Lighting	F012		1.000000	0.000000	0.000000	0.000000
Production Plant	F017		1.000000	1.000000	0.000000	0.000000
Production Variable Expenses	PROVAR		1.000000	0.000000	1.000000	0.000000
Fuel	F018		1.000000	0.000000	1.000000	0.000000
Steam Generation Operation Labor	F019		456,453.22	420,621.78	35,831.44	-
Production Fixed Expenses	PROFIX		1.000000	1.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		189,776.04	31,890.41	157,885.63	-
Hydraulic Generation Operation Labor	F021		-	-	-	-
Hydraulic Generation Maintenance Labor	F022		-	-	-	-
Distribution Operation Labor	F023		315,310.05	-	-	-
Distribution Maintenance Labor	F024		609,342.08	-	-	-
Customer Accounts Expense	F025		1.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026		1.000000	0.000000	0.000000	0.000000
Customer Advances	F027		3,701,437	-	-	-
Purchase Power Demand		F017	12,270,523	12,270,523	-	-
Purchase Power Energy		F018	10,499,163	-	10,499,163	-
Purchased Power Expenses	OMPP		$ 22,769,685	12,270,523	10,499,163	-
Intallations on Customer Premises - Plant in Service	F013		1.00000	-	-	-
Intallations on Customer Premises - Accum Depr	F014		1.00000	-	-	-
Generators -Energy	F015		1.000000	0.000000	0.000000	0.000000
Generators - Demand	F016		1.000000	1.000000	0.000000	0.000000
	Energy		1.000000	0.000000	1.000000	0.000000
Internally Generated Functional Vectors						
Total Prod, Trans, and Dist Plant		PT&D	1.000000	0.317781	-	0.038616
Total Distribution Plant		PDIST	1.000000	-	-	-
Total Transmission Plant		PTRAN	1.000000	-	-	1.000000
Operation and Maintenance Expenses Less Purchase Power		OMLPP	1.000000	0.248233	0.219337	0.000993
Total Plant in Service		TPIS	1.000000	0.315868	-	0.038384
Total Operation and Maintenance Expenses (Labor)		TLB	1.000000	0.238361	0.101915	-
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	1.000000	0.490233	0.432061	0.000001
Total Steam Power Operation Expenses (Labor)		LBSUB1	1.000000	0.930602	0.069398	-
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	1.000000	0.148236	0.851764	-
Total Transmission Labor Expenses		LBTRAN	1.000000	-	-	1.0000000
Total Distribution Operation Labor Expense		LBDO	1.000000	-	-	-
Total Distribution Maintenance Labor Expense		LBDM	1.000000	-	-	-
Sub-Total Labor Exp		LBSUB7	1.000000	0.238361	0.101915	-
Total General Plant		PGP	1.000000	0.317781	-	0.038616
Total Production Plant		PPRTL	1.000000	1.000000	-	-

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			Specific	General	Specific	Demand	Customer	Demand	Customer
Functional Vectors									
Station Equipment	F001		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.000000	0.000000	0.000000	0.376853	0.227147	0.247076	0.148924
Overhead Conductors and Devices	F003		0.000000	0.000000	0.000000	0.376853	0.227147	0.247076	0.148924
Underground Conductors and Devices	F004		0.000000	0.000000	0.000000	0.420725	0.466275	0.053599	0.059401
Line Transformers	F005		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Lighting	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Variable Expenses	PROVAR		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel	F018		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Operation Labor	F019		-	-	-	-	-	-	-
Production Fixed Expenses	PROFIX		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		-	-	-	-	-	-	-
Hydraulic Generation Operation Labor	F021		-	-	-	-	-	-	-
Hydraulic Generation Maintenance Labor	F022		-	-	-	-	-	-	-
Distribution Operation Labor	F023		-	145,858.40	-	25,014.87	17,473.11	13,897.35	8,681.75
Distribution Maintenance Labor	F024		-	22,015.55	-	202,024.18	123,461.36	130,684.91	78,985.42
Customer Accounts Expense	F025		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		-	-	-	1,409,933	922,720	848,230	520,553
Purchase Power Demand		F017	-	-	-	-	-	-	-
Purchase Power Energy		F018	-	-	-	-	-	-	-
Purchased Power Expenses	OMPP		-	-	-	-	-	-	-
Intallations on Customer Premises - Plant in Service	F013		-	-	-	-	-	-	-
Intallations on Customer Premises - Accum Depr	F014		-	-	-	-	-	-	-
Generators -Energy	F015		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Generators - Demand	F016		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	Energy		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Internally Generated Functional Vectors									
Total Prod, Trans, and Dist Plant		PT&D	-	0.254366	-	0.071660	0.050055	0.039812	0.024871
Total Distribution Plant		PDIST	-	0.395223	-	0.111343	0.077774	0.061858	0.038643
Total Transmission Plant		PTRAN	-	-	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power		OMLPP	-	0.085052	-	0.088234	0.056762	0.054109	0.033070
Total Plant in Service		TPIS	-	0.255214	-	0.071899	0.050222	0.039945	0.024954
Total Operation and Maintenance Expenses (Labor)		TLB	-	0.087490	-	0.113533	0.070530	0.072243	0.043812
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	-	0.012990	-	0.012791	0.008421	0.007642	0.004697
Total Steam Power Operation Expenses (Labor)		LBSUB1	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	-	-	-	-	-	-	-
Total Transmission Labor Expenses		LBTRAN	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense		LBDO	-	0.462587	-	0.079334	0.055416	0.044075	0.027534
Total Distribution Maintenance Labor Expense		LBDM	-	0.036130	-	0.331545	0.202614	0.214469	0.129624
Sub-Total Labor Exp		LBSUB7	-	0.087490	-	0.113533	0.070530	0.072243	0.043812
Total General Plant		PGP	-	0.254366	-	0.071660	0.050055	0.039812	0.024871
Total Production Plant		PPRTL	-	-	-	-	-	-	-

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. Lighting
Functional Vectors							
Station Equipment	F001		0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		0.637100	0.362900	0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	1.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	1.000000	0.000000
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	1.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		0.000000	0.000000	0.000000	0.000000	0.000000
Customer Lighting	F012		0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017		0.000000	0.000000	0.000000	0.000000	0.000000
Production Variable Expenses	PROVAR		0.000000	0.000000	0.000000	0.000000	0.000000
Fuel	F018		0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Operation Labor	F019		-	-	-	-	-
Production Fixed Expenses	PROFIX		0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		-	-	-	-	-
Hydraulic Generation Operation Labor	F021		-	-	-	-	-
Hydraulic Generation Maintenance Labor	F022		-	-	-	-	-
Distribution Operation Labor	F023		22,761.18	12,965.05	2,851.68	13,560.77	15,519.36
Distribution Maintenance Labor	F024		2,430.52	1,384.46	-	7,310.96	41,044.72
Customer Accounts Expense	F025		0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026		0.000000	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		-	-	-	-	-
Purchase Power Demand		F017	-	-	-	-	-
Purchase Power Energy		F018	-	-	-	-	-
Purchased Power Expenses	OMPP		-	-	-	-	-
Intallations on Customer Premises - Plant in Service	F013		-	-	-	-	-
Intallations on Customer Premises - Accum Depr	F014		-	-	-	-	-
Generators -Energy	F015		0.000000	0.000000	0.000000	0.000000	0.000000
Generators - Demand	F016		0.000000	0.000000	0.000000	0.000000	0.000000
	Energy		0.000000	0.000000	0.000000	0.000000	0.000000
Internally Generated Functional Vectors							
Total Prod, Trans, and Dist Plant		PT&D	0.065204	0.037141	0.008169	0.038848	0.044459
Total Distribution Plant		PDIST	0.101311	0.057708	0.012693	0.060360	0.069078
Total Transmission Plant		PTRAN	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power		OMLPP	0.014414	0.008211	0.001577	0.011507	0.015759
Total Plant In Service		TPIS	0.065422	0.037265	0.008196	0.038977	0.044607
Total Operation and Maintenance Expenses (Labor)		TLB	0.013153	0.007492	0.001497	0.010750	0.028544
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	0.002198	0.001252	0.000228	0.001822	0.001345
Total Steam Power Operation Expenses (Labor)		LBSUB1	-	-	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	-	-	-	-	-
Total Transmission Labor Expenses		LBTRAN	-	-	-	-	-
Total Distribution Operation Labor Expense		LBDO	0.072187	0.041118	0.009044	0.043008	0.049219
Total Distribution Maintenance Labor Expense		LBDM	0.003989	0.002272	-	0.011998	0.067359
Sub-Total Labor Exp		LBSUB7	0.013153	0.007492	0.001497	0.010750	0.028544
Total General Plant		PGP	0.065204	0.037141	0.008169	0.038848	0.044459
Total Production Plant		PPRTL	-	-	-	-	-

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
March 31, 2009

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Customer Lighting	Total Check
Functional Vectors						
Station Equipment	F001		0.000000	0.000000	0.000000	1.000000
Poles, Towers and Fixtures	F002		0.000000	0.000000	0.000000	1.000000
Overhead Conductors and Devices	F003		0.000000	0.000000	0.000000	1.000000
Underground Conductors and Devices	F004		0.000000	0.000000	0.000000	1.000000
Line Transformers	F005		0.000000	0.000000	0.000000	1.000000
Services	F006		0.000000	0.000000	0.000000	1.000000
Meters	F007		0.000000	0.000000	0.000000	1.000000
Street Lighting	F008		0.000000	0.000000	0.000000	1.000000
Meter Reading	F009		0.000000	1.000000	0.000000	1.000000
Billing	F010		0.000000	1.000000	0.000000	1.000000
Transmission	F011		0.000000	0.000000	0.000000	1.000000
Customer Lighting	F012		0.000000	0.000000	1.000000	1.000000
Production Plant	F017		0.000000	0.000000	0.000000	1.000000
Production Variable Expenses	PROVAR		0.000000	0.000000	0.000000	1.000000
Fuel	F018		0.000000	0.000000	0.000000	1.000000
Steam Generation Operation Labor	F019		-	-	-	456,453.22
Production Fixed Expenses	PROFIX		0.000000	0.000000	0.000000	1.000000
Steam Generation Maintenance Labor	F020		-	-	-	189,776.04
Hydraulic Generation Operation Labor	F021		-	-	-	-
Hydraulic Generation Maintenance Labor	F022		-	-	-	-
Distribution Operation Labor	F023		-	-	36,726.52	315,310.05
Distribution Maintenance Labor	F024		-	-	-	609,342.08
Customer Accounts Expense	F025		1.000000	0.000000	0.000000	1.000000
Customer Service Expense	F026		0.000000	1.000000	0.000000	1.000000
Customer Advances	F027		-	-	-	3,701,436.56
Purchase Power Demand		F017	-	-	-	12,270,523
Purchase Power Energy		F018	-	-	-	10,499,163
Purchased Power Expenses	OMPP		-	-	-	22,769,685
Intallations on Customer Premises - Plant in Service	F013		1.00000	-	-	1.000000
Intallations on Customer Premises - Accum Depr	F014		1.00000	-	-	1.000000
Generators -Energy	F015		0.000000	0.000000	0.000000	1.000000
Generators - Demand	F016		0.000000	0.000000	0.000000	1.000000
	Energy		0.000000	0.000000	0.000000	1.000000
Internally Generated Functional Vectors						
Total Prod, Trans, and Dist Plant		PT&D	-	-	0.009017	1.000000
Total Distribution Plant		PDIST	-	-	0.014010	1.000000
Total Transmission Plant		PTRAN	-	-	-	1.000000
Operation and Maintenance Expenses Less Purchase Power		OMLPP	0.120580	0.018304	0.023861	1.000000
Total Plant In Service		TPIS	-	-	0.009047	1.000000
Total Operation and Maintenance Expenses (Labor)		TLB	0.167354	0.024049	0.019275	1.000000
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	0.017078	0.002711	0.004530	1.000000
Total Steam Power Operation Expenses (Labor)		LBSUB1	-	-	-	1.000000
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	-	-	-	1.000000
Total Transmission Labor Expenses		LBTRAN	-	-	-	1.000000
Total Distribution Operation Labor Expense		LBDO	-	-	0.116477	1.000000
Total Distribution Maintenance Labor Expense		LBDM	-	-	-	1.000000
Sub-Total Labor Exp		LBSUB7	0.167354	0.024049	0.019275	1.000000
Total General Plant		PGP	-	-	0.009017	1.000000
Total Production Plant		PPRTL	-	-	-	1.000000

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Plant In Service								
Power Production Plant								
Production Demand - Base	TPIS	PLPPDB	12CP	$ 15,879,432	$ 4,146,681	$ 2,400,196	$ 6,817,519	$ 2,343,006
Production Demand - Inter.	TPIS	PLPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	TPIS	PLPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	TPIS	PLPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	TPIS	PLPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	TPIS	PLPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PLPPT		$ 15,879,432	$ 4,146,681	$ 2,400,196	$ 6,817,519	$ 2,343,006
Transmission Plant								
Transmission Demand - Base	TPIS	PLTRB	12CP	$ 1,929,649	$ 503,899	$ 291,669	$ 828,456	$ 284,719
Transmission Demand - Inter.	TPIS	PLTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	TPIS	PLTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		PLTRT		$ 1,929,649	$ 503,899	$ 291,669	$ 828,456	$ 284,719
Distribution Poles								
Specific	TPIS	PLDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TPIS	PLDSG	NCPP	$ 12,830,245	$ 4,431,509	$ 1,966,647	$ 4,260,386	$ 1,781,627
Distribution Primary & Secondary Lines								
Primary Specific	TPIS	PLDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TPIS	PLDPLD	NCPP	$ 3,614,554	$ 1,248,451	$ 554,046	$ 1,200,242	$ 501,922
Primary Customer	TPIS	PLDPLC	YECust08	$ 2,524,798	$ 2,031,255	$ 372,117	$ 20,771	$ 1,501
Secondary Demand	TPIS	PLDSLD	SICD	$ 2,008,114	$ 998,316	$ 312,789	$ 486,812	$ 191,523
Secondary Customer	TPIS	PLDSLC	YECust07	$ 1,254,480	$ 1,018,239	$ 186,537	$ -	$ -
Total Distribution Primary & Secondary Lines		PLDLT		$ 9,401,946	$ 5,296,261	$ 1,425,490	$ 1,707,824	$ 694,947
Distribution Line Transformers								
Demand	TPIS	PLDLTD	SICD	$ 3,288,904	$ 1,635,050	$ 512,288	$ 797,304	$ 313,678
Customer	TPIS	PLDLTC	YECust07	$ 1,873,400	$ 1,520,605	$ 278,568	$ -	$ -
Total Distribution Line Transformers		PLDLTT		$ 5,162,304	$ 3,155,655	$ 790,857	$ 797,304	$ 313,678
Distribution Services								
Customer	TPIS	PLDSC	C02	$ 412,057	$ 367,633	$ 34,525	$ 8,208	$ 585
Distribution Meters								
Customer	TPIS	PLDMC	C03	$ 1,959,480	$ 1,434,520	$ 396,556	$ 107,993	$ 7,691
Distribution Street Lighting								
Customer	TPIS	PLDSCL	YECust04	$ 2,242,488	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TPIS	PLCAE	YECust05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TPIS	PLCSI	YECust06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	TPIS	PLSEC	YECust09	$ 454,804	$ -	$ -	$ -	$ -
Total		PLT		$ 50,272,405	$ 19,336,159	$ 7,305,939	$ 14,527,691	$ 5,426,253

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights Not Used	Total Check
Plant in Service								
Power Production Plant								
Production Demand - Base	TPIS	PLPPDB	12CP	$ 51,686	$ 62,727	$ 51,046	$ 6,571	$ 15,879,432
Production Demand - Inter.	TPIS	PLPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	TPIS	PLPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	TPIS	PLPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	TPIS	PLPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	TPIS	PLPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PLPPT		$ 51,686	$ 62,727	$ 51,046	$ 6,571	$ 15,879,432
Transmission Plant								
Transmission Demand - Base	TPIS	PLTRB	12CP	$ 6,281	$ 7,623	$ 6,203	$ 799	$ 1,929,649
Transmission Demand - Inter.	TPIS	PLTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	TPIS	PLTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		PLTRT		$ 6,281	$ 7,623	$ 6,203	$ 799	$ 1,929,649
Distribution Poles								
Specific	TPIS	PLDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TPIS	PLDSG	NCPP	$ 160,150	$ 51,397	$ 158,168	$ 20,361	$ 12,830,245
Distribution Primary & Secondary Lines								
Primary Specific	TPIS	PLDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TPIS	PLDPLD	NCPP	$ 45,118	$ 14,480	$ 44,559	$ 5,736	$ 3,614,554
Primary Customer	TPIS	PLDPLC	YECust08	$ 47,797	$ 12,012	$ 37,787	$ 1,557	$ 2,524,798
Secondary Demand	TPIS	PLDSLD	SICD	$ 4,967	$ 8,170	$ 4,905	$ 631	$ 2,008,114
Secondary Customer	TPIS	PLDSLC	YECust07	$ 23,960	$ 6,021	$ 18,942	$ 781	$ 1,254,480
Total Distribution Primary & Secondary Lines		PLDLT		$ 121,842	$ 40,683	$ 106,194	$ 8,704	$ 9,401,946
Distribution Line Transformers								
Demand	TPIS	PLDLTD	SICD	$ 8,135	$ 13,382	$ 8,034	$ 1,033	$ 3,288,904
Customer	TPIS	PLDLTC	YECust07	$ 35,781	$ 8,992	$ 28,288	$ 1,166	$ 1,873,400
Total Distribution Line Transformers		PLDLTT		$ 43,916	$ 22,374	$ 36,322	$ 2,199	$ 5,162,304
Distribution Services								
Customer	TPIS	PLDSC	C02	$ -	$ 1,107	$ -	$ -	$ 412,057
Distribution Meters								
Customer	TPIS	PLDMC	C03	$ -	$ 12,720	$ -	$ -	$ 1,959,480
Distribution Street Lighting								
Customer	TPIS	PLDSCL	YECust04	$ 1,230,005	$ -	$ 972,413	$ 40,070	$ 2,242,488
Customer Accounts Expense								
Customer	TPIS	PLCAE	YECust05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TPIS	PLCSI	YECust06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	TPIS	PLSEC	YECust09	$ 249,460	$ -	$ 197,217	$ 8,127	$ 454,804
Total		PLT		$ 1,863,339	$ 198,631	$ 1,527,563	$ 86,831	$ 50,272,405

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector		Total System		Residential Rate RS		General Power Service Rate GP		Primary Power Service Rate PP		Primary Power Off-Peak Service Rate PPOP
Net Utility Plant													
Power Production Plant													
Production Demand - Base	NTPLANT	UPPPDB	12CP	$	3,069,269	$	801,495	$	463,924	$	1,317,730	$	452,870
Production Demand - Inter.	NTPLANT	UPPPDI	12CP	$	-	$	-	$	-	$	-	$	-
Production Demand - Peak	NTPLANT	UPPPDP	12CP	$	-	$	-	$	-	$	-	$	-
Production Energy - Base	NTPLANT	UPPPEB	E01	$	-	$	-	$	-	$	-	$	-
Production Energy - Inter.	NTPLANT	UPPPEI	E01	$	-	$	-	$	-	$	-	$	-
Production Energy - Peak	NTPLANT	UPPPEP	E01	$	-	$	-	$	-	$	-	$	-
Total Power Production Plant		UPPPT		$	3,069,269	$	801,495	$	463,924	$	1,317,730	$	452,870
Transmission Plant													
Transmission Demand - Base	NTPLANT	UPTRB	12CP	$	962,049	$	251,225	$	145,415	$	413,037	$	141,950
Transmission Demand - Inter.	NTPLANT	UPTRI	12CP	$	-	$	-	$	-	$	-	$	-
Transmission Demand - Peak	NTPLANT	UPTRP	12CP	$	-	$	-	$	-	$	-	$	-
Total Transmission Plant		UPTRT		$	962,049	$	251,225	$	145,415	$	413,037	$	141,950
Distribution Poles													
Specific	NTPLANT	UPDPS	NCPP	$	-	$	-	$	-	$	-	$	-
Distribution Substation													
General	NTPLANT	UPDSG	NCPP	$	5,707,587	$	1,971,375	$	874,871	$	1,895,250	$	792,564
Distribution Primary & Secondary Lines													
Primary Specific	NTPLANT	UPDPLS	NCPP	$	-	$	-	$	-	$	-	$	-
Primary Demand	NTPLANT	UPDPLD	NCPP	$	1,607,949	$	555,378	$	246,470	$	533,932	$	223,282
Primary Customer	NTPLANT	UPDPLC	YECust08	$	1,123,167	$	903,612	$	165,538	$	9,240	$	668
Secondary Demand	NTPLANT	UPDSLD	SICD	$	893,318	$	444,105	$	139,146	$	216,560	$	85,200
Secondary Customer	NTPLANT	UPDSLC	YECust07	$	558,061	$	452,968	$	82,982	$	-	$	-
Total Distribution Primary & Secondary Lines		UPDLT		$	4,182,494	$	2,356,063	$	634,135	$	759,733	$	309,150
Distribution Line Transformers													
Demand	NTPLANT	UPDLTD	SICD	$	1,463,082	$	727,359	$	227,894	$	354,684	$	139,541
Customer	NTPLANT	UPDLTC	YECust07	$	833,390	$	676,447	$	123,922	$	-	$	-
Total Distribution Line Transformers		UPDLTT		$	2,296,472	$	1,403,806	$	351,816	$	354,684	$	139,541
Distribution Services													
Customer	NTPLANT	UPDSC	C02	$	183,305	$	163,543	$	15,359	$	3,651	$	260
Distribution Meters													
Customer	NTPLANT	UPDMC	C03	$	871,683	$	638,152	$	176,409	$	48,041	$	3,421
Distribution Street Lighting													
Customer	NTPLANT	UPDSCL	YECust04	$	997,580	$	-	$	-	$	-	$	-
Customer Accounts Expense													
Customer	NTPLANT	UPCAE	YECust05	$	-	$	-	$	-	$	-	$	-
Customer Service & Info.													
Customer	NTPLANT	UPCSI	YECust06	$	-	$	-	$	-	$	-	$	-
Customer Lighting													
Customer	NTPLANT	UPSEC	YECust09	$	202,322	$	-	$	-	$	-	$	-
Total		UPT		$	18,472,760	$	7,585,659	$	2,661,928	$	4,792,126	$	1,839,756

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights Not Used	Total Check
Net Utility Plant								
Power Production Plant								
Production Demand - Base	NTPLANT	UPPPDB	12CP	$ 9,990	$ 12,124	$ 9,866	$ 1,270	$ 3,069,269
Production Demand - Inter.	NTPLANT	UPPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	NTPLANT	UPPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	NTPLANT	UPPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	NTPLANT	UPPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	NTPLANT	UPPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		UPPPT		$ 9,990	$ 12,124	$ 9,866	$ 1,270	$ 3,069,269
Transmission Plant								
Transmission Demand - Base	NTPLANT	UPTRB	12CP	$ 3,131	$ 3,800	$ 3,093	$ 398	$ 962,049
Transmission Demand - Inter.	NTPLANT	UPTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	NTPLANT	UPTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		UPTRT		$ 3,131	$ 3,800	$ 3,093	$ 398	$ 962,049
Distribution Poles								
Specific	NTPLANT	UPDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	NTPLANT	UPDSG	NCPP	$ 71,243	$ 22,864	$ 70,362	$ 9,058	$ 5,707,587
Distribution Primary & Secondary Lines								
Primary Specific	NTPLANT	UPDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	$ 20,071	$ 6,441	$ 19,822	$ 2,552	$ 1,607,949
Primary Customer	NTPLANT	UPDPLC	YECust08	$ 21,263	$ 5,344	$ 16,810	$ 693	$ 1,123,167
Secondary Demand	NTPLANT	UPDSLD	SICD	$ 2,209	$ 3,635	$ 2,182	$ 281	$ 893,318
Secondary Customer	NTPLANT	UPDSLC	YECust07	$ 10,659	$ 2,579	$ 8,427	$ 347	$ 558,061
Total Distribution Primary & Secondary Lines		UPDLT		$ 54,202	$ 18,098	$ 47,241	$ 3,872	$ 4,182,494
Distribution Line Transformers								
Demand	NTPLANT	UPDLTD	SICD	$ 3,619	$ 5,953	$ 3,574	$ 460	$ 1,463,082
Customer	NTPLANT	UPDLTC	YECust07	$ 15,917	$ 4,000	$ 12,584	$ 519	$ 833,390
Total Distribution Line Transformers		UPDLTT		$ 19,536	$ 9,953	$ 16,158	$ 978	$ 2,296,472
Distribution Services								
Customer	NTPLANT	UPDSC	C02	$ -	$ 493	$ -	$ -	$ 183,305
Distribution Meters								
Customer	NTPLANT	UPDMC	C03	$ -	$ 5,659	$ -	$ -	$ 871,683
Distribution Street Lighting								
Customer	NTPLANT	UPDSCL	YECust04	$ 547,173	$ -	$ 432,582	$ 17,825	$ 997,580
Customer Accounts Expense								
Customer	NTPLANT	UPCAE	YECust05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	NTPLANT	UPCSI	YECust06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	NTPLANT	UPSEC	YECust09	$ 110,973	$ -	$ 87,733	$ 3,615	$ 202,322
Total		UPT		$ 816,249	$ 72,991	$ 667,034	$ 37,017	$ 18,472,760

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Net Cost Rate Base								
Power Production Plant								
Production Demand - Base	RB	RBPPDB	12CP	$ 3,453,255	$ 901,767	$ 521,964	$ 1,482,587	$ 509,527
Production Demand - Inter.	RB	RBPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	RB	RBPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	RB	RBPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	RB	RBPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	RB	RBPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		RBPPT		$ 3,453,255	$ 901,767	$ 521,964	$ 1,482,587	$ 509,527
Transmission Plant								
Transmission Demand - Base	RB	RBTRB	12CP	$ 1,008,711	$ 263,410	$ 152,468	$ 433,070	$ 148,835
Transmission Demand - Inter.	RB	RBTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	RB	RBTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		RBTRT		$ 1,008,711	$ 263,410	$ 152,468	$ 433,070	$ 148,835
Distribution Poles								
Specific	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	RB	RBDSG	NCPP	$ 6,017,840	$ 2,078,535	$ 922,427	$ 1,998,272	$ 635,646
Distribution Primary & Secondary Lines								
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	$ 1,646,201	$ 568,591	$ 252,333	$ 546,634	$ 228,594
Primary Customer	RB	RBDPLC	YECust08	$ 1,152,052	$ 926,851	$ 169,795	$ 9,477	$ 685
Secondary Demand	RB	RBDSLD	SICD	$ 912,306	$ 453,545	$ 142,103	$ 221,163	$ 87,011
Secondary Customer	RB	RBDSLC	YECust07	$ 570,248	$ 462,860	$ 84,794	$ -	$ -
Total Distribution Primary & Secondary Lines		RBDLT		$ 4,280,807	$ 2,411,847	$ 649,026	$ 777,275	$ 316,290
Distribution Line Transformers								
Demand	RB	RBDLTD	SICD	$ 1,542,612	$ 766,896	$ 240,281	$ 373,964	$ 147,126
Customer	RB	RBDLTC	YECust07	$ 878,691	$ 713,218	$ 130,658	$ -	$ -
Total Distribution Line Transformers		RBDLTT		$ 2,421,304	$ 1,480,114	$ 370,940	$ 373,964	$ 147,126
Distribution Services								
Customer	RB	RBDSC	C02	$ 193,269	$ 172,433	$ 16,193	$ 3,850	$ 274
Distribution Meters								
Customer	RB	RBDMC	C03	$ 919,066	$ 672,841	$ 185,999	$ 50,653	$ 3,607
Distribution Street Lighting								
Customer	RB	RBDSCL	YECust04	$ 1,051,806	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	RB	RBCAE	YECust05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	RB	RBCSI	YECust06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	RB	RBSEC	YECust09	$ 213,319	$ -	$ -	$ -	$ -
Total		RBT		$ 19,559,377	$ 7,980,947	$ 2,819,016	$ 5,119,670	$ 1,961,306

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights Not Used	Total Check
Net Cost Rate Base								
Power Production Plant								
Production Demand - Base	RB	RBPPDB	12CP	$ 11,240	$ 13,641	$ 11,101	$ 1,429	$ 3,453,255
Production Demand - Inter.	RB	RBPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	RB	RBPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	RB	RBPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	RB	RBPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	RB	RBPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		RBPPT		$ 11,240	$ 13,641	$ 11,101	$ 1,429	$ 3,453,255
Transmission Plant								
Transmission Demand - Base	RB	RBTRB	12CP	$ 3,283	$ 3,985	$ 3,243	$ 417	$ 1,008,711
Transmission Demand - Inter.	RB	RBTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	RB	RBTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		RBTRT		$ 3,283	$ 3,985	$ 3,243	$ 417	$ 1,008,711
Distribution Poles								
Specific	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	RB	RBDSG	NCPP	$ 75,116	$ 24,107	$ 74,186	$ 9,550	$ 6,017,840
Distribution Primary & Secondary Lines								
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	$ 20,548	$ 6,595	$ 20,294	$ 2,612	$ 1,646,201
Primary Customer	RB	RBDPLC	YECust08	$ 21,810	$ 5,481	$ 17,242	$ 710	$ 1,152,052
Secondary Demand	RB	RBDSLD	SICD	$ 2,256	$ 3,712	$ 2,229	$ 287	$ 912,306
Secondary Customer	RB	RBDSLC	YECust07	$ 10,891	$ 2,737	$ 8,611	$ 355	$ 570,248
Total Distribution Primary & Secondary Lines		RBDLT		$ 55,506	$ 18,525	$ 48,375	$ 3,964	$ 4,280,807
Distribution Line Transformers								
Demand	RB	RBDLTD	SICD	$ 3,815	$ 6,276	$ 3,768	$ 484	$ 1,542,612
Customer	RB	RBDLTC	YECust07	$ 16,783	$ 4,218	$ 13,268	$ 547	$ 878,691
Total Distribution Line Transformers		RBDLTT		$ 20,598	$ 10,494	$ 17,036	$ 1,031	$ 2,421,304
Distribution Services								
Customer	RB	RBDSC	C02	$ -	$ 519	$ -	$ -	$ 193,269
Distribution Meters								
Customer	RB	RBDMC	C03	$ -	$ 5,966	$ -	$ -	$ 919,066
Distribution Street Lighting								
Customer	RB	RBDSCL	YECust04	$ 576,916	$ -	$ 456,096	$ 18,794	$ 1,051,806
Customer Accounts Expense								
Customer	RB	RBCAE	YECust05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	RB	RBCSI	YECust06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	RB	RBSEC	YECust09	$ 117,006	$ -	$ 92,502	$ 3,812	$ 213,319
Total		RBT		$ 859,665	$ 77,237	$ 702,539	$ 38,998	$ 19,559,377

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Operation and Maintenance Expenses								
Power Production Plant								
Production Demand - Base	TOM	OMPPDB	12CP	$ 14,060,150	$ 3,671,602	$ 2,125,209	$ 6,036,446	$ 2,074,571
Production Demand - Inter.	TOM	OMPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	TOM	OMPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	TOM	OMPPEB	E01	$ 12,080,466	$ 2,534,037	$ 1,543,937	$ 6,013,492	$ 2,325,971
Production Energy - Inter.	TOM	OMPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	TOM	OMPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OMPPT		$ 26,140,616	$ 6,205,640	$ 3,669,146	$ 12,049,938	$ 4,400,543
Transmission Plant								
Transmission Demand - Base	TOM	OMTRB	12CP	$ 7,161	$ 1,870	$ 1,082	$ 3,075	$ 1,057
Transmission Demand - Inter.	TOM	OMTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	TOM	OMTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		OMTRT		$ 7,161	$ 1,870	$ 1,082	$ 3,075	$ 1,057
Distribution Poles								
Specific	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TOM	OMDSG	NCPP	$ 613,178	$ 211,789	$ 93,989	$ 203,611	$ 85,147
Distribution Primary & Secondary Lines								
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	$ 636,120	$ 219,713	$ 97,506	$ 211,229	$ 88,333
Primary Customer	TOM	OMDPLC	Cust08	$ 409,224	$ 329,089	$ 60,614	$ 3,424	$ 27
Secondary Demand	TOM	OMDSLD	SICD	$ 390,095	$ 193,932	$ 60,762	$ 94,668	$ 37,205
Secondary Customer	TOM	OMDSLC	Cust07	$ 238,416	$ 193,360	$ 35,615	$ -	$ -
Total Distribution Primary & Secondary Lines		OMDLT		$ 1,673,855	$ 936,094	$ 254,497	$ 309,221	$ 125,565
Distribution Line Transformers								
Demand	TOM	OMDLTD	SICD	$ 103,919	$ 51,663	$ 16,187	$ 25,192	$ 9,911
Customer	TOM	OMDLTC	Cust07	$ 59,194	$ 48,007	$ 8,842	$ -	$ -
Total Distribution Line Transformers		OMDLTT		$ 163,113	$ 99,670	$ 25,029	$ 25,192	$ 9,911
Distribution Services								
Customer	TOM	OMDSC	C02	$ 11,368	$ 10,143	$ 953	$ 226	$ 16
Distribution Meters								
Customer	TOM	OMDMC	C03	$ 82,956	$ 60,732	$ 16,789	$ 4,572	$ 326
Distribution Street Lighting								
Customer	TOM	OMDSCL	C04	$ 113,611	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TOM	OMCAE	C05	$ 869,315	$ 589,380	$ 119,413	$ 122,661	$ 8,736
Customer Service & Info.								
Customer	TOM	OMCSI	C06	$ 131,960	$ 106,119	$ 19,546	$ 1,104	$ 9
Customer Lighting								
Customer	TOM	OMSEC	YECust09	$ 172,024	$ -	$ -	$ -	$ -
Total		OMT		$ 29,979,157	$ 8,221,437	$ 4,200,444	$ 12,719,601	$ 4,631,308

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights Not Used	Total Check
Operation and Maintenance Expenses								
Power Production Plant								
Production Demand - Base	TOM	OMPPDB	12CP	$ 45,764	$ 55,541	$ 45,198	$ 5,818	$ 14,060,150
Production Demand - Inter.	TOM	OMPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	TOM	OMPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	TOM	OMPPEB	E01	$ 35,040	$ 40,349	$ 34,606	$ 4,455	$ 12,531,888
Production Energy - Inter.	TOM	OMPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	TOM	OMPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OMPPT		$ 80,804	$ 95,890	$ 79,804	$ 10,273	$ 26,592,038
Transmission Plant								
Transmission Demand - Base	TOM	OMTRB	12CP	$ 23	$ 28	$ 23	$ 3	$ 7,161
Transmission Demand - Inter.	TOM	OMTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	TOM	OMTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		OMTRT		$ 23	$ 28	$ 23	$ 3	$ 7,161
Distribution Poles								
Specific	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TOM	OMDSG	NCPP	$ 7,654	$ 2,456	$ 7,559	$ 973	$ 613,178
Distribution Primary & Secondary Lines								
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	$ 7,940	$ 2,548	$ 7,842	$ 1,009	$ 636,120
Primary Customer	TOM	OMDPLC	Cust08	$ 7,764	$ 1,944	$ 6,107	$ 254	$ 409,224
Secondary Demand	TOM	OMDSLD	SICD	$ 965	$ 1,587	$ 953	$ 123	$ 390,095
Secondary Customer	TOM	OMDSLC	Cust07	$ 4,562	$ 1,142	$ 3,588	$ 149	$ 238,416
Total Distribution Primary & Secondary Lines		OMDLT		$ 21,230	$ 7,222	$ 18,490	$ 1,535	$ 1,673,855
Distribution Line Transformers								
Demand	TOM	OMDLTD	SICD	$ 257	$ 423	$ 254	$ 33	$ 103,919
Customer	TOM	OMDLTC	Cust07	$ 1,133	$ 284	$ 891	$ 37	$ 59,194
Total Distribution Line Transformers		OMDLTT		$ 1,390	$ 706	$ 1,145	$ 70	$ 163,113
Distribution Services								
Customer	TOM	OMDSC	C02	$ -	$ 31	$ -	$ -	$ 11,368
Distribution Meters								
Customer	TOM	OMDMC	C03	$ -	$ 539	$ -	$ -	$ 82,956
Distribution Street Lighting								
Customer	TOM	OMDSCL	C04	$ 62,447	$ -	$ 49,121	$ 2,043	$ 113,611
Customer Accounts Expense								
Customer	TOM	OMCAE	C05	$ 13,904	$ 3,830	$ 10,937	$ 455	$ 869,315
Customer Service & Info.								
Customer	TOM	OMCSI	C06	$ 2,503	$ 627	$ 1,969	$ 82	$ 131,960
Customer Lighting								
Customer	TOM	OMSEC	YECust09	$ 94,355	$ -	$ 74,595	$ 3,074	$ 172,024
Total		OMT		$ 284,310	$ 111,329	$ 243,643	$ 18,506	$ 30,430,580

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Labor Expenses								
Power Production Plant								
Production Demand - Base	TLB	LBPPDB	12CP	$ 697,009	$ 182,014	$ 105,354	$ 299,247	$ 102,843
Production Demand - Inter.	TLB	LBPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	TLB	LBPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	TLB	LBPPEB	E01	$ 298,017	$ 62,513	$ 38,088	$ 148,349	$ 57,380
Production Energy - Inter.	TLB	LBPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	TLB	LBPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		LBPPT		$ 995,025	$ 244,527	$ 143,442	$ 447,596	$ 160,224
Transmission Plant								
Transmission Demand - Base	TLB	LBTRB	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Inter.	TLB	LBTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	TLB	LBTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		LBTRT		$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	TLB	LBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TLB	LBDSG	NCPP	$ 255,836	$ 88,365	$ 39,215	$ 84,953	$ 35,526
Distribution Primary & Secondary Lines								
Primary Specific	TLB	LBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TLB	LBDPLD	NCPP	$ 331,991	$ 114,668	$ 50,888	$ 110,240	$ 46,101
Primary Customer	TLB	LBDPLC	Cust08	$ 206,242	$ 165,855	$ 30,549	$ 1,726	$ 14
Secondary Demand	TLB	LBDSLD	SICD	$ 211,252	$ 105,022	$ 32,905	$ 51,212	$ 20,148
Secondary Customer	TLB	LBDSLC	Cust07	$ 128,113	$ 103,902	$ 19,138	$ -	$ -
Total Distribution Primary & Secondary Lines		LBDLT		$ 877,598	$ 489,448	$ 133,480	$ 163,178	$ 66,263
Distribution Line Transformers								
Demand	TLB	LBDLTD	SICD	$ 38,463	$ 19,121	$ 5,991	$ 9,324	$ 3,668
Customer	TLB	LBDLTC	Cust07	$ 21,909	$ 17,768	$ 3,273	$ -	$ -
Total Distribution Line Transformers		LBDLTT		$ 60,371	$ 36,890	$ 9,264	$ 9,324	$ 3,668
Distribution Services								
Customer	TLB	LBDSC	C02	$ 4,376	$ 3,905	$ 367	$ 87	$ 6
Distribution Meters								
Customer	TLB	LBDMC	C03	$ 31,436	$ 23,014	$ 6,362	$ 1,733	$ 123
Distribution Street Lighting								
Customer	TLB	LBDSCL	C04	$ 83,467	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TLB	LBCAE	C05	$ 489,371	$ 331,785	$ 67,222	$ 69,051	$ 4,918
Customer Service & Info.								
Customer	TLB	LBCSI	C06	$ 70,325	$ 56,554	$ 10,417	$ 588	$ 5
Customer Lighting								
Customer	TLB	LBSEC	YECust09	$ 56,362	$ -	$ -	$ -	$ -
Total		LBT		$ 2,924,169	$ 1,274,486	$ 409,767	$ 776,510	$ 270,732

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights Not Used	Total Check
Labor Expenses								
Power Production Plant								
Production Demand - Base	TLB	LBPPDB	12CP	$ 2,269	$ 2,753	$ 2,241	$ 288	$ 697,009
Production Demand - Inter.	TLB	LBPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	TLB	LBPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	TLB	LBPPEB	E01	$ 864	$ 995	$ 854	$ 110	$ 309,153
Production Energy - Inter.	TLB	LBPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	TLB	LBPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		LBPPT		$ 3,133	$ 3,749	$ 3,094	$ 398	$ 1,006,162
Transmission Plant								
Transmission Demand - Base	TLB	LBTRB	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Inter.	TLB	LBTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	TLB	LBTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		LBTRT		$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	TLB	LBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TLB	LBDSG	NCPP	$ 3,193	$ 1,025	$ 3,154	$ 406	$ 255,836
Distribution Primary & Secondary Lines								
Primary Specific	TLB	LBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TLB	LBDPLD	NCPP	$ 4,144	$ 1,330	$ 4,093	$ 527	$ 331,991
Primary Customer	TLB	LBDPLC	Cust08	$ 3,913	$ 980	$ 3,078	$ 128	$ 206,242
Secondary Demand	TLB	LBDSLD	SICD	$ 523	$ 860	$ 516	$ 66	$ 211,252
Secondary Customer	TLB	LBDSLC	Cust07	$ 2,451	$ 614	$ 1,928	$ 80	$ 128,113
Total Distribution Primary & Secondary Lines		LBDLT		$ 11,030	$ 3,783	$ 9,615	$ 801	$ 877,598
Distribution Line Transformers								
Demand	TLB	LBDLTD	SICD	$ 95	$ 156	$ 94	$ 12	$ 38,463
Customer	TLB	LBDLTC	Cust07	$ 419	$ 105	$ 330	$ 14	$ 21,909
Total Distribution Line Transformers		LBDLTT		$ 514	$ 261	$ 424	$ 26	$ 60,371
Distribution Services								
Customer	TLB	LBDSC	C02	$ -	$ 12	$ -	$ -	$ 4,376
Distribution Meters								
Customer	TLB	LBDMC	C03	$ -	$ 204	$ -	$ -	$ 31,436
Distribution Street Lighting								
Customer	TLB	LBDSCL	C04	$ 45,878	$ -	$ 36,088	$ 1,501	$ 83,467
Customer Accounts Expense								
Customer	TLB	LBCAE	C05	$ 7,827	$ 2,156	$ 6,157	$ 256	$ 489,371
Customer Service & Info.								
Customer	TLB	LBCSI	C06	$ 1,334	$ 334	$ 1,049	$ 44	$ 70,325
Customer Lighting								
Customer	TLB	LBSEC	YECust09	$ 30,915	$ -	$ 24,440	$ 1,007	$ 56,362
Total		LBT		$ 103,825	$ 11,524	$ 84,021	$ 4,440	$ 2,935,305

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Depreciation Expenses								
Power Production Plant								
Production Demand - Base	TDEPR	DEPPDB	12CP	$ 347,983	$ 90,871	$ 52,598	$ 149,399	$ 51,345
Production Demand - Inter.	TDEPR	DEPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	TDEPR	DEPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	TDEPR	DEPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	TDEPR	DEPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	TDEPR	DEPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		DEPPT		$ 347,983	$ 90,871	$ 52,598	$ 149,399	$ 51,345
Transmission Plant								
Transmission Demand - Base	TDEPR	DETRB	12CP	$ 43,783	$ 11,433	$ 6,618	$ 18,797	$ 6,460
Transmission Demand - Inter.	TDEPR	DETRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	TDEPR	DETRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		DETRT		$ 43,783	$ 11,433	$ 6,618	$ 18,797	$ 6,460
Distribution Poles								
Specific	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TDEPR	DEDSG	NCPP	$ 382,698	$ 132,182	$ 58,661	$ 127,078	$ 53,142
Distribution Primary & Secondary Lines								
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	$ 107,814	$ 37,239	$ 16,526	$ 35,801	$ 14,971
Primary Customer	TDEPR	DEDPLC	Cust08	$ 75,309	$ 60,562	$ 11,155	$ 630	$ 5
Secondary Demand	TDEPR	DEDSLD	SICD	$ 59,898	$ 29,778	$ 9,330	$ 14,521	$ 5,713
Secondary Customer	TDEPR	DEDSLC	Cust07	$ 37,418	$ 30,347	$ 5,590	$ -	$ -
Total Distribution Primary & Secondary Lines		DEDLT		$ 280,440	$ 157,925	$ 42,600	$ 50,851	$ 20,689
Distribution Line Transformers								
Demand	TDEPR	DEDLTD	SICD	$ 98,101	$ 46,770	$ 15,280	$ 23,782	$ 9,356
Customer	TDEPR	DEDLTC	Cust07	$ 55,879	$ 45,319	$ 8,347	$ -	$ -
Total Distribution Line Transformers		DEDLTT		$ 153,980	$ 94,089	$ 23,628	$ 23,782	$ 9,356
Distribution Services								
Customer	TDEPR	DEDSC	C02	$ 12,291	$ 10,966	$ 1,030	$ 245	$ 17
Distribution Meters								
Customer	TDEPR	DEDMC	C03	$ 58,447	$ 42,789	$ 11,828	$ 3,221	$ 229
Distribution Street Lighting								
Customer	TDEPR	DEDSCL	C04	$ 66,889	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TDEPR	DECAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TDEPR	DECSI	C06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	TDEPR	DESEC	YECust09	$ 13,566	$ -	$ -	$ -	$ -
Total		DET		$ 1,360,076	$ 540,255	$ 196,963	$ 373,474	$ 141,239

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights Not Used	Total Check
Depreciation Expenses								
Power Production Plant								
Production Demand - Base	TDEPR	DEPPDB	12CP	$ 1,133	$ 1,375	$ 1,119	$ 144	$ 347,983
Production Demand - Inter.	TDEPR	DEPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	TDEPR	DEPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	TDEPR	DEPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	TDEPR	DEPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	TDEPR	DEPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		DEPPT		$ 1,133	$ 1,375	$ 1,119	$ 144	$ 347,983
Transmission Plant								
Transmission Demand - Base	TDEPR	DETRB	12CP	$ 143	$ 173	$ 141	$ 18	$ 43,783
Transmission Demand - Inter.	TDEPR	DETRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	TDEPR	DETRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		DETRT		$ 143	$ 173	$ 141	$ 18	$ 43,783
Distribution Poles								
Specific	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TDEPR	DEDSG	NCPP	$ 4,777	$ 1,533	$ 4,718	$ 607	$ 382,698
Distribution Primary & Secondary Lines								
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	$ 1,346	$ 432	$ 1,329	$ 171	$ 107,814
Primary Customer	TDEPR	DEDPLC	Cust08	$ 1,429	$ 358	$ 1,124	$ 47	$ 75,309
Secondary Demand	TDEPR	DEDSLD	SICD	$ 148	$ 244	$ 146	$ 19	$ 59,898
Secondary Customer	TDEPR	DEDSLC	Cust07	$ 716	$ 179	$ 563	$ 23	$ 37,418
Total Distribution Primary & Secondary Lines		DEDLT		$ 3,639	$ 1,213	$ 3,162	$ 260	$ 280,440
Distribution Line Transformers								
Demand	TDEPR	DEDLTD	SICD	$ 243	$ 399	$ 240	$ 31	$ 98,101
Customer	TDEPR	DEDLTC	Cust07	$ 1,069	$ 268	$ 841	$ 35	$ 55,879
Total Distribution Line Transformers		DEDLTT		$ 1,312	$ 667	$ 1,081	$ 66	$ 153,980
Distribution Services								
Customer	TDEPR	DEDSC	C02	$ -	$ 33	$ -	$ -	$ 12,291
Distribution Meters								
Customer	TDEPR	DEDMC	C03	$ -	$ 379	$ -	$ -	$ 58,447
Distribution Street Lighting								
Customer	TDEPR	DEDSCL	C04	$ 36,766	$ -	$ 28,920	$ 1,203	$ 66,889
Customer Accounts Expense								
Customer	TDEPR	DECAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TDEPR	DECSI	C06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	TDEPR	DESEC	YECust09	$ 7,441	$ -	$ 5,883	$ 242	$ 13,566
Total		DET		$ 55,209	$ 5,373	$ 45,023	$ 2,541	$ 1,360,076

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Payroll and Other Taxes								
Power Production Plant								
Production Demand - Base	PTAX	PTPPDB	12CP	$ 67,047	$ 17,508	$ 10,134	$ 28,785	$ 9,893
Production Demand - Inter.	PTAX	PTPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	PTAX	PTPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	PTAX	PTPPEB	E01	$ 28,667	$ 6,013	$ 3,664	$ 14,270	$ 5,520
Production Energy - Inter.	PTAX	PTPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	PTAX	PTPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PTPPT		$ 95,714	$ 23,522	$ 13,798	$ 43,055	$ 15,412
Transmission Plant								
Transmission Demand - Base	PTAX	PTTRB	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Inter.	PTAX	PTTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	PTAX	PTTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		PTTRT		$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	PTAX	PTDSG	NCPP	$ 24,610	$ 8,500	$ 3,772	$ 8,172	$ 3,417
Distribution Primary & Secondary Lines								
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	$ 31,935	$ 11,030	$ 4,895	$ 10,604	$ 4,435
Primary Customer	PTAX	PTDPLC	Cust08	$ 19,839	$ 15,954	$ 2,939	$ 166	$ 1
Secondary Demand	PTAX	PTDSLD	SICD	$ 20,321	$ 10,102	$ 3,165	$ 4,926	$ 1,938
Secondary Customer	PTAX	PTDSLC	Cust07	$ 12,324	$ 9,995	$ 1,841	$ -	$ -
Total Distribution Primary & Secondary Lines		PTDLT		$ 84,418	$ 47,081	$ 12,840	$ 15,697	$ 6,374
Distribution Line Transformers								
Demand	PTAX	PTDLTD	SICD	$ 3,700	$ 1,839	$ 576	$ 897	$ 353
Customer	PTAX	PTDLTC	Cust07	$ 2,107	$ 1,709	$ 315	$ -	$ -
Total Distribution Line Transformers		PTDLTT		$ 5,807	$ 3,549	$ 891	$ 897	$ 353
Distribution Services								
Customer	PTAX	PTDSC	C02	$ 421	$ 376	$ 35	$ 8	$ 1
Distribution Meters								
Customer	PTAX	PTDMC	C03	$ 3,024	$ 2,214	$ 612	$ 167	$ 12
Distribution Street Lighting								
Customer	PTAX	PTDSCL	C04	$ 8,029	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	PTAX	PTCAE	C05	$ 47,074	$ 31,915	$ 6,466	$ 6,642	$ 473
Customer Service & Info.								
Customer	PTAX	PTCSI	C06	$ 6,765	$ 5,440	$ 1,002	$ 57	$ 0
Customer Lighting								
Customer	PTAX	PTSEC	YECust09	$ 5,422	$ -	$ -	$ -	$ -
Total		PTT		$ 281,283	$ 122,596	$ 39,417	$ 74,694	$ 26,042

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights Not Used	Total Check
Payroll and Other Taxes								
Power Production Plant								
Production Demand - Base	PTAX	PTPPDB	12CP	$ 218	$ 265	$ 216	$ 28	$ 67,047
Production Demand - Inter.	PTAX	PTPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	PTAX	PTPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	PTAX	PTPPEB	E01	$ 83	$ 96	$ 82	$ 11	$ 29,738
Production Energy - Inter.	PTAX	PTPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	PTAX	PTPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PTPPT		$ 301	$ 361	$ 298	$ 38	$ 96,785
Transmission Plant								
Transmission Demand - Base	PTAX	PTTRB	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Inter.	PTAX	PTTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	PTAX	PTTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		PTTRT		$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	PTAX	PTDSG	NCPP	$ 307	$ 99	$ 303	$ 39	$ 24,610
Distribution Primary & Secondary Lines								
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	$ 399	$ 128	$ 394	$ 51	$ 31,935
Primary Customer	PTAX	PTDPLC	Cust08	$ 376	$ 94	$ 296	$ 12	$ 19,839
Secondary Demand	PTAX	PTDSLD	SICD	$ 50	$ 83	$ 50	$ 6	$ 20,321
Secondary Customer	PTAX	PTDSLC	Cust07	$ 236	$ 59	$ 185	$ 8	$ 12,324
Total Distribution Primary & Secondary Lines		PTDLT		$ 1,061	$ 364	$ 925	$ 77	$ 84,418
Distribution Line Transformers								
Demand	PTAX	PTDLTD	SICD	$ 9	$ 15	$ 9	$ 1	$ 3,700
Customer	PTAX	PTDLTC	Cust07	$ 40	$ 10	$ 32	$ 1	$ 2,107
Total Distribution Line Transformers		PTDLTT		$ 49	$ 25	$ 41	$ 2	$ 5,807
Distribution Services								
Customer	PTAX	PTDSC	C02	$ -	$ 1	$ -	$ -	$ 421
Distribution Meters								
Customer	PTAX	PTDMC	C03	$ -	$ 20	$ -	$ -	$ 3,024
Distribution Street Lighting								
Customer	PTAX	PTDSCL	C04	$ 4,413	$ -	$ 3,471	$ 144	$ 8,029
Customer Accounts Expense								
Customer	PTAX	PTCAE	C05	$ 753	$ 207	$ 592	$ 25	$ 47,074
Customer Service & Info.								
Customer	PTAX	PTCSI	C06	$ 128	$ 32	$ 101	$ 4	$ 6,765
Customer Lighting								
Customer	PTAX	PTSEC	YECust09	$ 2,974	$ -	$ 2,351	$ 97	$ 5,422
Total		PTT		$ 9,987	$ 1,109	$ 8,082	$ 427	$ 282,355

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Payment in Lieu of Taxes								
Power Production Plant								
Production Demand - Base	OTAX	OTPPDB	12CP	$ 88,912	$ 23,218	$ 13,439	$ 38,172	$ 13,119
Production Demand - Inter.	OTAX	OTPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	OTAX	OTPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	OTAX	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	OTAX	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	OTAX	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OTPPT		$ 88,912	$ 23,218	$ 13,439	$ 38,172	$ 13,119
Transmission Plant								
Transmission Demand - Base	OTAX	OTTRB	12CP	$ 10,804	$ 2,821	$ 1,633	$ 4,639	$ 1,594
Transmission Demand - Inter.	OTAX	OTTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	OTAX	OTTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		OTTRT		$ 10,804	$ 2,821	$ 1,633	$ 4,639	$ 1,594
Distribution Poles								
Specific	OTAX	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	OTAX	OTDSG	NCPP	$ 71,839	$ 24,813	$ 11,012	$ 23,855	$ 9,976
Distribution Primary & Secondary Lines								
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	$ 20,239	$ 6,990	$ 3,102	$ 6,720	$ 2,810
Primary Customer	OTAX	OTDPLC	Cust08	$ 14,137	$ 11,369	$ 2,094	$ 118	$ 1
Secondary Demand	OTAX	OTDSLD	SICD	$ 11,244	$ 5,590	$ 1,751	$ 2,726	$ 1,072
Secondary Customer	OTAX	OTDSLC	Cust07	$ 7,024	$ 5,697	$ 1,049	$ -	$ -
Total Distribution Primary & Secondary Lines		OTDLT		$ 52,643	$ 29,645	$ 7,997	$ 9,564	$ 3,884
Distribution Line Transformers								
Demand	OTAX	OTDLTD	SICD	$ 18,415	$ 9,155	$ 2,868	$ 4,464	$ 1,756
Customer	OTAX	OTDLTC	Cust07	$ 10,489	$ 8,507	$ 1,567	$ -	$ -
Total Distribution Line Transformers		OTDLTT		$ 28,905	$ 17,662	$ 4,435	$ 4,464	$ 1,756
Distribution Services								
Customer	OTAX	OTDSC	C02	$ 2,307	$ 2,058	$ 193	$ 46	$ 3
Distribution Meters								
Customer	OTAX	OTDMC	C03	$ 10,971	$ 8,032	$ 2,220	$ 605	$ 43
Distribution Street Lighting								
Customer	OTAX	OTDSCL	C04	$ 12,556	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	OTAX	OTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	OTAX	OTCSI	C06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	OTAX	OTSEC	YECust09	$ 2,547	$ -	$ -	$ -	$ -
Total		OTT		$ 281,484	$ 108,250	$ 40,930	$ 81,345	$ 30,375

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights Not Used	Total Check
Payment In Lieu of Taxes								
Power Production Plant								
Production Demand - Base	OTAX	OTPPDB	12CP	$ 289	$ 351	$ 286	$ 37	$ 88,912
Production Demand - Inter.	OTAX	OTPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	OTAX	OTPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	OTAX	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	OTAX	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	OTAX	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OTPPT		$ 289	$ 351	$ 286	$ 37	$ 88,912
Transmission Plant								
Transmission Demand - Base	OTAX	OTTRB	12CP	$ 35	$ 43	$ 35	$ 4	$ 10,804
Transmission Demand - Inter.	OTAX	OTTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	OTAX	OTTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		OTTRT		$ 35	$ 43	$ 35	$ 4	$ 10,804
Distribution Poles								
Specific	OTAX	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	OTAX	OTDSG	NCPP	$ 897	$ 288	$ 886	$ 114	$ 71,839
Distribution Primary & Secondary Lines								
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	$ 253	$ 81	$ 249	$ 32	$ 20,239
Primary Customer	OTAX	OTDPLC	Cust08	$ 268	$ 67	$ 211	$ 9	$ 14,137
Secondary Demand	OTAX	OTDSLD	SICD	$ 28	$ 46	$ 27	$ 4	$ 11,244
Secondary Customer	OTAX	OTDSLC	Cust07	$ 134	$ 34	$ 106	$ 4	$ 7,024
Total Distribution Primary & Secondary Lines		OTDLT		$ 683	$ 228	$ 594	$ 49	$ 52,643
Distribution Line Transformers								
Demand	OTAX	OTDLTD	SICD	$ 46	$ 75	$ 45	$ 6	$ 18,415
Customer	OTAX	OTDLTC	Cust07	$ 201	$ 50	$ 158	$ 7	$ 10,489
Total Distribution Line Transformers		OTDLTT		$ 246	$ 125	$ 203	$ 12	$ 28,905
Distribution Services								
Customer	OTAX	OTDSC	C02	$ -	$ 6	$ -	$ -	$ 2,307
Distribution Meters								
Customer	OTAX	OTDMC	C03	$ -	$ 71	$ -	$ -	$ 10,971
Distribution Street Lighting								
Customer	OTAX	OTDSCL	C04	$ 6,902	$ -	$ 5,429	$ 226	$ 12,556
Customer Accounts Expense								
Customer	OTAX	OTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	OTAX	OTCSI	C06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	OTAX	OTSEC	YECust09	$ 1,397	$ -	$ 1,104	$ 46	$ 2,547
Total		OTT		$ 10,449	$ 1,112	$ 8,535	$ 488	$ 281,484

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Other Expenses								
Power Production Plant								
Production Demand - Base	OT	OTPPDB	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Inter.	OT	OTPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	OT	OTPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	OT	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	OT	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	OT	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OTPPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand - Base	OT	OTTRB	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Inter.	OT	OTTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	OT	OTTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		OTTRT		$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	OT	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	OT	OTDSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	OT	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	OT	OTDPLD	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Customer	OT	OTDPLC	Cust08	$ -	$ -	$ -	$ -	$ -
Secondary Demand	OT	OTDSLD	SICD	$ -	$ -	$ -	$ -	$ -
Secondary Customer	OT	OTDSLC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Distribution Primary & Secondary Lines		OTDLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	OT	OTDLTD	SICD	$ -	$ -	$ -	$ -	$ -
Customer	OT	OTDLTC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Distribution Line Transformers		OTDLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	OT	OTDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	OT	OTDMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street Lighting								
Customer	OT	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	OT	OTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	OT	OTCSI	C06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	OT	OTSEC	YECust09	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ -	$ -	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights Not Used	Total Check
Other Expenses								
Power Production Plant								
Production Demand - Base	OT	OTPPDB	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Inter.	OT	OTPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	OT	OTPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	OT	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	OT	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	OT	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OTPPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand - Base	OT	OTTRB	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Inter.	OT	OTTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	OT	OTTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		OTTRT		$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	OT	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	OT	OTDSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	OT	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	OT	OTDPLD	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Customer	OT	OTDPLC	Cust08	$ -	$ -	$ -	$ -	$ -
Secondary Demand	OT	OTDSLD	SICD	$ -	$ -	$ -	$ -	$ -
Secondary Customer	OT	OTDSLC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Distribution Primary & Secondary Lines		OTDLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	OT	OTDLTD	SICD	$ -	$ -	$ -	$ -	$ -
Customer	OT	OTDLTC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Distribution Line Transformers		OTDLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	OT	OTDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	OT	OTDMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street Lighting								
Customer	OT	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	OT	OTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	OT	OTCSI	C06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	OT	OTSEC	YECust09	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ -	$ -	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Interest Expenses								
Power Production Plant								
Production Demand - Base	INTLTD	INTPDB	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Inter.	INTLTD	INTPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	INTLTD	INTPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	INTLTD	INTPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	INTLTD	INTPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	INTLTD	INTPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		INTPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand - Base	INTLTD	INTTRB	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Inter.	INTLTD	INTTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	INTLTD	INTTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		INTTRT		$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	INTLTD	INTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	INTLTD	INTDSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	INTLTD	INDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	INTLTD	INDPLD	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Customer	INTLTD	INDPLC	Cust08	$ -	$ -	$ -	$ -	$ -
Secondary Demand	INTLTD	INDSLD	SICD	$ -	$ -	$ -	$ -	$ -
Secondary Customer	INTLTD	INDSLC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Distribution Primary & Secondary Lines		INDLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	INTLTD	INDLTD	SICD	$ -	$ -	$ -	$ -	$ -
Customer	INTLTD	INDLTC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Distribution Line Transformers		INDLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	INTLTD	INDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	INTLTD	INDMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street Lighting								
Customer	INTLTD	INDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	INTLTD	INCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	INTLTD	INCSI	C06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	INTLTD	INSEC	YECust09	$ -	$ -	$ -	$ -	$ -
Total		INTT		$ -	$ -	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights Not Used	Total Check
Interest Expenses								
Power Production Plant								
Production Demand - Base	INTLTD	INTPDB	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Inter.	INTLTD	INTPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	INTLTD	INTPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	INTLTD	INTPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	INTLTD	INTPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	INTLTD	INTPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		INTPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand - Base	INTLTD	INTTRB	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Inter.	INTLTD	INTTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	INTLTD	INTTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		INTTRT		$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	INTLTD	INTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	INTLTD	INTDSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	INTLTD	INDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	INTLTD	INDPLD	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Customer	INTLTD	INDPLC	Cust08	$ -	$ -	$ -	$ -	$ -
Secondary Demand	INTLTD	INDSLD	SICD	$ -	$ -	$ -	$ -	$ -
Secondary Customer	INTLTD	INDSLC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Distribution Primary & Secondary Lines		INDLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	INTLTD	INDLTD	SICD	$ -	$ -	$ -	$ -	$ -
Customer	INTLTD	INDLTC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Distribution Line Transformers		INDLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	INTLTD	INDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	INTLTD	INDMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street Lighting								
Customer	INTLTD	INDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	INTLTD	INCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	INTLTD	INCSI	C06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	INTLTD	INSEC	YECust09	$ -	$ -	$ -	$ -	$ -
Total		INTT		$ -	$ -	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Cost of Service Summary -- Unadjusted								
Operating Revenues								
Revenue From Sales of Electricity		REVUC	R01	$ 29,206,011	$ 7,225,934	$ 4,219,856	$ 12,659,047	$ 4,714,114
Misc Service Revenues - Bad Check Fees		BDCH	BDCHR	$ -	$ -	$ -	$ -	$ -
Misc Service Revenues - Connect Fees		CONFEE	CONFEER	$ -	$ -	$ -	$ -	$ -
Misc Service Revenues - Late Payment		LTPAY	LTPAYR	$ 83,675	$ 74,678	$ 8,762	$ -	$ -
Misc Service Revenues - Temporary Service		TEMP	TEMPR		$ -	$ -	$ -	$ -
Misc Service Revenues - Emission Credits & IMPA		EMCR	IMPA		$ -	$ -	$ -	$ -
Misc Service Revenues - Rents Etc		RENT	E01	$ 424,216	$ 88,985	$ 54,217	$ 211,169	$ 81,679
Sales for Resale to IMPA		IMPA	IMPADE	$ 1,525,991	$ 357,726	$ 212,130	$ 709,474	$ 260,859
Total Operating Revenues		TOR		$ 31,239,893	$ 7,747,324	$ 4,494,965	$ 13,579,690	$ 5,056,652
					$ 7,747,324			
Operating Expenses								
Operation and Maintenance Expenses				$ 29,979,157	$ 8,221,437	$ 4,200,444	$ 12,719,801	$ 4,631,308
Depreciation and Amortization Expenses				1,360,076	$ 540,255	$ 196,963	$ 373,474	$ 141,239
Accretion Expense				-	$ -	$ -	$ -	$ -
Payroll and Other Taxes			NPT	281,283	$ 122,596	$ 39,417	$ 74,694	$ 26,042
Payment In Lieu of Taxes				281,484	$ 108,250	$ 40,930	$ 81,345	$ 30,375
Other Expenses				-	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TAXINC	-	$ -	$ -	$ -	$ -
Indiana Gross Reciept Taxes			TOR	414,180	$ 102,714	$ 59,594	$ 180,040	$ 67,041
Specific Assignment of Interruptible Credit				-	$ -	$ -	$ -	$ -
Allocation of Interruptible Credits			INTCRE	-	$ -	$ -	$ -	$ -
Total Operating Expenses		TOE		$ 32,316,181	$ 9,095,252	$ 4,537,347	$ 13,429,154	$ 4,896,006
Utility Operating Income		TOM		$ (1,076,288)	$ (1,347,928)	$ (42,382)	$ 150,535	$ 160,646
Net Cost Rate Base				$ 19,559,377	$ 7,980,947	$ 2,819,018	$ 5,119,870	$ 1,961,306
Rate of Return				-5.50%	-16.89%	-1.50%	2.94%	8.19%
					-16.89%	0.53%	2.10%	10.48%
					0.00%	-2.03%	0.84%	-2.29%

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights Not Used	Total Check
Cost of Service Summary -- Unadjusted								
Operating Revenues								
Revenue From Sales of Electricity		REVUC	R01	$ 148,226	$ 111,509	$ 110,199	$ 17,126	$ 29,206,011
Misc Service Revenues - Bad Check Fees		BDCH	BDCHR	$ -	$ -	$ -	$ -	$ -
Misc Service Revenues - Connect Fees		CONFEE	CONFEER	$ -	$ -	$ -	$ -	$ -
Misc Service Revenues - Late Payment		LTPAY	LTPAYR	$ -	$ -	$ 234	$ -	$ 83,675
Misc Service Revenues - Temporary Service		TEMP	TEMPR	$ -	$ -	$ -	$ -	$ -
Misc Service Revenues - Emission Credits & IMPA		EMCR	IMPA	$ -	$ -	$ -	$ -	$ -
Misc Service Revenues - Rents Etc		RENT	E01	$ 1,230	$ 1,417	$ 1,215	$ 156	$ 440,069
Sales for Resale to IMPA		IMPA	IMPADE	$ 4,686	$ 5,544	$ 4,628	$ 596	$ 1,555,642
Total Operating Revenues		TOR		$ 154,142	$ 118,469	$ 116,276	$ 17,878	$ 31,285,397
Operating Expenses								
Operation and Maintenance Expenses				$ 284,310	$ 111,329	$ 243,643	$ 18,508	$ 30,430,580
Depreciation and Amortization Expenses				$ 55,209	$ 5,373	$ 45,023	$ 2,541	$ 1,360,076
Accretion Expense				$ -	$ -	$ -	$ -	$ -
Payroll and Other Taxes			NPT	$ 9,987	$ 1,109	$ 8,082	$ 427	$ 282,355
Payment In Lieu of Taxes				$ 10,449	$ 1,112	$ 8,536	$ 488	$ 281,484
Other Expenses				$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TAXINC	$ -	$ -	$ -	$ -	$ -
Indiana Gross Reciept Taxes			TOR	$ 2,044	$ 1,571	$ 1,542	$ 237	$ 414,763
Specific Assignment of Interruptible Credit				$ -	$ -	$ -	$ -	$ -
Allocation of Interruptible Credits			INTCRE	$ -	$ -	$ -	$ -	$ -
Total Operating Expenses		TOE		$ 361,999	$ 120,493	$ 306,825	$ 22,201	$ 32,769,278
Utility Operating Income		TOM		$ (207,857)	$ (2,024)	$ (190,548)	$ (4,323)	$ (1,483,881)
Net Cost Rate Base				$ 859,865	$ 77,237	$ 702,539	$ 38,998	$ 19,559,377
Rate of Return				-24.18%	-2.62%	-27.12%	-11.08%	

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Cost of Service Summary -- Pro-Forma (Equalized RORs)								
Operating Revenues								
Total Operating Revenue -- Unadjusted				$ 31,239,893	$ 7,747,324	$ 4,494,965	$ 13,579,690	$ 5,056,652
Increase to Ultimate Consumers Required to Produce Equalized RORs				-	908,763	(112,739)	(432,254)	(268,570)
Total Operating Revenue				$ 31,239,893	$ 8,656,087	$ 4,382,226	$ 13,147,436	$ 4,788,082
Operating Expenses								
Total Operating Expenses				$ 32,316,181	$ 9,095,252	$ 4,537,347	$ 13,429,154	$ 4,896,006
Net Operating Income -- Unadjusted				$ (1,076,288)	$ (439,165)	$ (155,121)	$ (281,719)	$ (107,924)
Net Cost Rate Base				$ 19,559,377	$ 7,980,947	$ 2,819,016	$ 5,119,670	$ 1,961,306
Rate of Return				-5.50%	-5.50%	-5.50%	-5.50%	-5.50%

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights Not Used	Total Check
Cost of Service Summary -- Pro-Forma (Equalized RORs)								
Operating Revenues								
Total Operating Revenue -- Unadjusted				$ 154,142	$ 118,469	$ 116,276	$ 17,878	$ 31,285,397
Increase to Ultimate Consumers Required to Produce Equalized RORs				160,552	(2,226)	151,890	2,177	$ 407,593
Total Operating Revenue				$ 314,694	$ 116,243	$ 268,166	$ 20,055	$ 31,692,990
Operating Expenses								
Total Operating Expenses				$ 361,999	$ 120,493	$ 306,825	$ 22,201	$ 32,769,278
Net Operating Income -- Unadjusted				$ (47,305)	$ (4,250)	$ (38,658)	$ (2,146)	$ (1,076,288)
Net Cost Rate Base				$ 859,665	$ 77,237	$ 702,539	$ 38,998	$ 19,559,377
Rate of Return				-5.50%	-5.50%	-5.50%	-5.50%	

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector		Total System		Residential Rate RS		General Power Service Rate GP		Primary Power Service Rate PP		Primary Power Off-Peak Service Rate PPOP
Allocation Factors													
Energy Allocation Factors													
Energy Usage by Class		E01	SRCENRGY		1.000000		0.209763		0.127804		0.497786		0.192540
Customer Allocation Factors													
Primary Distribution Plant -- Average Number of Customers		C01	Cust08		1.000000		0.80418		0.14812		0.00837		0.00007
Customer Services -- Weighted cost of Services		C02			1.000000		0.89219		0.08379		0.019919		0.00142
Meter Costs -- Weighted Cost of Meters		C03			1.000000		0.73209		0.20238		0.05511		0.00392
Lighting Systems -- Lighting Customers		C04	Cust04		1.000000		-		-		-		-
Meter Reading and Billing -- Weighted Cost		C05	Cust05		1.000000		0.67798		0.13736		0.14110		0.01005
Marketing/Economic Development		C06	Cust06		1.000000		0.80418		0.14812		0.00837		0.00007
Rev		R01			29,206,011		7,225,934		4,219,856		12,659,047		4,714,114
Energy		Energy			413,343,832		83,581,082		50,924,237		198,345,190		76,718,352
Loss Adjusted Energy		SRCENRGY			409,074,019		85,808,685		52,281,470		203,631,486		78,763,050
Sales to IMPA Demand-Related		IMPAD	12CP	$	732,490	$	191,279	$	110,717	$	314,480	$	108,079
Sales to IMPA Energy-Related		IMPAE	E01	$	793,501	$	166,447	$	101,413	$	394,994	$	152,781
		IMPADE		$	1,525,991	$	357,726	$	212,130	$	709,474	$	260,859
O&M Customer Allocators													
Customers (Monthly Bills)					154,237		97,156		17,895		1,011		72
Average Customers (Bills/12)					12,853		8,096		1,491		84		6
Average Customers (Lighting = Lights)					12,853		8,096		1,491		84		6
Weighted Average Customers (Lighting =9 Lights per Cust)		Cust05			11,942		8,096		1,640		1,685		120
Street Lighting		Cust04			3,127				-				-
Customer Lighting		Cust09			3,127								
Average Customers		Cust01			12,853		8,096		1,491		84		6
Average Customers (Lighting = 9 Lights per Cust)		Cust06			10,068		8,096		1,491		84		1
Average Secondary Customers		Cust07			9,983		8,096		1,491		-		-
Average Primary Customers		Cust08			10,068		8,096		1,491		84		1
Plant Customer Allocators													
Year End Customers					12,875		8,117		1,487		83		6
Year End Customers (Lighting = Lights)					12,875		8,117		1,487		83		6
Weighted Year End Customers (Lighting =9 Lights per Cust)		YECust05			11,934		8,117		1,636		1,660		120
Street Lighting		YECust04			3,134								
Customer Lighting		YECust09			3,134								
Year End Customers		YECust01			12,875		8,117		1,487		83		6
Year End Customers (Lighting = 9 Lights per Cust)		YECust06			10,089		8,117		1,487		83		6
Year End Secondary Customers		YECust07			10,000		8,117		1,487		-		-
Year End Primary Customers		YECust08			10,089		8,117		1,487		83		6
Demand Allocators													
Maximum Class Non-Coincident Peak Demands		NCP			101,610		35,095		15,575		33,740		14,110
Maximum Class Demands (Primary)		NCPPMTR			101,610		35,095		15,575		33,740		14,110
Sum of the Individual Customer Demands (Secondary)		SICD			1,276,808		634,754		198,879		309,527		121,775
12 CP Demands		12CPMTR			63,193		16,502		9,552		27,131		9,324
Loss Adjusted 12 CP Demand		12CP			64,899		16,948		9,810		27,863		9,576
Loss Adjusted Max Class Demand (Primary)		NCPP			104,353		36,043		15,995		34,651		14,491
Revenue Adjustment Allocators													
Forfeited Discounts		FDIS			1.00000		0.871116		-		0.0981210		0.0011060
Misc Revenue Allocator		BDCHR			8,880		7,840		460		140		440
Misc Revenue Allocator		CONFEER			45,155		42,300		2,785		70		-
Misc Revenue Allocator		LTPAYR			197,340		176,122		20,666		-		-
Misc Revenue Allocator		TEMPR			2,850		-		2,850		-		-

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation
Unadjusted Results
12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights Not Used	Total Check
Allocation Factors								
Energy Allocation Factors								
Energy Usage by Class		E01	SRCENRGY	0.002901	0.003340	0.002865	0.000369	1.037368
Customer Allocation Factors								
Primary Distribution Plant -- Average Number of Customers		C01	Cust08	0.01897	0.00475	0.01492	0.00062	1.00000
Customer Services -- Weighted cost of Services		C02		-	0.00269	-	-	1.00000
Meter Costs -- Weighted Cost of Meters		C03		-	0.00649	-	-	1.00000
Lighting Systems -- Lighting Customers		C04	Cust04	0.54965	-	0.43236	0.01799	1.00000
Meter Reading and Billing -- Weighted Cost		C05	Cust05	0.01599	0.00441	0.01258	0.00052	1.00000
Marketing/Economic Development		C06	Cust06	0.01897	0.00475	0.01492	0.00062	1.00000
Rev		R01		148,226	111,509	110,199	17,126	29,206,011
Energy		Energy		1,155,736	1,330,861	1,141,436	146,938	413,343,632
Loss Adjusted Energy		SRCENRGY		1,186,539	1,366,331	1,171,858	150,854	424,360,272
Sales to IMPA Demand-Related		IMPAD	12CP	$ 2,384	$ 2,893	$ 2,355	$ 303	$ 732,490
Sales to IMPA Energy-Related		IMPAE	E01	$ 2,302	$ 2,650	$ 2,273	$ 293	$ 823,152
		IMPADE		$ 4,686	$ 5,544	$ 4,628	$ 596	$ 1,555,642
O&M Customer Allocators								
Customers (Monthly Bills)				20,628	574	16,226	675	154,237
Average Customers (Bills/12)				1,719	48	1,352	56	12,853
Average Customers (Lighting = Lights)				1,719	48	1,352	56	12,853
Weighted Average Customers (Lighting =9 Lights per Cust)		Cust05		191	53	150	6	11,942
Street Lighting		Cust04		1,719		1,352	56	3,127
Customer Lighting		Cust09		1,719		1,352	56	3,127
Average Customers		Cust01		1,719	48	1,352	56	12,853
Average Customers (Lighting = 9 Lights per Cust)		Cust06		191	48	150	6	10,068
Average Secondary Customers		Cust07		191	48	150	6	9,983
Average Primary Customers		Cust08		191	48	150	6	10,068
Plant Customer Allocators								
Year End Customers				1,719	48	1,359	56	12,875
Year End Customers (Lighting = Lights)				1,719	48	1,359	56	12,875
Weighted Year End Customers (Lighting =9 Lights per Cust)		YECust05		191	53	151	6	11,934
Street Lighting		YECust04		1,719		1,359	56	3,134
Customer Lighting		YECust09		1,719		1,359	56	3,134
Year End Customers		YECust01		1,719	48	1,359	56	12,875
Year End Customers (Lighting = 9 Lights per Cust)		YECust06		191	48	151	6	10,089
Year End Secondary Customers		YECust07		191	48	151	6	10,000
Year End Primary Customers		YECust08		191	48	151	6	10,089
Demand Allocators								
Maximum Class Non-Coincident Peak Demands		NCP		1,268	407	1,253	161	101,610
Maximum Class Demands (Primary)		NCPPMTR		1,268	407	1,253	161	101,610
Sum of the Individual Customer Demands (Secondary)		SICD		3,158	5,195	3,119	401	1,276,808
12 CP Demands		12CPMTR		206	250	203	26	63,193
Loss Adjusted 12 CP Demand		12CP		211	256	209	27	64,899
Loss Adjusted Max Class Demand (Primary)		NCPP		1,303	418	1,286	166	104,353
Revenue Adjustment Allocators								
Forfeited Discounts		FDIS		0.0167020	0.0017920	0.0023520	0.008811	$ 1.00000
Misc Revenue Allocator		BDCHR		-	-	-	-	$ 8,880,000
Misc Revenue Allocator		CONFEER		-	-	-	-	$ 45,155,000
Misc Revenue Allocator		LTPAYR		-	-	552.89	-	$ 197,340,090
Misc Revenue Allocator		TEMPR		-	-	-	-	$ 2,850,000

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Plant In Service								
Power Production Plant								
Production Demand - Base	TPIS	PLPPDB	12CP	$ 15,879,432	$ 4,146,681	$ 2,400,196	$ 6,817,519	$ 2,343,006
Production Demand - Inter.	TPIS	PLPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	TPIS	PLPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	TPIS	PLPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	TPIS	PLPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	TPIS	PLPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PLPPT		$ 15,879,432	$ 4,146,681	$ 2,400,196	$ 6,817,519	$ 2,343,006
Transmission Plant								
Transmission Demand - Base	TPIS	PLTRB	12CP	$ 1,929,649	$ 503,899	$ 291,669	$ 828,456	$ 284,719
Transmission Demand - Inter.	TPIS	PLTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	TPIS	PLTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		PLTRT		$ 1,929,649	$ 503,899	$ 291,669	$ 828,456	$ 284,719
Distribution Poles								
Specific	TPIS	PLDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TPIS	PLDSG	NCPP	$ 12,830,245	$ 4,431,509	$ 1,966,647	$ 4,260,386	$ 1,781,827
Distribution Primary & Secondary Lines								
Primary Specific	TPIS	PLDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TPIS	PLDPLD	NCPP	$ 3,614,554	$ 1,248,451	$ 554,046	$ 1,200,242	$ 501,922
Primary Customer	TPIS	PLDPLC	YECust08	$ 2,524,798	$ 2,031,255	$ 372,117	$ 20,771	$ 1,501
Secondary Demand	TPIS	PLDSLD	SICD	$ 2,008,114	$ 988,316	$ 312,789	$ 486,812	$ 191,523
Secondary Customer	TPIS	PLDSLC	YECust07	$ 1,254,480	$ 1,018,239	$ 186,537	$ -	$ -
Total Distribution Primary & Secondary Lines		PLDLT		$ 9,401,946	$ 5,286,261	$ 1,425,490	$ 1,707,824	$ 694,947
Distribution Line Transformers								
Demand	TPIS	PLDLTD	SICD	$ 3,288,904	$ 1,635,050	$ 512,288	$ 797,304	$ 313,678
Customer	TPIS	PLDLTC	YECust07	$ 1,873,400	$ 1,520,605	$ 278,568	$ -	$ -
Total Distribution Line Transformers		PLDLTT		$ 5,162,304	$ 3,155,655	$ 790,857	$ 797,304	$ 313,678
Distribution Services								
Customer	TPIS	PLDSC	C02	$ 412,057	$ 367,633	$ 34,525	$ 8,208	$ 585
Distribution Meters								
Customer	TPIS	PLDMC	C03	$ 1,959,480	$ 1,434,520	$ 396,556	$ 107,993	$ 7,691
Distribution Street Lighting								
Customer	TPIS	PLDSCL	YECust04	$ 2,242,488	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TPIS	PLCAE	YECust05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TPIS	PLCSI	YECust06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	TPIS	PLSEC	YECust09	$ 454,804	$ -	$ -	$ -	$ -
Total		PLT		$ 50,272,405	$ 19,336,159	$ 7,305,939	$ 14,527,691	$ 5,426,253

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights	Total Check
Plant In Service								
Power Production Plant								
Production Demand - Base	TPIS	PLPPDB	12CP	$ 51,686	$ 62,727	$ 51,046	$ 6,571	$ 15,879,432
Production Demand - Inter.	TPIS	PLPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	TPIS	PLPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	TPIS	PLPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	TPIS	PLPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	TPIS	PLPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PLPPT		$ 51,686	$ 62,727	$ 51,046	$ 6,571	$ 15,879,432
Transmission Plant								
Transmission Demand - Base	TPIS	PLTRB	12CP	$ 6,281	$ 7,623	$ 6,203	$ 799	$ 1,929,649
Transmission Demand - Inter.	TPIS	PLTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	TPIS	PLTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		PLTRT		$ 6,281	$ 7,623	$ 6,203	$ 799	$ 1,929,649
Distribution Poles								
Specific	TPIS	PLDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TPIS	PLDSG	NCPP	$ 160,150	$ 51,397	$ 158,168	$ 20,361	$ 12,830,245
Distribution Primary & Secondary Lines								
Primary Specific	TPIS	PLDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TPIS	PLDPLD	NCPP	$ 45,118	$ 14,480	$ 44,559	$ 5,736	$ 3,614,554
Primary Customer	TPIS	PLDPLC	YECust08	$ 47,797	$ 12,012	$ 37,787	$ 1,557	$ 2,524,798
Secondary Demand	TPIS	PLDSLD	SICD	$ 4,957	$ 8,170	$ 4,905	$ 631	$ 2,008,114
Secondary Customer	TPIS	PLDSLC	YECust07	$ 23,960	$ 6,021	$ 18,942	$ 781	$ 1,254,480
Total Distribution Primary & Secondary Lines		PLDLT		$ 121,842	$ 40,683	$ 106,194	$ 8,704	$ 9,401,946
Distribution Line Transformers								
Demand	TPIS	PLDLTD	SICD	$ 8,135	$ 13,382	$ 8,034	$ 1,033	$ 3,288,904
Customer	TPIS	PLDLTC	YECust07	$ 35,781	$ 8,992	$ 28,288	$ 1,166	$ 1,873,400
Total Distribution Line Transformers		PLDLTT		$ 43,916	$ 22,374	$ 36,322	$ 2,199	$ 5,162,304
Distribution Services								
Customer	TPIS	PLDSC	C02	$ -	$ 1,107	$ -	$ -	$ 412,057
Distribution Meters								
Customer	TPIS	PLDMC	C03	$ -	$ 12,720	$ -	$ -	$ 1,959,480
Distribution Street Lighting								
Customer	TPIS	PLDSCL	YECust04	$ 1,230,005	$ -	$ 972,413	$ 40,070	$ 2,242,488
Customer Accounts Expense								
Customer	TPIS	PLCAE	YECust05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TPIS	PLCSI	YECust06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	TPIS	PLSEC	YECust09	$ 249,460	$ -	$ 197,217	$ 8,127	$ 454,804
Total		PLT		$ 1,863,339	$ 198,631	$ 1,527,563	$ 86,831	$ 50,272,405

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Net Utility Plant								
Power Production Plant								
Production Demand - Base	NTPLANT	UPPPDB	12CP	$ 3,069,269	$ 801,495	$ 463,924	$ 1,317,730	$ 452,870
Production Demand - Inter.	NTPLANT	UPPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	NTPLANT	UPPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	NTPLANT	UPPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	NTPLANT	UPPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	NTPLANT	UPPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		UPPPT		$ 3,069,269	$ 801,495	$ 463,924	$ 1,317,730	$ 452,870
Transmission Plant								
Transmission Demand - Base	NTPLANT	UPTRB	12CP	$ 962,049	$ 251,225	$ 145,415	$ 413,037	$ 141,950
Transmission Demand - Inter.	NTPLANT	UPTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	NTPLANT	UPTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		UPTRT		$ 962,049	$ 251,225	$ 145,415	$ 413,037	$ 141,950
Distribution Poles								
Specific	NTPLANT	UPDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	NTPLANT	UPDSG	NCPP	$ 5,707,587	$ 1,971,375	$ 874,871	$ 1,895,250	$ 792,564
Distribution Primary & Secondary Lines								
Primary Specific	NTPLANT	UPDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	$ 1,607,949	$ 555,378	$ 246,470	$ 533,932	$ 223,282
Primary Customer	NTPLANT	UPDPLC	YECust08	$ 1,123,167	$ 903,612	$ 165,538	$ 9,240	$ 668
Secondary Demand	NTPLANT	UPDSLD	SICD	$ 893,318	$ 444,105	$ 139,146	$ 216,560	$ 85,200
Secondary Customer	NTPLANT	UPDSLC	YECust07	$ 558,061	$ 452,968	$ 82,982	$ -	$ -
Total Distribution Primary & Secondary Lines		UPDLT		$ 4,182,494	$ 2,356,063	$ 634,135	$ 759,733	$ 309,150
Distribution Line Transformers								
Demand	NTPLANT	UPDLTD	SICD	$ 1,463,082	$ 727,359	$ 227,894	$ 354,684	$ 139,541
Customer	NTPLANT	UPDLTC	YECust07	$ 833,390	$ 676,447	$ 123,922	$ -	$ -
Total Distribution Line Transformers		UPDLTT		$ 2,296,472	$ 1,403,806	$ 351,816	$ 354,684	$ 139,541
Distribution Services								
Customer	NTPLANT	UPDSC	C02	$ 183,305	$ 163,543	$ 15,359	$ 3,651	$ 260
Distribution Meters								
Customer	NTPLANT	UPDMC	C03	$ 871,683	$ 638,152	$ 176,409	$ 48,041	$ 3,421
Distribution Street Lighting								
Customer	NTPLANT	UPDSCL	YECust04	$ 997,580	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	NTPLANT	UPCAE	YECust05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	NTPLANT	UPCSI	YECust06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	NTPLANT	UPSEC	YECust09	$ 202,322	$ -	$ -	$ -	$ -
Total		UPT		$ 18,472,760	$ 7,585,659	$ 2,661,928	$ 4,792,126	$ 1,839,756

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights	Total Check
Net Utility Plant								
Power Production Plant								
Production Demand - Base	NTPLANT	UPPPDB	12CP	$ 9,990	$ 12,124	$ 9,866	$ 1,270	$ 3,069,269
Production Demand - Inter.	NTPLANT	UPPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	NTPLANT	UPPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	NTPLANT	UPPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	NTPLANT	UPPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	NTPLANT	UPPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		UPPPT		$ 9,990	$ 12,124	$ 9,866	$ 1,270	$ 3,069,269
Transmission Plant								
Transmission Demand - Base	NTPLANT	UPTRB	12CP	$ 3,131	$ 3,800	$ 3,093	$ 398	$ 962,049
Transmission Demand - Inter.	NTPLANT	UPTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	NTPLANT	UPTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		UPTRT		$ 3,131	$ 3,800	$ 3,093	$ 398	$ 962,049
Distribution Poles								
Specific	NTPLANT	UPDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	NTPLANT	UPDSG	NCPP	$ 71,243	$ 22,864	$ 70,362	$ 9,058	$ 5,707,587
Distribution Primary & Secondary Lines								
Primary Specific	NTPLANT	UPDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	$ 20,071	$ 6,441	$ 19,822	$ 2,552	$ 1,807,949
Primary Customer	NTPLANT	UPDPLC	YECust08	$ 21,263	$ 5,344	$ 16,810	$ 693	$ 1,123,167
Secondary Demand	NTPLANT	UPDSLD	SICD	$ 2,209	$ 3,635	$ 2,182	$ 281	$ 893,318
Secondary Customer	NTPLANT	UPDSLC	YECust07	$ 10,659	$ 2,679	$ 8,427	$ 347	$ 558,061
Total Distribution Primary & Secondary Lines		UPDLT		$ 54,202	$ 18,098	$ 47,241	$ 3,872	$ 4,182,494
Distribution Line Transformers								
Demand	NTPLANT	UPDLTD	SICD	$ 3,619	$ 5,953	$ 3,574	$ 460	$ 1,463,082
Customer	NTPLANT	UPDLTC	YECust07	$ 15,917	$ 4,000	$ 12,584	$ 519	$ 833,390
Total Distribution Line Transformers		UPDLTT		$ 19,536	$ 9,953	$ 16,158	$ 978	$ 2,296,472
Distribution Services								
Customer	NTPLANT	UPDSC	C02	$ -	$ 493	$ -	$ -	$ 183,305
Distribution Meters								
Customer	NTPLANT	UPDMC	C03	$ -	$ 5,659	$ -	$ -	$ 871,683
Distribution Street Lighting								
Customer	NTPLANT	UPDSCL	YECust04	$ 547,173	$ -	$ 432,582	$ 17,825	$ 997,580
Customer Accounts Expense								
Customer	NTPLANT	UPCAE	YECust05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	NTPLANT	UPCSI	YECust06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	NTPLANT	UPSEC	YECust09	$ 110,973	$ -	$ 87,733	$ 3,615	$ 202,322
Total		UPT		$ 816,249	$ 72,991	$ 667,034	$ 37,017	$ 18,472,760

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Net Cost Rate Base								
Power Production Plant								
Production Demand - Base	RB	RBPPDB	12CP	$ 3,453,255	$ 901,767	$ 521,964	$ 1,482,587	$ 509,527
Production Demand - Inter.	RB	RBPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	RB	RBPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	RB	RBPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	RB	RBPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	RB	RBPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		RBPPT		$ 3,453,255	$ 901,767	$ 521,964	$ 1,482,587	$ 509,527
Transmission Plant								
Transmission Demand - Base	RB	RBTRB	12CP	$ 1,008,711	$ 263,410	$ 152,468	$ 433,070	$ 148,835
Transmission Demand - Inter.	RB	RBTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	RB	RBTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		RBTRT		$ 1,008,711	$ 263,410	$ 152,468	$ 433,070	$ 148,835
Distribution Poles								
Specific	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	RB	RBDSG	NCPP	$ 6,017,840	$ 2,078,535	$ 922,427	$ 1,998,272	$ 835,646
Distribution Primary & Secondary Lines								
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	$ 1,646,201	$ 568,591	$ 252,333	$ 546,634	$ 228,594
Primary Customer	RB	RBDPLC	YECust08	$ 1,152,052	$ 926,851	$ 169,795	$ 9,477	$ 685
Secondary Demand	RB	RBDSLD	SICD	$ 912,306	$ 453,545	$ 142,103	$ 221,163	$ 87,011
Secondary Customer	RB	RBDSLC	YECust07	$ 570,248	$ 462,860	$ 84,794	$ -	$ -
Total Distribution Primary & Secondary Lines		RBDLT		$ 4,280,807	$ 2,411,847	$ 649,026	$ 777,275	$ 316,290
Distribution Line Transformers								
Demand	RB	RBDLTD	SICD	$ 1,542,612	$ 766,896	$ 240,261	$ 373,964	$ 147,126
Customer	RB	RBDLTC	YECust07	$ 878,691	$ 713,218	$ 130,658	$ -	$ -
Total Distribution Line Transformers		RBDLTT		$ 2,421,304	$ 1,480,114	$ 370,940	$ 373,964	$ 147,126
Distribution Services								
Customer	RB	RBDSC	C02	$ 193,269	$ 172,433	$ 16,193	$ 3,850	$ 274
Distribution Meters								
Customer	RB	RBDMC	C03	$ 919,066	$ 672,841	$ 185,999	$ 50,653	$ 3,607
Distribution Street Lighting								
Customer	RB	RBDSCL	YECust04	$ 1,051,806	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	RB	RBCAE	YECust05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	RB	RBCSI	YECust06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	RB	RBSEC	YECust09	$ 213,319	$ -	$ -	$ -	$ -
Total		RBT		$ 19,559,377	$ 7,980,947	$ 2,819,016	$ 5,119,670	$ 1,961,306

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights	Total Check
Net Cost Rate Base								
Power Production Plant								
Production Demand - Base	RB	RBPPDB	12CP	$ 11,240	$ 13,641	$ 11,101	$ 1,429	$ 3,453,255
Production Demand - Inter.	RB	RBPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	RB	RBPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	RB	RBPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	RB	RBPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	RB	RBPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		RBPPT		$ 11,240	$ 13,641	$ 11,101	$ 1,429	$ 3,453,255
Transmission Plant								
Transmission Demand - Base	RB	RBTRB	12CP	$ 3,283	$ 3,985	$ 3,243	$ 417	$ 1,008,711
Transmission Demand - Inter.	RB	RBTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	RB	RBTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		RBTRT		$ 3,283	$ 3,985	$ 3,243	$ 417	$ 1,008,711
Distribution Poles								
Specific	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	RB	RBDSG	NCPP	$ 75,116	$ 24,107	$ 74,186	$ 9,550	$ 6,017,840
Distribution Primary & Secondary Lines								
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	$ 20,548	$ 6,595	$ 20,294	$ 2,612	$ 1,646,201
Primary Customer	RB	RBDPLC	YECust08	$ 21,810	$ 5,481	$ 17,242	$ 710	$ 1,152,052
Secondary Demand	RB	RBDSLD	SICD	$ 2,256	$ 3,712	$ 2,229	$ 287	$ 912,306
Secondary Customer	RB	RBDSLC	YECust07	$ 10,891	$ 2,737	$ 8,611	$ 355	$ 570,248
Total Distribution Primary & Secondary Lines		RBDLT		$ 55,506	$ 18,525	$ 48,375	$ 3,964	$ 4,280,807
Distribution Line Transformers								
Demand	RB	RBDLTD	SICD	$ 3,815	$ 6,276	$ 3,768	$ 484	$ 1,542,612
Customer	RB	RBDLTC	YECust07	$ 16,783	$ 4,218	$ 13,268	$ 547	$ 878,691
Total Distribution Line Transformers		RBDLTT		$ 20,598	$ 10,494	$ 17,036	$ 1,031	$ 2,421,304
Distribution Services								
Customer	RB	RBDSC	C02	$ -	$ 519	$ -	$ -	$ 193,269
Distribution Meters								
Customer	RB	RBDMC	C03	$ -	$ 5,966	$ -	$ -	$ 919,066
Distribution Street Lighting								
Customer	RB	RBDSCL	YECust04	$ 576,916	$ -	$ 456,096	$ 18,794	$ 1,051,806
Customer Accounts Expense								
Customer	RB	RBCAE	YECust05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	RB	RBCSI	YECust06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	RB	RBSEC	YECust09	$ 117,006	$ -	$ 92,502	$ 3,812	$ 213,319
Total		RBT		$ 859,665	$ 77,237	$ 702,539	$ 38,998	$ 19,559,377

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Operation and Maintenance Expenses								
Power Production Plant								
Production Demand - Base	TOM	OMPPDB	12CP	$ 14,060,150	$ 3,671,602	$ 2,125,209	$ 6,036,446	$ 2,074,571
Production Demand - Inter.	TOM	OMPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	TOM	OMPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	TOM	OMPPEB	E01	$ 12,080,466	$ 2,534,037	$ 1,543,937	$ 5,562,070	$ 2,325,971
Production Energy - Inter.	TOM	OMPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	TOM	OMPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OMPPT		$ 26,140,616	$ 6,205,640	$ 3,669,146	$ 11,598,516	$ 4,400,543
Transmission Plant								
Transmission Demand - Base	TOM	OMTRB	12CP	$ 7,161	$ 1,870	$ 1,082	$ 3,075	$ 1,057
Transmission Demand - Inter.	TOM	OMTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	TOM	OMTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		OMTRT		$ 7,161	$ 1,870	$ 1,082	$ 3,075	$ 1,057
Distribution Poles								
Specific	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TOM	OMDSG	NCPP	$ 613,178	$ 211,789	$ 93,989	$ 203,611	$ 85,147
Distribution Primary & Secondary Lines								
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	$ 636,120	$ 219,713	$ 97,506	$ 211,229	$ 88,333
Primary Customer	TOM	OMDPLC	Cust08	$ 409,224	$ 329,089	$ 60,614	$ 3,424	$ 27
Secondary Demand	TOM	OMDSLD	SICD	$ 390,095	$ 193,932	$ 60,762	$ 94,568	$ 37,205
Secondary Customer	TOM	OMDSLC	Cust07	$ 238,416	$ 193,360	$ 35,615	$ -	$ -
Total Distribution Primary & Secondary Lines		OMDLT		$ 1,673,855	$ 936,094	$ 254,497	$ 309,221	$ 125,565
Distribution Line Transformers								
Demand	TOM	OMDLTD	SICD	$ 103,919	$ 51,663	$ 16,187	$ 25,192	$ 9,911
Customer	TOM	OMDLTC	Cust07	$ 59,194	$ 48,007	$ 8,842	$ -	$ -
Total Distribution Line Transformers		OMDLTT		$ 163,113	$ 99,670	$ 25,029	$ 25,192	$ 9,911
Distribution Services								
Customer	TOM	OMDSC	C02	$ 11,368	$ 10,143	$ 953	$ 226	$ 16
Distribution Meters								
Customer	TOM	OMDMC	C03	$ 82,956	$ 60,732	$ 16,789	$ 4,572	$ 326
Distribution Street Lighting								
Customer	TOM	OMDSCL	C04	$ 113,611	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TOM	OMCAE	C05	$ 869,315	$ 589,380	$ 119,413	$ 122,661	$ 8,736
Customer Service & Info.								
Customer	TOM	OMCSI	C06	$ 131,960	$ 106,119	$ 19,546	$ 1,104	$ 9
Customer Lighting								
Customer	TOM	OMSEC	YECust09	$ 172,024	$ -	$ -	$ -	$ -
Total		OMT		$ 29,979,157	$ 8,221,437	$ 4,200,444	$ 12,268,178	$ 4,631,308

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights	Total Check
Operation and Maintenance Expenses								
Power Production Plant								
Production Demand - Base	TOM	OMPPDB	12CP	$ 45,764	$ 55,541	$ 45,198	$ 5,818	$ 14,060,150
Production Demand - Inter.	TOM	OMPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	TOM	OMPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	TOM	OMPPEB	E01	$ 35,040	$ 40,349	$ 34,606	$ 4,455	$ 12,080,466
Production Energy - Inter.	TOM	OMPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	TOM	OMPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OMPPT		$ 80,804	$ 95,890	$ 79,804	$ 10,273	$ 26,140,616
Transmission Plant								
Transmission Demand - Base	TOM	OMTRB	12CP	$ 23	$ 28	$ 23	$ 3	$ 7,161
Transmission Demand - Inter.	TOM	OMTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	TOM	OMTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		OMTRT		$ 23	$ 28	$ 23	$ 3	$ 7,161
Distribution Poles								
Specific	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TOM	OMDSG	NCPP	$ 7,654	$ 2,456	$ 7,559	$ 973	$ 613,178
Distribution Primary & Secondary Lines								
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	$ 7,940	$ 2,548	$ 7,842	$ 1,009	$ 636,120
Primary Customer	TOM	OMDPLC	Cust08	$ 7,764	$ 1,944	$ 6,107	$ 254	$ 409,224
Secondary Demand	TOM	OMDSLD	SICD	$ 965	$ 1,587	$ 953	$ 123	$ 390,095
Secondary Customer	TOM	OMDSLC	Cust07	$ 4,562	$ 1,142	$ 3,588	$ 149	$ 238,416
Total Distribution Primary & Secondary Lines		OMDLT		$ 21,230	$ 7,222	$ 18,490	$ 1,535	$ 1,673,855
Distribution Line Transformers								
Demand	TOM	OMDLTD	SICD	$ 257	$ 423	$ 254	$ 33	$ 103,919
Customer	TOM	OMDLTC	Cust07	$ 1,133	$ 284	$ 891	$ 37	$ 59,194
Total Distribution Line Transformers		OMDLTT		$ 1,390	$ 706	$ 1,145	$ 70	$ 163,113
Distribution Services								
Customer	TOM	OMDSC	C02	$ -	$ 31	$ -	$ -	$ 11,368
Distribution Meters								
Customer	TOM	OMDMC	C03	$ -	$ 539	$ -	$ -	$ 82,956
Distribution Street Lighting								
Customer	TOM	OMDSCL	C04	$ 62,447	$ -	$ 49,121	$ 2,043	$ 113,611
Customer Accounts Expense								
Customer	TOM	OMCAE	C05	$ 13,904	$ 3,830	$ 10,937	$ 455	$ 869,315
Customer Service & Info.								
Customer	TOM	OMCSI	C06	$ 2,503	$ 627	$ 1,969	$ 82	$ 131,960
Customer Lighting								
Customer	TOM	OMSEC	YECust09	$ 94,355	$ -	$ 74,595	$ 3,074	$ 172,024
Total		OMT		$ 284,310	$ 111,329	$ 243,643	$ 18,508	$ 29,979,157

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Labor Expenses								
Power Production Plant								
Production Demand - Base	TLB	LBPPDB	12CP	$ 697,009	$ 182,014	$ 105,354	$ 299,247	$ 102,843
Production Demand - Inter.	TLB	LBPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	TLB	LBPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	TLB	LBPPEB	E01	$ 298,017	$ 62,513	$ 38,088	$ 137,212	$ 57,380
Production Energy - Inter.	TLB	LBPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	TLB	LBPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		LBPPT		$ 995,025	$ 244,527	$ 143,442	$ 436,459	$ 160,224
Transmission Plant								
Transmission Demand - Base	TLB	LBTRB	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Inter.	TLB	LBTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	TLB	LBTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		LBTRT		$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	TLB	LBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TLB	LBDSG	NCPP	$ 255,836	$ 88,365	$ 39,215	$ 84,953	$ 35,526
Distribution Primary & Secondary Lines								
Primary Specific	TLB	LBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TLB	LBDPLD	NCPP	$ 331,991	$ 114,668	$ 50,888	$ 110,240	$ 46,101
Primary Customer	TLB	LBDPLC	Cust08	$ 205,242	$ 165,855	$ 30,549	$ 1,726	$ 14
Secondary Demand	TLB	LBDSLD	SICD	$ 211,252	$ 105,022	$ 32,905	$ 51,212	$ 20,148
Secondary Customer	TLB	LBDSLC	Cust07	$ 128,113	$ 103,902	$ 19,138	$ -	$ -
Total Distribution Primary & Secondary Lines		LBDLT		$ 877,598	$ 489,448	$ 133,480	$ 163,178	$ 66,263
Distribution Line Transformers								
Demand	TLB	LBDLTD	SICD	$ 38,463	$ 19,121	$ 5,991	$ 9,324	$ 3,668
Customer	TLB	LBDLTC	Cust07	$ 21,909	$ 17,768	$ 3,273	$ -	$ -
Total Distribution Line Transformers		LBDLTT		$ 60,371	$ 36,890	$ 9,264	$ 9,324	$ 3,668
Distribution Services								
Customer	TLB	LBDSC	C02	$ 4,376	$ 3,905	$ 367	$ 87	$ 6
Distribution Meters								
Customer	TLB	LBDMC	C03	$ 31,436	$ 23,014	$ 6,362	$ 1,733	$ 123
Distribution Street Lighting								
Customer	TLB	LBDSCL	C04	$ 83,467	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TLB	LBCAE	C05	$ 489,371	$ 331,785	$ 67,222	$ 69,051	$ 4,918
Customer Service & Info.								
Customer	TLB	LBCSI	C06	$ 70,325	$ 56,554	$ 10,417	$ 588	$ 5
Customer Lighting								
Customer	TLB	LBSEC	YECust09	$ 56,362	$ -	$ -	$ -	$ -
Total		LBT		$ 2,924,169	$ 1,274,486	$ 409,767	$ 765,373	$ 270,732

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights	Total Check
Labor Expenses								
Power Production Plant								
Production Demand - Base	TLB	LBPPDB	12CP	$ 2,269	$ 2,753	$ 2,241	$ 288	$ 697,009
Production Demand - Inter.	TLB	LBPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	TLB	LBPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	TLB	LBPPEB	E01	$ 864	$ 995	$ 854	$ 110	$ 298,017
Production Energy - Inter.	TLB	LBPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	TLB	LBPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		LBPPT		$ 3,133	$ 3,749	$ 3,094	$ 398	$ 995,025
Transmission Plant								
Transmission Demand - Base	TLB	LBTRB	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Inter.	TLB	LBTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	TLB	LBTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		LBTRT		$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	TLB	LBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TLB	LBDSG	NCPP	$ 3,193	$ 1,025	$ 3,154	$ 406	$ 255,836
Distribution Primary & Secondary Lines								
Primary Specific	TLB	LBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TLB	LBDPLD	NCPP	$ 4,144	$ 1,330	$ 4,093	$ 527	$ 331,991
Primary Customer	TLB	LBDPLC	Cust08	$ 3,913	$ 980	$ 3,078	$ 128	$ 206,242
Secondary Demand	TLB	LBDSLD	SICD	$ 523	$ 860	$ 516	$ 66	$ 211,252
Secondary Customer	TLB	LBDSLC	Cust07	$ 2,451	$ 614	$ 1,928	$ 80	$ 128,113
Total Distribution Primary & Secondary Lines		LBDLT		$ 11,030	$ 3,783	$ 9,615	$ 801	$ 877,598
Distribution Line Transformers								
Demand	TLB	LBDLTD	SICD	$ 95	$ 156	$ 94	$ 12	$ 38,463
Customer	TLB	LBDLTC	Cust07	$ 419	$ 105	$ 330	$ 14	$ 21,909
Total Distribution Line Transformers		LBDLTT		$ 514	$ 261	$ 424	$ 26	$ 60,371
Distribution Services								
Customer	TLB	LBDSC	C02	$ -	$ 12	$ -	$ -	$ 4,376
Distribution Meters								
Customer	TLB	LBDMC	C03	$ -	$ 204	$ -	$ -	$ 31,436
Distribution Street Lighting								
Customer	TLB	LBDSCL	C04	$ 45,878	$ -	$ 36,088	$ 1,501	$ 83,467
Customer Accounts Expense								
Customer	TLB	LBCAE	C05	$ 7,827	$ 2,156	$ 6,157	$ 256	$ 489,371
Customer Service & Info.								
Customer	TLB	LBCSI	C06	$ 1,334	$ 334	$ 1,049	$ 44	$ 70,325
Customer Lighting								
Customer	TLB	LBSEC	YECust09	$ 30,915	$ -	$ 24,440	$ 1,007	$ 56,362
Total		LBT		$ 103,825	$ 11,524	$ 84,021	$ 4,440	$ 2,924,169

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Depreciation Expenses								
Power Production Plant								
Production Demand - Base	TDEPR	DEPPDB	12CP	$ 347,983	$ 90,871	$ 52,598	$ 149,399	$ 51,345
Production Demand - Inter.	TDEPR	DEPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	TDEPR	DEPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	TDEPR	DEPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	TDEPR	DEPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	TDEPR	DEPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		DEPPT		$ 347,983	$ 90,871	$ 52,598	$ 149,399	$ 51,345
Transmission Plant								
Transmission Demand - Base	TDEPR	DETRB	12CP	$ 43,783	$ 11,433	$ 6,618	$ 18,797	$ 6,460
Transmission Demand - Inter.	TDEPR	DETRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	TDEPR	DETRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		DETRT		$ 43,783	$ 11,433	$ 6,618	$ 18,797	$ 6,460
Distribution Poles								
Specific	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TDEPR	DEDSG	NCPP	$ 382,698	$ 132,182	$ 58,661	$ 127,078	$ 53,142
Distribution Primary & Secondary Lines								
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	$ 107,814	$ 37,239	$ 16,526	$ 35,801	$ 14,971
Primary Customer	TDEPR	DEDPLC	Cust08	$ 75,309	$ 60,562	$ 11,155	$ 630	$ 5
Secondary Demand	TDEPR	DEDSLD	SICD	$ 59,898	$ 29,778	$ 9,330	$ 14,521	$ 5,713
Secondary Customer	TDEPR	DEDSLC	Cust07	$ 37,418	$ 30,347	$ 5,590	$ -	$ -
Total Distribution Primary & Secondary Lines		DEDLT		$ 280,440	$ 157,925	$ 42,600	$ 50,951	$ 20,689
Distribution Line Transformers								
Demand	TDEPR	DEDLTD	SICD	$ 98,101	$ 48,770	$ 15,280	$ 23,782	$ 9,356
Customer	TDEPR	DEDLTC	Cust07	$ 55,879	$ 45,319	$ 8,347	$ -	$ -
Total Distribution Line Transformers		DEDLTT		$ 153,980	$ 94,089	$ 23,628	$ 23,782	$ 9,356
Distribution Services								
Customer	TDEPR	DEDSC	C02	$ 12,291	$ 10,966	$ 1,030	$ 245	$ 17
Distribution Meters								
Customer	TDEPR	DEDMC	C03	$ 58,447	$ 42,789	$ 11,828	$ 3,221	$ 229
Distribution Street Lighting								
Customer	TDEPR	DEDSCL	C04	$ 66,889	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TDEPR	DECAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TDEPR	DECSI	C06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	TDEPR	DESEC	YECust09	$ 13,566	$ -	$ -	$ -	$ -
Total		DET		$ 1,360,076	$ 540,255	$ 196,963	$ 373,474	$ 141,239

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights	Total Check
Depreciation Expenses								
Power Production Plant								
Production Demand - Base	TDEPR	DEPPDB	12CP	$ 1,133	$ 1,375	$ 1,119	$ 144	$ 347,983
Production Demand - Inter.	TDEPR	DEPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	TDEPR	DEPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	TDEPR	DEPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	TDEPR	DEPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	TDEPR	DEPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		DEPPT		$ 1,133	$ 1,375	$ 1,119	$ 144	$ 347,983
Transmission Plant								
Transmission Demand - Base	TDEPR	DETRB	12CP	$ 143	$ 173	$ 141	$ 18	$ 43,763
Transmission Demand - Inter.	TDEPR	DETRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	TDEPR	DETRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		DETRT		$ 143	$ 173	$ 141	$ 18	$ 43,763
Distribution Poles								
Specific	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TDEPR	DEDSG	NCPP	$ 4,777	$ 1,533	$ 4,718	$ 607	$ 382,698
Distribution Primary & Secondary Lines								
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	$ 1,346	$ 432	$ 1,329	$ 171	$ 107,614
Primary Customer	TDEPR	DEDPLC	Cust08	$ 1,429	$ 358	$ 1,124	$ 47	$ 75,309
Secondary Demand	TDEPR	DEDSLD	SICD	$ 148	$ 244	$ 146	$ 19	$ 59,898
Secondary Customer	TDEPR	DEDSLC	Cust07	$ 716	$ 179	$ 563	$ 23	$ 37,418
Total Distribution Primary & Secondary Lines		DEDLT		$ 3,639	$ 1,213	$ 3,162	$ 260	$ 280,440
Distribution Line Transformers								
Demand	TDEPR	DEDLTD	SICD	$ 243	$ 399	$ 240	$ 31	$ 98,101
Customer	TDEPR	DEDLTC	Cust07	$ 1,069	$ 268	$ 841	$ 35	$ 55,879
Total Distribution Line Transformers		DEDLTT		$ 1,312	$ 667	$ 1,081	$ 66	$ 153,980
Distribution Services								
Customer	TDEPR	DEDSC	C02	$ -	$ 33	$ -	$ -	$ 12,291
Distribution Meters								
Customer	TDEPR	DEDMC	C03	$ -	$ 379	$ -	$ -	$ 58,447
Distribution Street Lighting								
Customer	TDEPR	DEDSCL	C04	$ 36,766	$ -	$ 28,920	$ 1,203	$ 66,889
Customer Accounts Expense								
Customer	TDEPR	DECAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TDEPR	DECSI	C06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	TDEPR	DESEC	YECust09	$ 7,441	$ -	$ 5,883	$ 242	$ 13,566
Total		DET		$ 55,209	$ 5,373	$ 45,023	$ 2,541	$ 1,360,076

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector		Total System		Residential Rate RS		General Power Service Rate GP		Primary Power Service Rate PP		Primary Power Off-Peak Service Rate PPOP
Accretion Expenses													
Power Production Plant													
Production Demand - Base	TACRTN	ACRPDB	12CP	$	-	$	-	$	-	$	-	$	-
Production Demand - Inter.	TACRTN	ACRPDI	12CP	$	-	$	-	$	-	$	-	$	-
Production Demand - Peak	TACRTN	ACRPDP	12CP	$	-	$	-	$	-	$	-	$	-
Production Energy - Base	TACRTN	ACRPEB	E01	$	-	$	-	$	-	$	-	$	-
Production Energy - Inter.	TACRTN	ACRPEI	E01	$	-	$	-	$	-	$	-	$	-
Production Energy - Peak	TACRTN	ACRPEP	E01	$	-	$	-	$	-	$	-	$	-
Total Power Production Plant		ACRPT		$	-	$	-	$	-	$	-	$	-
Transmission Plant													
Transmission Demand - Base	TACRTN	ACRRB	12CP	$	-	$	-	$	-	$	-	$	-
Transmission Demand - Inter.	TACRTN	ACRRI	12CP	$	-	$	-	$	-	$	-	$	-
Transmission Demand - Peak	TACRTN	ACRRP	12CP	$	-	$	-	$	-	$	-	$	-
Total Transmission Plant		ACRRT		$	-	$	-	$	-	$	-	$	-
Distribution Poles													
Specific	TACRTN	ACRPS	NCPP	$	-	$	-	$	-	$	-	$	-
Distribution Substation													
General	TACRTN	ACRSG	NCPP	$	-	$	-	$	-	$	-	$	-
Distribution Primary & Secondary Lines													
Primary Specific	TACRTN	ACRPLS	NCPP	$	-	$	-	$	-	$	-	$	-
Primary Demand	TACRTN	ACRPLD	NCPP	$	-	$	-	$	-	$	-	$	-
Primary Customer	TACRTN	ACRPLC	Cust08	$	-	$	-	$	-	$	-	$	-
Secondary Demand	TACRTN	ACRSLD	SICD	$	-	$	-	$	-	$	-	$	-
Secondary Customer	TACRTN	ACRSLC	Cust07	$	-	$	-	$	-	$	-	$	-
Total Distribution Primary & Secondary Lines		ACRLT		$	-	$	-	$	-	$	-	$	-
Distribution Line Transformers													
Demand	TACRTN	ACRLTD	SICD	$	-	$	-	$	-	$	-	$	-
Customer	TACRTN	ACRLTC	Cust07	$	-	$	-	$	-	$	-	$	-
Total Distribution Line Transformers		ACRLTT		$	-	$	-	$	-	$	-	$	-
Distribution Services													
Customer	TACRTN	ACRSC	C02	$	-	$	-	$	-	$	-	$	-
Distribution Meters													
Customer	TACRTN	ACRMC	C03	$	-	$	-	$	-	$	-	$	-
Distribution Street Lighting													
Customer	TACRTN	ACRSCL	C04	$	-	$	-	$	-	$	-	$	-
Customer Accounts Expense													
Customer	TACRTN	ACRCAE	C05	$	-	$	-	$	-	$	-	$	-
Customer Service & Info.													
Customer	TACRTN	ACRCSI	C06	$	-	$	-	$	-	$	-	$	-
Customer Lighting													
Customer	TACRTN	ACRSEC	YECust09	$	-	$	-	$	-	$	-	$	-
Total		ACRT		$	-	$	-	$	-	$	-	$	-

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights	Total Check
Accretion Expenses								
Power Production Plant								
Production Demand - Base	TACRTN	ACRPDB	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Inter.	TACRTN	ACRPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	TACRTN	ACRPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	TACRTN	ACRPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	TACRTN	ACRPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	TACRTN	ACRPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		ACRPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand - Base	TACRTN	ACRRB	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Inter.	TACRTN	ACRRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	TACRTN	ACRRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		ACRRT		$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	TACRTN	ACRPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TACRTN	ACRSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	TACRTN	ACRPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TACRTN	ACRPLD	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Customer	TACRTN	ACRPLC	Cust08	$ -	$ -	$ -	$ -	$ -
Secondary Demand	TACRTN	ACRSLD	SICD	$ -	$ -	$ -	$ -	$ -
Secondary Customer	TACRTN	ACRSLC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Distribution Primary & Secondary Lines		ACRLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	TACRTN	ACRLTD	SICD	$ -	$ -	$ -	$ -	$ -
Customer	TACRTN	ACRLTC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Distribution Line Transformers		ACRLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	TACRTN	ACRSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TACRTN	ACRMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street Lighting								
Customer	TACRTN	ACRSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TACRTN	ACRCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TACRTN	ACRCSI	C06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	TACRTN	ACRSEC	YECust09	$ -	$ -	$ -	$ -	$ -
Total		ACRT		$ -	$ -	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector		Total System		Residential Rate RS		General Power Service Rate GP		Primary Power Service Rate PP		Primary Power Off-Peak Service Rate PPOP
Payroll and Other Taxes													
Power Production Plant													
Production Demand - Base	PTAX	PTPPDB	12CP	$	67,047	$	17,508	$	10,134	$	28,785	$	9,893
Production Demand - Inter.	PTAX	PTPPDI	12CP	$	-	$	-	$	-	$	-	$	-
Production Demand - Peak	PTAX	PTPPDP	12CP	$	-	$	-	$	-	$	-	$	-
Production Energy - Base	PTAX	PTPPEB	E01	$	28,667	$	6,013	$	3,664	$	13,199	$	5,520
Production Energy - Inter.	PTAX	PTPPEI	E01	$	-	$	-	$	-	$	-	$	-
Production Energy - Peak	PTAX	PTPPEP	E01	$	-	$	-	$	-	$	-	$	-
Total Power Production Plant		PTPPT		$	95,714	$	23,522	$	13,798	$	41,984	$	15,412
Transmission Plant													
Transmission Demand - Base	PTAX	PTTRB	12CP	$	-	$	-	$	-	$	-	$	-
Transmission Demand - Inter.	PTAX	PTTRI	12CP	$	-	$	-	$	-	$	-	$	-
Transmission Demand - Peak	PTAX	PTTRP	12CP	$	-	$	-	$	-	$	-	$	-
Total Transmission Plant		PTTRT		$	-	$	-	$	-	$	-	$	-
Distribution Poles													
Specific	PTAX	PTDPS	NCPP	$	-	$	-	$	-	$	-	$	-
Distribution Substation													
General	PTAX	PTDSG	NCPP	$	24,610	$	8,500	$	3,772	$	8,172	$	3,417
Distribution Primary & Secondary Lines													
Primary Specific	PTAX	PTDPLS	NCPP	$	-	$	-	$	-	$	-	$	-
Primary Demand	PTAX	PTDPLD	NCPP	$	31,935	$	11,030	$	4,895	$	10,604	$	4,435
Primary Customer	PTAX	PTDPLC	Cust08	$	19,839	$	15,954	$	2,939	$	166	$	1
Secondary Demand	PTAX	PTDSLD	SICD	$	20,321	$	10,102	$	3,165	$	4,926	$	1,938
Secondary Customer	PTAX	PTDSLC	Cust07	$	12,324	$	9,995	$	1,841	$	-	$	-
Total Distribution Primary & Secondary Lines		PTDLT		$	84,418	$	47,081	$	12,840	$	15,697	$	6,374
Distribution Line Transformers													
Demand	PTAX	PTDLTD	SICD	$	3,700	$	1,839	$	576	$	897	$	353
Customer	PTAX	PTDLTC	Cust07	$	2,107	$	1,709	$	315	$	-	$	-
Total Distribution Line Transformers		PTDLTT		$	5,807	$	3,549	$	891	$	897	$	353
Distribution Services													
Customer	PTAX	PTDSC	C02	$	421	$	376	$	35	$	8	$	1
Distribution Meters													
Customer	PTAX	PTDMC	C03	$	3,024	$	2,214	$	612	$	167	$	12
Distribution Street Lighting													
Customer	PTAX	PTDSCL	C04	$	8,029	$	-	$	-	$	-	$	-
Customer Accounts Expense													
Customer	PTAX	PTCAE	C05	$	47,074	$	31,915	$	6,466	$	6,642	$	473
Customer Service & Info.													
Customer	PTAX	PTCSI	C06	$	6,765	$	5,440	$	1,002	$	57	$	0
Customer Lighting													
Customer	PTAX	PTSEC	YECust09	$	5,422	$	-	$	-	$	-	$	-
Total		PTT		$	281,283	$	122,596	$	39,417	$	73,623	$	26,042

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights	Total Check
Payroll and Other Taxes								
Power Production Plant								
Production Demand - Base	PTAX	PTPPDB	12CP	$ 218	$ 265	$ 216	$ 26	$ 67,047
Production Demand - Inter.	PTAX	PTPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	PTAX	PTPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	PTAX	PTPPEB	E01	$ 83	$ 96	$ 82	$ 11	$ 28,667
Production Energy - Inter.	PTAX	PTPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	PTAX	PTPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PTPPT		$ 301	$ 361	$ 298	$ 38	$ 95,714
Transmission Plant								
Transmission Demand - Base	PTAX	PTTRB	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Inter.	PTAX	PTTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	PTAX	PTTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		PTTRT		$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	PTAX	PTDSG	NCPP	$ 307	$ 99	$ 303	$ 39	$ 24,610
Distribution Primary & Secondary Lines								
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	$ 399	$ 128	$ 394	$ 51	$ 31,935
Primary Customer	PTAX	PTDPLC	Cust08	$ 376	$ 94	$ 296	$ 12	$ 19,839
Secondary Demand	PTAX	PTDSLD	SICD	$ 50	$ 83	$ 50	$ 6	$ 20,321
Secondary Customer	PTAX	PTDSLC	Cust07	$ 235	$ 59	$ 185	$ 8	$ 12,324
Total Distribution Primary & Secondary Lines		PTDLT		$ 1,061	$ 364	$ 925	$ 77	$ 84,418
Distribution Line Transformers								
Demand	PTAX	PTDLTD	SICD	$ 9	$ 15	$ 9	$ 1	$ 3,700
Customer	PTAX	PTDLTC	Cust07	$ 40	$ 10	$ 32	$ 1	$ 2,107
Total Distribution Line Transformers		PTDLTT		$ 49	$ 25	$ 41	$ 2	$ 5,807
Distribution Services								
Customer	PTAX	PTDSC	C02	$ -	$ 1	$ -	$ -	$ 421
Distribution Meters								
Customer	PTAX	PTDMC	C03	$ -	$ 20	$ -	$ -	$ 3,024
Distribution Street Lighting								
Customer	PTAX	PTDSCL	C04	$ 4,413	$ -	$ 3,471	$ 144	$ 8,029
Customer Accounts Expense								
Customer	PTAX	PTCAE	C05	$ 753	$ 207	$ 592	$ 25	$ 47,074
Customer Service & Info.								
Customer	PTAX	PTCSI	C06	$ 128	$ 32	$ 101	$ 4	$ 6,765
Customer Lighting								
Customer	PTAX	PTSEC	YECust09	$ 2,974	$ -	$ 2,351	$ 97	$ 5,422
Total		PTT		$ 9,987	$ 1,109	$ 8,082	$ 427	$ 281,283

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector		Total System		Residential Rate RS		General Power Service Rate GP		Primary Power Service Rate PP		Primary Power Off-Peak Service Rate PPOP
Payment In Lieu of Taxes													
Power Production Plant													
Production Demand - Base	OTAX	OTPPDB	12CP	$	88,912	$	23,218	$	13,439	$	38,172	$	13,119
Production Demand - Inter.	OTAX	OTPPDI	12CP	$	-	$	-	$	-	$	-	$	-
Production Demand - Peak	OTAX	OTPPDP	12CP	$	-	$	-	$	-	$	-	$	-
Production Energy - Base	OTAX	OTPPEB	E01	$	-	$	-	$	-	$	-	$	-
Production Energy - Inter.	OTAX	OTPPEI	E01	$	-	$	-	$	-	$	-	$	-
Production Energy - Peak	OTAX	OTPPEP	E01	$	-	$	-	$	-	$	-	$	-
Total Power Production Plant		OTPPT		$	88,912	$	23,218	$	13,439	$	38,172	$	13,119
Transmission Plant													
Transmission Demand - Base	OTAX	OTTRB	12CP	$	10,804	$	2,821	$	1,633	$	4,639	$	1,594
Transmission Demand - Inter.	OTAX	OTTRI	12CP	$	-	$	-	$	-	$	-	$	-
Transmission Demand - Peak	OTAX	OTTRP	12CP	$	-	$	-	$	-	$	-	$	-
Total Transmission Plant		OTTRT		$	10,804	$	2,821	$	1,633	$	4,639	$	1,594
Distribution Poles													
Specific	OTAX	OTDPS	NCPP	$	-	$	-	$	-	$	-	$	-
Distribution Substation													
General	OTAX	OTDSG	NCPP	$	71,839	$	24,813	$	11,012	$	23,855	$	9,976
Distribution Primary & Secondary Lines													
Primary Specific	OTAX	OTDPLS	NCPP	$	-	$	-	$	-	$	-	$	-
Primary Demand	OTAX	OTDPLD	NCPP	$	20,239	$	6,990	$	3,102	$	6,720	$	2,810
Primary Customer	OTAX	OTDPLC	Cust08	$	14,137	$	11,369	$	2,094	$	118	$	1
Secondary Demand	OTAX	OTDSLD	SICD	$	11,244	$	5,590	$	1,751	$	2,726	$	1,072
Secondary Customer	OTAX	OTDSLC	Cust07	$	7,024	$	5,697	$	1,049	$	-	$	-
Total Distribution Primary & Secondary Lines		OTDLT		$	52,643	$	29,645	$	7,997	$	9,564	$	3,884
Distribution Line Transformers													
Demand	OTAX	OTDLTD	SICD	$	18,415	$	9,155	$	2,868	$	4,464	$	1,756
Customer	OTAX	OTDLTC	Cust07	$	10,489	$	8,507	$	1,567	$	-	$	-
Total Distribution Line Transformers		OTDLTT		$	28,905	$	17,662	$	4,435	$	4,464	$	1,756
Distribution Services													
Customer	OTAX	OTDSC	C02	$	2,307	$	2,058	$	193	$	46	$	3
Distribution Meters													
Customer	OTAX	OTDMC	C03	$	10,971	$	8,032	$	2,220	$	605	$	43
Distribution Street Lighting													
Customer	OTAX	OTDSCL	C04	$	12,556	$	-	$	-	$	-	$	-
Customer Accounts Expense													
Customer	OTAX	OTCAE	C05	$	-	$	-	$	-	$	-	$	-
Customer Service & Info.													
Customer	OTAX	OTCSI	C06	$	-	$	-	$	-	$	-	$	-
Customer Lighting													
Customer	OTAX	OTSEC	YECust09	$	2,547	$	-	$	-	$	-	$	-
Total		OTT		$	281,484	$	108,250	$	40,930	$	81,345	$	30,375

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights	Total Check
Payment in Lieu of Taxes								
Power Production Plant								
Production Demand - Base	OTAX	OTPPDB	12CP	$ 289	$ 351	$ 286	$ 37	$ 88,912
Production Demand - Inter.	OTAX	OTPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	OTAX	OTPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	OTAX	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	OTAX	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	OTAX	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OTPPT		$ 289	$ 351	$ 286	$ 37	$ 88,912
Transmission Plant								
Transmission Demand - Base	OTAX	OTTRB	12CP	$ 35	$ 43	$ 35	$ 4	$ 10,804
Transmission Demand - Inter.	OTAX	OTTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	OTAX	OTTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		OTTRT		$ 35	$ 43	$ 35	$ 4	$ 10,804
Distribution Poles								
Specific	OTAX	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	OTAX	OTDSG	NCPP	$ 897	$ 288	$ 886	$ 114	$ 71,839
Distribution Primary & Secondary Lines								
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	$ 253	$ 81	$ 249	$ 32	$ 20,239
Primary Customer	OTAX	OTDPLC	Cust06	$ 268	$ 67	$ 211	$ 9	$ 14,137
Secondary Demand	OTAX	OTDSLD	SICD	$ 28	$ 46	$ 27	$ 4	$ 11,244
Secondary Customer	OTAX	OTDSLC	Cust07	$ 134	$ 34	$ 106	$ 4	$ 7,024
Total Distribution Primary & Secondary Lines		OTDLT		$ 683	$ 228	$ 594	$ 49	$ 52,643
Distribution Line Transformers								
Demand	OTAX	OTDLTD	SICD	$ 46	$ 75	$ 45	$ 6	$ 18,415
Customer	OTAX	OTDLTC	Cust07	$ 201	$ 50	$ 158	$ 7	$ 10,489
Total Distribution Line Transformers		OTDLTT		$ 246	$ 125	$ 203	$ 12	$ 28,905
Distribution Services								
Customer	OTAX	OTDSC	C02	$ -	$ 6	$ -	$ -	$ 2,307
Distribution Meters								
Customer	OTAX	OTDMC	C03	$ -	$ 71	$ -	$ -	$ 10,971
Distribution Street Lighting								
Customer	OTAX	OTDSCL	C04	$ 6,902	$ -	$ 5,429	$ 226	$ 12,556
Customer Accounts Expense								
Customer	OTAX	OTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	OTAX	OTCSI	C06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	OTAX	OTSEC	YECust09	$ 1,397	$ -	$ 1,104	$ 46	$ 2,547
Total		OTT		$ 10,449	$ 1,112	$ 8,536	$ 488	$ 281,484

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Other Expenses								
Power Production Plant								
Production Demand - Base	OT	OTPPDB	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Inter.	OT	OTPPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	OT	OTPPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	OT	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	OT	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	OT	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OTPPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand - Base	OT	OTTRB	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Inter.	OT	OTTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	OT	OTTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		OTTRT		$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	OT	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	OT	OTDSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	OT	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	OT	OTDPLD	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Customer	OT	OTDPLC	Cust08	$ -	$ -	$ -	$ -	$ -
Secondary Demand	OT	OTDSLD	SICD	$ -	$ -	$ -	$ -	$ -
Secondary Customer	OT	OTDSLC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Distribution Primary & Secondary Lines		OTDLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	OT	OTDLTD	SICD	$ -	$ -	$ -	$ -	$ -
Customer	OT	OTDLTC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Distribution Line Transformers		OTDLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	OT	OTDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	OT	OTDMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street Lighting								
Customer	OT	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	OT	OTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	OT	OTCSI	C06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	OT	OTSEC	YECust09	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ -	$ -	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights	Total Check
Other Expenses								
Power Production Plant								
Production Demand - Base	OT	OTPPDB	12CP	$ -	$ -	$ -	$ -	-
Production Demand - Inter.	OT	OTPPDI	12CP	$ -	$ -	$ -	$ -	-
Production Demand - Peak	OT	OTPPDP	12CP	$ -	$ -	$ -	$ -	-
Production Energy - Base	OT	OTPPEB	E01	$ -	$ -	$ -	$ -	-
Production Energy - Inter.	OT	OTPPEI	E01	$ -	$ -	$ -	$ -	-
Production Energy - Peak	OT	OTPPEP	E01	$ -	$ -	$ -	$ -	-
Total Power Production Plant		OTPPT		$ -	$ -	$ -	$ -	-
Transmission Plant								
Transmission Demand - Base	OT	OTTRB	12CP	$ -	$ -	$ -	$ -	-
Transmission Demand - Inter.	OT	OTTRI	12CP	$ -	$ -	$ -	$ -	-
Transmission Demand - Peak	OT	OTTRP	12CP	$ -	$ -	$ -	$ -	-
Total Transmission Plant		OTTRT		$ -	$ -	$ -	$ -	-
Distribution Poles								
Specific	OT	OTDPS	NCPP	$ -	$ -	$ -	$ -	-
Distribution Substation								
General	OT	OTDSG	NCPP	$ -	$ -	$ -	$ -	-
Distribution Primary & Secondary Lines								
Primary Specific	OT	OTDPLS	NCPP	$ -	$ -	$ -	$ -	-
Primary Demand	OT	OTDPLD	NCPP	$ -	$ -	$ -	$ -	-
Primary Customer	OT	OTDPLC	Cust08	$ -	$ -	$ -	$ -	-
Secondary Demand	OT	OTDSLD	SICD	$ -	$ -	$ -	$ -	-
Secondary Customer	OT	OTDSLC	Cust07	$ -	$ -	$ -	$ -	-
Total Distribution Primary & Secondary Lines		OTDLT		$ -	$ -	$ -	$ -	-
Distribution Line Transformers								
Demand	OT	OTDLTD	SICD	$ -	$ -	$ -	$ -	-
Customer	OT	OTDLTC	Cust07	$ -	$ -	$ -	$ -	-
Total Distribution Line Transformers		OTDLTT		$ -	$ -	$ -	$ -	-
Distribution Services								
Customer	OT	OTDSC	C02	$ -	$ -	$ -	$ -	-
Distribution Meters								
Customer	OT	OTDMC	C03	$ -	$ -	$ -	$ -	-
Distribution Street Lighting								
Customer	OT	OTDSCL	C04	$ -	$ -	$ -	$ -	-
Customer Accounts Expense								
Customer	OT	OTCAE	C05	$ -	$ -	$ -	$ -	-
Customer Service & Info.								
Customer	OT	OTCSI	C06	$ -	$ -	$ -	$ -	-
Customer Lighting								
Customer	OT	OTSEC	YECust09	$ -	$ -	$ -	$ -	-
Total		OTT		$ -	$ -	$ -	$ -	-

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector		Total System		Residential Rate RS		General Power Service Rate GP		Primary Power Service Rate PP		Primary Power Off-Peak Service Rate PPOP
Interest Expenses													
Power Production Plant													
Production Demand - Base	INTLTD	INTPDB	12CP	$	-	$	-	$	-	$	-	$	-
Production Demand - Inter.	INTLTD	INTPDI	12CP	$	-	$	-	$	-	$	-	$	-
Production Demand - Peak	INTLTD	INTPDP	12CP	$	-	$	-	$	-	$	-	$	-
Production Energy - Base	INTLTD	INTPEB	E01	$	-	$	-	$	-	$	-	$	-
Production Energy - Inter.	INTLTD	INTPEI	E01	$	-	$	-	$	-	$	-	$	-
Production Energy - Peak	INTLTD	INTPEP	E01	$	-	$	-	$	-	$	-	$	-
Total Power Production Plant		INTPT		$	-	$	-	$	-	$	-	$	-
Transmission Plant													
Transmission Demand - Base	INTLTD	INTTRB	12CP	$	-	$	-	$	-	$	-	$	-
Transmission Demand - Inter.	INTLTD	INTTRI	12CP	$	-	$	-	$	-	$	-	$	-
Transmission Demand - Peak	INTLTD	INTTRP	12CP	$	-	$	-	$	-	$	-	$	-
Total Transmission Plant		INTTRT		$	-	$	-	$	-	$	-	$	-
Distribution Poles													
Specific	INTLTD	INTDPS	NCPP	$	-	$	-	$	-	$	-	$	-
Distribution Substation													
General	INTLTD	INTDSG	NCPP	$	-	$	-	$	-	$	-	$	-
Distribution Primary & Secondary Lines													
Primary Specific	INTLTD	INDPLS	NCPP	$	-	$	-	$	-	$	-	$	-
Primary Demand	INTLTD	INDPLD	NCPP	$	-	$	-	$	-	$	-	$	-
Primary Customer	INTLTD	INDPLC	Cust06	$	-	$	-	$	-	$	-	$	-
Secondary Demand	INTLTD	INDSLD	SICD	$	-	$	-	$	-	$	-	$	-
Secondary Customer	INTLTD	INDSLC	Cust07	$	-	$	-	$	-	$	-	$	-
Total Distribution Primary & Secondary Lines		INDLT		$	-	$	-	$	-	$	-	$	-
Distribution Line Transformers													
Demand	INTLTD	INDLTD	SICD	$	-	$	-	$	-	$	-	$	-
Customer	INTLTD	INDLTC	Cust07	$	-	$	-	$	-	$	-	$	-
Total Distribution Line Transformers		INDLTT		$	-	$	-	$	-	$	-	$	-
Distribution Services													
Customer	INTLTD	INDSC	C02	$	-	$	-	$	-	$	-	$	-
Distribution Meters													
Customer	INTLTD	INDMC	C03	$	-	$	-	$	-	$	-	$	-
Distribution Street Lighting													
Customer	INTLTD	INDSCL	C04	$	-	$	-	$	-	$	-	$	-
Customer Accounts Expense													
Customer	INTLTD	INCAE	C05	$	-	$	-	$	-	$	-	$	-
Customer Service & Info.													
Customer	INTLTD	INCSI	C06	$	-	$	-	$	-	$	-	$	-
Customer Lighting													
Customer	INTLTD	INSEC	YECust09	$	-	$	-	$	-	$	-	$	-
Total		INTT		$	-	$	-	$	-	$	-	$	-

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights	Total Check
Interest Expenses								
Power Production Plant								
Production Demand - Base	INTLTD	INTPDB	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Inter.	INTLTD	INTPDI	12CP	$ -	$ -	$ -	$ -	$ -
Production Demand - Peak	INTLTD	INTPDP	12CP	$ -	$ -	$ -	$ -	$ -
Production Energy - Base	INTLTD	INTPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Inter.	INTLTD	INTPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Peak	INTLTD	INTPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		INTPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand - Base	INTLTD	INTTRB	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Inter.	INTLTD	INTTRI	12CP	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Peak	INTLTD	INTTRP	12CP	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		INTTRT		$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	INTLTD	INTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	INTLTD	INTDSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	INTLTD	INDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	INTLTD	INDPLD	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Customer	INTLTD	INDPLC	Cust08	$ -	$ -	$ -	$ -	$ -
Secondary Demand	INTLTD	INDSLD	SICD	$ -	$ -	$ -	$ -	$ -
Secondary Customer	INTLTD	INDSLC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Distribution Primary & Secondary Lines		INDLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	INTLTD	INDLTD	SICD	$ -	$ -	$ -	$ -	$ -
Customer	INTLTD	INDLTC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Distribution Line Transformers		INDLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	INTLTD	INDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	INTLTD	INDMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street Lighting								
Customer	INTLTD	INDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	INTLTD	INCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	INTLTD	INCSI	C06	$ -	$ -	$ -	$ -	$ -
Customer Lighting								
Customer	INTLTD	INSEC	YECust09	$ -	$ -	$ -	$ -	$ -
Total		INTT		$ -	$ -	$ -	$ -	$ -

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Cost of Service Summary -- Unadjusted								
Operating Revenues								
Revenue From Sales of Electricity		REVUC	R01	$ 29,205,011	$ 7,225,934	$ 4,219,856	$ 12,659,047	$ 4,714,114
Misc Service Revenues		LTPAY	LTPAYR	$ 83,675	$ 74,678	$ 8,762	$ -	$ -
Misc Service Revenues - Rents Etc		RENT	E01	$ 424,216	$ 88,985	$ 54,217	$ 195,317	$ 81,679
Sales for Resale to IMPA		IMPA	IMPADE	$ 1,525,991	$ 357,726	$ 212,130	$ 679,822	$ 260,859
Total Operating Revenues		TOR		$ 31,239,893	$ 7,747,324	$ 4,494,965	$ 13,534,186	$ 5,056,652
					$ -			
Operating Expenses								
Operation and Maintenance Expenses				$ 29,979,157	$ 8,221,437	$ 4,200,444	$ 12,268,178	$ 4,631,308
Depreciation and Amortization Expenses				1,360,076	$ 540,255	$ 196,963	$ 373,474	$ 141,239
Accretion Expense				-	$ -	$ -	$ -	$ -
Payroll and Other Taxes			NPT	281,283	$ 122,596	$ 39,417	$ 73,623	$ 26,042
Payment In Lieu of Taxes				281,484	$ 108,250	$ 40,930	$ 81,345	$ 30,375
Other Expenses				-	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TAXINC	-	$ -	$ -	$ -	$ -
Indiana Gross Reciept Taxes			TOR	414,180	$ 102,714	$ 59,594	$ 179,437	$ 67,041
Specific Assignment of Interruptible Credit				-	$ -	$ -	$ -	$ -
Allocation of Interruptible Credits			INTCRE	-	$ -	$ -	$ -	$ -
Total Operating Expenses		TOE		$ 32,316,181	$ 9,095,252	$ 4,537,347	$ 12,976,058	$ 4,896,006
Utility Operating Income		TOM		$ (1,076,288)	$ (1,347,928)	$ (42,382)	$ 558,128	$ 160,646
Net Cost Rate Base				$ 19,559,377	$ 7,980,947	$ 2,819,016	$ 5,119,670	$ 1,961,306

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights	Total Check
Cost of Service Summary -- Unadjusted								
Operating Revenues								
Revenue From Sales of Electricity		REVUC	R01	$ 148,226	$ 111,509	$ 110,199	$ 17,126	$ 29,206,011
Misc Service Revenues		LTPAY	LTPAYR	$ -	$ -	$ 234	$ -	$ 83,675
Misc Service Revenues - Rents Etc		RENT	E01	$ 1,230	$ 1,417	$ 1,215	$ 156	$ 424,216
Sales for Resale to IMPA		IMPA	IMPADE	$ 4,686	$ 5,544	$ 4,628	$ 596	$ 1,525,991
Total Operating Revenues		TOR		$ 154,142	$ 118,469	$ 116,276	$ 17,878	$ 31,239,893
Operating Expenses								
Operation and Maintenance Expenses				$ 284,310	$ 111,329	$ 243,643	$ 18,508	$ 29,979,157
Depreciation and Amortization Expenses				$ 55,209	$ 5,373	$ 45,023	$ 2,541	$ 1,360,076
Accretion Expense				$ -	$ -	$ -	$ -	$ -
Payroll and Other Taxes			NPT	$ 9,987	$ 1,109	$ 8,082	$ 427	$ 281,283
Payment In Lieu of Taxes				$ 10,449	$ 1,112	$ 8,536	$ 488	$ 281,484
Other Expenses				$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TAXINC	$ -	$ -	$ -	$ -	$ -
Indiana Gross Reciept Taxes			TOR	$ 2,044	$ 1,571	$ 1,542	$ 237	$ 414,180
Specific Assignment of Interruptible Credit				$ -	$ -	$ -	$ -	$ -
Allocation of Interruptible Credits			INTCRE	$ -	$ -	$ -	$ -	$ -
Total Operating Expenses		TOE		$ 361,999	$ 120,493	$ 306,825	$ 22,201	$ 32,316,181
Utility Operating Income		TOM		$ (207,857)	$ (2,024)	$ (190,548)	$ (4,323)	$ (1,076,288)
Net Cost Rate Base				$ 859,665	$ 77,237	$ 702,539	$ 36,998	$ 19,559,377

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector		Total System		Residential Rate RS		General Power Service Rate GP		Primary Power Service Rate PP		Primary Power Off-Peak Service Rate PPOP
Cost of Service Summary -- Pro-Forma													
Operating Revenues													
Total Operating Revenue -- Actual				$	31,239,893	$	7,747,324	$	4,494,965	$	13,534,186	$	5,056,652
Pro-Forma Adjustments:													
Plant Closings				$	(821,078)	$	-	$	-	$	(821,078)	$	-
					-		-		-		-		-
Total Pro-Forma Operating Revenue				$	30,418,815	$	7,747,324	$	4,494,965	$	12,713,108	$	5,056,652
Cost of Service Summary -- Pro-Forma													
Operating Expenses													
Operation and Maintenance Expenses				$	29,979,157	$	8,221,437	$	4,200,444	$	12,268,178	$	4,631,308
Depreciation and Amortization Expenses					1,360,076		540,255		196,963		373,474		141,239
Accretion Expense					-		-		-		-		-
Property and Other Taxes			NPT		281,283		122,596		39,417		73,623		26,042
Amortization of Investment Tax Credit					281,484		108,250		40,830		81,345		30,375
Other Expenses					-		-		-		-		-
State and Federal Income Taxes			TXINCPF		-	$	-	$	-	$	-	$	-
Indiana Gross Reciept Tax			TOR		414,180	$	102,714	$	59,594	$	179,437	$	67,041
Specific Assignment of Interruptible Credit					-		-		-		-		-
Allocation of Interruptible Credits			INTCRE		-		-		-		-		-
Adjustments to Operating Expenses:													
	Labor Adjustment		LBT		103,629	$	45,166	$	14,522	$	27,124	$	9,594
	Insurance		LBT		74,307	$	32,386	$	10,413	$	19,449	$	6,880
	Property and General Liab		UPT		21,747	$	8,930	$	3,134	$	5,642	$	2,166
	Other Expense Postage		R01		3,264	$	807	$	472	$	1,415	$	527
	Amortization of Rate Case		OMT		37,600	$	10,311	$	5,268	$	15,387	$	5,809
	Plant Closing			$	(752,073)	$	-	$	-	$	(752,073)	$	-
	Other Taxes - FICA		R01		27,782	$	6,874	$	4,014	$	12,042	$	4,484
Total Expense Adjustments					(483,745)		104,475		37,822		(671,015)		29,459
Total Operating Expenses		TOE		$	31,832,436	$	8,199,727	$	4,575,169	$	12,305,042	$	4,925,466
Net Operating Income -- Pro-Forma				$	(1,413,621)	$	(1,452,404)	$	(80,204)	$	408,066	$	131,186
Net Cost Rate Base				$	19,659,377	$	7,980,947	$	2,819,016	$	5,119,670	$	1,961,306
Rate of Return					-7.23%		-18.20%		-2.85%		7.97%		6.69%
Average Rate per kWh (Revenue/kWh)					0.0733		0.0865		0.0829		0.0645		0.0614
Average Annual kWh (Annual kWh/Customer)					31,001		10,323		34,149		2,177,517		12,786,392
Coincident Load Factor							0.58		0.61		0.77		0.94
Non-Coincident Load Factor							0.27		0.37		0.62		0.62
Avg. Purchased Power Cost					0.06561		0.07425		0.07205		0.06322		0.05736

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights	Total Check
Cost of Service Summary – Pro-Forma								
Operating Revenues								
Total Operating Revenue – Actual				$ 154,142	$ 118,469	$ 116,276	$ 17,878	$ 31,239,893
Pro-Forma Adjustments:								
Plant Closings				$ -	$ -	$ -	$ -	$ (821,078)
				-	-	-	-	-
Total Pro-Forma Operating Revenue				$ 154,142	$ 118,469	$ 116,276	$ 17,878	$ 30,418,815
Cost of Service Summary – Pro-Forma								
Operating Expenses								
Operation and Maintenance Expenses				$ 284,310	$ 111,329	$ 243,643	$ 18,508	$ 29,979,157
Depreciation and Amortization Expenses				55,209	5,373	45,023	2,541	1,360,076
Accretion Expense				-	-	-	- $	-
Property and Other Taxes			NPT	9,987	1,109	8,082	427 $	281,283
Amortization of Investment Tax Credit				10,449	1,112	8,536	488 $	281,484
Other Expenses				-	-	-	-	-
State and Federal Income Taxes			TXINCPF	$ -	$ -	$ -	$ -	$ -
Indiana Gross Reciept Tax			TOR	$ 2,044	$ 1,571	$ 1,542	$ 237	$ 414,180
Specific Assignment of Interruptible Credit				-	-	-	- $	-
Allocation of Interruptible Credits			INTCRE	-	-	-	- $	-
Adjustments to Operating Expenses:								
	Labor Adjustment		LBT	$ 3,679	$ 408	$ 2,978	$ 157	$ 103,629
	Insurance		LBT	$ 2,638	$ 293	$ 2,135	$ 113	$ 74,307
	Property and General Liab		UPT	$ 961	$ 86	$ 785	$ 44	$ 21,747
	Other Expense Postage		R01	$ 17	$ 12	$ 12	$ 2	$ 3,264
	Amortization of Rate Case		OMT	$ 357	$ 140	$ 306	$ 23	$ 37,600
	Plant Closing			$ -	$ -	$ -	$ -	$ (752,073)
	Other Taxes - FICA		R01	$ 141	$ 106	$ 105	$ 16	$ 27,782
Total Expense Adjustments				7,793	1,045	6,321	355	
Total Operating Expenses		TOE		$ 369,791	$ 121,539	$ 313,145	$ 22,556	$ 31,832,436
Net Operating Income – Pro-Forma				$ (215,650)	$ (3,069)	$ (196,869)	$ (4,678)	$ (1,413,621)
Net Cost Rate Base				$ 859,665	$ 77,237	$ 702,539	$ 38,998	$ 19,559,377
Rate of Return				-25.09%	-3.97%	-28.02%	-12.00%	
Average Rate per kWh (Revenue/kWh)				0.1283	0.0838	0.0965	0.1166	
Average Annual kWh (Annual kWh/Customer)				672	27,823	844	2,612	
Coincident Load Factor				0.64	0.61	0.64	0.64	
Non-Coincident Load Factor				0.10	0.37	0.10	0.10	
Avg. Purchased Power Cost				0.06992	0.07205	0.06992	0.06992	

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Cost of Service Summary -- Pro-Forma (Equalized RORs)								
Operating Revenues								
Total Operating Revenue -- Unadjusted				$ 30,418,815	$ 7,747,324	$ 4,494,965	$ 12,713,108	$ 5,056,652
Increase to Ultimate Consumers Required to Produce Equalized RORs				$ -	$ 875,594	$ (123,535)	$ (778,081)	$ (272,936)
Total Operating Revenue				$ 30,418,815	$ 8,622,918	$ 4,371,430	$ 11,935,027	$ 4,783,716
Operating Expenses								
Total Operating Expenses				$ 32,316,181	$ 9,095,252	$ 4,537,347	$ 12,976,058	$ 4,896,006
Total Pro-Forma Adjustments				(483,745)	104,475	37,822	(671,015)	29,459
Total Pro-forma Operating Expenses				$ 31,832,436	$ 9,199,727	$ 4,575,169	$ 12,305,042	$ 4,925,466
Net Operating Income -- Unadjusted				$ (1,413,621)	$ (576,810)	$ (203,740)	$ (370,016)	$ (141,750)
Net Cost Rate Base				$ 19,559,377	$ 7,980,947	$ 2,819,016	$ 5,119,670	$ 1,961,306
Rate of Return				-7.23%	-7.23%	-7.23%	-7.23%	-7.23%

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights	Total Check
Cost of Service Summary -- Pro-Forma (Equalized RORs)								
Operating Revenues								
Total Operating Revenue -- Unadjusted				$ 154,142	$ 118,469	$ 116,276	$ 17,878	$ 30,418,815
Increase to Ultimate Consumers Required to Produce Equalized RORs				$ 153,519	$ (2,513)	$ 146,094	$ 1,859	$ -
Total Operating Revenue				$ 307,661	$ 115,956	$ 262,370	$ 19,738	$ 30,418,815
Operating Expenses								
Total Operating Expenses				$ 361,999	$ 120,493	$ 306,825	$ 22,201	$ 32,316,181
Total Pro-Forma Adjustments				7,793	1,045	6,321	355	$ (483,745)
Total Pro-forma Operating Expenses				$ 369,791	$ 121,539	$ 313,145	$ 22,556	$ 31,832,436
Net Operating Income -- Unadjusted				$ (62,131)	$ (5,582)	$ (50,775)	$ (2,819)	$ (1,413,621)
Net Cost Rate Base				$ 859,665	$ 77,237	$ 702,539	$ 38,998	$ 19,559,377
Rate of Return				-7.23%	-7.23%	-7.23%	-7.23%	

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Cost of Service Summary -- Pro-Forma (Proposed Rates)								
Operating Revenues								
Total Operating Revenue -- Pro-Forma				$ 30,418,815	$ 7,747,324	$ 4,494,965	$ 12,713,108	$ 5,056,652
Pro-Forma Adjustments:								
To Reflect Proposed Increase in Miscellaneous Charges				$ 2,823,066	$ 984,119	$ 503,834	$ 934,540	$ 354,093
Misc Service Revenues		LTPAY	LTPAYR	$ 8,145	$ 7,269	$ 653	$ -	$ -
Total Pro-Forma Operating Revenue				$ 33,250,026	$ 8,738,712	$ 4,999,652	$ 13,647,648	$ 5,410,745
Operating Expenses								
Total Operating Expenses				$ 32,316,181	$ 9,095,252	$ 4,537,347	$ 12,976,058	$ 4,896,006
Total Pro-Forma Adjustments				(483,745)	104,475	37,822	(671,015)	29,459
Utility Receipts Tax on Increase				40,200	14,077	7,166	13,269	5,028
Total Pro-forma Operating Expenses				$ 31,872,636	$ 9,213,804	$ 4,582,335	$ 12,318,312	$ 4,930,493
Net Operating Income -- Pro-Forma				$ 1,377,390	$ (475,092)	$ 417,317	$ 1,329,336	$ 480,252
Net Cost Rate Base				$ 19,559,377	$ 7,980,947	$ 2,819,016	$ 5,119,670	$ 1,961,306
Rate of Return				7.04%	-5.95%	14.80%	25.97%	24.49%

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights	Total Check
Cost of Service Summary -- Pro-Forma (Proposed Rates)								$ (1,288,185)
Operating Revenues								
Total Operating Revenue -- Pro-Forma				$ 154,142	$ 118,469	$ 116,276	$ 17,878	$ 30,418,815
Pro-Forma Adjustments:								
To Reflect Proposed Increase in Miscellaneous Charges				$ 17,818	$ 14,389	$ 12,883	$ 1,390	$ 2,823,066
Misc Service Revenues		LTPAY	LTPAYR	$ -	$ -	$ 23	$ -	$ 8,145
Total Pro-Forma Operating Revenue				$ 171,960	$ 132,859	$ 129,182	$ 19,268	$ 33,250,026
Operating Expenses								
Total Operating Expenses				$ 361,999	$ 120,493	$ 306,825	$ 22,201	$ 32,316,181
Total Pro-Forma Adjustments				7,793	1,045	6,321	355	$ (483,745)
Utility Receipts Tax on Increase				253	204	183	20	$ 40,200
Total Pro-forma Operating Expenses				$ 370,044	$ 121,743	$ 313,328	$ 22,576	$ 31,872,636
Net Operating Income -- Pro-Forma				$ (198,085)	$ 11,116	$ (184,147)	$ (3,308)	$ 1,377,390
Net Cost Rate Base				$ 859,665	$ 77,237	$ 702,539	$ 38,998	$ 19,559,377
Rate of Return				-23.04%	14.39%	-26.21%	-8.48%	

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Cost of Service Summary -- Pro-Forma (Equalized RORs)								
Operating Revenues								
Total Operating Revenue -- Pro-Forma				$ 30,418,815	$ 7,747,324	$ 4,494,965	$ 12,713,108	$ 5,056,652
Pro-Forma Adjustments:								
Increase to Ultimate Consumers Required to Produce Equalized RORs				$ 2,782,866	$ 2,007,160	$ 277,869	$ (47,534)	$ 6,931
To Reflect Proposed Increase in Miscellaneous Charges				8,145	7,269	853	-	-
Total Pro-Forma Operating Revenue				$ 33,209,826	$ 9,761,753	$ 4,773,687	$ 12,665,574	$ 5,063,583
Operating Expenses								
Total Operating Expenses				$ 32,316,181	$ 9,095,252	$ 4,537,347	$ 12,976,058	$ 4,896,006
Total Pro-Forma Adjustments				(483,745)	104,475	37,822	(671,015)	29,459
Total Pro-forma Operating Expenses				$ 31,832,436	$ 9,199,727	$ 4,575,169	$ 12,305,042	$ 4,925,466
Net Operating Income -- Pro-Forma				$ 1,377,390	$ 562,026	$ 198,518	$ 360,532	$ 138,117
Net Cost Rate Base				$ 19,559,377	$ 7,980,947	$ 2,819,016	$ 5,119,670	$ 1,961,306
Rate of Return				7.04%	7.04%	7.04%	7.04%	7.04%

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights	Total Check
Cost of Service Summary -- Pro-Forma (Equalized RORs)								
Operating Revenues								
Total Operating Revenue -- Pro-Forma				$ 154,142	$ 118,469	$ 116,276	$ 17,878	$ 30,418,815
Pro-Forma Adjustments:								
Increase to Ultimate Consumers Required to Produce Equalized RORs				$ 276,188	$ 8,508	$ 246,320	$ 7,424	$ 2,782,866
To Reflect Proposed Increase in Miscellaneous Charges				-	-	23	-	$ 8,145
Total Pro-Forma Operating Revenue				$ 430,330	$ 126,978	$ 362,619	$ 25,303	$ 33,209,826
Operating Expenses								
Total Operating Expenses				$ 361,999	$ 120,493	$ 306,825	$ 22,201	$ 32,316,181
Total Pro-Forma Adjustments				7,793	1,045	6,321	355	$ (483,745)
Total Pro-forma Operating Expenses				$ 369,791	$ 121,539	$ 313,145	$ 22,556	$ 31,832,436
Net Operating Income -- Pro-Forma				$ 60,538	$ 5,439	$ 49,473	$ 2,746	$ 1,377,390
Net Cost Rate Base				$ 859,665	$ 77,237	$ 702,539	$ 38,998	$ 19,559,377
Rate of Return				7.04%	7.04%	7.04%	7.04%	

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector		Total System		Residential Rate RS	General Power Service Rate GP	Primary Power Service Rate PP	Primary Power Off-Peak Service Rate PPOP
Allocation Factors										
Energy Allocation Factors										
Energy Usage by Class		E01	SRCENRGY		1.000000		0.209763	0.127804	0.460418	0.192540
Customer Allocation Factors										
Primary Distribution Plant – Average Number of Customers		C01	Cust08		1.000000		0.80418	0.14812	0.00837	0.00007
Customer Services – Weighted cost of Services		C02			1.000000		0.89219	0.08379	0.019919	0.00142
Meter Costs – Weighted Cost of Meters		C03			1.000000		0.73209	0.20238	0.05511	0.00392
Lighting Systems – Lighting Customers		C04	Cust04		1.000000		-	-	-	-
Meter Reading and Billing – Weighted Cost		C05	Cust05		1.000000		0.67798	0.13736	0.14110	0.01005
Marketing/Economic Development		C06	Cust06		1.000000		0.80418	0.14812	0.00837	0.00007
Rev		R01			29,206,011		7,225,934	4,219,856	12,659,047	4,714,114
Energy		Energy			398,454,412		83,581,062	50,924,237	183,455,770	76,718,352
Loss Adjusted Energy		SRCENRGY			409,074,019		85,808,685	52,281,470	188,345,233	78,763,050
Sales to IMPA Demand-Related		IMPAD	12CP	$	732,490	$	191,279	$ 110,717	$ 314,480	$ 106,079
Sales to IMPA Energy-Related		IMPAE	E01	$	793,501	$	166,447	$ 101,413	$ 365,342	$ 152,781
		IMPADE		$	1,525,991	$	357,726	$ 212,130	$ 679,822	$ 260,859
O&M Customer Allocators										
Customers (Monthly Bills)					154,237		97,156	17,895	1,011	72
Average Customers (Bills/12)					12,853		8,096	1,491	84	6
Average Customers (Lighting = Lights)					12,853		8,096	1,491	84	6
Weighted Average Customers (Lighting =9 Lights per Cust)		Cust05			11,942		8,096	1,640	1,685	120
Street Lighting		Cust04			3,127			-		-
Customer Lighting		Cust09			3,127					
Average Customers		Cust01			12,853		8,096	1,491	84	6
Average Customers (Lighting = 9 Lights per Cust)		Cust06			10,068		8,096	1,491	84	1
Average Secondary Customers		Cust07			9,983		8,096	1,491	-	-
Average Primary Customers		Cust08			10,068		8,096	1,491	84	1
Plant Customer Allocators										
Year End Customers					12,875		8,117	1,487	83	6
Year End Customers (Lighting = Lights)					12,875		8,117	1,487	83	6
Weighted Year End Customers (Lighting =9 Lights per Cust)		YECust05			11,934		8,117	1,636	1,660	120
Street Lighting		YECust04			3,134					
Customer Lighting		YECust09			3,134					
Year End Customers		YECust01			12,875		8,117	1,487	83	6
Year End Customers (Lighting = 9 Lights per Cust)		YECust06			10,089		8,117	1,487	83	6
Year End Secondary Customers		YECust07			10,000		8,117	1,487	-	-
Year End Primary Customers		YECust08			10,089		8,117	1,487	83	6
Demand Allocators										
Maximum Class Non-Coincident Peak Demands		NCP			101,610		35,095	15,575	33,740	14,110
Maximum Class Demands (Primary)		NCPPMTR			101,610		35,095	15,575	33,740	14,110
Sum of the Individual Customer Demands (Secondary)		SICD			1,276,808		634,754	198,879	309,527	121,775
12 CP Demands		12CPMTR			63,193		16,502	9,552	27,131	9,324
Loss Adjusted 12 CP Demand		12CP			64,899		16,948	9,810	27,863	9,578
Loss Adjusted Max Class Demand (Primary)		NCPP			104,353		36,043	15,995	34,651	14,491
Revenue Adjustment Allocators										
Forfeited Discounts		FDIS			1.00000		0.871116	-	0.0981210	0.0011060
Misc Revenue Allocator		BDCHR			8,880		7,840	460	140	440
Misc Revenue Allocator		CONFEER			45,155		42,300	2,785	70	-
Misc Revenue Allocator		LTPAYR			197,340		176,122	20,666	-	-
Misc Revenue Allocator		TEMPR			2,850		-	2,850	-	-

CRAWFORDSVILLE ELECTRIC LIGHT and POWER
Cost of Service Study
Class Allocation

12 Months Ended
March 31, 2009

Description	Ref	Name	Allocation Vector	Municipal Street Lights	Municipal General Power Service	Outdoor Lights	Traffic Lights	Total Check
Allocation Factors								
Energy Allocation Factors								
Energy Usage by Class		E01	SRCENRGY	0.002901	0.003340	0.002865	0.000369	1.000000
Customer Allocation Factors								
Primary Distribution Plant -- Average Number of Customers		C01	Cust08	0.01897	0.00475	0.01492	0.00062	1.00000
Customer Services -- Weighted cost of Services		C02		-	0.00269	-	-	1.00000
Meter Costs -- Weighted Cost of Meters		C03		-	0.00649	-	-	1.00000
Lighting Systems -- Lighting Customers		C04	Cust04	0.54965	-	0.43236	0.01799	1.00000
Meter Reading and Billing -- Weighted Cost		C05	Cust05	0.01599	0.00441	0.01258	0.00052	1.00000
Marketing/Economic Development		C06	Cust06	0.01897	0.00475	0.01492	0.00062	1.00000
Rev		R01		148,226	111,509	110,199	17,126	29,206,011
Energy		Energy		1,155,736	1,330,861	1,141,436	146,938	398,454,412
Loss Adjusted Energy		SRCENRGY		1,186,539	1,366,331	1,171,858	150,854	409,074,019
Sales to IMPA Demand-Related		IMPAD	12CP	$ 2,384	$ 2,893	$ 2,355	$ 303	$ 732,490
Sales to IMPA Energy-Related		IMPAE	E01	$ 2,302	$ 2,650	$ 2,273	$ 293	$ 793,501
		IMPADE		$ 4,686	$ 5,544	$ 4,628	$ 596	$ 1,525,991
O&M Customer Allocators								
Customers (Monthly Bills)				20,628	574	16,226	675	154,237
Average Customers (Bills/12)				1,719	48	1,352	56	12,853
Average Customers (Lighting = Lights)				1,719	48	1,352	56	12,853
Weighted Average Customers (Lighting =9 Lights per Cust)		Cust05		191	53	150	6	11,942
Street Lighting		Cust04		1,719		1,352	56	3,127
Customer Lighting		Cust09		1,719		1,352	56	3,127
Average Customers		Cust01		1,719	48	1,352	56	12,853
Average Customers (Lighting = 9 Lights per Cust)		Cust06		191	48	150	6	10,068
Average Secondary Customers		Cust07		191	48	150	6	9,983
Average Primary Customers		Cust08		191	48	150	6	10,068
Plant Customer Allocators								
Year End Customers				1,719	48	1,359	56	12,875
Year End Customers (Lighting = Lights)				1,719	48	1,359	56	12,875
Weighted Year End Customers (Lighting =9 Lights per Cust)		YECust05		191	53	151	6	11,934
Street Lighting		YECust04		1,719		1,359	56	3,134
Customer Lighting		YECust09		1,719		1,359	56	3,134
Year End Customers		YECust01		1,719	48	1,359	56	12,875
Year End Customers (Lighting = 9 Lights per Cust)		YECust06		191	48	151	6	10,089
Year End Secondary Customers		YECust07		191	48	151	6	10,000
Year End Primary Customers		YECust08		191	48	151	6	10,089
Demand Allocators								
Maximum Class Non-Coincident Peak Demands		NCP		1,268	407	1,253	161	101,610
Maximum Class Demands (Primary)		NCPPMTR		1,268	407	1,253	161	101,610
Sum of the Individual Customer Demands (Secondary)		SICD		3,158	5,195	3,119	401	1,276,808
12 CP Demands		12CPMTR		206	250	203	26	63,193
Loss Adjusted 12 CP Demand		12CP		211	256	209	27	64,899
Loss Adjusted Max Class Demand (Primary)		NCPP		1,303	418	1,286	166	104,353
Revenue Adjustment Allocators								
Forfeited Discounts		FDIS		0.0167020	0.0017920	0.0023520	0.008811	$ 1.00000
Misc Revenue Allocator		BDCHR		-	-	-	-	$ 8,880,000
Misc Revenue Allocator		CONFEER		-	-	-	-	$ 45,155,000
Misc Revenue Allocator		LTPAYR		-	-	552.89	-	$ 197,340,090
Misc Revenue Allocator		TEMPR		-	-	-	-	$ 2,850,000

Crawfordsville Electric Light and Power
Load Data Summary

IURC Cause No.43773
Petitioner's Exhibit WSS-10

		CELP kWh	CELP 12CP	Maximum Class Non-Coincident Peak Demands: CELP NCP	12 CP Demands: 12 CP Average	13 CP Average	Sum of the Individual Customer Demands (Secondary)
Residential	Rate RS	83,581,082	203,510	35,095	16,959	16,502	634,754
General Power Service	Rate GP	50,924,237	117,796	15,575	9,816	9,552	198,879
Primary Power Service	Rate PP	183,455,770	334,589	33,740	27,882	27,131	309,527
Primary Power Off-Peak Service	Rate PPOP	76,718,352	114,990	14,110	9,582	9,324	121,775
Municipal Street Lights		1,155,736	2,537	1,268	211	206	3,158
Municipal General Power Service		1,330,861	3,079	407	257	250	5,195
Outdoor Lights		1,141,436	2,505	1,253	209	203	3,119
Traffic Lights		146,938	323	161	27	26	401

Crawfordsville Electric Light and Power
Determination of Meter Allocation
Pro-forma Results

	Customers		Average Cost		Estimated Total Cost	Meter Allocator
Rate RS - Residential	97,156	$	53.35	$	5,183,273	0.732092
Rate GP - General Power Service	17,895	$	80.07	$	1,432,853	0.202378
Rate PP - Primary Power Service	1,011	$	385.96	$	390,206	0.055113
Rate PPOP - Primary Power Off-Peak Service	72	$	385.96	$	27,789	0.003925
Municipal Street Lights	20,628	$	-	$	-	0.000000
Municipal General Power Service	574	$	80.07	$	45,960	0.006491
Outdoor Lights	16,226	$	-	$	-	0.000000
Traffic Lights	675	$	-	$	-	0.000000
	154,237			$	7,080,080	1.000000

Crawfordsville Electric Light and Power
Determination of Services Allocation
Pro-forma Results

	Customers	Average Cost	Estimated Total Cost	Services Allocator
Rate RS - Residential	97,156	$ 366.41	$ 35,598,930	0.892189
Rate GP - General Power Service	17,895	$ 186.82	$ 3,343,144	0.083787
Rate PP - Primary Power Service	1,011	$ 786.12	$ 794,767	0.019919
Rate PPOP - Primary Power Off-Peak Service	72	$ 786.12	$ 56,601	0.001419
Municipal Street Lights	20,628	$ -	$ -	0.000000
Municipal General Power Service	574	$ 186.82	$ 107,235	0.002688
Outdoor Lights	16,226	$ -	$ -	0.000000
Traffic Lights	675	$ -	$ -	0.000000
	154,237		$ 39,900,677	

Crawfordsville Electric Light & Power
Calculations To Reconstruct Test Period Billing Determinants
Period Ended March 31, 2009

Rate Schedule	Revenue "As Billed"	Calculated Revenue	Correction Factor
Rate RS - Residential	$ 7,225,934.43	$7,225,760.34	0.99997591
Rate GP - General Power Service	4,219,856.14	$ 4,219,647.37	0.99995053
Rate PP - Primary Power Service	12,659,046.75	$ 12,657,865.03	0.99990665
Rate PPOP - Primary Power Off-Peak Service	4,714,114.28	$ 4,714,119.19	1.00000104
Municipal Street Lights	148,225.63	$ 148,223.99	0.99998894
Municipal General Power Service	111,508.56	$ 111,505.02	0.99996825
Outdoor Lights	110,198.82	$ 110,169.08	0.99973012
Traffic Lights	17,126.27	$ 17,132.35	1.00035501
Total	$ 29,206,010.88	$ 29,204,422.37	0.99995

Crawfordsville Electric Light & Power
Calculations To Reconstruct Test Period Billing Determinants
Period Ended March 31, 2009

Rate RS - Residential Service

		Billed Facility Charges	*Per Meter per month*		*Total*
Customer Charge		97,156	$ 4.75		$ 461,491.00
Energy Charge		*kWh*	*Rate per kWh*		
	First 500 kWh	41,904,380	0.0621800	$ 2,605,614.35	
	Next 500 kWh	22,736,813	0.0577300	1,312,596.21	
	All kWh above 1,000	18,939,889	0.0533000	1,009,496.08	
		83,581,082			4,927,706.64
Sub Total					$ 5,389,197.64
Energy Cost Adjustment					$ 1,836,562.70
Total					$ 7,225,760.34
Per Statement of Income & Expense					7,225,934.43

Crawfordsville Electric Light & Power
Calculations To Reconstruct Test Period Billing Determinants
Period Ended March 31, 2009

Rate GP - General Power Service

		Billed Facility Charges	*Per Meter per month*		*Total*
Customer Charge					
	Single Phase	14,220	$ 12.00	$ 170,640.00	
	Three Phase	3,675	$ 15.00	$ 55,125.00	
		17,895			$ 225,765.00
Energy Charge		*kWh*	*Rate per kWh*		
	All kWh	50,924,237	0.05748		$ 2,927,125.13
Sub Total					$ 3,152,890.13
Energy Cost Adjustment					$ 1,066,757.24
Total					$ 4,219,647.37
Per Statement of Income & Expense					4,219,856.14

Crawfordsville Electric Light & Power
Calculations To Reconstruct Test Period Billing Determinants
Period Ended March 31, 2009

Rate PP - Primary Power Service

		Billed Facility Charges	*Per Meter per month*	*Total*
Customer Charge		1,011	$ -	$ -
		kWh	*Rate per kWh*	
Energy Charge	All kWh	198,345,190	0.022674	$ 4,497,278.83
		kVA	*Rate per kW*	
Demand Charge	KVA	418,000	$ 9.93	$ 4,150,741.29
Transformer Allowance	KVA	136,838	$ (0.30000)	$ (41,051.43)
Sub Total				$ 8,606,968.69
Energy Cost Adjustment				$ 4,050,896.34
Total				$ 12,657,865.03
Per Statement of Income & Expense				12,659,046.75

Crawfordsville Electric Light & Power
Calculations To Reconstruct Test Period Billing Determinants
Period Ended March 31, 2009

Rate PPOP - Primary Power Off Peak Service

		Billed Facility Charges	*Per Meter per month*	*Total*
Customer Charge		72	$ -	$ -
Energy Charge		*kWh*	*Rate per kWh*	
	All kWh	76,718,351.60	0.022674	$ 1,739,511.90
Demand Charge		*kVA*	*Rate per kW*	
	KVA	152,218	$ 9.93	$ 1,511,526.83
Transformer Allowance				
	KVA	86,441.60	$ (0.30000)	$ (25,932.48)
Sub Total				$ 3,225,106.25
Energy Cost Adjustment				$ 1,489,012.94
Total				$ 4,714,119.19
Per Statement of Income & Expense				4,714,114.28

Crawfordsville Electric Light & Power
Calculations To Reconstruct Test Period Billing Determinants
Period Ended March 31, 2009

Rate SL - Municipal Street Light Service

Type of Lamp	*Lamp Count*	*Rate per Lamp per Month*	*Total*
150 Watt HPS	3,024	$ 5.71	$ 17,267.04
100 Watt HPS	13,284	3.81	50,612.04
250 Watt HPS	4,236	15.23	64,514.28
400 Watt HPS	84	24.75	2,079.00
300 lumen Filament	-	11.26	-
175 Watt MV	-	6.50	-
250 Watt MV	-	9.24	-
400 Watt MV	-	15.50	-
1000 Watt MV	-	37.01	-
	20,628		

Sub Total		$ 134,472.36
	kWh	
Energy Cost Adjustment	1,155,736	$ 13,751.63
Total		$ 148,223.99
Per Statement of Income & Expense		148,225.63

Crawfordsville Electric Light & Power
Calculations To Reconstruct Test Period Billing Determinants
Period Ended March 31, 2009

Rate GP - General Power Service Municipal

		Billed Facility Charges	*Per Meter per month*			*Total*
Customer Charge						
	Single Phase	370	$ 12.00	$ 4,440.00		
	Three Phase	204	$ 15.00	$ 3,060.00		
		574			$	7,500.00
Energy Charge		*kWh*	*Rate per kWh*			
	All kWh	1,330,861	0.05748		$	76,497.89
Sub Total					$	83,997.89
Energy Cost Adjustment					$	27,507.13
Total					$	111,505.02
Per Statement of Income & Expense						111,508.56

Crawfordsville Electric Light & Power
Calculations To Reconstruct Test Period Billing Determinants
Period Ended March 31, 2009

Rate OL - Outdoor Lighting Service

Type of Lamp	*Lamp Count*	*Rate per Lamp per Month*	*Total*
175 W MV	1,210	$ 6.17	$ 7,465.70
400 WMV	851	13.75	11,701.25
100 W HPS	8,980	3.58	32,148.40
250 W HPS	5,185	8.85	45,887.25
	16,226		

Sub Total			$ 97,202.60
	kWh		
Energy Cost Adjustment	1,141,436		$ 12,966.48
Total			$ 110,169.08
Per Statement of Income & Expense			110,198.82

Crawfordsville Electric Light & Power
Calculations To Reconstruct Test Period Billing Determinants
Period Ended March 31, 2009

Rate TS - Traffic Signal Service

Type of Lamp	*Count*	*Rate per signal per Month*	*Total*
Traffic Signal	315	$ 31.11	$ 9,799.65
Flasher Light	360	7.12	2,563.20
	675		

Sub Total		$ 12,362.85
	kWh	
Energy Cost Adjustment	146,939	$ 4,769.50
Total		$ 17,132.35
Per Statement of Income & Expense		17,126.27

Crawfordsville Electric Light & Power
Test-Year Revenue Increase
Pe Period Ended March 31, 2009

IURC Cause No. 43773
Petitioner's Exhibit WSS-13

Rate Schedule	Adjusted Revenue	Increase	Percentage Increase
Rate RS - Residential	$ 7,225,934	984,119	13.62%
Rate GP - General Power Service	4,219,856	503,834	11.94%
Rate PP - Primary Power Service	11,837,969	934,540	7.89%
Rate PPOP - Primary Power Off-Peak Service	4,714,114	354,093	7.51%
Municipal Street Lights	148,226	17,818	12.02%
Municipal General Power Service	111,509	14,389	12.90%
Outdoor Lights	110,199	12,883	11.69%
Traffic Lights	17,126	1,390	8.11%
Sub-Total	$ 28,384,933	$ 2,823,066	
Miscellaneous Revenues	$ 516,036.51	8,145	
Grand Total	$ 28,900,969.37	$ 2,831,210.88	9.80%

Crawfordsville Electric Light & Power
Calculations To Reconstruct Test Period Billing Determinants
Period Ended March 31, 2009

Rate RS - Residential Service

		Billed Facility Charges	*Per Meter per month*		*Calculated Revenue at Present Rates*	*Proposed Rates*		*Calculated Revenue at Proposed Rates*
Customer Charge		97,156	$ 4.75		$ 461,491.00	$ 15.00		$ 1,457,340.00
Energy Charge		*kWh*	*Rate per kWh*					
	First 500 kWh	41,904,380	0.0621800	$ 2,605,614.35		0.0807900	$ 3,385,454.86	
	Next 500 kWh	22,736,813	0.0577300	1,312,596.21		0.0807900	$ 1,836,907.12	
	All kWh above 1,000	18,939,889	0.0533000	1,009,496.08		0.0807900	$ 1,530,153.63	
		83,581,082			4,927,706.64			$ 6,752,515.61
Sub Total					$ 5,389,197.64			$ 8,209,855.61
Energy Cost Adjustment					$ 1,836,562.70			$ -
Sub-total before application of correction factor					$ 7,225,760.34			$ 8,209,855.61
Correction Factor					0.99997591			0.99997591
Total Rate R					$ 7,225,934.41			$ 8,210,053.39
Proposed Increase								$ 984,118.98
Percentage Increase								13.600%

Crawfordsville Electric Light & Power
Calculations To Reconstruct Test Period Billing Determinants
Period Ended March 31, 2009

Rate GP - General Power Service

		Billed Facility Charges	*Per Meter per month*		*Calculated Revenue at Present Rates*	*Proposed Rates*		*Calculated Revenue at Proposed Rates*
Customer Charge								
	Single Phase	14,220	$ 12.00	$ 170,640.00		$ 20.00	$ 284,400.00	
	Three Phase	3,675	$ 15.00	$ 55,125.00		$ 23.00	$ 84,525.00	
		17,895			$ 225,765.00			$ 368,925.00
Energy Charge		*kWh*	*Rate per kWh*					
	All kWh	50,924,237	0.05748		$ 2,927,125.13	0.08551		$ 4,354,531.49
Sub Total					$ 3,152,890.13			$ 4,723,456.49
Energy Cost Adjustment					$ 1,066,757.24			$ -
Sub-total before application of correction factor					$ 4,219,647.37			$ 4,723,456.49
Correction Factor					0.99995053			0.99995053
Total Rate R					$ 4,219,856.13			$ 4,723,690.17
Proposed Increase								$ 503,834.04
Percentage Increase								11.900%

Crawfordsville Electric Light & Power
Calculations To Reconstruct Test Period Billing Determinants
Period Ended March 31, 2009

Rate PP - Primary Power Service

		Billed Facility Charges	*Per Meter per month*	*Calculated Revenue at Present Rates*	*Proposed Rates*	*Calculated Revenue at Proposed Rates*
Customer Charge		1,011	$ -	$ -	$ -	$ -
Energy Charge		*kWh*	*Rate per kWh*			
	All kWh	198,345,189.52	0.022674	$ 4,497,278.83	0.0290000	$ 5,752,010.50
Demand Charge		*kVA*	*Rate per kW*			
	KVA	418,000	$ 9.93	$ 4,150,741.29	$ 18.85	$ 7,881,358.59
Transformer Allowance						
	KVA	136,838	$ (0.30000)	$ (41,051.43)	-0.3	$ (41,051.43)
Sub Total				$ 8,606,968.69		$ 13,592,317.66
Energy Cost Adjustment				$ 4,050,896.34		$ -
Plant Closing Adjustment						
Energy Charge (kWh)		(14,889,420)	0.022674	$ (337,602.71)	0.022674	$ (337,602.71)
Energy Cost Adjustment (kWh)		(14,889,420)		$ (174,743.87)		$ (174,743.87)
Demand Charge (kVa)		(31,083)	$ 9.93	$ (308,654.78)	$ 9.93	$ (308,654.78)
				$ (821,001.35)		$ (821,001.36)
Sub-total before application of correction factor				$ 11,836,863.68		$ 12,771,316.30
Correction Factor				0.99990665		0.99990665
Total Rate R				$ 11,837,968.75		$ 12,772,508.61
Proposed Increase						$ 934,539.86
Percentage Increase						7.900%

Crawfordsville Electric Light & Power
Calculations To Reconstruct Test Period Billing Determinants
Period Ended March 31, 2009

Rate PPOP - Primary Power Off Peak Service

		Billed Facility Charges	*Per Meter per month*	*Calculated Revenue at Present Rates*	*Proposed Rates*	*Calculated Revenue at Proposed Rates*
Customer Charge		72	$ -	$ -	$ -	$ -
Energy Charge		*kWh*	*Rate per kWh*			
	All kWh	76,718,351.60	0.022674	$ 1,739,511.90	0.029000	$ 2,224,832.20
Demand Charge		*kVA*	*Rate per kW*			
	KVA	152,218	$ 9.93	$ 1,511,526.83	$ 18.85	$ 2,869,313.26
Transformer Allowance						
	KVA	86,441.60	$ (0.30000)	$ (25,932.48)	-0.3	$ (25,932.48)
Sub Total				$ 3,225,106.25		$ 5,068,212.98
Energy Cost Adjustment				$ 1,489,012.94		$ -
Sub-total before application of correction factor				$ 4,714,119.19		$ 5,068,212.98
Correction Factor				1.00000104		1.00000104
Total Rate R				$ 4,714,114.29		$ 5,068,207.71
Proposed Increase						$ 354,093.42
Percentage Increase						7.500%

Crawfordsville Electric Light & Power
Calculations To Reconstruct Test Period Billing Determinants
Period Ended March 31, 2009

Rate SL - Municipal Street Light Service

Type of Lamp	*Lamp Count*	*Rate per Lamp per Month*	*Calculated Revenue at Present Rates*	*Proposed Rates*	*Calculated Revenue at Proposed Rates*
150 Watt HPS	3,024	$ 5.71	$ 17,267.04	$ 7.16	$ 21,665.83
100 Watt HPS	13,284	3.81	50,612.04	4.79	63,693.26
250 Watt HPS	4,236	15.23	64,514.28	18.45	78,166.44
400 Watt HPS	84	24.75	2,079.00	29.95	2,516.05
300 lumen Filament	-	11.26	-	12.75	-
175 Watt MV	-	6.50	-	7.36	-
250 Watt MV	-	9.24	-	10.46	-
400 Watt MV	-	15.50	-	17.55	-
1000 Watt MV	-	37.01	-	41.91	-
	20,628				
Sub Total			$ 134,472.36		$ 166,041.58
	kWh				
Energy Cost Adjustment	1,155,736		$ 13,751.63		$ -
Sub-total before application of correction factor			$ 148,223.99		$ 166,041.58
Correction Factor			0.99998894		0.99998894
Total Rate R			$ 148,225.63		$ 166,043.42
Proposed Increase					$ 17,817.79
Percentage Increase					12.000%

Crawfordsville Electric Light & Power
Calculations To Reconstruct Test Period Billing Determinants
Period Ended March 31, 2009

Rate GP - General Power Service Municipal

		Billed Facility Charges	*Per Meter per month*		*Calculated Revenue at Present Rates*	*Proposed Rates*		*Calculated Revenue at Proposed Rates*
Customer Charge								
	Single Phase	370	$ 12.00	$ 4,440.00		$ 20.00	$ 7,400.00	
	Three Phase	204	$ 15.00	$ 3,060.00		$ 23.00	$ 4,692.00	
		574			$ 7,500.00			$ 12,092.00
Energy Charge		*kWh*	*Rate per kWh*					
	All kWh	1,330,861	0.05748		$ 76,497.89	0.08551		$ 113,801.92
Sub Total					$ 83,997.89			$ 125,893.92
Energy Cost Adjustment					$ 27,507.13			$ -
Sub-total before application of correction factor					$ 111,505.02			$ 125,893.92
Correction Factor					0.99996825			0.99996825
Total Rate R					$ 111,508.56			$ 125,897.92
Proposed Increase								$ 14,389.36
Percentage Increase								12.900%

Crawfordsville Electric Light & Power
Calculations To Reconstruct Test Period Billing Determinants
Period Ended March 31, 2009

Rate OL - Outdoor Lighting Service

Type of Lamp	*Lamp Count*	*Rate per Lamp per Month*	*Calculated Revenue at Present Rates*	*Proposed Rates*	*Calculated Revenue at Proposed Rates*
175 W MV	1,210	$ 6.17	$ 7,465.70	$ 7.90	$ 9,557.00
400 WMV	851	13.75	11,701.25	17.63	15,002.31
100 W HPS	8,980	3.58	32,148.40	4.51	40,528.51
250 W HPS	5,185	8.85	45,887.25	11.18	57,960.60
	16,226				
Sub Total			$ 97,202.60		$ 123,048.42
	kWh				
Energy Cost Adjustment	1,104,277		$ 12,966.48		$ -
Sub-total before application of correction factor			$ 110,169.08		$ 123,048.42
Correction Factor			0.99973012		0.99973012
Total Rate R			$ 110,198.82		$ 123,081.64
Proposed Increase					$ 12,882.82
Percentage Increase					11.700%

Crawfordsville Electric Light & Power
Calculations To Reconstruct Test Period Billing Determinants
Period Ended March 31, 2009

Rate TS - Traffic Signal Service

Type of Lamp	*Count*	*Rate per signal per Month*	*Calculated Revenue at Present Rates*	*Proposed Rates*	*Calculated Revenue at Proposed Rates*
Traffic Signal	315	$ 31.11	$ 9,799.65	$ 49.51	$ 15,595.65
Flasher Light	360	7.12	2,563.20	8.13	2,926.80
	675				
Sub Total			$ 12,362.85		$ 18,522.45
	kWh				
Energy Cost Adjustment	148,291		$ 4,769.50		$ -
Sub-total before application of correction factor			$ 17,132.35		$ 18,522.45
Correction Factor			1.00035501		1.00035501
Total Rate R			$ 17,126.27		$ 18,515.88
Proposed Increase					$ 1,389.61
Percentage Increase					8.100%

Crawfordsville Electric Light & Power
Non-recurring Charges

IURC Cause No. 43773
Petitioner's Exhibit WSS-15

Crawfordsville Electric Light and Power
Calculations to adjust Miscellaneous Revenue
Period Ended March 31, 2009

Reconnect/Disconnect (Normal Hours)	707 x ($25-$20)	$	3,535.00
Reconnect/Disconnect (Outside Normall Hours)	58 x ($100-$60)		2,320.00
Service Call Charges	10 x ($150-$85)		650.00
Temporary Charges	41 x ($80-$40)		1,640.00
		$	8,145.00

Crawfordsville Electric Light & Power
Non-recurring Charges

IURC Cause No. 43773
Petitioner's Exhibit WSS-15

	(Approved in 1989) Current Charge	(Based upon 2009 Wages) Actual Cost based on 1 Trip	**Requested Rates**
Reconnect After Disconnect for Non-Payment Charges			
During Utility Hours	$20.00	$30.52	**$25.00**
Outside Utility Hours	$60.00	$70.40	**$70.00**
Service Call Charge			
Outside Utility Hours	$85.00	$122.09	**$125.00**
Temporary Charge	$40.00	$93.33	**$80.00**
Connect Service			
Residential	$25.00		**$50.00**
General and Primary Power	$50.00		**$100.00**

Assumptions:
- Lineman Rate: $22.34/hr
- Service Person Rate: $30.98/hr
- Truck Charge: $18.72/hr
- Overhead: 37% of wages

CRAWFORDSVILLE ELECTRIC LIGHT & POWER

Rate Schedule PP
(Primary Power Service)

Availability

Available through one meter to any customer having a maximum load requirement of 50 kilowatts or more. Applicant must be located adjacent to the Utility's transmission or distribution line that is adequate and suitable for supplying the service requested.

Character of Service

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

Rate*

Demand Charge ---------- $ 18.85 per KVA of billing demand
Energy Charge ---------- $0.029 per KWH for all KWH

Minimum Charge

The minimum monthly charge shall be the demand charge.

Determination of Peak Demand and Measurement of Energy

Peak demand shall be measured by suitable recording instruments provided by Utility ad shall be the average number of kilovolt-amperes in the fifteen minute period during which the kilovolt-ampere demand is greater than any other fifteen-minute interval in such month. For those customers who are not being metered by the use of a recording instrument, the peak demand, expressed in kilovolt-amperes, shall be the average number of kilowatts in the recorded fifteen-minute interval in such month during which the energy metered is greater than in any other such fifteen-minute interval in such month, divided by the lagging power factor (expressed as a decimal) calculated for the month. For billing purposes, the billing demand shall be the greater of the peak demand occurring during the month or fifty (50) KVA. Energy shall be measured by suitable integrating instruments.

* Subject to the provisions of Appendix A and B.

CRAWFORDSVILLE ELECTRIC LIGHT & POWER

Rate Schedule PP
(Primary Power Service)
(Continued)

Metering Adjustment

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

Equipment Adjustment

When customer furnishes and maintains the complete substation equipment, including any and all transformers, and/or switches and/or the equipment necessary to take his entire service at the primary voltage of the transmission or distribution line from which service is to be received, a credit of $0.30 per KVA of billing demand will be applied to each month's net bill.

CRAWFORDSVILLE ELECTRIC LIGHT & POWER

Rate Schedule RS
(Residential Service)

Availability

Available for residential electric service through one meter to individual residential customers in an individual residence or apartment and for single phase farm service when supplied through the farm residence meter.

Character of Service

Alternating current, sixty Hertz, single phase at a voltage of approximately 120 volts two-wire, 120/240 volts three-wire, or 120/208 volts three-wire as designated by the Utility.

Rate*

Customer Charge ----------$ 15.00 per meter per month
Energy Charge----------$0.08079 per KWH for all KWH

Minimum Charge

The minimum monthly charge shall be the customer charge.

Special Terms and Conditions

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

* Subject to the provisions of Appendix A and B.

CRAWFORDSVILLE ELECTRIC LIGHT & POWER

Rate Schedule GP
(General Power Service)

Availability

Available through one meter to any customer for light and/or power purposes whose maximum load requirements do not exceed 50 Kilowatts and where the customer is located on the Utility's distribution lines suitable for supplying the service requested.

Character of Service

Alternating current, sixty Hertz, single phase at approximately 120 volts two-wire or 120/240 volts three-wire, or three-phase at approximately 240 volts, or 120/208 volts where available.

Rate*

Customer Charge
Single Phase ----------$ 20.00 per meter per month
Three Phase ----------$ 23.00 per meter per month

Energy Charge ----------$0.08551 per KWH for all KWH

Minimum Charge

The minimum monthly charge shall be the customer charge.

* Subject to the provisions of Appendix A and B.

CRAWFORDSVILLE ELECTRIC LIGHT & POWER

Rate Schedule OL
(Outdoor Lighting Service)

Availability

Available only for continuous year-round service for outdoor lighting to any customer located adjacent to an electric distribution line of Utility that is adequate and suitable for supplying the service requested.

Character of Service

Outdoor Lighting Service using lamps available under this rate schedule.

Rate*

Type of Lamp	Rate per Lamp per Month
175 watt mercury vapor	$ 7.90
400 watt mercury vapor	$ 17.63
100 watt sodium vapor	$ 4.51
250 watt sodium vapor	$ 11.18

Hours of Lighting

All lamps shall burn approximately one-half hour after sunset until approximately one-half hour before sunrise each day in the year, approximately 4,000 hours per annum.

Ownership of System

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

When customer requests that a lamp be mounted on customer's building or pole, customer shall waive any claim for damages caused by such installation and/or removal of secondary and lamp support.

* Subject to the provisions of Appendix A and B.

CRAWFORDSVILLE ELECTRIC LIGHT & POWER

Rate Schedule OL
(Outdoor Lighting Service)
(Continued)

Terms of Service

Any customer requesting service under this rate schedule shall make written application for such service for an initial period of one year, and such service shall continue from year to year thereafter unless cancelled by either party. The facilities installed by the Utility shall remain the property of the Utility and may be removed by the Utility if service is discontinued.

Additional Facilities

This rate schedule is based in lighting fixtures which can be installed on an existing distribution type wood or other supporting device and served from existing secondary facilities, with not more than one span of secondary. If additional facilities are required to furnish service, the Utility will install, operate, and maintain such facilities. The labor, materials and overhead cost of installation of such additional facilities and maintenance expense thereof shall be at the customer's expense.

CRAWFORDSVILLE ELECTRIC LIGHT & POWER

Rate Schedule SL
(Municipal Street Lighting Service)

Availability

Available for street lighting within the corporate limits of the City of Crawfordsville, Indiana.

Character of Service

Municipal Street Lighting Service using lamps available under this schedule.

Rate*

Type of Lamp	Rate per Lamp per Month
100 watt sodium vapor	$ 4.79
150 watt sodium vapor	$ 7.16
250 watt sodium vapor	$ 18.45
400 watt sodium vapor	$ 29.95

Facilities

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

Hours of Lighting

All lamps shall burn approximately one-half hour after sunset until approximately one-half hour before sunrise each day in the year, approximately 4,000 hours per annum.

* Subject to the provisions of Appendix A and B.

CRAWFORDSVILLE ELECTRIC LIGHT & POWER

Rate Schedule TS
(Traffic Signal Service)

Availability

For service to the traffic signal system belonging to the City of Crawfordsville, the State of Indiana, or any other agency legally authorized to own, operate, and maintain a traffic signal system in conjunction with the regulation of traffic at "controlled intersections" of public streets or highways.

Character of Service

Alternating current, sixty Hertz, single phase, at approximately 120 volts or 120/240 volts.

Rate*

Traffic Signal	$ 49.51 per month per signal
Flasher Light	$ 8.13 per month per signal

* Subject to the provisions of Appendix A and B.

CRAWFORDSVILLE ELECTRIC LIGHT & POWER

Rate Schedule PPOP
(Primary Power Off Peak Service)

Availability

Available to any customer taking electric service under the provisions of Rate Schedule PP (Primary Power Service).

Rate

The rates and charges and all provisions included in the currently approved Rate Schedule PP shall apply except as provided for below.

Measurement of Peak Demand

Peak demand shall be measured by suitable recording instruments and, in any month, the peak demand for the on-peak hours shall be the highest fifteen-minute kilovolt-ampere demand measured during such on-peak hours and the peak demand for the off-peak hours shall be the highest fifteen-minute kilovolt-ampere demand measured during such off-peak hours. Such measured kilovolt-ampere demands shall be adjusted in accordance with the Metering Adjustment provision of Rate Schedule PP.

Monthly Billing Demand

The Monthly Billing Demand for any month shall be the greatest of (1) the peak demand established during the on-peak hours for the month or (2) fifty percent of the peak demand established during the off-peak hours for the month, but in any month such Monthly Billing Demand shall not be less than 100 kilovolt-amperes.

On-Peak/Off-Peak Periods

Utility shall consider the following as the on-peak and off-peak billing periods for each session. All hours shall be Eastern Standard Time.

On-Peak periods are defined as follows:
All Weekdays
Summer Period: June through September; 9:00 a.m. to 10:00 p.m.
Winter Period: December through March; 7:00 a.m. to 9:00 p.m.
Spring/Fall: October, November, April, May; 7:00 a.m. to 9:00 p.m.

CRAWFORDSVILLE ELECTRIC LIGHT & POWER

Rate Schedule PPOP
(Primary Power Off Peak Service)
(Continued)

Off-Peak periods are defined as weekends, all other hours not listed above, and the entire twenty-four (24) hours of the following National holidays:

New Year's Day	Labor Day
Memorial Day	Thanksgiving Day
Independence Day	Christmas Day

Whenever any of the above holidays occur on a Sunday and the following Monday is legally observed as a holiday, the entire twenty-four (24) hours of such Monday will be considered as off-peak hours.

Special Terms and Conditions

The availability of off-peak service shall be limited to an aggregate demand of not more than 30,000 kilowatts on a first come, first serve basis.

CRAWFORDSVILLE ELECTRIC LIGHT & POWER

CRAWFORDSVILLE, INDIANA

APPENDIX A

(for months of A, B, C, 20XX)

RATE ADJUSTMENT

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

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

Residential	$	per KWH
General Power		per KWH
Primary Power		per KVA
Primary Power		per KWH
Outdoor Lighting		per KWH
Street Lighting		per KWH
Traffic Signal		per KWH