BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Commission's Review of Chapter 4901-7, Ohio Administrative Code, Standard Filing Requirements for Rate Increases.	))))	Case No. 12-2338-AU-ORD

ENTRY

The Commission finds:

(1) Sections 111.15 and 119.032, Revised Code, require all state agencies to conduct a review, every five years, of their rules and to determine whether to continue their rules without change, amend their rules, or rescind their rules. The rule in Chapter 4901-7, Ohio Administrative Code (O.A.C.), addresses applications for an increase in rates filed under Section 4909.18, Revised Code, all complaints filed under Section 4909.34, Revised Code, and all petitions filed by a public utility under Section 4909.35, Revised Code, and requires that such filings should conform to the standard filing requirements as set forth in Appendix A to this rule.

(2) Section 119.032(C), Revised Code, requires the Commission to determine whether:

(a) The rules should be continued without amendment, be amended, or be rescinded, taking into consideration the purpose, scope, and intent of the statute(s) under which the rules were adopted;

(b) The rules need amendment or rescission to give more flexibility at the local level;

(c) The rules need amendment or rescission to eliminate unnecessary paperwork, or whether the rule incorporates a text or other material by reference and, if so, whether the text or other material incorporated by reference is deposited or displayed as required by Section 121.74, Revised Code, and whether the incorporation by reference meets the standards stated in Sections 121.71, 121.75, and 121.76, Revised Code; and

(d) The rules duplicate, overlap with, or conflict with other rules.

(3) In addition, on January 10, 2011, the Governor of the state of Ohio issued Executive Order 2011-01K, entitled "Establishing the Common Sense Initiative," which sets forth several factors to be considered in the promulgation of rules and the review of existing rules. Among other things, the Commission must review its rules to determine the impact that a rule has on small businesses; attempt to balance properly the critical objectives of regulation and the cost of compliance by the regulated parties; and amend or rescind rules that are unnecessary, ineffective, contradictory, redundant, inefficient, or needlessly burdensome, or that have had negative unintended consequences, or unnecessarily impede business growth.

(4) Additionally, in accordance with Section 121.82, Revised Code, in the course of developing draft rules, the Commission must evaluate the rules against business impact analysis. If there will be an adverse impact on businesses, as defined in Section 107.52, Revised Code, the agency is to incorporate features into the draft rules to eliminate or adequately reduce any adverse impact. Furthermore, the Commission is required, pursuant to Section 121.82, Revised Code, to provide the Common Sense Initiative (CSI) office the draft rules and the business impact analysis. The Commission is to consider any recommendations made by CSI with regard to the draft rules and provide CSI with a memorandum explaining either how CSI's recommendations were incorporated into the rules or why the recommendations were not incorporated into the rules. The Commission has considered the current rule review procedures and revised them to incorporate the new CSI process.

(5) In making its review, an agency is required to consider the continued need for the rules, the nature of any complaints or comments received concerning the rules, and any factors that have changed in the subject matter area affected by the rules.

(6) By entry issued on August 20, 2012, the Commission scheduled a workshop to be held at the offices of the Commission on September 27, 2012, to elicit feedback on any proposed revisions to the rule and/or Appendix A, which the Commission's staff (Staff) may

have, and to permit stakeholders to propose their own revisions to the rule and/or Appendix A for Staff's consideration. The workshop was held as scheduled.

(7) Staff has evaluated the rule contained in Chapter 4901-7, O.A.C., as well as Appendix A, and recommends no changes at this time.

(8) The Commission is seeking general comments on the current version of Chapter 4901-7, O.A.C., as well as Appendix A to Rule 4901-7-01, O.A.C., and the business impact analysis, which are attached to this entry.

(9) In order to avoid needless production of paper copies, the Commission will serve a paper copy of this entry only and will make Chapter 4901-7, O.A.C., Appendix A to Rule 4901-7-01, O.A.C., as well as the business impact analysis available online at: www.puco.ohio.gov/puco/rules. All interested persons may download the proposed rule, Appendix A, and the business impact analysis from the above website, or contact the Commission's Docketing Division to be sent a paper copy.

(10) The Commission requests comments from interested persons to assist in the review required by Section 119.032(C), Revised Code, and Executive Order 2011-01K. Comments on the rules, Appendix A, and/or on the business impact analysis should be filed, either via electronic filing or in hard copy, by February 15, 2013. Reply comments should be filed by March 1, 2013.

It is, therefore,

ORDERED, That all interested persons or entities wishing to file comments with the Commission must do so no later than February 15, 2013, and file reply comments by March 1, 2013. It is, further,

ORDERED, That a copy of this entry, with the attached rule, Appendix A, and business impact analysis be submitted to CSI, in accordance with Section 121.82, Revised Code. It is, further, ORDERED, That a copy of this entry, without the attached rule, Appendix A, or business impact analysis, be sent to the Electric-Energy, Gas-Pipeline, Telephone, and Water industry service lists, and served upon all regulated utilities in the state of Ohio, the Ohio Gas Association, the Oil and Gas Association, the Ohio Petroleum Council, the Ohio Telecom Association, all parties of record in Case No. 08-558-AU-ORD, and all other interested persons of record.

THE PUBLIC UTILITIES COMMISSION OF OHIO

Todd A. Snitchler, Chairman

Steven D. Lesser

Andre T. Porter

Lynn Slaby

ECS/dah

Entered in the Journal
JAN 16 2013

Barcy F. McNeal

Barcy F. McNeal
Secretary

CSI - Ohio

The Common Sense Initiative

Business Impact Analysis

Agency Name: Public Utilities Commission of Ohio,
Elizabeth Stevens, Legal Director,
614-466-0122, Elizabeth.Stevens@puc.state.oh.us

Regulation/Package Title: Case No. 12-2338-AU-ORD
In the Matter of the Commission's Review of Chapter 4901-7,
Ohio Administrative Code, Standard Filing Requirements for Rate Increases

Rule Number(s): Chapter 4901-7, O.A.C.

Date: January 16, 2013

Rule Type:

- ☐ New
- ☐ Amended
- ☒ 5-Year Review
- ☐ Rescinded
- ☒ No Change

The Common Sense Initiative was established by Executive Order 2011-01K and placed within the Office of the Lieutenant Governor. Under the CSI Initiative, agencies should balance the critical objectives of all regulations with the costs of compliance by the regulated parties. Agencies should promote transparency, consistency, predictability, and flexibility in regulatory activities. Agencies should prioritize compliance over punishment, and to that end, should utilize plain language in the development of regulations.

Regulatory Intent

1. Please briefly describe the draft regulation in plain language.

Please include the key provisions of the regulation as well as any proposed amendments.

The proposed revisions are in accordance with the State of Ohio's 5-year rule review procedures. Section 119. 032, Revised Code, requires all state agencies to conduct a review, every five years of their rules and to determine whether to continue their rules without change, amend their rules, or rescind their rules.

2. **Please list the Ohio statute authorizing the Agency to adopt this regulation.**

   The amendments to the rules in Chapter 4901-7, O.A.C., are in response to Section 119.032, Revised Code, which requires all state agencies to conduct a review every five years of their rules and to determine whether to continue the rules without change, with amendments, or with rescissions.

3. **Does the regulation implement a federal requirement? Is the proposed regulation being adopted or amended to enable the state to obtain or maintain approval to administer and enforce a federal law or to participate in a federal program? *If yes, please briefly explain the source and substance of the federal requirement.***

   This regulation implements state requirements only. No federal law or program is being implemented.

4. **If the regulation includes provisions not specifically required by the federal government, please explain the rationale for exceeding the federal requirement.**

   There is no federal requirement. Not applicable.

5. **What is the public purpose for this regulation (i.e., why does the Agency feel that there needs to be any regulation in this area at all)?**

   The rules contained in this chapter provide standards for applications for an increase in rates filed by a public utility. The standard filing requirements establish guidelines that utility companies can rely upon when filing an application for an increase in rates. These standards provide the utility company a known set of required information, which also provides the Commission with necessary information to render decisions on the company's application.

6. **How will the Agency measure the success of this regulation in terms of outputs and/or outcomes?**

   The rules in this chapter govern standard filing requirements. The success of the regulation will be determined based upon the information provided by the public utility. If the public utility complies with the requirements, then the Commission's duties and responsibilities are less burdensome, as well as more efficient and timely in rendering a report or decision.

Development of the Regulation

7. **Please list the stakeholders included by the Agency in the development or initial review of the draft regulation. *If applicable, please include the date and medium by which the stakeholders were initially contacted.***

   The Commission conducted a workshop on September 27, 2012, at the offices of the Commission to receive feedback from interested stakeholders and the general public. An entry providing more than 30 days notice of the workshop was served upon all electric distribution utilities, all natural gas local distribution companies, all heating and cooling companies, all waterworks and/or sewage disposal system companies, all local exchange telephone companies, and the Office of the Ohio Consumers' Counsel. Approximately 15 stakeholders attended the workshop, including utility companies, consumer groups, and industrial customer representatives. In addition to the workshop, the Commission's existing rule review process will provide parties the opportunity to file written comments and reply comments on any proposed changes to the draft rules.

8. **What input was provided by the stakeholders, and how did that input affect the draft regulation being proposed by the Agency?**

   Comments were solicited from the following stakeholders: Waterville Gas Company, AEP, Columbia Gas, and Duke. One suggestion provided at the workshop was that the Commission amend the filing requirements for small gas utilities to those requirements of an abbreviated company filing. Currently, the Commission's requirements define a small gas company as having 2,000 to 10,000 customers. A small company has different filing requirements than what is required under an abbreviated filing (2,000 or less customers). Specifically, the company proposed that a gas company with less than 15,000 customers should be permitted to file an abbreviated filing for a rate increase. An abbreviated filing shifts the burden of work from the company to Commission Staff (Staff). Another participant suggested that the filing requirements should not mandate that the operating company be bound by the parent company's budget. Another company asked Staff if there were any new filing requirements to handle the newly enacted Revised Code Sections 4909.15, 4909.18, 4909.191.

9. **What scientific data was used to develop the rule or the measurable outcomes of the rule? How does this data support the regulation being proposed?**

   No scientific data was used to develop the rule or the measurable outcomes of the rule.

10. **What alternative regulations (or specific provisions within the regulation) did the Agency consider, and why did it determine that these alternatives were not appropriate? If none, why didn't the Agency consider regulatory alternatives?**

In 2011, the Commission finalized significant changes to the Standard Filing Requirements. After hearing comments and suggestions from various stakeholders, the Commission eliminated numerous requirements that were no longer used in applications for rate increases. The Commission also updated the requirements to include any changes in the Ohio Revised Code that affected the requirement.

11. Did the Agency specifically consider a performance-based regulation? Please explain. *Performance-based regulations define the required outcome, but don't dictate the process the regulated stakeholders must use to achieve compliance.*

No performance-based regulations were considered. The proposed revisions dictate a particular process and not a required outcome.

12. What measures did the Agency take to ensure that this regulation does not duplicate an existing Ohio regulation?

The Commission has reviewed other Ohio regulations and found no other duplicate. Additionally, no duplicate has been identified by stakeholders.

13. Please describe the Agency's plan for implementation of the regulation, including any measures to ensure that the regulation is applied consistently and predictably for the regulated community.

Upon completion of the rulemaking process, any rule changes made to this chapter will be attached to the Commission's Finding and Order and served upon all electric distribution utilities, all natural gas local distribution companies, all heating and cooling companies, all waterworks and/or sewage disposal system companies, all local exchange telephone companies, the Office of the Ohio Consumers' Counsel, and any other interested persons.

Adverse Impact to Business

14. Provide a summary of the estimated cost of compliance with the rule. Specifically, please do the following:

a. Identify the scope of the impacted business community;

Chapter 4901-7 applies to electric distribution utilities, natural gas local distribution companies, heating and cooling companies, waterworks and/or sewage disposal system companies, and local exchange telephone companies that are subject to the Commission's jurisdiction. There is no cost associated with this rule review.

b. **Identify the nature of the adverse impact (e.g., license fees, fines, employer time for compliance); and**

   There are no adverse impacts involved with the rule review. These rules are utilized by utility companies when they apply for rate increases. The rules were recently streamlined to eliminate outdated information and also incorporate changes of the Ohio Revised Code.

c. **Quantify the expected adverse impact from the regulation.** ***The adverse impact can be quantified in terms of dollars, hours to comply, or other factors; and may be estimated for the entire regulated population or for a "representative business." Please include the source for your information/estimated impact.***

   Very small utility companies are able to make an abbreviated filing, which is less burdensome on the company.

15. Why did the Agency determine that the regulatory intent justifies the adverse impact to the regulated business community?

The Commission has not identified an adverse impact on business as a result of the proposed revisions.

Regulatory Flexibility

16. Does the regulation provide any exemptions or alternative means of compliance for small businesses? Please explain.

No. Small utility companies are able to work with Staff when making an application to increase rates if they qualify for an abbreviated filing.

17. How will the agency apply Ohio Revised Code section 119.14 (waiver of fines and penalties for paperwork violations and first-time offenders) into implementation of the regulation?

Not applicable.

18. What resources are available to assist small businesses with compliance of the regulation?

Staff routinely work with small businesses to assist in compliance.

DRAFT - NOT FOR FILING

4901-7-01 Standard filing requirements.

All applications for an increase in rates filed under section 4909.18 of the Revised Code, all complaints filed under section 4909.34 of the Revised Code, and all petitions filed by a public utility under section 4909.35 of the Revised Code shall conform to the standard filing requirements, set forth in appendix A to this rule. The commission may, upon timely motion, waive specific provisions of the standard filing requirements, but such waivers must be obtained prior to the time that application, complaint, or petition is filed with the commission. In the absence of such a waiver, the commission may reject any filing which fails to comply with the requirements of this rule.

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Chapter I

Notice of Intent to File an Application for Increase in Rates

General instructions.

(A) Municipalities

Section 4909.43 (B) of the Revised Code provides as follows:

Not later than thirty days prior to the filing of application pursuant to section 4909.18 or 4909.35 of the Revised Code, a public utility shall notify, in writing, the mayor and legislative authority of each municipality included in such application of the intent of the public utility to file an application and of the proposed rates to be contained therein.

(B) Public Utilities Commission (PUC)

(1) Public utilities must provide the following information to the PUC with its prefiling notice (PFN). Except in the case of an appeal from municipal ordinance, this information must be submitted to the PUC at least thirty days prior to the date of filing:

(a) PFN Exhibit 1

(i) Statement of notice of intent to file for an increase in rates.

(ii) The service area to be included in the application for an increase in rates.

(iii) Dates of proposed test year and proposed date certain.

(b) PFN Exhibit 2

A listing of municipalities included in the application along with the names and addresses of the mayors and legislative authorities to whom notices of intent to file were sent.

(c) PFN Exhibit 3 (applicable to only large utilities)

The proposed tariff schedules that are intended to replace or add to current tariff schedules. Identify each page with PFN Exhibit 3 Page ____ of _____ in the upper right hand corner of the schedule.

(d) PFN Exhibit 4

Schedule E-5, "Typical Bill Comparison" (not applicable to telephone utilities)

Telephone utilities shall list on PFN Exhibit 4 all proposed rates along with the current rate, amount of the increase or decrease from the current rate, and the per cent change from the current rate. New rates and charges shall be listed separately from the current rate proposed for change.

(2) Public utilities which qualify as small utilities under the guidelines of Chapter IV of the "Standard Filing Requirements" shall notify the municipalities and the commission as specified in Chapter IV, "General Instructions" in paragraph (B)(1)(e) of this appendix.

Chapter II

Standard Filing Requirements

Large Utilities

Electric Utilities	All
Gas Utilities	10,000 or more customers
Telephone Utilities	50,000 or more access lines
Waterworks Utilities Sewage Disposal System Utilities	15,000 or more customers

For the purpose of determining the size of the utility (small or large), each utility company shall include in its customer count all customers over which the public utilities commission of Ohio has jurisdiction without regard to the number of customers proposed to be affected by the application.

(A) General instructions

(1) Purpose

The standard filing requirements are designed to assist the commission in performing a thorough and expeditious review of applications for rate increases. Schedules contained in the filing requirements may be designed to provide support for the applicant utility's position or to provide supplemental information to facilitate the commission staff's review of the rate application.

(2) Applicability

The schedules contained in these standard filing requirements are applicable to all utilities under the jurisdiction of the public utilities commission of Ohio with customers or access lines within the limits stated. The standard filing requirement schedules are also generally applicable to all types of utilities, i.e., electric, gas, waterworks, telephone, etc.; however, certain unique aspects of a utility's business may require some schedules to be tailored to a specific type of utility. Schedules which are unique to a specific type of utility are identified in the instructions at the beginning of each section. In completing the schedules, each utility must follow the account classification as provided in the "Uniform System of Accounts" prescribed for each utility.

(3) Minimum requirements

The standard filing requirements contain the minimum information which utilities are required to submit with their application for an increase in rates. The schedules contained in the filing requirements provide the basic information normally required to support a utility's rate request. If the applicant utility believes that additional information is necessary to support its case or is proposing a position which requires a departure from the basic schedules (e.g., a special revenue adjustment proposal), the utility should supplement the standard filing requirements as required to support its position. In addition, the commission may require utilities to supply information to supplement these requirements during the course of the staff investigation of a specific case.

(4) Waiver of information requirements and determination of filing date

(a) The commission may, upon an application or a motion filed by a party, waive any requirement of these standard filing requirements, other than a requirement mandated by statute, for good cause shown.

(b) All information required by these standard filing requirements, unless waived, must be included with the application at the time of the original docketing of the application with the public utilities commission of Ohio. The commission may reject any filing not complying with these requirements or request the public utility to refile the items found noncomplying. An application filed during the pendency of waiver requests which are subsequently denied in whole or in part will be considered as failing to comply with the standard filing requirements and be treated in accordance with paragraphs (A)(4)(c)(ii) and (iv) of Chapter II of this appendix without specific notice by the staff.

(c) Within sixty days from the date of the original docketing of the application with the commission, the commission will issue an entry indicating whether the application has complied with the standard filing requirements. The commission shall consider supplemental information filed by the utility in determining the completeness of the filing.

(i) If, in the opinion of the staff of the public utilities commission, an application fails to substantially comply with the standard filing requirements, the staff shall inform the applicant within thirty days of the original filing date by letter from the director of utilities or his appointed representative of any defects or deficiencies. Upon the filing of such supplemental information rendering the application in technical compliance with the standard filing requirements, unless waived, the application will be deemed as having been filed as of the date upon which supplemental information rendering the application in technical compliance with the standard filing requirements was received for the purposes of calculating the time periods provided in section 4909.42 of the Revised Code.

(ii) If, in the opinion of the staff of the public utilities commission, the application as originally docketed substantially complies with the standard filing requirements, the staff shall so inform the applicant and indicate any defects or deficiencies within thirty days of the date of the original filing by letter from the director of utilities, or his appointed representative. Upon the filing of the supplemental information rendering the application in technical compliance with the standard filing requirements, the application will be deemed as having been filed as of the date upon which the original application was received for purposes of calculating the time periods.

(iii) If, in the opinion of the staff of the public utilities commission, the application as originally filed is in technical compliance with the standard filing requirements, the staff shall so notify the applicant within thirty days of the date of the original filing by letter from the director of utilities, or his appointed representative.

(iv) Applicant shall file its response to the staff letter within fifteen days of the date of such letter as referred to in paragraph (A)(4)(c)(ii) above.

Provided that the applicant has complied with paragraph (A)(4)(c)(iv) of Chapter II of this appendix, if the commission issues no entry within sixty days from the date of the original docketing of the application with the commission, the application shall be considered in compliance with the standard filing requirements and as having been filed as of the date of the original docketing of the application for purposes of calculating the time periods provided in section 4909.42 of the Revised Code.

If an applicant fails to comply with paragraph (A)(4)(c)(iv) of Chapter II of this appendix, the application will not be considered in compliance with the standard filing requirements, unless otherwise ordered. The application will not be considered as having been filed, unless otherwise ordered by the commission, for purposes of calculating the time periods provided in section 4909.42 of the Revised Code.

(d) A request for waiver of any of the provisions of the standard filing requirements must set forth the specific reasons in support of the request. The commission shall grant the request for a waiver upon good cause shown by the utility. In determining whether good cause has been shown, the commission shall give due regard, among other things to:

(i) Whether other information, which the utility would provide if the waiver is granted, is sufficient so that the commission staff can effectively and efficiently review the rate application.

(ii) Whether the information, which is the subject of the waiver request, is normally maintained by the utility or reasonably available to it from the information which it maintains.

(iii) The expense to the utility in providing the information, which is the subject of the waiver request.

(e) Except for good cause shown, all waiver requests must be filed thirty days or more before the docketing of the application with the commission. If, by complying with this requirement, the waiver requests are received before the filing of the notice of intent to file an application for an increase in rates, a docket number of the rate case series will be assigned to the waiver request. This same docket number shall then be used for the notice of intent to file an application and the application for an increase in rates.

(5) Definition of terms

(a) "Test year" and "Date certain" - In accordance with the requirements of the Ohio Revised Code, the test period, unless otherwise ordered by this commission, shall be the twelve-month period beginning six months prior to the date the application is filed and ending six months subsequent to the application filing date. In no event shall the test period end more than nine months subsequent to the date the application is filed. The date certain shall not be later than the date of filing.

(b) "Witness responsible" - each schedule contains an area specified as "Witness responsible". The utility must fill in the name of the individual who is anticipated to testify at the hearing as to the material contained in the schedule.

(c) "Calendar year data" - some schedules throughout these filing requirements contain provisions for financial data for both a test year and the most recent calendar years. As used in these filing requirements, "most recent calendar years" are the latest calendar years for which actual historic information is available at the date of filing.

(d) "Projected test year data" - to comply with the statutory requirements regarding the test year, the utility may use estimated valuation data and up to twelve months of estimated operating income data in its application. However, if estimated valuation data and/or more than nine months of estimated operating income data is provided in the application, the utility must provide, within two months of the date of filing, actual valuation data and operating income statements which include no less than three months of actual data. The utility must also explain any material differences between the estimated and actual data.

The utility must file a comparison of the twelve-month actual income statement versus the partially forecasted income statement and any variances within three months after the end of the test year. The utility must also explain any material differences between estimated and actual data.

(e) "Average data" - some schedules throughout these filing requirements require that "average" data be provided. The term average refers to a thirteen-month average. The test year thirteen-month average calculation shall be based on the same timeframe as the test year. Where actual month end balances are not available, utilities shall use estimated data for those months of the test year. The test year thirteen-month average calculation shall be updated to reflect no less than four actual month end balances.

(f) "Jurisdictional data" - the term "jurisdictional" refers to the portion of a utility's service area for which the requested rate increase is applicable.

(g) "Data" - most schedules contain an area specified as "Data". Indicate in the area provided the number of actual and estimated months of information reflected on the schedule or whether the valuation data represents actual or estimated information.

(h) "Type of filing" - the utility should indicate whether the schedule was filed with the application for an increase in rates (original), with an update, or represents a revision to a previously filed schedule. If the schedule is a revision, the utility also should indicate whether it represents a revision to the original or to the updated filing.

(i) "Work paper reference no(s)." - some schedules contain an area specified as "Work Paper Reference No(s)." This area should be filled in to indicate all the reference numbers for work papers, as defined in paragraph (A)(8) of Chapter II of this appendix, which relate to the schedule.

(j) "Executive summary" - the term as used herein refers to a summary statement of the essential components of the applicant utility's management process that will succinctly explain the manner in which the organization operates at the top corporate level and/or in a specific functional area. It should be to the point but sufficiently developed to assist the commission in performing a thorough and expeditious review of the applicant utility's management policies, practices, and organization. The executive summary may be supported by an explanatory booklet, publication, or other material which addresses the applicant utility's management process.

(k) "Mirrored CWIP allowance" and "mirrored CWIP revenue" - section 4909.15(A)(1) of the Revised Code provides in part that:

Where the commission permits an allowance for construction work in progress, the dollar value of the project or portion thereof included in the valuation as construction work in progress shall not be included in the valuation as plant in service until such time as the total revenue effect of the construction work in progress allowance is offset by the total revenue effect of the plant in service exclusion... . In no event shall the total revenue effect of any offset or offsets provided [herein] exceed the total revenue effect of any construction work in progress allowance.

(6) Submission of written testimony

(a) Utilities shall file the prepared direct testimony of utility personnel or other expert witnesses in support of the utility's proposal within fourteen days of the filing of the application for increase in rates. Prepared direct testimony should be in question and answer format and should, in all other particulars, conform to the requirements of rule 4901-1-29 of the Administrative Code. Prepared direct testimony shall fully and completely address and support all schedules and significant issues identified by the utility as well as all adjustments made to rate base and operating income items. Any new schedules or adjustments or revisions to previously filed schedules or adjustments proposed by the utility shall be accompanied by prepared direct testimony which fully supports the utility's proposal.

(b) The following legend shall be included on the cover page of each witness' testimony with the appropriate general subject area(s) sponsored by that witness checked:

- Management policies, practices, and organization
- Operating income
- Rate base
- Allocations
- Rate of return
- Rates and tariffs
- Other

Utilities shall provide as a separate exhibit an index identifying the location of major issues covered by each witness.

(c) The testimony as described in paragraph (A)(6)(a) of Chapter II of this appendix shall be the utility's case in chief. Any utility that files a rate increase shall be prepared to go forward at hearing time on the data and prepared direct testimony filed in support of the application, the two-month update, and any revisions or new schedules to sustain the burden of proof that the rate increase is just and reasonable. Supplemental testimony filed with objections to the staff report and testimony filed with the two-month update and any revisions shall be limited to matters which the applicant could not reasonably expect to be raised in the case, such as:

(i) Matters raised for the first time in the staff report.

(ii) Matters caused by changes in the law and/or in financial conditions.

(iii) Matters resulting from unforeseen changes in the utility's operations.

(iv) Matters raised by the staff during its investigation or by intervenors during discovery.

(7) Schedule format

Schedules shown are for illustrative purposes only and can be modified to fit the individual company, as long as the data intent is complied with. Utilities are not required to submit data on reproduced copies of the schedules, but should submit the data in substantially the same format as contained in the schedules. All schedules submitted to the commission should be typed. Additional schedules should be submitted as required to support the company's application; such schedules should be identified by the next assigned schedule in the appropriate section.

All schedules submitted must also be provided to the staff in an electronic format. The electronic format must use links to retrieve data from related schedules and, if applicable, relevant working papers. Absent a showing of good cause by the applicant, schedules and work papers containing numerical data shall be submitted on spreadsheets that contain active formulas and calculations, and must be linked so that changes propagate through the schedules and work papers.

(8) Working papers

All working papers supporting the standard filing requirements schedules and the required cost-of-service study, as well as any company-sponsored cost studies, shall be delivered to the commission staff as specified in paragraph (C)(7) of Chapter II in this appendix. The utility shall provide a comprehensive explanation of the bases for all schedules contained in the application. The working papers that are to be delivered to the staff shall include any and all pertinent data used by the utility to prepare its application and other such information that may be requested by the commission to be filed as a work paper as specified in other sections of the filing requirements. Pertinent data shall be interpreted as including, but not limited to, all supporting work papers prepared by the utility for the application, and a narrative or other support of assumptions made of working paper schedule amounts. Work papers and documents containing additional explanatory material shall be cut, folded, or reduced to letter size and shall be marked, organized, and indexed according to the standard filing schedules to which they relate and the witness. Working papers must contain the date prepared and should be cross-indexed and cross-referenced wherever possible. Data contained on the work paper should be footnoted so as to identify the source document. Working papers shall also be provided for the two-month update filing. To the extent that work papers duplicate information required to be submitted in testimonies, work papers may incorporate such information by referencing the specific testimonies containing this data.

The following working paper referencing system based on a minimum of a four position code shall be used for all working papers; when positions 5 and 6 are not required, they shall be left blank. Work papers shall indicate whether the work paper pertains to the original filing, the two-month update filing, or to a revision made to either the original or update filing.

Position	1 & 2	3		4	5	6
	Note: "WP" always denotes work paper					
Example:	WP	B	-	2	.1	a

Position Description

1 & 2 First and second characters will always be "WP" which denotes working papers.

3 Position 3 will always represent the section of standard filing schedules to which the work papers are related.

The sections are:

A - Revenue requirements

B - Rate base

C - Operating income

D - Rate of return

E - Rates and tariffs

4 Position 4 will always represent the schedule number within a section. The first schedule within a section will always be "1", the second "2", etc. Several standard schedule numbers have been assigned. If the applicant wants to supply additional schedules in any section, the next available (unassigned) schedule number in the appropriate section shall be used.

5 Position 5 shall be used for supporting schedules which feed a specific schedule number identified by the fourth position. The first supporting schedule shall have positions 3 and 4 coded with the section and schedule number which the supporting schedules feed and it shall be numbered "1", the second "2", etc.

For example:

The standard number assigned to the operating income adjustment summary schedule is C-3. The first adjustment shall be supported by a separate schedule numbered C-3.1. The second adjustment supporting schedule shall be C-3.2. The working papers would be indexed WPC-3.1 and WPC-3.2, respectively.

6 Position 6 shall only be used (as required) when data is required for supporting a supporting schedule identified by the position 5 digit. The first additional supporting schedule shall be identified with the lower case letter "a", the second "b", etc. In all cases where the sixth position is used, the third, fourth, and fifth position characters shall be coded with the section, schedule, and supporting schedule which the additional data supports.

For example:

Information provided as additional support for adjustment C-3.1 or for the working papers WPC-3.1 would be coded in the working paper as:

WPC-3.1a, b, c...etc

Work papers are not to be referenced in total to one schedule and labeled as page 1 of, page 2 of, etc. Each individual work paper which supports either a schedule or another work paper shall be assigned a separate work paper reference number.

(9) Management policies, practices, and organization of utility companies

(a) Information to be filed under paragraphs (B)(8), and (9) of Chapter II of this appendix is required for the purposes of the commission's consideration of the applicant utility's management policies, practices, and organization in fixing rates. These filing requirements are designed for the applicant utility to present pertinent information, in a succinct manner, that would provide the commission with sufficient knowledge of the applicant utility's management process or system. The commission's review could be used to determine if specific areas of a company's management and/or operations should be the subject of further investigation.

(b) If the applicant utility is a subsidiary of a holding company or is affiliated with other companies, then the applicant utility is required to explain the level of participation of the parent company/affiliate company in the applicant utility's management process.

(c) If certain information specified in paragraphs (B)(8) and (9) in Chapter II of this appendix, is considered to be proprietary in nature or confidential by the applicant utility, then applicant utility should request a waiver from filing such information pursuant to paragraph (A)(4) of Chapter II of this appendix, indicating reasons why this is so. At the same time, the applicant utility should also file a motion for a protective order with a memorandum in support describing in general the subject material, indicating and specifically explaining why the subject material is proprietary or confidential, and addressing or offering alternatives as to how the subject material can be reviewed by the staff and at the same time be protected, should the commission agree that the subject material does require protection.

(d) If the activities and the functional areas specified in paragraph (B)(9) of Chapter II of this appendix do not correspond directly with the applicant utility's organization structure, the applicant should also include those functional areas and activities not specifically set forth. The applicant utility may explain its management process in a manner that is most suitable to its particular organization, provided that specific references indicate where the information on specific activities can be found in its filing. If the applicant utility believes that information required to be filed herein has been previously submitted to the commission or its staff, in whole or in part, then a photocopy of such information shall be provided with this filing. If a particular activity is believed by the applicant utility to be not applicable, this should be so stated along with an explanation why it is not applicable.

(e) The applicant utility shall satisfy all standard filing requirements relating to management policies, practices, and organization (paragraphs (B)(8), and (9) of Chapter II of this appendix) in its first rate filing after their adoption. Thereafter, the applicant utility shall submit a complete filing if it has been purchased by another regulated utility, purchased another regulated utility, or merged with another company. In addition, changes, enhancements, and modifications to the applicant utility's management process are required in subsequent rate filings. If no changes have occurred, indicate so and provide specific references to prior rate case filings where such information has been provided (by chapter and paragraph number). In the event it has been more than ten years since the previous complete filing, the applicant utility shall submit an updated complete filing as outlined in paragraphs (B)(8) and (9) of Chapter II of this appendix.

(B) Supplemental filing requirements

The following information, if applicable, should be included as part of the application filing:

(1) Most recent five-year capital expenditures budget (three-year budget for telephone, waterworks, and sewage disposal system companies) to be identified as Schedule S-1. Provide the following information for each major construction project (all projects over $100,000 for gas, waterworks, and sewage disposal system companies; all projects over $1,000,000 for telephone companies; and all projects which constitute five percent or more of the annual construction budget for electric utilities):

(a) Date project started.

(b) Estimated completion date.

(c) Total estimated cost of construction by year exclusive and inclusive of AFDC.

(d) AFDC by group.

(e) Accumulated costs incurred as of the end of the most recent calendar year exclusive and inclusive of AFDC.

(f) Current estimate of total cost to completion exclusive and inclusive of AFDC.

For all other construction projects, simply aggregate and show total by year.

(2) Most recent five-year financial forecast (three-year forecast for telephone, waterworks, and sewage disposal system companies) identified as Schedule S-2, providing for each forecast year:

(a) Income statement.

(b) Balance sheet.

(c) Statement of changes in financial position (source and application of funds statement).

(3) The financial forecast should be supported by the underlying assumptions made in projecting the results of operations, such as:

(a) Load forecasts (electric).

(b) Subscriber growth (telephone).

(c) Mix of generation (electric).

(d) Mix of fuel (gas).

(e) Employee growth.

(f) Known labor cost changes.

(g) Capital structure requirements/assumptions.

(4) If the applicant utility does not release financial forecasts to any outside party, it may elect to provide the following in lieu of Schedule S-2:

A five-year projection (a three-year projection for telephone, waterworks, and sewage disposal system companies) of revenue requirements necessary to support the requested rate of return on common equity (identified as Schedule S-2.1).

This projection of revenue requirements shall be in the form of an income statement and shall be supported by an explanation of the assumptions made in projecting the revenue requirements, such as:

(a) Load forecasts (electric).

(b) Subscriber growth (telephone).

(c) Mix of generation (electric).

(d) Mix of fuel (gas).

(e) Employee growth.

(f) Known labor cost changes.

(g) Capital structure requirements/assumptions.

(5) The projection of revenue requirements shall be accompanied by the following balance sheet items for each forecast year (identified as Schedule S-2.2):

(a) Gross plant in service.

(b) Accumulated depreciation.

(c) Construction work in progress.

(d) Long-term debt.

(e) Preferred stock.

(f) Common equity.

(g) Deferred income taxes.

(h) Deferred investment tax credits.

(6) In addition, the following elements of a statement of changes in financial position (sources and uses) should be provided (identified as Schedule S-2.3):

(a) Change in cash balances.

(b) Retained earnings.

(c) Depreciation accruals.

(d) External funding.

(i) Long-term debt.

(ii) Preferred stock.

(iii) Common equity.

(e) Deferred income taxes.

(f) Deferred investment tax credit.

(7) A proposed notice for newspaper publication fully disclosing the substance of the application for increase in rates (identified as Schedule S-3).

The proposed notice for newspaper publication shall include the following information and/or similar language:

(a) Recommendations which differ from the application may be made by the staff of the public utilities commission or by intervening parties and may be adopted by the commission.

(b) Any person, firm, corporation, or association may file, pursuant to section 4909.19 of the Revised Code, an objection to such proposed increased rates by alleging that such proposals are unjust and discriminatory or unreasonable.

(c) A copy of the application is available for inspection at the office of the (company) located at (address, city), Ohio, and at the offices of the "Public Utilities Commission, 180 East Broad Street, Columbus, Ohio 43215-3793."

(d) The percentage increase in operating revenue requested by the utility on a class of service or rate schedules basis.

(8) An executive summary of applicant utility's corporate process utilized by the board of directors and corporate officers. This would include a discussion of all pertinent elements of the applicant utility's management process encompassing such areas as policy and goal setting, strategic and long-range planning, organization structure, decision-making, ring fencing (plans and methods for protecting the regulated distribution company that limit the exposure of the operating company from the action of its parent company and/or subsidiary), controlling process, internal and external communications (identified as Schedule S-4.1).

(9) An executive summary of applicant utility's management policies, practices, and organization employed to meet the corporate goals determined by the board of directors and corporate officers. This would also include a discussion of all pertinent elements of the applicant utility's management process described in paragraph (B)(8) of Chapter II of this appendix as they relate to any three of the following functional areas identified and requested by staff (identified as Schedule S-4.2). Within ten business days after an applicant files its notice of intent, the staff will file a letter in the docket setting forth the three functional areas a utility must discuss.

Pertinent elements to incorporate for each functional area should include organization chart, diagrams, and flow charts, performance indicators, standards of performance, and prepared testimony of applicant utility personnel or other expert witnesses.

(a) Plant operations and construction:

(i) Plant/facilities planning process.

(ii) Operations and maintenance policies and procedures.

(iii) Plant productivity and performance evaluation.

(iv) Customer and usage growth forecasting.

(v) Demand and capacity load forecasting (excluding telephone companies).

(vi) Peak telephone usage forecasting (telephone companies only).

(vii) Telephone customer equipment leasing and sales forecasting (telephone companies only).

(viii) Construction project management and control.

(ix) Research and development.

(x) Environmental management.

(b) Finance and accounting:

(i) Cash management.

(ii) Accounting systems and financial reporting.

(iii) Budgeting and forecasting.

(iv) Financial planning process and objectives.

(v) Materials and inventory management and control.

(vi) Internal auditing.

(vii) Risk management.

(c) Rates and tariffs:

(i) Identify the system or program for managing rate related operations and rate reform projects.

(a) Specify objectives of the rate program.

(b) Describe the process and procedures for achieving the stated objectives.

(c) Describe the organizational structure and available resources.

(ii) Rate program analytical process:

Describe performance of the following activities and describe how they contribute to the adequacy of the rate program and specific projects:

(a) Planning.

(b) Operating impact evaluation.

(c) Cost analysis.

(d) Benefit analysis.

(e) Data collection.

(f) Risk assessment.

(g) Revenue and earnings stability.

(iii) Implementation management:

(a) Describe the implementation management process for rate reform projects.

(b) Describe the significant projects in progress and the corresponding implementation timeframes.

(c) Describe how the projects are intended to meet the stated program objectives.

(iv) Customer involvement:

Describe the process and significant vehicles in the process for introducing customer interests in rate operations.

(v) Commission and staff reporting:

Describe the process for reporting operations and rate reform programs to the staff and commission.

(d) Communications and public affairs:

(i) Customer service and information.

(ii) Credit and collections.

(iii) Customer conservation programs.

(iv) Marketing.

(v) External relations.

(e) Administrative and corporate support services:

(i) Legal.

(ii) Insurance.

(iii) Land management.

(iv) Records management.

(f) Information technology:

(i) Description of major systems and platforms utilized by the company including capital and human resources allocated to each system/platform.

(ii) Corporate plans for major systems, (development, integration, and retirement.

(iii) Policies for protecting company and customer information/data.

(g) Transportation

(i) Fleet management.

(ii) Garages/fleet maintenance.

(h) Human Resources:

(i) Salary and benefits administration.

(ii) Recruiting and selection.

(iii) Training and career development.

(iv) Performance evaluation and appraisal.

(v) Work force productivity.

(i) Conservation/demand-side management/integrated resource planning:

(i) Conservation/demand-side management integrated resource planning process and objectives, including the criteria utilized by the company to measure its progress with respect to the attainment of its objectives.

(ii) Conservation program policies and procedures.

(iii) Demand-side management program policies and procedures (i.e., cost benefit tested programs) (e.g., green energy, diversity in supply sourcing).

(iv) Rate and bill impact evaluation process.

(v) Customer involvement.

(vi) Financing requirements generated by demand-side management and integrated resource planning.

(vii) Innovative rate and tariff processes, including analysis, design, implementation, and evaluation.

(C) Supplemental information provided at filing

The applicant utility must deliver four copies of the following information, if applicable, to the utilities department, office of the rate case manager, at the time of the filing of the application. A document provided in a prior case may be incorporated by reference to the prior case:

(1) The most recent federal regulatory agency's (FERC, FCC) audit report.

(2) The utility's current annual statistical report.

(3) Prospectuses of current stock and/or bond offering of the applicant, and/or of parent company if applicant is a wholly owned subsidiary. In the event there are no current offerings, then provide the most recent offerings.

(4) Most recent federal and/or state regulatory agency report (FERC Form 1, FERC Form 2, FCC Form M, PUCO annual report).

(5) Annual reports to shareholders of the applicant, and/or parent company, if applicant is wholly-owned subsidiary, for the most recent five years and the most recent statistical supplement.

(6) The most recent SEC Form 10-K, 10-Q, and 8-K of the applicant, and/or parent company, if applicant is wholly owned subsidiary. In addition, upon filing with the SEC, provide all subsequent 10-K, 10-Q, and 8-K SEC reports to the staff through the date of the hearing.

(7) Working papers supporting the schedules and/or as requested in the schedule instructions, as specified in paragraph (A)(8) in Chapter II of this appendix.

(8) Worksheet showing, by FERC, FCC, NARUC, or PUCO account, monthly test year data and totals which shall agree with Schedule C-2.1, Column 1. Taxes other than income taxes should be itemized and totaled. A worksheet shall be provided for both the original and the two-month update filing.

(9) For CWIP included in the authorized rate base of prior case, incorporate by reference that data which is already provided on Schedule B-9:

(a) List the project number and dollars.

(b) Completion date or in service date (whichever was first) for projects listed in paragraph (C)(9)(a) in Chapter II of this appendix.

(c) Date the authorized rates in prior case went into effect.

(d) AFUDC calculations for CWIP for projects listed in paragraph (C)(9)(a) in Chapter II of this appendix, and the date the utility stopped accruing AFUDC.

(e) List for each project listed in paragraph (C)(9)(a) in Chapter II of this appendix, its estimated completion date and budget estimate as provided on Schedules B-4.1 and B-4.2 of the prior case's updated filing. In addition, list the actual completion date and the actual cost for each project. If actual cost is not available, provide the most recent cost estimate. If not yet completed, list the most recent completion date and budget estimates. Briefly explain the causes for any differences between the prior estimates and the actual data or the most recent estimate.

(f) If mirroring of a CWIP project begun in a prior case was completed since the date certain of the company's last rate case, provide for each project the calculation of mirrored CWIP carrying charges. Supporting documentation shall include the project number, start and end dates for accrual, the carrying charge rate(s) used, and the mirrored CWIP amount.

(g) If mirroring of a CWIP project begun in a prior case is not completed as of the first day of the test year in this case, provide for each project the following:

(1) Mirrored revenue offset amount from (effective date of sur-credit rider) to (first day of test year).

(2) Estimated test year mirrored revenue offset.

(3) Estimated mirrored revenue offset from (last day of test year) to (estimated completion date).

(10) Copy of latest certificate of valuation from department of taxation. A copy of any updated certificates on valuation shall be provided to the staff when available.

(11) Copy of monthly sales (kwh, ccf) for the test year by rate schedule classification and/or customer classes. Data provided shall be consistent with the information contained in the operating income schedule, Schedule C-2.1, under both the original and the two-month update filings.

(12) Copy of a written summary explaining the forecasting method used by the utility as related to test year data.

(13) For the materials and supplies component listed on Schedule B-5.1 provide the following:

(a) Explanation of computation for percentage of materials and supplies used for construction, additions, and extensions.

(b) Electric and gas utilities shall list the monthly balances.

(c) Electric, gas, waterworks, telephone, and sewer utilities shall list the monthly withdrawals.

(14) Where depreciation expense related to specific plant accounts or subaccounts is charged to clearing accounts or allocated and charged to other accounts, provide the following:

(a) Related plant accounts and/or subaccounts.

(b) Test year ratios.

(c) The clearing accounts used, a description of the methodology (including the basis of the calculation) used to allocate costs out of the clearing accounts and the accounts these costs are ultimately charged to.

(d) If clearing accounts are not used, a description of the methodology (including the basis of the calculation) used to allocate the costs and the accounts these costs are charged to.

(15) The following federal income tax information:

(a) If the taxes included in test year operating income were not calculated in a manner consistent with Schedule C-4, provide an additional schedule showing the methodology used.

(b) A description of and detailed information on each individual "other reconciling item."

(c) Calculation of "other tax deferrals." These calculations should also show the normalization of excess deferred income taxes included in the tax deferrals.

(d) Case numbers in which the commission granted the utility authorization to normalize any of the tax deferrals reflected in Schedule C-4 (i.e., depreciation, investment tax credit, etc.).

(e) Calculation of tax straight line depreciation at date certain.

(f) Calculation of tax accelerated depreciation at date certain.

(g) Amortization period for investment tax credit.

(h) The ITC option elected in 1971 and 1975 under section 46(f) of the 1954 internal revenue code.

(16) For other rate base items listed on Schedule B-6, provide the following:

(a) A description of and detailed information on each individual item.

(b) Case numbers in which the commission granted the utility authorization to defer each individual item reflected on Schedule B-6.

(17) At the time of filing of the two-month update a copy of all advertisements whose costs were charged to advertising expense in the actual months of test year. Indicate on the copy of the ad the cost of the ad and the account charged. In addition, the utility shall provide the best estimate of the cost of those ads that may be included in the budgeted portion of the test year.

(18) The utility shall provide a breakdown in the same general format as Schedule B-2.3 which shows plant in service data from the last date certain to the end of that year, annually thereafter up to the most recent annual report, and from the most recent annual report to the date certain in the current case.

(19) If the depreciation reserve on Schedule B-3 was allocated to accounts based on a theoretical reserve study, the utility shall provide a copy of such study. If the study is the same as that contained in applicant's latest depreciation study, reference to such study is sufficient.

(20) If the utility is proposing to revise its depreciation accrual rates and if such study has not already been filed with the commission or provided to the staff, the utility shall provide the depreciation study supporting such revisions.

(21) The utility shall provide a breakdown in the same general format as Schedule B-3.3 which shows depreciation reserve data from the last date certain to the end of that year, annually thereafter up to the most recent annual report, and from the most recent annual report to the date certain in the current case.

(22) For each construction project which is seventy-five percent complete as shown in Schedules B-4, B-4.1, and B-4.2, the utility shall provide a copy of the following:

(a) Document providing project approval.

(b) Initial project budget and estimated timetable for completion.

(c) Most recent revised budget and timetables and dates of the revisions.

(d) Document showing the date initial construction work began.

(e) Schedule showing the distribution of construction expenditures as of the date certain (e.g., material, labor, allowance for funds used during construction, construction management, insurance, etc.).

(f) Statement from the construction management attesting to the data on Schedules B-4.1 and B-4.2.

(g) Details of computation of trended figures on Schedule B-4.2, including trending factors, source of trending factors, and rationale for their selection.

(23) Surviving dollars by vintage year of placement (original cost data as of date certain for each individual plant account).

(24) Test year and two most recent calendar years' employee levels by month.

(D) Supplemental information provided at audit

The following information, if applicable, must be made available to the commission staff on the first day of the field audit:

(1) General system layout maps for the service territory.

(2) For those utilities who operate both regulated and nonregulated businesses, provide a narrative description of each nonregulated diversified operation of the applicant utility which includes, but is not limited to the following:

(a) Brief description of the nature of the nonregulated business, including the nature of the revenues and expenses involved.

(b) Date when utility began operating the nonregulated segment of business.

(c) Brief description of procedures used to separate revenues, expenses, plant in service, and other balance sheet items between regulated and nonregulated. If specific allocation factors are used, provide the allocation factors and the related computation.

(d) A listing of the accounts and their location on the income statement and balance sheet, if separate accounts are maintained.

(3) Utilities having transactions with affiliated (associated) companies (affiliated companies are defined as those companies or persons that directly or indirectly through one or more intermediaries, control or are controlled by, or are under common control with the utility) shall provide the following for those transactions which affect the operating income statement, plant in service accounts, and inventories:

(a) All contracts between the utility and any affiliated company. A description of the general nature of transaction between utility and the affiliated company.

(b) A statement showing all affiliated transactions by account. Any month during the twelve months preceding the test year, where actual month end balances are not available, utilities shall use estimated data for those years.

(c) Explanation of the method(s) used to allocate common and overhead costs.

(4) A copy of the computation of gross maximum AFUDC rates for each annual period that includes any part of the test year. If the utility uses a net of tax AFUDC rate, provide the computation of the net of tax rate also. If the book allowance amounts of AFUDC do not reflect the maximum rates for AFUDC, also provide the derivation for the actual AFUDC rates utilized, including derivation of any net of tax rate, if applicable.

(5) For all leased properties and improvements to leased properties shown on Schedule B-2.4, the utility shall provide the following information for each lease:

(a) Effective date of the lease.

(b) Term of the lease.

(c) Plant accounts and subaccounts involved.

(d) Dollar amounts included in each account and subaccount as of the date certain.

(e) Identification of whether dollars represent improvements to lease properties or other than improvements to lease properties.

(6) Chart of accounts which contains descriptions of all accounts and subaccounts.

(7) Monthly managerial reports providing results of operations and comparison of actual to forecast for the test year and the twelve months immediately preceding the test year. Reports covering the test period should be provided as they become available.

(8) Latest depreciation study performed for or by the utility.

(9) Independent auditor's report and letter of recommendation.

(10) Quarterly reports to stockholders of applicant and/or parent company, if applicant is wholly-owned subsidiary, for the most recent five quarters.

(11) Current labor contract(s).

(12) Current federal income tax returns or the utility company's portions of the consolidated returns.

(13) Corporate budget by month for each fiscal year that is included in any part of test year.

(14) If test year budgeted data is different from that reflected in the corporate budget, the annual budget which was the basis of the test year forecasted data by month for each fiscal year that is included in any part of the test year.

(15) A copy of a trial balance of assets and liabilities as of the date certain and a trial balance income for the twelve months ending at the date certain.

(16) Standard journal entries with description of entries.

(17) If completed construction not classified balances have been tentatively classified to plant accounts and reflected in the plant account dollars on Schedule B-2.1, the utility shall provide a work paper showing a breakdown, using the same accounts and subaccounts classifications as on Schedule B-2.1, of the plant in service dollars and the completed construction not classified dollars, totaling to the dollars shown on Schedule B-2.1. If the utility provides only the total balance of completed construction not classified on Schedule B-2.1, the utility shall provide a tentative classification of such balance by plant account. (Telephone companies are exempt.)

(18) A copy of computation of most recent known property tax rates. Revised computations of known property tax rates shall be provided to the staff when changes occur.

(19) Copy of state income tax returns (if the tax is included in jurisdictional operating expenses).

(20) A copy of a detailed itemization of the general advertising in account 930.1 and the miscellaneous general expenses in account 930.2. If account 930 data is not projected on a detailed basis, the utility shall provide its best estimate of the account 930.1 expense items and a descriptive list of expense items anticipated as miscellaneous general expenses in account 930.2. Data provided shall be consistent with the information contained in the operating income schedule, Schedule C-2.1, under both the original and the two-month update filings.

(21) The following data on rate case expense:

(a) The reasons for retaining outside counsel, where such is retained, as opposed to the use of in-house counsel. Such statement shall include a statement of the impact of the decision to go outside for representation on the overall expenses incurred.

(b) The estimated hourly rate of each outside counsel employed, as well as an estimated hourly rate for all in-house legal personnel utilized, and the basis thereof.

(c) The number of hours estimated to be expended by all counsel both outside and in-house, delineated by specific tasks (e.g., hearing time, time spent reviewing data requests, witness preparation time, drafting pleadings, meetings with client, etc.) and the approximate date such are to be performed.

(d) A full explanation of the management controls utilized to contain legal expenses (including not only fees but all expenses associated therewith).

(e) If outside counsel is retained on other than an hourly rate basis, a full explanation of, and rationale for, that basis.

(f) A revised estimate of the data provided in paragraphs (C)(46)(b) and (c) of Chapter II of this appendix shall be provided with the revised estimate of rate case expense filed as a late filed exhibit within ten days of the close of the hearings.

(22) Explanation of the company's accounting treatment for rate case expense.

Form

(Sample Cover Sheet of Application)
(Large Utilities)

General Application for Change in Utility) Rates Before the Public Utilities Commission) of Ohio.)	Case No.:____________________ Date:________________________

Exact Company Name:____

Mailing Address:____

____

Company Official To Be Contacted Pertaining To Rate Case Matters:________________

Telephone Number (Including Area Code):____________________________

Attorney For Applicant:____

Address:____

____

Attorney's Telephone Number (Including Area Code):_______________________

Approved Test Year:____

Approved Date Certain:____

Section A
Revenue Requirements
(Large Utilities)

Company:____

Case No.:____

Test Year:____

Date Certain:______________________________________

A-1 Overall financial summary
A-2 Revenue conversion factor
A-3 Calculation of mirrored CWIP revenue sur-credit rider

Section A Instructions
Revenue Requirements

(A) General

Schedule A-1 contains provisions for financial data for the utility's proposed test year and date certain.

(B) Overall financial summary (Schedule A-1)

Provide a jurisdictional financial summary schedule showing the proposed rate base, operating income, earned rate of return, calculation of income requirements, income deficiency, and revenue requirements for the test year on Schedule A-1.

(C) Revenue conversion factor (Schedule A-2)

Computation of gross revenue conversion factor (A-Z)

Provide a detailed calculation of the gross revenue conversion factor used in Schedule A-1. Calculation should be based on actual applicable tax rates.

(D) Calculation of mirrored CWIP revenue sur-credit rider (Schedule A-3)

Provide the calculation of mirrored CWIP revenue sur-credit rider requested on Schedule A-3. The mirrored CWIP allowance on line 1 shall represent those amounts included as CWIP in rates effective after April 10, 1985, and which were placed into service between the date certain of the last rate case and the date certain on this case. In addition, line 1 shall include those CWIP amounts placed into service prior to the date certain in the last rate case for which mirroring was begun in a prior case but is not expected to be completed by the effective date of rates authorized as a result of this case.

(Company)
Case No.:______________________________________
Overall Financial Summary
For the Twelve Months Ended:______________________

Data: _____Months Actual &_____Months Estimated — Schedule A-1

Type of Filing: ___Original ____Updated _____Revised — Page_1_of_3_

Work Paper Reference No(s).: ______________ Witness Responsible:______________

Line No. Description	Reference	Supporting Schedule Test Year	Jurisdiction Proposed
1	Rate Base as of Date Certain	B-1	$
2	Current Operating Income	C-1	
3	Earned Rate of Return (2 ÷ 1)		
4	Requested Rate of Return	D-1	
5	Required Operating Income (1 x 4)		
6	Operating Income Deficiency (5 – 2)		
7	Gross Revenue Conversion Factor	A-2	
8	Revenue Deficiency (6 x 7)		
9	Revenue Increase Requested Before Mirror Revenue Offset	E-4	
10	Adjusted Operating Revenues	C-1	
11	Revenue Requirements (9 + 10)		

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________________

Computation of Gross Revenue Conversion Factor

For the Twelve Months Ended:____________________

Data: _____Months Actual &_____Months Estimated | Schedule A-2

Type of Filing: ___Original ____Updated _____Revised | Page___of ___

Work Paper Reference No(s).: ______________ | Witness Responsible:________________

Line No.	Description			% of Incremental Gross Revenue
	Operating Revenues	(100.00%)		
	Less Taxes: (State, Local, CAT Tax) (If Applicable)			
	Income Before Federal Income Tax (Percent)			(95.25%)
	Federal Income Tax	(95.25% x 34% =	(32.38)	
	Income After Federal Income Tax (Percent)			(62.87)
	Other Taxes Which Vary with Revenue			
	Operating Income Percentage			(62.87)
	Gross Revenue Conversion Factor (100%: Operating Income Percentage)	(100.00 = 1.590584) (62.87)		

Notes:
(1) All tax percentages shall include the effect of other taxes upon the incremental rate.
(2) Effective state excise tax rate and the actual applicable statutory income tax rate should be used.
(3) Experienced rate of uncollectible accounts may be used in the calculation.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____

Calculation of Mirrored CWIP Revenue Sur-Credit Rider

Data: _____Months Actual &_____Months Estimated　　Schedule A-3

Type of Filing: ___Original　___Updated　_____Revised　　Page___of ___

Work Paper Reference No(s).: ______________　　Witness Responsible:________________

Line No.	Description	Schedule Reference	Test Year Jurisdiction
1	Mirrored CWIP Allowance	B-9	$
2	Requested Rate of Return	D-1	
3	Income Deficiency (1 x 2)		
4	Gross Revenue Conversion Factor	C-11	
5	Mirrored CWIP Revenue Requirements (3 x 4)		
6	Proforma Base Revenues	E-4	
7	Mirrored CWIP Sur-Credit Rate (5 ÷ 6)		%

Note: When completing forms, either portrait or landscape formatting is acceptable

Section B
Rate Base
(Large Utilities)

Company:____
Case No.:____
Test Year:____
Date Certain:____

B-1	Jurisdictional rate base summary
B-2	Plant in service summary by major property groupings (electric & gas)
B-2	Plant in service summary by major property groupings (waterworks)
B-2	Plant in service summary by major property groupings (sewage disposal system)
B-2	Plant in service summary by major property groupings (telephone)
B-2.1	Plant in service by accounts and subaccounts
B-2.2	Adjustments in plant in service
B-2.3	Gross additions, retirements and transfers
B-2.4	Lease property
B-2.5	Property excluded from rate base
B-3	Reserve for accumulated depreciation (electric and gas)
B-3	Reserve for accumulated depreciation (waterworks)
B-3	Reserve for accumulated depreciation (sewage disposal system)
B-3	Reserve for accumulated depreciation (telephone)
B-3.1	Adjustments to the reserve for accumulated depreciation
B-3.2	Depreciation accrual rates and jurisdictional reserve balances by accounts
B-3.3	Depreciation reserve, accruals, retirements, and transfers
B-3.4	Depreciation reserve and expense for lease property
B-4.1	Construction work in progress
B-4.2	Construction work in progress – percent complete (time)
B-5	Construction work in progress – percent complete (dollars)
B-5.1	Allowance for working capital
B-5.2	Miscellaneous working capital items
B-6	Other rate base items summary
B-6.1	Adjustments to other rate base items
B-6.2	Contributions in aid of construction by accounts and subaccounts
B-7	Jurisdictional allocation factors
B-7.1	Jurisdictional allocation statistics
B-7.2	Explanation of changes in allocation procedures
B-8	Generation data (electric)
B-8.1	Generation reserve margin (electric)
B-8.2	Reserve capacity discussion
B-8	Water data
B-8	Stream heating data
B-8	Gas data
B-9	Mirrored CWIP allowances

Note: There must be filed at least one page for each of the above listed schedules applicable to the type of utility even if the schedules do not apply to the utility's case. Note such schedules "not applicable" or "waived."

Section B Instructions

Rate Base

(A) General

Property classification

The schedules included in Section B - Rate Base are designed to be applicable to more than one type of utility. Utilities shall use account classifications as provided in the uniform system of accounts relative to the type of utility.

(B) Plant in service schedules

(1) Jurisdictional rate base summary (Schedule B-1)

Summary rate base information shall be presented in Schedule B-1. The information requested on Schedule B-1 is supported by the schedules which follow, i.e., plant in service information is supported by Schedule B-2; reserve for accumulated depreciation is supported by Schedule B-3; construction work in progress is supported by Schedule B-4; working capital is supported by Schedule B-5; other rate base items are supported by Schedule B-6. Other rate base items (i.e., certain deferred credits, accumulated deferred income taxes, etc.) shall be fully supported by schedules and/or work papers. Schedules shall contain at a minimum a description of items, dollars involved by account, and reason for additions or deletions to the rate base. Note: If contributions in aid of construction are already netted against gross plant, indicate this by footnote and indicate -0- for this amount on Schedule B-1, line 6, and on Schedule B-6. Jurisdictional allocation factors are supported by Schedule B-7.

(2) Plant in service summary by major property groupings (Schedule B-2)

Provide in schedule B-2, a breakdown of the dollars of plant in service by each major property grouping. All information shall be provided in the format indicated on the schedule applicable to that utility.

(3) Plant in service by accounts and subaccounts (Schedule B-2.1)

All utilities shall list the information as requested on Schedule B-2.1. Total company plant in service for any account at the date certain shall be traceable directly to the general ledger and/or continuing property records. One form shall be completed for each major property grouping listed on Schedule B-2.

Subaccounts and/or functions shall be provided if necessary for the determination of allocation factors and/or depreciation expense.

(4) Adjustments to plant in service (Schedule B-2.2)

Each adjustment made to plant in service on Schedule B-2.1 shall be fully explained in Schedule B-2.2. A B-2.2 schedule shall be completed for each plant adjustment and shall identify each account and subaccount to which adjustments were made. All information shall be provided on this schedule or referenced to a specific working paper.

(5) Gross additions, retirements, and transfers (Schedule B-2.3)

Provide for each plant property account, the total company plant balances, gross additions, retirements and transfers in the format indicated on Schedule B-2.3 which occurred in the interim period from the date certain of the last rate case filed with this commission to the date certain in this case. If, in a particular account, transfers are a normal course of events, only a general description (under the column "Explanation of Transfers") of the nature of the transfers is required.

(6) Lease property (Schedule B-2.4)

Provide a list of all leased properties that are treated as a capital lease for book purposes and improvements to leased properties. Include those leases treated as a capital lease for book purposes but as an operating lease for ratemaking purposes and reflect such leases on Schedule B-2.2 as an adjustment to plant in service. The list should include all information indicated in Schedule B-2.4 and shall be in the format specified.

(7) Property excluded from rate base (Schedule B-2.5)

For the rate area under consideration, identify all company-owned property, other than property held for future use, included in the total company plant in service but excluded from the total plant in service rate base for reasons other than rate area allocation. Identify those excluded properties that produce income or for which expenses other than depreciation expense, property taxes, or federal income taxes are included in the income statement. Show for each case the income and/or expense account number along with the test year income and/or expense realized.

(C) Depreciation

(1) Reserve for accumulated depreciation (Schedule B-3)

All utilities shall provide the information as requested on the Schedule B-3 applicable to that utility showing a breakdown by account for each major property grouping. Companies that do not maintain reserve balances by account may use theoretical reserve studies to allocate actual reserve balances among the accounts. Schedule B-3 shall indicate that the reserve was allocated using a theoretical reserve study.

(2) Adjustments to the reserve for accumulated depreciation (Schedule B-3.1)

Each adjustment made to depreciation reserve on Schedule B-3 shall be fully explained on Schedule B-3.1. A B-3.1 schedule shall be completed for each depreciation reserve adjustment and shall identify each account and subaccount to which adjustments were made. All information shall be provided on this schedule or referenced to a specific working paper.

(3) Depreciation accrual rates and jurisdictional reserve balances by accounts (Schedule B-3.2)

Provide all information as requested on Schedule B-3.2. Plant investment shall be provided by individual account and/or subaccount as required to compute depreciation expense. Current book accrual rates and related data shall be provided in the format as specified in columns (F) through (J).

If the utility proposes to revise its accrual rates for book purposes, the utility shall expand Schedule B-3.2 to include columns (K) through (O) and shall provide on a proposed basis, the same type of data as specified in columns (F) through (J).

(4) Depreciation reserve accruals, retirements, and transfers (Schedule B-3.3)

Provide in the level of detail maintained by the utility, the total company balances, depreciation/amortization expense accruals, salvage, cost of removal, and transfers in the format indicated on Schedule B-3.3 which occurred in the interim period from the date certain of the last rate case to the date certain in the current case. If transfers are a normal course of events in a particular account, only a general description (under the column "explanation of transfers") of the nature of the transfer is required.

(5) Depreciation reserve and expense for lease property (Schedule B-3.4)

For each leased property and improvements to leased properties that are shown on Schedule B-2.4, provide the information requested on Schedule B-3.4.

(D) Construction work in progress

(1) Construction work in progress (Schedule B-4)

Provide a list of all construction projects in progress at the date certain which have been included in the proposed rate base. Construction work in progress shall be consistent with the definition given in the Uniform System of Accounts (either FERC, FCC or NARUC as appropriate). The utility shall also identify those projects which when completed will replace existing plant in service.

(2) Construction work in progress - percent complete (time) (Schedule B-4.1)

Provide a list of construction projects in progress at the date certain which are included in Schedule B-4. The list shall include all information specified in Schedule B-4.1 and shall be in the format indicated.

(3) Construction work in progress - percent complete (dollars) (Schedule B-4.2)

For the same construction projects listed on Schedule B-4.1, provide the information specified on Schedule B-4.2 in the format indicated.

(E) Working capital

(1) Allowance for working capital (Schedule B-5)

Provide a summary schedule showing the calculation of working capital included in the proposed rate base. Show each individual component and describe the methodology used to calculate each component. An allowance for cash working capital shall be supported by a recent lead-lag study. The recent lead-lag study must accurately represent conditions during the test period. A lead-lag study is defined as a procedure for determining the weighted average of the days for which investors or customers supply cash working capital to operate the utility.

(2) Miscellaneous working capital items (Schedule B-5.1)

Provide, the test year average (thirteen months), and the date certain balances of items specified on Schedule B-5.1, if applicable, and reflected in the computation shown on Schedule B-5. Allocate the average and date certain balances to the jurisdiction using appropriate allocation factors.

The information to be provided on this schedule for each item may be in a summary form, provided that the detail and calculation be included in working papers. These working papers shall be keyed to the appropriate item on the schedule and made available to the commission staff as specified in the "General Instructions," paragraphs (A)(8), and (C)(7) in Chapter II of this appendix.

(F) Other rate base items

(1) Other rate base items summary (Schedule B-6)

In column (1) of Schedule B-6, provide the total company date certain balances for customers' advances for construction, customer deposits, contributions in aid of construction (CIAC) (if not already netted against gross plant in Schedule B-2.1), unamortized investment tax credit, all accumulated deferred income taxes, customer deposits, and any other rate base items. The unamortized investment tax credit and all accumulated deferred income taxes balances shall be provided in the detail and format as specified on Schedule B-6. Total company data contained in column (1) shall be traceable directly to the general ledgers and/or subsidiary ledgers. Any adjustments to the date certain balances, including eliminating investment tax credit and deferred income tax balances not used as rate base deductions, shall be made in column (4) and supported on Schedule B-6.1.

(2) Adjustments to other rate base items (Schedule B-6.1)

Each adjustment made to other rate base items on Schedule B-6 shall be fully explained in Schedule B-6.1. A B-6.1 schedule shall be completed for each adjustment made on Schedule B-6 and shall identify each account and subaccount to which adjustments were made. All information shall be provided on this schedule or referenced to a specific working paper.

(3) Contributions in aid of construction by accounts and subaccounts (Schedule B-6.2)

Provide the information required on Schedule B-6.2 for the CIAC balances shown on Schedule B-6.

(G) Allocation factors

(1) Jurisdictional allocation factors (Schedule B-7)

This schedule applies to both rate base and operating income related allocations.

Identify by each account, subaccount or component the factor(s) used in allocating total utility rate base and operating income to the jurisdiction. The allocation factors used should be based on the statistical measures shown in Schedule B-7.1.

For example, if it was determined that the account "Office Structures and Improvements" should be allocated to the jurisdiction based on the ratio of jurisdictional sales to total sales, the appropriate jurisdictional sales allocation factor would be developed in Schedule B-7.1 and applied to the office structure and improvements account on Schedule B-7.

(2) Jurisdictional allocation statistics (Schedule B-7.1)

Provide, for each allocation factor to be used on Schedule B-7, the statistics used in determining the jurisdictional percentage. If applicable, telephone companies must include a separate summary showing the separations of book cost and related expenses apportioned to interstate, intrastate toll, and intrastate exchange operations as determined per the latest NARUC-FCC Separations Manual.

(3) Explanation of changes in allocation procedures (Schedule B-7.2)

This schedule shall be completed only if the allocation procedures described in the prior schedules are not consistent with the last commission order for the company. For each account, subaccount and/or component with a change, identify the allocation procedure used in the prior order and the rationale for using the proposed procedure in this application.

(H) Steam heating, water, and gas data (Schedule B-8)

Provide the information requested on the Schedule B-8 applicable to the type of utility.

(I) Mirrored CWIP allowances (Schedule B-9)

Provide the data requested on Schedule B-9 for each CWIP project which was included in rates effective after April 10, 1985, and which was placed in service between the date certain of the last rate case and the date certain of this case. If mirroring of a project was begun in a prior case and will not be completed by the expected effective date of rates in this case, include it on the schedule. If a project was allowed in more than one case, list it for each case.

(Company)

Case No.:______________________________

Jurisdictional Rate Base Summary

As of ______________

Data: _____Actual _____Estimated Schedule B-1

Type of Filing: ___Original ____Updated _____Revised Page___of ___

Work Paper Reference No(s).: ____________ Witness Responsible:______________

Line No.	Rate Base Component	Supporting Schedule Reference	Company Proposed Amount
1	Plant In Service	B-2	$
2	Reserve for Accumulated Depreciation	B-3	(____)
3	Net Plant In Service (1 + 2)		
4	Construction Work In Progress 75% Complete	B-4	( )
5	Working Capital Allowance	B-5	
6	Contributions in Aid of Construction	B-6	( )
7	Other Rate Base Items	B-6	(____)
8	Jurisdictional Rate Base (3) Thru (7)		$_____

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:______________________________

Plant In Service Summary by Major Property Groupings*

As of ____________________

Data: _____Actual _____Estimated

Schedule B-2

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: ______________

Witness Responsible:________________

Line No.	Major Property Groupings	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1	Production	$	%	$	$	
2	Transmission					
3	Distribution					
4	General					
5	Common					
6	Completed Construction Not Classified					
7	Other (Specify)					
8	TOTAL	$	%	$	$	$

*This schedule applies to electric and gas companies only.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:______________________________

Plant In Service Summary by Major Property Groupings*

As of ______________

Data: _____Actual _____Estimated

Schedule B-2

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: ______________

Witness Responsible:________________

Line No.	Major Property Groupings	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1	Intangible	$	%	$	$	$
2	Source of Supply					
3	Pumping Plant					
4	Water Treatment					
5	Transmission and Distribution					
6	General					
7	TOTAL	$	%	$	$	$

*This schedule applies to waterworks companies only.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:________________________________

Plant in Service Summary by Major Property Groupings*

As of ____________________

Data: _____Actual _____Estimated Schedule B-2

Type of Filing: ___Original ___Updated _____Revised Page___of ___

Work Paper Reference No(s).: ______________ Witness Responsible:________________

Line No.	Major Property Groupings	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1	Intangible	$	%	$	$	$
2	Land and Structures					
3	Collection					
4	Pumping					
5	Treatment and Disposal					
6	General					
7	TOTAL	$	%	$	$	$

*This schedule applies to sewage disposal system companies only.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:______________________________

Plant in Service Summary by Major Property Groupings*

As of ______________

Data: _____Actual _____Estimated Schedule B-2

Type of Filing: ___Original ____Updated _____Revised Page___of ___

Work Paper Reference No(s).: ______________ Witness Responsible:_______________

Line No.	Major Property Groupings	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1	General Support Assets	$	%	$	$	$
2	Central Office Assets					
3	Information Orig./Term. Assets					
4	Cable & Wire Facilities Assets					
5	Amortizable Assets					
6	TOTAL	$	%	$	$	$

*This schedule applies to telephone companies only.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:______________________________

Plant in Service by Accounts and Subaccounts
As of ________________

Data: _____Actual _____Estimated

Schedule B-2.1

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: _____________

Witness Responsible:_______________

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			$	%	$	$	$
	TOTAL		$	%	$	$	$

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:_______________

Adjustments to Plant in Service

As of _______________

Data: _____Actual _____Estimated | Schedule B-2.2

Type of Filing: ___Original ____Updated _____Revised | Page___of ___

Work Paper Reference No(s).: _______________ | Witness Responsible:_______________

Line No.	Acct. No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment

Adjustment Title

(Plant Accounts and Subaccounts Affected by Adjustment)

Total Plant Adjustment

Description And Purpose Of Adjustment

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____

Gross Additions, Retirements, and Transfers

From__________ To__________

Data: _____Actual _____Estimated Schedule B-2.3

Type of Filing: ___Original ____Updated _____Revised Page___of ___

Work Paper Reference No(s).: _______________ Witness Responsible:________________

						Transfers/Reclassifications			
Line No.	Acct. No.	Acct. Title	Beginning Balance	Additions	Retirements	Amount	Explanation of Transfers	Other Accts. Involved	Ending Balance
			$	$	$	$			$

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:______________________________

Lease Property

(Total Company)

As of ________________

Data: _____Actual _____Estimated

Schedule B-2.4

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: ____________

Witness Responsible:______________

Identification or Reference Number	Description of Type and Use of Property	Name of Leasee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property Involved	Explain Method of Capitalization	Included in Rate Base (Yes/No)

* If not available, an estimate shall be furnished.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:______________________________

Property Excluded from Rate Base

(For Reasons Other than Rate Area Allocation)

As of ____________________

Data: _____Actual _____Estimated

Schedule B-2.5

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: _______________

Witness Responsible:_______________

Line No.	Acct. No.	Description of Excluded Property	In-Service Date	Original Cost	Accum. Depre.	Net Original Cost	Test Year Revenue & Expense Amount	Test Year Revenue & Expense Acct. No.	Test Year Revenue & Expense Descrip.	Reasons for Exclusion

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________________________

Reserve for Accumulated Depreciation*

As of ____________________

Data: _____Actual _____Estimated Schedule B-3

Type of Filing: ___Original ____Updated _____Revised Page___of ___

Work Paper Reference No(s).: ______________ Witness Responsible:_______________

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
		Production	$	$		$	$	$
		Total Production						
		Transmission						
		Total Transmission						
		Distribution						
		Total Distribution						
		General						
		Total General						
		Common						
		Total Common						
		Other (Specify)						
		Total Other						
		TOTAL	$	$		$	$	$

*This schedule applies to gas & electric companies only.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____

Reserve for Accumulated Depreciation*

As of ____________________

Data: _____Actual _____Estimated Schedule B-3

Type of Filing: ___Original ____Updated _____Revised Page___of ___

Work Paper Reference No(s).: _______________ Witness Responsible:________________

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances				
				Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
		Intangible	$	$		$	$	$
		Total Intangible						
		Source of Supply						
		Total Source of Supply						
		Pumping						
		Total Pumping						
		Water Treatment						
		Total Water Treatment						
		Trans. & Dist.						
		Total Trans. & Dist.						
		General						
		Total General						
		TOTAL	$	$		$	$	$

*This schedule applies to waterworks companies only.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:______________________________

Reserve for Accumulated Depreciation*

As of ____________________

Data: _____Actual _____Estimated | Schedule B-3

Type of Filing: ___Original ____Updated _____Revised | Page___of ___

Work Paper Reference No(s).: ______________ | Witness Responsible:______________

				Reserve Balances				
Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
		Intangible	$	$		$	$	$
		Total Intangible						
		Land & Buildings						
		Total Land & Bldgs.						
		Collection						
		Total Collection						
		Pumping						
		Total Pumping						
		Treatment & Disposal						
		Total Treatment & Disposal						
		General						
		Total General						
		TOTAL	$	$		$	$	$

*This schedule applies to sewage disposal system companies only.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________________

Reserve for Accumulated Depreciation*

As of ______________

Data: _____Actual _____Estimated

Schedule B-3

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: ______________

Witness Responsible:______________

Line No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
	General Support Assets	$	$		$	$	$
	Total General Support Assets						
	Central Office Assets						
	Total Central Office Assets						
	Information Orig./Term. Assets						
	Total Information Orig./Term. Assets						
	Cable and Wire Facilities Assets						
	Total Cable and Wire Facilities Assets						
	Amortizable Assets						
	Total Amortizable Assets						
	TOTAL	$	$		$	$	$

*This schedule applies to telephone companies only.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Adjustments to the Reserve for

Accumulated Depreciation

As of ____________________

Data: _____Actual _____Estimated Schedule B-3.1

Type of Filing: ___Original ____Updated _____Revised Page___of ___

Work Paper Reference No(s).: ______________ Witness Responsible:________________

Line No.	Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment

Adjustment Title

(Reserve Accounts and Subaccounts Affected by Adjustment)

Total Reserve Adjustment

Description And Purpose Of Adjustment

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Depreciation Accrual Rates and

Jurisdictional Reserve Balances by Accounts

As of ____________________

Data: ____Actual ____Estimated Schedule B-3.2

Type of Filing: ___Original ___Updated _____Revised Page___of ___

Work Paper Reference No(s).: ______________ Witness Responsible:________________

Line No. (A)	Acct. No. (B)	Acct. Title (C)	Adjusted Jurisdiction Plant Investment (D)	Adjusted Jurisdiction Reserve Balance (E)	Current Accrual Rate* (F)	Calculated Depr. Expense (G=DxF)	%Net Salvage* (H)	Average Service Life* (I)	Curve Form* (J)
			$	$		$			

*Columns (F), and (H) through (J) small represent depreciation values as prescribed by this commission for booking purposes. If such values have not been prescribed by this commission, the utility shall so indicate on schedule by footnote.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Depreciation Reserve Accruals, Retirements, and Transfers

As of __________________

Data: _____Actual _____Estimated

Schedule B-3.3

Type of Filing: ___Original ___Updated _____Revised

Page___of ___

Work Paper Reference No(s).: ______________

Witness Responsible:______________

							Transfers/Reclassifications			
Line No.	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Amount	Explanation of Transfers	Other Accts. Involved	Ending Balance
		$	$	$	$	$	$			$

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:________________

Depreciation Reserve and Expense for Lease Property

(Total Company)

As of ____________________

Data: _____Actual _____Estimated Schedule B-3.4

Type of Filing: ___Original ___Updated _____Revised Page___of ____

Work Paper Reference No(s).: ______________ Witness Responsible:________________

Identification or Reference Number	Acct. No.	Acct. Title	Dollar* Value of Plant Investment	Accumulated Depreciation/ Amortization Reserve	Accrual Rate/ Amortization Period	Depreciation Expense/ Amortization Expense	Explain Method of Depreciation/ Amortization	Included in Rate Base (Yes/No)

*If not available, an estimate shall be furnished

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Construction Work in Progress

As of ____________________

Data: _____Actual _____Estimated

Schedule B-4

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: ______________

Witness Responsible:_______________

Line No. (A)	Project No. (B)	Descp. of Project (C)	Accumulated Costs Construc. Dollars (D)	AFDC Capitalized (E)	Total Cost (F=D+E)	Allocation % (G)	Total Jurisdictional Cost at Date Certain (H)	Estimated Physical Percent Completion (I)
			$	$	$		$	
Pollution Control Projects								
Total Pollution Control Projects								
Other Projects								
Total Other Projects								
Total CWIP Projects								

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Construction Work in Progress – Percent Complete (Time)

As of ____________________

Data: _____Actual _____Estimated

Schedule B-4.1

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: ______________

Witness Responsible:_______________

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Dollars (D)	Elapsed Days: Beginning to Date Certain (E)	Elapsed Days: Beginning to Estimated Completion (F)	Date Certain % Completion (G)=(E)÷(F)
		$	$	$	$	

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Construction Work in Progress – Percent Complete (Dollars)

As of ____________________

Data: _____Actual _____Estimated Schedule B-4.2

Type of Filing: ___Original ____Updated _____Revised Page___of ____

Work Paper Reference No(s).: _______________ Witness Responsible:__________________

		Most Recent Budget Estimate				Project Expenditures As of Date Certain*		Date Certain % Completion	
Line No. (A)	Project No. (B)	Constr. Dollars (C)	AFUDC (D)	Total (E) = (C)+(D)	Constr. Dollars Trended** (F)	Constr. Dollars (G)	Constr. Dollars Trended** (H)	Constr. Dollars (I) = (G)÷(C)	Const. Dollars Trended (J) = (H) ÷(F)

* All figures except (D) and (E) shall exclude AFUDC.
** Trended to reflect purchasing power as of date certain.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Allowance for Working Capital

As of ____________________

Data: _____Actual _____Estimated   Schedule B-5

Type of Filing: ___Original ____Updated _____Revised   Page___of ____

Work Paper Reference No(s).: ______________   Witness Responsible:________________

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Working Paper Reference No.	Total Company	Allocation $	Jurisdiction
				$		$
	TOTAL					

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Miscellaneous Working Capital Items
As of ____________________

Data: _____Actual _____Estimated Schedule B-5.1

Type of Filing: ___Original ___Updated _____Revised Page___of ___

Work Paper Reference No(s).: ______________ Witness Responsible:________________

Line No.	Description	13 Month Average for Test Year Total Company	Allocation %	Jurisdiction	Date Certain Balance Total Company	Allocation %	Jurisdiction
		(1)	(2)	(3)	(4)	(5)	(6)
(1)	Revenue Lag						
(2)	Expense Lag						
(3)	Plant Materials & Operating Supplies - Total						
(4)	M & S Held for Construction, Additions, and Extensions						
(5)	M & S Held for Normal Operations (4) - (5)						
(6)	Gas Stored - Current						
(7)	Prepayments for Gas - Undelivered						
(8)	PIPP Uncollectibles - Balance (By Account)						
a.	Other (Specify & List)						

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Other Rate Base Items Summary

As of ____________________

Data: _____Actual _____Estimated Schedule B-6

Type of Filing: ___Original ____Updated _____Revised Page___of ___

Work Paper Reference No(s).: ______________ Witness Responsible:_______________

Line No.	Account No.	Description	Total Company (1)	Allocation % (2)	Allocated Total (3)	Adjustments (4)	Adjusted Jurisdiction (5)
		Customers' Advances For Construction					
		Customers' Deposits					
		Contributions in Aid of Construction					
		Investment Tax Credits:[1]					
		Pre-1971 3% Credit					
		1971 4% Credit					
		1975 6% Add'l Credit					
		1981 10% Credit on Recovery Property					
		ITC Tax Benefits Sold					
		Other (Specify and List Separately)					
		TOTAL Investment Tax Credits					
		Deferred Income Taxes:					
		Accelerated Amortization					
		Liberalized Depreciation					
		ACRS Tax Benefits Sold					
		Other (Specify and List Separately)					
		TOTAL Deferred Income Taxes					
		Other (Specify and List Separately)					
		TOTAL (Other Rate Base Items)					

[1] Steam Utilities shall list separately and show 7% credit, and 10% credit.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Adjustments to Other Rate Base Items

As of ____________________

Data: _____Actual _____Estimated Schedule B-6.1

Type of Filing: ___Original ____Updated _____Revised Page___of ___

Work Paper Reference No(s).: ______________ Witness Responsible:________________

Line No.	Account No.	Account Title	Total Company Adjustments	Allocation %	Jurisdictional Adjustment

Adjustment Title

(Accounts and Subaccounts Affected by other Rate Base Items Adjustment)

Total Adjustment

Description and Purpose of Adjustment

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Contributions in Aid of Construction by Accounts and Subaccounts

As of ____________________

Data: _____Actual _____Estimated — Schedule B-6.2

Type of Filing: ___Original ____Updated _____Revised — Page___of ___

Work Paper Reference No(s).: _______________ Witness Responsible:________________

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			$		$	$	$
	TOTAL		$		$	$	$

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________

Jurisdictional Allocation Factors

Rate Base and Operating Income

Data: _____ Months Actual & _____Months Estimated　　Schedule B-7

Type of Filing: ___Original ____Updated _____Revised　　Page___of ___

Work Paper Reference No(s).: _______________　　Witness Responsible:_______________

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation

Rate Base

(Listing of Accounts and Subaccounts)

Operating Income

(Listing of Accounts and/or Components)

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:___________________

Jurisdictional Allocation Statistics

Data: _____ Months Actual & _____Months Estimated Schedule B-7.1

Type of Filing: ___Original ____Updated _____Revised Page___of ___

Work Paper Reference No(s).: _______________ Witness Responsible:_________________

Line No. (A)	Allocation Factor (B)	Statistic Total Company (C)	Adjustment to Total Company Statistic (D)	Adjusted Statistic for Total Company (E=C+D)	Statistic for Rate Rate (F)	Allocation Factor (G=F÷ E)

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________

Explanation of Changes in Allocation Procedures

Data: ____ Months Actual & ____Months Estimated — Schedule B-7.2

Type of Filing: ___Original ____Updated _____Revised — Page___of ___

Work Paper Reference No(s).: _______________ — Witness Responsible:_______________

Line No.	Acct. No.	Description	Procedures Approved in Prior Case	Rationale for Change

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:________________

Water Data*

For the Twelve Months Ended_____________

Data: _____ Actual _____Estimated

Schedule B-8

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: _____________

Witness Responsible:_____________

Line No.	Description	LBS
(1)	Annual Maximum Pumping Capacity of System	
(2)	Total Water Pumped (Output)	
(3)	Total Metered Sales	
(4)	Total Non-Metered Sales	
(5)	Difference Between Output and Sales (2) - (3) - (4)	
(6)	Company Use - Normal Operations	
(7)	Company Use - Extraordinary Maintenance/Hydrant Flushing	
(8)	Other Company Use - Main Breakage, Etc.	
(9)	Unaccounted for Water (5 - 6 - 7 - 8)	
(10)	Unaccounted for Water Percentage (9) ÷ (2)	

*This Schedule Applies To Waterworks Companies Only.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________

Steam Heating Data*

For the Twelve Months Ended________________

Data: _____ Actual _____Estimated — Schedule B-8

Type of Filing: ___Original ____Updated _____Revised — Page___of ___

Work Paper Reference No(s).: _______________ — Witness Responsible:_______________

Line No.	Description	M LBS.
(1)	Annual Maximum Production Capacity	
(2)	Steam Sales	
(3)	Steam Production	

*This schedule applies to steam utilities only.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Gas Data*

For the Twelve Months Ended_______________

Data: _____ Actual _____Estimated

Schedule B-8

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: ______________

Witness Responsible:______________

Line No.	Description	MCF as Measured	MCF at Standard Temp. & Pressure
(1)	Gas Received (Purchased, Produced Etc.)		
(2)	Sales and Other Deliveries		
(3)	Company Use		
(4)	Unaccounted for Gas (1 - 2 - 3)		
(5)	Unaccounted for Gas Percentage (4 ÷ 1)		

* This schedule for gas companies only.
** Twelve months selected should reflect most recently available actual operating cycle encompassing one heating season.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Mirrored CWIP Allowances

Data: _____ Actual _____Months Estimated

Schedule B-9

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: _______________

Witness Responsible:_______________

Line No. (A)	Project No. (B)	Description of Project (C)	Prior Case Reference(s) (D)	Effective Date of Rates Including CWIP (E)	In Service Date of Project (F)	Allowance Included in Rates (G)
						$
Total CWIP Allowances to be Mirrored.						$_______

Note: When completing forms, either portrait or landscape formatting is acceptable

Section C
Operating Income
(Large Utilities)

Company:________________________________

Case No.:________________________________

Test Year:________________________________

Date Certain:________________________________

C-1	Jurisdictional proforma income statement
C-2	Adjusted test year operating income - electric utilities
C-2	Adjusted test year operating income - gas utilities
C-2	Adjusted test year operating income - telephone utilities
C-2	Adjusted test year operating income - waterworks and sewage disposal system utilities
C-2.1	Operating revenues and expenses by accounts - jurisdictional allocation
C-3	Summary of jurisdictional adjustments to test year operating income - electric utilities
C-3	Summary of jurisdictional adjustments to operating income - gas utilities
C-3	Summary of jurisdictional adjustments to operating income - telephone utilities
C-3	Summary of jurisdictional adjustments to operating income - waterworks and sewage disposal system utilities
C-3.1	Detailed adjustments
C-4	Adjusted jurisdictional federal income taxes
C-4.1	Development of jurisdictional federal income taxes before adjustments
C-5	Social and service club dues
C-6	Charitable contributions
C-7	Customer service and information, sales, and general advertising expense (electric and gas)
C-7	Customer operations expenses - marketing (telephone)
C-7	Customer service, sales promotion, and miscellaneous advertising expense (waterworks and sewage disposal system)
C-8	Rate case expense
C-9	Operation and maintenance payroll costs
C-9.1	Total company payroll analysis by employee classification/payroll distribution
C-10.1	Comparative balance sheet for the most recent five calendar years
C-10.2	Comparative income statement for the most recent five calendar years
C-11.1	Revenue statistics - total company (electric, gas, and waterworks utilities)
C-11.2	Revenue statistics - jurisdictional (electric, gas, and waterworks utilities)
C-11.3	Sales statistics - total company (electric, gas, and waterworks utilities)
C-11.4	Sales statistics – jurisdictional (electric, gas, and waterworks utilities)
C-11.1	Revenue statistics - total company (telephone utilities)
C-11.2	Revenue statistics - jurisdictional (telephone utilities)
C-11.3	Total company telephone statistics and number of originating calls
C-11.4	Jurisdictional telephone statistics and number of originating calls
C-12	Analysis of reserve for uncollectible accounts

Section C Instructions

Operating Income

(A) General

Account classifications

The schedules included in section C "Operating Income" do not prescribe specific account classifications in order that the schedules may be applicable to more than one type of utility. Utilities shall use account classifications as provided in the "Uniform System of Accounts" relative to the type of utility.

(B) Operating income schedules

(1) Jurisdictional proforma income statement (Schedule C-1)

Provide the jurisdictional condensed proforma income statement for the jurisdiction for which a rate increase is requested, both at the current rates and at the proposed rates. The operating income statement shall be in the format specified in Schedule C-1. Revenues reported on this schedule, both at current and proposed rates, shall be supported by and equal to revenue calculated on Section "E" schedules before mirrored CWIP revenue, except for telephone companies. Telephone companies' proposed increase on Schedule C-1 shall equal the proposed increase on Schedule E-4 before mirrored CWIP revenue. Federal income taxes reported on this schedule, both at current and proposed rate, should be supported by and equal to the federal income taxes calculated on Schedule C-4. Provide a work paper showing the derivation of any expense item affected by the proposed increase and reflected on this schedule.

(2) Adjusted test year operating income (Schedule C-2)

Provide an operating income statement in the format specified on the appropriate Schedule C-2.

(3) Operating revenues and expenses by account - jurisdictional allocation (Schedule C-2.1)

Provide a detailed operating income statement by FERC, FCC, NARUC or PUCO account in generally the same format as specified on Schedule C-2.1. The column labeled "total utility" shall represent the total of the monthly operating revenues and expenses and shall be traceable directly to the general ledger and/or the corporate budget(s) relating to any portion of the test year.

(C) Adjustments to jurisdictional operating income

(1) Summary of jurisdictional adjustments to operating income (Schedule C-3)

Summarize each adjustment to jurisdictional operating revenues and/or expenses at current rates in Schedule C-3. For each adjustment show the impact upon the related element of operating income. Each adjustment shall be referenced by title of adjustment to the appropriate supporting schedules. The classifications and adjustment titles are provided only as examples since adjustments will vary from company to company.

(2) Titles of adjustments (Schedules C-3.1, .2, .3, Etc.)

Provide for each adjustment included on Schedule C-3 a separate schedule showing:

(a) Purpose and description of the adjustment.

(b) Summary calculations of the adjustment as it affects the elements of operating income as detailed on Schedule C-3.

(D) Account analyses

(1) Adjusted jurisdictional income taxes (Schedule C-4)

Provide a detailed calculation of income taxes in the format and detail as specified on Schedule C-4. Itemize and total the "other reconciling items" and "other tax deferrals" and identify each item by brief descriptive titles. Indicate those items for which the utility is requesting authorization to normalize the associated deferred taxes.

(2) Development of jurisdictional income taxes before adjustments (Schedule C-4.1)

Provide the computation of the jurisdictional federal income taxes as specified on Schedule C-4.1. This schedule shall be provided in same detail as shown on Schedule C-4.

(3) Social and charitable expenses (Schedules C-5 and C-6)

If included in test year operating expenses, provide a detailed schedule listing the payee, the amount, the description, and the account(s) charged for each of the following:

(a) Social and service club dues (Schedule C-5)

(b) Charitable contributions (Schedule C-6)

The required details shall be provided for individual items $1,000 or more each. Items under $1,000 each may be provided in total.

(4) Customer service and informational, sales, and miscellaneous advertising expense or marketing expense (Schedule C-7)

If included in test year operating expenses, provide the amounts charged to each of the accounts listed on the Schedule C-7 applicable to the utility. Amounts listed under each account shall be broken down between labor and other than labor.

(5) Rate case expense (Schedule C-8)

As specified on Schedule C-8 provide an analysis of rate case expenses and rate case expense amortization. Also provide write-offs of rate case expense included in test year operating income.

Prior cases to be used for comparison purposes shall be the most recent rate proceedings involving the same jurisdiction as the current case.

A revised estimate of the current rate case expense shall be provided within ten days of the close of the hearings and shall be filed as a late filed exhibit.

(6) Operation and maintenance payroll costs (Schedule C-9)

Provide a schedule showing the distribution of the test year operation and maintenance (O&M) payroll costs for the total utility as specified in Schedule C-9. Itemize and total the "other benefits" and "other payroll taxes". O&M labor, other benefits and payroll taxes must agree with the O&M amounts as included in Schedules C-2 and C-2.1.

(7) Total company payroll analysis by employee classifications/payroll distribution (Schedule C-9.1)

Provide the payroll analysis as specified on Schedule C-9.1 for the most recent five calendar years and the test year. One form shall be completed for the total company data and one form for each of the utility's employee classification or payroll distributions.

(E) Historical data

(1) Comparative balance sheets for the most recent five calendar years (Schedule C-10.1)

Provide for the total company summary balance sheets for the most recent five calendar years, and as of the date certain. Include any applicable notes and an explanation of any significant accounting changes.

This schedule shall show the total company assets, liabilities, and net worth, whether the application covers the entire company service area or only a portion of its service area. Balance sheets shall be constructed in accordance with the regulatory annual report form filed with the commission.

If date certain balance sheet actual figures are not available at the time the original application is filed, the actual date certain balance sheet shall be provided with the two-month update filing.

(2) Comparative income statements for the most recent five calendar years (Schedule C-10.2)

Provide a total company comparative income statement for the most recent five calendar years and the test year. Include any applicable notes and an explanation of any significant accounting changes.

This schedule shall show the total company complete income statements, whether the application covers the entire company service area or only a portion of its service area. Income statements shall be constructed in accordance with the regulatory annual report form filed with the commission.

If the applicant has "other income" exceeding five percent of utility operating income, provide separately a schedule in the form of an income statement showing the derivation of the "other income" amount. Revenues or income on this schedule shall be categorized consistent with the applicant's normal accounting practices except that no category shall be larger than one percent of the applicant's gross operating income.

(3) Sales and revenue statistics (Schedules C-11.1, C-11.2, C-11.3, and C-11.4)

Electric, gas, waterworks and telephone utilities shall provide, for the total company and the jurisdiction, the sales and revenue statistics specified on Schedules C-11.1, C-11.2, C-11.3, and C-11.4 as applicable to the utility.

(4) Analysis of reserve for uncollectible accounts (Schedule C-12)

Provide a total company analysis of uncollectibles for the three most recent calendar years and the test year in the format specified on Schedule C-12.

(Company)
Case No.:_________________

Jurisdictional Proforma Income Statement
For the Twelve Months Ended______________

Data: _____ Months Actual & _____Months Estimated — Schedule C-1

Type of Filing: ___Original ____Updated _____Revised — Page___of ___

Work Paper Reference No(s).: ______________ Witness Responsible:______________

Line No.	Description	Adjusted Revenue & Expenses	Proposed Increase	Proforma Revenue & Expenses
	Operating Revenues	$	$	$
	Operating Expenses			
	Operation & Maintenance			
	Depreciation			
	Taxes – other	_____	_____	_____
	Operating Expenses Before Income Taxes			
	Income Taxes	_____	_____	_____
	Total Operating Expenses	_____	_____	_____
	Net Operating Income	$____	$____	$____
	Rate Base	$____		$____
	Rate of Return	____%		____%

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Adjusted Test Year Operating Income

For the Twelve Months Ended______________

(Electric Utilities)

Data: _____ Months Actual & _____Months Estimated

Schedule C-2

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: _______________

Witness Responsible:_______________

Line No.	Description	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
	Operating Revenues	$	$	$
	Base Revenues			
	Fuel Revenues			
	Other Operating Revenues	_____	_____	_____
	Total Operating Revenues			
	Operating Expenses			
	Fuel And Purchased Power			
	Other Operation and Maintenance	_____	_____	_____
	Total Operation and Maintenance			
	Depreciation			
	Taxes other than Income Taxes			
	Income Taxes	_____	_____	_____
	Total Operating Expenses	_____	_____	_____
	Net Operating Income	$____	$____	$____

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Adjusted Test Year Operating Income

For the Twelve Months Ended______________

(Gas Utilities)

Data: _____ Months Actual & _____Months Estimated — Schedule C-2

Type of Filing: ___Original ___Updated _____Revised — Page___of ___

Work Paper Reference No(s).: ______________ — Witness Responsible:______________

Line No.	Description	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
	<u>Operating Revenues</u>	$	$	$
	Base Revenues			
	Gas Cost Revenues			
	Other Operating Revenues	_____	_____	_____
	Total Operating Revenues			
	<u>Operating Expenses</u>			
	Purchased Gas			
	Other Operation and Maintenance	_____	_____	_____
	Total Operation and Maintenance			
	Depreciation			
	Taxes other than Income Taxes			
	Income Taxes	_____	_____	_____
	Total Operating Expenses	_____	_____	_____
	Net Operating Income	$_____	$_____	$_____

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:________________

Adjusted Test Year Operating Income

For the Twelve Months Ended____________

(Telephone Utilities)

Data: ____ Months Actual & ____Months Estimated — Schedule C-2

Type of Filing: ___Original ____Updated ____Revised — Page___of ___

Work Paper Reference No(s).: ____________ Witness Responsible:____________

Line No.	Description	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
	Operating Revenues	$	$	$
	Local Network Service Revenues			
	Network Access Service Revenues			
	Long Distance Network Services Revenues			
	Miscellaneous Revenues	____	____	____
	Gross Operating Revenues			
	Uncollectible Revenues	____	____	____
	Net Operating Revenues			
	Operating Expenses			
	Operation and Maintenance Expense			
	Depreciation			
	Taxes other than Income Taxes			
	Income Taxes	____	____	____
	Total Operating Expenses	____	____	____
	Net Operating Income	$____	$____	$____

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Adjusted Test Year Operating Income

For the Twelve Months Ended______________

(Waterworks and Sewage Disposal System Utilities)

Data: _____ Months Actual & _____Months Estimated | Schedule C-2

Type of Filing: ___Original ____Updated _____Revised | Page___of ___

Work Paper Reference No(s).: ______________ | Witness Responsible:______________

Line No.	Description	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
	<u>Operating Revenues</u>	$	$	$
	Metered Sales Revenues			
	Unmetered Sales Revenues			
	Other Operating Revenues	_____	_____	_____
	Total Operating Revenues			
	<u>Operating Expenses</u>			
	Purchased Water			
	Other Operation and Maintenance	_____	_____	_____
	Total Operation and Maintenance			
	Depreciation			
	Taxes other than Income Taxes			
	Income Taxes	_____	_____	_____
	Total Operating Expenses	_____	_____	_____
	Net Operating Income	$_____	$_____	$_____

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Operating Revenue and Expenses by Accounts – Jurisdictional Allocation

For the Twelve Months Ended_______________

Data: _____ Months Actual & _____Months Estimated — Schedule C-2.1

Type of Filing: ___Original ____Updated _____Revised — Page___of ___

Work Paper Reference No(s).: ______________ — Witness Responsible:______________

Line No.	Acct. No.	Account Title	Unadjusted Total Utility (1)	Allocation % (2)	Unadjusted Jurisdiction (3)	Allocation Code/ Description (4)
			$		$	

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Summary of Jurisdictional Adjustments to Operating Income

For the Twelve Months Ended______________

Electric Utilities)

Data: _____ Months Actual & _____Months Estimated — Schedule C-3

Type of Filing: ___Original ____Updated _____Revised — Page___of ___

Work Paper Reference No(s).: ______________ — Witness Responsible:______________

Schedule Reference	Title of Adjustment	
	Operating Revenue Adjustments	
C-3.1	Base Rate Revenue	$_____
C-3.2	Total Base Revenue Adjustment	$_____
C-3.3	Fuel Cost Revenue	$_____
	Other Operating Revenue Adjustments	$_____
C-3.4	Forfeited Discount	$_____
C-3.5		
C-3.6		
	Total other Revenue Adjustments	$_____
	Total Revenue Adjustments	$_____
	Operating Expense Adjustments	
C-3.7	Fuel and Purchased Power	$_____
	Other Operation and Maintenance	$_____
C-3.8		
C-3.9		
C-3.10		
C-3.11		
	Total other Operation and Maintenance	$_____
C-3.12	Depreciation	$_____
C-3.13	Taxes other than Income	$_____
C-3.14	Income Taxes	$_____
	Total Expense Adjustments	$_____

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Summary of Jurisdictional Adjustments to Operating Income

For the Twelve Months Ended_______________

(Gas Utilities)

Data: _____ Months Actual & _____Months Estimated — Schedule C-3

Type of Filing: ___Original ____Updated _____Revised — Page___of ___

Work Paper Reference No(s).: ______________ — Witness Responsible:______________

Schedule Reference	Title of Adjustment	
	Operating Revenue Adjustments	
C-3.1	Base Rate Revenue	$_____
C-3.2	Total Base Revenue Adjustment	$_____
C-3.3	Gas Cost Revenue	$_____
	Other Operating Revenue Adjustments	$_____
C-3.4	Forfeited Discount	$_____
C-3.5		
C-3.6		
	Total other Revenue Adjustments	$_____
	Total Revenue Adjustments	$_____
	Operating Expense Adjustments	
C-3.7	Cost of Gas Purchased	$_____
	Other Operation and Maintenance	$_____
C-3.8		
C-3.9		
C-3.10		
C-3.11		
	Total other Operation and Maintenance	$_____
C-3.12	Depreciation	$_____
C-3.13	Taxes other than Income	$_____
C-3.14	Income Taxes	$_____
	Total Expense Adjustments	$_____

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________

Summary of Jurisdictional Adjustments to Operating Income

For the Twelve Months Ended________________

(Telephone Utilities)

Data: _____ Months Actual & _____Months Estimated — Schedule C-3

Type of Filing: ___Original ____Updated _____Revised — Page___of ___

Work Paper Reference No(s).: _______________ — Witness Responsible:_______________

Schedule Reference	Title of Adjustment	
	Operating Revenue Adjustments	
C-3.1	Local Network Service Revenues	$_____
C-3.2	Long Distance Network Services Revenues	$_____
C-3.3	Miscellaneous Revenues	$_____
	Total Gross Revenue Adjustment	$_____
C-3.4	Uncollectible Revenues	$_____
	Total Revenue Adjustments	$_____
	Operating Expense Adjustments	
	Operation and Maintenance	$_____
C-3.5	Labor Adjustment	$_____
C-3.6		
C-3.7		
C-3.8		
C-3.9		
C-3.10		
C-3.11		
C-3.12		
C-3.13		
	Total Operation and Maintenance	$_____
C-3.14	Depreciation	$_____
C-3.15	Taxes other than Income	$_____
C-3.16	Income Taxes	$_____
	Total Expense Adjustments	$_____

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Summary of Jurisdictional Adjustments to Operating Income

For the Twelve Months Ended_______________

(Waterworks and Sewage Disposal System Utilities)

Data: _____ Months Actual & _____Months Estimated — Schedule C-3

Type of Filing: ___Original ____Updated _____Revised — Page___of ___

Work Paper Reference No(s).: ______________ — Witness Responsible:______________

Schedule Reference	Title of Adjustment	
	Operating Revenue Adjustments	
C-3.1	Metered Sales Revenue	$_____
C-3.2	Unmetered Sales Revenues	$_____
C-3.3	Forfeited Discount Revenue	$_____
	Total Revenue Adjustment	$_____
	Operating Expense Adjustments	
	Operation and Maintenance	$_____
C-3.4		
C-3.5		
C-3.6		
C-3.7		
C-3.8		
C-3.9		
C-3.10		
C-3.11		
C-3.12		
	Total Operation and Maintenance	$_____
C-3.13	Depreciation	$_____
C-3.14	Taxes other than Income	$_____
C-3.15	Income Taxes	$_____
	Total Expense Adjustments	$_____

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________

Title of Adjustment

For the Twelve Months Ended________________

Data: _____ Months Actual & _____Months Estimated — Schedule C-3.1, etc.

Type of Filing: ___Original ____Updated _____Revised — Page___of ___

Work Paper Reference No(s).: _______________ — Witness Responsible:_______________

Purpose and Description	Amount
Total Adjustment	$_____
Jurisdictional Allocation Percentage	$_____
Jurisdictional Amount	$_____

Individual adjustment schedules shall not show effect of federal or state income taxes.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)
Case No.:____________________

Adjusted Jurisdictional Income Taxes

For the Twelve Months Ended________________

Data: _____ Months Actual & _____Months Estimated   Schedule C-4

Type of Filing: ___Original ____Updated _____Revised   Page___of ___

Work Paper Reference No(s).: _______________   Witness Responsible:_____________

		At Current Rates			At Proposed Rates	
		Schedule C-3				
Line No.	Description	Unadjusted Adjustments (1)	(2)	Adjusted (3)	Proforma Adjustments (4)	Proforma (5)
1	Operating Income Before F.I.T.	$___	$___	$___	$___	$___
2	Reconciling Items:					
3	Interest Charges	_____	_____	_____	_____	_____
4	Tax Accelerated Depreciation	_____	_____	_____	_____	_____
5	Book Depreciation	_____	_____	_____	_____	_____
6	Excess of Tax Over Book Depr.	_____	_____	_____	_____	_____
7	Other Reconciling Items (Specify & List)	_____	_____	_____	_____	_____
8	Total Reconciling Items	_____	_____	_____	_____	_____
9	Taxable Income	_____	_____	_____	_____	_____
10	Federal, state, local income taxes:					
11	$________ @ Applicable Tax Bracket					
12	$________ @ Applicable Tax Bracket					
13	$________ @ Applicable Tax Bracket					
14	$________ @ Applicable Tax Bracket					
15	$________ @ Applicable Tax Bracket					
16	$________ @ Applicable Tax Bracket					
17	$________ @ Applicable Tax Bracket					
18	$________ @ Applicable Tax Bracket					

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________

Adjusted Jurisdictional Income Taxes

For the Twelve Months Ended________________

Data: _____ Months Actual & _____Months Estimated

Schedule C-4

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: _______________

Witness Responsible:______________

		At Current Rates			At Proposed Rates	
Line No.	Description	Jurisdictional (1)	Schedule C-3 Adjustments (2)	Adjusted (3)	Proforma Adjustments (4)	Proforma (5)
19	Federal Income Tax Liability	$_____	$_____	$_____	$_____	$_____
20	Federal Income Taxes - Current:	_____	_____	_____	_____	_____
21	Deferred Income Taxes	_____	_____	_____	_____	_____
22	Tax Accelerated Depreciation	_____	_____	_____	_____	_____
23	Tax Straight-Line Depreciation	_____	_____	_____	_____	_____
24	Excess of Accelerated Over Straight-Line Depreciation	_____	_____	_____	_____	_____
25	Deferred Income Tax @_____%	_____	_____	_____	_____	_____
26	Amortization of Prior Years Deferred Income Taxes	_____	_____	_____	_____	_____

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Adjusted Jurisdictional Income Taxes

For the Twelve Months Ended______________

Data: _____ Months Actual & _____Months Estimated

Schedule C-4

Type of Filing: ___Original ___Updated _____Revised

Page___of ___

Work Paper Reference No(s).: ______________

Witness Responsible:______________

Line No.	Description	At Current Rates: Unadjusted Jurisdictional (1)	Schedule C-3 Adjustments (2)	Adjusted (3)	At Proposed Rates: Proforma Adjustments (4)	Proforma (5)
27	Net Deferred Income Taxes Resulting from Depreciation	$_____	$_____	$_____	$_____	$_____
28	Amortization of Prior Years L.T.C.	_____	_____	_____	_____	_____
29	Other Tax Deferrals (Specify And List Separately)	_____	_____	_____	_____	_____
30	Total Deferred Income Taxes	$_____	$_____	$_____	$_____	$_____
31	Total Federal Income Taxes (20) + (30)	$_____	$_____	$_____	$_____	$_____

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________

Development of Jurisdictional Income Taxes

Before Adjustments

For the Twelve Months Ended________________

Data: _____ Months Actual & _____Months Estimated　　　　Schedule C-4.1

Type of Filing: ___Original ____Updated _____Revised　　　　Page___of ___

Work Paper Reference No(s).: _______________　　　　Witness Responsible:_______________

Line No.	Account Title	Total Utility (1)	Allocation % (2)	Unadjusted Jurisdiction (3)	Allocation Code/ Expiration (4)
1	Operating Income Before F.I.T.	$		$	
2	Reconciling Items:				
3	Interest Charges				
4	Tax Accelerated Depreciation				
5	Book Depreciation	_____		_____	
6	Excess of Tax Over Book				
7	Other Reconciling Items (Specify & List)	_____		_____	
8	Total Reconciling Items	_____		_____	
9	Taxable Income	_____			
10	Federal, State, Local Income Taxes:				
11	$________ @ Applicable Tax Bracket				
12	$________ @ Applicable Tax Bracket				
13	$________ @ Applicable Tax Bracket				
14	$________ @ Applicable Tax Bracket				
15	$________ @ Applicable Tax Bracket				
16	$________ @ Applicable Tax Bracket				
17	$________ @ Applicable Tax Bracket				
18	$________ @ Applicable Tax Bracket				

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:________________

Development of Jurisdictional Income Taxes

Before Adjustments

For the Twelve Months Ended______________

Data: _____ Months Actual & _____Months Estimated | Schedule C-4.1

Type of Filing: ___Original ____Updated _____Revised | Page___of ___

Work Paper Reference No(s).: ______________ | Witness Responsible:______________

Line No.	Account Title	Total Utility (1)	Allocation % (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
19	Federal Income Tax Liability				
20	Federal Income Taxes - Current	$____		$____	
21	Deferred Income Taxes				
22	Tax Accelerated Depreciation				
23	Tax Straight-Line Depreciation	$____		$____	
24	Excess of Accelerated Over Straight-Line Depreciation				
25	Deferred Income Tax @___%				

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Development of Jurisdictional Income Taxes

Before Adjustments

For the Twelve Months Ended______________

Data: _____ Months Actual & _____Months Estimated — Schedule C-4.1

Type of Filing: ___Original ____Updated _____Revised — Page___of ___

Work Paper Reference No(s).: ______________ — Witness Responsible:____________

Line No.	Account Title	Total Utility (1)	Allocation % (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
26	Amortization of Prior Years Deferred Income Taxes	$_____		$_____	
27	Net Deferred Income Taxes Resulting from Depreciation	_____		_____	
28	Amortization of Prior Years I.T.C.	_____		_____	
29	Other Tax Deferrals (Specify and List Separately)	_____		_____	
30	Total Deferred Income Taxes	$_____		$_____	
31	Total Federal Income Taxes (20 + 30)	$_____		$_____	

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Social and Service Club Dues

For the Twelve Months Ended_______________

Data: _____ Months Actual & _____Months Estimated — Schedule C-5

Type of Filing: ___Original ____Updated _____Revised — Page___of ___

Work Paper Reference No(s).: ______________ — Witness Responsible:_____________

Line No.	Account No.	Social Organization/ Service Club	Total Utility	Allocation %	Jurisdiction
		$		$	

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)
Case No.:__________________

Charitable Contributions

For the Twelve Months Ended______________

Data: _____ Months Actual & _____Months Estimated — Schedule C-6

Type of Filing: ___Original ____Updated _____Revised — Page___of ___

Work Paper Reference No(s).: ______________ — Witness Responsible:____________

Line No.	Account No.	Charitable Organization	Total Utility	Allocation %	Jurisdiction
			$		$

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:___________________

Customer Service and Informational, Sales, and

General Advertising Expense*

For the Twelve Months Ended_______________

Data: _____ Months Actual & _____Months Estimated — Schedule C-7

Type of Filing: ___Original ____Updated _____Revised — Page___of ___

Work Paper Reference No(s).: _______________ — Witness Responsible:_______________

Line No.	Acct. No.	Description of Expenses	Total Utility	Allocation %	Jurisdiction
		Customer Service And Information Expenses			
	907	Supervision			
	908	Customer Assistance			
	909	Informational and Instructional Advertising			
	910	Misc. Customer Service & Informational			
		Sales Expense			
	911	Supervision			
	912	Demonstration & Selling			
	913	Advertising			
	916	Misc. Sales Expense			
	930.1	General Advertising Expense			

*This schedule applies to electric and gas companies only.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Customer Operations Expense - Marketing

For the Twelve Months Ended_______________

Data: _____ Months Actual & _____Months Estimated | Schedule C-7

Type of Filing: ___Original ____Updated _____Revised | Page___of ___

Work Paper Reference No(s).: ______________ | Witness Responsible:______________

Line No.	Account No.	Description of Expenses	Total Utility	Allocation %	Jurisdiction
		Customer Operations Expense - Marketing			
	6611	Product Management			
	6612	Sales			
	6613	Product Advertising			

*This schedule applies to telephone companies only.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Customer Service, Sales Promotion, and

Miscellaneous Advertising Expense*

For the Twelve Months Ended_______________

Data: _____ Months Actual & _____Months Estimated — Schedule C-7

Type of Filing: ___Original ____Updated _____Revised — Page___of ___

Work Paper Reference No(s).: ______________ — Witness Responsible:______________

Line No.	Account No.	Description of Expenses	Total Utility	Allocation %	Jurisdiction
		Customer Service Expense			
	907	Customer Service & Information Expense			
		Sales Promotion Expense			
	910	Sales Promotion			
	930.1	Institutional or Goodwill Advertising Expense			

*This schedule applies to waterworks and sewage disposal system companies only.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Rate Case Expense (Jurisdiction)

For the Twelve Months Ended______________

Data: _____ Months Actual & _____Months Estimated — Schedule C-8

Type of Filing: ___Original ____Updated _____Revised — Page___of ___

Work Paper Reference No(s).: ______________ — Witness Responsible:______________

Comparison of Projected Expenses Associated with the Current Case to Prior Rate Cases

Item of Expense	Current Case Estimated	Most Recent Prior Case Actual	Most Recent Prior Case Estimate	Next Most Recent Case Actual	Next Most Recent Case Estimate	Justification of Significant Change
Legal						
Accounting						
Rate of Return studies						
Cost-of-Service studies						
Other Major Rate Case Expenses (List & Specify)						

Schedule of Rate Case Expense Amortization

Rate Case	Total Expense to be Amortized	Opinion/ Order Date	Authorized Amortization Period	Amount Amortized/ Expensed to Date	Expenses Included in Unadjusted Test Year Expense
Current (Estimated)					$
Most Recent					
Next Most Recent					________
					$________ (1)

(1) Represents rate case expense included in Schedule C-2

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)
Case No.:________________

Operation and Maintenance Payroll Costs

For the Twelve Months Ended______________

Data: _____ Months Actual & _____Months Estimated — Schedule C-9

Type of Filing: ___Original ____Updated _____Revised — Page___of ___

Work Paper Reference No(s).: ______________ — Witness Responsible:______________

		Operation and Maintenance Expense				
Line No.	Description	Total Company Unadjusted	Allocation %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted
1	Payroll Costs	$		$	$	$
2	Labor					
3	Employee Benefits					
4	Pension					
5	Other Benefits (Specify & List)	____		____	____	____
6	Total Benefits					
7	Payroll Taxes					
8	FICA					
9	Federal Unemployment					
10	State Unemployment					
11	Other Payroll Taxes (Specify & List)	____		____	____	____
12	Total Payroll Taxes	____		____	____	____
13	Total Payroll Costs	====		====	====	====

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)
Case No.:________________

Total Company Payroll Analysis

By Employee Classifications / Payroll Distribution

For the Twelve Months Ended________________

Data: _____ Months Actual & _____Months Estimated — Schedule C-9.1

Type of Filing: ___Original ____Updated _____Revised — Page___of ___

Work Paper Reference No(s).: _______________ — Witness Responsible:_______________

Line No.	Description	Most Recent Five Calendar Years 20XX	20XX	20XX	20XX	20XX	Test
1	Manhours						
2	Straight-Time Hours						
3	Overtime Hours						
4	Total Manhours						
5	Ratio of Overtime Hours to Straight-Time Hours						
6	Labor Dollars	$	$	$	$	$	$
7	Straight-Time Dollars						
8	Overtime Dollars						
9	Total Labor Dollars						
10	Ratio of Overtime Dollars to Straight-Time Dollars						
11	O&M Labor Dollars	$	$	$	$	$	$
12	Ratio of O&M Labor Dollars to Total Labor Dollars						
13	Total Employee Benefits	$	$	$	$	$	$
14	Employee Benefits Expensed						
15	Ratio of Benefits Expensed to Total Benefits						
16	Total Payroll Taxes	$	$	$	$	$	$
17	Payroll Taxes Expensed						
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes						
19	Average Employee Levels						
20	Year End Employee Levels						

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Comparative Balance Sheets (Total Company)

As of ________________________ and December 31, 20XX – 20XX

Schedule C-10.1

Type of Filing: ___Original ___Updated ___Revised

Page___of ___

Work Paper Reference No(s).: ______________

Witness Responsible:______________

Line No.	Description	Date Certain[1]	Most Recent Five Calendar Years 20XX	20XX	20XX	20XX	20XX
	Assets and Other Debits	$	$	$	$	$	$
		$____	$____	$____	$____	$____	$____
	Liabilities and Other Credits	$	$	$	$	$	$
		$____	$____	$____	$____	$____	$____

[1] If date certain actual balance sheet is not available at the date of filing, it shall be provided with the two-month update filing.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:___________________

Comparative Income Statements (Total Company)

20XX – 20XX and the Twelve Months Ending___________________

Schedule C-10.2

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: ______________

Witness Responsible:______________

Line No.	Description	Test Year	Most Recent Five Calendar Years 20XX	20XX	20XX	20XX	20XX
	Operating Revenues	$	$	$	$	$	$
	Total Operating Revenues	_____	_____	_____	_____	_____	_____
	Operating Expenses						
	Total Operating Expenses	_____	_____	_____	_____	_____	_____
	Net Operating Income	_____	_____	_____	_____	_____	_____
	Other Income And Deductions						
	Total Other Income & Deductions	_____	_____	_____	_____	_____	_____
	Net Income	$_____	$_____	$_____	$_____	$_____	$_____

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)
Case No.:__________________

Revenue Statistic – Total Company

(Electric, Gas, and Waterworks Utilities)

20XX – 20XX and the Twelve Months Ending__________________

Schedule C-11.1

Type of Filing: ___Original ___Updated ____Revised Page___of ___

Work Paper Reference No(s).: ______________ Witness Responsible:______________

Line No.	Description	Most Recent Five Calendar Years 20XX	20XX	20XX	20XX	20XX	Test Year	Five Projected Calendar Years 20XX	20XX	20XX	20XX	20XX
	Revenue by Customer Class:											
	Residential	$	$	$	$	$	$	$	$	$	$	$
	Commercial											
	Industrial											
	Other											
	Total											
	Number of Customers by Class:[1]											
	Residential											
	Commercial											
	Industrial											
	Other											
	Total											
	Average Revenue per Customer:[2]											
	Residential	$	$	$	$	$	$	$	$	$	$	$
	Commercial											
	Industrial											

[1] Provide number of customers for both a twelve-month average and at year end.

[2] The number of customers shall be the twelve-month average number of customers.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Revenue Statistic – Jurisdictional

(Electric, Gas, and Waterworks Utilities)

20XX – 20XX and the Twelve Months Ending__________________

Schedule C-11.2

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: ______________

Witness Responsible:______________

Line No.	Description	Most Recent Five Calendar Years 20XX	20XX	20XX	20XX	20XX	Test Year	Five Projected Calendar Years 20XX	20XX	20XX	20XX	20XX
	Sales Revenue by Customer Class:											
	Residential	$	$	$	$	$	$	$	$	$	$	$
	Commercial											
	Industrial											
	Other											
	Total											
	Number of Customers by Class:[1]											
	Residential											
	Commercial											
	Industrial											
	Other											
	Total											
	Average Revenue per Customer:[2]											
	Residential	$	$	$	$	$	$	$	$	$	$	$
	Commercial											
	Industrial											

[1] Provide number of customers for both a twelve-month average and at year end.

[2] The number of customers shall be the twelve-month average number of customers.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Sales Statistic – Total Company

(Electric, Gas, and Waterworks Utilities)

20XX – 20XX and the Twelve Months Ending__________________

Schedule C-11.3

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: ______________

Witness Responsible:______________

Line No.	Description	Most Recent Five Calendar Years 20XX	20XX	20XX	20XX	20XX	Test Year	Five Projected Calendar Years 20XX	20XX	20XX	20XX	20XX
	Sales Revenue by Customer Class:											
	Residential	$	$	$	$	$	$	$	$	$	$	$
	Commercial											
	Industrial											
	Other											
	Total											
	Number of Customers by Class:[1]											
	Residential											
	Commercial											
	Industrial											
	Other											
	Total											
	Average Revenue per Customer:[2]											
	Residential	$	$	$	$	$	$	$	$	$	$	$
	Commercial											
	Industrial											

[1] Provide number of customers for both a twelve-month average and at year end.

[2] The number of customers shall be the twelve-month average number of customers.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:________________

Sales Statistic – Jurisdictional

(Electric, Gas, and Waterworks Utilities)

20XX – 20XX and the Twelve Months Ending________________

Schedule C-11.4

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: _____________

Witness Responsible:_____________

Line No.	Description	Most Recent Five Calendar Years 20XX	20XX	20XX	20XX	20XX	Test Year	Five Projected Calendar Years 20XX	20XX	20XX	20XX	20XX
	Sales Revenue by Customer Class:											
	Residential											
	Commercial	$	$	$	$	$	$	$	$	$	$	$
	Industrial											
	Other											
	Total											
	Number of Customers by Class:[1]											
	Residential											
	Commercial											
	Industrial											
	Other											
	Total											
	Average Revenue per Customer:[2]											
	Residential	$	$	$	$	$	$	$	$	$	$	$
	Commercial											
	Industrial											

---

1 Provide number of customers for both a twelve-month average and at year end.

2 The number of customers shall be the twelve-month average number of customers.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:_________________

Revenue Statistics – Total Company

(Telephone Utilities)

20XX– 20XX and the Twelve Months Ending_________________

Schedule C-11.1

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: ______________

Witness Responsible:______________

Line No.	Description	Most Recent Five Calendar Years 20XX	20XX	20XX	20XX	20XX	Test Year	Five Projected Calendar Years 20XX	20XX	20XX	20XX	20XX
	Local Network Services Revenue:											
	Basic Exchange Revenue											
	Residential	$	$	$	$	$	$	$	$	$	$	$
	Business											
	Total Basic Exchange Revenue											
	Public Telephone Revenue											
	Other Local Exchange Revenue[1]											
	Total Local Network Services Revenue											
	Network Access And Long Distance Network Service Revenue:											
	Network Access Service Revenues											
	Long Distance Message Revenue											
	Unidirectional Long Distance Revenue											
	Long Distance Private Network Revenue											
	Other Long Distance Revenue[2]											
	Total Network Access and Long Distance Network Revenue											

[1] List all sources of "other local network services revenue."

[2] List all sources of "other long distance revenue."

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Revenue Statistics – Total Company

(Telephone Utilities)

20xx – 20xx and the Twelve Months Ending__________________

Schedule C-11.1

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: ______________

Witness Responsible:______________

Line No.	Description	Most Recent Five Calendar Years 20xx	20xx	20xx	20xx	20xx	Test Year	Five Projected Calendar Years 20xx	20xx	20xx	20xx	20xx
	Average Revenue:[3]											
	Access Lines											
	Residential	$	$	$	$	$	$	$	$	$	$	$
	Business											
	Total Access Lines											
	Public Telephone											

3 Use the twelve month average as provided on Schedule C-12.3.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Revenue Statistics – Jurisdictional

(Telephone Utilities)

20xx – 20xx and the Twelve Months Ending__________________

Schedule C-11.2

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: ______________

Witness Responsible:______________

Line No.	Description	Most Recent Five Calendar Years 20xx	20xx	20xx	20xx	20xx	Test Year	Five Projected Calendar Years 20xx	20xx	20xx	20xx	20xx
	Local Network Services Revenue:											
	Basic Exchange Revenue											
	Residential	$	$	$	$	$	$	$	$	$	$	$
	Business											
	Total Basic Exchange Revenue											
	Public Telephone Revenue											
	Other Local Exchange Revenue [1]											
	Total Local Network Services Revenue											
	Network Access And Long Distance Network Service Revenue:											
	Network Access Service Revenues											
	Long Distance Message Revenue											
	Unidirectional Long Distance Revenue											
	Long Distance Private Network Revenue											
	Other Long Distance Revenue [2]											
	Total Network Access and Long Distance Network Revenue											

1 List all sources of "other local network services revenue."

2 List all sources of "other long distance revenue."
Jurisdictional refers to the portion of the utility's service area for which the requested rate increase is applicable.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)
Case No.:__________________

Revenue Statistics – Jurisdictional

(Telephone Utilities)

20xx – 20xx and the Twelve Months Ending________________

Schedule C-11.2

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: ______________

Witness Responsible:______________

Line No.	Description	Most Recent Five Calendar Years 20xx	20xx	20xx	20xx	20xx	Test Year	Five Projected Calendar Years 20xx	20xx	20xx	20xx	20xx
	Average Revenue:[3]											
	Access Lines											
	Residential	$	$	$	$	$	$	$	$	$	$	$
	Business											
	Total Access Lines											
	Public Telephone											

[3] Use the twelve-month average as provided on Schedule C-12.4.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:________________

Total Company Telephone Statistics

and Number of Originating Calls

20xx – 20xx and the Twelve Months Ending________________

Schedule C-11.3

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: _____________

Witness Responsible:_____________

Line No.	Description	Most Recent Five Calendar Years 20xx	20xx	20xx	20xx	20xx	Test Year	Five Projected Calendar Years 20xx	20xx	20xx	20xx	20xx
	Access Lines In Service: [1]											
	Residential	$										
	Business											
	Total Access Lines											
	Number of Public Telephones [1]											
	Number of Originating Local Calls from Public Telephones											

[1] Provide information for both a twelve-month average and at year end.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)
Case No.:__________________
Jurisdictional Telephone Statistics
and Number of Originating Calls
20xx – 20xx and the Twelve Months Ending__________________

Schedule C-11.4

Type of Filing: ___Original ____Updated _____Revised Page___of ___

Work Paper Reference No(s).: ______________ Witness Responsible:______________

Line No.	Description	Most Recent Five Calendar Years 20xx	20xx	20xx	20xx	20xx	Test Year	Five Projected Calendar Years 20xx	20xx	20xx	20xx	20xx
	Access Lines In Service: [1]											
	Residential	$										
	Business											
	Total Access Lines											
	Number of Public Telephones [1]											
	Number of Originating Local Calls from Public Telephones											

[1] Provide information for both a twelve-month average and at year end.
Jurisdictional refers to the portion of the utility's service area for which the requested rate increase is applicable.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)
Case No.:__________________

Analysis of Reserve for Uncollectible Accounts

20xx – 20xx and the Twelve Months Ending__________________

Schedule C-12

Type of Filing: ___Original ____Updated _____Revised

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Work Paper Reference No(s).: ______________

Witness Responsible:______________

Line No.	Description	Most Recent Three Calendar Years 20XX	20XX	20XX	Year	Test
(1)	Reserve at Beginning of Year	$	$	$	$	$
(2)	Current Year's Provision					
(3)	Recoveries					
(4)	Amount Charged Against Reserve					
(5)	Reserve at End of Year	$	$	$	$	$
(6)	Net Write Off Ratio [(4)-(3)]/(5)	%	%	%	%	%
(7)	Uncollectible Expense/Provision Ratio (2)/(5)	%	%	%	%	%

If lines (6) and (7) differ, provide the reasons for the difference.

Note: When completing forms, either portrait or landscape formatting is acceptable

Section D
Rate of Return
(Large Utilities)

Company:____

Case No.:____

Test Year:____

Date Certain:______________________________________

Section D Instructions

Rate of Return

(A) General

Provide all data requested in section "D" applicable to the public utility submitting an application for adjustment of utility rates. If the applicant has filed projected test year data in its application, it must file (or have previously filed) actual data as of the date certain within two months of the date of filing. For an applicant any of whose securities are not traded publicly, also submit all data required in section "D" on an applicant- stand-alone basis and also on a parent-consolidated basis. If the applicant has filed projected test year data in its application, the most current actual data available for the parent-consolidated company may be filed. An applicant must file data on a parent-consolidated basis. Within two months of the date of filing, actual data for the applicant and parent-consolidated company as of the date certain must be filed.

(B) Rate of return summary (Schedule D-1)

Provide a proposed rate of return summary schedule as of the date certain or most recent available historic calendar quarter showing the calculation of the weighted average cost of capital as illustrated in Schedule D-1, lines 1-4. If the rate of return shown on Schedule D-1, line 4 is not the same as that shown on Schedule A-1, line 4, provide an explanation of difference.

(C) Parent-consolidated common equity (Schedule D-1.1)

Provide parent company and applicant company's common equity

(D) Debt and preferred stock (Schedules D-2, D-3, and D-4)

Provide supporting schedules as of the date certain or most recent available historic calendar quarter for the following:

(1) Embedded cost of short-term debt, if any, Schedule D-2.

(2) Embedded cost of long-term debt, if any, Schedule D-3.

(3) Embedded cost of preferred stock, if any, Schedule D-4. (Cost is computed by dividing dividends by net proceeds from the sale of each preferred stock issue.)

(E) Comparative financial data (Schedule D-5)

Provide a comparison of financial data for the test year and the ten most recent fiscal years (recent fiscal year is the applicant's normal annual closing, usually the calendar year) as illustrated in Schedule D-5.

(F) Definitions

(1) "Percentage of construction financed internally" - (Net income less preferred dividends and common dividends plus depreciation plus deferred taxes and investment tax credits (net) less AFDC) ÷ (Gross construction expenditures less AFDC).

(2) "Return on average net plant in service" - (Operating income) ÷ (Average net plant in service).

(3) "Pre-tax interest coverage" - (Income available for fixed charges plus federal income tax expense) ÷ (Interest charges).

(4) "Indenture provision coverage" - company should provide this definition and also the minimum coverage required; if other restrictions are contained in indenture, (e.g. capitalization ratio test) list on separate page.

(5) "After-tax fixed charge coverage" - (Income available for fixed charges) ÷ (Interest charges plus preferred dividends).

(6) "Book value per share" - year-end common stock equity divided by number of common shares outstanding at year end.

(7) "Return on average total capital" - (Income available for fixed charges) ÷ (Average total capitalization including short-term debt).

(8) "Return on average common stock equity" - (Earnings on common shares) ÷ (Average common stock equity).

(Company)

Case No.:__________________

Rate of Return Summary

Schedule D-1

Type of Filing: ___Original ____Updated _____Revised

Page___of ___

Work Paper Reference No(s).: _____________

Witness Responsible:_____________

Line No	Class of Capital	Reference	($) Amount	% of Total	(%) Cost	Weighted Cost (%)
1	Long-Term Debt	D-3				
2	Preferred Stock	D-4				
3	Common Equity	_____	_____	_____	_____	_____
4	Total Capital	=====	=====	=====	=====	=====
5	Accumulated Deferred Investment Tax Credit		_____			
6	Accumulated Deferred Income Taxes (Accelerated Amortization)		_____			
7	Accumulated Deferred Income Taxes (Other Property)		_____			

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________

Common Equity

Schedule D-1.1

Date of Capital Structure:____________________________

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:_____________

Work Paper Reference No(s).:______________

Line No.	Class of Capital	Reference	Common Stock ($) Amount	Paid-In Capital ($) Amount	Retained Earnings ($) Amount	Other Misc. Common Equity ($) Amount	Intercompany Eliminations ($) Amount	Total Common Equity ($) Amount
1	Applicant		_____	_____	_____	_____	_____	_____
2	Applicant's PUCO – Regulated Affiliate 1		_____	_____	_____	_____	_____	_____
3	Applicant's PUCO – Regulated Affiliate 2		_____	_____	_____	_____	_____	_____
4	Applicant's PUCO – Regulated Affiliate N		_____	_____	_____	_____	_____	_____
5	Total Parent-Consolidated		_____	_____	_____	_____	_____	_____

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________

Embedded Cost of Short-Term Debt

Schedule D-2

Date of Short-Term Debt:____________________________

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:_______________

Work Paper Reference No(s).:______________

Line No.	Issue (A)	Amount Outstanding (B)	Interest Rate (C)	Interest Requirement (D)
	List			
	Total	____		____
	Cost of Short-Term Debt (D-B)			____

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:_______________

Embedded Cost of Long-Term Debt

Schedule D-3

Date of Long-Term Debt:______________________ Page___of ___

Type of Filing: ___Original ____Updated ____Revised

Work Paper Reference No(s).:____________ Witness Responsible:____________

Line No.	Debt Issue Type, Coupon Rate	Date Issued (Mo/Day/Yr) (A)	Maturity Date (Mo/Day/Yr) (B)	Principal Amount (C)	Face Amount Outstanding (D)	Unamort. (Discount) or Premium (E)	Unamort. Debt Expense (F)	Unamort. Gain or (Loss) on Reacquired Debt (G)	Carrying Value (H=D+E-F+G)	Annual Interest Cost* (I)
	Bonds: (List)									
	Debentures: (List)									
	Notes: (List)									
	Totals:								____	____
	Embedded Cost of Long-Term Debt (I ÷ H)								====	====

D-1

* Annualized interest cost plus (or minus amortization of discount or premium plus amortization of issue costs <u>minus (or plus) amortization of gain (or loss) on reacquired debt</u>. Applicant may include additional computation based on "yield to maturity method". If adjustments are made for sinking fund provisions, show computation.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Embedded Cost of Preferred Stock

Schedule D-4

Date of Preferred Stock:__________________________

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:____________

Work Paper Reference No(s).:____________

Line No.	Dividend Rate, Type, Par Value	Date Issued (A)	Dollar Amounts Outstanding at Par Value ($) (B)	($) Premium or (Discount) (C)	($) Issue Expense (D)	($) Gain (or Loss) on Reacquired Stock (E)	($) Net Proceeds (F=B+C-D+E)	($) Annual Dividends (G)
	(List)							
	Total						____	____
	Embedded Cost of Preferred Stock						____	____
	G ÷ F							____

D-1

If adjustments are made for sinking fund provisions show calculations.
Net proceeds should reflect amount outstanding.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Comparative Financial Data

Schedule D-5

Date Certain:____________________

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:_____________

Work Paper Reference No(s).:______________

Line No	Description	Test Year	Most Recent Calendar Years 1	2	3	4	5	6	7	8	9	10
	Plant Data											
	Gross Plant In Service by Major Property Groupings* (Average or Normal Classifications)*											
	Construction Work in Progress by Major Property Groupings (Average) or Normal Classifications											
	Total											
	Percentage of Construction Expenditures Financed Internally											
	Capital Structure: (Dollars Based Upon Year-End Accounts)											
	Long-Term Debt											
	Preferred Stock											
	Common Equity											
	Condensed Income Statement Data:											
	Operating Revenues											
	Operating Expenses (Excluding F.I.T.)											
	Federal Income Tax (Current)											
	Federal Income Tax and Investment Tax Credits (Deferred) (Net)											
	Operating Income											
	AFDC											
	Other Income (Net)											

* Also Include Net Plant In Service For Each Type Of Utility Service.

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Comparative Financial Data

Schedule D-5

Date Certain:____________________

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:_____________

Work Paper Reference No(s).:_____________

			Most Recent Calendar Years									
Line No	Description	Test Year	1	2	3	4	5	6	7	8	9	10
	Income Available for Fixed Charges:											
	Interest Charges											
	Net Income											
	Preferred Dividends											
	Earnings Available for Common Equity											
	AFDC - % of Earnings Available for Common Equity											
	Costs of Capital:											
	Embedded Cost of Long-Term Debt %											
	Embedded Cost of Preferred Stock											
	Fixed Charge Coverage:											
	Pre-Tax Interest Coverage											
	Pre-Tax Interest Coverage (Excluding AFDC)											
	After Tax Interest Coverage											
	Indenture Provision Coverage											
	After Tax Fixed Charge Coverage											

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________

Comparative Financial Data

Schedule D-5

Date Certain:______________________

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:_______________

			Most Recent Calendar Years									
Line No	Description	Test Year	1	2	3	4	5	6	7	8	9	10
	<u>Stock And Bond Ratings:</u>											
	Moody's Bond Rating											
	S&P Bond Rating											
	Moody's Preferred Stock Rating											
	S&P Preferred Stock Rating											
	<u>Common Stock Related Data:</u>											
	Shares Outstanding - Year-End											
	Shares Outstanding - Weighted Average (Monthly)											
	Earnings per Share - Weighted Average											
	Dividends Paid per Share											
	Dividends Declared per Share											
	Dividend Payout Ratio (Declared Basis)											
	Market Price - High, (Low)											
	1st Quarter											
	2nd Quarter											
	3rd Quarter											
	4th Quarter											
	Book Value per Share (Year-End)											
	<u>Rate of Return Measures:</u>											
	Return on Common Equity (Average)											

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Comparative Financial Data

Schedule D-5

Date Certain:____________________

Page__of __

Type of Filing: __Original ___Updated ____Revised

Witness Responsible:______________

Work Paper Reference No(s).:______________

			Most Recent Calendar Years									
Line No	Description	Test Year	1	2	3	4	5	6	7	8	9	10
	Return on Total Capital - Average											
	Return on Net Plant In Service (Average) - Total Company ***											
	Other Financial And Operating Data:											
	Mix of Sales (Gas and Electric)											
	Mix of Fuel (Gas and Electric)											
	Composite Depreciation Rates											

*** If combination company, e.g. gas & electric, also show computation for each operation.

Note: When completing forms, either portrait or landscape formatting is acceptable

Section E
Rate and Tariffs
(Large Utilities)

Company:______________________________

Case No.:______________________________

Test Year:______________________________

Date Certain:______________________________

E-1	Clean copy of proposed tariff schedules
E-2	Clean copy of current tariff schedules
E-2.1	Scored and redlined copy of current tariff schedules showing all proposed changes
E-3	Narrative rationales for tariff changes
E-3.1	Customer charge/minimum bill rationale
E-3.2	Cost-of-service study
E-4	Class and schedule revenue summary
E-4.1	Annualized test year revenues at proposed rates vs. most current rates
E-4.2	Detail other service rates (telephone utilities only)
E-4.3	Actual test year revenue at actual rates
E-5	Typical bill comparison

Section E Instructions

Rate and Tariffs

(A) General

Rates and tariffs definition of terms

(1) "Unit cost for the test year of fuel costs" – total fuel cost for the year divided by the applicable unit of usage.

(2) "Actual purchased gas cost unit cost for the test year of purchased gas expenses" - this computation is to be made in compliance with existing and proposed purchased gas cost adjustment clause provisions.

(3) "Unit cost for fuel" – is that which is in effect for the most recent month for which actual data is available or the last month of the test period. The per unit fuel cost is annualized by multiplying by the volume of sales appropriate to the specific schedule.

(4) "Annualized purchased gas costs" - the unit cost for purchased gas in effect for the most recent month for which actual data is available or the last month of the test period. The computation is to be made in compliance with current and proposed purchased gas cost adjustment clauses. The per unit purchased gas cost is annualized by multiplying the volume of sales appropriate to the specific schedule.

(5) "Annualized sales" - sales volumes adjusted from test year by normalization of sales because of unusual circumstances.

(6) "Average price" - computed by dividing revenue by unit sales. Average price will differ from actual rate in effect during the test year only if there has been a change in rates during the test year.

(7) "Level of demand" - demand changes associated with classifications of electric energy users.

(8) "Level of usage" - specific consumption per month of a commodity (e.g., 740 kwh, 221 mcf, etc.).

(9) "Most current rate" - rate per unit in effect at the time the application was filed.

(10) "Proposed rate" - the noticed rate in accordance with division (B) of section 4909.43 of the Revised Code which is one in the same rates requested by applicant in Schedule E-1.

(11) "Band rate" - the rate for basic exchange service when determined by the number of callable main stations or access lines within an exchange.

(12) "Zone rate" - a distance charge associated with basic exchange service when a customer is located outside the base rate area of his exchange.

(13) "Demand ratchet" - any provision which utilizes customer demands in prior billing periods for establishing minimum billing demand.

(B) Current and proposed rate schedules

(1) Clean copy of proposed tariff schedules (Schedule E-1)

(2) Current tariff schedules

(a) Clean copy of current tariff schedules (Schedule E-2)

(b) Scored and redlined copy of current tariff schedules showing all proposed changes (Schedule E-2.1)

Identify each page with Schedule E-2 and E-2.1, page ___ of ___ in the upper right hand corner of the schedule.

(3) Rationale for tariff changes (Schedule E-3)

Provide the rationale, on Schedule E-3, underlying the proposed changes to the tariff. Changes common to multiple rate forms need only be discussed once (e.g., minimum bill charges have been increased above ten per cent on all rates because ___________). Provide the rationale explaining rates which have not been changed or not changed as significantly as other rates in a general revenue change proposal. Provide a specific source of data supporting each rationale for change. The source of data need not be submitted with the application but must be available for future request. Reference the appropriate current or proposed rate schedules to which the rationale is applicable. Use the proper schedule and page number.

The company may elect to code the rationale statements by letter in the rate column. The rationale applicable to the various rates can be indicated by adding a column to Schedule E-4.1, headed "rationale code," and including on the schedule the code letters for each rationale applicable to each rate.

Designate in the margin the type of proposed change by using the following designation:

(C) - To signify changed regulations.

(D) - To signify discontinued rate or regulation.

(I) - To signify increased rate.

(R) - To signify reduced rate.

(S) - To signify reissued matter.

(T) - To signify a change in text, but no change in rate or regulation.

(4) Customer charge/minimum bill rationale (Schedule E-3.1)

All utilities other than telephone utilities provide the methodologies utilized in the calculation of any proposed customer charge or minimum bill as well as the accounts and the amount per account used in such calculation.

(5) Cost-of-service study (Schedule E-3.2)

(a) Electric and gas utilities shall select at least one cost-of-service study methodology from:

(i) Coincident peak demand.

(ii) Non-coincident peak demand.

(iii) Average and excess.

The selection shall be the utility's opinion of the most appropriate for its system characteristics. The testimony submitted shall include the basis for the selection. For the study methodology selected provide the allocations used in the studies and corresponding calculations. Include testimony support for the selected methodology and cost study. Applicant may submit additional cost of service studies using other methodologies accompanied by supporting testimony. The cost of service studies shall be filed with the original application. The support testimony shall be filed within fourteen days of the filing of the application for increase in rates.

(b) Telephone utilities shall provide a fully allocated cost-of-service study segregating the costs incurred for basic exchange services from all other costs. Include a description of the methodology to be used with the original filing and include testimony support for that methodology. The study should be filed with the original application.

(c) Waterworks and/or sewage disposal system companies shall provide a fully allocated cost of service study following accepted "American Water Works Association" guidelines, segregating the costs incurred for basic water services from costs incurred for basic sewage disposal system services where applicable. Include a description of the methodology to be used with the original filing and include testimony support for that methodology and cost study. For the study methodology selected, provide the allocations used in the study and the corresponding calculations. The study shall be filed with the original application. The support testimony shall be filed within fourteen days of the filing of the application for increase in rates.

(C) Revenue summary

NOTE: The revenue summary portion of the rates and tariffs standard filing requirements (Schedules E-4, E-4.1, E-4.2, and E-4.3) varies by the type of utility. Three sets of rates and tariffs schedules are enclosed. One set is applicable to the gas, and electric companies, one set is applicable to telephone utilities, and one set is applicable to the waterworks and sewage disposal system companies. Only telephone utilities are required to file Schedule E-4.2.

(1) General instructions

(a) Provide separately the information required by Schedules E-4 and E-4.1 for services and/or equipment subject to commission tariffs or contracts, but not a part of the rate increase application. Separate line items are required for each revenue source greater than one per cent of total utility operating revenue. Separate line items are required to reflect the dollar amount of the mirrored CWIP revenue offset. Revenue sources may be classified according to rate classifications, tariff schedules type of contract, type of equipment, and use of service or functional nature, classifications used must be specified.

(b) Schedules pursuant to paragraph (C)(1)(a) above are required to be filed with any application to increase rates, but not more frequently than once every twelve months.

(c) All utilities should maintain records sufficient to complete Schedules E-4.1 and E-4.2, when applicable, within thirty days, pursuant to data requests.

(d) The proposed revenue total on Schedule E-4 must match the proposed revenue on Schedule C-2.

(2) Electric and gas utilities

(a) Class and schedule revenue summary (Schedule E-4)

Provide the information required on Schedule E-4 by carrying forward the class and rate schedule totals from Schedule E-4.1 and performing the calculations required. For columns (G) and (L), the rate schedule percentages should be expressed as a percentage of the class revenue and the class percentage should be expressed as a percentage of total revenue. In column (H):

(i) For electric utilities, specify the fuel cost in cents per kwh used in the revenue calculations.

(ii) For gas utilities, specify the cost of gas per mcf used in the revenue calculations.

(b) Annualized test year revenues at proposed rates vs. most current rates (Schedule E-4.1).

Complete for each rate schedule the information required in Schedule E-4.1.

Include and separately delineate any applicable revenue offset(s) resulting from mirrored CWIP revenue provisions. Work papers which depict the calculation of all charges, offsets, and discounts should be provided. All miscellaneous revenue and miscellaneous revenue offset should also be included such that the revenue totals of Schedules C-1, C-2, E-4, and E-4.1 are equal. All rate schedule totals are to be computed, as well as a grand total which will be class total. The percentages computed in column (G) are to be expressed as percentages of rate schedule total.

Schedule E-4.1 shall include line items for each block; each charge and each rider to total "rate related" revenue. In addition, each component of any "other operating revenue" must be identified

(c) Actual test year revenues at actual rates (Schedule E-4.3)

If a projected test period is used, within three months after the completion of the test year, compute for each rate schedule the information required in Schedule E-4.3. This data is to be actual test year data. The percentage computed in columns (G) and (J) are to be expressed as a percentage of the rate schedule total. The rate schedule totals are to be expressed as a percentage of the class total. Use of same consumption levels as used in Schedule E-4.1.

(3) Waterworks and sewage disposal system companies

(a) Class and schedule revenue summary (Schedule E-4)

Provide the information required on Schedule E-4 by carrying forward the class and rate schedule totals from Schedule E-4.1 and performing the calculations required. For columns (G) and (J), the rate schedule percentages should be expressed as a percentage of total revenue.

(b) Annualized test year revenues at proposed rates vs. most current rates (Schedule E-4.1)

Complete for each rate schedule the information required in Schedule E-4.1. For levels of consumption within each rate schedule, select at least three points within each block (column (B)). For customer bills within each rate schedule, provide an indication of billing frequency (e.g., monthly, bi-monthly, etc.) (column (C)). Separately delineate any applicable revenue and billing determinants for all miscellaneous charges and discounts (bad check charges, employee discounts, reconnection charges, late payment charges, etc.) include and separately delineate any applicable revenue offset(s) resulting from mirrored CWIP revenue provisions. Work papers which depict the calculation of all charges, offsets and discounts should be provided. All miscellaneous revenue and miscellaneous revenue offset should also be included such that the revenue totals of schedules C-1, C-2, E-4, and E-4.1 are equal. All rate schedule totals are to be computed as well as a grand total which will be class total. The percentages computed in column (G) are to be expressed as percentages of rate schedule total. Rate schedule totals are to be expressed as a percentage of class total.

(c) Actual test year revenues at actual rates (Schedule E-4.3)

If a projected test period is used, within three months after the completion of the test year compute for each rate schedule the information required in Schedule E-4.3. This data is to be actual test year data. The percentages computed in column (G) are to be expressed as a percentage of the rate schedule total. The rate schedule totals are to be expressed as a percentage of the class total. Use the same consumption levels as used in Schedule (E-4.1.)

(4) Telephone utility

(a) Revenue summary schedule (Schedule E-4)

Provide the information shown on Schedule E-4 by carrying forward the primary basic exchange revenue categories from schedule E-4.1, plus the other service revenue total from Schedule E-4.2 and perform the required calculations. On Schedules E-4 and E-4.1, separate line items are required to reflect the dollar amount of the mirrored CWIP revenue offset.

For the date certain access lines or items (column (A) of Schedules E-4 and E-4.1 or column (C) of Schedule E-4.2) it is required that the access lines be as of the date certain and that the annual item count be during the test year. The utility may utilize estimated access line data and estimated test year item count data in its original application as long as the utility also uses estimated valuation data and estimated data in the operating income schedules. However, within two months of the date of filing, the utility must file date certain access line data that is actual and test year item count data which incorporates actual data for at least one month during the period from the first month of the test year to the date certain. The utility must also explain any material differences between the estimated and actual data.

(b) Detail band schedule basic exchange rates (Schedule E-4.1)

Schedule E-4.1 should summarize the band and/or the zone data by the indicated revenue categories. Utilities that charge for either band or zone rates (but not both) must file supporting schedules to Schedule E-4.1. For example, the various individual band rates, beginning with band one, shall be provided on separate schedules beginning with Schedule E-4.1a, E -4.1b, etc.

Utilities that use both band and zone rates must file a series of supporting schedules applicable to band rates and a sub series detailing the various zones within a particular band. Schedule E-4.1 summarizes the band and the zone data by the indicated revenue categories. The various individual band rates, beginning with band one, shall be provided on separate schedules beginning with Schedule E-4.1a, E-4.1b, etc. Zone rates within a particular band such as band one shall be shown on Schedule E-4.1a (1) and subsequent zones within band one shown on Schedule E-4.1a (2), etc.

(c) Detail other service rates (Schedule E-4.2)

On Schedule E-4.2, describe other service rates and enter the required information for the present and proposed rates which should include and separately delineate any applicable revenue and billing determinants for all miscellaneous charges and discounts (pole attachments, bad check charges, and late payment charges, etc.).

(D) Typical bill comparison

NOTE: There are two schedules labeled E-5. One schedule is applicable to gas and electric companies and the other schedule is applicable to the waterworks and sewage disposal system companies. A typical bill comparison is not required for telephone utilities.

Typical bills by class and schedule (Schedule E-5)

Compute typical bills for each schedule of user and provide the information required in Schedule E-5. The consumption levels used for the computation should, as a minimum, include:

(1) Levels of consumption at both the present and proposed block ends. (Tail block "end" is at greatest level of consumption expected.)

(2) Levels of consumption which accurately represents customer consumption patterns.

(Company)

Case No.:___________________

Narrative Rationale for Tariff Changes

Schedule E-3

Data: ___Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:_______________

Work Paper Reference No(s).:_______________

Rate	Type	Explanation of Change	Rational of Change	Data Reference

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________

Proposed

Class and Schedule Revenue Summary

(Electric and Gas Utilities)

Schedule E-4

Data: ___Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:______________

			Proposed Annualized						
Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW/ KWH MC/ MLB (D)	Proposed Rate (E)	Proposed Revenue Less Gas or Fuel Cost Revenue (F)	% of Revenue To Total Exclusive Of Fuel Costs (G)	Annualized Gas or Fuel Cost Revenue (H)	Proposed Revenue Total (I)

(X) Total revenue before mirrored CWIP revenue offset
(Y) Mirrored CWIP revenue offset
(Z) Revenue excluding mirrored CWIP revenue

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:________________

Current

Class and Schedule Revenue Summary

(Telephone Utilities)

Schedule E-4

Data: ___Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ___Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:_____________

Line No	Rate Code (A)	Class Description (B)	Customer Bills (C)	Sales KW/KWH MCF/MLB (D)	Current Annualized Most Current Rate (J)	Current Annualized Current Annual-ized Revenue Less Gas or Fuel Cost Revenue (K)	Current Annualized % of Revenue to Total (L)	Increase Less Chapter Fuel Costs (M=F-K)	Increase in Revenue Less Fuel Cost Rev. (N=F-K)	Total Revenue % Increase (O)

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Revenue Summary Schedule

(Telephone Utilities)

Schedule E-4

Data: ___Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ___Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:______________

			Current		Proposed			
Line No. (A)	Description (B)	Date Certain Access Lines (or Items) (C)	Average Mo. Rate (or Chge./ Item) (D)	Annual Revenues (E=CxDx12) (E)	Average Mo. Rate (or Chge. Item) (F)	Annual Revenues (G=CxFx12) (G)	Increased Annual Revenues (H=G-E) (H)	Percent Change (J=H/E) (I)
	Residential:							
	Flat Rate							
	Message							
	Measured							
	Total Residential							
	Business:							
	Flat Rate							
	Message							
	Measured							
	Key Trunk							
	Pbx Trunk							
	Semi-Public Coin							
	Public Coin							
	Total Business							
	Total Basic Exchange							
	Total Other Service Revenue (Schedule E-4.2)							
	Total Revenue							

(X) Total Revenue Before Mirrored CWIP Revenue Offset
(Y) Mirrored CWIP Revenue Offset
(Z) Revenue Excluding Mirrored CWIP Revenue

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Class and Schedule Revenue Summary

(Waterworks and Sewage Disposal System Companies)

Schedule E-4

Data: ___Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ___Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:______________

				Proposed-Annualized				Current-Annualized				
Line No.	Rate Code (A)	Class/ De-scription (B)	Customer Bills (C)	Sales FT³/GAI (D)	Prpsd. Rate (E)	Proposed Total Revenue (F=DxE)	% of Revenue to Total (G)	Most Current Rate (H)	Current Annualized Total Revenue (I)	% of Revenue To Total (J)	Dollar Increase (K=F-J)	Total Revenue % Increase (L=F-I) (I)

(X) Total revenue before mirrored CWIP revenue offset
(Y) Mirrored CWIP revenue offset
(Z) Revenue excluding mirrored CWIP revenue

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________

Current

Annualized Test Year Revenues at Proposed Rates vs.

Most Current Rates

(Electric and Gas Utilities)

Schedule E-4.1

Data: ___Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:______________

					Current Annualized					
Line No.	Rate Code (A)	Class/ De-scription (B)	Customer Bills (C)	Sales KW/KWH MCF/MLB (D)	Most Current Rate (J)	Current Annual-ized Revenue Less Gas of Fuel Cost Revenue (K)	% of Revenue To Total (L)	Increase Less Gas or Fuel Costs (M=F-K)	% Increase In Revenue Less Gas Or Fuel Cost Rev. (N=F-K) (K)	Total Revenue % Increase (O)

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:___________________

Detail Band Schedule Basic Exchange Rates

(Telephone Utilities)

Schedule E-4.1

Data: ___Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:______________

		Date Certain	Present		Reclass-ified	Proposed				
Line No (A)	Description (B)	Access Lines or Items (C)	Monthly Rate (D)	Annual Revenue (E=CxDx12) (E)	Change In Access Lines or Items (F)	Month Rate (G)	Annual Revenue (H=(C+F)xGx12) H	Proposed Annual Increase (I=H-E) (I)	Incr. % Revenue (J=I/E (J)	Rate % Incr. (K=(G-D)/D) (K)

Basic Exchange

Residential
Flat Rate:
- One Party
- (1) Multi-Party
- Total

Message:
- Monthly Charge
- Billable Calls
- Total

Measured:
- Monthly Charge
- (2) Calls
- (2) MOU
- Total

Total Residential

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Detail Band Schedule Basic Exchange Rates

(Telephone Utilities)

Schedule E-4.1

Data: ___Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:______________

Line No (A)	Description (B)	Date Certain: Access Lines or Items (C)	Present: Monthly Rate (D)	Present: Annual Revenue (E=CxDx12) (E)	Reclassified: Change In Access Lines or Items (F)	Proposed: Month Rate (G)	Proposed: Annual Revenue (H=(C+F)xGx12) H	Proposed Annual Increase (I=H-E) (I)	Incr. % Revenue (J=I/E (J)	Rate % Incr. (K=(G-D)/D) (K)
	Business									
	Flat Rate:									
	One party									
	(1) Multi-party									
	Total									
	Message:									
	Monthly charge									
	Billable calls									
	Total									
	Measured:									
	Monthly charge									
	(2) Calls									
	(2) MOU									
	Total									
	Semi-Public Coin:									
	Monthly charge									
	Calls									
	Total									

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________

Detail Band Schedule Basic Exchange Rates

(Telephone Utilities)

Schedule E-4.1

Data: ___Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:_______________

Work Paper Reference No(s).:_______________

		Date Certain	Present		Reclassified	Proposed				
Line No. (A)	Description (B)	Access Lines or Items (C)	Monthly Rate (D)	Annual Revenue (E=CxDx12) (E)	Change In Access Lines or Items (F)	Month Rate (G)	Annual Revenue (H=(C+F)xGx12) H	Proposed Annual Increase (I=H-E) (I)	Incr. % Revenue (J=I/E (J)	Rate % Incr. (K=(G-D)/D) (K)
	Public Coin									
	Key Trunk									
	PBX Trunk									
	Total Business									
	Total Basic Exchange									

(1) Provide Multi-Party by current and proposed tariffed classifications (i.e. One Party, Two Party, etc.)
(2) Billable Calls and MOU (Minutes of Use) must be shown separately by current and proposed tariffed zone classifications (i.e. 0-10 miles, 11-22 miles, etc.).

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Annualized Test Year Revenues at Proposed Rates vs. Most Current Rates

(Waterworks and Sewage Disposal System Companies)

Schedule E-4.1

Data: ___Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:______________

			Proposed-Annualized					Current-Annualized				
Line No.	Rate Code (A)	Class/ De-scription (B)	Customer Bills (C)	Sales FT³/Gal (D)	Prpsd. Rate (E)	Proposed Total Revenue (F=DxE)	% of Revenue To Total G	Most Current Rate (H)	Current Annualized Total Revenue (I)	% of Revenue To Total J	Dollar Increase (K=F-I)	Total Revenue % Increase (L=F-I) (I)

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________

Detail Other Service Rates

(Telephone Utilities)

Schedule E-4.2

Data: ___Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:______________

			Current			Proposed			
Line No. (A)	Rate Code (B)	Description (C)	Total Items (D)	Monthly Rate (or Chge/ Item) (E)	Annual Revenues (F=DxEx12) (F)	Monthly Rate (or Chge/ Item) (G)	Annual Revenues (H=DxGx12) (H)	Increased Annual Revenue (I=H=F) (I)	Percent Change (J=J/F) (J)

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________

Actual Test Year Revenue

At Actual Rates

(Electric and Gas Utilities)

Schedule E-4.3

Data: ___Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:_______________

Work Paper Reference No(s).:_______________

				Test Year Actual						
Line No	Rate Code (A)	Schedule/ Description (B)	Customer Bills (C)	Actual Sales KW/KWH MCF/LB (D)	Test Year Revenue Less Gas or Fuel Cost Revenue (E)	Average Rate (F)=E÷D)	% of Revenue To Total Exclusive Of Fuel Costs (G)	Actual Gas or Fuel Cost Revenue (H)	Revenue Total (I=E+H)	% of Revenue to Total (J)

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Actual Test Year Revenue at Actual Rates

(Waterworks and Sewage Disposal System Companies)

Schedule E-4.3

Data: ___Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:_______________

Work Paper Reference No(s).:______________

			Test Year Actual				
Line No.	Rate Code (A)	Schedule/ Description (B)	Customer Bills (C)	Actual Sales FT^3/Gal (D)	Test Year Revenue (E)	Average Rate (F=E÷D)	% of Revenue To Total (G)

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Typical Bill Comparison

(Electric and Gas Utilities)

Schedule E-5

Data: ___Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ___Updated _____Revised

Witness Responsible:_____________

Work Paper Reference No(s).:_____________

Line No.	Rate Code	Level of Demand (A)	Level of Usage (B)	Current Bill (C)	Proposed Bill (D)	Dollar Increase (E=D-C)	% Increase (F=E÷C)	Annualized Fuel Cost Additions to Bill (G)	Current Total Bill Inc. (H)	Proposed Total Bill (I)	% Change (J=E/H)

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Typical Bill Comparison

(Waterworks and Sewage Disposal System Companies)

Schedule E-5

Data: ___Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:_____________

Work Paper Reference No(s).:______________

Bill Data (Less Gas or Fuel Cost)											
Line No.	Rate Code	Level Of Demand (A)	Level Of Usage (B)	Current Bill (C)	Proposed Bill (D)	Dollar Increase (E=D-C)	% Increase (F=E÷C)	Annu-alized Fuel Cost Additions To Bill (G)	Current Total Bill Inc. (H)	Proposed Total Bill (I)	% Change (J=E/H) (J)

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________

Typical Bill Comparison

(Waterworks and Sewage Disposal System Companies)

Schedule E-5

Data: ___Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:_______________

Work Paper Reference No(s).:_______________

		Rate Data				Bill Data			
Line No.	Level Of Usage (A)	Most Current Rate (B)	Proposed Rate (C)	Dollar Increase (D=C-B)	% Increase (E=D÷B)	Current Bill (F)	Proposed Bill (G)	Dollar Increase (H=G-F)	% Increase (I=H÷F)

Note: When completing forms, either portrait or landscape formatting is acceptable

Section F
Integrated Resource Planning (IRP)
(Large Utilities)

Company:____

Case No.:____

Test Year:____

Date Certain:______________________________________

Note: When completing forms, either portrait or landscape formatting is acceptable

Section F

Integrated Resource Planning (IRP)

(A) General

Section F is applicable only to electric companies. Electric companies shall provide all data requested in Section F for any costs in its rate base and/or operating income related to any supply-side or demand-side projects or programs considered in a commission-approved integrated resource plan or program (IRP). The company shall file testimony which illustrates how each schedule relates to the project or program cited in associated IRP status report(s) and to the company's information filed on Schedules S-4.1 and S-4.2. The company also shall provide documentation which identifies the projects shown on each schedule as being related to the company's IRP plan and associated short term implementation plans and reports.

(B) IRP rate base - plant in service costs (Schedule F-1)

Provide on Schedule F-1 a breakdown by account and by project of the IRP costs which are reflected in the plant in service account amounts on Schedule B-2 along with the associated accumulated depreciation reflected in the amounts shown on Schedule B-3 and test year depreciation expense calculated on Schedule B-3.2. Indicate the depreciation accrual rate or amortization period used to determine the depreciation expense. Identify on a workpaper any income realized or expense incurred (aside from depreciation and property tax expense) related to these projects. The workpaper shall identify the IRP project, the plant account, the revenue and/or expense accounts charged, and the test year dollars involved.

(C) Summary of IRP project dollars - plant in service (Schedule F-1.1)

Provide the information requested on Schedule F-1.1 for those IRP projects completed between the date certain of the company's last rate case and the date certain of this case. In column (2) reference the dollars in column (3) to the page in the status report where the project description and dollar amounts are shown.

(D) IRP rate base - working capital allowance (Scheduled F-2)

Provide the information required on Schedule F-2 by project for those IRP projects for which the company is requesting including the unamortized balance in its working capital allowance as shown on Schedule B-5. Workpapers shall show the detail supporting the thirteen-month average balance. Identify on a workpaper any income realized or expense incurred (aside from amortization and property tax expense) related to these projects. The workpaper shall identify the IRP project, the revenue and/or expense accounts charged and the test year dollars involved.

(E) IRP projects - supporting detail (Schedule F-2.1)

Provide on Schedule F-2.1 the information requested for those projects which the company is requesting working capital treatment for its IRP projects with amortization of such costs through operating costs. Indicate those new IRP projects which the company is requesting working capital treatment for the first time and the amortization period requested. The IRP adjustment in column (G) shall equal the IRP operating expense adjustment reflected on Schedule C-3, indicate in column (H) the account to which the company charges the amortization of the related IRP project costs. Indicate in testimony the case number authorizing recovery of these costs and the authorized amortization period.

(F) Summary of IRP project dollars - deferred expenses (Schedule F-2.2)

Provide the information requested on Schedule F-2.2 for those IRP projects which the company is deferring or has deferred the associated costs. In column (B) reference the dollars in columns (C) and (E) to the page in the status report where the project description and dollar amounts are shown.

(G) IRP expense dollars (Schedule F-3)

Provide on Schedule F-3 the information requested for those IRP projects for which the company is requesting only expense treatment of the related IRP costs. The expense adjustment shall tie to the expense adjustment shown on Schedule C-3.

(H) IRP expense dollars - current recovery (Schedule F-4)

Provide on Schedule F-4 the information requested for those IRP projects for which the company is requesting current expense recovery of its estimated IRP costs. The expense adjustment shall tie to the expense adjustment shown on Schedule C-3.

(I) Summary of IRP expense dollars - current recovery (Schedule F-4.1)

Provide on Schedule F-4.1 the information requested for those IRP projects for which the company is requesting current recovery of its IRP costs.

(Company)

Case No.:____________________

IRP Rate Base – Plant in Service Costs

As of_____________________________________

Schedule F-1

Page___of ___

Data: ___Actual ___Estimated

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:_______________

Work Paper Reference No(s).:_______________

Account No.	IRP Property Description	In-Service Date	Original Cost	Accum. Deprec.	Net Org. Cost	Alloc. %	Deprec. Exp.	Accrual Rate/ Amort. Period
			$					

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:___________________

Summary of IRP Project Dollars – Plant in Service

As of___________________________________

Schedule F-1.1

Page___of ___

Data: ___Actual ___Estimated

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:______________

Project Number And Description	Status Report Reference	Accumulated Project Dollars as of_____ (Last Status Report)	Dollars Expended From Last Status Report To Completion Date	AFUDC Accrum. From Last Status Report To Completion Date	Total Dollars As of Date Certain
		$			$

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________

IRP Rate Base – Working Capital Allowance

As of____________________________________

Schedule F-2

Page___of ___

Witness Responsible:_____________

Data: ___Actual ___Estimated

Type of Filing: ___Original ____Updated _____Revised

Work Paper Reference No(s).:______________

			13 Month Average for Test Year			Date Certain Balance		
Account No.	IRP Property Description	Project Start Date	Total Company	Allocation %	Jurisdiction	Total Company	Allocation %	Jurisdiction

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:___________________

IRP Projects – Supporting Detail

As of___________________________________

Schedule F-2.1

Data: ___ Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:_______________

Work Paper Reference No(s).:______________

Project Number (A)	Total Expense To be Amortized Account (B)	Amortization Period (C)	Amount Amortized To Date (D)	Test Year Amortization (E)	Annualized Amortization (F)	IRP Adjustment (G)	Amort. (H)
	$		$				

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Summary of IRP Project Dollars – Deferred Expenses

As of__________________________________

Schedule F-2.2

Data: ___Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:______________

Project Number and Description (A)	Status Report Reference (B)	Accumulated Project Dollars as of _____ (Last Status Report) (C)	Dollars Expended from Last Status Report to Date Certain (D)	Amount Amortized as of _____ (Last Status Report) (E)	Amount Amortized Last Status Report to Date Certain (F)	Date Certain Balance (G) = (C) to (F)
		$				$

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

IRP Expense Dollars

For the Twelve Months Ended:________________________________

Schedule F-3

Page___of ___

Data: ___Months Actual & ___Months Estimated

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:_____________

Account No.	IRP Project Description	Status Report Reference	Project Start Date	Test Year Expense	Annualized Expense	Adjustment
				$		$

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

IRP Expense Dollars – Current Recovery

For the Twelve Months Ended________________________________

Schedule F-4

Data: ___Actual ___Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:_____________

Work Paper Reference No(s).:_____________

Account No.	IRP Project Description	Status Report Reference	Project Start Date	Test Year Expense	Annualized Expense	Adjustment
				$		$

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Summary of IRP Expense Dollars – Current Recovery

For the Twelve Months Ended:________________________________

Schedule F-4.1

Data: ___Actual ___Estimated

Page___of ___

Type of Filing: ___Original ___Updated _____Revised

Witness Responsible:_____________

Work Paper Reference No(s).:_____________

Account No.	IRP Project Description	Date(s) & Case Nos. of Opinion Recovery	Annual Amount Included in Prior Rate Case(s)	Amounts Actually Actually Expended (By Year)	Difference Between Authorized Levels and Amounts Actually Expended (By Year)
			$		$

Note: When completing forms, either portrait or landscape formatting is acceptable

Chapter III

Standard Filing Requirements

Small Utilities

Gas Utilities .... more than 2,000 but less than 10,000 customers

Telephone Utilities.. more than 2,000 but less than 50,000 access lines

Waterworks Utilities .... more than 2,500 but less than 15,000
Sewage Disposal
System Utilities

Steam Utilities .... All

For the purpose of determining the size of the utility (small or large), each utility company shall include in its customer count all customers over which the public utilities commission of Ohio has jurisdiction without regard to the number of customers proposed to be affected by the application.

(A) General instructions

(1) Purpose

The "Standard Filing Requirements" are designed to assist the commission in performing a thorough and expeditious review of applications for rate increases. Schedules contained in the filing requirements may be designed to provide support for the applicant utility's position or to provide supplemental information to facilitate the commission staff's review of the rate application.

(2) Applicability

The schedules contained in these standard filing requirements are applicable to all utilities under the jurisdiction of the public utilities commission of Ohio with customers or access lines within the limits stated. The standard filing requirement schedules are also generally applicable to all types of utilities, i.e., gas, waterworks, telephone, etc.; however, certain unique aspects of utility's business may require some schedules to be tailored to a specific type of utility. Schedules which are unique to a specific type of utility are identified in the instructions at the beginning of each section. In completing the schedules, each utility must follow the account classification provided for in the Uniform System of Accounts prescribed for each utility.

(3) Minimum requirements

The "Standard Filing Requirements" contain the minimum information which utilities are required to submit with their application for an increase in rates. The schedules contained in the filing requirements provide the basic information normally required to support a utility's rate request. If the applicant utility believes that additional information is necessary to support its case or is proposing a position which requires a departure from the basic schedules (e.g., a special revenue adjustment proposal), the utility should supplement the standard filing requirements as required to support its position. In addition, the commission may require utilities to supply information to supplement these requirements during the course of the staff investigation of a specific case.

(4) Waiver of information requirements and determination of filing date

(a) The commission may, upon an application or a motion filed by a party, waive any requirement of these standard filing requirements, other than a requirement mandated by statute, for good cause shown.

(b) All information required by these standard filing requirements, unless waived, must be included with the application at the time of the original docketing of the application with the public utilities commission of Ohio. The commission may reject any filing not complying with these requirements or request the public utility to refile the items found noncomplying. Any application failing to comply with any of these standard filing requirements, unless waived, shall not be considered as having been filed with the commission for purposes of calculating the time periods provided in section 4909.42 of the Revised Code. An application filed during the pendency of waiver requests which are subsequently denied in whole or in part will be considered as failing to comply with the standard filing requirements. The applicant shall file within fifteen days after the date the waivers are denied such information not waived by the commission. If the information is provided within fifteen days and renders the application in compliance with the standard filing requirements, the application will be deemed as having been filed as of the date upon which the original application was received for purposes of calculating the time periods.

(c) Within sixty days from the date of the original docketing of the application with the commission, the commission will issue an entry indicating whether the application has complied with the standard filing requirements. The commission shall consider supplemental information filed by the utility in determining the completeness of the filing.

(i) If such supplemental information was required to render the application in substantial and technical compliance with the standard filing requirements, unless waived, the application will be deemed as having been filed as of the date upon which the solicited supplemental information was received for purposes of calculating the time periods provided in section 4909.42 of the Revised Code.

(ii) If the application as originally docketed substantially complied with the standard filing requirements, and the supplemental information filed renders the application in technical compliance with the standard filing requirements, the application will be deemed as having been filed as of the date upon which the original application was received for purposes of calculating the time periods.

(iii) If the commission issues no entry within sixty days from the date of the original docketing of the application with the commission, the application shall be considered in compliance with the standard filing requirements and as having been filed as of the date of the original docketing of the application for purposes of calculating the time periods provided in section 4909.42 of the Revised Code.

(d) A request for waiver of any of the provisions of the standard filing requirements must set forth the specific reasons in support of the request. The commission shall, upon good cause shown by the utility, grant the request for a waiver. In determining whether good cause has been shown, the commission shall give due regard, among other things, to:

(i) Whether other information, which the utility would provide if the waiver is granted, is sufficient so that the commission staff can effectively and efficiently review the rate application.

(ii) Whether the information, which is the subject of the waiver request, is normally maintained by the utility or reasonably available to it from the information which it maintain.

(iii) The expense to the utility in providing the information, which is the subject of the waiver request.

(e) Except for good cause shown, all waiver requests must be filed thirty days or more before the docketing of the application with the commission. If a waiver request is not granted or denied by the commission within thirty days of its filing, the request shall be considered denied. If, by complying with this requirement, the waiver requests are received before the filing of the notice of intent to file an application for an increase in rates, a docket number of the rate case series will be assigned to the waiver request. This same docket number shall then be used for the notice of the intent to file an application and the application for an increase in rates.

(5) Definition of terms

(a) "Witness responsible" - each schedule contains an area specified as "witness responsible." The utility must fill in the name of the individual who is anticipated to testify at the hearing as to the material contained in the schedule.

(b) "Projected test year data" - to comply with the statutory requirements regarding the test year, the utility may use estimated valuation data and up to twelve months of estimated data in the operating income schedules in its application for an increase in rates. However, if estimated valuation data and/or more than nine months of estimated operating income data is provided, the utility must provide within two months of the date of filing, actual valuation data and operating income statements which include no less than three months of actual data. The utility must also explain any material differences between the estimated and actual data.

The utility must file a comparison of the twelve-month actual income statement versus the partially forecasted income statement and any variances within three months after the end of the test year. The utility must also explain any material differences between estimated and actual data.

(c) "Jurisdictional data" - the term "jurisdictional" refers to the portion of a utility's service area for which the requested rate increase is applicable.

(d) "Data" - most schedules contain an area specified as "Data". Indicate in the area provided the number of actual and estimated months of information reflected on the schedule or whether the valuation data represents actual or estimated information.

(e) "Type of filing" - the utility should indicate whether the schedule was filed with the application for an increase in rates (original), with an update, or represents a revision to a previously filed schedule. If the schedule is a revision, the utility also should indicate whether it represents a revision to the original or to the update filing.

(f) "Work paper reference no(s). " - some schedules contain an area specified as "Work Paper Reference No(s)." This area should be filled in to indicate all the reference numbers for work papers, as defined in paragraph (A)(8) of Chapter III of this appendix, which relate to the schedule.

(6) Submission of written testimony

Utilities shall file the prepared direct testimony of utility personnel or other expert witnesses in support of the utility's proposal within fourteen days of the filing of the application for increase in rates. Prepared direct testimony should be in question and answer format and should, in all particulars, conform to the requirements of rule 4901-1-29 of the Administrative Code.

(7) Schedule format

Schedules shown are for illustrative purposes only and can be modified to fit the individual company, as long as the data intent is complied with. Utilities are not required to submit data on reproduced copies of the schedules, but should submit the data in substantially the same format as contained in the schedule. All schedules submitted to the commission should be typed. Additional schedules should be submitted, as required, to support the company's application; such schedules should be identified by the next unassigned schedule in the appropriate section.

(8) Working papers

Working papers supporting schedules in the standard filing requirements shall be delivered to the commission staff at the time of the filing of the application. Working papers must be keyed to the appropriate standard filing schedules, must be indexed, contain the date prepared, and should be cross-indexed wherever possible. Data contained on the working papers should be footnoted to identify the source document. When assumptions are made of working paper schedule amounts, narrative or other support should be included so that the reasonableness of the work paper can be reviewed. Working papers shall also be provided for the two-month update.

The following working paper referencing system shall be used for all working papers: a minimum of a four position code shall be used, when positions 5 and 6 are not required, they shall be left blank. Working papers shall indicate whether they pertain to the original filing, the two-month update filing, or a revision to either the original or two-month update filing.

Position	1 & 2	3		4	5	6
	Note: Always "WP" denotes work paper					
	WP	B	–	2	.1	a

PositionDescription

1 & 2 "WP" first and second characters will always be "WP" which denotes working papers.

3 Position 3 will always represent the section of standard filing schedules the work papers are related to.

The sections are:

A - Revenue requirements

B - Rate base

C - Operating income

D - Rate of return

E - Rates and tariffs

4 Position 4 will always represent the schedule number within a section. The first schedule within a section will always be "1", the second "2", etc. Several standard schedule numbers have been assigned. If the applicant wants to supply

additional schedules in any section, the next available (unassigned) schedule number in the appropriate section shall be used.

5 Position 5 shall be used for supporting schedules which feed a specific schedule number identified by the fourth position. The first supporting schedule shall have positions 3 and 4 coded with the section and schedule number which the supporting schedules feed and it shall be numbered "1", the second "2", etc.

For example:

> The standard number assigned to the operating income adjustment summary schedule is C-3. The first adjustment shall be supported by a separate schedule numbered C-3.1. The second adjustment supporting schedule shall be C-3.2. The working papers would be indexed WPC-3.1 and WPC-3.2, respectively.

6 Position 6 shall only be used (as required) when data is required for supporting a supporting schedule identified by the position 5 digit. The first additional supporting schedule shall be identified with the lower case letter "a", the second "b", etc. In all cases where the sixth position is used, the third, fourth, and fifth position characters shall be coded with the section, schedule, and supporting schedule which the additional data supports.

For example: Information provided as additional support for adjustment C-3.1 would be coded in the working papers as:

WPC-3.1a, b, c ... etc.

(B) Supplemental information

The applicant utility must make available the following supplemental information to Commission staff at the start of the field work:

(1) General ledger, journals, and journal entries.

(2) Monthly balance sheets for the test year.

(3) Current organization chart.

(4) Current federal income tax returns.

(5) Independent auditor's report and letter of recommendation.

The applicant utility must provide four copies of the working papers specified in paragraph (A)(8) of Chapter III of this appendix to the utilities department, office of the rate case manager, at the time of the filing of the application.

Form
(Sample Cover Sheet of Application)
(Small Utilities)

General Application for Change in Utility Rates Before the Public Utilities Commission of Ohio.	))))	Case No.:________ Date:__________

Exact Company Name:____

Mailing Address:____

Company Official to be contacted pertaining to rate case matters:______________

Telephone Number (including area code):___________________________

Attorney for Applicant:____

Address:____

Attorney's Telephone Number (including area code):____________________

Approved Test Year:____

Approved Date Certain:____

Section A
Revenue Requirements
(Small Utilities)

No revenue requirement schedules are required for small utilities.

Section B
Rate Base
(Small Utilities)

Company:____

Case No.:____

Test Year:____

Date Certain:______________________________________

B-1(s)	Jurisdictional rate base summary
B-2(s)	Plant in service analysis
B-3(s)	Depreciation accrual rates and jurisdictional reserve balances by accounts

Section B Instructions
Rate Base

(A) General

The schedules included in section B - "Rate Base" are designed to be applicable to more than one type of utility.

(B) Jurisdictional rate base summary

Provide summary rate base information as specified in Schedule B-1(s).

(C) Plant in service analysis

Provide the following information requested in Schedule B-2(s) by accounts:

(1) Ending plant balances from the date certain of the last rate case filed with the commission.

(2) Additions, retirements, and transfers which occurred in the interim period from the date certain of the last rate case filed with the commission to the date certain in this case.

(3) Date certain balances.

(D) Depreciation accrual rates and jurisdictional reserve balances by accounts

Provide the information as specified on Schedule B-3(s) for depreciation reserve balances and depreciation accrual rates by accounts. If available, provide columns (H), % Net Salvage, (I), Average Service Life, and (J), Curve Form.

(Company)

Case No.:__________________

Jurisdictional Rate Base Summary

As of_________________________________

Schedule B-1(s)

Data: ___Actual ___Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:_____________

Work Paper Reference No(s).:______________

Line No.	Rate Base Component	Date Certain Amount
1	Plant in service	$
2	Reserve for accumulated depreciation	(__)
3	Net plant in service (1 + 2)	
4	Construction work in progress 75% complete	
5	Working capital allowance	
6	Contributions in aid of construction	( )
7	Other rate base items	(__)
8	Jurisdictional rate base (3) thru (7)	$__

(Company)

Case No.:__________________

Plant in Service Analysis

As of ________________________________

Schedule B-2(s)

Page___of ___

Data: ___Actual ___Estimated

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:_____________

						Transfers/Reclassifications			
Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation of Transfers	Other Accts. Involved	Ending Balance
			$	$	$	$			$

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Depreciation Accrual Rates and

Jurisdictional Reserve Balances by Accounts

As of ________________________________

Schedule B-3(s)

Page___of ___

Data: ___Actual ___Estimated

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:_____________

Work Paper Reference No(s).:______________

Line No. (A)	Acct. No. (B)	Account Title (C)	Jurisdictional Plant Investment (D)	Jurisdictional Reserve Balance (E)	Current Accrual Rate* (F)	Calculated Depr. Expense (G=DxF)	% Net Salvage* (H)	Average Service Life* (I)	Curve Form* (J)
			$	$		$			

* Columns (F) and (H) through (J) shall represent values as prescribed by this commission for booking purposes. If such values have not been prescribed, the utility shall so indicate on schedule by footnote.

Note: When completing forms, either portrait or landscape formatting is acceptable

Section C
Operating Income
(Small Utilities)

Company:____

Case No.:____

Test Year:____

Date Certain:______________________________________

C-1(s) Jurisdictional pro forma income statement
C-2(s) Detailed jurisdictional operating income statement at current rates
C-3(s) Summary of jurisdictional adjustments to operating income

Section C Instructions

Operating Income

(A) General

The schedules included in section C "Operating Income" do not prescribe specific account classifications in order that the schedules may be applicable to more than one type of utility.

(B) Jurisdictional pro forma income statement

Provide the jurisdictional pro forma income statement in the format specified in Schedule C-1(s).

(C) Detailed Jurisdictional operating income statement at current rates

Provide a detailed operating income statement by major functional classification in the format specified on Schedule C-2(s).

(D) Summary of jurisdictional adjustments to operating income

Summarize each adjustment to jurisdictional operating income in Schedule C-3(s) showing for each adjustment the following:

(1) The title of adjustment and reference to operating income Schedule C-2(s).

(2) The purpose and description of the adjustment.

(3) The amount of the adjustment.

Section D

Rate of Return

(Small Utilities)

Company:____

Case No.:____

Test Year:____

Date Certain:____

Section D
Rate of Return
(Small Utilities)

Small utilities shall submit the same data required in Chapter II, section D "Rate of return" (Large Utilities), of this appendix except that Schedule D-5 "Comparative financial data" is not required.

Section E
Rates and Tariffs
(Small Utilities)

Company:______________________________________

Case No.:______________________________________

Test Year:______________________________________

Date Certain:___________________________________

E-1(s)	Clean copy of proposed tariff schedules
E-2(s)	Clean copy of current tariff schedules
E-2.1(s)	Scored and redlined copy of current tariff schedules showing all proposed changes.
Ee-3(s)	Narrative rationales for tariff changes
E-3.1(s)	Customer charge/minimum bill rationale
E 3.2(s)	Cost of service study
E-4(s)	Class and schedule revenue summary
E-5(s)	Typical bill comparison

Section E Instructions
Rates and Tariffs

(A) Current and proposed rate schedules

(1) Clean copy of proposed tariff schedules (Schedule E-1(s))

(2) Current tariff schedules

(a) Clean copy of current tariff schedules (Schedules E-2(s))

(b) Scored and redlined copy of current tariff schedules showing all proposed changes (Schedule E-2.1(s))

(3) Rationale for tariff changes (Schedule E-3(s))

Provide the rationale, on Schedule E-3(s), underlying the proposed changes to the tariff. Changes common to multiple rate forms need only be discussed once (e.g., minimum bill charges have been increased ten percent on all rates because...). Provide the rationale explaining rates which have not been changed or not increased in accordance with the average increase in revenue which is proposed. Provide a specific source of data supporting each rationale for change. Reference the appropriate current or proposed rate schedules to which the rationale is applicable. Use the proper schedule and page number references.

The utility may elect to code the rationale statements by lettering in the rate column. The rationale applicable to the various rates can be indicated by adding a column to Schedule E-4.1, titled "rationale code" and including on the schedule the cost letters for each rationale applicable to each rate.

Designate in the margin the type of proposed change by using the following designation:

(C) – To signify changed regulations.

(D) – To signify discontinued rate or regulation.

(I) – To signify increased rate.

(R) – To signify reduced rate.

(S) – To signify reissued rate.

(T) – To signify a change in text, but no change in rate or regulation.

Identify each Schedule E-2.(s) and E-2.1(s), page ____ of ____ in the upper right hand corner of the schedule.

(4) Customer charge/minimum bill rationale (Schedule E-3.1(s))

All utilities other than telephone utilities are to provide the methodologies utilized in the calculation of any proposed customer charge or minimum bill, the accounts utilized in the calculation and the account balances used in the calculations.

(5) Cost-of-service study (Schedule E-3.2(s))

The following requirements pertain to small sized utilities.

Waterworks/sewage disposal system companies shall provide a fully allocated cost of service study following accepted "American Waterworks Association" guidelines, segregating the costs incurred for basic water services from costs incurred for basic sewage disposal system services where applicable. Include a description of the methodology to be used with original filing and include testimony support for that methodology and cost study. For the study methodology selected, provide the allocations used in the study and corresponding calculations. The study shall be filed with the application. The support testimony shall be filed within fourteen days of the filing of the application for increase in rates.

(B) Class and schedule revenue summary (Schedule E-4(s))

Provide the information and perform the calculations required in Schedule E-4(s). There are three schedules labeled E-4(s). One is applicable to gas and steam companies, one is applicable to telephone utilities, and the other is applicable to the waterworks and sewage disposal system companies.

(1) Telephone utilities

(a) Provide separately the information required by Schedule E-4(s) for services and/or equipment subject to commission tariffs or contracts, but not a part of the rate increase application. Separate line items are required for each revenue source greater than one per cent of total utility operating revenue. Revenue sources may be classified according to rate classifications, tariff schedules type of contract, type of equipment, and use of service or functional nature, classifications used must be specified.

(b) If the applicant has "other income" exceeding five percent of utility operating income, provide separately a schedule in the form of an income statement showing the derivation of the "other income" amount. Revenues or income on this schedule should be categorized consistent with the applicant's normal accounting practices except that no category should be larger than one percent of the applicant's operating income.

(c) Schedules pursuant to (B)(1)(a) above are required to be filed with any application to increase rates, but not more frequently than once every twelve months.

(2) Waterworks/sewage disposal system companies

(a) Provide separately the information required by Schedule E-4 for services and/or equipment subject to commission tariffs or contracts, but not a part of the rate increase application. Separate line items are required for each revenue source greater than one percent of total utility operating revenue. Separate line items are required to reflect the dollar amount of the mirrored CWIP revenue offset. Revenue sources may be classified according to rate classifications, tariff schedules type of contract, type of equipment, and use of service or functional nature. Classifications used must be specified.

(b) Schedules pursuant to (B)(2)(a) above are required to be filed with any application to increase rates, but not more frequently than once very twelve months.

(C) Typical bill comparison

NOTE:

There are two schedules labeled E-5(s). One schedule is applicable to gas and steam companies, and the other schedule is applicable to the waterworks and sewage disposal system companies. A typical bill comparison is not required for telephone utilities.

Typical bills by class and schedule (Schedule E-5(s))

Compute typical bills for each schedule of user and provide the information required in Schedule (E-5(s)). The consumption levels used for the computation should, as a minimum include:

(1) Levels of consumption at both the present and proposed block ends. (Tail block "end" is at greatest level of consumption expected.)

(2) Levels of consumption which accurately represents customer consumption patterns.

(3) Billing frequency information (e.g., bi-monthly, etc.) is required in column (C) when billing is other than monthly.

(Company)

Case No.:__________________

Narrative Rational for Tariff Changes

Schedule E-3

Data: ___Months Actual & ___Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:_____________

Rate	Type	Explanation of Change	Rationale for Change	Data Reference

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Proposed
Class and Schedule Revenue Summary
(Electric, Gas, and Steam Utilities)

Schedule E-4

Data: ___ Months Actual & ___Estimated

Page___of ___

Type of Filing: ___Original ___Updated _____Revised

Witness Responsible:_____________

Work Paper Reference No(s).:_____________

Line No.	Rate Code (A)	Class/ Descrip. (B)	Customer Bills (C)	Sales KW/KWH MCF/MLB (D)	Proposed Rate (E)	Proposed Revenue Less Gas or Fuel Cost Revenue (F)	% of Revenue To Total Exclusive of Fuel Costs (G)	Annualized Gas or Fuel Cost Revenue (H)	Proposed Revenue Total (I)

(X) Total revenue before mirrored CWIP revenue offset
(Y) Mirrored CWIP revenue offset
(Z) Revenue excluding mirrored CWIP revenue

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Current
Class and Schedule Revenue Summary
(Electric, Gas, and Steam Utilities)

Schedule E-4

Data: ___ Months Actual & ___ Months Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:______________

Line No.	Rate Code (A)	Class/ Descrip. (B)	Customer Bills (C)	Sales KW/KWH MCF/MLB (D)	Current Annualized Most Current Rate (J)	Current Annualized Current Annualized Revenue Less Gas or Fuel Cost Revenue (K)	% of Revenue To Total (L)	Increase Less Chapter Fuel Costs (M=F-K)	% Increase in Revenue Less Fuel Cost Rev. (N=F-K) (K)	Total Revenue % Increase (O)

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Revenue Summary Schedule
(Telephone Utilities)

Schedule E-4

Data: ___ Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:_____________

Work Paper Reference No(s).:_____________

Line No. (A)	Description (B)	Date Certain: Access Lines (or Items) (C)	Current: Average Mo. Rate (or Chge/Item) (D)	Current: Annual Revenues (E=CxDx12) (E)	Proposed: Average Mo. Rate (or Chge./Item) (F)	Proposed: Annual Revenues (G=CxFx12) (G)	Increased Annual Revenues (H=G-E) (H)	Percent Change (I=H/E) (I)
	Residential:							
	Flat Rate							
	Message							
	Measured							
	Total Residential							
	Business:							
	Flat Rate							
	Message							
	Measured							
	Key Trunk							
	PBX Trunk							
	Semi-Public Coin							
	Public Coin							
	Total Business							
	Total Basic Exchange							
	Total other Service Revenue (Schedule E-4.2)							
	Total Revenue							

(X) Total revenue before mirrored CWIP revenue offset
(Y) Mirrored CWIP revenue offset
(Z) Revenue excluding mirrored CWIP revenue

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:____________________

Class and Schedule Revenue Summary
(Waterworks and Sewage Disposal System Companies)

Schedule E-4

Data: ___ Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ____Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:______________

				Proposed-Annualized				Current-Annualized				
Line No.	Rate Code (A)	Class/ Descrip. (B)	Customer Bills (C)	Sales FT^3/ GAL (D)	Prpsd. Rate (E)	Proposed Total Revenue (F=DxE)	% of Revenue To Total (G)	Most Current Rate (H)	Current Annualized Total Revenue (I)	% of Revenue To Total (J)	Dollar Increase (K=F=I)	Total Revenue % Increase (L=F-I) (I)

(X) Total revenue before mirrored CWIP revenue offset
(Y) Mirrored CWIP revenue offset
(Z) Revenue excluding mirrored CWIP revenue

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Typical Bill Comparison
(Electric, Gas, and Steam Utilities)

Schedule E-5

Data: ___ Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ___Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:______________

Bill Data (Less Gas or Fuel Cost)											
Line No.	Rate Code	Level of Demand (A)	Level of Usage (B)	Current Bill (C)	Prop. Bill (D)	Dollar Increase (E=D-C)	% Increase (F=E+C)	Annualized Fuel Cost Additions to Bill (G)	Current Total Bill Inc. (H)	Proposed Total Bill (I)	% Change (J=E H)

Note: When completing forms, either portrait or landscape formatting is acceptable

(Company)

Case No.:__________________

Typical Bill Comparison
(Waterworks and Sewage Disposal System Companies)

Schedule E-5

Data: ___ Months Actual & ___Months Estimated

Page___of ___

Type of Filing: ___Original ___Updated _____Revised

Witness Responsible:______________

Work Paper Reference No(s).:______________

			Rate Data				Bill Data		
Line No.	Level of Usage (A)	Most Current Rate (B)	Proposed Rate (C)	Dollar Increase (D=C-B)	% Increase (E=D÷B)	Current Bill (F)	Proposed Bill (G)	Dollar Increase (H=G-F)	% Increase (I=H÷F)

Note: When completing forms, either portrait or landscape formatting is acceptable

Chapter IV

Standard Filing Requirements

Abbreviated Filing

Gas Utilities ....2,000 or less customers

Telephone Utilities...2,000 or less access lines

Waterworks Utilities ....2,500 or less customers
Sewage Disposal System
Utilities

For the purpose of determining the size of the utility which may qualify for the abbreviated filing requirements each utility company shall include in its customer count all customers over which the public utilities commission of Ohio has jurisdiction without regard to the number of customers proposed to be affected by the application.

(A) General instructions

(1) Purpose

The abbreviated standard filing requirements provide a simplified and less expensive procedure in applying to the commission for increases in rates and charges.

A utility under the jurisdiction of the public utilities commission of Ohio with customers or access lines within the limits stated, has the option of applying for rate adjustments by means of the compliance with the standard filing requirements for small utilities, outlined in Chapter III of this appendix, or by following the procedure prescribed in this chapter.

This latter procedure is intended to minimize the necessity for formal hearings in most cases, to reduce filing requirements, and, in many cases, shorten the time period between the application and commission order. This procedure assumes that the applicant has maintained adequate financial records pursuant to the Uniform Systems of Accounts prescribed by the commission for utility companies, and requires that the applicant has on file with the commission fully completed annual reports for most recent calendar year and at least the two prior years, if the applicant has been in existence that long.

(2) Case record

Unless a motion for a hearing is filed by the applicant and/or any intervening party, or objections to the Staff Report of Investigation are filed, the commission will make its decision on the basis of the information contained in the application, responses to commission staff data requests, annual reports for the most recent calendar year and the preceding two prior years, and the information and recommendations submitted in the Staff Report of Investigation.

(B) Instructions for completing the application

(1) Filing application

The abbreviated application following these instructions shall be used by small utilities for the purpose of having the public utilities commission of Ohio review the reasonableness of existing utility rates.

To complete the application form follow the steps outlined below:

(a) Insert the name of the utility requesting an increase in blank number 1. The case number blank will be completed by the commission.

(b) Insert the name of the utility requesting an increase in blank number 2.

(c) List the type of utility business in which the utility requesting the increase is engaged in blank number 3. For purposes of this form, utilities are classified as a natural gas company, a telephone company, a water works company, or a sewage disposal system company. It is possible for a utility to be engaged in more than one type of utility business. For example, a small utility may be engaged in utility business as both a water works company and a sewage disposal system company. Where a small utility is engaged in more than one type of utility business, all types of utility business should be listed in blank number 3.

(d) Place the total number of customers which receive utility service from the small utility requesting an increase in blank number 4.

(e) In blank number 5, place the municipality within which the small utility requesting the increase in rates provides utility service. If the small utility requesting an increase in rates does not provide utility service within the political boundaries of a municipality, place the name of the county in which the utility renders service in blank number 5.

If the small utility requesting an increase in rates provides utility service within the political boundaries of a municipality, a notice of intent to file an application for increase in rates must be completed and filed with the commission and governmental representatives of the municipality thirty days before the application for an increase in rates may be filed.

(f) In blank number 6, place the ending date for the twelve-month period utilized to determine the gross annual revenues provided in blank number 7.

(g) In blank number 7, place the dollar amount of the gross annual revenues for the twelve months ending on the date specified in blank number 6.

(h) In blank number 8, place the dollar amount of total operating expenses for the twelve months ending on the date specified in blank number 6.

(i) In blank number 9, place the ending date of the proposed test period which should be the same as the date placed in blank number 6.

(j) In blank number 10, place the date as of which the utility proposes the rate base to be determined. This date shall be the mid-point of the proposed test period, unless another date can be justified by the utility.

(k) The president/vice president and the secretary/treasurer of the utility requesting an increase in rates should sign the application form at blank number 11 and provide the address and telephone number of the utility at which they can be reached during business hours. The utility officials signing the application form must be authorized by the utility to take such action. Verification of the signatures by a notary public should be provided on page 3 of 3 of the abbreviated application in this chapter.

(l) Attach a copy of the utility's proposed rate schedules to the application form as Exhibit 1.

(m) Attach a copy of the utility's current rate schedules to the application form as Exhibit 2.

(n) Attach a copy of the utility's most recent annual report as Exhibit 3.

(o) Attach a copy of the utility's most recent federal income tax return as Exhibit 4.

(2) Assistance in preparing the application

Assistance in the preparation of the application and any supporting documents may be obtained by contacting the commission's utilities department, (614) 466-3705, or by arranging through the commission's rate case manager (same telephone number) an informal conference with an appropriate member of the commission staff.

The utility is required to fully cooperate with the commission's staff in providing all the necessary information to complete the application, if the utility is unable to do so on its own. The utility is also required to provide, to the best of its ability, information requested by the commission's staff in the course of its investigation of this application.

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of ________________[1] for an Increase in Rates and Charges.	)))	Case No.

SMALL UTILITY APPLICATION FOR AN INCREASE IN RATES AND CHARGES

________________________________[2], the applicant in this proceeding, is a ____________________[3] company providing utility service to ______________________[4] customers in the area of __________________[5], Ohio. For the twelve (12) months ended ______________, ______________[6], the current rates and charges of applicant produced annual gross revenues of $_____________[7]. The expenses for the same twelve-month period were $_______________[8]. Based upon current expense levels, the existing rates do not provide a reasonable level of compensation for utility service.

Applicant proposes the rates attached as Exhibit 1 to this application. Exhibit 2 is a copy of the rates currently in effect. Applicant has attached, as Exhibit 3, its most recent annual report filed with the Commission, and its most recent federal income tax return as Exhibit 4.

Applicant agrees to supply, to the best of its ability, information requested by the Commission's staff in the course of its investigation of this application.

Considering the statements made above, applicant requests the Public Utilities Commission of Ohio to:

1. Waive the filing requirements specified in Section 4909.18 (A) through (E), Revised Code.

2. Establish a test period of the twelve-month period ending ____________[9], and date certain of _______________[10], for purposes of examining the reasonableness of the current rates and the determination of rate base.

3. Specify the form of notice which should be employed by applicant to inform the public of the substance and prayer of this application.

4. Cause an investigation to be made of the facts set forth in this application.

5. Determine if the rates and charges proposed by applicant are reasonable or, in the alternative, determine what rates should be charged by applicant in order to provide a reasonable level of compensation for utility service.

Respectfully submitted,

______________________________11
President/Vice President

____
Secretary/Treasurer

Company Address: ______________________________

____

Company
Telephone No.: (   ) ________________________

STATE OF OHIO)
) SS
COUNTY OF)

I, ____________________, President/Vice President and

I, ____________________, Secretary/Treasurer of ____________________
(Name of Company)

hereby affirm that the information contained in this application is true and correct to the best of our knowledge.

____
President/Vice President

____
Secretary/Treasurer

Sworn and subscribed before me this __________ day of __________, 19__________.

____
Notary Public

My term expires: ____________________

(SEAL)