

SCHEDULE B-1
Twelve Months Ended December 31, 2015
Jurisdictional Rate Base Summary
ELECTRIC

Utility: Mt. Carmel Public Utility Co.

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Individual
 Responsible: Dan Long

Period
 Reporting: Test Year Ended 12/31/2015

<u>Line No.</u>	<u>Description</u>	<u>Per Books</u>	<u>Jurisdictional Adjusted</u>	<u>Reference</u>
1				
2	Gross Utility Plant In-Service	34,469,609	34,257,405	Schedule B-4
3				
4	Reserve for Accumulated Depreciation	(18,452,841)	(18,276,619)	Schedule B-6
5				
6	Net Utility Plant In-Service	16,016,768	15,980,785	Line 1 + Line 2
7				
8		-	-	
9				
10	Rate Case Expense		128,341	Schedule B-8.1
11				
12				
13				
14	Cash Working Capital	763,281	763,281	Schedule B-2
15				
16	Budget Payment Plan Balances	(19,531)	(19,531)	Schedule B-2
17	and Customer Deposits	(152,229)	(152,229)	
18	Customer Advances for Construction	(38,253)	(38,253)	Schedule B-2
19				
20	Accumulated Deferred Income Taxes	696,472	696,472	
21				
22				
23	Total Rate Base	17,266,508	17,358,866	

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SCHEDULE B-2
Twelve Months Ended December 31, 2015
Summary of Utility Plant Rate Base Adjustments
ELECTRIC

Utility: Mt. Carmel Public Utility Co.

Individual
 Responsible: Dan Long

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Period
 Reporting: Test Year Ended 12/31/2015

Line No.	Description	Base Test Year	ACCOUNTING SYSTEM ADJUSTMENT	OFFICE BUILDING/LAW OFFICE ADJUSTMENT	RATE CASE EXPENSE	TOTAL RATE BASE ADJUSTMENTS	Adjusted Test Year	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1								
2	Gross Utility Plant In-Service	\$34,469,609	\$125,671	-\$337,875		-\$212,204	\$34,257,405	
3								
4	Reserve for Accumulated Depreciation	-\$18,452,841	-\$25,135	\$201,356		\$176,222	-\$18,276,619	
5								
6	Net Utility Plant In-Service	\$16,016,768	\$100,536	-\$136,519		-\$35,983	\$15,980,785	\$15,980,785
7								
8		\$0					\$0	
9								
10	Rate Case Expense				\$128,341	\$128,341	\$128,341	
11	(unamortized)							
12								
13								
14	Cash Working Capital	\$763,281				\$0	\$763,281	
15								
16	Budget Payment Plan Balances	-\$19,531				\$0	-\$19,531	
17								
18	Customer Advances for Construction	-\$38,253				\$0	-\$38,253	
19	and Customer Deposits	-\$152,229				\$0	-\$152,229	
20	Accumulated Deferred Income Taxes	\$696,472				\$0	\$696,472	
21								
22								
23	Total Rate Base	\$17,266,508	\$100,536	-\$136,519	\$128,341	\$92,358	\$17,358,866	\$17,358,866

SCHEDULE B-2
Twelve Months Ended December 31, 2015
CASH WORKING CAPITAL CALCULATION
ELECTRIC

Utility: Mt. Carmel Public Utility Co.

Individual
Responsible: Dan Long

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Period
Reporting: Test Year Ended 12/31/2015

1	Test Year O&M	\$9,568,803	-
2	Uncollectable Accounts	\$17,886	
3	Net Test Year O&M Line 1-2	\$9,550,917	
4	Cash Working Capital Factor 1/8(45/365)	0.015410959	
5	O&M CASH WORKING CAPITAL	\$147,189	
6	13 Month Average Materials & Supplies	\$621,904.61	
7	13 Month Average M&S payable	(\$5,812.29)	
8	Total Electric Cash Working Capital Line 5+6+7	\$763,281.11	

SCHEDULE B-2
Twelve Months Ended December 31, 2015
CASH WORKING CAPITAL CALCULATION
Materials and Supplies

Utility: Mt. Carmel Public Utility Co.

Individual Responsible: Dan Long

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Period Reporting: Test Year Ended 12/31/2015

Materials and A/P
December 2014 thru December, 2015

	154.00 1	154.00 2	TOTAL	Payable	
	Electric	Gas	Materials	Material Balance	GL/ Acct
	Materials	Materials			
Dec-14	\$661,916.24	\$117,464.11		(\$2,700.98)	232.00 6
Jan-15	\$670,760.28	\$116,644.95		(\$409.30)	232.00 6
Feb-15	\$675,995.93	\$114,514.08		(\$2,199.74)	232.00 6
Mar-15	\$675,399.10	\$111,321.41		(\$785.98)	232.00 6
Apr-15	\$642,620.72	\$110,000.66		(\$785.98)	232.00 6
May-15	\$632,963.24	\$105,278.76		(\$12,251.21)	232.00 6
Jun-15	\$615,453.40	\$109,913.88		(\$15,585.02)	232.00 6
Jul-15	\$601,169.94	\$119,394.55		(\$3,947.15)	232.00 6
Aug-15	\$597,247.40	\$120,382.65		(\$4,100.24)	232.00 6
Sep-15	\$601,520.82	\$133,559.07		(\$18,499.14)	154.99 0
Oct-15	\$580,996.47	\$131,960.09		(\$12,789.17)	154.99 0
Nov-15	\$566,569.86	\$128,522.89		(\$15,886.91)	154.99 0
Dec-15	\$562,146.51	\$118,211.37		\$14.74	154.99 0
13 Month Average	\$621,904.61	\$118,243.73	\$740,148.34	(\$6,917.39)	
	0.840243202	0.159756798	1		
Payable Balance split Electric and Gas				(\$6,917.39)	Electric Gas (\$5,812.29) (\$1,105.10)

New system books uninvoiced material to 154.99 (inventory holding account) beginning in Sept, 2015
Daffron system booked uninvoiced material to 232.00 6 (A/P holding account) thru August, 2015.

SCHEDULE B-2
Twelve Months Ended December 31, 2015
RATE BASE ADJUSTMENT FOR ACCOUNTING SYSTEM

Utility: Mt. Carmel Public Utility Co.

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Individual
Responsible: Dan Long

Period

	TOTAL	ELECTRIC	GAS
Capitalized Cost of Accounting System Placed in service in 2015	162,926	125,671	37,255
Calculated Annual Depreciation	(32,586)	(25,135)	(7,451)
Electric and Gas Service Revenue Under Present Rates	14,717,698	11,352,346	3,365,352
Relative Elec and Gas Revenue percent		1	0.771339784
			0.228660216

B-2 OFFICE BUILDING ADJUSTMENT

Mt. Carmel Public Utility Co.

Rate Base Adjustment to remove LAW OFFICE from Rate base
and Allocate General Office Building to Gas Rate Base

1	General Office Building in Plant in Service	
2	ACCT Description	
3	390.00 Structures and Improvements	\$570,270
4	390.01 A/C and Heating	\$40,368
5	391.00 Office Furniture and Equipment	\$53,281
6	391.01 Office Furniture and Equipment - Machines	\$501,095
7	GENERAL OFFICE BUILDING TOTAL	\$1,255,865
8	LAW OFFICE ALLOCATION	(1,042,992)
9	LAW OFFICE PORTION OF GENERAL OFFICE LINE 7X8	\$53,992
10	NET GENERAL OFFICE BUILDING-LAW OFFICE REMOVED LINE 7-9	\$1,201,872
11	Gas Labor Allocation	0.229596
12	GENERAL OFFICE BUILDING - Gas portion LINE 10x11	\$283,882
13	GENERAL OFFICE BUILDING - Electric Portion LINE 10-12	\$917,989
14	GENERAL OFFICE BUILDING DEPRECIATION RESERVE	
15	ELECTRIC GENERAL PLANT IN SERVICE	\$5,072,911
16	GENERAL OFFICE BUILDING BASE TEST YEAR BALANCE	\$1,255,865
17	GENERAL OFFICE % OF TOTAL GENERAL PLT	-0.2292596
18	ELECTRIC GENERAL PLANT DEPREC RESERVE	\$2,222,931
19	DEPREC RESERVE ALLOCATED TO GENERAL OFFICE	-\$748,433
20	LAW OFFICE ALLOCATION	(1,042,992)
21	LAW OFFICE DEPREC RESERVE	-\$32,177
22	NET GENERAL OFFICE DEPREC RESERVE	-\$716,257
23	Gas Labor Allocation	0.229596
24	GENERAL OFFICE - Gas Deprec Reserve	-\$169,180
25	GENERAL OFFICE - Electric Deprec Reserve	-\$547,077

26	GENERAL OFFICE BUILDING ELECTRIC PLANT ADJUSTMENT	Page 2 of 2
27	2015 Base Test Year Office Building Plant in Service	\$1,255,865
28	GENERAL OFFICE BUILDING ELECTRIC PORTION (Law Office Removed)	\$917,989
29	Amount to be Removed From Electric General Plant	\$337,875
30	GENERAL OFFICE BUILDING ELECTRIC DEPREC RESERVE ADJUSTMENT	
31	2015 Base Test Year Office Building Deprec Reserve	-\$748,433
32	GENERAL OFFICE BUILDING ELECTRIC PORTION (Law Office Removed)	-\$547,077
33	Amount to be removed from Electric General Plt Dep Res	-\$201,356
34	GENERAL OFFICE BUILDING GAS PLANT ADJUSTMENT	
35	2015 Base Test Year Office Building Plant in Service	0
36	GENERAL OFFICE BUILDING GAS PORTION (Law Office Removed)	\$283,882
37	Amount to be added to Gas General Plant	\$283,882
38	GENERAL OFFICE BUILDING GAS DEPREC RESERVE ADJUSTMENT	
39	2015 Base Test Year Office Building Deprec Reserve	0
40	GENERAL OFFICE BUILDING GAS PORTION (Law Office Removed)	-\$169,180
41	Amount to be added to Gas General Plt Dep Res	-\$169,180

SCHEDULE B-3
Twelve Months Ended December 31, 2015
Balance Sheet Assets

Utility: Mt. Carmel Public Utility Co.

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Individual
Responsible: Dan Long

Period

Reporting: Test Year and Prior 3 Years

2015

2014

2013

Line No.	Title of Account (a)	Page Ref FERC Form 1 and/or 2 or RCC Form 21 (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Balance at End of Year (e)	Balance at End of Year (f)
1	UTILITY PLANT					
2	Utility Plant (101-106, and 114)	200-201	39,542,023	40,997,610	39,542,023	38,040,643
3	Construction Work in Progress (107)	200-201	104,438	601,958	104,438	360,984
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		39,646,461	41,599,568	39,646,461	38,401,627
5	(Less) Accum. Prov. For Depr. Amort. Depl. (108, 111, and 115)	200-201	(20,958,916)	(21,901,774)	(20,958,916)	(19,612,675)
6	Net Utility Plant (Enter Total of line 4 less 5)		18,687,545	19,697,794	18,687,545	18,788,952
7	Nuclear Fuel (120.1-120.4, and 120.6)	202-203				
8	(Less) Accum. Prov. For Amort. Of Nucl. Assembl. (120.5)					
9	Net Nuclear Fuel (Enter total of line 7 less line 8)					
10	Net Utility Plant (Enter total of lines 6 and 9)		18,687,545	19,697,794	18,687,545	18,788,952
11	Utility Plant Adjustments (116)					
12	Gas Stored Underground-Noncurrent (117)	220				
13	OTHER PROPERTY AND INVESTMENTS					
14	Nonutility Property (121)	41				
15	(Less) Accum. Prov. For Depr. And Amort. (122)	41				
16	Investment in Associated Companies (123)	29-30				
17	Investment in Subsidiary Companies (123.1)	224-225				
18	(For Cost of account 123.1, see footnote FERC Form 1 page 224, line 42)					
19	Noncurrent Portion of Allowances					
20	Other Investments (124)	29-30	211,659	220,190	211,659	203,447
21	Special Funds (125-128)	16	133,552	137,560	133,552	129,652
22	TOTAL Other Property and Investments (Total of lines 14-17 and 19-21)		345,211	357,750	345,211	333,099
23	CURRENT AND ACCRUED ASSETS					
24	Cash (131)		356,548	301,374	356,548	395,371
25	Special Deposits (132-134)	16	1,000	187,253	1,000	1,000
26	Working Funds (135)		1,360	1,360	1,360	1,360
27	Temporary Cash Investments (136)	29-30	1,127,919	372,518	1,127,919	910,344
28	Notes Receivable (141)	17				
29	Customer Accounts Receivable (142)		826,211	682,987	826,211	712,406
30	Other Accounts Receivable (143)	17	6,363	(2,704)	6,363	40,284
31	(Less) Accum. Prov. For Uncollectibles Accr. - Credit (144)					
32	Notes Receivable from Associated Companies (145)	18				
33	Accounts Receivable from Assoc. Companies (146)	18				
34	Fuel Stock (151)	20				
35	Fuel Stock Expenses Undistributed (152)	20				
36	Residuals (Elec.) and Extracted Products (153)	20				
37	Plant Materials and Operating Supplies (154)	20	779,380	680,373	779,380	642,201
38	Merchandise (155)	20				
39	Other Materials and Supplies (156)	20				
40	Nuclear Materials Held for Sale (157)	202-203/227				
41	Allowances (158.1 and 158.2)	228-229				
42	(Less) Noncurrent Portion of Allowances					
43	Stores Expenses Undistributed (163)	20				
44	Gas Stored Underground - Current (164.1)					
45	Liquefied Natural Gas Stored and Held for Processing (164.2 - 164.3)					
46	Prepayments (165)		439,459	331,100	439,459	687,025
47	Advances for Gas (166-167)					
48	Interest and Dividends Receivable (171)					
49	Rents Receivable (172)					
50	Accrued Utility Revenue (173)					
51	Miscellaneous Current and Accrued Assets (174)	19				
52	Derivative Instrument Assets (175)					
53	Derivative Instrument Assets - Hedges (176)					
54	TOTAL Current and Accrued Assets (Enter total of lines 24 thru 53)		3,538,240	2,554,241	3,538,240	3,589,991
55	DEFERRED DEBITS					
56	Unamortized Debt Expense (181)					
57	Extraordinary Property Losses (182.1)	230				
58	Unrecovered Plant and Regulatory Study Costs (182.2)	230				
59	Other Regulatory Assets (182.3)	232	959	139,747	959	
60	Prelim. Survey and Investigation Charges (Electric) (183)					
61	Prelim. Survey and Investigation Charges (Gas) (183.1, 183.2)					
62	Clearing Accounts (184)					
63	Temporary Facilities (185)					
64	Miscellaneous Deferred Debits (186)	233	162,331	62,515	162,331	119,982
65	Def. Losses from Disposition of Utility Plant (187)					
66	Research, Devl and Demonstration Expenditures (188)	352-353				
67	Unamortized Loss on Recquired Debt (189)	24				
68	Accumulated Deferred Income Taxes (190)	234-235	5,045,023	4,555,180	5,045,023	4,238,413
69	Unrecovered Purchased Gas Costs (191)					
70	TOTAL Deferred Debits (Enter total of lines 56 thru 69)		5,208,313	4,757,442	5,208,313	4,358,395
71	TOTAL Assets and Other Debits (Enter total of lines 10,11,12,22,54,70)		27,779,309	27,367,227	27,779,309	27,070,437

SCHEDULE B-3
Twelve Months Ended December 31, 2015
Balance Sheet Liabilities

Utility: Mt. Carmel Public Utility Co.

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Individual
 Responsible: Dan Long

Period

Reporting: Test Year and Prior 3 Years

2015

2014

2013

Line No.	Title of Account (a)	Page Ref FERC Form 1 and/or 2 or ILCC Form 21 (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Balance at End of Year (e)	Balance at End of Year (f)
1	PROPRIETARY CAPITAL					
2	Common Stock Issued (201)	250-251	2,000,000	2,000,000	2,000,000	2,000,000
3	Preferred Stock Issued (204)	250-251				
4	Capital Stock Subscribed (202,205)	45				
5	Stock Liability for Conversion (203,206)	45				
6	Premium on Capital Stock (207)	45				
7	Other Paid in Capital (208-211)	253				
8	Installments Received on Capital Stock (212)	45				
9	(Less) Discount on Capital Stock (213)	46				
10	(Less) Capital Stock Expense (214)	46				
11	Retained Earnings (215, 215.1, and 216)	6	6,866,505	6,898,940	6,886,505	6,817,460
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	6				
13	(Less) Recquired Capital Stock (217)	250-251				
14	Accumulated Other Comprehensive Income (219)	35	(3,727,770)	(3,123,125)	(3,727,770)	(2,857,683)
15	TOTAL Proprietary Capital (Enter total of lines 2 thru 14)		5,158,735	5,775,815	5,158,735	5,959,777
16	LONG-TERM DEBT					
17	Bonds (221)	22-23				
18	(Less) Recquired Bonds (222)	22-23				
19	Advances from Associated Companies (223)	22-23				
20	Other Long-Term Debt (224)	22-23	4,408,360	5,720,498	4,408,360	6,095,584
21	Unamortized Premium on Long-Term Debt (225)					
22	(Less) Unamortized Discount on Long-Term Debt-Debit (226)					
23	TOTAL Long-Term Debt (Enter total of lines 17 thru 22)		4,408,360	5,720,498	4,408,360	6,095,584
24	OTHER NONCURRENT LIABILITIES					
25	Obligations Under Capital Leases-Noncurrent (227)					
26	Accumulated Provision for Property Insurance (228.1)					
27	Accumulated Provision for Injuries and Damages (228.2)					
28	Accumulated Provision for Pensions and Benefits (228.3)		10,498,399	9,947,657	10,498,399	8,610,718
29	Accumulated Miscellaneous Operating Provisions (228.4)					
30	Accumulated Provision for Rate Refunds (229)					
31	Asset Retirement Obligations (230)		253,014	260,604	253,014	245,637
32	TOTAL Other Noncurrent Liabilities (Enter total of lines 25 thru 31)		10,751,413	10,208,261	10,751,413	8,856,355
33	CURRENT AND ACCRUED LIABILITIES					
34	Notes Payable (231)	21	2,083,162	490,606	2,083,162	680,062
35	Accounts Payable (232)		714,146	628,764	714,146	847,736
36	Notes Payable to Associated Companies (233)	21				
37	Accounts Payable to Associated Companies (234)	21				
38	Customer Deposits (235)		201,156	174,954	201,156	196,822
39	Taxes Accrued (236)	262-263	128,878	132,439	128,878	66,424
40	Interest Accrued (237)					
41	Dividends Declared (238)					
42	Matured Long-Term Debt (239)					
43	Matured Interest (240)					
44	Tax Collections Payable (241)					
45	Miscellaneous Current and Accrued Liabilities (242)		232,048	256,422	232,048	279,154
46	Obligations Under Capital Leases-Current (243)					
47	Derivative Instrument Liabilities (244)					
48	Derivative Instrument Liabilities - Hedging (245)					
49	TOTAL Current and Accrued Liabilities (Enter Total of Lines 34 thru 48)		3,359,390	1,683,185	3,359,390	2,070,198
50	DEFERRED CREDITS					
51	Customer Advances for Construction (252)					
52	Accumulated Deferred Investment Tax Credits (255)	266-267				33
53	Deferred Gains from Disposition of Utility Plant (256)					
54	Other Deferred Credits (253)	269	106,980	106,980	106,980	106,980
55	Other Regulatory Liabilities (254)	278	22	11	22	33
56	Unamortized Gain on Recquired Debt (257)	24				
57	Accumulated Deferred Income Taxes (281-283)	272-277	3,994,409	3,872,477	3,994,409	3,981,477
58	TOTAL Deferred Credits (Enter total of lines 51 thru 57)		4,101,411	3,979,468	4,101,411	4,088,523
59						
60						
61						
62						
63						
64						
65						
66						
67						
68						
69	TOTAL Liab. And Other Credits (Enter total of lines 15, 23, 32, 49 & 58)		27,779,309	27,367,227	27,779,309	27,070,437

SCHEDULE B-4
Twelve Months Ended December 31, 2015
Summary of Utility Plant In-Service Adjustments
ELECTRIC

Utility: Mt. Carmel Public Utility Co.

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Individual
 Responsible: Dan Long

Period
 Reporting: Test Year Ended 12/31/2015

<u>Line No.</u>	<u>Account No.</u>	<u>Description</u>	<u>Per Books</u>	<u>Adjustments</u>	<u>Jurisdictional Adjusted</u>
1		TRANSMISSION PLANT			
2	350	Land and Land Rights	652615		652615
3	352	Structures and Improvements	325527		325527
4	353	Station Equipment	3315362		3315362
5	354	Towers and Fixtures	498886		498886
6	355	Poles and Fixtures	1942850		1942850
7	356	Overhead Conductors and Devices	1500294		1500294
8	357	Underground Conduit	0		0
9	358	Underground Conductors & Devices	1022		1022
10	359	Roads and Trails	2589		2589
11	359.1	Asset Retirement Costs	8675		8675
12		TOTAL TRANSMISSION PLANT	8247820	0	8247820
13					
14		DISTRIBUTION PLANT			
15	360	Land and Land Rights	46417		46417
16	361	Structures and Improvements	0		0
17	362	Station Equipment	3719596		3719596
18	363	Storage Battery Equipment	0		0
19	364	Poles, Towers and Fixtures	5825906		5825906
20	365	Overhead Conductors and Devices	5409594		5409594
21	366	Underground Conduit	92851		92851
22	367	Underground Conductors & Devices	521412		521412
23	368	Line Transformers	2415425		2415425
24	369	Services	810774		810774
25	370	Meters	1312724		1312724
26	371	Installations on Customer Premises	217483		217483
27	372	Leased Property on Cust Premises	0		0
28	373	Street Lighting & Signal Systems	120023		120023
29	374	Asset Retirement costs	251669		251669
30		TOTAL DISTRIBUTION PLANT	20743874	0	20743874
31					
32		GENERAL PLANT			
33	389	Land and Land Rights	36313		36313
34	390	Structures and improvements	1548083	-337875	1210208
35	391	Office Furniture and Equipment	1364482	125671	1490153
36	392	Transportation Equipment	1953849		1953849
37	393	Stores Equipment	0		0
38	394	Tools, Shop and Garage Equipment	234547		234547
39	395	Laboratory Equipment	23327		23327
40	396	Power Operated Equipment	83909		83909
41	397	Communication Equipment	181646		181646
42	398	Misc Equipment	51759		51759
43	399	Other Tangible Property	0		0
44	399.1	Asset Retirement Costs	0		0
45		TOTAL GENERAL PLANT	5477915	-212204	5265711
46					
47		TOTAL PLANT IN SERVICE	34469609	-212204	34257405

SCHEDULE B-4
Twelve Months Ended December 31, 2015
Summary of Utility Plant In-Service Adjustments
Gas

Utility: Mt. Carmel Public Utility Co.

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Individual
 Responsible: Dan Long

Period
 Reporting: Test Year Ended 12/31/2015

<u>Line No.</u>	<u>Account No.</u>	<u>Description</u>	<u>Per Books</u>	<u>Adjustments</u>	<u>Jurisdictional Adjusted</u>
1		Transmission Plant			
2	365.1	Land and Land Rights	13288		13288
3	365.2	Rights of Way	1785		1785
4	366	Structures and Improvements	0		0
5	367	Mains	490659		490659
6	368	Compressor Station Equipment	0		0
7	369	Measuring & Regulating Equipment	32667		32667
8	370	Communications Equipment	0		0
9	371	Other Equipment	0		0
10	372	Asset Retirement Cost	0		0
11		Total Transmission Plant	538399		538399
12					
13		Distribution Plant			
14	374	Land and Land Rights	0		0
15	375	Structures and Improvements	0		0
16	376	Mains	3017125		3017125
17	377	Compressor Station Equipment	0		0
18	378	Meas & Regulating Equip - General	100007		100007
19	379	Meas & Regulating Equip - City Gate	0		0
20	380	Services	1083736		1083736
21	381	Meters	438563		438563
22	382	Meter Installations	379498		379498
23	383	House Regulators	159898		159898
24	384	House Regulator Installations	134573		134573
25	385	Indust Meas & Regulat Equipment	0		0
26	386	Other Property on Customer Premise	0		0
27	387	Other Equipment	10243		10243
28	388	Asset Retirement Cost	0		0
29		Total Distribution Plant	5323643		5323643
30					
31		General Plant			
32	389	Land and Land Rights	3600		3600
33	390	Structures and Improvements	0		0
34	391	Office Furniture and Equipment	0		0
35	392	Transportation	479993		479993
36	393	Stores Equipment	0		0
37	394	Tools, Shop and Garage Equipment	134486		134486
38	395	Laboratory Equipment	0		0
39	396	Power Operated Equipment	26592		26592
40	397	Communications Equipment	13399		13399
41	398	Misc Equipment	7889		7889
42	399	Other Tangible Property	0		0
43	399.1	Asset Retirement Cost	0		0
44		Total General Plant	665959		665959
45					
46		TOTAL GAS PLANT	6528001		6528001

SCHEDULE B-5.1
Twelve Months Ended December 31, 2015
Gains and Losses on Sale of Property
ELECTRIC

Utility: Mt. Carmel Public Utility Co.

Page 1 of 2

Individual
Responsible: Dan Long

Period
Reporting: Test Year Ended 12/31/2015

No sales of property are took place during the test year.

SCHEDULE B-5.1
Twelve Months Ended December 31, 2015
Gains and Losses on Sale of Property
ELECTRIC

Utility: Mt. Carmel Public Utility Co.

Page 1 of 1

Individual
Responsible: Dan Long

Period
Reporting: Test Year Ended 12/31/2015

No sales of property are took place during the test year.

SCHEDULE B-5.2
Twelve Months Ended December 31, 2015
Property Merged or Acquired from Other Utilities
ELECTRIC

Utility: Mt. Carmel Public Utility Co.

Page 1 of 1

Individual
Responsible: Dan Long

Period
Reporting: Test Year Ended 12/31/2015

No merged or acquired property existed during the test year

SCHEDULE B-5.3
Twelve Months Ended December 31, 2015
Leased Property Included in Rate Base
ELECTRIC

Utility: Mt. Carmel Public Utility Co.

Page 1 of 1

Individual
Responsible: Dan Long

Period
Reporting: Test Year Ended 12/31/2015

No leased property existed during the test year.

SCHEDULE B-6
Twelve Months Ended December 31, 2015
Depreciation Reserve
ELECTRIC

Utility: Mt. Carmel Public Utility Co.

Page 1 of 1

Individual
Responsible: Dan Long

Period
Reporting: Test Year Ended 12/31/2015 [1]

<u>Line</u> <u>No.</u>			
1	End of Year Balance by Function	-	-
2			
3	Transmission	(5,359,642)	
4			
5	Distribution	(9,828,632)	
6			
7	General Plant	(3,264,567)	
8			
9	Total Electric Depreciation Reserve	(18,452,841)	
10			
11			
12			
13			
14			
15	FERC FORM 1, Page 219		

SCHEDULE B-7
Twelve Months Ended December 31, 2015
Construction Work in Progress
ELECTRIC

Utility: Mt. Carmel Public Utility Co.

Page 1 of 1

Individual
Responsible: Dan Long

Period
Reporting: Test Year Ended 12/31/2015

SCHEDULE B-9
Twelve Months Ended December 31, 2015
Accumulated Deferred Income Taxes
ELECTRIC

Page 1 of 1

Utility: Mt. Carmel Public Utility Co.

Individual
Responsible: Dan Long

Period
Reporting: Test Year Ended 12/31/2015 (1)

Account 190	3871903	FERC FORM 1, page 234
Account 281	0	FERC FORM 1, page 272
Account 282	-3175431	FERC FORM 1, page 274
Account 283	0	FERC FORM 1, page 276
Total Accum Def Income Taxes	696472	

**SCHEDULE B-10
Test Year 2015
Deferred Charges
ELECTRIC**

Page 1 of 1

Utility: Mt. Carmel Public Utility Co.

Individual
Responsible: Dan Long

Period
Reporting: Test Year

No deferred charges occur during the test year.

SCHEDULE B-11
Test Year 2015
Property Held for Future Use Included in Rate Base
ELECTRIC

Page 1 of 1

Utility: Mt. Carmel Public Utilities co.

**Individual
Responsible:** Dan Long

**Period
Reporting:** Test Year

No Electric Plant Held for Future Use is included in the test year

SCHEDULE B-12
Test Year 2015
Analysis of Plant Held for Future Use
ELECTRIC

Page 1 of 1

Utility: Mt. Carmel Public Utility Co.

**Individual
Responsible:** Dan Long

**Period
Reporting:** Test Year

Please refer to schedule B-11

SCHEDULE B-13
Twelve Months Ended December 31, 2015
Customer Deposits

Utility: Mt. Carmel Public Utility Co.

Page 1 of 1

Individual
 Responsible: Dan Long

Period
 Reporting: 13 months ended 12-31-2015

<u>Line No.</u>	<u>Month, Year</u>	<u>ELECTRIC Customer Deposits</u>	<u>GAS Customer Deposits</u>	<u>TOTAL Customer Deposits</u>
1	December, 2014	\$188,624	\$12,532	\$201,156
2	January, 2015	\$172,895	\$12,585	\$185,480
3	February, 2015	\$173,949	\$12,890	\$186,839
4	March, 2015	\$176,121	\$12,954	\$189,075
5	April, 2015	\$169,740	\$13,555	\$183,295
6	May, 2015	\$162,909	\$12,846	\$175,755
7	June, 2015	\$161,779	\$13,627	\$175,406
8	July, 2015	\$156,759	\$14,416	\$171,175
9	August, 2015	\$154,392	\$15,380	\$169,772
10	September, 2015	\$154,659	\$16,369	\$171,028
11	October, 2015	\$151,663	\$17,538	\$169,201
12	November, 2015	\$152,923	\$19,272	\$172,195
13	December, 2015	\$154,790	\$20,164	\$174,954
	average balance	152,229	13,866	