Proposed Changes made to the IRA Forms

	Current Version	Proposed Version
Overall Format	This version is a PDF file that was not able to be edited.	This version is an Excel file with formulas included where needed.
Cover IRA Page	"Twelve Month Period" is standard on this form. Company adds the Ending date (month, day, and year).	Company inputs the number of months for the period ending (nine, twelve, etc) Company inputs the year only for the Ending date.
General Instructions	This version is still "under construction" with only certain schedules having instructions.	These are more detailed for each schedule. Moved to beginning of form instead of after Cover Page.
Table of Contents	There was not a Table of Contents in the version.	Added a Table of Contents.
IRA-1	List of General Questions	List of General Questions with #8 being new.
IRA-2	This is used as a placeholder for the Notice and Notice affidavit.	This is still the Notice schedule but it now looks more formal like the other schedules.
IRA-3	This is the Summary schedule showing the comparison between the previous year and current year net investment as well as the current and proposed billing information. The information in this schedule has been included in the IRA-4, IRA-5, and IRA6 schedules in the proposed version.	This is the new Tariff schedule that replaces IRA-4 of the current version. It is more of a placeholder where the Company will include the tariffs and input the proposed Implementation Date. A Note has also been added to ask the Company to electronically file a MS Word version of the tariffs.
IRA-4	This is the Tariff Placeholder for the proposed tariffs and implementation date. This information is included in the IRA-3 schedule of the proposed version.	This is now the Summary of Adjustments by Rate Class schedule (page 1) and the Customer Bill Comparisons (page 2). The Summary compares the current and proposed rates by the customer class. The Customer Bill Comparisons compare the current and proposed billing information with gas and without gas costs along with the percent changes.
IRA-5	This is the Revenue Related and	This is now the Calculation of

	Other Taxes schedule showing the 12 month end amounts with the present rates as well as the 12 month end amounts with the proposed rates. The Non-Revenue and Revenue related tax amounts are still shown on this schedule in the proposed version. The calculation factors are shown in IRA-6 of the proposed version.	Interim Rate Adjustment Amount schedule. This schedule shows the change in investment from the previous year to the current year by providing previously approved amounts, current year amounts, and any adjustments.
IRA-6	This is the Federal Income Tax schedule showing the previous year's and current year's calculation. This information is found in the proposed version's IRA-7 schedule.	This is now the Interim Cost Recovery and Rate Adjustment Factors schedule. This schedule includes all the factors used for calculations within the IRA filing (depreciation expense, property tax, revenue related tax, Federal tax, customer allocation factors and annual number of bills).
IRA-7	This is the previous year's investment detail providing FERC accounts, original costs, depreciation rates, the annual and accumulated depreciation and net amounts. IRA-11 replaces this schedule in the proposed version.	This schedule replaces the current IRA-6. This schedule is the Calculation of Federal Income Tax and Margin Tax for the current reporting year.
IRA-8	This is the current year's investment detail providing the same information as in the current IRA-7. IRA-11 replaces this schedule in the proposed version.	This is now the Infrastructure Detail-Additions schedule. This schedule replaces the current version's IRA-12. The information is still the same with the exception of adding the Allocated Project Cost to the Service Area and the Type of Cost categories.
IRA-9	This is the Investment Detail that is to be recovered through the interim rate filing. It shows the difference between the information in IRA-8 and IRA-7. IRA-11 replaces this schedule in the proposed version.	This is now the Infrastructure Detail-Retirements schedule. This schedule replaces the current version's IRA-14. The information is still the same with the exception of adding the Allocated Project Cost to the Service Area and the Type of Cost categories.
IRA-10	This is the Investment Detail –	This is now the Summary of

	Additions schedule. It shows the same information as in IRA-7, IRA-8, and IRA-9 but only for the additions for the filing year.	Investment Detail schedule. This schedule shows the approved utility plant amounts, the current utility plant balances, the plant additions and retirements for the filing year, any adjustments, the ending plant balances and the net changes in plant for the year. This schedule combines some of the information from the current version's IRA-10 and IRA-13 but in a revised format.
IRA-11	This is currently a placeholder for Footnotes to the current schedules. This form has been replaced in the proposed version by a Depreciation schedule. Footnotes in the proposed version are on the Footnotes Page.	This schedule is now the Depreciation schedule. It shows the ending plant balance from IRA-10, the approved depreciation rates, the annual and accumulated depreciation amounts, and the net plant totals. This schedule replaces the current version's IRA-7, IRA-8, and IRA-9 schedules.
IRA-12	This is the Infrastructure Detail – Additions schedule. This information has remained the same with the exception of adding the Allocated Project Cost to the Service Area and the Type of Cost categories. This information is found in the proposed version's IRA-8.	There is not an IRA-12 for the proposed version.
IRA-13	This is the Investment Detail – Retirements schedule. It shows the same information as in IRA-7, IRA-8, and IRA-9 but only for the retirements for the filing year. This information is now found in the proposed version's IRA-10.	There is not an IRA-13 for the proposed version.
IRA-14	This is the Infrastructure Detail – Additions schedule. This information has remained the same with the exception of adding the Allocated Project Cost to the Service Area and the Type of Cost categories. This information is found in the	There is not an IRA-14 for the proposed version.

	proposed version's IRA-9.	
IRA-15	This shows the Weighted Average Cost of Capital approved in the last rate case. This information does not change from filing to filing until the next rate case. The relevant information from this schedule, the total weighted cost (rate of return), is found in the proposed version's IRA-6.	There is not an IRA-15 for the proposed version.
IRA-16	This is the Allocation of Investment Recovery schedule. The allocation factors are shown on IRA-6 in the proposed version. The Recovery Distribution information are shown in the proposed version's IRA-5.	There is not an IRA-16 for the proposed version.
IRA-17	Signature Page. This did not change in the proposed version.	Renamed Signature Page, but no changes from the current version where it was labeled IRA-17.
Footnotes Page	There is not a Footnotes Page in the current version. Footnotes are located in IRA-11 currently.	This page is for adding any Footnotes that are needed. This is in IRA-11 in the current version.