**Section 285.5025 Schedule E-4: Billing Units – Electric, Gas, Water, and Sewer Utilities**

a) Provide jurisdictional "Billing Units" by rate classifications that make up the total test year revenue for each designated rate in combination with its accompanying riders to the rates, if any.

1) Report all billing units beginning with those actually experienced in the historical year and setting forth each adjustment for items such as weather (see subsection (a)(2)) and growth to arrive at pro forma test year billing units supporting pro forma revenues at present and proposed rates reflected on Schedule C-1. If the test year billing units are not derived in this manner, provide an explanation of the methodology and identify each of the key assumptions used to develop the billing determinants from actual data and provide all the associated work papers.

2) (Electric and Gas Utilities Only) Provide quantitative weather normalization data consistent with utility's service area. Include a full explanation of the normalization method selected and explain why it is appropriate. Provide the number of monthly heating degree days and/or cooling degree days assumed. Identify and explain each of the key assumptions in the methodology. Also, if an historical test year is used, provide the number of monthly heating degree days and/or cooling degree days actually experienced by the utility in the test year and state the source of that data (i.e., location of weather station). Provide monthly and annual averages using the heating degree day data and/or cooling degree day data from the same weather station previously mentioned for the time period used to derive billing units.

3) Test year billing units for each rate schedule (or type of service), each rate block and each rate element are to be reported, whether changed or not.

b) Categorize the test year billing units for each rate and rate element by the following components:

1) Customer charges (service charges);

2) Minimum bills if applicable;

3) Energy or usage sales units (Note: provide billing units for each current and proposed energy or usage block);

4) Demand units (Note: billing units shall be provided for each current and proposed demand block);

5) Purchased gas adjustment units, fuel adjustment units, purchased water units, or purchased sewage treatment units; and

6) All other units that give rise to revenues, including detailed billing units for public and private fire protection services where applicable.

c) Any utility that prepares an elasticity of demand study to support adjustments to test year billing units shall submit the study as work papers supporting Schedule E-4 in addition to the other information required by this Section.

(Source: Amended at 38 Ill. Reg. 7598, effective March 20, 2014)