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March 8, 2022

Mr. Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 Seventh Place East, Suite 350
St. Paul, MN 55101-2147

**PUBLIC DOCUMENT – NOT PUBLIC (OR
PRIVILEGED) DATA HAS BEEN EXCISED**

**RE: In the Matter of the Application of Otter Tail Power Company for Authority to
Increase Rates for Electric Utility Service in Minnesota
Docket No. E017/GR-20-719
Compliance Filing**

Dear Mr. Seuffert:

Otter Tail Power Company (Otter Tail or the Company) submits this Compliance Filing as required by the Minnesota Public Utilities Commission's (the Commission) *Findings of Fact, Conclusions, and Order* dated February 1, 2022 (Order). The enclosed Compliance Filing includes schedules that are submitted in accordance with Ordering Paragraph 101.

The rates contained in this filing were developed based on the 2021 test year revenue requirement of \$209,032,038 and apply the rate design approved by the Commission in its Order. The Company requests that the Commission authorize Otter Tail to implement final rates no later than bills rendered on and after July 1, 2022, with interim rate refunds commencing on August 6, 2022.¹

The enclosed Schedules 1 through 7 present schedules of rates and charges reflecting the revenue requirement and rate design decisions of the Order. Schedule 8 is Otter Tail's proposed interim rate refund plan. These schedules are discussed in more detail below.

Final Rates Schedules

- *Schedule 1:* Schedule 1 provides the final rates revenue requirement summary, rate base and operating statement schedules associated the Commission's decisions in the Order.² Schedule 1 also includes a workpaper detailing actual Hoot Lake Plant decommissioning costs incurred during the 2021 test year.³

¹ Otter Tail will work with the Commission and parties to present revised interim rate calculations if the Commission determines that this schedule needs to be modified in light of Minn. Stat. § 216B.16, subd 3(c).

² These are the same financial schedules that were filed on January 28, 2022.

³ Order at 9; Order Point 7.

- *Schedule 2:* Schedule 2 summarizes revenues under present and proposed rates.
- *Schedule 3:* Schedule 3 presents the rate design resulting from the Commission's decisions in the Order. Otter Tail coordinated development of final Large General Service (LGS) rate elements with the Midwest Large Energy Consumers (MLEC) following issuance of the Commission's Order. Schedule 3 also includes the 2021 Test Year authorized revenue per meter calculations to be used in the pilot decoupling mechanism.
- *Schedule 4:* Schedule 4 provides clean and redline versions of Otter Tail's tariff, incorporating the Commission's decisions from the Order.
- *Schedule 5:* Schedule 5 is Otter Tail's proposed customer notice.
- *Schedule 6:* Schedule 6 identifies other rate riders and charges in effect, and continuing, after the date final rates are implemented.
- *Schedule 7:* Schedule 7 provides calculations of the updated Conservation Cost Recovery Charge (CCRC) and the updated Conservation Cost Recovery Adjustment (CCRA or CIP Adjustment Factor). Schedule 7 also provides updated CIP tracker balances associated with these revised rates. Consistent with the Order, the CCRC is being re-set to \$0.0000, with all CIP costs being recovered in the CCRA. The revised CCRA rate reflects the October 1, 2021 – September 30, 2022 revenue requirement from Docket No. E017-M-21-228.

Interim Rate Schedule

The interim rate refund plan addresses the difference between interim rate revenue collected following the Commission's December 24, 2020 Order Setting Interim Rates (the Interim Rates Order) and the interim revenue authorized in the Order. Otter Tail's interim rate refund plan proposes to refund with interest the difference between the approved interim rate level and amount collected during the interim rate period. Schedule 8 and the attachments provided therein show the calculation of the estimated refund, including the interest calculation. These calculations will be updated at the time of the actual refunds and will be provided as a further compliance filing when the refunds have been completed.

Otter Tail provides the following attachments as part of Schedule 8 to support its proposed interim refund plan:

- *Attachment 1:* Attachment 1 summarizes Otter Tail's interim refund plan. Under that plan, Otter Tail estimates its total refund obligation will be approximately \$15 million.
- *Attachment 2:* Attachment 2 provides the calculation of the amount of interim revenue authorized under the Commission's final determination. Attachment 2 calculates the authorized interim revenue requirement, beginning with the authorized 2021 Test Year revenue requirement of approximately \$209.0 million. The Commission's final determination results in authorized interim revenue requirement of approximately \$207.3 million.

The difference between the two is due to the Commission's decisions to: (1) permit recovery certain costs during the interim rate period but not in final rates; and (2) exclude certain costs from interim rates. These decisions include:

Recovery of Costs During Interim Rate Period and not in Final Rates: The Commission authorized Otter Tail to recover the following costs in interim rates but not in final rates: (1) costs of operating Hoot Lake Plant in 2021; (2) un-recovered Big Stone II transmission-related costs authorized for recovery in Otter Tail's last rate case; (3) uncollected Environmental Cost Recovery Rider (ECRR) tracker balance; (4) uncollected Southwest Power Pool (SPP) tracker balance; and (5) 2021 capacity purchase costs.⁴

Removal of Costs Authorized for Recovery in Final Rates but not in Interim Rates: Otter Tail requested that it be allowed to begin recovering certain costs concurrently with final rates, not with interim rates. These costs include: (1) Financial Information System costs; (2) Electric Vehicle Infrastructure costs; and (3) Credit Card Fees.⁵ In addition, the Commission directed that: (4) interim rates be adjusted to reflect the actual in service date of Astoria Station and Lake Norden Phase II; and (5) Otter Tail refund 2021 aviation-related operations and maintenance expenses.⁶

- *Attachment 3:* Attachment 3 calculates the authorized interim revenues based on the final determination interim revenue requirement of \$207.3 million and actual billed revenue over the interim rate period.
- *Attachment 4:* Attachment 4 provides the present base revenues for the interim rate period. This value is used to calculate the interim deficiency associated with the final determination interim revenue requirement.
- *Attachment 5:* Attachment 5 calculates the interest due on the amount to be refunded.
- *Attachments 6 through 9:* Attachments 6 through 9 include supporting calculations for the determination of the interim period revenue requirement.

Finally, Attachment 10 to the interim rate refund plan identifies the amount of budgeted and actual charitable contributions for 2021.⁷ As shown in Attachment 10, actual charitable contributions for 2021 exceeded budgeted amounts, meaning no refund is necessary.

⁴ Order at 6 (adopting ALJ Report unless otherwise modified); ALJ Report, ¶¶ 180, 181 (2021 capacity purchase), 791-792 (approving interim-only recovery of costs of operating Hoot Lake Plant in 2021, un-recovered Big Stone II transmission-related costs, uncollected ECRR tracker balance and uncollected SPP tracker balance).

⁵ Otter Tail Notice and Petition for Interim Rates at 4-6.

⁶ Order at 6 (adopting ALJ Report unless otherwise modified), 16-17 (2021 aviation expenses); ALJ Report, ¶¶ 165-167 (Astoria) and 172 (Lake Norden Phase II).

⁷ Order at 15-16; Order Point 13.

This filing includes a limited amount of protected data, as defined in Minn. R. 7829.0100, Subp. 19a. Specifically, this filing includes two categories of protected data: (1) trade secret information; and (2) customer energy usage data (CEUD). All of the trade secret information included in the filing has economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by other persons and is subject to the efforts by OTP to protect the information from public disclosure. This information: (1) constitutes trade secret information, as defined in Minn. Stat. § 13.37, subd. 1(b); (2) is classified as nonpublic data pursuant to Minn. Stat. § 13.37, subd. 2; (3) is also not public data, as defined in Minn. Stat. § 13.02, subd. 8a; and (4) therefore is protected data under Minn. R. 7829.0100, subp. 19a(A). The CEUD included in the filing consists of projected usage information on individual customers. The CEUD is nonpublic data pursuant to Minn. Stat. § 13.02, subd. 9 due to the Commission's January 19, 2017 Order in Docket No. E,G999/CI-12-1344, which requires OTP to refrain from disclosing this data without the customers' consent. As nonpublic data, the CEUD also constitutes not public data, as defined in Minn. Stat. § 13.02, subd. 8a and therefore is protected data under Minn. R. 7829.0100, subp. 19a(A).

If there are any questions concerning this filing, please direct them to me at 218-739-8657 or at molsen@otpc.com.

Sincerely,

/s/ MATTHEW J. OLSEN
Matthew J. Olsen
Manager Regulatory Strategy and Compliance

kaw
Enclosures
c: Service List
By electronic filing

Compliance Filing
Docket No. E017/GR-20-719
March 8, 2022

Submitted by
Otter Tail Power Company

The following table is a summary of the schedules Otter Tail submits in compliance with the Commission's February 1, 2022 Order in the above Docket.

| Schedule | Order Reference |
|---|--|
| 1. <i>Updated Financial Schedules</i> | Ordering Paragraph 101a |
| 2. <i>Total Operating Revenues by type</i> | Ordering Paragraph 101a |
| 3. <i>All Billing Determinants for retail sales of electricity including the below items:</i> | Ordering Paragraph 101a, subparts i through iv |
| <ul style="list-style-type: none"> • Total revenue by customer class; • Total number of customers, the customer charge and total customer charge revenue by customer class. • For each customer class, the total number of energy and demand related billing units, the per unit energy and demand related cost of energy, and the total energy and demand related sales revenues. | |
| 4. <i>Revised Tariff Sheets</i> | Ordering Paragraph 101a, subpart v |
| 5. <i>Proposed Customer Notices</i> | Ordering Paragraph 101a, subpart vi |
| 6. <i>Summary of all Riders and charges</i> | Ordering Paragraph 101b |
| 7. <i>CIP Tracker, CCRC and CCRA</i> | Ordering Paragraph 101c |
| 8. <i>Interim Rate Refund Plan</i> | Ordering Paragraph 101d |

Schedule 1: *Updated Financial Schedules (Ordering Paragraph 101a)*

Otter Tail provides the following 2021 Test Year financial schedules calculating the 2021 Test Year revenue requirement and revenue deficiency based on the results of the Order:

Attachment 1 – Summary of Revenue Requirements

Attachment 1a – Rate of Return

Attachment 2 – Rate Base Summary

Attachment 3 – Rate Base Bridge Schedule

Attachment 4 – Operating Income Summary

Attachment 5 – Operating Income Bridge Schedule

Attachment 6 – Hoot Lake Plant 2021 Decommissioning Costs Workpaper

Otter Tail Power Company
 Revenue Requirements Summary-Minnesota Jurisdiction
 2021 Test Year Ending December 31, 2021

| <u>Line No.</u> | <u>Description</u> | <u>As Originally Filed</u> | <u>As Calculated Final Order</u> | <u>Difference</u> |
|-----------------|---------------------------------|----------------------------|----------------------------------|-----------------------|
| 1 | Average Rate Base | \$757,907,460 | \$722,946,335 | (\$34,961,125) |
| 2 | Rate of Return | 7.59% | 7.18% | -0.41% |
| 3 | Required Operating Income | 57,525,176 | 51,907,547 | (5,617,629) |
| 4 | Operating Income | 32,886,022 | 39,144,268 | 6,258,246 |
| 5 | Income Deficiency | <u>\$24,639,154</u> | <u>\$12,763,279</u> | <u>(\$11,875,876)</u> |
| 6 | Gross Revenue Conversion Factor | 1.403351 | 1.403351 | |
| 7 | Gross Revenue Deficiency | <u>\$34,577,387</u> | <u>\$17,911,362</u> | <u>(\$16,666,024)</u> |
| 8 | Percentage Increase Needed | <u>17.88%</u> | <u>9.37%</u> | <u>-8.51%</u> |
| 9 | Riders Rolled In | <u>\$20,124,012</u> | <u>\$20,124,012</u> | |
| 10 | Net New Revenues ¹ | \$14,453,375 | (\$2,212,650) | |

¹ Amount to be reflected in customer notices

Otter Tail Power Company
 Cost of Capital
 2021 Test Year Ending December 31, 2021

| Line No. | Capital Structure | Amount | Amount as % of Total | Cost of Capital | Rate of Return |
|----------|-------------------|--------------------|-------------------------|-----------------|----------------|
| 1 | Long-Term Debt | 727,821,675 | 47.50% | 4.63% | 2.20% |
| 2 | Preferred Debt | - | 0.00% | | 0.00% |
| 3 | Common Equity | <u>804,391,972</u> | <u>52.50%</u> | 9.48% | <u>4.98%</u> |
| 4 | Total | 1,532,213,647 | 100.00% | | 7.18% |

Otter Tail Power Company
Revised Rate Base Calculation

| | | MINNESOTA JURISDICTION RATE BASE SUMMARY TEST YEAR ENDING DECEMBER 31, 2021 | | |
|-----------------|-----------------------------------|--|--|--|
| Line No. | Adjustment Description | (A) As Originally Filed (1) | (B) Total Adjustments (2) | (C) As Calculated After Final Order (3) |
| | PLANT IN SERVICE | | | |
| 1 | Production | \$684,420,669 | \$809,563 | \$685,230,232 |
| 2 | Transmission | 276,971,468 | (19,863,325) | 257,108,143 |
| 3 | Distribution | 244,727,310 | (764,597) | 243,962,713 |
| 4 | General | 49,186,507 | (66,223) | 49,120,284 |
| 5 | Intangible | 18,556,228 | (24,984) | 18,531,244 |
| 6 | Total Plant in Service | \$1,273,862,182 | (\$19,909,566) | \$1,253,952,616 |
| | RESERVE FOR DEPRECIATION | | | |
| 7 | Production | (\$215,654,979) | (\$3,850,135) | (\$219,505,114) |
| 8 | Transmission | (70,733,849) | 829,268 | (69,904,581) |
| 9 | Distribution | (105,226,105) | 399,638 | (104,826,467) |
| 10 | General | (18,643,889) | 65,338 | (18,578,551) |
| 11 | Intangible | (5,236,803) | 7,051 | (5,229,752) |
| 12 | Total Reserve for Depreciation | (\$415,495,625) | (\$2,548,840) | (\$418,044,465) |
| | NET PLANT IN SERVICE | | | |
| 13 | Production | \$468,765,690 | (\$3,040,572) | \$465,725,118 |
| 14 | Transmission | \$206,237,619 | (\$19,034,057) | \$187,203,562 |
| 15 | Distribution | \$139,501,205 | (\$364,959) | \$139,136,246 |
| 16 | General | \$30,542,618 | (\$885) | \$30,541,733 |
| 17 | Intangible | \$13,319,425 | (\$17,933) | \$13,301,492 |
| 18 | Total Net Plant in Service | \$858,366,557 | (\$22,458,406) | \$835,908,151 |
| | OTHER RATE BASE ITEMS | | | |
| 20 | Utility Plant Held for Future Use | 13,577 | (32) | 13,545 |
| 21 | CWIP | 20,565,068 | (4,342,169) | 16,222,899 |
| 22 | Materials & Supplies | 11,457,629 | (21,919) | 11,435,710 |
| 23 | Fuel Stocks | 5,546,985 | (138,703) | 5,408,282 |
| 24 | Prepayments | 1,407,805 | (5,272) | 1,402,533 |
| 25 | Customer Advances & Deposits | (1,032,628) | 1,981 | (1,030,647) |
| 26 | Cash Working Capital | 7,942,177 | (6,971,129) | 971,048 |
| 27 | Accumulated Deferred Income Taxes | (146,359,709) | (1,025,476) | (147,385,185) |
| 28 | Total Other Rate Base Items | (\$100,459,096) | (\$12,502,719) | (\$112,961,815) |
| 29 | TOTAL AVERAGE RATE BASE | \$757,907,460 | (\$34,961,125) | \$722,946,335 |

- (1) 2021 Test Year JCOSS As Originally Filed
(2) After all Adjustments (OTP, ALJ, Commission)
(3) Column (A) + (B)

Otter Tail Power Company
 Summary of Test Year Adjustments - Rate Base

| Line No. | Adjustment Description | As Originally Filed | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) |
|--------------------------|-----------------------------------|---------------------|--|---|---|---|--|---|---|---|--|---|
| | | | ALJ Para. 210 Tommerdahl Add HLP 2021 Depreciation Expense (1) | ALJ Para. 315 Tommerdahl HLP/Hydro Depreciation Reg Asset (2) | ALJ Para. 172 Tommerdahl Normalize Lake Norden Phase II (3) | ALJ Para. 210 Tommerdahl Remove HLP 2021 Depreciation Expense (1) | ALJ Para. 218 Tommerdahl HLP Related Excess ADIT Restoration (2) | ALJ Para. 222 Akerman Fix TY-05 Accu Depr (3) | ALJ Para. 230 Akerman Update Depreciation Expense (4) | ALJ Para. 226 Akerman Remove FIS CWIP (5) | ALJ Para. 214 Akerman Remove HLP Fuel Stocks (6) | ALJ Para. 207 Tommerdahl Remove GIP's (7) |
| PLANT IN SERVICE | | | | | | | | | | | | |
| 1 | Production | 684,420,669 | \$3,071,322 | \$1,747,835 | | | (\$3,071,322) | | | | | |
| 2 | Transmission | 276,971,468 | | | 2,159,216 | | | | | | | (21,786,676) |
| 3 | Distribution | 244,727,310 | | | | | | | | | | |
| 4 | General | 49,186,507 | | | | | | | | | | |
| 5 | Intangible | 18,556,228 | | | | | | | | | | |
| 6 | Total Plant in Service | \$1,273,862,182 | \$3,071,322 | \$1,747,835 | \$2,159,216 | | (\$3,071,322) | \$0 | \$0 | \$0 | \$0 | (\$21,786,676) |
| RESERVE FOR DEPRECIATION | | | | | | | | | | | | |
| 7 | Production | (215,654,979) | | | | | | (\$6,010,108) | \$1,856,208 | | | |
| 8 | Transmission | (70,733,849) | | | (21,075) | | | | 143,759 | | | 642,456 |
| 9 | Distribution | (105,226,105) | | | | | | | 71,104 | | | |
| 10 | General | (18,643,889) | | | | | | | 40,290 | | | |
| 11 | Intangible | (5,236,803) | | | | | | | | | | |
| 12 | Total Reserve for Depreciation | (\$415,495,625) | \$0 | \$0 | (\$21,075) | | \$0 | (\$6,010,108) | \$2,111,361 | \$0 | \$0 | \$642,456 |
| NET PLANT IN SERVICE | | | | | | | | | | | | |
| 13 | Production | 468,765,690 | \$3,071,322 | \$1,747,835 | \$0 | | (\$3,071,322) | \$0 | (\$6,010,108) | \$1,856,208 | \$0 | \$0 |
| 14 | Transmission | 206,237,619 | 0 | 0 | 2,138,141 | | 0 | 0 | 143,759 | 0 | 0 | (21,144,220) |
| 15 | Distribution | 139,501,205 | 0 | 0 | 0 | | 0 | 0 | 71,104 | 0 | 0 | 0 |
| 16 | General | 30,542,618 | 0 | 0 | 0 | | 0 | 0 | 40,290 | 0 | 0 | 0 |
| 17 | Intangible | 13,319,425 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Total Net Plant in Service | \$858,366,557 | \$3,071,322 | \$1,747,835 | \$2,138,141 | | (\$3,071,322) | \$0 | (\$6,010,108) | \$2,111,361 | \$0 | (\$21,144,220) |
| OTHER RATE BASE ITEMS | | | | | | | | | | | | |
| 19 | Big Stone Plant Capitalized | | | | | | | | | | | |
| 20 | Utility Plant Held for Future Use | 13,577 | | | | | | | | | | |
| 21 | CWIP | 20,565,068 | | | | | | | (1,025,986) | | | |
| 22 | Materials & Supplies | 11,457,629 | | | | | | | | | | |
| 23 | Fuel Stocks | 5,546,985 | | | | | | | | | (131,029) | |
| 24 | Prepayments | 1,407,805 | | | | | | | | | | |
| 25 | Customer Advances & Deposits | (1,032,628) | | | | | | | | | | |
| 26 | Cash Working Capital | 7,942,177 | | | | | | | | | | |
| 27 | Accumulated Deferred Income Taxes | (146,359,709) | | | | | | (1,114,426) | | | | 1,195,062 |
| 28 | Total Other Rate Base Items | (\$100,459,096) | \$0 | \$0 | \$0 | | \$0 | (\$1,114,426) | \$0 | \$0 | (\$1,025,986) | (\$131,029) |
| 29 | TOTAL AVERAGE RATE BASE | \$757,907,460 | \$3,071,322 | \$1,747,835 | \$2,138,141 | | (\$3,071,322) | (\$1,114,426) | (\$6,010,108) | \$2,111,361 | (\$1,025,986) | (\$131,029) |

- (1) Rebuttal Testimony of Stuart Tommerdahl; Section V; Part A
- (2) Rebuttal Testimony of Stuart Tommerdahl; Section III; Part C
- (3) Rebuttal Testimony of Tyler Akerman, Section III; Part A3
- (4) Rebuttal Testimony of Tyler Akerman, Section III; Part A4
- (5) Rebuttal Testimony of Tyler Akerman, Section III; Part A5
- (6) Rebuttal Testimony of Tyler Akerman, Section III; Part A6
- (7) Rebuttal Testimony of Stuart Tommerdahl; Section III; Part A
- (8) Rebuttal Testimony of Stuart Tommerdahl; Section V; Part D
- (9) Rebuttal Testimony of Stuart Tommerdahl; Section III; Part B
- (10) Reflects actual decommissioning costs for Hoot Lake Plant through December 31, 2021
- (11) This adjustment is the result of changes in allocation factor percentages between the 2021 Supplemental COSS, as filed, and the 2021 Supplemental COSS run with OTP's proposed rebuttal adjustments. OTP's COSS model calculates certain allocation percentages based on actual information entered into the COSS model and as a result any new adjustments can affect a variety of allocation percentage calculations which in turn affects the amounts allocated to the various jurisdictions resulting in different amounts being allocated to MN.

Otter Tail Power Company
 Summary of Test Year Adjustments - Rate Base

| Line No. | Adjustment Description | As Originally Filed | (K) ALJ Para. 241 Tommerdahl Update CWC Inputs (8) | (L) ALJ Para. 246 Tommerdahl Update Minimum System Study (9) | (M) ALJ Para. 218 ADIT for Depr Chage | (N) ALJ Para. 453 NOL Gross UP | (O) ALJ Para. 325 Decommission HLP CWIP (10) | (P) ALJ Para. 365 PTC DTA Merricourt | (Q) Adjustments Due to Changes in Allocation %'s (11) | (R) Total Adjustments | Final Order |
|--------------------------|-----------------------------------|---------------------|---|--|--|--------------------------------------|--|---|---|-----------------------------|-----------------|
| PLANT IN SERVICE | | | | | | | | | | | |
| 1 | Production | 684,420,669 | | | | | | | (\$938,272) | \$809,563 | \$685,230,232 |
| 2 | Transmission | 276,971,468 | | | | | | | (\$235,865) | (19,863,325) | \$257,108,143 |
| 3 | Distribution | 244,727,310 | | (651,376) | | | | | (\$113,221) | (764,597) | \$243,962,713 |
| 4 | General | 49,186,507 | | 0 | | | | | (\$66,223) | (66,223) | \$49,120,284 |
| 5 | Intangible | 18,556,228 | | | | | | | (\$24,984) | (24,984) | \$18,531,244 |
| 6 | Total Plant in Service | \$1,273,862,182 | \$0 | (\$651,376) | \$0 | \$0 | \$0 | \$0 | (\$1,378,564) | (\$19,909,566) | \$1,253,952,616 |
| RESERVE FOR DEPRECIATION | | | | | | | | | | | |
| 7 | Production | (215,654,979) | | | | | | | \$303,765 | (\$3,850,135) | (\$219,505,114) |
| 8 | Transmission | (70,733,849) | | | | | | | \$64,128 | 829,268 | (\$69,904,581) |
| 9 | Distribution | (105,226,105) | | 280,073 | | | | | \$48,461 | 399,638 | (\$104,826,467) |
| 10 | General | (18,643,889) | | | | | | | \$25,048 | 65,338 | (\$18,578,551) |
| 11 | Intangible | (5,236,803) | | | | | | | \$7,051 | 7,051 | (\$5,229,752) |
| 12 | Total Reserve for Depreciation | (\$415,495,625) | \$0 | \$280,073 | \$0 | \$0 | \$0 | \$0 | \$448,453 | (\$2,548,840) | (\$418,044,465) |
| NET PLANT IN SERVICE | | | | | | | | | | | |
| 13 | Production | 468,765,690 | \$0 | \$0 | | | | | (\$634,507) | (\$3,040,572) | \$465,725,118 |
| 14 | Transmission | 206,237,619 | 0 | 0 | | | | | (\$171,737) | (\$19,034,057) | \$187,203,562 |
| 15 | Distribution | 139,501,205 | 0 | (371,303) | | | | | (\$64,760) | (\$364,959) | \$139,136,246 |
| 16 | General | 30,542,618 | 0 | 0 | | | | | (\$41,175) | (\$885) | \$30,541,733 |
| 17 | Intangible | 13,319,425 | 0 | 0 | | | | | (\$17,933) | (\$17,933) | \$13,301,492 |
| 18 | Total Net Plant in Service | \$858,366,557 | \$0 | (\$371,303) | \$0 | \$0 | \$0 | \$0 | (\$930,112) | (\$22,458,406) | \$835,908,151 |
| OTHER RATE BASE ITEMS | | | | | | | | | | | |
| 19 | Big Stone Plant Capitalized | | | | | | | | \$0 | \$0 | \$0 |
| 20 | Utility Plant Held for Future Use | 13,577 | | | | | | | (\$32) | (\$32) | \$13,545 |
| 21 | CWIP | 20,565,068 | | | | | (3,219,743) | | (\$96,440) | (\$4,342,169) | \$16,222,899 |
| 22 | Materials & Supplies | 11,457,629 | | | | | | | (\$21,919) | (\$21,919) | \$11,435,710 |
| 23 | Fuel Stocks | 5,546,985 | | | | | | | (\$7,674) | (\$138,703) | \$5,408,282 |
| 24 | Prepayments | 1,407,805 | | | | | | | (\$5,272) | (\$5,272) | \$1,402,533 |
| 25 | Customer Advances & Deposits | (1,032,628) | | | | | | | \$1,981 | \$1,981 | (\$1,030,647) |
| 26 | Cash Working Capital | 7,942,177 | (6,808,098) | | | | | | (\$163,031) | (\$6,971,129) | \$971,048 |
| 27 | Accumulated Deferred Income Taxes | (146,359,709) | | | (526,136) | (5,286,804) | 869,331 | \$3,544,690 | \$292,808 | (\$1,025,476) | (\$147,385,185) |
| 28 | Total Other Rate Base Items | (\$100,459,096) | (\$6,808,098) | \$0 | (\$526,136) | (\$5,286,804) | (\$2,350,412) | \$3,544,690 | \$421 | (\$12,502,719) | (\$112,961,815) |
| 29 | TOTAL AVERAGE RATE BASE | \$757,907,460 | (\$6,808,098) | (\$371,303) | (\$526,136) | (\$5,286,804) | (\$2,350,412) | \$3,544,690 | (\$929,691) | (\$34,961,126) | \$722,946,335 |

- (1) Rebuttal Testimony of Stuart Tommerdahl; Section V; Part A
- (2) Rebuttal Testimony of Stuart Tommerdahl; Section III; Part C
- (3) Rebuttal Testimony of Tyler Akerman, Section III; Part A3
- (4) Rebuttal Testimony of Tyler Akerman, Section III; Part A4
- (5) Rebuttal Testimony of Tyler Akerman, Section III; Part A5
- (6) Rebuttal Testimony of Tyler Akerman, Section III; Part A6
- (7) Rebuttal Testimony of Stuart Tommerdahl; Section III; Part A
- (8) Rebuttal Testimony of Stuart Tommerdahl; Section V; Part D
- (9) Rebuttal Testimony of Stuart Tommerdahl; Section III; Part B
- (10) Reflects actual decommissioning costs for Hoot Lake Plant through December 31, 2021
- (11) This adjustment is the result of changes in allocation factor percentages between the 2021 Supplemental COSS, as filed, and the 2021 Supplemental COSS run with OTP's proposed rebuttal adjustments. OTP's COSS model calculates certain allocation percentages based on actual information entered into the COSS model and as a result any new adjustments can affect a variety of allocation percentage calculations which in turn affects the amounts allocated to the various jurisdictions resulting in different amounts being allocated to MN.

Otter Tail Power Company
 Revised Available for Return Calculation

| | | MINNESOTA JURISDICTION OPERATING INCOME SUMMARY TEST YEAR ENDING DECEMBER 31, 2021 | | |
|------------------------------------|-----------------------------------|---|------------------------------|--|
| | | (A) | (B) | (C) |
| <u>Line No.</u> | <u>Description</u> | <u>As Originally Filed</u> | <u>Total Adjustments</u> | <u>As Calculated After Final Order</u> |
| | | (1) | (2) | (3) |
| UTILITY OPERATING REVENUES | | | | |
| 1 | Retail Revenue | \$193,412,219 | (\$2,291,543) | \$191,120,676 |
| 2 | Other Electric Operating Revenue | 19,962,120 | (2,677,788) | 17,284,332 |
| 3 | Total Operating Revenues | <u>\$213,374,339</u> | <u>(\$4,969,331)</u> | <u>\$208,405,008</u> |
| UTILITY OPERATING EXPENSES | | | | |
| 4 | Production | \$79,200,423 | (\$1,276,309) | \$77,924,114 |
| 5 | Transmission | 18,571,304 | (207,852) | 18,363,452 |
| 6 | Distribution | 8,054,921 | (287,586) | 7,767,335 |
| 7 | Customer Accounting | 7,556,112 | (333,451) | 7,222,661 |
| 8 | Customer Service & Information | 9,147,564 | (95,324) | 9,052,240 |
| 9 | Sales | 578,522 | (443,797) | 134,725 |
| 10 | Administrative & General | 21,734,499 | (1,805,518) | 19,928,981 |
| 11 | Charitable Contributions | 112,000 | 0 | 112,000 |
| 12 | Depreciation | 37,047,759 | (4,331,397) | 32,716,362 |
| 13 | General Taxes | 8,034,448 | (11,538) | 8,022,910 |
| 14 | Total Operating Expenses | <u>\$190,037,552</u> | <u>-\$8,792,772</u> | <u>\$181,244,780</u> |
| Net Operating Income Before | | | | |
| 15 | Taxes & AFUDC | <u>\$23,336,787</u> | <u>\$3,823,441</u> | <u>\$27,160,228</u> |
| Taxes: | | | | |
| 16 | Investment Tax Credit | (\$5,020,100) | (\$3,864,643) | (\$8,884,743) |
| 17 | Deferred Income Taxes | (3,710,306) | 1,391,071 | (2,319,235) |
| 18 | Federal & State Income Tax | - | 0 | 0 |
| 19 | Total Taxes | <u>(\$8,730,406)</u> | <u>(\$2,473,572)</u> | <u>(\$11,203,978)</u> |
| 20 | Net Operating Income Before AFUDC | <u>\$32,067,193</u> | <u>\$6,297,013</u> | <u>\$38,364,206</u> |
| 21 | AFUDC | <u>818,830</u> | <u>(38,768)</u> | <u>780,062</u> |
| 22 | Total Available for Return | <u><u>\$32,886,022</u></u> | <u><u>\$6,258,245</u></u> | <u><u>\$39,144,268</u></u> |

- (1) 2021 Test Year JCOSS As Originally Filed
 (2) After all Adjustments (OTP, ALJ, Commission)
 (3) Column (A) + (B)

Otter Tail Power Company
 Summary of Test Year Adjustments - Operating Statement

| Line No. | Description | As Originally Filed | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (J) | (K) | (L) | (M) | (N) |
|-----------------------------------|---|---------------------|------------------------------|----------------------------------|--------------------------------|--|---|-------------------------------------|--|---------------------------------|-----------------------------|-------------------------------|--------------------------------------|--------------------------|--------------------------|
| | | | ALJ Para. 210 Tommerdahl | ALJ Para. 315 Tommerdahl | ALJ Para. 172 Tommerdahl | ALJ Para. 210 Tommerdahl | ALJ Para/ 189 & 190 Petersen | ALJ Para. 462 Grenier | ALJ Para. 175 Tommerdahl | ALJ Para. 230 Akerman | ALJ Para. 256 Prazak | ALJ Para. 250 Prazak | ALJ Para. 266 Akerman | ALJ Para. 207 Tommerdahl | ALJ Para. 260 Haugen |
| | | | HLP Depreciation Expense (1) | HLP/Hydro Depreciation Reg Asset | Normalize Lake Norden Phase II | Remove HLP 2021 Depreciation Expense (1) | Updated Pension and FAS 106 Expense (2) | Update Credit Card Fees Expense (4) | Remove Capital Portion of LTSA for Astoria (5) | Update Depreciation Expense (6) | Lighting Class Revenues (8) | Irrigation Class Revenues (9) | Missing lines in Deferred Taxes (10) | GIPS (11) | PTC from EPIS to E2 (12) |
| UTILITY OPERATING REVENUES | | | | | | | | | | | | | | | |
| 1 | Retail Revenue | \$193,412,219 | | | | | | | | | (\$248,621) | \$51,878 | | | |
| 2 | Other Electric Operating Revenue | \$19,962,120 | | | | | | | | | | | | | (2,645,818) |
| 3 | Total Operating Revenues | \$213,374,339 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$248,621) | \$51,878 | \$0 | (\$2,645,818) | \$0 |
| UTILITY OPERATING EXPENSES | | | | | | | | | | | | | | | |
| 4 | Production | \$79,200,423 | | | | | | | | | | | | | |
| 5 | Transmission | \$18,571,304 | | | | | | | | | | | | | |
| 6 | Distribution | \$8,054,921 | | | | | | | | | | | | | |
| 7 | Customer Accounting | \$7,556,112 | | | | | | | | | | | | | |
| 8 | Customer Service & Information | \$9,147,564 | | | | | | | | | | | | | |
| 9 | Sales | \$578,522 | | | | | | | | | | | | | |
| 10 | Administrative & General | \$21,734,499 | | | | | | | | | | | | | |
| 11 | Charitable Contributions | \$112,000 | | | | | | | | | | | | | |
| 12 | Depreciation | \$37,047,759 | \$1,023,774 | \$582,612 | 32,877 | (\$1,023,774) | | | | | (\$4,223,605) | | | (\$351,673) | |
| 13 | General Taxes | \$8,034,448 | | | | | | | | | | | | | |
| 14 | Total Operating Expenses | \$190,037,552 | \$1,023,774 | \$582,612 | \$32,877 | (\$1,023,774) | (\$1,249,771) | \$113,837 | (\$584,000) | (\$4,223,605) | \$0 | \$0 | \$0 | (\$351,673) | \$0 |
| 15 | Net Operating Income Before Taxes & AFUDC | \$23,336,787 | (\$1,023,774) | (\$582,612) | (\$32,877) | \$1,023,774 | \$1,249,771 | (\$113,837) | \$584,000 | \$4,223,605 | (\$248,621) | \$51,878 | \$0 | (\$2,294,145) | \$0 |
| Taxes: | | | | | | | | | | | | | | | |
| 16 | Investment/Production Tax Credit | (\$5,020,100) | | | | | | | | | | | | (\$102,195) | (\$605,330) |
| 17 | Deferred Income Taxes | (\$3,710,306) | | | | | | | | | | | | | |
| 18 | Federal & State Income Tax | \$0 | (294,253) | (167,454) | (9,450) | 294,253 | 359,209 | (32,719) | 167,853 | 1,213,949 | (71,459) | 14,911 | 0 | (659,383) | 0 |
| 19 | Total Taxes | (\$8,730,406) | (\$294,253) | (\$167,454) | (\$9,450) | \$294,253 | \$359,209 | (\$32,719) | \$167,853 | \$1,213,949 | (\$71,459) | \$14,911 | (\$102,195) | (\$659,383) | (\$605,330) |
| 20 | Net Operating Income Before AFUDC | \$32,067,193 | (\$729,521) | (\$415,157) | (\$23,428) | \$729,521 | \$890,562 | (\$81,118) | \$416,147 | \$3,009,656 | (\$177,162) | \$36,967 | \$102,195 | (\$1,634,762) | \$605,330 |
| 21 | AFUDC | 818,830 | | | | | | | | | | | | | |
| 22 | Total Available for Return | \$32,886,022 | (\$729,521) | (\$415,157) | (\$23,428) | \$729,521 | \$890,562 | (\$81,118) | \$416,147 | \$3,009,656 | (\$177,162) | \$36,967 | \$102,195 | (\$1,634,762) | \$605,330 |

(1) Rebuttal Testimony of Stuart Tommerdahl; Section V; Part A
 (2) Rebuttal Testimony of Christy Petersen; Section II
 (3) Rebuttal Testimony of Stuart Tommerdahl; Section V; Part C
 (4) Rebuttal Testimony of Jason Grenier; Section II; Part B
 (5) Rebuttal Testimony of Stuart Tommerdahl; Section V; Part B
 (6) Rebuttal Testimony of Tyler Akerman, Section III; Part B6
 (7) Rebuttal Testimony of Tyler Akerman, Section III; Part B7
 (8) Rebuttal Testimony of David Prazak; Section III
 (9) Rebuttal Testimony of David Prazak; Section III
 (10) Rebuttal Testimony of Tyler Akerman, Section III; Part B10
 (11) Rebuttal Testimony of Stuart Tommerdahl; Section III; Part A
 (12) Rebuttal Testimony of Bryce Haugen; Section V; Part A
 (13) Rebuttal Testimony of Stuart Tommerdahl; Section III; Part B
 (14) This adjustment is the result of changes in allocation factor percentages between the 2021 Supplemental COSS, as filed, and the 2021 Supplemental COSS run with OTP's proposed Rebuttal adjustments. OTP's COSS model calculates certain allocation percentages based on actual information entered into the COSS model and as a result any new adjustments can affect a variety of allocation percentage calculations which in turn affects the amounts allocated to the various jurisdictions resulting in different amounts being allocated to MN.

Otter Tail Power Company
 Summary of Test Year Adjustments - Operating Statement

| Line No. | Description | (O) | (P) | (Q) | (R) | (S) | (T) | (U) | (V) | (W) | (X) | (Y) | (Z) | (AA) |
|---|-----------------------------------|----------------------------------|--|----------------------------|---------------------------|----------------|---------------|---------------|-----------------------|-----------------------------------|--------------|----------------------|---------------|---------------|
| | | ALJ Para/ 246 Tommerdahl | ALJ Para. 181 | ALJ Para. 195 | ALJ Para. 196 | ALJ Para. 373 | ALJ Para. 381 | ALJ Para. 403 | ALJ Para. 429 | ALJ Para. 436 | ALJ Para.446 | ALJ Para. 470 | ALJ Para. 365 | ALJ Para. 538 |
| | As Originally Filed | Update Minimum System Study (13) | Remove the remaining purchase capacity costs | Rate Case Exp over 5 years | HLP/Hydr 2020 Dep 5 years | Active Medical | ESSRP/ ERPP | 1.5 % COVID | Reduction in Bad Debt | Increase in Late Payment Revenues | ITC | Economic Development | PTC | Gifts |
| UTILITY OPERATING REVENUES | | | | | | | | | | | | | | |
| 1 | Retail Revenue | \$193,412,219 | | | | | | \$759,141 | | | | | | |
| 2 | Other Electric Operating Revenue | \$19,962,120 | | | | | | | | 41,725 | | | | |
| 3 | Total Operating Revenues | \$213,374,339 | \$0 | \$0 | \$0 | \$0 | \$0 | \$759,141 | \$0 | \$41,725 | \$0 | \$0 | \$0 | \$0 |
| UTILITY OPERATING EXPENSES | | | | | | | | | | | | | | |
| 4 | Production | \$79,200,423 | (\$762,223) | | | (\$80,128) | | | | | | | | |
| 5 | Transmission | \$18,571,304 | | | | (\$39,507) | | | | | | | | |
| 6 | Distribution | \$8,054,921 | (25,581) | | | (\$52,208) | | | | | | | | |
| 7 | Customer Accounting | \$7,556,112 | | | | (\$41,190) | | | (133,359) | | | | | |
| 8 | Customer Service & Information | \$9,147,564 | | | | (\$15,829) | | | | | | | | |
| 9 | Sales | \$578,522 | | | | | | | | | | (443,797) | | |
| 10 | Administrative & General | \$21,734,499 | | (251,396) | | (\$88,546) | (547,840) | | | | | | | (7,253) |
| 11 | Charitable Contributions | \$112,000 | | | | | | | | | | | | |
| 12 | Depreciation | \$37,047,759 | (165,706) | | (233,045) | | | | | | | | | |
| 13 | General Taxes | \$8,034,448 | | | | | | | | | | | | |
| 14 | Total Operating Expenses | \$190,037,552 | (\$191,287) | (\$762,223) | (\$251,396) | (\$233,045) | (\$317,408) | (\$547,840) | \$0 | (\$133,359) | \$0 | \$0 | (\$443,797) | \$0 |
| Net Operating Income Before Taxes & AFUDC | | | | | | | | | | | | | | |
| 15 | | \$23,336,787 | \$191,287 | \$762,223 | \$251,396 | \$233,045 | \$317,408 | \$547,840 | \$759,141 | \$133,359 | \$41,725 | \$0 | \$443,797 | \$0 |
| Taxes: | | | | | | | | | | | | | | |
| 16 | Investment/Production Tax Credit | (\$5,020,100) | | | | | | | | | \$272,228 | | (\$3,544,690) | |
| 17 | Deferred Income Taxes | (\$3,710,306) | | | | | | | | | | | | |
| 18 | Federal & State Income Tax | \$0 | 54,980 | 219,078 | 72,256 | 66,982 | 91,229 | 157,460 | 218,192 | 38,330 | 11,993 | 0 | 127,556 | 0 |
| 19 | Total Taxes | (\$8,730,406) | \$54,980 | \$219,078 | \$72,256 | \$66,982 | \$91,229 | \$157,460 | \$218,192 | \$38,330 | \$11,993 | \$272,228 | \$127,556 | (\$3,544,690) |
| 20 | Net Operating Income Before AFUDC | \$32,067,193 | \$136,307 | \$543,145 | \$179,140 | \$166,063 | \$226,179 | \$390,380 | \$540,949 | \$95,029 | \$29,732 | (\$272,228) | \$316,241 | \$3,544,690 |
| 21 | AFUDC | 818,830 | | | | | | | | | | | | |
| 22 | Total Available for Return | \$32,886,022 | \$136,307 | \$543,145 | \$179,140 | \$166,063 | \$226,179 | \$390,380 | \$540,949 | \$95,029 | \$29,732 | (\$272,228) | \$316,241 | \$3,544,690 |

- (1) Rebuttal Testimony of Stuart Tommerdahl; Section V; Part A
- (2) Rebuttal Testimony of Christy Petersen; Section II
- (3) Rebuttal Testimony of Stuart Tommerdahl; Section V; Part C
- (4) Rebuttal Testimony of Jason Grenier; Section II; Part B
- (5) Rebuttal Testimony of Stuart Tommerdahl; Section V; Part B
- (6) Rebuttal Testimony of Tyler Akerman, Section III; Part B6
- (7) Rebuttal Testimony of Tyler Akerman, Section III; Part B7
- (8) Rebuttal Testimony of David Prazak; Section III
- (9) Rebuttal Testimony of David Prazak; Section III
- (10) Rebuttal Testimony of Tyler Akerman, Section III; Part B10
- (11) Rebuttal Testimony of Stuart Tommerdahl; Section III; Part A
- (12) Rebuttal Testimony of Bryce Haugen; Section V; Part A
- (13) Rebuttal Testimony of Stuart Tommerdahl; Section III; Part B
- (14) This adjustment is the result of changes in allocation factor percentages between the 2021 Supplemental COSS, as filed, and the 2021 Supplemental COSS run with OTP's proposed Rebuttal adjustments. OTP's COSS model calculates certain allocation percentages based on actual information entered into the COSS model and as a result any new adjustments can affect a variety of allocation percentage calculations which in turn affects the amounts allocated to the various jurisdictions resulting in different amounts being allocated to MN.

Otter Tail Power Company
 Summary of Test Year Adjustments - Operating Statement

| Line No. | Description | As Originally Filed | (AB) | (AC) | (AD) | (AE) | (AF) | (AG) | (AH) | Final Order |
|----------|---|---------------------|------------------------|------------------|------------------|------------------|------------------------|--|-------------------|----------------|
| | | | Commission Order | Commission Order | Commission Order | Commission Order | EAR Revenue Correction | Adjustments Due to Changes in Allocation %'s | Total Adjustments | |
| | | | Heating Degree Days 65 | Lobbying | Lignite McGuire | T,M,E | | | | |
| | | | | | | | | | (14) | |
| | UTILITY OPERATING REVENUES | | | | | | | | | |
| 1 | Retail Revenue | \$193,412,219 | \$123,416 | | | | (\$2,977,357) | - | (2,291,543) | 191,120,676 |
| 2 | Other Electric Operating Revenue | \$19,962,120 | | | | | | (\$73,695) | (2,677,788) | 17,284,332 |
| 3 | Total Operating Revenues | \$213,374,339 | \$123,416 | \$0 | \$0 | \$0 | (\$2,977,357) | (\$73,695) | (\$4,969,331) | \$208,405,008 |
| | UTILITY OPERATING EXPENSES | | | | | | | | | |
| 4 | Production | \$79,200,423 | | | | | | (\$118,461) | (\$1,276,309) | \$77,924,114 |
| 5 | Transmission | \$18,571,304 | | | | | | (\$12,788) | (207,852) | \$18,363,452 |
| 6 | Distribution | \$8,054,921 | | | | | | (\$4,233) | (287,586) | \$7,767,335 |
| 7 | Customer Accounting | \$7,556,112 | | | | | | \$3,280 | (333,451) | \$7,222,661 |
| 8 | Customer Service & Information | \$9,147,564 | | | | | | (\$17,169) | (95,324) | \$9,052,240 |
| 9 | Sales | \$578,522 | | | | | | \$0 | (443,797) | \$134,725 |
| 10 | Administrative & General | \$21,734,499 | | (2,600) | (70,621) | (49,299) | | \$30,846 | (1,805,518) | \$19,928,981 |
| 11 | Charitable Contributions | \$112,000 | | | | | | \$0 | 0 | \$112,000 |
| 12 | Depreciation | \$37,047,759 | | | | | | \$27,143 | (4,331,397) | \$32,716,362 |
| 13 | General Taxes | \$8,034,448 | | | | | | (\$11,538) | (11,538) | \$8,022,910 |
| 14 | Total Operating Expenses | \$190,037,552 | \$0 | (\$2,600) | (\$70,621) | (\$49,299) | \$0 | (\$102,921) | (\$8,792,772) | \$181,244,780 |
| | Net Operating Income Before Taxes & AFUDC | \$23,336,787 | \$123,416 | \$2,600 | \$70,621 | \$49,299 | (\$2,977,357) | \$29,225 | \$3,823,441 | \$27,160,228 |
| | Taxes: | | | | | | | | | |
| 16 | Investment/Production Tax Credit | (\$5,020,100) | | | | | | \$115,343 | (\$3,864,643) | (\$8,884,743) |
| 17 | Deferred Income Taxes | (\$3,710,306) | | | | | | \$1,391,071 | 1,391,071 | (\$2,319,235) |
| 18 | Federal & State Income Tax | \$0 | 35,472 | 747 | 20,298 | 14,170 | (855,752) | (\$1,090,533) | 0 | \$0 |
| 19 | Total Taxes | (\$8,730,406) | \$35,472 | \$747 | \$20,298 | \$14,170 | (\$855,752) | \$415,881 | (\$2,473,572) | (\$11,203,978) |
| 20 | Net Operating Income Before AFUDC | \$32,067,193 | \$87,944 | \$1,853 | \$50,323 | \$35,129 | (\$2,121,605) | (\$386,656) | \$6,297,013 | \$38,364,206 |
| 21 | AFUDC | 818,830 | | | | | | (\$38,768) | (38,768) | 780,062 |
| 22 | Total Available for Return | \$32,886,022 | \$87,944 | \$1,853 | \$50,323 | \$35,129 | (\$2,121,605) | (\$425,424) | \$6,258,246 | \$39,144,268 |

- (1) Rebuttal Testimony of Stuart Tommerdahl; Section V; Part A
- (2) Rebuttal Testimony of Christy Petersen; Section II
- (3) Rebuttal Testimony of Stuart Tommerdahl; Section V; Part C
- (4) Rebuttal Testimony of Jason Grenier; Section II; Part B
- (5) Rebuttal Testimony of Stuart Tommerdahl; Section V; Part B
- (6) Rebuttal Testimony of Tyler Akerman, Section III; Part B6
- (7) Rebuttal Testimony of Tyler Akerman, Section III; Part B7
- (8) Rebuttal Testimony of David Prazak; Section III
- (9) Rebuttal Testimony of David Prazak; Section III
- (10) Rebuttal Testimony of Tyler Akerman, Section III; Part B10
- (11) Rebuttal Testimony of Stuart Tommerdahl; Section III; Part A
- (12) Rebuttal Testimony of Bryce Haugen; Section V; Part A
- (13) Rebuttal Testimony of Stuart Tommerdahl; Section III; Part B
- (14) This adjustment is the result of changes in allocation factor percentages between the 2021 Supplemental COSS, as filed, and the 2021 Supplemental COSS run with OTP's proposed Rebuttal adjustments. OTP's COSS model calculates certain allocation percentages based on actual information entered into the COSS model and as a result any new adjustments can affect a variety of allocation percentage calculations which in turn affects the amounts allocated to the various jurisdictions resulting in different amounts being allocated to MN.

Otter Tail Power Company
Hoot Lake Plant Final Decommissioning Costs for Compliance

| | Initial Filing | Final Order | Reduction on Schedule |
|---|-----------------------|--------------------|----------------------------------|
| <i>Project Total</i> | | | |
| Hoot Lake Plant Decommissioning Total Company | 11,029,898 | 4,927,570 | (6,102,328) |
| Hoot Lake Plant Decommissioning MN Share | 5,936,391 | 2,716,648 | (3,219,743) 1 |

(1) Amount represents the reduction found on Schedule 3, Column O

Schedule 2: *Operating Revenue by Type (Ordering Paragraph 101a)*

Otter Tail provides the following schedules of operating revenues by type for the 2021 Test Year:

Attachment 1 – Operating Revenues Summary

Otter Tail Power Company
Operating Revenues Summary - Minnesota Jurisdiction
2021 Test Year Ending December 31, 2021
Revised Original Filing Compared to MPUC Order

Table 1

| Line No. | Class | Revised Present Base Rate Revenue ¹ | In Deficiency | | Riders | | | Total Present Revenue |
|----------|------------------------------|--|-------------------------|------------|------------------|-----------------------|----------------------------|-----------------------|
| | | | Moving to Base Revenues | | EAR ² | TCRR Staying in Rider | CIP Surcharge ³ | |
| | | | RRCR | TCR | | | | |
| 1 | Residential | \$ 34,699,879 | \$ 3,278,502 | \$ 250,396 | \$ 9,910,876 | \$ 348,411 | \$ 1,079,632 | \$ 49,567,696 |
| 2 | Farm | \$ 2,782,732 | \$ 292,091 | \$ 22,308 | \$ 863,923 | \$ 31,041 | \$ 96,187 | \$ 4,088,283 |
| 3 | Small General Service | \$ 22,732,402 | \$ 2,379,047 | \$ 181,700 | \$ 7,112,613 | \$ 252,825 | \$ 783,436 | \$ 33,442,023 |
| 4 | Large General Service | \$ 66,228,195 | \$ 11,737,046 | \$ 509,514 | \$ 30,387,249 | \$ 708,959 | \$ (659,854) | \$ 108,911,110 |
| 5 | Irrigation | \$ 271,679 | \$ 29,094 | \$ - | \$ 77,046 | \$ - | \$ 9,581 | \$ 387,400 |
| 6 | Area / Street lighting | \$ 2,707,726 | \$ 91,484 | \$ 4,385 | \$ 223,046 | \$ 6,102 | \$ 30,126 | \$ 3,062,869 |
| 7 | Other Public Authorities | \$ 1,007,857 | \$ 135,938 | \$ 10,382 | \$ 396,908 | \$ 14,446 | \$ 44,765 | \$ 1,610,297 |
| 8 | Ctrl Svc Water Htng/Dfd Load | \$ 1,605,038 | \$ 225,144 | \$ 2,702 | \$ 612,634 | \$ 3,759 | \$ 74,141 | \$ 2,523,418 |
| 9 | CS Interruptible | \$ 3,460,009 | \$ 850,837 | \$ 10,210 | \$ 2,416,290 | \$ 14,207 | \$ 280,186 | \$ 7,031,740 |
| 10 | Ctrl Svc Off Peak | \$ 177,914 | \$ 111,888 | \$ 1,343 | \$ 289,994 | \$ 1,868 | \$ 36,846 | \$ 619,853 |
| 11 | Minnesota | \$ 135,673,431 | \$ 19,131,071 | \$ 992,941 | \$ 52,290,579 | \$ 1,381,619 | \$ 1,775,047 | \$ 211,244,688 |

Table 2

| Line No. | Class | Proposed Base Rate Revenue ⁴ (excluding net new revenue) | Net New Revenue Increase/(Decrease) | Total Proposed Base Rate Revenue | Riders | | | Total Proposed Revenue | Present Revenue Allocation |
|----------|------------------------------|--|-------------------------------------|----------------------------------|------------------|-----------------------|----------------------------|------------------------|----------------------------|
| | | | | | EAR ⁵ | TCRR Staying in Rider | CIP Surcharge ⁶ | | |
| 1 | Residential | \$ 37,062,718 | \$ (758,715) | \$ 36,304,003 | \$ 10,072,672 | \$ 348,411 | \$ 2,083,895 | \$ 48,808,980 | 23.35% |
| 2 | Farm | \$ 2,993,556 | \$ (116,674) | \$ 2,876,882 | \$ 878,027 | \$ 31,041 | \$ 185,660 | \$ 3,971,610 | 1.90% |
| 3 | Small General Service | \$ 24,448,293 | \$ (247,735) | \$ 24,200,558 | \$ 7,228,727 | \$ 252,825 | \$ 1,512,180 | \$ 33,194,289 | 15.88% |
| 4 | Large General Service | \$ 74,300,006 | \$ (757,933) | \$ 73,542,073 | \$ 30,883,323 | \$ 708,959 | \$ 3,018,823 | \$ 108,153,178 | 51.74% |
| 5 | Irrigation | \$ 290,603 | \$ 30,664 | \$ 321,267 | \$ 78,304 | \$ - | \$ 18,493 | \$ 418,064 | 0.20% |
| 6 | Area / Street lighting | \$ 2,771,930 | \$ (220,033) | \$ 2,551,897 | \$ 226,687 | \$ 6,102 | \$ 58,149 | \$ 2,842,835 | 1.36% |
| 7 | Other Public Authorities | \$ 1,106,059 | \$ (751) | \$ 1,105,308 | \$ 403,387 | \$ 14,446 | \$ 86,406 | \$ 1,609,547 | 0.77% |
| 8 | Ctrl Svc Water Htng/Dfd Load | \$ 1,753,918 | \$ (15,034) | \$ 1,738,884 | \$ 622,635 | \$ 3,759 | \$ 143,107 | \$ 2,508,386 | 1.20% |
| 9 | CS Interruptible | \$ 4,020,979 | \$ (91,876) | \$ 3,929,102 | \$ 2,455,736 | \$ 14,207 | \$ 540,813 | \$ 6,939,858 | 3.32% |
| 10 | Ctrl Svc Off Peak | \$ 252,140 | \$ (34,563) | \$ 217,577 | \$ 294,728 | \$ 1,868 | \$ 71,119 | \$ 585,292 | 0.28% |
| 11 | Minnesota | \$ 149,000,200 | \$ (2,212,650) | \$ 146,787,550 | \$ 53,144,226 | \$ 1,381,619 | \$ 7,718,643 | \$ 209,032,038 | 100.00% |

Table 3

| Line No. | Class | Moving to Base Revenues | | Net New Revenue Increase/(Decrease) | Gross Revenue Deficiency (RRCR + TCR + Net New Revenue) |
|----------|------------------------------|-------------------------|------------|-------------------------------------|---|
| | | RRCR | TCR | | |
| 1 | Residential | \$ 3,278,502 | \$ 250,396 | \$ (758,715) | \$ 2,770,182 |
| 2 | Farm | \$ 292,091 | \$ 22,308 | \$ (116,674) | \$ 197,725 |
| 3 | Small General Service | \$ 2,379,047 | \$ 181,700 | \$ (247,735) | \$ 2,313,012 |
| 4 | Large General Service | \$ 11,737,046 | \$ 509,514 | \$ (757,933) | \$ 11,488,627 |
| 5 | Irrigation | \$ 29,094 | \$ - | \$ 30,664 | \$ 59,758 |
| 6 | Area / Street lighting | \$ 91,484 | \$ 4,385 | \$ (220,033) | \$ (124,164) |
| 7 | Other Public Authorities | \$ 135,938 | \$ 10,382 | \$ (751) | \$ 145,570 |
| 8 | Ctrl Svc Water Htng/Dfd Load | \$ 225,144 | \$ 2,702 | \$ (15,034) | \$ 212,812 |
| 9 | CS Interruptible | \$ 850,837 | \$ 10,210 | \$ (91,876) | \$ 769,171 |
| 10 | Ctrl Svc Off Peak | \$ 111,888 | \$ 1,343 | \$ (34,563) | \$ 78,668 |
| 11 | Minnesota | \$ 19,131,071 | \$ 992,941 | \$ (2,212,650) | \$ 17,911,362 |

- (1) Schedule 2, Page 2, Table 1.
- (2) Reflects correction noted in the January 28, 2022 Compliance Filing.
- (3) Schedule 2, Page 2, Table 3.
- (4) Schedule 2, Page 2, Table 2.
- (5) Includes the movement of reagents (\$1,030,807) and POET sales/expenses (-\$177,160) moving from base rates into the EAR.
- (6) Reflects the movement of CIP expenses (\$5,943,596) from base rates into the CIP Surcharge.

Otter Tail Power Company
Operating Revenues Summary - Minnesota Jurisdiction
2021 Test Year Ending December 31, 2021
Walkthrough of Present Revenues from Original Filing to MPUC Order

Table 1

| Line No. | Class | Present Base Rate Revenue | | | | Revised Present Base Rate Revenue |
|----------|------------------------------|--|-----------------|-----------------------------|--------------------------|-----------------------------------|
| | | Initial Filing Present Base Rate Revenue | Change to HDD65 | Removal of COVID Adjustment | Corrections ¹ | |
| 1 | Residential | \$ 34,608,466 | \$ 91,413 | \$ - | | \$ 34,699,878 |
| 2 | Farm | \$ 2,779,752 | \$ 2,981 | \$ 0 | | \$ 2,782,733 |
| 3 | Small General Service | \$ 22,408,133 | \$ 20,870 | \$ 303,400 | | \$ 22,732,403 |
| 4 | Large General Service | \$ 65,761,221 | \$ 7,109 | \$ 459,867 | | \$ 66,228,197 |
| 5 | Irrigation | \$ 219,994 | \$ (193) | \$ - | \$ 51,878 | \$ 271,679 |
| 6 | Area / Street lighting | \$ 2,945,842 | \$ 1,255 | \$ 9,249 | \$ (248,621) | \$ 2,707,725 |
| 7 | Other Public Authorities | \$ 1,007,083 | \$ 774 | \$ 0 | | \$ 1,007,858 |
| 8 | Ctrl Svc Water Htng/Dfd Load | \$ 1,599,688 | \$ 1,657 | \$ 3,694 | | \$ 1,605,039 |
| 9 | CS Interruptible | \$ 3,442,386 | \$ 2,254 | \$ 15,364 | | \$ 3,460,003 |
| 10 | Ctrl Svc Off Peak | \$ 176,170 | \$ 45 | \$ 1,701 | | \$ 177,916 |
| 11 | Minnesota | \$ 134,948,734 | \$ 128,166 | \$ 793,274 | \$ (196,743) | \$ 135,673,431 |

Table 2

| | Class | Proposed Base Rate Revenue (excluding net new revenue) | | | | | | |
|----|------------------------------|--|--------------------------|----------------|---------------------|------------------------|------------|--|
| | | Revised Present Base Rate Revenue | Moving out of base rates | | | Moving into base rates | | Proposed Base Rate Revenue (excluding net new revenue) |
| | | | Base CIP ² | Reagents | POET Sales/Expenses | RRCR | TCR | |
| 1 | Residential | \$ 34,699,878 | \$ (1,004,262) | \$ (195,374) | \$ 33,578 | \$ 3,278,502 | \$ 250,396 | \$ 37,062,718 |
| 2 | Farm | \$ 2,782,733 | \$ (89,472) | \$ (17,031) | \$ 2,927 | \$ 292,091 | \$ 22,308 | \$ 2,993,556 |
| 3 | Small General Service | \$ 22,732,403 | \$ (728,744) | \$ (140,211) | \$ 24,097 | \$ 2,379,047 | \$ 181,700 | \$ 24,448,293 |
| 4 | Large General Service | \$ 66,228,197 | \$ (3,678,677) | \$ (599,025) | \$ 102,952 | \$ 11,737,046 | \$ 509,514 | \$ 74,300,006 |
| 5 | Irrigation | \$ 271,679 | \$ (8,912) | \$ (1,519) | \$ 261 | \$ 29,094 | \$ - | \$ 290,603 |
| 6 | Area / Street lighting | \$ 2,707,725 | \$ (28,023) | \$ (4,397) | \$ 756 | \$ 91,484 | \$ 4,385 | \$ 2,771,930 |
| 7 | Other Public Authorities | \$ 1,007,858 | \$ (41,640) | \$ (7,824) | \$ 1,345 | \$ 135,938 | \$ 10,382 | \$ 1,106,059 |
| 8 | Ctrl Svc Water Htng/Dfd Load | \$ 1,605,039 | \$ (68,965) | \$ (12,077) | \$ 2,076 | \$ 225,144 | \$ 2,702 | \$ 1,753,918 |
| 9 | CS Interruptible | \$ 3,460,003 | \$ (260,626) | \$ (47,632) | \$ 8,186 | \$ 850,837 | \$ 10,210 | \$ 4,020,979 |
| 10 | Ctrl Svc Off Peak | \$ 177,916 | \$ (34,273) | \$ (5,717) | \$ 982 | \$ 111,888 | \$ 1,343 | \$ 252,140 |
| 11 | Minnesota | \$ 135,673,431 | \$ (5,943,596) | \$ (1,030,807) | \$ 177,160 | \$ 19,131,071 | \$ 992,941 | \$ 149,000,200 |

Table 3

| | Class | Change in CIP Base Present Revenue | | | |
|----|------------------------------|------------------------------------|-----------------|-----------------------------|--------------------------|
| | | Initial Filing CIP Base Revenue | Change to HDD65 | Removal of COVID Adjustment | Revised CIP Base Revenue |
| 1 | Residential | \$ 1,098,018 | \$ 747 | \$ (19,133) | \$ 1,079,632 |
| 2 | Farm | \$ 98,008 | \$ (116) | \$ (1,705) | \$ 96,187 |
| 3 | Small General Service | \$ 786,443 | \$ (1,083) | \$ (1,924) | \$ 783,436 |
| 4 | Large General Service | \$ (650,736) | \$ (3,511) | \$ (5,607) | \$ (659,854) |
| 5 | Irrigation | \$ 9,783 | \$ (33) | \$ (170) | \$ 9,581 |
| 6 | Area / Street lighting | \$ 30,529 | \$ (56) | \$ (346) | \$ 30,126 |
| 7 | Other Public Authorities | \$ 45,632 | \$ (74) | \$ (793) | \$ 44,765 |
| 8 | Ctrl Svc Water Htng/Dfd Load | \$ 75,295 | \$ (66) | \$ (1,088) | \$ 74,141 |
| 9 | CS Interruptible | \$ 283,777 | \$ (469) | \$ (3,121) | \$ 280,186 |
| 10 | Ctrl Svc Off Peak | \$ 37,180 | \$ (90) | \$ (245) | \$ 36,846 |
| 11 | Minnesota | \$ 1,813,930 | \$ (4,750) | \$ (34,133) | \$ 1,775,047 |

(1) Corrections to Irrigation per Prazak Rebuttal Testimony Section III and Outdoor Lighting per Prazak Direct Section V.F.

(2) Base CIP revenue increased by \$38,883 due to the increase in kWh sales caused by the change in the HDD65 base and the removal of the COVID Adjustment.

Schedule 3: *Billing Determinants and Rates (Ordering Paragraph
101a.i. – a.iv.)*

Schedule 3 provides the rate design resulting from the Order. Schedule 3 includes the following attachments:

Attachment 1 – Summary of Operating Revenue by Rate Schedule (E-1)

Attachment 2 – Operating Revenue and Billing Determinants by Rate Schedule (E-2)

Attachment 3 – Authorized Revenue Per Meter Calculations

Comparison of Operating Revenues Under Present and Proposed Base Rates by Rate Schedule

| Line No. | Rate Schedule | Annual kWh Sales | Operating Revenues | | Increase | | |
|----------|---|------------------|--------------------|----------------|---------------|----------------|--|
| | | | Present | Proposed | Amount | Percent Change | |
| 1 | 9.01 Residential Service (Rate 101) | 400,697,508 | \$ 31,720,352 | \$ 33,081,395 | \$ 1,361,043 | 4.29% | |
| 2 | 9.02 Residential Demand Control (Rate 241) | 49,683,890 | \$ 2,983,062 | \$ 3,222,608 | \$ 239,546 | 8.03% | |
| 3 | Composite Pricing Reconciliation: | (51,505) | \$ (3,536) | \$ - | \$ 3,536 | | |
| 4 | Total Residential: | 450,329,893 | \$ 34,699,879 | \$ 36,304,003 | \$ 1,604,124 | 4.62% | |
| 5 | | | | | | | |
| 6 | 9.03 Farm Service (Rate 361) | 40,121,004 | \$ 2,785,816 | \$ 2,876,881 | \$ 91,065 | 3.27% | |
| 7 | Composite Pricing Reconciliation: | 96 | \$ (3,084) | \$ - | \$ 3,084 | | |
| 8 | Total Farm: | 40,121,100 | \$ 2,782,732 | \$ 2,876,881 | \$ 94,149 | 3.38% | |
| 9 | | | | | | | |
| 10 | 10.01 Small General Service - Under 20 kW - Metered Service Secondary (Rate 404) | 96,670,806 | \$ 7,471,445 | \$ 7,890,673 | \$ 419,228 | | |
| 11 | 10.01 Small General Service - Under 20 kW - Metered Service Primary (Rate 405) | 86,036 | \$ 6,251 | \$ 6,768 | \$ 517 | 5.62% | |
| 12 | 10.01 Small General Service - Under 20 kW - Non-metered Service - 1,000 Watts and Under (Rate 408) | 440,133 | \$ 25,374 | \$ 27,468 | \$ 2,093 | | |
| 13 | 10.02 General Service - 20 kW or Greater - Secondary Service (Rate 401) | 208,151,541 | \$ 14,222,483 | \$ 15,116,577 | \$ 894,094 | 6.21% | |
| 14 | 10.02 General Service - 20 kW or Greater - Primary Service (Rate 403) | 2,485,950 | \$ 173,944 | \$ 174,269 | \$ 325 | | |
| 15 | 10.03 General Service - Time of Use (Commercial TOU) - (Rates 708, 709, 710) | 18,884,229 | \$ 866,904 | \$ 984,802 | \$ 117,898 | 13.60% | |
| 16 | Composite Pricing Reconciliation: | 63,473 | \$ (34,000) | \$ - | \$ 34,000 | | |
| 17 | Total General Service: | 326,782,168 | \$ 22,732,402 | \$ 24,200,556 | \$ 1,468,156 | 6.46% | |
| 18 | [PROTECTED DATA BEGINS...] | | | | | | |
| 19 | 10.04 Large General Service - Secondary Service (Rate 603) with RTP Rider (Rate 664) | | | | | | |
| 20 | 10.04 Large General Service - Primary Service (Rate 602) | | | | | | |
| 21 | 10.04 Large General Service - Transmission Service (Rate 632) | | | | | | |
| 22 | 10.05 Large General Service Time of Day - Secondary Service (Rates 611, 615, 613) | | | | | | |
| 23 | 10.05 Large General Service Time of Day - Primary Service (Rates 610, 614, 612) | | | | | | |
| 24 | 10.05 Large General Service Time of Day - Transmission Service (Rates 639, 637, 640) | | | | | | |
| 25 | 14.03 LGS Rider Rates (645, 648) | | | | | | |
| 26 | WAPA Credit & Composite Pricing Reconciliation: | | | | | | |
| 27 | Total Large General Service: | | | | | | |
| 28 | ...PROTECTED DATA ENDS] | | | | | | |
| 29 | 11.02 Irrigation Service - Option 1: Non-Time-of-Use (Rate 703) | 1,069,509 | \$ 72,635 | \$ 71,390 | \$ (1,245) | 18.02% | |
| 30 | 11.02 Irrigation Service - Option 2 (Rates 704, 705, 706) | 2,926,776 | \$ 199,589 | \$ 249,878 | \$ 50,289 | | |
| 31 | Composite Pricing Reconciliation: | | \$ (545) | \$ - | \$ 545 | | |
| 32 | Total Irrigation: | 3,996,285 | \$ 271,679 | \$ 321,267 | \$ 49,588 | 18.25% | |
| 33 | | | | | | | |
| 34 | 11.03 Outdoor Lighting - Metered - Energy Only (Rate 748) | 1,739,767 | \$ 92,479 | \$ 103,850 | \$ 11,371 | -0.66% | |
| 35 | 11.03 Outdoor Lighting - Non-Metered - Energy Only (Rate 749) | 1,343,951 | \$ 102,039 | \$ 89,375 | \$ (12,665) | | |
| 36 | 11.04 Outdoor Lighting - Dusk to Dawn (Rate 745) | 9,322,935 | \$ 248,621 | \$ - | \$ - | | |
| 37 | 11.07 Outdoor Lighting - LED Lighting (Rate 730) | 6,550,220 | \$ 2,513,208 | \$ 2,358,672 | \$ (154,535) | -6.15% | |
| 38 | LED Transition Reconciliation: | 159,412 | \$ (248,621) | \$ - | \$ - | | |
| 39 | Total Lighting: | 12,566,066 | \$ 2,707,726 | \$ 2,551,898 | \$ (155,828) | -5.75% | |
| 40 | | | | | | | |
| 41 | 11.05 Municipal Pumping - Secondary Service (Rate 872) | 18,672,294 | \$ 1,002,198 | \$ 1,099,101 | \$ 96,903 | 9.67% | |
| 42 | 11.06 Civil Defense - Fire Sirens (Rate 843) | | \$ 5,659 | \$ 6,206 | \$ 547 | | |
| 43 | Composite Pricing Reconciliation: | | \$ - | \$ - | \$ - | | |
| 44 | Total Other Public Authority: | 18,672,294 | \$ 1,007,857 | \$ 1,105,307 | \$ 97,450 | 9.67% | |
| 45 | | | | | | | |
| 46 | 14.01 Water Heating - Controlled Service (Rate 191) | 18,803,904 | \$ 998,549 | \$ 1,107,699 | \$ 109,150 | 10.93% | |
| 47 | 14.06 Controlled Service - Deferred Load Rider (Rates 197, 195, 883) | 12,121,477 | \$ 603,584 | \$ 631,184 | \$ 27,600 | 4.57% | |
| 48 | Composite Pricing Reconciliation: | 2 | \$ 2,905 | \$ - | \$ (2,905) | | |
| 49 | Total Water Heating: | 30,925,382 | \$ 1,605,038 | \$ 1,738,883 | \$ 133,845 | 8.34% | |
| 50 | | | | | | | |
| 51 | 14.04 Controlled Service - Interruptible Load Rider CT Metering (Rates 170, 165, 881, 168, 268, 169, 269) | 33,847,817 | \$ 642,230 | \$ 734,482 | \$ 92,252 | 13.71% | |
| 52 | 14.05 Controlled Service - Interruptible Load Rider Self-Contained Metering (Rates 190, 185, 882) | 83,022,340 | \$ 2,813,226 | \$ 3,194,626 | \$ 381,400 | | |
| 53 | Composite Pricing Reconciliation: | (510) | \$ 4,553 | \$ - | \$ (4,553) | | |
| 54 | Total Interruptible: | 116,869,648 | \$ 3,460,009 | \$ 3,929,108 | \$ 469,099 | 13.56% | |
| 55 | | | | | | | |
| 56 | 14.07/14.12 Fixed Time of Service Rider - Self-Contained Metering (Rates 301, 884) & Off-Peak EV Rider (Rates 781, 887) | 9,823,266 | \$ 116,251 | \$ 145,386 | \$ 29,134 | 23.07% | |
| 57 | 14.07 Fixed Time of Service Rider - CT Metering (Rates 302, 885) | 5,545,093 | \$ 60,543 | \$ 72,189 | \$ 11,646 | | |
| 58 | Composite Pricing Reconciliation: | 458 | \$ 1,119 | \$ - | \$ (1,119) | | |
| 59 | Total Deferred Load: | 15,368,817 | \$ 177,914 | \$ 217,575 | \$ 39,661 | 22.29% | |
| 60 | | | | | | | |
| 61 | Total Composite Pricing Reconciliation: | 2,831,033 | \$ (281,209) | \$ - | \$ 281,209 | | |
| 62 | TOTAL : | 2,665,218,522 | \$ 135,673,431 | \$ 146,787,550 | \$ 11,114,121 | 8.19% | |
| 63 | | | | | | | |

Proposed Test Year 2021 Present vs Proposed Operating Revenue Detailed Comparison - by Rate Schedule and Billing Units

| Line No. | Charge | Units | Billing Units | | | Present Rate | | Proposed Rate | | Present Operating Revenues Annual | Proposed Operating Revenues Annual | Increase Annual | Pct Inc. Annual | |
|----------|---|-------|---------------|-------------|-------------|--------------|-----------|---------------|-----------|-----------------------------------|------------------------------------|-----------------|-----------------|--------|
| | | | Summer | Winter | Proposed | Summer | Winter | Summer | Winter | | | | | |
| 1 | 9.01 Residential Service (Rate 101) | | | | | | | | | | | | | |
| 2 | Customer Charge | Bills | | | 46,965 | \$ 9.75 | \$ 9.75 | \$ 10.75 | \$ 10.75 | \$ 5,494,960 | \$ 6,058,545 | \$ 563,585 | | |
| 3 | Seasonal Fixed Charge | Bills | | | 1,123 | \$39.00 | \$39.00 | \$43.00 | \$43.00 | \$ 43,812 | \$ 48,306 | \$ 4,494 | | |
| 4 | Energy | kWh | 124,100,957 | 276,596,551 | 400,697,508 | \$0.07869 | \$0.05969 | \$0.08194 | \$0.06111 | \$ 26,275,899 | \$ 27,072,272 | \$ 796,373 | | |
| 5 | Total Base Revenue: | | | | | | | | | | \$ 31,814,671 | \$ 33,179,123 | \$ 1,364,453 | |
| 6 | | | | | | | | | | | | | | |
| 7 | Water Heating Control Credit 14.01 (Rate 192) | Bills | | | 6,699 | -\$8.00 | -\$8.00 | -\$10.00 | -\$10.00 | \$ (53,592) | \$ (66,990) | \$ (13,398) | | |
| 8 | Air Conditioning Control Rider 14.08 (Rate 760) | Bills | | | 5,690 | -\$8.25 | -\$8.25 | -\$8.25 | -\$8.25 | \$ (46,939) | \$ (46,939) | \$ 0 | | |
| 9 | TailWinds Program 14.09 | kWh | | | 4,779 | \$1.30 | \$1.30 | \$3.39 | \$3.39 | \$ 6,213 | \$ 16,201 | \$ 9,988 | | |
| 10 | Total Credits: | | | | | | | | | | \$ (94,318) | \$ (97,728) | \$ (3,409) | |
| 11 | 9.02 Residential Demand Control (Rate 241) | | | | | | | | | | | | | |
| 12 | Customer Charge | Bills | | | 2,258 | \$11.00 | \$11.00 | \$10.75 | \$10.75 | \$ 298,100 | \$ 291,325 | \$ (6,775) | | |
| 13 | Facilities Charge | Bills | | | 2,258 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$ - | \$ - | \$ - | | |
| 14 | Energy - All kWh | kWh | 9,477,873 | 40,206,017 | 49,683,890 | \$0.03414 | \$0.03710 | \$0.03721 | \$0.04250 | \$ 1,815,192 | \$ 2,061,513 | \$ 246,321 | | |
| 15 | All kW | kW | 34,549 | 74,172 | 108,721 | \$8.00 | \$8.00 | \$8.00 | \$8.00 | \$ 869,770 | \$ 869,770 | \$ (0) | | |
| 16 | Total Base Revenue: | | | | | | | | | | \$ 2,983,062 | \$ 3,222,608 | \$ 239,546 | |
| 17 | | | | | | | | | | | | | | |
| 18 | Composite Pricing Reconciliation | | | | | | | | | | \$ (3,536) | | | |
| 19 | Adjustments for Riders | | | | | | | | | | | | | |
| 20 | Renewable Resource Cost Recovery Rider | kWh | | | | | | | | \$ 3,278,502 | \$ - | \$ (3,278,502) | | |
| 21 | Transmission Cost Recovery Rider | kWh | | | | | | | | \$ 1,079,632 | \$ 348,411 | \$ (731,221) | | |
| 22 | Conservation Improvement Project (CIP) Rider | kWh | | | | | | | | \$ 598,807 | \$ 2,083,895 | \$ 1,485,088 | | |
| 23 | Energy Adjustment Rider | kWh | | | | | | | | \$ 9,910,876 | \$ 10,072,672 | \$ 161,796 | | |
| 24 | Totals: | | | | | | | | | | \$ 14,867,817 | \$ 12,504,978 | \$ (2,362,840) | |
| 25 | | | | | | | | | | | | | | |
| 26 | Total Base Revenue for the COSS Class: | | | | | | | | | | \$ 34,699,879 | \$ 36,304,003 | \$ 1,604,124 | 4.62% |
| 27 | Total Adjustments for the COSS Class: | | | | | | | | | | \$ 14,867,817 | \$ 12,504,978 | \$ (2,362,840) | |
| 28 | Total for the COSS Class: | | | | | | | | | | \$ 49,567,696 | \$ 48,808,981 | \$ (758,715) | -1.53% |
| 29 | | | | | | | | | | | | | | |
| 30 | 9.03 Farm Service (Rate 361) | | | | | | | | | | | | | |
| 31 | Customer Charge | Bills | | | 1,282 | \$18.50 | \$18.50 | \$19.00 | \$19.00 | \$ 284,604 | \$ 292,296 | \$ 7,692 | | |
| 32 | Energy | kWh | 12,195,076 | 27,925,928 | 40,121,004 | \$0.07468 | \$0.05568 | \$0.07470 | \$0.05571 | \$ 2,465,595 | \$ 2,466,749 | \$ 1,154 | | |
| 33 | Single Phase Facilities Charge | Bills | | | 13,621 | \$0.00 | \$0.00 | \$6.00 | \$6.00 | \$ - | \$ 81,727 | \$ 81,727 | | |
| 34 | Three Phase Facilities Charge | Bills | | | 1,763 | \$9.50 | \$9.50 | \$10.00 | \$10.00 | \$ 16,747 | \$ 17,629 | \$ 882 | | |
| 35 | Fixed Facilities Charges, Tariff Section 5.03 | \$ | | | | | | | | \$ 21,230 | \$ 21,230 | \$ - | | |
| 36 | Total Base Revenue: | | | | | | | | | | \$ 2,788,176 | \$ 2,879,630 | \$ 91,454 | |
| 37 | Water Heating Control Credit 14.01 (Rate 192) | Bills | | | 195 | -\$8.00 | -\$8.00 | -\$10.00 | -\$10.00 | \$ (1,558) | \$ (1,947) | \$ (389) | | |
| 38 | Air Conditioning Control Rider 14.08 (Rate 760) | Bills | | | 97 | -\$8.25 | -\$8.25 | -\$8.25 | -\$8.25 | \$ (802) | \$ (802) | \$ - | | |
| 39 | Total Credits: | | | | | | | | | | \$ (2,360) | \$ (2,749) | \$ (389) | |
| 40 | Total Base Revenue: | | | | | | | | | | \$ 2,785,816 | \$ 2,876,881 | \$ 91,065 | |
| 41 | | | | | | | | | | | | | | |
| 42 | Composite Pricing Reconciliation | | | | | | | | | | \$ (3,084) | | | |
| 43 | Adjustments for Riders | | | | | | | | | | | | | |
| 44 | Renewable Resource Cost Recovery Rider | kWh | | | | | | | | \$ 292,091 | \$ - | \$ (292,091) | | |
| 45 | Transmission Cost Recovery Rider | kWh | | | | | | | | \$ 96,187 | \$ 31,041 | \$ (65,146) | | |
| 46 | Conservation Improvement Project (CIP) Rider | kWh | | | | | | | | \$ 53,349 | \$ 185,660 | \$ 132,310 | | |
| 47 | Energy Adjustment Rider | kWh | | | | | | | | \$ 863,923 | \$ 878,027 | \$ 14,104 | | |
| 48 | Totals: | | | | | | | | | | \$ 1,305,551 | \$ 1,094,728 | \$ (210,823) | |
| 49 | | | | | | | | | | | | | | |
| 50 | Total Base Revenue for the COSS Class: | | | | | | | | | | \$ 2,782,732 | \$ 2,876,881 | \$ 94,149 | 3.38% |
| 51 | Total Adjustments for the COSS Class: | | | | | | | | | | \$ 1,305,551 | \$ 1,094,728 | \$ (210,823) | |
| 52 | Total for the COSS Class: | | | | | | | | | | \$ 4,088,283 | \$ 3,971,609 | \$ (116,674) | -2.85% |

| Line No. | Charge | Units | Billing Units | | | Present Rate | | Proposed Rate | | Present Operating Revenues Annual | Proposed Operating Revenues Annual | Increase Annual | Pct Inc. Annual | |
|----------|---|--------|---------------|-------------|-------------|--------------|-----------|---------------|-----------|-----------------------------------|------------------------------------|-----------------|-----------------|--|
| | | | Summer | Winter | Proposed | Summer | Winter | Summer | Winter | | | | | |
| 53 | | | | | | | | | | | | | | |
| 54 | 10.01 Small General Service - Under 20 kW - Metered Service Secondary (Rate 404) | | | | | | | | | | | | | |
| 55 | Customer Charge | Bills | | | 8,292 | \$18.50 | \$18.50 | \$18.50 | \$18.50 | \$ 1,840,719 | \$ 1,840,719 | \$ (0) | | |
| 56 | Energy | kWh | 31,096,257 | 65,574,549 | 96,670,806 | \$0.07104 | \$0.05203 | \$0.07546 | \$0.05595 | \$ 5,621,423 | \$ 6,015,220 | \$ 393,797 | | |
| 57 | Seasonal Fixed Charge | Bills | 54 | 72 | 126 | \$74.00 | \$74.00 | \$74.00 | \$74.00 | \$ 9,303 | \$ 9,302 | \$ (1) | | |
| 58 | Total Base Revenue: | | | | | | | | | | \$ 7,471,445 | \$ 7,865,241 | \$ 393,796 | |
| 59 | Water Heating Control Credit 14.01 (Rate 192) | Bills | | | 12 | -\$8.00 | -\$8.00 | -\$10.00 | -\$10.00 | \$ (120) | \$ (120) | \$ - | | |
| 60 | TailWinds Program (100 kWh Blocks) 14.09 | Blocks | | | 7,538 | \$1.30 | \$1.30 | \$3.39 | \$3.39 | \$ 9,799 | \$ 25,552 | \$ 15,753 | | |
| 61 | Total Credits: | | | | | | | | | | \$ 9,679 | \$ 25,432 | \$ 15,753 | |
| 62 | Total Base Revenue: | | | | | | | | | | \$ 7,481,124 | \$ 7,890,673 | \$ 409,549 | |
| 63 | | | | | | | | | | | | | | |
| 64 | 10.01 Small General Service - Under 20 kW - Metered Service Primary (Rate 405) | | | | | | | | | | | | | |
| 65 | Customer Charge | Bills | | | 6 | \$18.50 | \$18.50 | \$18.50 | \$18.50 | \$ 1,388 | \$ 1,388 | \$ 1 | | |
| 66 | Energy | kWh | 36,203 | 49,833 | 86,036 | \$0.06753 | \$0.04853 | \$0.07329 | \$0.05471 | \$ 4,863 | \$ 5,380 | \$ 517 | | |
| 67 | | | | | | | | | | | | | | |
| 68 | Total Base Revenue: | | | | | | | | | | \$ 6,251 | \$ 6,768 | \$ 517 | |
| 69 | | | | | | | | | | | | | | |
| 70 | 10.01 Small General Service - Under 20 kW - Non-metered Service - 1,000 Watts and Under (Rate 408) | | | | | | | | | | | | | |
| 71 | Customer Charge | Bills | | | 1 | \$4.50 | \$4.50 | \$5.50 | \$5.50 | \$ 28 | \$ 35 | \$ 6 | | |
| 72 | Energy | kWh | 143,932 | 296,201 | 440,133 | \$0.05630 | \$0.05630 | \$0.07546 | \$0.05595 | \$ 25,346 | \$ 27,433 | \$ 2,087 | | |
| 73 | | | | | | | | | | | | | | |
| 74 | Total Base Revenue: | | | | | | | | | | \$ 25,374 | \$ 27,468 | \$ 2,093 | |
| 75 | | | | | | | | | | | | | | |
| 76 | 10.02 General Service - 20 kW or Greater - Secondary Service (Rate 401) | | | | | | | | | | | | | |
| 77 | Customer Charge | Bills | | | 2,018 | \$27.00 | \$27.00 | \$39.00 | \$39.00 | \$ 653,714 | \$ 944,256 | \$ 290,542 | | |
| 78 | Energy | kWh | 65,841,330 | 142,310,211 | 208,151,541 | \$0.04518 | \$0.04864 | \$0.04644 | \$0.05272 | \$ 9,897,055 | \$ 10,559,571 | \$ 662,515 | | |
| 79 | Demand per kW | kW | 344,644 | 713,207 | 1,057,851 | \$3.63 | \$1.39 | \$2.00 | \$1.00 | \$ 2,242,416 | \$ 1,402,496 | \$ (839,921) | | |
| 80 | Facilities Charge | kW | | | 1,473,503 | \$0.97 | \$0.97 | \$1.50 | \$1.50 | \$ 1,429,298 | \$ 2,210,255 | \$ 780,957 | | |
| 81 | | | | | | | | | | | | | | |
| 82 | Total Base Revenue: | | | | | | | | | | \$ 14,222,483 | \$ 15,116,577 | \$ 894,094 | |
| 83 | | | | | | | | | | | | | | |
| 84 | 10.02 General Service - 20 kW or Greater - Primary Service (Rate 403) | | | | | | | | | | | | | |
| 85 | Customer Charge | Bills | | | 7 | \$24.00 | \$24.00 | \$26.00 | \$26.00 | \$ 2,037 | \$ 2,207 | \$ 171 | | |
| 86 | Energy | kWh | 1,207,706 | 1,278,244 | 2,485,950 | \$0.04279 | \$0.04556 | \$0.04581 | \$0.05184 | \$ 109,914 | \$ 121,592 | \$ 11,678 | | |
| 87 | Demand per kW | kW | 6,959 | 7,925 | 14,884 | \$4.02 | \$1.89 | \$1.92 | \$0.97 | \$ 42,953 | \$ 21,030 | \$ (21,922) | | |
| 88 | Facilities Charge | kW | | | 29,293 | \$0.65 | \$0.65 | \$1.01 | \$1.01 | \$ 19,041 | \$ 29,440 | \$ 10,399 | | |
| 89 | | | | | | | | | | | | | | |
| 90 | Total Base Revenue: | | | | | | | | | | \$ 173,944 | \$ 174,269 | \$ 325 | |
| 91 | | | | | | | | | | | | | | |
| 92 | 10.03 General Service - Time of Use (Commercial TOU) - (Rates 708, 709, 710) | | | | | | | | | | | | | |
| 93 | Customer Charge | Bills | | | 42 | \$27.00 | \$27.00 | \$59.00 | \$59.00 | \$ 13,636 | \$ 29,801 | \$ 16,165 | | |
| 94 | Energy - Declared-Peak | kWh | 89,845 | 120,821 | 210,666 | \$0.51373 | \$0.25504 | \$0.79499 | \$0.22768 | \$ 76,970 | \$ 7,438 | \$ (69,532) | | |
| 95 | Energy - Intermediate | kWh | 3,375,870 | 7,869,073 | 11,244,943 | \$0.04004 | \$0.04060 | \$0.03395 | \$0.03632 | \$ 454,691 | \$ 400,391 | \$ (54,300) | | |
| 96 | Energy - Off-Peak | kWh | 2,314,747 | 5,113,874 | 7,428,620 | \$0.01120 | \$0.01849 | \$0.02350 | \$0.02948 | \$ 120,480 | \$ 205,123 | \$ 84,643 | | |
| 97 | Demand per kW - Declared-Peak | kW | | | | N/A | N/A | N/A | N/A | \$ - | \$ - | \$ - | | |
| 98 | Demand per kW - Intermediate | kW | 15,994 | 35,294 | 51,288 | \$2.67 | \$2.69 | \$2.92 | \$4.44 | \$ 137,644 | \$ 203,340 | \$ 65,695 | | |
| 99 | Demand per kW - Off-Peak | kW | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$ - | \$ - | \$ - | | |
| 100 | Facilities Charge | kW | 20,380 | 45,066 | 65,445 | \$0.97 | \$0.97 | \$2.12 | \$2.12 | \$ 63,482 | \$ 138,710 | \$ 75,228 | | |
| 101 | | | | | | | | | | | | | | |
| 102 | Total Base Revenue: | | | | | | | | | | \$ 866,904 | \$ 984,802 | \$ 117,898 | |
| 103 | | | | | | | | | | | | | | |
| 104 | Composite Pricing Reconciliation | | | | | | | | | | -\$34,000.00 | | | |
| 105 | Adjustments for Riders | | | | | | | | | | \$ - | \$ - | | |
| 106 | Renewable Resource Cost Recovery Rider | kWh | | | | | | | | \$ 2,379,047 | \$ - | \$ (2,379,047) | | |
| 107 | Transmission Cost Recovery Rider | kWh | | | | | | | | \$ 783,436 | \$ 252,825 | \$ (530,611) | | |

| Line No. | Charge | Units | Billing Units | | | Present Rate | | Proposed Rate | | Present Operating Revenues Annual | Proposed Operating Revenues Annual | Increase Annual | Pct Inc. Annual |
|----------|--|-------|----------------------------|--------|----------|--------------|-----------|---------------|----------------------------|-----------------------------------|------------------------------------|-----------------|-----------------|
| | | | Summer | Winter | Proposed | Summer | Winter | Summer | Winter | | | | |
| 108 | Conservation Improvement Project (CIP) Rider | kWh | | | | | | | \$ 434,525 | \$ 1,512,180 | \$ 1,077,655 | | |
| 109 | Energy Adjustment Rider | kWh | | | | | | | \$ 7,112,613 | \$ 7,228,727 | \$ 116,114 | | |
| 110 | Totals: | | | | | | | | \$ 10,709,621 | \$ 8,993,731 | \$ (1,715,889) | | |
| 111 | | | | | | | | | | | | | |
| 112 | Total Base Revenue for the COSS Class: | | | | | | | | \$ 22,732,402 | \$ 24,200,557 | \$ 1,408,724 | 6.46% | |
| 113 | Total Adjustments for the COSS Class: | | | | | | | | \$ 10,709,621 | \$ 8,993,731 | \$ (1,715,890) | | |
| 114 | Total for the COSS Class: | | | | | | | | \$ 33,442,023 | \$ 33,194,288 | \$ (247,735) | -0.74% | |
| 115 | | | [PROTECTED DATA BEGINS...] | | | | | | | | | | |
| 116 | 10.04 Large General Service - Secondary Service (Rate 603) | | | | | | | | [PROTECTED DATA BEGINS...] | | | | |
| 117 | Customer Charge | Bills | | | | \$80.00 | \$80.00 | \$93.00 | \$93.00 | \$ | | | |
| 118 | Energy | kWh | | | | \$0.02623 | \$0.02865 | \$0.02590 | \$0.02950 | \$ | | | |
| 119 | Demand per kW | kW | | | | \$10.56 | \$8.56 | \$13.99 | \$11.25 | \$ | | | |
| 120 | Facilities Charge <1,000 kW | kW | | | | \$0.55 | \$0.55 | \$1.03 | \$1.03 | \$ | | | |
| 121 | Facilities Charge >=1,000 kW | kW | | | | \$0.45 | \$0.45 | \$0.67 | \$0.67 | \$ | | | |
| 122 | Total Base Revenue: | | | | | | | | \$ | | | | |
| 123 | Water Heating Control Credit 14.01 (Rate 192) | Bills | | | | -\$8.00 | -\$8.00 | -\$10.00 | -\$10.00 | \$ | | | |
| 124 | TailWinds Program 14.09 | kWh | | | | \$1.30 | \$1.30 | \$3.39 | \$3.39 | \$ | | | |
| 125 | Total Credits: | | | | | | | | \$ | | | | |
| 126 | Total Base Revenue: | | | | | | | | \$ | | | | |
| 127 | | | | | | | | | | | | | |
| 128 | 10.04 Large General Service - Primary Service (Rate 602) | | | | | | | | | | | | |
| 129 | Customer Charge | Bills | | | | \$80.00 | \$80.00 | \$253.00 | \$253.00 | \$ | | | |
| 130 | Energy | kWh | | | | \$0.02260 | \$0.02445 | \$0.02230 | \$0.02530 | \$ | | | |
| 131 | Demand per kW | kW | | | | \$10.29 | \$8.15 | \$13.64 | \$10.89 | \$ | | | |
| 132 | Facilities Charge - All kW | kW | | | | \$0.25 | \$0.25 | \$0.49 | \$0.49 | \$ | | | |
| 133 | Total Base Revenue: | | | | | | | | \$ | | | | |
| 134 | | | | | | | | | | | | | |
| 135 | 10.04 Large General Service - Transmission Service (Rate 632) | | | | | | | | | | | | |
| 136 | Customer Charge | Bills | | | | \$80.00 | \$80.00 | \$253.00 | \$253.00 | \$ | | | |
| 137 | Energy | kWh | | | | \$0.02002 | \$0.02120 | \$0.02010 | \$0.02200 | \$ | | | |
| 138 | Demand per kW | kW | | | | \$8.58 | \$7.63 | \$12.74 | \$9.97 | \$ | | | |
| 139 | Facilities Charge | kW | | | | N/A | N/A | N/A | N/A | \$ | | | |
| 140 | Total Base Revenue: | | | | | | | | \$ | | | | |
| 141 | | | | | | | | | | | | | |
| 142 | 10.05 Large General Service Time of Day - Secondary Service (Rates 611, 615, 613) | | | | | | | | | | | | |
| 143 | Customer Charge (&Rate 645) | Bills | | | | \$120.00 | \$120.00 | \$102.00 | \$102.00 | \$ | | | |
| 144 | Facilities Charge <1,000 kW | kW | | | | \$0.55 | \$0.55 | \$0.76 | \$0.76 | \$ | | | |
| 145 | Facilities Charge >=1,000 kW | kW | | | | \$0.45 | \$0.45 | \$0.57 | \$0.57 | \$ | | | |
| 146 | Energy - On-Peak (611) | kWh | | | | \$0.05351 | \$0.04074 | \$0.03600 | \$0.03460 | \$ | | | |
| 147 | Energy - Shoulder (615) | kWh | | | | \$0.03507 | \$0.03557 | \$0.03120 | \$0.03170 | \$ | | | |
| 148 | Energy - Off-Peak (613) | kWh | | | | \$0.00950 | \$0.01596 | \$0.01600 | \$0.01840 | \$ | | | |
| 149 | Demand per kW - On-Peak | kW | | | | \$7.81 | \$5.55 | \$11.65 | \$8.63 | \$ | | | |
| 150 | Demand per kW - Shoulder | kW | | | | \$2.75 | \$3.01 | \$2.34 | \$2.62 | \$ | | | |
| 151 | Demand per kW - Off-Peak | kW | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$ | | | |
| 152 | Total Base Revenue: | | | | | | | | \$ | | | | |
| 153 | | | | | | | | | | | | | |
| 154 | 10.05 Large General Service Time of Day - Primary Service (Rates 610, 614, 612) | | | | | | | \$ 54,958.73 | | | | | |
| 155 | Customer Charge | Bills | | | | \$120.00 | \$120.00 | \$273.00 | \$273.00 | \$ | | | |
| 156 | Facilities Charge - All kW | kW | | | | \$0.25 | \$0.25 | \$0.48 | \$0.48 | \$ | | | |
| 157 | Energy - On-Peak (610) | kWh | | | | \$0.05063 | \$0.03784 | \$0.03310 | \$0.03140 | \$ | | | |
| 158 | Energy - Shoulder (614) | kWh | | | | \$0.03305 | \$0.03307 | \$0.02890 | \$0.02900 | \$ | | | |
| 159 | Energy - Off-Peak (612) | kWh | | | | \$0.00851 | \$0.01443 | \$0.01500 | \$0.01700 | \$ | | | |
| 160 | Demand per kW - On-Peak | kW | | | | \$7.51 | \$5.29 | \$11.19 | \$8.34 | \$ | | | |
| 161 | Demand per kW - Shoulder | kW | | | | \$2.78 | \$2.86 | \$2.45 | \$2.55 | \$ | | | |

| Line No. | Charge | Units | Billing Units | | | Present Rate | | Proposed Rate | | Present Operating Revenues Annual | Proposed Operating Revenues Annual | Increase Annual | Pct Inc. Annual |
|----------|---|-------|---------------|--------|----------|--------------|-----------|---------------|----------------|-----------------------------------|------------------------------------|-----------------|-----------------|
| | | | Summer | Winter | Proposed | Summer | Winter | Summer | Winter | | | | |
| 162 | Demand per kW - Off-Peak | kW | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$ | | | |
| 163 | | | | | | | | | | \$ | | | |
| 164 | 10.05 Large General Service Time of Day - Transmission Service (Rates 639, 637, 640) | | | | | | | | | | | | |
| 165 | Customer Charge | Bills | | | | \$120.00 | \$120.00 | \$273.00 | \$273.00 | \$ | | | |
| 166 | Facilities Charge | kW | | | | N/A | N/A | N/A | N/A | \$ | | | |
| 167 | Energy - On-Peak (639) | kWh | | | | \$0.04605 | \$0.03333 | \$0.02810 | \$0.02640 | \$ | | | |
| 168 | Energy - Shoulder (637) | kWh | | | | \$0.02982 | \$0.02916 | \$0.02490 | \$0.02500 | \$ | | | |
| 169 | Energy - Off-Peak (640) | kWh | | | | \$0.00690 | \$0.01202 | \$0.01250 | \$0.01450 | \$ | | | |
| 170 | Demand per kW - On-Peak | kW | | | | \$6.36 | \$5.00 | \$10.87 | \$7.71 | \$ | | | |
| 171 | Demand per kW - Shoulder | kW | | | | \$2.22 | \$2.63 | \$1.87 | \$2.26 | \$ | | | |
| 172 | Demand per kW - Off-Peak | kW | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$ | | | |
| 173 | Total Base Revenue: | | | | | | | | | \$ | | | |
| 174 | WAPA Credit | | | | | | | | | \$ | | | |
| 175 | | 648 | | | | | | | FREP LGS RIDEI | \$ | | | |
| 176 | | 645 | | | | | | | SMEP LGS RIDEI | \$ | | | |
| 177 | | | | | | | | | | \$ | | | |
| 178 | Composite Pricing Reconciliation | | | | | | | | | | | | |
| 179 | Adjustments for Riders | kWh | | | | | | | | \$ | | | |
| 180 | Renewable Resource Cost Recovery Rider | kWh | | | | | | | | \$ | | | |
| 181 | Transmission Cost Recovery Rider | | | | | | | | | \$ | | | |
| 182 | Conservation Improvement Project (CIP) Rider | kWh | | | | | | | | \$ | | | |
| 183 | Energy Adjustment Rider | kWh | | | | | | | | \$ | | | |
| 184 | Totals: | | | | | | | | | \$ | | | |
| 185 | | | | | | | | | | \$ | | | |
| 186 | Totals: | | | | | | | | | \$ | | | |
| 187 | | | | | | | | | | \$ | | | |
| 188 | Total Base Revenue for the COSS Class: | | | | | | | | | \$ | | | |
| 189 | Total Adjustments for the COSS Class: | | | | | | | | | \$ | | | |
| 190 | Total for the COSS Class: | | | | | | | | | \$ | | | |
| 191 | | | | | | | | | | \$ | | | |
| 192 | | | | | | | | | | \$ | | | |
| 193 | 11.01 Standby Service - Option A: Firm - Secondary Service (Rates 947, 948, 949) | | | | | | | | | | | | |
| 194 | Customer Charge | Bills | | | | - | \$242.24 | \$242.24 | \$105.33 | \$105.33 | | | |
| 195 | Facilities Charge per month per kW of Contracted Backup | kW | | | | - | \$0.5500 | \$0.5500 | \$1.0260 | \$1.0260 | | | |
| 196 | Reservation Charge per kW of Contracted Backup | kW | | | | - | \$0.65645 | \$0.22355 | \$1.75351 | \$0.03997 | | | |
| 197 | Metered Demand per day per kW On-Peak Backup | kW | | | | - | \$0.54794 | \$0.43005 | \$0.65765 | \$0.41170 | | | |
| 198 | Energy - On-Peak | kWh | | | | - | \$0.05351 | \$0.04074 | \$0.03600 | \$0.03460 | | | |
| 199 | Energy - Shoulder | kWh | | | | - | \$0.03507 | \$0.03557 | \$0.03120 | \$0.03170 | | | |
| 200 | Energy - Off-Peak | kWh | | | | - | \$0.00950 | \$0.01596 | \$0.01600 | \$0.01840 | | | |
| 201 | | | | | | | | | | \$ | | | |
| 202 | Total: | | | | | | | | | \$ | | | |
| 203 | 11.01 Standby Service - Option A: Firm - Primary Service (Rates 944, 945, 946) | | | | | | | | | | | | |
| 204 | Customer Charge | Bills | | | | - | \$304.33 | \$304.33 | \$437.30 | \$437.30 | | | |
| 205 | Facilities Charge per month per kW of Backup | kW | | | | - | \$0.4500 | \$0.4500 | \$0.6915 | \$0.6915 | | | |
| 206 | Reservation Charge per kW of Contracted Backup | kW | | | | - | \$0.62837 | \$0.21403 | \$1.67857 | \$0.03797 | | | |
| 207 | Metered Demand per day per kW On-Peak Backup | kW | | | | - | \$0.52464 | \$0.40800 | \$0.62966 | \$0.39040 | | | |
| 208 | Energy - On-Peak | kWh | | | | - | \$0.05063 | \$0.03784 | \$0.03310 | \$0.03140 | | | |
| 209 | Energy - Shoulder | kWh | | | | - | \$0.03305 | \$0.03307 | \$0.02890 | \$0.02900 | | | |
| 210 | Energy - Off-Peak | kWh | | | | - | \$0.00851 | \$0.01443 | \$0.01500 | \$0.01700 | | | |
| 211 | Conservation Improvement Program | | | | | - | | | | | | | |
| 212 | Total: | | | | | | | | | \$ | | | |
| 213 | 11.01 Standby Service - Option A: Firm - Transmission Service (Rates 941, 942, 943) | | | | | | | | | | | | |
| 214 | Customer Charge | Bills | | | | | \$304.33 | \$304.33 | \$437.30 | \$437.30 | | | |
| 215 | Facilities Charge per month per kW of Backup | kW | | | | | N/A | N/A | N/A | N/A | | | |

...PROTECTED DATA ENDS]

...PROTECTED DATA ENDS]

| Line No. | Charge | Units | Billing Units | | | Present Rate | | Proposed Rate | | Present Operating Revenues Annual | Proposed Operating Revenues Annual | Increase Annual | Pct Inc. Annual |
|----------|--|-------|---------------|---------|-----------|--------------|-----------|---------------|-----------|-----------------------------------|------------------------------------|-----------------|-----------------|
| | | | Summer | Winter | Proposed | Summer | Winter | Summer | Winter | | | | |
| 216 | Reservation Charge per kW of Contracted Backup | kW | | | | \$0.58422 | \$0.19898 | \$1.56070 | \$0.03489 | | | | |
| 217 | Metered Demand per day per kW On-Peak Backup | kW | | | | \$0.48812 | \$0.37420 | \$0.58577 | \$0.35779 | | | | |
| 218 | Energy - On-Peak | kWh | | | | \$0.04605 | \$0.03333 | \$0.02810 | \$0.02640 | | | | |
| 219 | Energy - Shoulder | kWh | | | | \$0.02982 | \$0.02916 | \$0.02490 | \$0.02500 | | | | |
| 220 | Energy - Off-Peak | kWh | | | | \$0.00690 | \$0.01202 | \$0.01250 | \$0.01450 | | | | |
| 221 | Conservation Improvement Program | | | | - | | | | | | | | |
| 222 | Total: | | | | | | | | | | | | |
| 223 | 11.01 Standby Service - Option B: Non-Firm - Secondary Service (Rates 956, 957, 958) | | | | | | | | | | | | |
| 224 | Customer Charge | Bills | | | - | \$242.24 | \$242.24 | \$105.33 | \$105.33 | | | | |
| 225 | Facilities Charge per month per kW of Backup | kW | | | - | \$0.55 | \$0.55 | \$1.03 | \$1.03 | | | | |
| 226 | Energy - On-Peak | kWh | | | - | N/A | N/A | N/A | N/A | | | | |
| 227 | Energy - Shoulder | kWh | | | - | \$0.03507 | \$0.03557 | \$0.03120 | \$0.03170 | | | | |
| 228 | Energy - Off-Peak | kWh | | | - | \$0.00950 | \$0.01596 | \$0.01600 | \$0.01840 | | | | |
| 229 | Conservation Improvement Program | | | | - | | | | | | | | |
| 230 | Total: | | | | | | | | | | | | |
| 231 | 11.01 Standby Service - Option B: Non-Firm - Primary Service (Rates 953, 954, 955) | | | | | | | | | | | | |
| 232 | Customer Charge | Bills | | | - | \$304.33 | \$304.33 | \$437.30 | \$437.30 | | | | |
| 233 | Facilities Charge per month per kW of Backup | kW | | | - | \$0.45 | \$0.45 | \$0.69 | \$0.69 | | | | |
| 234 | Energy - On-Peak | kWh | | | - | N/A | N/A | N/A | N/A | | | | |
| 235 | Energy - Shoulder | kWh | | | - | \$0.03305 | \$0.03307 | \$0.02890 | \$0.02900 | | | | |
| 236 | Energy - Off-Peak | kWh | | | - | \$0.00851 | \$0.01443 | \$0.01500 | \$0.01700 | | | | |
| 237 | Conservation Improvement Program | | | | - | | | | | | | | |
| 238 | Total: | | | | | | | | | | | | |
| 239 | 11.01 Standby Service - Option B: Non-Firm - Transmission Service (Rates 950, 951, 952) | | | | | | | | | | | | |
| 240 | Customer Charge | Bills | | | - | \$304.33 | \$304.33 | \$437.30 | \$437.30 | | | | |
| 241 | Facilities Charge per month per kW of Backup | kW | | | - | N/A | N/A | N/A | N/A | | | | |
| 242 | Energy - On-Peak | kWh | | | - | N/A | N/A | N/A | N/A | | | | |
| 243 | Energy - Shoulder | kWh | | | - | \$0.02982 | \$0.02916 | \$0.02490 | \$0.02500 | | | | |
| 244 | Energy - Off-Peak | kWh | | | - | \$0.00690 | \$0.01202 | \$0.01250 | \$0.01450 | | | | |
| 245 | Conservation Improvement Program | | | | - | | | | | | | | |
| 246 | Total: | | | | | | | | | | | | |
| 247 | | | | | | | | | | | | | |
| 248 | | | | | | | | | | | | | |
| 249 | 11.02 Irrigation Service - Option 1: Non-Time-of-Use (Rate 703) | | | | | | | | | | | | |
| 250 | Customer Charge | Bills | | | 71 | \$8.00 | \$8.00 | \$24.00 | \$24.00 | \$ 16,087 | \$ 13,632 | \$ (2,455) | |
| 251 | Energy | kWh | 1,012,557 | 56,953 | 1,069,509 | \$0.05381 | \$0.03615 | \$0.05474 | \$0.04083 | \$ 56,548 | \$ 57,758 | \$ 1,210 | |
| 252 | 18% Return of Distribution Facilities | | | | - | | | | | | | \$ - | |
| 253 | Total Base Revenue: | | | | | | | | | \$ 72,635 | \$ 71,390 | \$ (1,245) | |
| 254 | | | | | | | | | | | | | |
| 255 | 11.02 Irrigation Service - Option 2 (Rates 704, 705, 706) | | | | | | | | | | | | |
| 256 | Customer Charge | Bills | | | 146 | \$18.00 | \$18.00 | \$34.00 | \$34.00 | \$ 15,508 | \$ 39,712 | \$ 24,204 | |
| 257 | Energy - Declared-Peak | kWh | 95,379 | 2,278 | 97,658 | \$0.28346 | \$0.17572 | \$0.70191 | \$0.24230 | \$ 27,437 | \$ 3,448 | \$ (23,989) | |
| 258 | Energy - Intermediate | kWh | 1,325,623 | 110,995 | 1,436,618 | \$0.01097 | \$0.01476 | \$0.03520 | \$0.03973 | \$ 16,185 | \$ 51,071 | \$ 34,887 | |
| 259 | Energy - Off-Peak | kWh | 1,315,250 | 77,250 | 1,392,500 | \$0.01062 | \$0.01093 | \$0.02392 | \$0.03044 | \$ 14,810 | \$ 33,810 | \$ 19,001 | |
| 260 | Demand per kW - Declared-Peak | kW | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$ - | \$ - | \$ - | |
| 261 | Demand per kW - Intermediate | kW | 20,496 | 3,723 | 24,219 | \$3.00 | \$3.30 | \$2.79 | \$3.41 | \$ 73,773 | \$ 69,959 | \$ (3,814) | |
| 262 | Demand per kW - Off-Peak | kW | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$ - | \$ - | \$ - | |
| 263 | 18% Return of Distribution Facilities | | | | - | | | | | \$ 51,878 | \$ 51,878 | \$ - | |
| 264 | Total Base Revenue: | | | | | | | | | \$ 199,589 | \$ 249,878 | \$ 50,289 | |
| 265 | | | | | | | | | | | | | |
| 266 | Composite Pricing Reconciliation | | | | | | | | | \$ (545) | | | |
| 267 | Adjustments for Riders | | | | | | | | | \$ - | | | |
| 268 | Renewable Resource Cost Recovery Rider | kWh | | | | | | | | \$ 29,094 | \$ - | \$ (29,094) | |
| 269 | Transmission Cost Recovery Rider | kWh | | | | | | | | \$ 9,581 | \$ - | \$ (9,581) | |
| 270 | Conservation Improvement Project (CIP) Rider | kWh | | | | | | | | \$ - | \$ 18,493 | \$ 18,493 | |

| Line No. | Charge | Units | Billing Units | | | Present Rate | | Proposed Rate | | Present Operating Revenues Annual | Proposed Operating Revenues Annual | Increase Annual | Pct Inc. Annual | |
|----------|--|-------|---------------|-----------------------|------------|--------------|-----------|-----------------|-----------|-----------------------------------|------------------------------------|-----------------|-----------------|--|
| | | | Summer | Winter | Proposed | Summer | Winter | Summer | Winter | | | | | |
| 326 | 11.07 LED STREET and AREA LIGHTING – DUSK TO DAWN (Rates 730 732) | | | Future kWh Allocation | | | | | | | | | | |
| 327 | Type: | | kWh/Lt | Annual Kwh | Quantity | | | Percent Change: | -5.75% | | | | | |
| 328 | LED5 | Lts | 16 | | 16,018 | \$8.71 | \$8.71 | \$ 8.21 | \$ 8.21 | \$ 1,674,201.36 | \$ 1,577,851.89 | | | |
| 329 | LED8 | Lts | 26 | | 338 | \$16.42 | \$16.42 | \$ 15.48 | \$ 15.48 | \$ 66,599.52 | \$ 62,766.75 | | | |
| 330 | LED3PT | Lts | 9 | | 330 | \$10.70 | \$10.70 | \$ 10.08 | \$ 10.08 | \$ 42,372.00 | \$ 39,933.51 | | | |
| 331 | LED5PT | Lts | 16 | | 139 | \$13.66 | \$13.66 | \$ 12.87 | \$ 12.87 | \$ 22,784.88 | \$ 21,473.62 | | | |
| 332 | LED10 | Lts | 32 | | 493 | \$17.54 | \$17.54 | \$ 16.53 | \$ 16.53 | \$ 103,766.64 | \$ 97,794.92 | | | |
| 333 | LED13 | Lts | 45 | | 219 | \$21.86 | \$21.86 | \$ 20.60 | \$ 20.60 | \$ 57,448.08 | \$ 54,141.97 | | | |
| 334 | LED20 - Flood | Lts | 68 | | 1,597 | \$21.39 | \$21.39 | \$ 20.16 | \$ 20.16 | \$ 409,917.96 | \$ 386,327.38 | | | |
| 335 | LED30 - Flood | Lts | 89 | | 257 | \$40.73 | \$40.73 | \$ 38.39 | \$ 38.39 | \$ 125,611.32 | \$ 118,382.45 | | | |
| 336 | | | | | | | | | | | | | | |
| 337 | | | | 6,550,220 | - | \$0.00 | \$0.00 | | | \$ 2,513,207.51 | 2,358,672 | | | |
| 338 | | | | | | | | | | | | | | |
| 339 | Composite Pricing Reconciliation | | | | | | | | | Correction | \$ (248,621.00) | | | |
| 340 | Adjustments for Riders | kWh | | | | | | | | \$ - | \$ - | | | |
| 341 | Renewable Resource Cost Recovery Rider | kWh | | | | | | | | \$ 91,484 | \$ - | \$ (91,484) | | |
| 342 | Transmission Cost Recovery Rider | | | | | | | | | \$ 30,126 | \$ 6,102 | \$ (24,024) | | |
| 343 | Conservation Improvement Project (CIP) Rider | kWh | | | | | | | | \$ 10,487 | \$ 58,149 | \$ 47,662 | | |
| 344 | Energy Adjustment Rider | kWh | | | | | | | | \$ 223,046 | \$ 226,687 | \$ 3,641 | | |
| 345 | Totals: | | | | | | | | | \$ 355,143 | \$ 290,938 | \$ (64,205) | | |
| 346 | | | | | | | | | | | | | | |
| 347 | Total Base Revenue for the COSS Class: | | | | | | | | | \$ 2,707,726 | \$ 2,551,898 | \$ (155,828) | -5.75% | |
| 348 | Total Adjustments for the COSS Class: | | | | | | | | | \$ 355,142 | \$ 290,938 | \$ (64,204) | | |
| 349 | Total for the COSS Class: | | | | | | | | | \$ 3,062,868 | \$ 2,842,836 | \$ (220,032) | -7.18% | |
| 350 | | | | | | | | | | | | | | |
| 351 | | | | | | | | | | | | | | |
| 352 | | | | | | | | | | | | | | |
| 353 | 11.05 Municipal Pumping - Secondary Service (Rate 871) | | | | | | | | | | | | | |
| 354 | Customer Charge | Bills | | | 476 | \$12.00 | \$12.00 | \$22.00 | \$22.00 | | | | | |
| 355 | Facilities Charge (Changing per Month to per KW) | kW | | | 104,283 | \$0.97 | \$0.97 | \$1.00 | \$1.00 | | | | | |
| 356 | Energy - All kWh | kWh | 6,115,497 | 12,556,797 | 18,672,294 | \$0.05736 | \$0.03836 | \$0.05617 | \$0.04189 | | | | | |
| 357 | Total Base Revenue: | | | | | | | | | \$ 1,002,198 | \$ 1,099,101 | \$ 96,903 | | |
| 358 | | | | | | | | | | | | | | |
| 359 | 11.05 Municipal Pumping -Primary Service (Rate 874) | | | | | | | | | | | | | |
| 360 | Customer Charge | Bills | | | - | \$12.00 | \$12.00 | \$22.00 | \$22.00 | | | | | |
| 361 | Facilities Charge (Changing per Month to per KW) | KW | | | - | \$0.65 | \$0.65 | \$1.42 | \$1.42 | | | | | |
| 362 | Energy - All kWh | kWh | | | - | \$0.05436 | \$0.03536 | \$0.05431 | \$0.04062 | | | | | |
| 363 | Total Base Revenue: | | | | | | | | | \$ - | \$ - | \$ - | | |
| 364 | | | | | | | | | | | | | | |
| 365 | 11.06 Civil Defense - Fire Sirens (Rate 843) | | | | | | | | | | | | | |
| 366 | Customer Charge | Bills | | | 65 | \$1.07 | \$1.07 | \$2.50 | \$2.50 | | | | | |
| 367 | Load Charge | HP | | | 472 | \$0.60860 | \$0.60860 | \$0.71966 | \$0.71966 | | | | | |
| 368 | Total Base Revenue: | | | | | | | | | \$ 5,659 | \$ 6,206 | \$ 547 | | |
| 369 | | | | | | | | | | | | | | |
| 370 | Composite Pricing Reconciliation | | | | | | | | | | | | | |
| 371 | Adjustments for Riders | kWh | | | | | | | | \$ - | \$ - | | | |
| 372 | Renewable Resource Cost Recovery Rider | kWh | | | | | | | | \$ 135,938 | \$ - | \$ (135,938) | | |
| 373 | Transmission Cost Recovery Rider | | | | | | | | | \$ 44,765 | \$ 14,446 | \$ (30,319) | | |
| 374 | Conservation Improvement Project (CIP) Rider | kWh | | | | | | | | \$ 24,829 | \$ 86,406 | \$ 61,577 | | |
| 375 | Energy Adjustment Rider | kWh | | | | | | | | \$ 396,908 | \$ 403,387 | \$ 6,480 | | |
| 376 | Totals: | | | | | | | | | \$ 602,440 | \$ 504,239 | \$ (98,201) | | |
| 377 | | | | | | | | | | | | | | |
| 378 | Total Base Revenue for the COSS Class: | | | | | | | | | \$ 1,007,857 | \$ 1,105,307 | \$ 97,450 | 9.67% | |
| 379 | Total Adjustments for the COSS Class: | | | | | | | | | \$ 602,440 | \$ 504,239 | \$ (98,201) | | |
| 380 | Total for the COSS Class: | | | | | | | | | \$ 1,610,297 | \$ 1,609,547 | \$ (751) | -0.05% | |

Proposed Decoupling Pilot Calculations

Basket 1 - Residential, RDC and Farm

| Net Revenues Per Actual Billing Determinants | Unit | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 2021 TY |
|--|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 9.01. Residential Service: Volumetric | \$ | 2,112,899 | 2,112,899 | 2,112,899 | 2,112,899 | 2,112,899 | 2,542,269 | 2,542,269 | 2,542,269 | 2,542,269 | 2,112,899 | 2,112,899 | 2,112,899 | 27,072,272 |
| 9.02. Residential Demand Control Service: Volumetric | \$ | 213,611 | 213,611 | 213,611 | 213,611 | 213,611 | 88,157 | 88,157 | 88,157 | 88,157 | 213,611 | 213,611 | 213,611 | 2,061,513 |
| 9.02. Residential Demand Control Service: Demand | \$ | 74,172 | 74,172 | 74,172 | 74,172 | 74,172 | 69,098 | 69,098 | 69,098 | 69,098 | 74,172 | 74,172 | 74,172 | 869,770 |
| 9.03. Farm Service: Volumetric | \$ | 194,471 | 194,471 | 194,471 | 194,471 | 194,471 | 227,744 | 227,744 | 227,744 | 227,744 | 194,471 | 194,471 | 194,471 | 2,466,749 |
| 9.03. Farm Service: Single Phase | \$ | 6,811 | 6,811 | 6,811 | 6,811 | 6,811 | 6,811 | 6,811 | 6,811 | 6,811 | 6,811 | 6,811 | 6,811 | 81,727 |
| 9.03. Farm Service: Three Phase | \$ | 1,469 | 1,469 | 1,469 | 1,469 | 1,469 | 1,469 | 1,469 | 1,469 | 1,469 | 1,469 | 1,469 | 1,469 | 17,629 |
| Decoupled Revenues | \$ | 2,603,433 | 2,603,433 | 2,603,433 | 2,603,433 | 2,603,433 | 2,935,548 | 2,935,548 | 2,935,548 | 2,935,548 | 2,603,433 | 2,603,433 | 2,603,433 | 32,569,659 |
| Test Year Meters | Meters | 50,506 | 50,506 | 50,506 | 50,506 | 50,506 | 50,506 | 50,506 | 50,506 | 50,506 | 50,506 | 50,506 | 50,506 | 606,070 |
| Test Year Revenue Per Meter | \$/Meter | 51.55 | 51.55 | 51.55 | 51.55 | 51.55 | 58.12 | 58.12 | 58.12 | 58.12 | 51.55 | 51.55 | 51.55 | 644.87 |

Basket 2 - Small General Service

| Net Revenues Per Actual Billing Determinants | Unit | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 2021 TY |
|--|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|
| 10.01. Small General Service (Metered Secondary): Volumetric [404] | \$ | 458,586 | 458,586 | 458,586 | 458,586 | 458,586 | 586,632 | 586,632 | 586,632 | 586,632 | 458,586 | 458,586 | 458,586 | 6,015,220 |
| 10.01. Small General Service (Metered Primary): Volumetric [405] | \$ | 341 | 341 | 341 | 341 | 341 | 663 | 663 | 663 | 663 | 341 | 341 | 341 | 5,380 |
| 10.01. Small General Service (Non-Metered): Volumetric [408] | \$ | 2,071 | 2,071 | 2,071 | 2,071 | 2,071 | 2,715 | 2,715 | 2,715 | 2,715 | 2,071 | 2,071 | 2,071 | 27,433 |
| Decoupled Revenues | \$ | 460,998 | 460,998 | 460,998 | 460,998 | 460,998 | 590,011 | 590,011 | 590,011 | 590,011 | 460,998 | 460,998 | 460,998 | 6,048,032 |
| Test Year Meters | Meters | 8,298 | 8,298 | 8,298 | 8,298 | 8,298 | 8,298 | 8,298 | 8,298 | 8,298 | 8,298 | 8,298 | 8,298 | 99,579 |
| Test Year Revenue Per Meter | \$/Meter | 55.55 | 55.55 | 55.55 | 55.55 | 55.55 | 71.10 | 71.10 | 71.10 | 71.10 | 55.55 | 55.55 | 55.55 | 728.83 |

Basket 3 - General Service

| Net Revenues Per Actual Billing Determinants | Unit | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 2021 TY |
|--|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 10.02. General Service (Secondary): Volumetric [401] | \$ | 937,774 | 937,774 | 937,774 | 937,774 | 937,774 | 764,346 | 764,346 | 764,346 | 764,346 | 937,774 | 937,774 | 937,774 | 10,559,571 |
| 10.02. General Service (Secondary): Demand [401] | \$ | 89,151 | 89,151 | 89,151 | 89,151 | 89,151 | 172,322 | 172,322 | 172,322 | 172,322 | 89,151 | 89,151 | 89,151 | 1,402,495 |
| 10.02. General Service (Secondary): Facilities Demand [401 FC] | \$ | 184,188 | 184,188 | 184,188 | 184,188 | 184,188 | 184,188 | 184,188 | 184,188 | 184,188 | 184,188 | 184,188 | 184,188 | 2,210,255 |
| 10.02. General Service (Primary): Volumetric [403] | \$ | 8,283 | 8,283 | 8,283 | 8,283 | 8,283 | 13,831 | 13,831 | 13,831 | 13,831 | 8,283 | 8,283 | 8,283 | 121,592 |
| 10.02. General Service (Primary): Demand [403] | \$ | 958 | 958 | 958 | 958 | 958 | 3,342 | 3,342 | 3,342 | 3,342 | 958 | 958 | 958 | 21,031 |
| 10.02. General Service (Primary): Facilities Demand [403 FC] | \$ | 2,453 | 2,453 | 2,453 | 2,453 | 2,453 | 2,453 | 2,453 | 2,453 | 2,453 | 2,453 | 2,453 | 2,453 | 29,439 |
| 10.03. General Service-Time of Use (Declared Peak): Volumetric [708] | \$ | 548 | 548 | 548 | 548 | 548 | 763 | 763 | 763 | 763 | 548 | 548 | 548 | 7,438 |
| 10.03. General Service-Time of Use (Intermediate): Volumetric [709] | \$ | 35,721 | 35,721 | 35,721 | 35,721 | 35,721 | 28,656 | 28,656 | 28,656 | 28,656 | 35,721 | 35,721 | 35,721 | 400,391 |
| 10.03. General Service-Time of Use (Intermediate): Demand [709] | \$ | 19,580 | 19,580 | 19,580 | 19,580 | 19,580 | 11,676 | 11,676 | 11,676 | 11,676 | 19,580 | 19,580 | 19,580 | 203,340 |
| 10.03. General Service-Time of Use (Off Peak): Volumetric [710] | \$ | 18,842 | 18,842 | 18,842 | 18,842 | 18,842 | 13,597 | 13,597 | 13,597 | 13,597 | 18,842 | 18,842 | 18,842 | 205,123 |
| 10.03. General Service-Time of Use (Off Peak): Volumetric [710] | \$ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10.03. General Service-Time of Use: Facilities Demand | \$ | 11,940 | 11,940 | 11,940 | 11,940 | 11,940 | 10,799 | 10,799 | 10,799 | 10,799 | 11,940 | 11,940 | 11,940 | 138,712 |
| Decoupled Revenues | \$ | 1,309,438 | 1,309,438 | 1,309,438 | 1,309,438 | 1,309,438 | 1,205,971 | 1,205,971 | 1,205,971 | 1,205,971 | 1,309,438 | 1,309,438 | 1,309,438 | 15,299,386 |
| Test Year Meters | Meters | 2,067 | 2,067 | 2,067 | 2,067 | 2,067 | 2,067 | 2,067 | 2,067 | 2,067 | 2,067 | 2,067 | 2,067 | 24,802 |
| Test Year Revenue Per Meter | \$/Meter | 633.56 | 633.56 | 633.56 | 633.56 | 633.56 | 583.49 | 583.49 | 583.49 | 583.49 | 633.56 | 633.56 | 633.56 | 7,402.42 |

[PROTECTED DATA BEGINS...

Basket 4 - Large General Service - RDM

...PROTECTED DATA ENDS]

Basket 5 - Irrigation

| Net Revenues Per Actual Billing Determinants | Unit | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 2021 TY |
|---|----------|------|------|------|------|--------|--------|--------|--------|--------|--------|------|------|---------|
| 11.02 Irrigation Option 1: Rate 703 Non-TOU - Energy | \$ | 0 | 0 | 0 | 0 | 1,163 | 13,858 | 13,858 | 13,858 | 13,858 | 1,163 | 0 | 0 | 57,758 |
| 11.02. Irrigation - Option 2 TOU Rate 704 Peak - Energy | \$ | 0 | 0 | 0 | 0 | 45 | 839 | 839 | 839 | 839 | 45 | 0 | 0 | 3,448 |
| 11.02. Irrigation - Option 2 TOU Rate 705 Intermdt - Energy | \$ | 0 | 0 | 0 | 0 | 2,205 | 11,665 | 11,665 | 11,665 | 11,665 | 2,205 | 0 | 0 | 51,071 |
| 11.02. Irrigation - Option 2 TOU Rate 706 Off Peak - Energy | \$ | 0 | 0 | 0 | 0 | 1,176 | 7,865 | 7,865 | 7,865 | 7,865 | 1,176 | 0 | 0 | 33,810 |
| 11.02. Irrigation - Option 2 TOU Rate 704 Peak - Demand | \$ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11.02. Irrigation - Option 2 TOU Rate 704 Intermdt - Demand | \$ | 0 | 0 | 0 | 0 | 6,345 | 14,317 | 14,317 | 14,317 | 14,317 | 6,345 | 0 | 0 | 69,960 |
| 11.02. Irrigation - Option 2 TOU Rate 704Off Peak - Demand | \$ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Decoupled Revenues | \$ | 0 | 0 | 0 | 0 | 10,934 | 48,545 | 48,545 | 48,545 | 48,545 | 10,934 | 0 | 0 | 216,047 |
| Test Year Meters | Meters | 0 | 0 | 0 | 0 | 217 | 217 | 217 | 217 | 217 | 217 | 0 | 0 | 1,302 |
| Test Year Revenue Per Meter | \$/Meter | 0.00 | 0.00 | 0.00 | 0.00 | 50.39 | 223.71 | 223.71 | 223.71 | 223.71 | 50.39 | 0.00 | 0.00 | 995.61 |

Basket 6 - Municipal Pumping

| Net Revenues Per Actual Billing Determinants | Unit | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 2021 TY |
|--|----------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------|
| 11.05 Muni Pumping - Secondary [Rate 871] - Energy | \$ | 65,749 | 65,749 | 65,749 | 65,749 | 65,749 | 85,873 | 85,873 | 85,873 | 85,873 | 65,749 | 65,749 | 65,749 | 869,489 |
| 11.05 Muni Pumping - Secondary [Rate 871] - Demand | \$ | 8,690 | 8,690 | 8,690 | 8,690 | 8,690 | 8,690 | 8,690 | 8,690 | 8,690 | 8,690 | 8,690 | 8,690 | 104,283 |
| 11.05 Muni Pumping - Primary [Rate 874] - Energy | \$ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11.05 Muni Pumping - Secondary [Rate 874] - Demand | \$ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Decoupled Revenues | \$ | 74,440 | 74,440 | 74,440 | 74,440 | 74,440 | 94,564 | 94,564 | 94,564 | 94,564 | 74,440 | 74,440 | 74,440 | 973,772 |
| Test Year Meters | Meters | 476 | 476 | 476 | 476 | 476 | 476 | 476 | 476 | 476 | 476 | 476 | 476 | 5,717 |
| Test Year Revenue Per Meter | \$/Meter | 156.25 | 156.25 | 156.25 | 156.25 | 156.25 | 198.49 | 198.49 | 198.49 | 198.49 | 156.25 | 156.25 | 156.25 | 2,043.95 |

[PROTECTED DATA BEGINS..

Basket 7 - Large General Service - Revenue True Up Mechanism

...PROTECTED DATA ENDS]