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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.<sup>1</sup>

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. Schedule 1 also includes a workpaper detailing actual Hoot Lake Plant decommissioning costs incurred during the 2021 test year. 3



<sup>&</sup>lt;sup>1</sup> 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).

<sup>&</sup>lt;sup>2</sup> These are the same financial schedules that were filed on January 28, 2022.

<sup>&</sup>lt;sup>3</sup> 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.<sup>4</sup>

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.<sup>5</sup> 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.<sup>6</sup>

- 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.<sup>7</sup> As shown in Attachment 10, actual charitable contributions for 2021 exceeded budgeted amounts, meaning no refund is necessary.

<sup>&</sup>lt;sup>4</sup> 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).

<sup>&</sup>lt;sup>5</sup> Otter Tail Notice and Petition for Interim Rates at 4-6.

<sup>&</sup>lt;sup>6</sup> 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).

<sup>&</sup>lt;sup>7</sup> Order at 15-16; Order Point 13.

Mr. Seuffert March 8, 2022 Page 4

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@otpco.com.

Sincerely,

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

kawEnclosuresc: Service ListBy 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. Updated Financial Schedules	Ordering Paragraph 101a
2. Total Operating Revenues by type	Ordering Paragraph 101a
3. All Billing Determinants for retail	Ordering Paragraph 101a, subparts i through
sales of electricity including the below	iv
items:	
<ul> <li>Total revenue by customer</li> </ul>	
class;	
<ul> <li>Total number of customers,</li> </ul>	
the customer charge and total	
customer charge revenue by	
customer class.	
<ul> <li>For each customer class, the</li> </ul>	
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. Revised Tariff Sheets	Ordering Paragraph 101a, subpart v
5. Proposed Customer Notices	Ordering Paragraph 101a, subpart vi
6. Summary of all Riders and charges	Ordering Paragraph 101b
7. CIP Tracker, CCRC and CCRA	Ordering Paragraph 101c
8. Interim Rate Refund Plan	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

		As Originally	As Calculated Final	
Line No.	Description	Filed	Order	Difference
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	\$24,639,154	\$12,763,279	(\$11,875,876)
6	Gross Revenue Conversion Factor	1.403351	1.403351	
7	Gross Revenue Deficiency	\$34,577,387	\$17,911,362	(\$16,666,024)
8	Percentage Increase Needed	17.88%	9.37%	-8.51%
9	Riders Rolled In	\$20,124,012	\$20,124,012	
10	Net New Revenues <sup>1</sup>	\$14,453,375	(\$2,212,650)	

<sup>&</sup>lt;sup>1</sup> Amount to be reflected in customer notices

Docket No. E017/GR-20-719 Compliance Filing Schedule 1, Attachment 1a March 8, 2022 Page 1 of 1

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

			Amount as %		
Line No.	Capital Structure	Amount	of Total	<b>Cost of Capital</b>	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	804,391,972	52.50%	9.48%	4.98%
4	Total	1,532,213,647	100.00%		7.18%

		R	NESOTA JURISDICTION ATE BASE SUMMARY	,
		TEST YEAR	R ENDING DECEMBER	R 31, 2021
		(A)	(B)	(C)
	Adjustment	As Originally	Total	As Calculated After Final
Line No.	Description	Filed	Adjustments	Order
	DI ANT IN OFFINIOF	(1)	(2)	(3)
4	PLANT IN SERVICE	#CO4 400 CCO	<b>#000 500</b>	<b>#</b> 005 000 000
1	Production	\$684,420,669	\$809,563	\$685,230,232
2	Transmission Distribution	276,971,468	(19,863,325)	257,108,143
3 4	General	244,727,310	(764,597)	243,962,713
		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

 <sup>2021</sup> Test Year JCOSS As Originally Filed
 After all Adjustments (OTP, ALJ, Commission)
 Column (A) + (B)

PLANT IN SERVICE	Line No.	Adjustment Description	As Originally Filed	(A) ALJ Para. 210 Tommerdahl Add HLP 2021 Depreciation Expense	(B) ALJ Para. 315 Tommerdahl HLP/Hydro Depreciation Reg Asset	(C) ALJ Para. 172 Tommerdahl Normalize Lake Norden Phase II	(D) ALJ Para. 210 Tommerdahl Remove HLP 2021 Depreciation Expense	(E) ALJ Para. 218 Tommerdahl HLP Related Excess ADIT Restoration	(F) ALJ Para. 222 Akerman Fix TY-05 Accu Depr	(G) ALJ Para. 230 Akerman Update Depreciation Expense	Akerman Remove FIS CWIP	(I)  ALJ Para. 214  Akerman  Remove  HLP Fuel  Stocks	(J) ALJ Para. 207 Tommerdahl Remove GIP's
Production		DI ANT IN OFFICE		(1)	(2)	(3)	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Camerial	1		684 420 660	¢3 071 322	¢1 7/7 835		(\$3.071.322)						
Distribution   244,727,310   4916,507   5   101 arguiption   241,728,6218   \$3,071,322   \$1,74,835   \$2,159,216   \$3,071,322   \$0   \$0   \$0   \$0   \$0   \$0   \$21,786,65   \$1   \$1   \$1   \$1   \$1   \$1   \$1   \$	2			φ3,071,322	φ1,747,633	2 150 216	(\$3,071,322)						(21 786 676)
General   49,186,507   11,141gable   18,565,228   1,147,835   1,	2		· · ·			2,139,210							(21,700,070)
Intangible   18.558.28	4												
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 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	5												
RESERVE FOR DEPRECIATION 7	3	mangible	10,330,220										
Production   (215,654,979)   (21,075)   (\$6,010,108)   \$1,866,208   (42,4 9)   (1,045,501)   (105,228,105)   (1,045,501)   (105,228,105)   (1,045,501)   (	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	\$0	(\$21,786,676)
Reserve for Depreciation		RESERVE FOR DEPRECIATION											
Part   Distribution   Content   Co	7	Production	(215,654,979)						(\$6,010,108)	\$1,856,208			
Comparison of the comparison	8	Transmission	(70,733,849)			(21,075)				143,759			642,456
Intangible   (5,236,803)   (\$0,010,108)   \$2,111,361   \$0   \$0   \$642,45   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	9	Distribution	(105,226,105)										
Total Reserve for Depreciation   (\$415,495,625)   \$0   \$0   (\$21,075)   \$0   \$0   (\$6,010,108)   \$2,111,361   \$0   \$0   \$842,44	10	General								40,290			
NET PLANT IN SERVICE  13	11	Intangible	(5,236,803)										
Production	12	Total Reserve for Depreciation	(\$415,495,625)	\$0	\$0	(\$21,075)	\$0	\$0	(\$6,010,108)	\$2,111,361	\$0	\$0	\$642,456
Transmission		NET PLANT IN SERVICE											
Distribution   139,501,205   0   0   0   0   0   0   71,104   0   0   0   0   0   0   0   0   0	13	Production		\$3,071,322	\$1,747,835	\$0	(\$3,071,322)	\$0	(\$6,010,108)	\$1,856,208	\$0	\$0	\$0
16   General   30,542,618   0   0   0   0   40,290   0   0   0   0   0   13,319,425   0   0   0   0   0   0   0   0   0				0	0	2,138,141	0	0	0		0	0	(21,144,220)
17 Intangible 13,319,425 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0	0	0	0	0	0		0	0	0
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 \$0 (\$21,144,22) \$0 (\$6,010,108) \$2,111,361 \$0 \$0 (\$21,144,22) \$0 (\$6,010,108) \$2,111,361 \$0 \$0 (\$21,144,22) \$0 (\$6,010,108) \$2,111,361 \$0 \$0 (\$21,144,22) \$0 (\$6,010,108) \$2,111,361 \$0 \$0 (\$21,144,22) \$0 (\$6,010,108) \$2,111,361 \$0 \$0 (\$21,144,22) \$0 (\$6,010,108) \$2,111,361 \$0 \$0 \$0 (\$21,144,22) \$0 (\$6,010,108) \$2,111,361 \$0 \$0 \$0 (\$21,144,22) \$0 \$0 \$0 \$0 (\$21,144,22) \$0 \$0 \$0 (\$21,144,22) \$0 \$0 \$0 (\$21,144,22) \$0 \$0 \$0 (\$21,144,22) \$0 \$0 \$0 (\$21,144,22) \$0 \$0 \$0 (\$21,144,22) \$0 \$0 \$0 (\$21,144,22) \$0 \$0 \$0 (\$21,144,22) \$0 \$0 \$0 (\$21,144,22) \$0 \$0 \$0 \$0 (\$21,144,22) \$0 \$0 \$0 \$0 (\$21,144,22) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				0			0	0	0	40,290	0	0	0
OTHER RATE BASE ITEMS  19 Big Stone Plant Capitalized  20 Utility Plant Held for Future Use 13,577  21 CWIP 20,565,068 22 Materials & Supplies 11,457,629 23 Fuel Stocks 5,546,985 24 Prepayments 1,407,805 25 Customer Advances & Deposits (1,032,628) 26 Cash Working Capital 7,942,177 27 Accumulated Deferred Income Taxes (\$10,459,096) \$0 \$0 \$0 \$0 \$1,114,426) \$0 \$0 \$0 \$1,025,986) \$1,195,00 \$0 \$1,195,00 \$0 \$1,195,00 \$0 \$1,195,00 \$0 \$0 \$1,114,426]	17	Intangible	13,319,425	0			0	0	0	0	0	0	0
19	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	\$0	(\$21,144,220)
20       Utility Plant Held for Future Use       13,577         21       CWIP       20,565,068         22       Materials & Supplies       11,457,629         23       Fuel Stocks       5,546,985         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)       \$0       \$0       \$1,114,426)       \$0       \$0       \$131,029)       \$1,195,000													
CWIP   20,565,068   (1,025,986)   (1,025,986)   (22 Materials & Supplies   11,457,629   (1,025,986)   (1,025,986		·											
22       Materials & Supplies       11,457,629         23       Fuel Stocks       5,546,985         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)       \$0       \$0       \$1,114,426)       \$0       \$0       \$1,195,000		•											
Fuel Stocks 5,546,985 Prepayments 1,407,805 Customer Advances & Deposits (1,032,628) Cash Working Capital 7,942,177 Accumulated Deferred Income Taxes (\$100,459,096) \$0 \$0 \$0 \$1,114,426) \$0 \$0 \$1,025,986 (\$131,029) \$1,195,000 \$1,195											(1,025,986)		
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)       1,195,000         28       Total Other Rate Base Items       (\$100,459,096)       \$0       \$0       \$0       \$1,114,426)       \$0       \$1,1025,986)       \$1,195,000		• •											
Customer Advances & Deposits (1,032,628) Cash Working Capital 7,942,177 Accumulated Deferred Income Taxes (146,359,709) (1,114,426) (1,114,426) (1,025,986) (1,025,986) (1,032,628) Total Other Rate Base Items (\$100,459,096) \$0 \$0 \$0 \$0 \$0 \$1,114,426) \$0 \$0 \$1,025,986) (\$131,029) \$1,195,046												(131,029)	
26       Cash Working Capital       7,942,177         27       Accumulated Deferred Income Taxes       (146,359,709)       (1,114,426)       1,195,000         28       Total Other Rate Base Items       (\$100,459,096)       \$0       \$0       \$0       \$1,114,426)       \$0       \$1,025,986)       (\$131,029)       \$1,195,000													
27 Accumulated Deferred Income Taxes (146,359,709) (1,114,426) (1,		• • • • • • • • • • • • • • • • • • •											
28 Total Other Rate Base Items (\$100,459,096) \$0 \$0 \$0 (\$1,114,426) \$0 \$0 (\$1,025,986) (\$131,029) \$1,195,00		<u> </u>						(, , , , , , , , , , , , , , , , , , ,					
	27	Accumulated Deferred Income Taxes	(146,359,709)					(1,114,426)					1,195,062
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) (\$19,949,18)	28	Total Other Rate Base Items	(\$100,459,096)	\$0	\$0	\$0	\$0	(\$1,114,426)	\$0	\$0	(\$1,025,986)	(\$131,029)	\$1,195,062
	29	TOTAL AVERAGE RATE BASE	\$757,907,460	\$3,071,322	\$1,747,835	\$2,138, <u>1</u> 41	(\$3,071,322)	(\$1,114,426)	(\$6,010,108)	\$2,111,361	(\$1,025,986)	(\$131,029)	(\$19,949,158)

<sup>(1)</sup> Rebuttal Testimony of Stuart Tommerdahl; Section V; Part A

<sup>(2)</sup> Rebuttal Testimony of Stuart Tommerdahl; Section III; Part C (3) Rebuttal Testimony of Tyler Akerman, Section III; Part A3

<sup>(4)</sup> Rebuttal Testimony of Tyler Akerman, Section III; Part A4

<sup>(5)</sup> Rebuttal Testimony of Tyler Akerman, Section III; Part A5

<sup>(6)</sup> Rebuttal Testimony of Tyler Akerman, Section III; Part A6

<sup>(7)</sup> Rebuttal Testimony of Stuart Tommerdahl; Section III; Part A

<sup>(8)</sup> Rebuttal Testimony of Stuart Tommerdahl; Section V; Part D (9) Rebuttal Testimony of Stuart Tommerdahl; Section III; Part B

<sup>(10)</sup> Reflects actual decommissioning costs for Hoot Lake Plant through December 31, 2021

<sup>(11)</sup> 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

		<del>-</del>									
			(K) ALJ Para. 241 Tommerdahl	(L) ALJ Para. 246 Tommerdahl	(M) <b>ALJ Para. 218</b>	(N) <b>ALJ Para. 453</b>	(O) <b>ALJ Para. 325</b>	(P) <b>ALJ Para. 365</b>	(Q)	(R)	
			Update	Update	ADIT for	NOL Gross UP	Decommission	PTC DTA	Adjustments Due	Total	
	Adjustment	As Originally	CWC Inputs	Minimum	Depr Chage		HLP CWIP	Merricourt	to Changes	Adjustments	Final Order
Line No.	Description	Filed		System Study					in Allocation %'s		
	DI ANTIN CEDI (CE		(8)	(9)			(10)		(11)		
4	PLANT IN SERVICE	004 400 000							(#000,070)	<b>#</b> 000 <b>5</b> 00	#00F 000 000
1	Production	684,420,669							(\$938,272)	\$809,563	\$685,230,232
2	Transmission	276,971,468		(054.070)					(\$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 <sup>°</sup>	\$1,981 <sup>°</sup>	(\$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) (5,286,804)	869,331	\$3,544,690		(\$1,025,476)	(\$147,385,185)
28	Total Other Rate Base Items	(\$100,459,096)	(\$6,808,098)	\$0	(\$526,136	5) (\$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	6) (\$5,286,804)	(\$2,350,412)	\$3,544,690	(\$929,691)	(\$34,961,126)	\$722,946,335
-	<del>-</del>	- , , , , , , , , , , , , , , , , , , ,	(+-,-,-,-,)	(, 1, - 2 - 2)	(, , , = = , , , , ,	, (; -,,, -)	(+ ,,)	, , , , , , , , , , , , , , , , , , ,	(,,)	\. , ,/	, , , , , , , , , ,

- (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 MNI

MINNESOTA JURISDICTION **OPERATING INCOME SUMMARY TEST YEAR ENDING DECEMBER 31, 2021** 

		(A)	(B)	(C)
Line No.	Description	As Originally Filed	Total Adjustments	As Calculated After Final Order
<u> </u>		(1)	(2)	(3)
	UTILITY OPERATING REVENUES	( · )	(-)	(0)
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	\$213,374,339	(\$4,969,331)	\$208,405,008
	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	\$190,037,552	-\$8,792,772	\$181,244,780
	Net Operating Income Before	<u> </u>		
15	Taxes & AFUDC	\$23,336,787	\$3,823,441	\$27,160,228
	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	<u> </u>	0	0
19	Total Taxes	(\$8,730,406)	(\$2,473,572)	(\$11,203,978)
20	Net Operating Income Before AFUDC	\$32,067,193	\$6,297,013	\$38,364,206
21	AFUDC	818,830	(38,768)	780,062
22	Total Available for Return	\$32,886,022	\$6,258,245	\$39,144,268

- (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**

		1 1													
			(A)	(B)	(C)	(D)	(E) ALJ Para/ 189 &	(F)	(G)	(H)	(J)	(K)	(L)	(M)	(N)
			ALJ Para. 210 Tommerdahl	ALJ Para. 315 Tommerdahl	ALJ Para. 172 Tommerdahl	ALJ Para. 210 Tommerdahl	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
		As Originally	HLP Depreciation	HLP/Hydro Depreciation	Normalize Lake Norden	Remove HLP 2021 Depreciation	Updated Pension and FAS 106	Update Credit Card Fees	Remove Capital Portion of LTSA for		Lighting Class	Irrigation Class	Missing lines in Deferred	GIPS	PTC from EPIS to E2
Line No	Description	Filed	Expense	Reg Asset	Phase II	Expense	Expense	Expense	Astoria	Expense	Revenues	Revenues	Taxes	(4.4)	(40)
	UTILITY OPERATING REVENUES		(1)			(1)	(2)	(4)	(5)	(6)	(8)	(9)	(10)	(11)	(12)
4	Retail Revenue	\$193,412,219									(\$248,621)	\$51,878			
ا 2	Other Electric Operating Revenue	\$193,412,219									(\$240,021)	φ31,070		(2,645,818)	
∠ 3	Total Operating Revenues	\$213,374,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$248,621)	\$51,878	\$0	( , , ,	
3	Total Operating Nevertues	Ψ213,374,333	ΨΟ	ΨΟ	ΨΟ	φΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	(ψ240,021)	ψ51,070	ΨΟ	(ψ2,043,010)	ΨΟ
	UTILITY OPERATING EXPENSES														
4	Production	\$79,200,423					(\$315,497)								
5	Transmission	\$18,571,304					(155,557)								
6	Distribution	\$8,054,921					(205,564)								
7	Customer Accounting	\$7,556,112					(162,182)								
8	Customer Service & Information	\$9,147,564					(62,326)								
9	Sales	\$578,522													
10	Administrative & General	\$21,734,499					(348,645)	113,837	(584,000)						
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								(1					
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
	Net On anting Income Defens														
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
15	Taxes & AFODC	φ <b>2</b> 3,330,767	(\$1,023,774)	(\$302,012)	(\$32,677	) \$1,023,774	Φ1,249,771	(\$113,037	) \$304,000	\$4,223,003	(\$240,021)	φ31,070	ΦΟ	(\$2,294,145)	ΦΟ
	Taxes:														
16	Investment/Production Tax Credit	(\$5,020,100)											(\$102,195)		(\$605,330)
17	Deferred Income Taxes	(\$3,710,306)											(4:0=,:00)		(4000,000)
18	Federal & State Income Tax	(ψο,: ·ο,οοο) \$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)		( ,	, .	\$359,209	(\$32,719	,	\$1,213,949	(\$71,459)	\$14,911	(\$102,195)		(\$605,330)
			(+ - ,)	(+ - , - )	(1-)	, , , , , , , , , , , , , , , , , , , ,	, ,	(+- )	, , , , , , , , , , , , , , , , , , , ,	+ , -,	(+ ,)	, , , ,	(+ - , )	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(+
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	, /	,	,	•	•	, ,			, ,	·		,	·
	525														_
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
	•••		(*,)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(+,	, , , , , , , , , , , , , , , , , , , ,	· , - <b>3</b>	(+,	, + ,	, ,,,,,,,,,,	(,, . 3=)	+,	, ,	(, ,===,===)	, , , , , , , ,

- (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

			(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)
				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
Line No	Description	As Originally Filed	Update Minimum System Study	Remove the remaining purchase capacity costs	Rate Case Exp over 5 years	HLP/Hydr 2020 Dep 5 years	Active Medical			Reduction in Bad Debt	Increase in Late Payment Revenues	ITC	Economic Development	PTC	Gifts
			(13)												_
	UTILITY OPERATING REVENUES	<b>\$400,440,040</b>							<b>4750</b> 444						
1	Retail Revenue	\$193,412,219							\$759,141		44.705				
2	Other Electric Operating Revenue  Total Operating Revenues	\$19,962,120 \$213,374,339	\$0	\$0	\$0	\$0	\$0	\$0	\$759,141	\$0	41,725 \$41,725	\$0	\$0	\$0	\$0
3	Total Operating Revenues	\$213,374,339	ΦΟ	Φυ	ΦО	ΦΟ	ΦΟ	ΦU	\$759,141	Φυ	<b>Ф41,72</b> 5	фО	фО	Φυ	ΦU
	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	(\$7,253)
	N 10 or Carlos B Ca														
15	Net Operating Income Before Taxes & AFUDC	\$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	\$7,253
15	Taxes & AFUDC	\$23,330,707	\$191,20 <i>1</i>	\$702,223	\$251,390	\$233,045	<b>ФЭ17,400</b>	\$34 <i>1</i> ,040	\$759,141	\$133,339	\$41,725	φО	<b>\$443,797</b>	φυ	\$1,233
	Taxes:														
16	Investment/Production Tax Credit	(\$5,020,100)	)									\$272,228		(\$3,544,690)	
17	Deferred Income Taxes	(\$3,710,306)										<b>4-: -,</b>		(40,011,000)	
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	2,085
19	Total Taxes	(\$8,730,406)		\$219,078	\$72,256	\$66,982	\$91,229	\$157,460	\$218,192	\$38,330	\$11,993	\$272,228	\$127,556	(\$3,544,690)	\$2,085
			. ,	,	· ·	• •	• ,	· · ·	· ,	• •	. ,		. ,	(, , , , ,	· ,
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	\$5,168
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	\$5,168
		<del>402,000,022</del>	Ţ.00,001	<del>+0.10,1.10</del>	ψ 17 O, 1 TO	Ţ100,000	ŢZZ-0,170	+555,556	<del>+0.10,0.10</del>	Ψ00,020	Ψ20,1 02	(+2:2,220)	ΨΟ 10,211	Ţ 0,0 1 1,000	Ψ0,100

- (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**

			(AB) Commission Order	(AC) Commission Order	(AD) Commission Order	(AE) Commission Order	(AF)  EAR Revenue Correction	(AG)	(AH)	
Line No.	Description	As Originally Filed	Heating Degree Days 65	Lobbying	Lignite McGuire	T,M,E		Adjustments Due to Changes in Allocation %'s	Total Adjustments	Final Order
	UTILITY OPERATING REVENUES							(14)		
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					(ΨΣ,σττ,σστ)	(\$73,695)	(2,677,788)	17,284,332
3	Total Operating Revenues	\$213,374,339		\$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		(\$2,600)	(\$70,621)	(\$49,299)	\$0	(\$102,921)	(\$8,792,772)	\$181,244,780
	Net Operating Income Before									
15	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		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
		- , - , ,	+,	Ţ:,3 <b>00</b>	, ,	, , 0	(, , = :,==0)	(* :==; := :)	, ,	+ , , =

- (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.

Docket No. E017/GR-20-719 Compliance Filing Schedule 1, Attachment 6 March 8, 2022 Page 1 of 1

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

	Initial Filing	Final Order	Reduction on Schedule
Project Total			
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

<sup>(1)</sup> 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

					In Deficiency					Riders			
			Revised		Moving to B	ase :	Revenues						
Line		Pre	<b>Present Base Rate</b>				_			TCRR	CIP	<b>Total Present</b>	
No.	Class	Revenue <sup>1</sup>		RRCR		TCR	$EAR^2$	Sta	aying in Rider	Surcharge <sup>3</sup>	Revenue		
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

		p,	oposed Base					Riders				
Line No.	Class	R	ate Revenue <sup>4</sup> xcluding net new revenue)	: New Revenue rease/(Decrease)	Fotal Proposed Base Rate Revenue	EAR <sup>5</sup>	Sta	TCRR aying in Rider	CIP Surcharge <sup>6</sup>	To	otal Proposed Revenue	Present Revenue Allocation
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

		Moving to B	ase F	Revenues				
							G	ross Revenue
								Deficiency
					Net	<b>New Revenue</b>	(R	RCR +TCR +
		RRCR		TCR	Incr	ease/(Decrease)	Net	New Revenue)
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

				Pres	sen	t Base Rate Reve	enu	e		
		1	nitial Filing			Removal of				Revised
Line		Pre	sent Base Rate	Change		COVID		_	Pre	sent Base Rate
No.	Class		Revenue	to HDD65		Adjustment		Corrections <sup>1</sup>		Revenue
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

				Pı	oposed Base Rate	R	evenue (excludir	ıg ne	et new revenue)				
				Movi	ng out of base rat	es			Moving into	o bas	se rates	n	J D
		Pre	Revised sent Base Rate Revenue	Base CIP <sup>2</sup>	Reagents	S	POET ales/Expenses		RRCR		TCR	R	roposed Base ate Revenue xcluding net new revenue)
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

				Cł	nange in CIP Bas	e P	Present Revenue		
		Iı	nitial Filing				Removal of		Revised
			CIP		Change		COVID		CIP
		Ba	ase Revenue		to HDD65		Adjustment	]	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.

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

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

**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

March 8, 2022 Page 1 of 1

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

Rate Schedule		Annual	Operating R	evenues	Increase	9
Rate Schedule		kWh Sales	Present	Proposed	Amount Po	ercent Chang
[0.01 P. 11 P. 10 P. 101]	2.5	400 607 500	21.720.252	22 001 205	A 1 261 012	1.20
9.01 Residential Service (Rate 101) 9.02 Residential Demand Control (Rate 241)		400,697,508 \$ 49,683,890 \$	31,720,352 \$ 2,983,062 \$	33,081,395 3,222,608		4.299 8.039
7.02 Residential Demand Control (Rate 241)	Composite Pricing Reconciliation:	(51,505) \$	(3,536) \$		\$ 3,536	6.05
	Total Residential:	450,329,893 \$	34,699,879 \$	36,304,003		4.629
	Total Residential.	430,329,893	34,099,679	30,304,003	1,004,124	4.02
0.03 Farm Sarriag (Pata 261)		40 121 004 \$	2 705 016 0	2 976 991	01.065	2.27
9.03 Farm Service (Rate 361)	C P P P P P	40,121,004 \$	2,785,816 \$	2,876,881		3.27
	Composite Pricing Reconciliation:	96 \$	(3,084)		\$ 3,084	2.22
	Total Farm:	40,121,100 \$	2,782,732 \$	2,876,881	\$ 94,149	3.38
		554445				
10.01 Small General Service - Under 20 kW - Metered Service Secondary (I		96,670,806 \$	7,471,445 \$	7,890,673	\$ 419,228	
10.01 Small General Service - Under 20 kW - Metered Service Primary (Rat		86,036 \$	6,251 \$	6,768	\$ 517	5.62
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	
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
10.02 General Service - 20 kW or Greater - Primary Service (Rate 403)		2,485,950 \$	173,944 \$	174,269	\$ 325	0.21
10.03 General Service - Time of Use (Commercial TOU) - (Rates 708, 709,	710)	18,884,229 \$	866,904 \$	984,802	\$ 117,898	13.60
***************************************	Composite Pricing Reconciliation:	63,473 \$	(34,000)		\$ 34,000	
	Total General Service:	326,782,168	22,732,402	24,200,556	1,468,156	6.46
	[PROTECTED DATA BEGINS					
10.04 Large General Service - Secondary Service (Rate 603) with RTP Ride	er (Rate 664)					
10.04 Large General Service - Primary Service (Rate 602)						
10.04 Large General Service - Transmission Service (Rate 632)		_				
10.05 Large General Service Time of Day - Secondary Service (Rates 611, 6						
10.05 Large General Service Time of Day - Primary Service (Rates 610, 614						
10.05 Large General Service Time of Day - Transmission Service (Rates 639	9, 637, 640)	<del></del>				
14.03 LGS Rider Rates (645, 648)	WARA C. LING.	-				
	WAPA Credit & Composite Pricing Reconciliation:	<del></del> o				
	Total Large General Service:					<del> </del>
					PROTECTED	DATA ENI
11.02 Irrigation Service - Option 1: Non-Time-of-Use (Rate 703)		1,069,509 \$	72,635 \$	71,390		18.02
11.02 Irrigation Service - Option 2 (Rates 704, 705, 706)	Commente Delois Describition	2,926,776 \$		249,878		
	Composite Pricing Reconciliation:	3,006,205	(545)		4	10.25
	Total Irrigation:	3,996,285 \$	271,679 \$	321,267	\$ 49,588	18.25
11.03 Outdoor Lighting - Metered - Energy Only (Rate 748)		1,739,767 \$	92,479 \$	103,850	\$ 11,371	2.22
11.03 Outdoor Lighting - Non-Metered - Energy Only (Rate 749)		1,343,951 \$	102,039 \$	89,375		-0.66
11.04 Outdoor Lighting - Dusk to Dawn (Rate 745)		9,322,935 \$	248,621 \$	-	(,)	
11.07 Outdoor Lighting - LED Lighting (Rate 730)		6,550,220 \$	2,513,208 \$	2,358,672	\$ (154,535)	-6.15
	LED Transition Reconciliation:	159,412 \$	(248,621)			
	Total Lighting:	12,566,066 \$	2,707,726 \$	2,551,898	\$ (155,828)	-5.75
					7000	
11.05 Municipal Pumping - Secondary Service (Rate 872)		18,672,294 \$	1,002,198 \$	1,099,101	\$ 96,903	9.67
11.06 Civil Defense - Fire Sirens (Rate 843)		\$	5,659 \$	6,206	\$ 547	9.07
	Composite Pricing Reconciliation:	\$			\$ -	
	Total Other Public Authority:	18,672,294 \$	1,007,857 \$	1,105,307	\$ 97,450	9.67
14.01 Water Heating - Controlled Service (Rate 191)		18,803,904 \$	998,549 \$	1,107,699		10.93
14.06 Controlled Service - Deferred Load Rider (Rates 197, 195, 883)	<u> </u>	12,121,477 \$	603,584 \$	631,184		4.5
	Composite Pricing Reconciliation:	2 \$	2,905		\$ (2,905)	
	Total Water Heating:	30,925,382 \$	1,605,038 \$	1,738,883	\$ 133,845	8.34
IA OA COMENTAL TANKS THE TOTAL CONTRACTOR OF THE	165 001 160 260 160 260	22.045.045	210 000 ±	F24 125	e 02.222	
14.04 Controlled Service - Interruptible Load Rider CT Metering (Rates 170 14.05 Controlled Service - Interruptible Load Rider Self-Contained Metering		33,847,817 \$	642,230 \$	734,482		13.71
14.03 Controlled Service - Interruptione Load Rider Sen-Contained Metering	Composite Pricing Reconciliation:	83,022,340 \$ (510) \$	2,813,226 \$ 4,553	3,194,626	\$ 381,400 \$ (4,553)	
	Total Interruptible:	116,869,648	3,460,009	3,929,108		13.50
	Total Interruptible:	110,009,048	3,400,009	3,929,108	407,077	13.30
14.07/14.12 Fixed Time of Service Rider - Self-Contained Metering (Rates :	301 884) & Off-Peak FV Rider (Rates 781 887)	9,823,266 \$	116,251 \$	145,386	\$ 29,134	
14.07 Fixed Time of Service Rider - CT Metering (Rates 302, 885)	201, 001) to OH 1 can LV Rates (Rates 701, 007)	5,545,093 \$	60,543 \$	72,189		23.07
- The same of services of the		υ,υπυ,υνυ ψ	00,040	, 2,102	11,040	
	Composite Pricing Reconciliation:	458 \$	1,119		\$ (1,119)	
	Total Deferred Load:	15,368,817	177,914	217,575		22.29
		,-,-,-,-,				
		2.831.033 \$	(281.209)		\$ 281.209	
	Total Composite Pricing Reconciliation:	2,831,033 \$ 2,665,218,522 \$	(281,209)	146,787,550		8.19

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

Line No.	Charge	Units		Billing Units		Present 1	Rate	Proposed Rate		Present Operating Revenues	Proposed Operating Revenues	Increase Annual	Pct Inc. Annual
No.			Summer	Winter	Proposed	Summer	Winter	Summer	Winter	Annual	Annual	a net occur. As well	1.00
1 9.01	Residential Service (Rate 101)												
	omer Charge	Bills			46,965	\$ 9.75 \$	9.75 \$	10.75 \$	10.75 \$	5,494,960	6,058,545	563,585	
	onal Fixed Charge	Bills			1,123	\$39.00	\$39.00	\$43.00 \$	43.00 \$	43,812	48,306	4,494	
4 Ener	rgy	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 Wate	er Heating Control Credit 14.01 (Rate 192)	Bills			6,699	-\$8.00	-\$8.00	-\$10.00	-\$10.00 \$	(53,592)	(66,990)	(13,398)	d .
	Conditioning Control Rider 14.08 (Rate 760)	Bills			5,690	-\$8.25	-\$8.25	-\$8.25	-\$8.25 \$				
	Winds Program 14.09	kWh			4,779	\$1.30	\$1.30	\$3.39	\$3.39 \$				
10	Total Credits				4,779	\$1.50	\$1.50	\$3.39	\$3.39_\$				
	Residential Demand Control (Rate 241)	•							•	(34,318)	(91,128)	(3,409)	
	omer Charge	Bills			2,258	\$11.00	\$11.00	\$10.75	\$10.75 \$	298,100	291,325	(6,775)	
	lities Charge	Bills			2,258	\$0.00	\$0.00	\$0.00	\$0.00 \$	250,100	5 - 5	6 -	
	rgy - All kWh	kWh	9,477,873	40,206,017	49,683,890	\$0.03414	\$0.03710	\$0.03721	\$0.04250 \$				
15 All l		kW	34,549	74,172	108,721	\$8.00	\$8.00	\$8.00	\$8.00 \$		869,770		
16	Total Base Revenue		51,515	7,172	100,721	Ψ0.00	Ψ0.00	Ψ0.00	\$	2,983,062			
17	Contract Accompany									(2.526)			
	posite Pricing Reconciliation								\$	(3,536)			
	istments for Riders	1.337							Φ.	2 270 502		(2.270.502)	
	ewable Resource Cost Recovery Rider	kWh							5	3,278,502		(3,278,502)	
	smission Cost Recovery Rider	kWh							5	1,079,632			
	servation Improvement Project (CIP) Rider	kWh							3	598,807	2,083,895		
	rgy Adjustment Rider	kWh							2	9,910,876			
24 25	Totals								3	14,867,817	12,504,978	(2,362,840)	
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			
28	Total for the COSS Class								\$	49,567,696			
29	Total for the costs class								9	45,507,050	40,000,201	(150,115)	1.007
30 9.03	Farm Service (Rate 361)												
31 Cust	omer Charge	Bills			1,282	\$18.50	\$18.50	\$19.00	\$19.00 \$	284,604	292,296	7,692	
32 Ener	rgy	kWh	12,195,076	27,925,928	40,121,004	\$0.07468	\$0.05568	\$0.07470	\$0.05571 \$	2,465,595			
33 Sing	le Phase Facilities Charge	Bills			13,621	\$0.00	\$0.00	\$6.00	\$6.00 \$	<u>-</u>	81,727	81,727	
34 Thre	e Phase Facilities Charge	Bills			1,763	\$9.50	\$9.50	\$10.00	\$10.00 \$	16,747	17,629	882	
35 Fixe	d Facilities Charges, Tariff Section 5.03	\$							\$	21,230	21,230	-	
36	Total Base Revenue	:							\$	2,788,176	2,879,630	91,454	
37 Wate	er 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)		
40	Total Base Revenue	:							\$	2,785,816	2,876,881	91,065	
41 42 Com	posite Pricing Reconciliation								\$	(3,084)			
	stments for Riders								Φ	(3,004)			
	ewable Resource Cost Recovery Rider	kWh							\$	292,091	- 5	(292,091)	
	smission Cost Recovery Rider	kWh							\$	96,187			
	servation Improvement Project (CIP) Rider	kWh							\$	53,349			
	rgy Adjustment Rider	kWh							\$	863,923	878,027		
48	Totals								\$	1,305,551			
49											2-ttyriyi		
50	Total Base Revenue for the COSS Class								\$	2,782,732	2,876,881	91,065	3.38%
51	Total Adjustments for the COSS Class	:							\$	1,305,551	1,094,728	(210,823)	
52	Total for the COSS Class	:							S	4,088,283	3,971,609	(116,674)	-2.85%

Manual   M	Line Charge	Units		<b>Billing Units</b>		Present	Rate	Proposed Rate	10.72	Present Operating Revenues	Proposed Operating Revenues	Increase Annual	Pct Inc. Annu
Martine   Mart	No.		Summer	Winter	Proposed	Summer	Winter	Summer	Winter				
Second Charge   188		LW Matarad Sarvica Seconda	ry (Pata 404)										
Some			1 y (Kate 404)		8 202	\$18.50	\$18.50	\$18.50	\$18.50	\$ 1,940,710	\$ 1,840,710 \$	(0	)
Some standard Content   1906   1906   1916			31 006 257	65 574 540									
The content of the													
West   Part			54	12	120	\$74.00	\$74.00	\$74.00	\$/4.00_				
Table   Part					10	¢0.00	60.00	\$10.00	\$10.00				<u></u> -
Second													
Table   Part	됐었는 사람이 하나를 살아내려면 하는 특별한 사람이 되어 있었다. 그런 하는데 있는데 하면 없었다.				7,538	\$1.30	\$1.30	\$3.39	\$3.39				
100   100	61								<u>-</u>				
1   10   10   10   10   10   10   10	62 63	Total Base Revenue:								\$ 7,481,124	\$ 7,890,673 \$	409,549	
Figure   1.00		kW - Metered Service Primary	(Rate 405)										
Total Base Revenue:   Section   Se	65 Customer Charge	Bills			6	\$18.50	\$18.50	\$18.50	\$18.50	\$ 1,388	\$ 1,388 \$	1	
Total Base Revenue:	66 Energy	kWh	36,203	49.833	86,036	\$0.06753	\$0.04853	\$0.07329	\$0.05471	\$ 4,863	\$ 5,380 \$	517	
10   10   10   10   10   10   10   10	67		2-2 5-4-29-	100	22,797						2000		
	68	Total Base Revenue:							- T	\$ 6.251	\$ 6.768 \$	517	
1	69	A COLOR OF A CASE AND RAY									2,000		
1   1   1   1   1   1   1   1   1   1		kW - Non-metered Service - 1.0	000 Watts and Under (	Rate 408)									
Part			the chief (		1	\$4.50	\$4.50	\$5.50	\$5.50	\$ 28	\$ 35 \$	6	ř.
			143 932	296 201	440 133								
100   100		KWII	145,752	270,201	410,133	ψ0.05050	ψ0.03030	\$0.07540	\$0.03333	23,310	Σ1,133 ψ	2,007	
Second Service   20 kW of Covering   50 kW o	74	<b>Total Base Revenue:</b>								\$ 25,374	\$ 27,468 \$	2,093	
Second Charge   Bills   Second Charge   Bills   Second Charge   Second Charg	75												
Regry	76 10.02 General Service - 20 kW or Great	er - Secondary Service (Rate 40	01)										
March   Marc													
Second   Part	78 Energy	kWh	The second of th								\$ 10,559,571 \$	662,515	
	79 Demand per kW		344,644	713,207					\$1.00				
Second		kW			1,473,503	\$0.97	\$0.97	\$1.50	\$1.50	\$ 1,429,298	\$ 2,210,255 \$	780,957	
Second Service - 20 kW or Greater - Primary Service (Rate - 40)   Second Service - 20 kW or Greater - Primary Service (Rate - 40)   Second S	82	Total Base Revenue:							-	\$ 14,222,483	\$ 15,116,577 \$	894,094	-
Stationary Charge   Stat		or Primary Service (Rate 403)											
Second   Figure   Second   S					7	\$24.00	\$24.00	\$26.00	\$26.00	\$ 2.027	\$ 2.207 \$	171	
Second per kW   6,959   7,925   14,884   54,02   51,89   51,92   50,97   5   42,953   5   21,000   5   20,400   5   10,399   5   10,3			1 207 706	1 278 244	2 485 950								
Facilities Charge   Faci													
			0,939	1,923									
Total Base Revenue:		KW			29,293	\$0.03	\$0.03	\$1.01	\$1.01	19,041	5 29,440 5	10,399	
1		Total Base Revenue:							-	\$ 173.944	\$ 174.269 \$	325	<del>-</del>
Stroke   Sills   Stroke   Sills   Stroke   Str											* ******		
	92 10.03 General Service - Time of Use (Co	mmercial TOU) - (Rates 708, 7	09, 710)										
Second   Figure   F	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	2)
		kWh	3,375,870	7,869,073		\$0.04004	\$0.04060		\$0.03632	\$ 454,691			
Property   Demand per kW - Declared-Peak   kW   15,994   35,294   51,288   \$2,67   \$2,69   \$2,92   \$4,44   \$   137,644   \$   203,340   \$   65,695   \$   100   \$   10	96 Energy - Off-Peak	kWh	2,314,747		7,428,620	\$0.01120	\$0.01849	\$0.02350	\$0.02948	\$ 120,480	\$ 205,123 \$		
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   \$   100   Facilities Charge   kW   20,380   45,066   65,445   \$0.97   \$0.97   \$0.97   \$2.12   \$   138,710   \$   138,710   \$   75,228   \$   138,710   \$   75,228   \$   138,710   \$   138,71		kW							N/A				
Demand per kW - Off-Peak   kW   20,380   45,066   65,445   \$0.97   \$0.97   \$2.12   \$2.12   \$2.12   \$2.12   \$3.00   \$0.00   \$			15.994	35.294	51.288						\$ 203.340 \$	65.695	
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			77.5										
101     102     Total Base Revenue:			20.380	45.066	65.445								9
Total Base Revenue:   \$ 866,904 \$ 984,802 \$ 117,898				15,155		7.545	7577	77.07	42.04				
103 104 Composite Pricing Reconciliation 105 Adjustments for Riders 106 Renewable Resource Cost Recovery Rider 107 kWh 108 Renewable Resource Cost Recovery Rider 109 Renewable Resource Cost Recovery Rider 100 Renewable Resource Cost Recovery Rider	102	<b>Total Base Revenue:</b>							-	\$ 866,904	\$ 984.802 \$	117,898	-
104 Composite Pricing Reconciliation 105 Adjustments for Riders  \$ - 106 Renewable Resource Cost Recovery Rider kWh  \$ 2,379,047 \$ - \$ (2,379,047)	103										30,000,000	A YELLOW	
105 Adjustments for Riders 106 Renewable Resource Cost Recovery Rider kWh \$ 2,379,047 \$ - \$ (2,379,047)	104 Composite Pricing Reconciliation									-\$34,000.00			
106 Renewable Resource Cost Recovery Rider kWh - \$ (2,379,047)											\$		
		kWh							6	\$ 2,379,047	\$ - \$	(2,379,047	)
UULTUU W AUGUSU W IJJUUIT	107 Transmission Cost Recovery Rider	kWh							1	\$ 783,436			

Increase Annual

1,077,655

116,114 (1,715,889)

1,408,724

(1,715,890)

(247,735)

1,512,180 \$

7,228,727 \$

8,993,731 \$

24,200,557 \$ 8,993,731 \$

33,194,288 \$

Pct Inc. Annual

6.46%

-0.74%

Line No.	Charge	Units	Paraci	Billing Units	40.00	Present	42.10	Proposed Rate		Present Operating Revenues		Proposed Operating Revenues
424			Summer	Winter	Proposed	Summer	Winter	Summer	Winter	Annual		Annual
	rvation Improvement Project (CIP) Rider	kWh									25 \$	1,512,180
	y Adjustment Rider	kWh							-	\$ 7,112,0		7,228,727
110		Totals:								\$ 10,709,6	521 \$	8,993,731
111	T. 1 D. D. D. C. D. D. C. D. C											
112	Total Base Revenue for the COSS									\$ 22,732,4		24,200,557
113	Total Adjustments for the COSS									\$ 10,709,6		8,993,731
114	Total for the COSS	Class:	IDDOTECTED I	ATA DECINO						\$ 33,442,0	23 \$	33,194,288
115		co.2)	[PROTECTED I	DATA BEGINS						IDDOTECTED D	TA DE	CINC
	Large General Service - Secondary Service (Rate					000.00	<b>600.00</b>	<b>\$02.00</b>	¢02.00	[PROTECTED DA	IA BE	GINS
117 Custor		Bills				\$80.00	\$80.00	\$93.00	\$93.00			
118 Energy		kWh				\$0.02623	\$0.02865	\$0.02590	\$0.02950			
119 Demar		kW				\$10.56	\$8.56	\$13.99	\$11.25			
	ies Charge <1,000 kW	kW				\$0.55	\$0.55	\$1.03	\$1.03			
	ies Charge >=1,000 kW	kW				\$0.45	\$0.45	\$0.67	\$0.67	5		
122 Weter	Total Base Re					<b>#0.00</b>	\$0.00	<b>\$10.00</b>	610.00	\$		
	Heating Control Credit 14.01 (Rate 192)	Bills				-\$8.00	-\$8.00	-\$10.00	-\$10.00			
	inds Program 14.09	kWh				\$1.30	\$1.30	\$3.39	\$3.39	5		
125	Total C									5		
126	Total Base Re	evenue:								2		
127	I C C Bulman Samin (Bata (A	2)										
	Large General Service - Primary Service (Rate 60					00.00	\$80.00	\$252.00	\$253.00	¢		
129 Custor		Bills				\$80.00		\$253.00				
130 Energy		kWh kW				\$0.02260	\$0.02445	\$0.02230	\$0.02530 \$10.89			
131 Demar		kW				\$10.29	\$8.15	\$13.64				
	ies Charge - All kW					\$0.25	\$0.25	\$0.49	\$0.49	\$		
133	Total Base Re	evenue:								3		
134	Lauga Canaval Saurica Transmission Saurica (Pa	to (22)										
136 Custor	Large General Service - Transmission Service (Ra	Bills				\$80.00	\$80.00	\$253.00	\$253.00	¢		
		kWh				\$0.02002	\$0.02120	\$0.02010	\$0.02200			
137 Energy 138 Demar		kWII				\$8.58	\$7.63	\$12.74	\$9.97			
139 Facilit		kW				N/A	N/A	N/A	N/A			
140	Total Base Re					N/A	IVA	N/A	IV/A	\$		
141	Total Base Re	venue.								Φ		
	Large General Service Time of Day - Secondary S	ervice (Rates 61	1 615 613)									
	mer Charge (&Rate 645)	Bills	1, 010, 010)			\$120.00	\$120.00	\$102.00	\$102.00	\$		
	ies Charge <1,000 kW	kW				\$0.55	\$0.55	\$0.76	\$0.76			
	ies Charge >=1,000 kW	kW				\$0.45	\$0.45	\$0.57	\$0.57			
	y - On-Peak (611)	kWh				\$0.05351	\$0.04074	\$0.03600	\$0.03460			
	y - Shoulder (615)	kWh				\$0.03507	\$0.03557	\$0.03120	\$0.03170			
The second secon	y - Off-Peak (613)	kWh				\$0.00950	\$0.01596	\$0.01600	\$0.01840			
COLUMN TO THE RESERVE TO THE PERSON OF THE P	nd per kW - On-Peak	kW				\$7.81	\$5.55	\$11.65	\$8.63			
	nd per kW - Shoulder	kW				\$2.75	\$3.01	\$2.34	\$2.62			
	nd per kW - Shoulder nd per kW - Off-Peak	kW				\$0.00	\$0.00	\$0.00	\$0.00			
						\$0.00	\$0.00	\$0.00	-	\$		
152	Total Base Re	уещие:								J.		
153	Lauge Conevel Service Time of Day Drimany Ser	rice (Pates 610	614 612)					2	54 059 72			
	Large General Service Time of Day - Primary Ser		, 014, 012)			\$120.00	\$120.00	\$272.00	54,958.73 \$273.00	•		
155 Custor		Bills					\$120.00	\$273.00				
	ies Charge - All kW	kW				\$0.25	\$0.25	\$0.48	\$0.48			
The second secon	y - On-Peak (610)	kWh				\$0.05063	\$0.03784	\$0.03310	\$0.03140			
	y - Shoulder (614)	kWh				\$0.03305	\$0.03307	\$0.02890	\$0.02900			
	y - Off-Peak (612)	kWh				\$0.00851	\$0.01443	\$0.01500	\$0.01700			
	nd per kW - On-Peak	kW				\$7.51 \$2.78	\$5.29	\$11.19	\$8.34			
1/1 Dames	ad nor LW Chaulder	1-117				A 70	¢2 06	00 45	00 55	417		

\$2.78

\$2.86

\$2.45

\$2.55 \$

161 Demand per kW - Shoulder

kW

Line Charge	Units		<b>Billing Units</b>		Present	Rate	Proposed Rate		Present Operating Revenues	Proposed Operating Revenues	Increase Annual	Pct Inc. Annua
No.		Summer	Winter	Proposed	Summer	Winter	Summer	Winter	Annual	Annual	The state of the s	1000
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 - Transmiss	sion Service (Rate	es 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								200-lun 2	\$			
175	648						FI	REP LGS RIDER	\$			
176	645						SI	MEP 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							<u> 4</u>	\$			
184	Totals:								\$			
185								-				
186	Totals:											
187	00.61								0			
188 Total Base Revenue for the CO									5			
Total Adjustments for the CO Total for the CO									5			
190 Total for the CO	55 Class:								3			
192				PROTECTED D	ATA ENDSI						PROTECTED DAT	A FNDSI
193 11.01 Standby Service - Option A: Firm - Secondary	Service (Pates 94'	7 048 040)		FROTECTED D	ATA ENDS						FROTECTED DAT	A ENDS
194 Customer Charge	Bills	7, 940, 949)		_	\$242.24	\$242.24	\$105.33	\$105.33				
195 Facilities Charge per month per kW of Contracted Backt				-	\$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			2	\$0.54794	\$0.43005	\$0.65765	\$0.41170				
198 Energy - On-Peak	kWh			10-0	\$0.05351	\$0.04074	\$0.03600	\$0.03460				
199 Energy - Shoulder	kWh			121	\$0.03507	\$0.03557	\$0.03120	\$0.03170				
200 Energy - Off-Peak	kWh			2	\$0.00950	\$0.01596	\$0.01600	\$0.01840				
201												
202 Total:								-				
203 11.01 Standby Service - Option A: Firm - Primary Se	rvice (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			n nian	\$0.52464	\$0.40800	\$0.62966	\$0.39040				
208 Energy - On-Peak	kWh			4	\$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			1.71	\$0.00851	\$0.01443	\$0.01500	\$0.01700				
211 Conservation Improvement Program				-				i.				
Total:	- 6- 1 - 6 - 1	041 042 042										
213 11.01 Standby Service - Option A: Firm - Transmissio		941, 942, 943)			420122	0204.22	0.427.20	<b>#437.30</b>				
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				

Line Cha	urge	Units		<b>Billing Units</b>	-,j.T	Present	Rate	Proposed Rate	V	Present Operating Revenues	Proposed Operating Revenues	Increase Annual	Pct Inc. Annual
No.	•		Summer	Winter	Proposed	Summer	Winter	Summer	Winter	Annual	Annual		1777727773277
216 Reservation Charge per kW of Co	entracted Backup	kW				\$0.58422	\$0.19898	\$1.56070	\$0.03489				
217 Metered Demand per day per kW		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 Progra	am												
222 Tot									_				
223 11.01 Standby Service - Option	B: Non-Firm - Secondar	y Service (Rates 9	56, 957, 958)										
224 Customer Charge	The state of the s	Bills			1,4	\$242.24	\$242.24	\$105.33	\$105.33				
225 Facilities Charge per month per k	W of Backup	kW			-	\$0.55	\$0.55	\$1.03	\$1.03				
226 Energy - On-Peak	A Control of Green	kWh			1	N/A	N/A	N/A	N/A				
227 Energy - Shoulder		kWh			4	\$0.03507	\$0.03557	\$0.03120	\$0.03170				
228 Energy - Off-Peak		kWh			100	\$0.00950	\$0.01596	\$0.01600	\$0.01840				
229 Conservation Improvement Progra	am				2	ψ0.00550	ψ0.01350	\$0.01000	ψο.στο το				
230 Tot									) <del>-</del>				
231 11.01 Standby Service - Option		Service (Rates 953	3 954 955)										
232 Customer Charge	D. T. On I II III - I I III AI Y	Bills	, , , , , , , , , , , , , , , , , , , ,		1,2,11	\$304.33	\$304.33	\$437.30	\$437.30				
233 Facilities Charge per month per k	W of Backup	kW				\$0.45	\$0.45	\$0.69	\$0.69				
234 Energy - On-Peak	w of Backup	kWh			-	N/A	N/A	N/A	N/A				
		kWh			1	\$0.03305	\$0.03307	\$0.02890					
235 Energy - Shoulder		kWh							\$0.02900				
236 Energy - Off-Peak		KWII			119	\$0.00851	\$0.01443	\$0.01500	\$0.01700				
237 Conservation Improvement Progra					-				·-				
238 Tot													
239 11.01 Standby Service - Option	B: Non-Firm - Transmis	and the second s	es 950, 951, 952)			127714	242.42		21222				
240 Customer Charge		Bills			-	\$304.33	\$304.33	\$437.30	\$437.30				
241 Facilities Charge per month per k	W of Backup	kW			l i è <del>,</del> ai	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 Progra					1.				_				
246 Tot	tal:												
247													
248													
249 11.02 Irrigation Service - Option	n 1: Non-Time-of-Use (R	(ate 703)											
250 Customer Charge		Bills			71	\$8.00	\$8.00	\$24.00	\$24.00	16,087	\$ 13,632	\$ (2,45	55)
251 Energy		kWh	1,012,557	56,953	1,069,509	\$0.05381	\$0.03615	\$0.05474	\$0.04083	56,548	\$ 57,758	\$ 1,21	10
252 18% Return of Distribution Facili	ties											\$ -	
253	Total Base Re	evenue:							5	72,635	\$ 71,390	\$ (1,24	15)
254													
255 11.02 Irrigation Service - Option	n 2 (Rates 704, 705, 706)												
256 Customer Charge	San San San San San	Bills			146	\$18.00	\$18.00	\$34.00	\$34.00	15,508	\$ 39,712	\$ 24,20	04
257 Energy - Declared-Peak		kWh	95,379	2,278	97,658	\$0.28346	\$0.17572	\$0.70191	\$0.24230				
258 Energy - Intermediate		kWh	1,325,623	110,995	1,436,618	\$0.01097	\$0.01476	\$0.03520	\$0.03973				
259 Energy - Off-Peak		kWh	1,315,250	77,250	1,392,500	\$0.01062	\$0.01093	\$0.02392	\$0.03044				
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				
262 Demand per kW - Off-Peak		kW	20,150	-	-	\$0.00	\$0.00	\$0.00	\$0.00		\$ -	\$	
263 18% Return of Distribution Facili	ties	A. 11				\$0.00	Ψ0.00	Ψ0.00	30.00	51,878	•	\$ -	
264	Total Base Re	evenue.							-	199,589			89
265	Total Dasc No	venue.								177,309	247,070	50,20	
										(545)			
266 Composite Pricing Reconciliation	"	kWh								(343)	¢		
267 Adjustments for Riders	orr. Didor								452	20.004	•	6 (20.00	14)
268 Renewable Resource Cost Recovery		kWh								29,094		\$ (29,09	
269 Transmission Cost Recovery Ride		1.44								9,581		\$ (9,58	
270 Conservation Improvement Project	ct (CIP) Rider	kWh								-	\$ 18,493	\$ 18,49	13

Line No.	Charge Un	its	<b>Billing Units</b>		Present R	ate	Proposed Rate	1. Jan 1	Present Operating Revenues	Proposed Operating Revenues	Increase Annual	Pct Inc. Annual
No.		Summer	Winter	Proposed	Summer	Winter	Summer	Winter	Annual	Annual	The Avilla Armina	
271 I	Energy Adjustment Rider kW	Vh.						\$	77,046	\$ 78,304	\$ 1,258	
272	Totals:							\$	115,721	\$ 96,797	\$ (18,924)	Ti V
273												
274	Total Base Revenue for the COSS Class:							\$	271,679			18.25%
275	Total Adjustments for the COSS Class:							\$	115,721			
276	Total for the COSS Class:							S	387,400	\$ 418,064	\$ 30,664	7.92%
277												
278	11 02 O-41 1 1-14 M.4 1 F O-1- (D-4-740)											
	11.03 Outdoor Lighting - Metered - Energy Only (Rate 748)	lls 981	1.006	240	\$5.00	\$5.00	\$2.20	\$3.20 \$	14,387	6 0 208	(5.170)	
	Customer Charge Bil		1,896 1,303,465	1,739,767	\$0.06444	\$0.06444	\$3.20 \$0.05440	\$0.05440 \$	78,092			
282	Energy kW Total Base Revenue:	VII 430,302	1,303,403	1,739,707	\$0.00444	\$0.00444	\$0.03440	\$0.03440 \$	92,479			
283	Total base Revenue.							Φ	92,479	103,830	11,5/1	
	11.03 Outdoor Lighting - Non-Metered - Energy Only (Rate 749)											
285	kW	vh 404,196	939,755	1,343,951	\$0.06444	\$0.06444	\$0.05440	\$0.05440				
	Monthly charge for connected KW kV		333,733	328 \$	22.02 \$	22.02	\$18.59	\$18.59		\$ 73,110		
287	Total Base Revenue:			7.57		FAM.	*******	\$	82,772		\$ (9,662)	1
288									13* 1		, , , , , , , , , , , , , , , , , , ,	
289	Non Standard Lighting kW	Vh		298,983	\$0.06444	\$0.06444	\$0.05440	\$0.05440 \$	19,267	\$ 16,265	\$ (3,002)	al ,
290												
291	Total Base Revenue:							\$	194,518.49	\$ 193,225.19		
292												
293 1	11.04 Outdoor Lighting - Street & Area Lighting (Rate 745)											
294		kWh/lt	<b>Current Annual kWh</b>	2022 Annual kWh								
295 1					\$6.67	\$6.67 \$	6.67	\$6.67				
	MV-6PT Lt				\$9.15	\$9.15 \$	9.15	\$9.15				
	MV-11 Lt				\$13.11	\$13.11 \$	13.11	\$13.11				
	MV-21 Lt				\$16.44	\$16.44 \$	16.44	\$16.44				
	MV-35 Lt				\$24.20	\$24.20 \$	24.20	\$24.20				
	MV-55				\$33.06	\$33.06 \$	33.06	\$33.06				
	MH-8 Lt				\$8.39	\$8.39 \$	8.39	\$8.39				
	MH-8PT Lt MH-14 Lt				\$12.27 \$16.14	\$12.27 \$ \$16.14 \$	12.27 16.14	\$12.27 \$16.14				
	MH-14 Lt MH-20 Lt				\$18.05	\$18.05 \$	18.05	\$18.05				
	MH-36 Lt				\$16.48	\$16.48 \$	16.48	\$16.48				
	MH-110 Lt				\$34.44	\$34.44 \$	34.44	\$34.44				
	HPS-9				\$8.12	\$8.12 \$	8.12	\$8.12				
	HPS-9PT Lt				\$9.99	\$9.99 \$	9.99	\$9.99				
	HPS-14 Lt				\$12.68	\$12.68 \$	12.68	\$12.68				
	HPS-14PT Lt				\$12.65	\$12.65 \$	12.65	\$12.65				
	HPS-19 Lt				\$14.50	\$14.50 \$	14.50	\$14.50				
	HPS-23 Lt	ts 102			\$16.21	\$16.21 \$	16.21	\$16.21				
313 I	HPS-44 Lt	ts 156			\$19.47	\$19.47 \$	19.47	\$19.47				
314	400 MVF*	ts 154			\$17.19	\$17.19 \$	17.19	\$17.19				
315 4	400MAF Lt	ts 156			\$19.79	\$19.79 \$	19.79	\$19.79				
	400HPSF Lt				\$19.47	\$19.47 \$	19.47	\$19.47				
	1000MVF Lt				\$31.03	\$31.03 \$	31.03	\$31.03				
	1000MAF Lt				\$34.99	\$34.99 \$	34.99	\$34.99				
	IM-HPSF Lt	ts 371			\$34.99	\$34.99 \$	34.99	\$34.99	a armanta			
320			9,023,952	0	77.	\$5.00 G		\$	248,621.00			
	UNDERGROUND SERVICE:				\$2.52	\$2.52 \$	2.52	\$2.52				
	Seasonal Charge				\$32.79	\$32.79 \$	32.79	\$32.79				
323												
324				1.10 <del>1</del> .3								
325												

Line	Charge	Units		Billing Units	-,	Present	Rate	Proposed I	Rate	Present Operating Revenues	Proposed Operating Revenues	Increase Annual	Pct Inc. Annual
No.			Summer	Winter	Proposed	Summer	Winter	Summer	Winter	Annual	Annual		
	d AREA LIGHTING – DUSK T	TO DAWN (Rates		Future kWh Allocation									
327 Type:			kWh/lt	Annual Kwh	Quantity	disease .	The same of the sa	ent Change:	-5.75%		P. 10.75 (10.75		
328 <i>LED5</i>		Lts	16		16,018	\$8.71	\$8.71 \$		1 \$ 8.21				
329 <i>LED8</i>		Lts	26		338	\$16.42	\$16.42 \$		8 \$ 15.48				
330 <i>LED3PT</i>		Lts	9		330	\$10.70	\$10.70 \$		8 \$ 10.08				
331 <i>LED5PT</i>		Lts	16		139	\$13.66	\$13.66 \$	12.8					
332 <i>LED10</i>		Lts	32		493	\$17.54	\$17.54 \$	16.5					
333 <i>LED13</i>		Lts	45		219	\$21.86	\$21.86 \$	20.6					
334 <i>LED20 - Flood</i>		Lts	68		1,597	\$21.39	\$21.39 \$	20.1		The second secon			
335 <i>LED30 - Flood</i>		Lts	89		257	\$40.73	\$40.73 \$	38.3	9 \$ 38.39	\$ 125,611.32	\$ 118,382.45		
336						4.2.2.	***						
337				6,550,220	1140	\$0.00	\$0.00			\$ 2,513,207.51	2,358,672		
338													
339 Composite Pricing Recor	nciliation								Correction	\$ (248,621.00)			
340 Adjustments for Riders		kWh									\$		
341 Renewable Resource Cos		kWh								\$ 91,484		(,	
342 Transmission Cost Recov										\$ 30,126			
343 Conservation Improveme		kWh								\$ 10,487			
344 Energy Adjustment Rider		kWh								\$ 223,046		3,641	_
345		Totals:								\$ 355,143	\$ 290,938 \$	(64,205	5)
346													
	otal Base Revenue for the COSS									\$ 2,707,726			
	Total Adjustments for the COSS									\$ 355,142			
349	Total for the COSS	S Class:								\$ 3,062,868	\$ 2,842,836 \$	(220,032	-7.18%
350													
351													
352													
	ig - Secondary Service (Rate 87)												
354 Customer Charge		Bills			476	\$12.00	\$12.00	\$22.0	00 \$22.00				
355 Facilities Charge (Change	ing per Month to per KW)	kW			104,283	\$0.97	\$0.97	\$1.0					
356 Energy - All kWh		kWh	6,115,497	12,556,797	18,672,294	\$0.05736	\$0.03836	\$0.0561	\$0.04189				
357	Total Base R	evenue:								\$ 1,002,198	\$ 1,099,101 \$	96,903	}
358													
359 11.05 Municipal Pumpir	ng -Primary Service (Rate 874)												
360 Customer Charge		Bills			-	\$12.00	\$12.00	\$22.0	90 \$22.00				
361 Facilities Charge (Change	ing per Month to per KW)	KW				\$0.65	\$0.65	\$1.4	\$1.42				
362 Energy - All kWh		kWh			-	\$0.05436	\$0.03536	\$0.0543	\$0.04062				
363	Total Base R	evenue:								\$	\$ - \$	+	
364													
365 11.06 Civil Defense - Fin	e Sirens (Rate 843)												
366 Customer Charge		Bills			65	\$1.07	\$1.07	\$2.5	\$2.50				
367 Load Charge		HP			472	\$0.60860	\$0.60860	\$0.7196	\$0.71966				
368	Total Base R	evenue:								\$ 5,659	\$ 6,206 \$	547	7
369													
370 Composite Pricing Record	nciliation												
371 Adjustments for Riders		kWh									\$ -		
372 Renewable Resource Cos	t Recovery Rider	kWh								\$ 135,938	\$ - \$	(135,938	3)
373 Transmission Cost Recov										\$ 44,765			
374 Conservation Improveme		kWh								\$ 24,829			
375 Energy Adjustment Rider		kWh								\$ 396,908		6,480	
376		Totals:								\$ 602,440			
377		-								1,173		(,	3
	otal Base Revenue for the COSS	S Class:								\$ 1,007,857	\$ 1,105,307 \$	97,450	9.679
	Total Adjustments for the COSS									\$ 602,440			
3/9													,

Line No.	Charge	Units		<b>Billing Units</b>		Present	Rate	Proposed Rate	10 mm	Present Operating Revenues	Proposed Operating Revenues	Increase Annual	Pct Inc. Annual
14 344			Summer	Winter	Proposed	Summer	Winter	Summer	Winter	Annual	Annual		
381 382													
383 14.01 Water He	eating - Controlled Service (Rate 191)												
384 Customer Charg	ge	Bills			7,420	\$4.00	\$4.00	\$5.75	\$5.75	356,138	\$ 511,949 \$	155,811	
385 Facilities Charg	ee .	Bills			7,420	\$0.00	\$0.00	\$0.00	\$0.00	-	\$ - \$	-	
386 Energy - All kW		kWh	5,635,845	13,168,059	18,803,904	\$0.04106	\$0.03121	\$0.03084	\$0.03204		\$ 595,750 \$	(46,661)	
387	Total Base	Revenue:		2004070400	3.4				-	998,549			
388										1 11/21/19	788-9422 /4	7.00	
	ed Service - Deferred Load Rider (Rate	es 197, 195, 883)											
390 Customer Charg		Bills			741	\$4.00	\$4.00	\$11.00	\$11.00	35,561	\$ 97,793 \$	62,232	
391 Facilities Charg		Bills			8,890	\$8.00	\$8.00	\$11.00	\$11.00				
392 Energy - All kW		kWh	858,608	11,262,653	12,121,261	\$0.04124	\$0.04096	\$0.03468	\$0.03603			(61,086)	
393 Penalty kWh	VII	kWh	135		216	\$0.29365	\$0.18678	\$0.44913	\$0.03003			(216)	
	Total Days		155	81	210	\$0.29303	\$0.18078	\$0.44913					
394	Total Base	кечение:								603,584	\$ 631,184 \$	27,600	
395										2.005			
396 Composite Price		4244								2,905			
397 Adjustments for		kWh									\$	63.2036	
	ource Cost Recovery Rider	kWh								\$ 225,144		(225,144)	
399 Transmission C										74,141			
	nprovement Project (CIP) Rider	kWh								6,461			
401 Energy Adjustm	nent Rider	kWh							<u></u>	612,634	\$ 622,635 \$	10,001	_
402		Totals:							(2)	918,380	\$ 769,501 \$	(148,879)	
403										20.00			
404	Total Base Revenue for the CO	SS Class:								1,605,038	\$ 1,738,883 \$	133,845	8.34%
405	Total Adjustments for the CO	SS Class:								918,380	\$ 769,501 \$	(148,879)	
406	Total for the CO	SS Class:								2,523,418	\$ 2,508,384 \$		
407													
408 14.02 Real Tim	ne Pricing - Secondary Service (Rate 66	54)											
409 Administrative		Bills			1,2, 3	\$ 340.00 \$	340.00 \$	340.00 \$	340.00				
410 Consumption C		kWh			11121		200000000000000000000000000000000000000	(distribution)					
411 Conservation In		74.11.00											
412	Total:								-				
	ne Pricing - Primary Service (Rate 662)												
414 Administrative		Bills			4.	\$ 340.00 \$	340.00 \$	340.00 \$	340.00				
415 Consumption C		kWh				φ 540.00 φ	340.00 ¥	340.00 \$	340.00				
416 Conservation In		KWII											
417	Total:				•				-				
27.		((0)											
	ne Pricing - Transmission Service (Rate					e 240.00 e	240.00	240.00	240.00				
419 Administrative (		Bills			111-113	\$ 340.00 \$	340.00 \$	340.00 \$	340.00				
420 Consumption Cl		kWh			118								
	nprovement Program				-				_				
422	Total:												
	eneral Service Rider (649, 648)												
424 Administrative (		Bills			4	\$ 340.00 \$	340.00 \$	340.00 \$	340.00				
425 Fixed Rate Ener		kWh											
426 Capacity Purcha	ase	kW			( <del>)</del>								
427 Conservation In	nprovement Program				1.2								
428	Total:												
429 14.03 Large Ge	eneral Service Rider (645)												
430 Administrative		Bills			1.4	\$ 340.00 \$	340.00 \$	340.00 \$	340.00				
	al Energy Pricing (SMEP)	kWh			4								
432 Capacity Purcha		kW			2								
433	Total:	77.77			1 2								
434									·				
435													

Line	Charge	Units		<b>Billing Units</b>		Present	Rate	Proposed Rate	1	Present Operating Revenues	Proposed Operating Revenues	Increase Annual	Pct Inc. Annual
No.			Summer	Winter	Proposed	Summer	Winter	Summer	Winter	Annual	Annual	Control of the contro	1977 1981 1979 1970
436	14.04 Controlled Service - Interruptible Load	Rider CT Metering - Optio	on 1 (Rates 170, 165, 8	381)		50.00				V. 50	77.55		
437	Customer Charge	Bills			73	\$7.00	\$7.00	\$24.04	\$24.04 \$	6,112	\$ 20,976	14,864	
438	Facilities Charge	kW			361,929	\$0.18	\$0.18	\$0.45	\$0.45	65,147	\$ 162,868 \$	97,721	
439	Energy - All kWh	kWh	3,176,613	30,475,387	33,652,000	\$0.01876	\$0.01652	\$0.01867	\$0.01597	563,081	\$ 545,886	(17,195)	)
440	Penalty kWh	kWh	1,138	16,097	17,235	\$0.33909	\$0.16773	\$0.63450	\$0.15853	3,373	\$ 278 9	(3,095)	)
441													
442	To	tal Base Revenue:							\$	637,713	\$ 730,008	92,295	
443													
444	14.04 Controlled Service - Interruptible Load	Rider CT Metering - Optio	on 2 (Rates 168, 268, 1	169, 269)									
445	Customer Charge	Bills			7	\$7.00	\$7.00	\$20.00	\$20.00 \$	49	\$ 171 5	121	
446	Facilities Charge	kW	638	1,369	2,008	\$0.18	\$0.18	\$0.50	\$0.50 \$	429	\$ 903 \$	474	
447	Energy - All kWh	kWh	9,277	169,306	178,583	\$0.01876	\$0.01652	\$0.02509	\$0.01871	2,975	\$ 3,400 \$	426	
448	Control Period Demand	kW	13	109	121	\$10.56	\$8.56	\$13.99	\$11.25	1,064	\$ - 5	(1,064)	)
449	To	tal Base Revenue:							9	4,517	\$ 4,474 \$	(43)	)
450													
451	14.05 Controlled Service - Interruptible Load	Rider Self-Contained Meter	ring (Rates 190, 185,	882)									
	Customer Charge	Bills	The state of the s		73,627	\$4.00	\$4.00	\$6.00	\$6.00 \$	294,509	\$ 441,764 \$	147,255	
453	Facilities Charge	Bills			73,627	\$8.00	\$8.00	\$10.50	\$10.50 \$	589,018	\$ 773,087 \$	184,069	
	Energy - All kWh	kWh	9,076,862	73,944,774	83,021,636	\$0.02617	\$0.02288	\$0.02738	\$0.02341 \$				
	Penalty kWh	kWh	32	673	704	\$0.40326	\$0.20485	\$0.63450	\$0.15853				)
456		tal Base Revenue:				47111073	22001300		9	2,813,226			
457										_,	7,707,707		
	Composite Pricing Reconciliation								9	4,553			
	Adjustments for Riders	kWh								277	\$		
	Renewable Resource Cost Recovery Rider	kWh							9	850,837		(850,837)	)
	Fransmission Cost Recovery Rider								9	280,186			
	Conservation Improvement Project (CIP) Rider	kWh							9	24,418			
	Energy Adjustment Rider	kWh							4	2,416,290			
464	Energy Adjustment Ruci	Totals:							4	3,571,731			
465		Totals.							4	5,571,751	5,010,750	(300,773)	)
466	Total Base Revenue for	the COSS Class								3,460,009	\$ 3,929,108 \$	469,099	13.56%
467	Total Adjustments for									3,571,731			
468		the COSS Class:								7,031,740			
469	Total for	the COSS Class.								7,051,740	0,757,804	(21,070)	-1.5170
470													
471													
	14.07 Fixed Time of Souvice Dider. Self Conf	ained Metering (Pates 201	994)										
	14.07 Fixed Time of Service Rider - Self-Cont Customer Charge	Bills	545	1,887	203	\$3.00	\$3.00	\$9.00	\$9.00 \$	7,295	\$ 21,886	14,591	
	Facilities Charge	Bills	343	1,00/	203	\$4.00	\$4.00	\$6.00	\$6.00				
	Energy - All kWh	kWh	256,175	9,224,489	9,480,664	\$0.00276	\$0.00852	\$0.01032	\$0.01109				
		kWh				\$0.00276							
	Penalty kWh		14,576	302,786	317,362	\$0.07493	\$0.05233	\$0.06485	\$0.04271			(16,052)	
477	10	tal Base Revenue:							1	115,922	\$ 144,889	28,966	
478	14.07 Fixed Time of Coming Did. CT 3.5	ring (Dates 202, 005)											
	14.07 Fixed Time of Service Rider - CT Meter			202	22	<b>A4.00</b>	04.00	40.00	00.00		6 2274 1	1.010	
	Customer Charge	Bills	61	203	22	\$4.00	\$4.00	\$9.00	\$9.00				
	Facilities Charge	Bills	146.664	12/2/20/202	22	\$24.00	\$24.00	\$32.00	\$32.00 \$				
	Energy - All kWh	kWh	120,887	5,300,522	5,421,409	\$0.00276	\$0.00852	\$0.01032	\$0.01109 \$	4			
	Penalty kWh	kWh	6,620	117,065	123,685	\$0.07495	\$0.05233	\$0.06485	\$0.04271_\$			2	
484		tal Base Revenue:								60,543	\$ 72,189	11,646	
	14.07 Fixed Time of Service Rider - Primary		(6)			20.30	Name of the	#7.5×27.0	No. of the last of				
100	Customer Charge	Bills			+	\$5.50	\$5.50	\$9.00	\$9.00				
						012 00	012 00	01600	#1 C 00				
487	Facilities Charge	Bills			7	\$12.00	\$12.00	\$16.00	\$16.00				
487 488	Facilities Charge Energy - All kWh Penalty kWh	Bills kWh kWh				\$0.00265 \$0.07484	\$0.00839 \$0.05220	\$0.01028 \$0.06485	\$0.01104 \$0.04271				

490

Line No. Charge	Units		<b>Billing Units</b>		Present	Rate	Proposed Rate		Present Operating Revenues	Proposed Operating Revenues	Increase Annual	Pct Inc. Annual
140.		Summer	Winter	Proposed	Summer	Winter	Summer	Winter	Annual	Annual	BULLOUSE REALISTS	1122 121 112 113
491 14.12 Off-Peak Electric Vehicle Rider (Rates 7	81, 887, 782 ,888, 783, 889	9)		- 12 41				2.2				
492 Self-Contained Metering												
493 Customer Charge	Bills	3.6	10.8	14	\$3.00	\$3.00	\$9.00	\$9.00 \$	43	\$ 128 \$	85	
494 Facilities Charge	Bills			14	\$4.00	\$4.00	\$6.00	\$6.00 \$	58	\$ 86 \$	85 29	
495 Energy - All kWh	kWh	3667.4	21000	24,667	\$0.00276	\$0.00852	\$0.01032	\$0.01109 \$	189	\$ 277 \$	88	
496 Penalty kWh	kWh	318.4	254.1	573	\$0.07495	\$0.05233	\$0.06485	\$0.04271 \$	39	\$ 6 \$	(33)	)
497 CT Metering								\$	329	\$ 497 \$	168	7
498 Customer Charge	Bills				\$4.00	\$4.00	\$9.00	\$9.00				
499 Facilities Charge	Bills				\$24.00	\$24.00	\$32.00	\$32.00				
500 Energy - All kWh	kWh				\$0.00276	\$0.00852	\$0.01032	\$0.01109				
501 Penalty kWh	kWh				\$0.07495	\$0.05233	\$0.06485	\$0.04271				
502 Primary CT Metering												
503 Customer Charge	Bills				\$5.50	\$5.50	\$9.00	\$9.00				
504 Facilities Charge	Bills				\$12.00	\$12.00	\$16.00	\$16.00				
505 Energy - All kWh	kWh				\$0.00265	\$0.00839	\$0.01028	\$0.01104				
506 Penalty kWh	kWh				\$0.07484	\$0.05220	\$0.06485	\$0.04271				
507												
508 Composite Pricing Reconciliation								\$	1,119.16			
509 Adjustments for Riders	kWh									\$ -		
510 Renewable Resource Cost Recovery Rider	kWh							\$	111,888	\$ - \$	(111,888)	)
511 Transmission Cost Recovery Rider								\$	36,846	\$ 1,868 \$	(34,977)	)
512 Conservation Improvement Project (CIP) Rider	kWh							\$	3,211	\$ 71,119 \$	67,908	
513 Energy Adjustment Rider	kWh							\$	289,994	\$ 294,728 \$	4,734	
514	Totals:							\$	441,939	\$ 367,715 \$	(74,224)	)
515												
516 Total Base Revenue for t	the COSS Class:							S	177,914	\$ 217,575 \$	39,661	22.299
517 Total Adjustments for t	the COSS Class:							\$	441,938	\$ 367,715 \$	(74,223)	
518 Total for t	the COSS Class:							\$	619,852	\$ 585,290 \$	(34,562)	
519												
520												
521												
	Base Revenue:							\$	135,673,431	\$ 146,787,550 \$	11,114,118	8.199
	l Adjustments:							S	75,571,257			
524	TOTAL:							S	211,244,688			
525	an management of							114	The second of th		(-//****)	

526

## **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

						-		merar servic	,-					
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

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Basket 4 - Large General Service - RDM

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Rackat	5_	Irrigation
Daskei	<b>J</b> -	IIIIgation

Net Revenues Per Actual	Unit	4	2	3	4	5	6	7	8	9	10	11	12	2021 TY
<b>Billing Determinants</b>	Unit	1	2	3	4	3	В	/	8	9	10	11	12	2021 11
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

						Ва	sket 6 - Mur	nicipal Pump	ing					
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

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