



Dianne M. Triplett
DEPUTY GENERAL COUNSEL

April 2, 2024

VIA ELECTRONIC FILING

Mr. Adam J. Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket 20240025-EI, Petition for Rate Increase by Duke Energy Florida, LLC

Dear Mr. Teitzman,

Attached for filing on behalf of Duke Energy Florida, LLC's ("DEF") in the above-referenced docket is the Direct Testimony of Matt Chatelain and Exhibit Nos MJC-1 through MJC-3.

Thank you for your assistance in this matter. Please feel free to call me at (727) 820-4692 should you have any questions concerning this filing.

(Document 10 of 40)

Respectfully,

/s/ Dianne M. Triplett

Dianne M. Triplett

DMT/mw

Attachments

CERTIFICATE OF SERVICE

Docket No. 20240025-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail this 2nd day of April, 2024, to the following:

/s/ Dianne M. Triplett
Dianne M. Triplett

<p>Jennifer Crawford / Major Thompson / Shaw Stiller Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850 JCrawfor@psc.state.fl.us MThomпсо@psc.state.fl.us SStiller@psc.state.fl.us</p>	<p>Walt Trierweiler / Charles J. Rehwinkel / Mary Wessling / Austin Watrous Office of Public Counsel 111 W. Madison St., Rm 812 Tallahassee, FL 32399 rehwinkel.charles@leg.state.fl.us trierweiler.walt@leg.state.fl.us watrous.austin@leg.state.fl.us wessling.mary@leg.state.fl.us</p>
<p>Jon C. Moyle, Jr. Karen A. Putnal Moyle Law Firm, P.A. 118 North Gadsden Street Tallahassee, Florida 32301 jmoyle@moylelaw.com kputnal@moylelaw.com</p>	<p>Bradley Marshall Jordan Luebkekmann Earthjustice 111 S. Martin Luther King Jr. Blvd. Tallahassee, Florida 32301 bmarshall@earthjustice.org jluebkekmann@earthjustice.org</p>

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**In re: Petition for Rate Increase by Duke
Energy Florida, LLC**

**Docket No. 2024025-EI
Submitted for Filing: April 2, 2024**

DIRECT TESTIMONY

OF

MATTHEW CHATELAIN

On Behalf of Duke Energy Florida, LLC

1 **I. INTRODUCTION AND PURPOSE**

2 **Q. Please state your name and business address.**

3 A. My name is Matthew Chatelain, and my business address is 525 South Tryon Street,
4 Charlotte, North Carolina 28202.

5
6 **Q. By whom are you employed and what is your position?**

7 A. I am a Manager of Rates and Regulatory Strategy for Duke Energy Business Services, LLC
8 (“DEBS”). DEBS is a service company subsidiary of Duke Energy Corporation (“Duke
9 Energy”) that provides services to Duke Energy and its subsidiaries, including Duke
10 Energy Florida, LLC (“DEF” or the “Company”) and its affiliated utility operating
11 companies.

12
13 **Q. Please describe your duties and responsibilities in that position.**

14 A. I am responsible for rate administration, rate design, and pricing for DEF.

15
16 **Q. Please describe your educational background and professional experience.**

17 A. I received Bachelor of Science in Business Administration degrees in Accounting and
18 Management from Appalachian State University in 2011. I also received a Master of
19 Science degree in Accounting from Appalachian State University in 2012. I am a Certified
20 Public Accountant (“CPA”) licensed in the state of North Carolina. I joined Duke Energy
21 in 2016 and worked in asset accounting for three years. I have been responsible for DEF
22 rate administration, rate design, and pricing since 2019. Prior to joining Duke Energy, I

1 was employed as an auditor by CohnReznick LLP, where I had some exposure to renewable
2 energy credit contracts and related industry accounting practices.

3
4 **Q. What is the purpose of your testimony?**

5 A. My testimony demonstrates that the rates DEF proposes reflect appropriate ratemaking
6 principles when applied to test period billing determinants, and result in an equitable basis
7 for recovery of the Company's revenue requirements across and within its various customer
8 classes and rate schedules. My testimony: (1) describes the changes to the Company's retail
9 electric rate schedules; (2) quantifies the effect of these proposed changes on the
10 Company's retail electric customers; and (3) describes other proposed changes to the
11 Company's tariffs. I am also proposing slight modifications to several customer-centric and
12 innovative pricing changes that continue to address emerging energy trends impacting
13 Florida today.

14
15 **Q. Have you prepared any exhibits to your testimony?**

16 A. Yes, I have prepared or supervised the preparation of several exhibits, as follows:

- 17 • Exhibit MJC-1, a list of the Minimum Filing Requirement ("MFRs") schedules I
18 sponsor or co-sponsor;
- 19 • Exhibit MJC-2, Company-Proposed Allocation of the Target Revenue and Rate
20 Increase/(Decrease) by Rate Class; and
- 21 • Exhibit MJC-3, Base Revenue by Rate Schedule – Calculations – Calendar Year
22 Determinants.

1 These exhibits are true and accurate, subject to being updated throughout the course of this
2 proceeding.

3
4 **Q. Please describe the overall rate increase results shown in your exhibits.**

5 A. The total revenue increases for each rate class is presented in MFR E-8. The Company
6 projects a decrease in total revenue from 2024 to 2025. Additionally, MFR A-2 presents
7 typical monthly bill calculations for the base rate schedules using present and proposed
8 rates and confirms that most typical bills in every rate class are projected to see a decrease
9 in monthly bills from 2024 to 2025. For example, a 1,000 kWh RS-1 customer is projected
10 to see a \$3.04 (1.86%) decrease in their weighted average monthly bill from 2024 to 2025.

11
12 **II. OVERVIEW OF RATE DESIGN APPROACH**

13 **A. Load Research Study**

14 **Q. What is the purpose of the Load Research Study?**

15 A. Load research studies collect data that provide important information on customers' electric
16 load characteristics. The Load Research Study is required by Rule 25-6.0437, F.A.C. ("the
17 Rule").

18 The Rule requires that all rate classes that account for more than one percent of an investor-
19 owned utility's annual retail sales be sampled and directs investor-owned utilities to submit
20 a sampling plan to the Commission every three years. The sampling plan must be designed
21 to provide estimates of the average of the 12 monthly coincident peaks for each rate class
22 within plus or minus 10% relative precision at the 90% confidence level. The samples shall
23 also be designed to provide estimates of the summer and winter peak demands for each
24 rate class within plus or minus 10% relative precision at the 90% confidence level, except

1 for the General Service Non-Demand rate class, which shall be designed to provide
2 estimates of the summer and winter peak demands within plus or minus 15% relative
3 precision at the 90% confidence interval.
4

5 **Q. Has the Commission reviewed and approved the load research sampling plan used in**
6 **this filing?**

7 A. Yes. DEF completed deployment of AMI meters for 1.9 million customers in the spring of
8 2021. Therefore, in lieu of statistically designed samples, all available interval data for the
9 population for the period of January through December 2022 was used for the Load
10 Research Study. In other words, the precision from the population data studied exceeds that
11 of the precision from even a well-designed sampling approach. Interval data from the
12 population was compiled to provide averages of the 12 monthly coincident peaks and the
13 summer and winter peak demands for each rate class. The data retrieval rate was over 98%
14 for every hour and group. When interval data was unavailable, it was estimated; therefore,
15 the final reporting represents 100% of the population for each rate class. This meets the
16 target level of statistical accuracy required by the Rule.

17 DEF submitted the original sample plan to Commission Staff on July 25, 2022, with a study
18 period of April 2023 to March 2024, but DEF requested a revised study period of January
19 2022 through December 2022 on September 22, 2022, and the Commission Staff approved
20 DEF's sample plan via letter on November 18, 2022.

21
22 **Q. Please summarize the results of DEF's Load Research Study supporting this filing.**

1 A. The results of DEF’s most recent Load Research Study using available interval data from
2 January 2022 through December 2022 for all applicable rate classes can be found in MFR
3 E-17. MFR E-17 shows the class demands for the system peak hour, the class coincident
4 peak hour, and the non-coincident peaks for the Residential, General Service, Non-
5 Demand, General Service Demand, Curtailable Service, and Interruptible Service rate
6 classes for each month and the averages of the twelve monthly system peaks for all rate
7 classes. The winter peak hour occurred on Sunday, January 30, 2022, at the hour ending at
8 8:00 AM, and the summer peak hour occurred on Tuesday, August 1, 2022, at the hour
9 ending at 5:00 PM.

10
11 **Q. How is the Load Research Study used in setting customer rates?**

12 A. The Load Research Study is primarily used to determine the correct amount of costs to
13 allocate to customer classes in the cost-of-service study. This is further explained in the
14 direct testimony of Witness Marcia Olivier.

15
16 **B. Billing Determinants**

17 **Q. Would you explain the term “Billing Determinants” as it is used in ratemaking?**

18 A. Yes. Billing determinants are those rate parameters or units of measurement of electric
19 service by customers that, by application of the rate charges under the applicable rate
20 schedules, produce the Company’s billed revenue. Billing determinants include, at a
21 minimum, a count of active customers and their kilowatt-hour (“kWh”) usage under each
22 rate schedule. Additional billing determinants may include measurements of kilowatt
23 (“kW”) demand, time of use, power factor, metering and delivery voltage, or other unique
24 units of measurement for the services being rendered under the rate schedule.

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Q. How did the Company derive the projected billing determinants for the test years that form the basis for calculating the present revenues and proposed revenues being presented in this proceeding?

A. First, the starting point for deriving the billing determinants in this proceeding is the Company’s Customer and Megawatt-hour (“MWh”) Sales Forecast for the 2025, 2026, and 2027 calendar year test periods. This forecast is described in the testimony of Witness Benjamin Borsch. The forecast provides numbers of customers and MWh sales by revenue reporting classifications of residential, commercial, industrial, and sales to public authorities. From that forecast, the Company then develops a customer and sales forecast consisting of the Company’s major rate classes Residential (“RS”), General Service Non-Demand (“GS”), General Service Demand (“GSD”), Curtailable Service (“CS”), Interruptible Service (“IS”), and Lighting Service (“LS”). Next, actual billing determinants from the same time period as the Company’s most recent load research study on historic calendar year 2022 are summarized for each rate schedule to identify lines of billing, sales by delivery voltage, kW to kWh ratios, Time of Use (“TOU”) rate relationships, and other rate parameters utilized in calculating customer billings. Lastly, these historic billing relationships are applied to the Company’s projected 2025, 2026, and 2027 customer and sales forecast by major rate class to derive the projected billing determinants for each rate schedule that correspond with the test years. These resulting calculations are the billing determinants being employed in MFR Schedule E-13c and are applied to present and proposed charges to produce the revenues attributable to each rate class as shown thereon.

1 **C. Development of Target Class Revenues**

2 **Q. Please describe generally the procedure used to determine the portion of the**
3 **Company’s total proposed base rate revenue increase assigned to each rate class.**

4 A. The focus in determining the portion, or percentage, of the Company’s proposed base rate
5 revenue increase to be assigned to each rate class is the class cost-of-service study. For this
6 purpose, the cost-of-service study utilizes the Twelve Coincident Peak and 25% Average
7 Demand (“12 CP and 25% AD”) production capacity allocation method. The full cost-of-
8 service study is described in more detail in Witness Olivier’s testimony.

9 Rates determined through this proceeding will be informed by the revenue requirement for
10 each rate class as derived from the cost-of-service study. The first step in determining how
11 much each rate class should share in the Company’s total revenue increase, i.e., the shortfall
12 between total revenue requirements and total revenues under current rates, is to determine
13 for each rate class the shortfall between the costs allocated to that class and the revenues
14 produced by applying current rates to the class’s test year billing determinants. The next
15 step is to determine how much of each class’s revenue shortfall will be offset by additional
16 revenues from any increase in other operating revenues, such as the increase in certain
17 service charges proposed by the Company in this proceeding. Once the net revenue
18 deficiency of each rate class has been determined, the final step is to identify whether any
19 ratemaking policy considerations should limit the amount of any rate class’s revenue
20 increase. Where an increase limit is imposed on a rate class, the other rate classes must
21 make up the deficiency. This deficiency resulting from limiting class increases is spread to
22 other rate classes in proportion to each of their deficiencies to the extent that the resultant
23 increases do not exceed any imposed limits.

1 The three-step procedure described above produces target revenues for each rate class,
2 comprised of both present revenues and apportioned increase for each rate class. The
3 Company is proposing rate changes that will attempt to recover such target revenues, by
4 class, based upon test year billing determinants.

5
6 **Q. Have you prepared an exhibit that develops the proposed class target revenues from**
7 **the procedure you have described?**

8 A. Yes. My Exhibit MJC-2 was prepared for this purpose. Note that, per Florida Public Service
9 Commission (“Commission”) practice, rate class revenue increases are limited such that
10 an individual rate class increase (1) may not exceed 150% of the overall percentage
11 increase in the Company’s total revenues and (2) may not receive a decrease. When moving
12 rate schedules closer to a more cost-justified basis, it is important to consider the impact
13 upon customers and to employ the principle of “gradualism.” This principle was applied in
14 this proceeding to update price relationships and moderate the percentage change in rates
15 for participants within the rate class while still moving towards a more equitable pricing
16 structure. This approach also minimizes rate migration concerns as the pricing reflected in
17 each rate schedule moves gradually towards the requested rate class rate of return.

18
19 **Q. Please describe how the proposed class target revenues are achieved in the rates for**
20 **each rate class.**

21 A. Exhibit MJC-2 does not account for the change in unbilled revenues directly in the
22 proposed class target revenues. The total proposed unbilled revenues that determine the
23 change in unbilled revenues is the difference between projected bill cycle billing

1 determinants and calendar year determinants. I have applied the calendar year determinants
2 in Exhibit MJC-3 and designed rates to ensure collection of the class-specific target
3 revenue increase shown in Exhibit MJC-2, thereby embedding the change in unbilled
4 revenues for each test year in the final rates shown with the bill cycle billing determinants
5 as presented in MFR E-13c.

6
7 **D. Summary of Class Proposed Rates of Return**

8 **Q. Do you have an exhibit that summarizes the Company's proposed class revenues and**
9 **the class rates of return that would be realized by the Company's proposed rates and**
10 **charges?**

11 A. Yes. MFRs E-1 and E-8 show this information. The classes are at parity under the proposed
12 rates to the extent the Company was able to accomplish, considering the benefits of
13 gradualism and the limitation of not increasing any rate class by more than 150% of the
14 total average percentage increase. This is in recognition of the Commission's practice of
15 encouraging rate parity while preventing a class from receiving an increase greater than
16 1.5 times the system average percentage increase in total.

17
18 **III. PROPOSED CHANGES TO RATE DESIGN**

19 **Q. Would you summarize the more significant emerging energy trends impacting**
20 **Florida today that call for rate design changes or revisions?**

21 A. Yes. Florida, like many other states, is facing several broad energy trends that create both
22 challenges and opportunities, especially in the realm of rate design. Meter technology
23 advances enable more sophisticated rate designs, which can provide both improved price
24 signals and improved alignment between customer charges and usage behaviors impacting

1 cost of service. Similarly, end-use technology advancements are enabling communication
2 and control of energy loads such that customers can act upon more sophisticated price
3 signals with load management. The decline in price and subsequent proliferation of solar,
4 which is expected to continue, is reshaping net peak demand. Rate design and pricing must
5 adapt to reflect the impacts that such shifts are driving in resource planning and system
6 management. Finally, anticipated growth of technology with unique or controllable load
7 characteristics, such as electric vehicles (“EV”), present opportunities for customers and
8 must be considered in modern rate designs. The Company is proposing rate designs that
9 accommodate and anticipate these trends, while maintaining alignment between cost of
10 service and proposed target revenues for each rate class.

11
12 **Q. Would you describe the rate design components of the 2021 Settlement?**

13 A. The 2021 Settlement included several significant changes to DEF’s rate design offerings
14 that were agreed upon in collaboration with major customer groups and approved by the
15 Commission, including:

- 16 a. Updates in Time-of-Use (TOU) Periods and Pricing
 - 17 b. Proposal for Inclusion of a Minimum Bill for Residential and General
18 Service (non-demand) Customers
 - 19 c. Redesign of Delivery Voltage Credit and Power Factor Adjustment
 - 20 d. Adjusting the Seasonality of Residential Rates
 - 21 e. New Economic Development Tariff
- 22

1 **Q. Would you summarize the more significant rate design changes or revisions the**
2 **Company is proposing to make in this proceeding?**

3 A. As with any rate case, the rates have been revised to produce the target class and total
4 revenue requirements being sought in this proceeding. In addition, the Company is
5 proposing a series of design changes to limit cross-subsidizations, send price signals that
6 encourage system beneficial consumption, and generally modernize DEF's pricing
7 structure. The proposed changes are as follows:

- 8 a. Slight Modifications to TOU Periods and Pricing
- 9 b. Changes to Residential Load Management Credit Tariffs
- 10 c. Pricing Updates to Delivery Voltage Credits

11 The Company is also proposing changes to its lighting schedule and general terms and
12 conditions. Those changes, along with tariff sheets reflecting other tariff modifications, are
13 reflected in MFR E-14.

14
15 **A. Slight Modifications to TOU Periods and Pricing**

16 **Q. What changes is the Company proposing to the TOU rate schedules?**

17 A. As a result of the 2021 Settlement, DEF refreshed all TOU periods as follows (peak periods
18 do not include weekends or holidays):

- 19 • On-Peak (Year-round) – 6:00 PM – 9:00 PM
- 20 • On-Peak (Winter) – 5:00 AM – 10:00 AM
- 21 • Super-Off Peak (Non-Winter) – 12:00 AM (midnight) – 6:00 AM
- 22 • Winter should consist of the months of December, January, and February.

1 DEF is proposing to maintain the TOU periods approved in the 2021 Settlement with the
2 following two modifications to the Super-Off-Peak period:

- 3 • Change the name of the Super-Off-Peak period to “Discount” period to clarify
4 that usage during that period will be at a lower rate; and
- 5 • Add an additional Discount time period in the winter months from 12:00 AM
6 (midnight) – 3:00 AM.

7
8 **Q. What is the basis for the proposed changes?**

9 A. The Company is proposing the time period changes to enhance the TOU customer
10 experience by providing customers with flexible loads, including EV owners, a consistent,
11 year-round window to save money on usage or EV charging, while benefitting all other
12 customers by concentrating load in hours with much lower than average system costs.
13 Importantly, the Company continues its consideration of rate stability (including TOU
14 period definitions) in developing the proposed times, with the goal of avoiding further
15 changes for several years. Frequent changes to TOU periods are inadvisable and potentially
16 burdensome as customers use price periods to evaluate energy investments and program
17 load management devices (e.g., thermostats, EV chargers). Thus, the Company’s proposed
18 TOU modifications would not impact customers who are already shifting loads to avoid
19 peak times, but would simply add a consistent, year-round Discount period for customers
20 with flexible and programmable loads. The Company proposes using these TOU periods
21 for all TOU rates, residential and non-residential.
22

1 **Q. After identifying the proposed TOU periods, how did the Company determine**
2 **appropriate pricing for the newly defined periods?**

3 A. The Company used the “Cost Duration Method,” or “CDM,” to identify pricing appropriate
4 for the new TOU periods. The same model and approach were used for defining TOU
5 periods in the 2021 Settlement. The CDM establishes a forecast of hourly system costs.
6 Hourly system costs were used to establish prices for the proposed TOU periods with the
7 objectives of (1) better reflecting cost causation in customer charges, and (2) sending time-
8 differentiated price signals to customers to encourage behavior beneficial to the system.

9
10 **Q. Will you please explain the CDM?**

11 A. The CDM provides improved linkage between recovery of system costs (e.g., tariff pricing)
12 and the time periods during which system assets are being utilized. For all three major
13 utility functions (generation, transmission, and distribution) some assets are only used to
14 meet demand during a small number of peak hours, while other assets are used for all or
15 nearly all hours. The CDM allocates costs for assets across all three functions based on
16 anticipated utilization. Costs for assets used during all hours are assigned accordingly,
17 while cost for assets used only during peaking hours are concentrated in those hours (e.g.,
18 early evening hours).

19 As generation, transmission, and distribution demands are not perfectly coincident, costs
20 for each function were distributed independently, using specific load duration curves.
21 Generation costs were allocated using net peak load duration (gross load net of utility-scale
22 solar), transmission capacity costs were allocated using gross system load duration, and
23 distribution capacity costs were allocated using a distribution load duration curve for the

1 customer class for which rates are being designed (e.g. residential load duration curve for
2 residential customers). The following five steps outline the cost allocation process across
3 all hours, for each function using its respective load duration curve.

- 4 • Step 1: Capacity costs were divided by the peak load of each load duration curve to
5 find a unit cost per MW of capacity.
- 6 • Step 2: The incremental load in each hour was calculated by taking the difference
7 in load between that hour and the hour with the next highest load. For the lowest
8 load hour of the year, the load in that hour is used. Note that the sum of all these
9 incremental load amounts is necessarily equal to the peak load.
- 10 • Step 3: For each hour, the incremental load was shared evenly between the hour in
11 question and all hours of the year that have a higher load than the hour in question.
12 The incremental load at the highest load hour was not shared as there are no higher
13 load hours. The incremental load at the second highest hour was shared evenly
14 between the top two hours, and so forth.
- 15 • Step 4: Next, load allocated to each hour was totaled. The highest load hour has a
16 share of load for all hours of the year, the second highest load hour has a share of
17 load for all hours of the year except the highest hour, and so forth.
- 18 • Step 5: Finally, the load allocated to each hour in Step 4 was multiplied by the unit
19 cost calculated in Step 1 to calculate the total cost of each hour. This can in turn be
20 divided by the billing load in that hour to calculate the unit cost of each hour.

21 Combining the results of the Cost Duration Method for each customer class with hourly
22 energy costs provides the variable cost of serving the respective customer class in each
23 hour of the year. In combination with the TOU periods previously described prices for each

1 TOU period (e.g., On-Peak) can be established to recover those costs for each respective
2 period. Prices may be slightly modified to ensure estimated revenue is as close as possible
3 to, but not exceeding, the class revenue requirement.
4

5 **Q. Which rate schedules are impacted by the Company's proposed updates to TOU**
6 **rates?**

7 A. The impacted rate schedules would include RST-1, as well as GST-1, GSDT-1, CST-2,
8 CST-3, and IST-2.
9

10 **Q. Please describe the pricing changes the Company is proposing for the residential TOU**
11 **rate (RST-1).**

12 A. Prices were created using the CDM that allocates generation, transmission, and distribution
13 demand costs to the different rating periods based on forecasts for each hour of the year.
14 Forecasted hourly marginal costs were used to allocate energy costs. The proposed TOU
15 prices were then balanced with the residential class revenue requirements.
16

17 **Q. Please describe the pricing changes the Company is proposing for the non-residential**
18 **TOU rates (GST-1, GSDT-1, CST-2, CST-3, and IST-2).**

19 A. Similar to RST-1, prices were created using the CDM that allocates generation,
20 transmission, and distribution demand costs to the different rating periods based on
21 forecasts for each hour of the year. Forecasted hourly marginal costs were used to allocate
22 energy costs. The proposed TOU energy prices were then balanced with the respective class
23 revenue requirements. As applicable, the proposed TOU demand prices were set based on

1 the specifically applicable forecasted billing determinants, balanced with both the
2 respective class revenue requirements and the results of the CDM calculations.

3
4 **Q. Are there other changes the Company is proposing relative to non-residential demand**
5 **charges?**

6 A. The Company evaluated alignment of bills/pricing to cost causation. Analysis showed that
7 shifting a portion of fixed cost recovery from energy charges to demand charges improved
8 alignment to cost causation across a wide spectrum of customer energy profiles. However,
9 the Company imparted gradualism in the shift year to year, with an annual increase of five
10 percent (5%) to the cap placed on fixed cost recovery of proposed TOU demand charges.

11
12 **B. Changes to Residential Load Management Credit Tariffs**

13 **Q. Please summarize the changes to rate schedules RSL-1, RSL-2, and the new LMR-1**
14 **rate schedule.**

15 A. DEF is proposing to move the residential load management credits to a rider, which would
16 allow customers to participate and receive load management credits even if they elect to
17 be on the optional RST-1 rate schedule. This change to a rider format allows for more
18 customer choice by allowing customers to switch to a TOU rate, if it is more affordable,
19 and also elect to support the grid by participating in load management programs. LMR-1
20 captures the same Load Management Interruption Schedules in RSL-1 and RSL-2 and
21 retains the incentive amounts. The Company is proposing to close RSL-1 and RSL-2 to
22 new customers such that both new load management customers and RSL-1/RSL-2
23 customers that choose to move to RST-1 will both be on the LMR-1 rider. The Company
24 is proposing to migrate RSL-1 and RSL-2 customers to LMR-1 over the time period of this

1 case, to ensure an orderly transition for billing customers under the new rider. The
2 Company would then propose to permanently close the RSL-1 and RSL-2 rate schedules
3 once the transition of all customers to LMR-1 is complete.
4

5 **Q. Are there any differences between the language proposed in LMR-1, RSL-1, and**
6 **RSL-2.**

7 A. LMR-1 is set up as a rider (add-on) to an applicable residential rate schedule. The language
8 around the specific Interruption Schedules in LMR-1 aligns with DEF's proposal in this
9 case to revert RSL-1 and RSL-2 back to a wider period of use than the narrower peak hours.
10 Specifically, the change will allow for demand response events to occur during 6 AM – 11
11 AM and 6 PM – 11 PM in the winter months (December through February) and 1 PM – 11
12 PM in the summer months (March through November) to support broader operational
13 availability for reserve margins. The credit values in LMR-1 remain identical to the
14 respective credits received currently in RSL-1 and RSL-2. Additionally, the terms of
15 program participation for the respective programs in LMR-1 are also identical to RSL-1
16 and RSL-2. The Company's proposed TOU hours recognize that system peaks are, on
17 average, increasingly concentrated in a narrower set of hours as reflected in our TOU rates,
18 while demand response capabilities from programs like RSL-1, RSL-2, and LMR-1 are
19 beneficial for operational challenges across a wider range of hours.
20

21 **C. Pricing Update to Delivery Voltage Credit**

22 **Q. What are the current credits that DEF offers for delivery voltage?**

23 A. DEF's delivery voltage credits include a credit for taking service at the transmission or
24 primary distribution level. These credits are administered through the GSD-1 and GSDD-1

1 tariffs. The delivery voltage credits for both GSD-1 and GSdT-1 are \$1.31 per kW for
2 distribution primary voltage, \$5.42 for transmission voltage below 230kV, and \$7.50 per
3 kW for transmission voltage at or above 230 kV. In addition, there is a small metering
4 voltage adjustment factor, which reduces the non-fuel energy charges, the demand charge,
5 and also reduces the voltage credit where the metering voltage is either at primary or
6 transmission level. This adjustment factor (1% for primary and 2% for transmission)
7 addresses the difference in losses incurred due to transformation between voltages.
8

9 **Q. What changes in delivery voltage credit is DEF proposing for these rates?**

10 A. DEF is proposing to update the delivery voltage credit (DVC) rates where the higher the
11 delivery level, the more costs are excluded, and thus a higher credit is given. These
12 calculations are described further in Ms. Marcia Olivier's testimony and in her Exhibit
13 MJO-8.
14

15 **Q. Is the Company proposing any changes to the Minimum Bill for Residential and
16 General Service customers?**

17 A. No, the Company is not proposing changes to the Minimum Bill for any Residential or
18 General Service, non-demand customers (GS-1 and GST-1).
19

20 **Q. Has the Company's Off-Peak Charging Credit Pilot been a success?**

21 A. Yes. The Off-Peak Charging Credit pilot was limited to 1,000 customers per year. Customer
22 interest has been strong, and the program has been fully subscribed in each year.
23

1 **Q. Is the Company recommending any changes to the Off-Peak Charging Program?**

2 A. Yes. The Company is recommending the pilot limitations be removed and the program be
3 converted to a full program with no participation limits. The Company has also proposed
4 a modification of the start of the later weekday off-peak time periods to be changed from
5 9 PM to 11 PM. DEF has proposed this modification to differentiate the start of the TOU
6 period to mitigate creating future peaks caused by all EVs beginning charging at the same
7 time (i.e., "timer peaks"). Additionally, the Company has proposed a monthly credit of
8 \$7.50 based on a comparison of potential EV charging savings on Schedule RST-1 with
9 off-peak charging behavior. The program will continue to be offered for only RS-1
10 participants – that is, mutually exclusive with RST-1. Customers with EV charging needs
11 will thus be able to choose between the off-peak charging credit program and a whole-
12 home TOU, which provides for a wider array of price-responsive options. The contra-
13 revenue amount attributed to the EV off-peak charging credit for each year of this case are
14 as follows: \$620,029 in 2025, \$1,278,968 in 2026, and \$1,955,316 in 2027, as shown in
15 MFR E-13c with the annual average projected participation numbers shown based on the
16 \$90 annual credit (\$7.50 x 12 months) displayed as the units. The Company believes that
17 Off-Peak Charging participants are shifting loads and thus benefitting the system with the
18 current program design, but additional program design changes or hardware solutions (e.g.,
19 load management or demand response programs) may be complementary or necessary in
20 future years as EV adoption become more widespread. This program is further discussed
21 in the testimony of Mr. Tim Duff.

22

1 **Q. Has DEF proposed any other changes specific to the Non-Residential Interruptible,**
2 **Curtable, and General Service Stand-by Generation Rate Schedules?**

3 A. Not specifically as part of this proceeding. However, DEF has carried over certain changes
4 to non-residential rate schedules from the ongoing Demand Side Management (DSM)
5 goalsetting proceeding. Specifically, based on updated avoided cost evaluations using
6 DEF's 2023 ECCR True-Up filing and as described in the Company's 2024 DSM
7 Goalsetting filing. DEF has used these proposed credit rates where listed in MFR E-14A –
8 Summary of Unit Charges and Unit Cost Data by Rate Class and in the relevant tariff sheets
9 provided that I sponsor or co-sponsor.

10
11 **IV. CONCLUSION**

12 **Q. Does this conclude your pre-filed direct testimony?**

13 A. Yes.

List of MFRs Sponsored or Co-Sponsored

MFR	TITLE
A-2	Full Revenue Requirements Bill Comparison - Typical Monthly Bills
A-3	Summary Of Tariffs
E-1	Cost Of Service Studies
E-5	Source And Amount Of Revenues - At Present And Proposed Rates
E-6b	Cost Of Service Study - Unit Costs, Proposed Rates
E-8	Company-Proposed Allocation Of The Rate Increase (Decrease) By Rate Class
E-12	Adjustment To Test Year Unbilled Revenue
E-13a	Revenue From Sale Of Electricity By Rate Schedule
E-13b	Revenue By Rate Schedule - Service Charges (Account 451)
E-13c	Base Revenue By Rate Schedule - Calculations
E-13d	Revenue By Rate Schedule - Lighting Schedule Calculation
E-14 (A-E)	Proposed Tariff Sheets And Support For Charges
E-15	Projected Billing Determinants - Derivation
E-17	Load Research Data

EXPLANATION: This exhibit shows the target class revenue increase/(decrease) by rate class. The Class Revenue Increase shown in column (6) of MJC-2 shows the proposed calculated class revenue up to, but not exceeding the total targeted revenue increase for each rate class and ties to the detailed calculations in MJC-3.

Test Year Ended 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line	Rate Class	Cost of Service 12CP&25%AD (MFR E-6b)	Present Class Revenue (E-13a)	Revenue Deficiency (1) - (2)	(Incr)/Decr Revenue Credits (MFR E-5)	Net Revenue Deficiency (3) + (4)	(5) / (2)	Revenue Increase Before Socialization * (2) X (8)	% with Cap	1st Socialization of Remaining Deficiency ** (2) + (7)	1st Socialization Total Targeted Revenue Increase (7) + (10)	% with Cap	Total Proposed Revenue (2) + (11)	
1	Residential (RS)	2,393,454	2,305,151	88,304	-	88,304	3.83%	88,304	3.83%	2,393,454	14,862	103,165	4.48%	2,408,316
2														
3	General Service	209,364	207,276	2,088	-	2,088	1.01%	2,088	1.01%	209,364	1,300	3,388	1.63%	210,664
4	Non-Demand (GS-1)													
5														
6	General Service 100%	13,588	12,565	1,023	-	1,023	8.14%	667	5.31%	-	-	667	5.31%	13,232
7	Load Factor (GS-2)													
8														
9	General Service	890,390	884,828	5,563	-	5,563	0.63%	5,563	0.63%	890,390	5,529	11,091	1.25%	895,919
10	Demand (GSD, SS-1)													
11														
12	Curtaileable/Interruptible	134,846	116,499	18,347	-	18,347	15.75%	6,183	5.31%	-	-	6,183	5.31%	122,682
13	General Service (CS, IS, SS-2, SS-3)													
14														
15	Lighting (LS)													
16	Energy	25,641	15,640.471	10,001	-	10,001	63.94%	830	5.31%	-	-	830	5.31%	16,471
17	Rounding Adj to Juris													
18	Sales of Electricity Total	<u>3,667,284</u>	<u>3,541,959</u>	<u>125,325</u>	<u>-</u>	<u>125,325</u>	<u>3.54%</u>	<u>103,634</u>	<u>2.93%</u>	<u>3,493,209</u>	<u>21,691</u>	<u>125,325</u>	<u>3.54%</u>	<u>3,667,284</u>
19	Cap at 1.5 times average %						5.31%							
20														
21	Other Revenue Classes													
22	Lighting Facilities	118,478	113,089	5,389	-	5,389	4.76%	N/A	N/A	N/A	N/A	5,389	4.76%	118,478
23														
24	EV Solution	5,288	5,043	245	-	245	4.86%	N/A	N/A	N/A	N/A	245	4.86%	5,288
25														
26	Total	<u>3,791,049</u>	<u>3,660,091</u>	<u>130,958</u>	<u>-</u>	<u>130,958</u>	<u>3.58%</u>	<u>103,634</u>	<u>2.83%</u>	<u>3,493,209</u>	<u>43,381</u>	<u>130,958</u>	<u>3.58%</u>	<u>3,791,049</u>
27														
28														
29	*Percentage increase set at no more than 1.5 times system average percentage increase and no decrease per FPSC staff policy.													
30	**Only applies to rate classes in which percentage increase is not capped at 1.5 times system average percentage increase													

Supporting Schedules:

E-6b, E-13a

Recap Schedules:

EXPLANATION: This exhibit shows the target class revenue increase/(decrease) by rate class. The Class Revenue Increase shown in column (6) of MJC-2 shows the proposed calculated class revenue up to, but not exceeding the total targeted revenue increase for each rate class and ties to the detailed calculations in MJC-3.

Test Year Ended 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line	Rate Class	Cost of Service 12CP&25%AD (MFR E-6b)	Present Class Revenue (E-13a)	Revenue Deficiency (1) - (2)	(Incr)/Decr Revenue Credits (MFR E-5)	Net Revenue Deficiency (3) + (4)	(5) / (2)	Revenue Increase Before Socialization * (2) X (8)	% with Cap	1st Socialization of Remaining Deficiency ** (2) + (7)	(5) - (7)	1st Socialization Total Targeted Revenue Increase (7) + (10)	% with Cap	Total Proposed Revenue (2) + (11)
1	Residential (RS)	2,281,997	2,242,205	39,792	-	39,792	1.77%	39,792	1.77%	2,281,997	17,807	57,599	2.57%	2,299,804
2														
3	General Service	204,312	199,992	4,319	-	4,319	2.16%	4,319	2.16%	204,312	1,594	5,914	2.96%	205,906
4	Non-Demand (GS-1)													
5														
6	General Service 100%	13,235	11,992	1,243	-	1,243	10.37%	486	4.05%	-	-	486	4.05%	12,478
7	Load Factor (GS-2)													
8														
9	General Service	871,221	854,345	16,876	-	16,876	1.98%	16,876	1.98%	871,221	6,798	23,674	2.77%	878,019
10	Demand (GSD, SS-1)													
11														
12	Curtable/Interruptible	132,537	111,630	20,907	-	20,907	18.73%	4,524	4.05%	-	-	4,524	4.05%	116,153
13	General Service (CS, IS, SS-2, SS-3)													
14														
15	Lighting (LS)													
16	Energy	24,594	14,931	9,664	-	9,664	64.72%	605	4.05%	-	-	605	4.05%	15,536
17	Rounding Adj to Juris													
18	Sales of Electricity Total	<u>3,527,896</u>	<u>3,435,095</u>	<u>92,801</u>	<u>-</u>	<u>92,801</u>	<u>2.70%</u>	<u>66,602</u>	<u>1.94%</u>	<u>3,357,530</u>	<u>26,199</u>	<u>92,801</u>	<u>2.70%</u>	<u>3,527,896</u>
19	Cap at 1.5 times average %						4.05%							
20														
21	Other Revenue Classes													
22	Lighting Facilities	113,089	108,687	4,402	-	4,402	4.05%	N/A	N/A	N/A	N/A	4,402	4.05%	113,089
23														
24	EV Solution	5,043	4,574	469	-	469	10.25%	N/A	N/A	N/A	N/A	469	10.25%	5,043
25														
26	Total	<u>3,646,028</u>	<u>3,548,356</u>	<u>97,673</u>	<u>-</u>	<u>97,673</u>	<u>2.75%</u>	<u>66,602</u>	<u>1.88%</u>	<u>3,357,530</u>	<u>52,399</u>	<u>97,673</u>	<u>2.75%</u>	<u>3,646,028</u>
27														
28														
29	*Percentage increase set at no more than 1.5 times system average percentage increase and no decrease per FPSC staff policy.													
30	**Only applies to rate classes in which percentage increase is not capped at 1.5 times system average percentage increase													

Supporting Schedules:

E-6b, E-13a

Recap Schedules:

EXPLANATION: This exhibit shows the target class revenue increase/(decrease) by rate class. The Class Revenue Increase shown in column (6) of MJC-2 shows the proposed calculated class revenue up to, but not exceeding the total targeted revenue increase for each rate class and ties to the detailed calculations in MJC-3.

Test Year Ended 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line	Rate Class	Cost of Service 12CP&25%AD (MFR E-6b)	Present Class Revenue (E-13a)	Revenue Deficiency (1) - (2)	(Incr)/Decr Revenue Credits (MFR E-5)	Net Revenue Deficiency (3) + (4)	(5) / (2)	Revenue Increase Before Socialization * (2) X (8) % with Cap	1st Socialization of Remaining Deficiency ** (2) + (7)	1st Socialization Total Targeted Revenue Increase (5) - (7)	(7) + (10)	% with Cap	Total Proposed Revenue (2) + (11)	
1	Residential (RS)	2,203,573	1,875,200	328,373	-	328,373	17.51%	328,373	17.51%	2,203,573	18,541	346,914	18.50%	2,222,114
2														
3	General Service	196,090	196,080	9	-	9	0.00%	9	0.00%	196,090	1,650	1,659	0.85%	197,740
4	Non-Demand (GS-1)													
5														
6	General Service 100%	12,786	9,075	3,710	-	3,710	40.88%	2,773	30.55%	-	-	2,773	30.55%	11,848
7	Load Factor (GS-2)													
8														
9	General Service	835,549	647,895	187,653	-	187,653	28.96%	187,653	28.96%	835,549	7,031	194,684	30.05%	842,579
10	Demand (GSD, SS-1)													
11														
12	Curtable/Interruptible	126,478	83,559	42,919	-	42,919	51.36%	25,529	30.55%	-	-	25,529	30.55%	109,089
13	General Service (CS, IS, SS-2, SS-3)													
14														
15	Lighting (LS)													
16	Energy	23,714	11,351	12,363	-	12,363	108.91%	3,468	30.55%	-	-	3,468	30.55%	14,819
17	Rounding Adj to Juris													
18	Sales of Electricity Total	<u>3,398,189</u>	<u>2,823,161</u>	<u>575,028</u>	<u>-</u>	<u>575,028</u>	<u>20.37%</u>	<u>547,806</u>	<u>19.40%</u>	<u>3,235,211</u>	<u>27,222</u>	<u>575,028</u>	<u>20.37%</u>	<u>3,398,189</u>
19	Cap at 1.5 times average %						30.55%							
20														
21	Other Revenue Classes													
22	Lighting Facilities	108,687	88,800	19,887	-	19,887	22.40%	N/A	N/A	N/A	N/A	19,887	22.40%	108,687
23														
24	EV Solution	4,574	6,015	(1,441)	-	(1,441)	-23.95%	N/A	N/A	N/A	N/A	(1,441)	-23.95%	4,574
25														
26	Total	<u>3,511,450</u>	<u>2,917,976</u>	<u>593,474</u>	<u>-</u>	<u>593,474</u>	<u>20.34%</u>	<u>547,806</u>	<u>18.77%</u>	<u>3,235,211</u>	<u>54,444</u>	<u>593,474</u>	<u>20.34%</u>	<u>3,511,450</u>
27														
28														
29	*Percentage increase set at no more than 1.5 times system average percentage increase and no decrease per FPSC staff policy.													
30	**Only applies to rate classes in which percentage increase is not capped at 1.5 times system average percentage increase													

Supporting Schedules:

E-6b, E-13a

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule RS-1												
Line No.	Type of Charges RS	Present Revenue Calculation				Proposed Revenue Calculation				Percent Increase		
		Units Jan '27-Dec '27	Charge/Unit 1/1/27	\$ Revenue		Units	Charge/Unit 1/1/27	\$ Revenue				
1												
2	Customer Charge:											
3	Standard											
4	Secondary Standard	22,062,145	Bills @	15.13 =	333,800,259	22,062,145	Bills @	15.45 =	340,860,145			
5	Time-of-Use											
6	Secondary (single & three phase)	2,372	Bills @	15.13 =	35,889	2,372	Bills @	15.45 =	36,648			
7	Customer CIAC Paid	-	Bills @	15.13 =	-	-	Bills @	15.45 =	-			
8	TOTAL	22,064,517	Bills		333,836,148	22,064,517	Bills		340,896,793			
9												
10	Energy Charge:											
11	Winter - Standard											
12												
13	0-1000 KWH	3,311,200	MWH @	90.85 =	300,822,513	3,311,200	MWH @	95.59 =	316,517,601			
14	over 1000 KWH	842,582	MWH @	105.31 =	88,732,298	842,582	MWH @	110.19 =	92,844,097			
15	Subtotal	4,153,782				4,153,782						
16	Non-Winter - Standard											
17	Secondary											
18	0-1000 KWH	11,757,951	MWH @	87.03 =	1,023,294,509	11,757,951	MWH @	91.60 =	1,077,028,346			
19	over 1000 KWH	5,067,378	MWH @	94.03 =	476,485,537	5,067,378	MWH @	98.48 =	499,035,368			
20	Subtotal	16,825,329				16,825,329						
21												
22	Time-of-Use											
23	Secondary											
24	On-Peak	337	MWH @	125.85 =	42,426	337	MWH @	135.89 =	45,811			
25	Off-Peak	2,280	MWH @	89.89 =	204,938	2,280	MWH @	93.72 =	213,669			
26	Discount	741	MWH @	54.80 =	40,580	741	MWH @	57.08 =	42,268			
27	Subtotal	3,357				3,357						
28												
29	TOTAL	20,982,469	MWH	90.06	1,889,622,799	20,982,469	MWH	94.64	1,985,727,161			
30												
31	Adjustments											
32	CEC Subscription Revenue 1.0				45,534,965				45,534,965			
33	CEC Subscription Revenue 2.0				22,767,483				22,767,483			
34	Make Ready Credit Program				2,449,080				2,449,080			
35	Minimum Bill				12,642,725				12,642,725			
36	EV Off-Peak Credit	21,726	Bills @	(90.00)	(1,955,316)	21,726	Bills @	(90.00)	(1,955,316)			
37	Total RS-1 Base Revenue				2,304,897,884				2,408,062,890	4.48%		
38												
39										Increase/ (Decrease) - \$	103,165,007	
40												
41										Target RS-1 Increase	\$ 103,165,450 MJC-2	4.48%
42												
43										Difference from Target	\$ (443)	

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule <u>GS-1</u>										
Line No.	Type of Charges	Present Revenue Calculation				Proposed Revenue Calculation				Percent Increase
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue			
GS-1		Jan '27-Dec '27	1/1/27		1/1/27					
1										
2	Customer Charge:									
3	Standard									
4	Unmetered	5,662	Bills @ 10.66 =	60,354	5,662	Bills @ 10.96 =	62,053			
5	Secondary	1,582,104	Bills @ 16.64 =	26,326,208	1,582,104	Bills @ 16.91 =	26,753,376			
6	Primary	1,627	Bills @ 210.34 =	342,284	1,627	Bills @ 213.78 =	347,882			
7	Transmission	-	Bills @ 1,037.56 =	-	-	Bills @ 1,054.52 =	-			
8	Time-of-Use									
9	Secondary	15,751	Bills @ 16.64 =	262,102	15,751	Bills @ 16.91 =	266,355			
10	Primary	208	Bills @ 210.34 =	43,674	208	Bills @ 213.78 =	44,388			
11	Transmission	24	Bills @ 1,037.56 =	24,739	24	Bills @ 1,054.52 =	25,143			
12	TOTAL	1,605,376	Bills	27,059,361	1,605,376	Bills	27,499,197			
13										
14	Energy Charge:									
15	Standard									
16	Secondary	2,063,310	MWH @ 76.39 =	157,616,219	2,063,310	MWH @ 77.75 =	160,422,320			
17	Primary	15,691	MWH @ 76.39 =	1,198,661	15,691	MWH @ 77.75 =	1,220,001			
18	Transmission	-	MWH @ 76.39 =	-	-	MWH @ 77.75 =	-			
19	Time-of-Use									
20	Secondary									
21	On-Peak	15,161	MWH @ 108.35 =	1,642,717	15,161	MWH @ 113.85 =	1,726,103			
22	Off-Peak	82,866	MWH @ 85.78 =	7,108,264	82,866	MWH @ 85.78 =	7,108,264			
23	Discount	27,462	MWH @ 50.77 =	1,394,266	27,462	MWH @ 51.74 =	1,420,905			
24	Primary									
25	On-Peak	1,245	MWH @ 108.35 =	134,873	1,245	MWH @ 113.85 =	141,719			
26	Off-Peak	8,824	MWH @ 85.78 =	756,941	8,824	MWH @ 85.78 =	756,941			
27	Discount	1,607	MWH @ 50.77 =	81,575	1,607	MWH @ 51.74 =	83,133			
28	Transmission									
29	On-Peak	226	MWH @ 108.35 =	24,468	226	MWH @ 113.85 =	25,710			
30	Off-Peak	1,901	MWH @ 85.78 =	163,034	1,901	MWH @ 85.78 =	163,034			
31	Discount	1,101	MWH @ 50.77 =	55,875	1,101	MWH @ 51.74 =	56,943			
32	TOTAL	2,219,393	MWH	170,176,893	2,219,393	MWH	173,125,074			
33	Adjustments									
34	Distribution Primary Metering	2,172,050	X 1% =	(21,721)	2,201,795	X 1% =	(22,018)			
35	Transmission Metering	243,377	X 2% =	(4,868)	245,687	X 2% =	(4,914)			
36	CEC Subscription Revenue 1.0			4,040,681			4,040,681			
37	CEC Subscription Revenue 2.0			2,020,341			2,020,341			
38	Minimum Bill			4,005,506			4,005,506			
39	TOTAL			10,039,940			10,039,596			
40										
41	Total GS-1 Base Revenue			<u>207,276,193</u>			<u>210,663,867</u>		1.63%	
42										
43					Increase/ (Decrease) - \$		3,387,673			
44					Target GS-1 Increase	\$	3,387,743	MJC-2	1.63%	
45					Difference from Target	\$	(70)			
46										
47										
48										

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

		Rate Schedule <u>GS-2</u>						
Line No.	Type of Charges	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue	
GS-2		Jan '27-Dec '27	1/1/27		1/1/27			
1								
2	Customer Charge:							
3	Standard							
4	Unmetered	10,325	Bills @ 12.67 =	130,813	10,325	Bills @ 13.34 =	137,731	
5	Secondary	170,541	Bills @ 22.51 =	3,838,883	170,541	Bills @ 23.72 =	4,045,237	
6	TOTAL	180,866	Bills	3,969,696	180,866		4,182,968	
7								
8	Energy Charge:							
9	Standard							
10	Secondary	209,993	MWH @ 38.91 =	8,170,844	209,993	MWH @ 41.07 =	8,624,429	
11								
12	Adjustments							
13								
14	CEC Subscription Revenue 1.0			282,938			282,938	
15	CEC Subscription Revenue 2.0			141,469			141,469	
15								
16	Total GS-2 Base Revenue			<u>12,564,946</u>			<u>13,231,804</u>	5.31%
17								
18					Increase/ (Decrease) - \$		666,858	
19								
20					Target GS-2 Increase	\$	666,875	MJC-2 5.31%
21								
22					Difference from Target	\$	(17)	
23								
24								

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Line No.	Type of Charges GSD	Rate Schedule <u>GSD</u>							Percent Increase
		Present Revenue Calculation			Proposed Revenue Calculation				
		Units Jan '27-Dec '27	Charge/Unit 1/1/27	\$ Revenue	Units	Charge/Unit 1/1/27	\$ Revenue		
1	Customer Charge:								
2	Standard								
3	Secondary	407,288	Bills @ 22.07 =	8,988,852	407,288	Bills @ 22.35 =	9,102,893		
4	Primary	1,607	Bills @ 279.03 =	448,420	1,607	Bills @ 282.53 =	454,045		
5	Transmission	38	Bills @ 1,376.31 =	52,527	38	Bills @ 1,393.56 =	53,186		
6	Time-of-Use								
7	Secondary	184,487	Bills @ 22.07 =	4,071,622	184,487	Bills @ 22.35 =	4,123,278		
8	Primary	2,994	Bills @ 279.03 =	835,535	2,994	Bills @ 282.53 =	846,015		
9	Transmission	22	Bills @ 1,376.31 =	29,813	22	Bills @ 1,393.56 =	30,186		
10	TOTAL	596,436	Bills	14,426,769	596,436	Bills	14,609,603		
11									
12	Demand Charge:								
13	Standard w/ DVC								
14	Secondary	10,789,886	kW @ 9.68 =	104,446,095	10,789,886	kW @ 9.82 =	105,956,679		
15	Primary	273,591	kW @ 8.34 =	2,281,747	273,591	kW @ 8.46 =	2,314,578		
16	Transmission < 230 kV	391	kW @ 3.21 =	1,255	391	kW @ 3.18 =	1,243		
17	Transmission ≥ 230 kV	-	kW @ 0.64 =	-	-	kW @ 0.58 =	-		
18	Time-of-Use								
19	Secondary								
20	On-Peak	15,639,812	kW @ 2.72 =	42,540,289	15,639,812	kW @ 2.74 =	42,853,085		
21	Mid-Peak	17,591,195	kW @ 4.86 =	85,493,207	17,591,195	kW @ 4.90 =	86,196,855		
22	Base	21,043,766	kW @ 3.32 =	69,865,304	21,043,766	kW @ 3.41 =	71,759,243		
23	Delivery Voltage Credit - Primary	8,670	kW @ (1.34) =	(11,618)	8,670	kW @ (1.36) =	(11,791)		
23	Primary								
24	On-Peak	3,169,622	kW @ 2.72 =	8,621,372	3,169,622	kW @ 2.74 =	8,684,764		
25	Mid-Peak	3,391,178	kW @ 4.86 =	16,481,127	3,391,178	kW @ 4.90 =	16,616,774		
26	Base	4,164,333	kW @ 3.32 =	13,825,587	4,164,333	kW @ 3.41 =	14,200,377		
27	Delivery Voltage Credit	3,391,178	kW @ (1.34) =	(4,544,179)	3,391,178	kW @ (1.36) =	(4,612,003)		
28	Transmission								
29	On-Peak	839,644	kW @ 2.72 =	2,283,830	839,644	kW @ 2.74 =	2,300,623		
30	Mid-Peak	899,672	kW @ 4.86 =	4,372,404	899,672	kW @ 4.90 =	4,408,391		
31	Base	985,514	kW @ 3.32 =	3,271,908	985,514	kW @ 3.41 =	3,360,604		
32	Delivery Voltage Credit	899,672	kW @ (6.47) =	(5,820,875)	899,672	kW @ (6.64) =	(5,973,820)		
33									
34	Premium Distrib. Charge	-	kW @ 2.64 =	-	-	kW @ 2.71 =	-		
35	TOTAL Billed/Base	37,257,482		343,107,453	37,257,482		348,055,604		
36									
37									
38									
39									
40									
41									

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule <u>GSD</u>									
Line No.	Type of Charges GSD	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase	
		Units Jan '27-Dec '27	Charge/Unit 1/1/27	\$ Revenue	Units	Charge/Unit 1/1/27	\$ Revenue		
1									
2	Energy Charge:								
3	Standard								
4	Secondary	3,336,872	MWH @ 40.80 =	136,144,391	3,336,872	MWH @ 41.32 =	137,879,565		
5	Primary	81,794	MWH @ 40.80 =	3,337,193	81,794	MWH @ 41.32 =	3,379,726		
6	Transmission	181	MWH @ 40.80 =	7,381	181	MWH @ 41.32 =	7,475		
7	Time-of-Use								
8	Secondary								
9	On-Peak	972,000	MWH @ 49.98 =	48,580,580	972,000	MWH @ 52.04 =	50,582,901		
10	Off-Peak	5,341,326	MWH @ 35.70 =	190,685,323	5,341,326	MWH @ 35.89 =	191,700,175		
11	Discount	1,390,404	MWH @ 24.16 =	33,592,170	1,390,404	MWH @ 24.32 =	33,814,634		
12	Primary								
13	On-Peak	209,856	MWH @ 49.98 =	10,488,585	209,856	MWH @ 52.04 =	10,920,888		
14	Off-Peak	1,144,533	MWH @ 35.70 =	40,859,833	1,144,533	MWH @ 35.89 =	41,077,294		
15	Discount	337,370	MWH @ 24.16 =	8,150,861	337,370	MWH @ 24.32 =	8,204,840		
16	Transmission								
17	On-Peak	55,231	MWH @ 49.98 =	2,760,459	55,231	MWH @ 52.04 =	2,874,235		
18	Off-Peak	331,558	MWH @ 35.70 =	11,836,611	331,558	MWH @ 35.89 =	11,899,607		
19	Discount	103,010	MWH @ 24.16 =	2,488,718	103,010	MWH @ 24.32 =	2,505,200		
20	TOTAL	13,304,135	MWH	488,932,105	13,304,135	MWH	494,846,540		
21									
22	Adjustments								
23	Distribution Primary Metering	99,502,125	X 1% =	(995,021)	100,787,238	X 1% =	(1,007,872)		
24	Transmission Metering	21,201,692	X 2% =	(424,034)	21,383,560	X 2% =	(427,671)		
25									
26	CEC Subscription Revenue 1.0			21,308,139			21,308,139		
27	CEC Subscription Revenue 2.0			10,654,070			10,654,070		
28	Make Ready Credit Program			2,887,386			2,887,386		
29	TOTAL			33,430,540			33,414,052		
30									
31	Total GSD-1 Base Revenue			<u>879,896,867</u>			<u>890,925,798</u>		1.25%
32									
33					Increase/ (Decrease) - \$		11,028,932		
34									
35					Target GSD Increase		\$ 11,029,578	MJC-2	1.25%
36									
37					Difference from Target		\$ (646)		
38									
39									
40									
41									
42									

Supporting Schedules:

Recap Schedules:

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		Rate Schedule <u>CS</u>						
Line No.	Type of Charges CS	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		Units Jan '27-Dec '27	Charge/Unit 1/1/27	\$ Revenue	Units	Charge/Unit 1/1/27	\$ Revenue	
1								
2	Customer Charge:							
3	Standard							
4	Secondary	7	Bills @	119.69 =	7	Bills @	125.71 =	853
5	Primary	33	Bills @	332.29 =	33	Bills @	349.01 =	11,505
6	Transmission	-	Bills @	1,240.17 =	-	Bills @	1,302.57 =	-
7	Time-of-Use							
8	Secondary	-	Bills @	119.69 =	-	Bills @	125.71 =	-
9	Primary	33	Bills @	332.29 =	33	Bills @	349.01 =	11,505
10	Transmission	-	Bills @	1,240.17 =	-	Bills @	1,302.57 =	-
11	TOTAL	73	Bills	22,720	73	Bills	23,863	
12								
13	Demand Charge:							
14	Standard							
15	Secondary	-	kW @	14.53 =	-	kW @	15.37 =	-
16	Primary	1,032	kW @	13.19 =	1,032	kW @	14.01 =	14,464
17	Transmission < 230 kV	-	kW @	8.06 =	-	kW @	8.73 =	-
18	Transmission ≥ 230 kV	-	kW @	5.49 =	-	kW @	6.13 =	-
19	Time-of-Use							
20	Secondary							
21	On-Peak	-	kW @	2.60 =	-	kW @	2.72 =	-
22	Mid-Peak	-	kW @	5.17 =	-	kW @	5.42 =	-
23	Base	-	kW @	2.33 =	-	kW @	2.50 =	-
24	Primary							
25	On-Peak	109,124	kW @	2.60 =	109,124	kW @	2.72 =	296,817
26	Mid-Peak	109,356	kW @	5.17 =	109,356	kW @	5.42 =	592,711
27	Base	246,921	kW @	2.33 =	246,921	kW @	2.50 =	617,304
28	Delivery Voltage Credit	109,356	kW @	(1.34) =	109,356	kW @	(1.36) =	(148,724)
29	Transmission							
30	On-Peak	-	kW @	2.60 =	-	kW @	2.72 =	-
31	Mid-Peak	-	kW @	5.17 =	-	kW @	5.42 =	-
32	Base	-	kW @	2.33 =	-	kW @	2.50 =	-
33	Delivery Voltage Credit	-	kW @	(6.47) =	-	kW @	(6.64) =	-
34	TOTAL Billed/Base	247,954	kW	TOTAL	247,954	kW	TOTAL	1,372,571
35								
36								
37								
38								
39								
40								
41								

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Line No.	Type of Charges CS	Rate Schedule CS						Percent Increase
		Present Revenue Calculation			Proposed Revenue Calculation			
		Units Jan '27-Dec '27	Charge/Unit 1/1/27	\$ Revenue	Units	Charge/Unit 1/1/27	\$ Revenue	
1								
2	Energy Charge:							
3	Standard							
4	Secondary	0	MWH @ 27.90 =	2	0	MWH @ 29.53 =	3	
5	Primary	(4)	MWH @ 27.90 =	(108)	(4)	MWH @ 29.53 =	(114)	
6	Transmission	-	MWH @ 27.90 =	-	-	MWH @ 29.53 =	-	
7	Time-of-Use							
8	Secondary							
9	On-Peak	-	MWH @ 31.40 =	-	-	MWH @ 34.19 =	-	
10	Off-Peak	-	MWH @ 22.43 =	-	-	MWH @ 23.58 =	-	
11	Discount	-	MWH @ 16.94 =	-	-	MWH @ 17.83 =	-	
12	Primary							
13	On-Peak	8,902	MWH @ 31.40 =	279,533	8,902	MWH @ 34.19 =	304,371	
14	Off-Peak	45,141	MWH @ 22.43 =	1,012,513	45,141	MWH @ 23.58 =	1,064,425	
15	Discount	13,071	MWH @ 16.94 =	221,427	13,071	MWH @ 17.83 =	233,060	
16	Transmission							
17	On-Peak	-	MWH @ 31.40 =	-	-	MWH @ 34.19 =	-	
18	Off-Peak	-	MWH @ 22.43 =	-	-	MWH @ 23.58 =	-	
19	Discount	-	MWH @ 16.94 =	-	-	MWH @ 17.83 =	-	
20	TOTAL	67,111	MWH	1,513,367	67,111	MWH	1,601,744	
21								
22	Adjustments							
23								
24	Distribution Primary Metering	2,804,866	X 1% =	(28,049)	2,974,313	X 1% =	(29,743)	
25	Transmission Metering	-	X 2% =	-	-	X 2% =	-	
26								
27	CEC Subscription Revenue 1.0			255,169			255,169	
28	CEC Subscription Revenue 2.0			127,585			127,585	
29	TOTAL			354,705			353,011	
30								
31	Total CS-2, CS-3 Base Revenue			<u>3,182,294</u>			<u>3,351,190</u>	5.31%
32								
33					Increase/ (Decrease) - \$		168,896	
34								
35					Target CS Increase		168,898	5.31%
36								
37					Difference from Target	\$	(2)	
38								
39								
40								
41								
42								
43								

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

		Rate Schedule IS						
Line No.	Type of Charges IS	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		Units Jan '27-Dec '27	Charge/Unit 1/1/27	\$ Revenue	Units	Charge/Unit 1/1/27	\$ Revenue	
1	Customer Charge:							
2	Standard							
3	Secondary	110	Bills @ 443.34 =	48,969	110	Bills @ 461.29 =	50,952	
4	Primary	209	Bills @ 657.83 =	137,385	209	Bills @ 684.46 =	142,946	
5	Transmission	-	Bills @ 1,573.77 =	-	-	Bills @ 1,637.49 =	-	
6	Time-of-Use							
7	Secondary	709	Bills @ 443.34 =	314,392	709	Bills @ 461.29 =	327,122	
8	Primary	634	Bills @ 657.83 =	417,038	634	Bills @ 684.46 =	433,921	
9	Transmission	90	Bills @ 1,573.77 =	141,695	90	Bills @ 1,637.49 =	147,432	
10	TOTAL	1,752	Bills	1,059,480	1,752	Bills	1,102,373	
11								
12	Demand Charge:							
13	Standard							
14	Secondary	67,433	kW @ 12.71 =	857,076	67,433	kW @ 13.42 =	904,954	
15	Primary	347,052	kW @ 11.37 =	3,945,980	347,052	kW @ 12.06 =	4,185,446	
16	Transmission < 230 kV	-	kW @ 6.24 =	-	-	kW @ 6.78 =	-	
17	Transmission ≥ 230 kV	-	kW @ 3.67 =	-	-	kW @ 4.18 =	-	
18	Time-of-Use							
19	Secondary							
20	On-Peak	609,752	kW @ 2.86 =	1,743,890	609,752	kW @ 2.98 =	1,817,060	
21	Mid-Peak	635,984	kW @ 5.52 =	3,510,630	635,984	kW @ 5.75 =	3,656,907	
22	Base	746,576	kW @ 1.96 =	1,463,289	746,576	kW @ 2.09 =	1,560,344	
23	Primary							
24	On-Peak	2,440,384	kW @ 2.86 =	6,979,500	2,440,384	kW @ 2.98 =	7,272,346	
25	Mid-Peak	2,643,406	kW @ 5.52 =	14,591,600	2,643,406	kW @ 5.75 =	15,199,583	
26	Base	3,411,101	kW @ 1.96 =	6,685,758	3,411,101	kW @ 2.09 =	7,129,202	
27	Delivery Voltage Credit - Primary	2,086,873	kW @ (1.34) =	(2,796,410)	2,086,873	kW @ (1.36) =	(2,838,147)	
28	Delivery Voltage Credit Trans < 230kV	556,533	kW @ (6.47) =	(3,600,767)	556,533	kW @ (6.64) =	(3,695,377)	
29	Transmission							
30	On-Peak	2,486,005	kW @ 2.86 =	7,109,976	2,486,005	kW @ 2.98 =	7,408,296	
31	Mid-Peak	2,446,248	kW @ 5.52 =	13,503,287	2,446,248	kW @ 5.75 =	14,065,924	
32	Base	2,953,037	kW @ 1.96 =	5,787,952	2,953,037	kW @ 2.09 =	6,171,846	
33	Delivery Voltage Credit < 230kV	1,999,019	kW @ (6.47) =	(12,933,656)	1,999,019	kW @ (6.64) =	(13,273,489)	
34	Delivery Voltage Credit ≥ 230 kV	447,228	kW @ (9.04) =	(4,042,944)	447,228	kW @ (9.24) =	(4,132,389)	
35	TOTAL Billed/Base	7,525,199	kW	42,805,162	7,525,199	kW	45,432,506	
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								

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Line No.	Type of Charges	Rate Schedule IS							Percent Increase
		Present Revenue Calculation			Proposed Revenue Calculation				
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue		
	IS	Jan '27-Dec '27	1/1/27		1/1/27				
1	Energy Charge:								
2	Standard								
3	Secondary	19,530	MWH @ 18.12 =	353,877	19,530	MWH @ 19.04 =	371,844		
4	Primary	138,721	MWH @ 18.12 =	2,513,630	138,721	MWH @ 19.04 =	2,641,254		
5	Transmission	-	MWH @ 18.12 =	-	-	MWH @ 19.04 =	-		
6	Time-of-Use								
7	Secondary								
8	On-Peak	45,186	MWH @ 29.05 =	1,312,655	45,186	MWH @ 31.44 =	1,420,649		
9	Off-Peak	243,117	MWH @ 20.75 =	5,044,675	243,117	MWH @ 21.69 =	5,273,205		
10	Discount	66,899	MWH @ 15.79 =	1,056,340	66,899	MWH @ 16.53 =	1,105,846		
11	Primary								
12	On-Peak	137,655	MWH @ 29.05 =	3,998,872	137,655	MWH @ 31.44 =	4,327,866		
13	Off-Peak	720,142	MWH @ 20.75 =	14,942,950	720,142	MWH @ 21.69 =	15,619,883		
14	Discount	220,780	MWH @ 15.79 =	3,486,111	220,780	MWH @ 16.53 =	3,649,488		
15	Transmission								
16	On-Peak	121,724	MWH @ 29.05 =	3,536,086	121,724	MWH @ 31.44 =	3,827,006		
17	Off-Peak	643,855	MWH @ 20.75 =	13,359,988	643,855	MWH @ 21.69 =	13,965,212		
18	Discount	217,179	MWH @ 15.79 =	3,429,259	217,179	MWH @ 16.53 =	3,589,971		
19	TOTAL	2,574,788	MWH	53,034,443	2,574,788	MWH	55,792,226		
20									
21	Adjustments								
22	Distribution Primary Metering	50,747,224	X 1% =	(507,472)	53,491,545	X 1% =	(534,915)		
23	Transmission Metering	29,749,948	X 2% =	(594,999)	31,622,378	X 2% =	(632,448)		
24									
25	CEC Subscription Revenue 1.0			3,451,540			3,451,540		
26	CEC Subscription Revenue 2.0			1,725,770			1,725,770		
27	TOTAL			4,074,839			4,009,947		
28									
29	Total IS-2 Base Revenue			<u>100,973,924</u>			<u>106,337,052</u>	5.31%	
30									
31					Increase/ (Decrease) - \$		5,363,128		
32									
33					Target IS Increase	\$	5,363,130	5.31%	
34									
35					Difference from Target	\$	(2)		
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Line No.	Type of Charges	Rate Schedule <u>LS</u>						Percent Increase
		Present Revenue Calculation			Proposed Revenue Calculation			
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue	
	LS	Jan '27-Dec '27	1/1/27		1/1/27			
1	Customer Charge:							
2	Standard							
3	Unmetered	781,558	Bills @ 2.27 =	1,774,137	781,558	Bills @ 2.39 =	1,867,924	
4	Secondary	13,188	Bills @ 6.59 =	86,907	13,188	Bills @ 7.13 =	94,028	
5	TOTAL	794,746	Bills	1,861,044	794,746	Bills	1,961,952	
6								
7	Energy & Demand Charge:							
8	Standard							
9	Secondary	336,024	MWH @ 40.22 =	13,514,876	336,024	MWH @ 42.39 =	14,244,048	
10								
11	Adjustments							
12								
13	CEC Subscription Revenue 1.0			176,367			176,367	
14	CEC Subscription Revenue 2.0			88,184			88,184	
15	Total LS-1 Base Revenue			<u>15,640,471</u>			<u>16,470,551</u>	5.31%
16								
17					Increase/ (Decrease) - \$		830,080	
18								
19					Target LS-1 Increase	\$	830,106	MJC-2 5.31%
20								
21					Difference from Target	\$	(27)	
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
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44								
45								

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

		Rate Schedule <u>SS-1</u>						
Line No.	Type of Charges	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue	
SS-1		Jan '27-Dec '27	1/1/27		1/1/27			
1								
2	Customer Charge:							
3	Primary	51	Bills @ 440.95 =	22,591	51	Bills @ 445.50 =	22,825	
4	Transmission	4	Bills @ 1,519.27 =	5,875	4	Bills @ 1,534.94 =	5,935	
5	Pri/Transm (Cust. Owned - CIAC)	52	Bills @ 146.87 =	7,667	52	Bills @ 147.73 =	7,712	
6	Total	107	Bills	36,133	107	Bills	36,471	
7								
8	Demand Charge:							
9	Distribution Charge							
10	Primary	253,660	kW @ 3.53 =	895,421	253,660	kW @ 3.59 =	910,641	
11	Transmission	272,832	kW @ - =	-	272,832	kW @ - =	-	
12								
13	(Greater of SB Cap or DD)							
14	Primary							
15	Specified SB Cap	58,300	kW @ 2.006 =	116,949	58,300	kW @ 2.027 =	118,174	
16	Daily Demand	2,095,483	kW @ 0.955 =	2,001,186	2,095,483	kW @ 0.965 =	2,022,141	
17	Transmission							
18	Specified SB Cap	253,432	kW @ 2.006 =	508,385	253,432	kW @ 2.027 =	513,707	
19	Daily Demand	148,250	kW @ 0.955 =	141,579	148,250	kW @ 0.965 =	143,061	
20	Total			3,663,520			3,707,723	
21								
22	Energy Charge:							
23	Standard							
24	Primary	59,295	MWH @ 14.65 =	868,675	59,295	MWH @ 14.73 =	873,419	
25	Transmission	5,695	MWH @ 14.65 =	83,437	5,695	MWH @ 14.73 =	83,893	
26	Total	64,991	MWH	952,112	64,991	MWH	957,311	
27	Adjustments							
28	Delivery Voltage Credit	253,660	kW @ (1.34)	(339,905)	253,660	kW @ (1.36)	(344,978)	
29	Distribution Primary Metering	4,211,990	X 1% =	(42,120)	4,266,815	X 1% =	(42,668)	
29	Premium Distribution Charge	253,660	X 2.64 =	669,663	253,660	X 2.71 =	687,419	
30	Transmission Metering	733,400	X 2% =	(14,668)	740,661	X 2% =	(14,813)	
31	Total			272,971			284,960	
32								
33	Total SS-1 Base Revenue			<u>4,924,735</u>			<u>4,986,466</u>	1.25%
34								
35					Increase/ (Decrease) - \$		61,731	
36								
37					Target SS-1 Increase		61,732	1.25%
38								
39					Difference from Target	\$	(1)	
40								
41							0%	
42								
43								
44								
45								

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

		Rate Schedule <u>SS-2</u>						
Line No.	Type of Charges	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue	
SS-2		Jan '27-Dec '27	1/1/27		1/1/27			
1								
2	Customer Charge:							
3	Primary	21	Bills @ 684.44 =	14,476	21	Bills @ 711.31 =	15,044	
4	Transmission	10	Bills @ 1,583.59 =	15,351	10	Bills @ 1,645.75 =	15,953	
5	Total	31	Bills	29,827	31	Bills	30,997	
6								
7	Demand Charge:							
8	Distribution Charge							
9	Primary	339,240	kW @ 3.57 =	1,211,087	339,240	kW @ 3.75 =	1,272,150	
10	Transmission	120,000	kW @ - =	-	120,000	kW @ - =	-	
11								
12	Generation & Transm							
13	(Greater of SB Cap/DD)							
14	Primary							
15	Specified SB Cap	66,270	kW @ 2.034 =	134,793	66,270	kW @ 2.139 =	141,752	
16	Daily Demand	2,169,838	kW @ 0.968 =	2,100,404	2,169,838	kW @ 1.018 =	2,208,896	
17	Transmission							
18	Specified SB Cap	110,000	kW @ 2.034 =	223,740	110,000	kW @ 2.139 =	235,290	
19	Daily Demand	45,223	kW @ 0.968 =	43,776	45,223	kW @ 1.018 =	46,037	
20	Total			3,713,800			3,904,124	
21								
22	Energy Charge:							
23	Standard							
24	Primary	53,372	MWH @ 17.19 =	917,469	53,372	MWH @ 17.92 =	956,431	
25	Sub-Transmission	2,300	MWH @ 17.19 =	39,543	2,300	MWH @ 17.92 =	41,222	
26	Total	55,673	MWH	957,012	55,673	MWH	997,653	
27	Adjustments							
28	Delivery Voltage Credit	339,240	kW @ (1.34)	(454,582)	339,240	kW @ (1.36)	(461,366)	
29	Distribution Primary Metering	3,909,171	X 1% =	(39,092)	4,117,862	X 1% =	(41,179)	
30	Transmission Metering	307,059	X 2% =	(6,141)	322,549	X 2% =	(6,451)	
31	Total			(499,814)			(508,996)	
32								
33	Total SS-2 Base Revenue			<u>4,200,824</u>			<u>4,423,779</u>	5.31%
34								
35					Increase/ (Decrease) - \$		222,955	
36								
37					Target SS-2 Increase		222,956	5.31%
38								
39					Difference from Target	\$	(1)	
40								
41							0%	
42								
43								

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

		Rate Schedule SS-3							
Line No.	Type of Charges SS-3	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase	
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue		
		Jan '27-Dec '27	1/1/27			1/1/27			
1									
2	Customer Charge:								
3	Primary	-	Bills @ 440.95	=	-	-	Bills @ 445.50	=	-
4	Primary (Customer Owned)	10	Bills @ 146.87	=	1,498	10	Bills @ 147.73	=	1,507
5	Transmission	-	Bills @ 1,519.26	=	-	-	Bills @ 1,534.95	=	-
6	Total	10	Bills		1,498	10	Bills		1,507
7									
8	Demand Charge:								
9	Distribution Charge								
10	Primary	296,318	kW @ 3.57	=	1,057,854	296,318	kW @ 3.75	=	1,111,191
11	Transmission	-	kW @ -	=	-	-	kW @ -	=	-
12	Generation & Transm								
13	(Greater of SB Cap/DD)								
14	Primary								
15	Specified SB Cap	24,693	kW @ 2.034	=	50,226	24,693	kW @ 2.139	=	52,819
16	Daily Demand	4,978,726	kW @ 0.968	=	4,819,407	4,978,726	kW @ 1.018	=	5,068,343
17	Transmission								
18	Specified SB Cap	-	kW @ 2.034	=	-	-	kW @ 2.139	=	-
19	Daily Demand	-	kW @ 0.968	=	-	-	kW @ 1.018	=	-
20	Total		kW		5,927,487		kW		6,232,353
21									
22	Energy Charge:								
23	Standard								
24	Primary	142,871	MWH @ 18.31	=	2,615,970	142,871	MWH @ 19.24	=	2,748,840
25	Transmission	-	MWH @ 18.31	=	-	-	MWH @ 19.24	=	-
26	Total	142,871	MWH		2,615,970	142,871	MWH		2,748,840
27	Adjustments:								
28	Delivery Voltage Credit	296,318	kW @ (1.34)	=	(397,066)	296,318	kW @ (1.36)	=	(402,992)
29	Distribution Primary Metering	8,146,391	X 1%	=	(81,464)	8,578,201	X 1%	=	(85,782)
30	Transmission Metering	-	X 2%	=	-	-	X 2%	=	-
31	Total				(478,530)				(488,774)
32									
33	Total SS-3 Base Revenue				8,066,425				8,493,925
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule <u>GS-1</u>									
Line No.	Type of Charges	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase	
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue		
GS-1		Jan '26-Dec '26	1/1/26		1/1/26				
1									
2	Customer Charge:								
3	Standard								
4	Unmetered	5,595	Bills @ 10.56 =	59,088	5,595	Bills @ 10.66 =	59,647		
5	Secondary	1,563,574	Bills @ 16.16 =	25,267,361	1,563,574	Bills @ 16.64 =	26,017,877		
6	Primary	1,608	Bills @ 204.30 =	328,562	1,608	Bills @ 210.34 =	338,276		
7	Transmission	-	Bills @ 1,007.76 =	-	-	Bills @ 1,037.56 =	-		
8	Time-of-Use								
9	Secondary	15,567	Bills @ 16.16 =	251,561	15,567	Bills @ 16.64 =	259,033		
10	Primary	205	Bills @ 204.30 =	41,923	205	Bills @ 210.34 =	43,162		
11	Transmission	24	Bills @ 1,007.76 =	23,747	24	Bills @ 1,037.56 =	24,449		
12	TOTAL	1,586,574	Bills	25,972,241	1,586,574	Bills	26,742,443		
13									
14	Energy Charge:								
15	Standard								
16	Secondary	2,052,925	MWH @ 74.00 =	151,916,419	2,052,925	MWH @ 76.39 =	156,822,909		
17	Primary	15,601	MWH @ 74.00 =	1,154,479	15,601	MWH @ 76.39 =	1,191,766		
18	Transmission	-	MWH @ 74.00 =	-	-	MWH @ 76.39 =	-		
19	Time-of-Use								
20	Secondary								
21	On-Peak	15,155	MWH @ 99.86 =	1,513,350	15,155	MWH @ 108.35 =	1,642,014		
22	Off-Peak	82,578	MWH @ 85.78 =	7,083,509	82,578	MWH @ 85.78 =	7,083,509		
23	Discount	27,250	MWH @ 48.80 =	1,329,818	27,250	MWH @ 50.77 =	1,383,501		
24	Primary								
25	On-Peak	1,244	MWH @ 99.86 =	124,251	1,244	MWH @ 108.35 =	134,815		
26	Off-Peak	8,764	MWH @ 85.78 =	751,734	8,764	MWH @ 85.78 =	751,734		
27	Discount	1,593	MWH @ 48.80 =	77,757	1,593	MWH @ 50.77 =	80,896		
28	Transmission								
29	On-Peak	226	MWH @ 99.86 =	22,566	226	MWH @ 108.35 =	24,485		
30	Off-Peak	1,892	MWH @ 85.78 =	162,259	1,892	MWH @ 85.78 =	162,259		
31	Discount	1,091	MWH @ 48.80 =	53,221	1,091	MWH @ 50.77 =	55,369		
32	TOTAL	2,208,318	MWH	164,189,364	2,208,318	MWH	169,333,256		
33	Adjustments								
34	Distribution Primary Metering	2,108,221	X 1% =	(21,082)	2,159,210	X 1% =	(21,592)		
35	Transmission Metering	238,046	X 2% =	(4,761)	242,113	X 2% =	(4,842)		
36	CEC Subscription Revenue 1.0			4,105,975			4,105,975		
37	CEC Subscription Revenue 2.0			1,745,039			1,745,039		
38	Minimum Bill			4,005,506			4,005,506		
39	TOTAL			9,830,676			9,830,085		
40									
41	Total GS-1 Base Revenue			<u>199,992,281</u>			<u>205,905,785</u>		2.96%
42									
43					Increase/ (Decrease) - \$		5,913,504		
44									
45					Target GS-1 Increase	\$	5,913,754	MJC-2	2.96%
46									
47					Difference from Target	\$	(249)		
48									

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Line No.	Type of Charges	Rate Schedule <u>GSD</u>						Percent Increase
		Present Revenue Calculation			Proposed Revenue Calculation			
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue	
	GSD	Jan '26-Dec '26	1/1/26		1/1/26			
1	Customer Charge:							
2	Standard							
3	Secondary	402,565	Bills @ 21.56 =	8,679,292	402,565	Bills @ 22.07 =	8,884,600	
4	Primary	1,588	Bills @ 272.61 =	433,021	1,588	Bills @ 279.03 =	443,219	
5	Transmission	38	Bills @ 1,344.66 =	50,724	38	Bills @ 1,376.31 =	51,918	
6	Time-of-Use							
7	Secondary	182,347	Bills @ 21.56 =	3,931,402	182,347	Bills @ 22.07 =	4,024,399	
8	Primary	2,960	Bills @ 272.61 =	806,843	2,960	Bills @ 279.03 =	825,844	
9	Transmission	21	Bills @ 1,344.66 =	28,789	21	Bills @ 1,376.31 =	29,467	
10	TOTAL	589,519	Bills	13,930,072	589,519	Bills	14,259,447	
11								
12	Demand Charge:							
13	Standard w/ DVC							
14	Secondary	10,725,377	kW @ 9.38 =	100,604,033	10,725,377	kW @ 9.68 =	103,821,646	
15	Primary	271,955	kW @ 8.08 =	2,197,397	271,955	kW @ 8.34 =	2,268,105	
16	Transmission < 230 kV	389	kW @ 3.20 =	1,244	389	kW @ 3.21 =	1,248	
17	Transmission ≥ 230 kV	-	kW @ 0.77 =	-	-	kW @ 0.64 =	-	
18	Time-of-Use							
19	Secondary							
20	On-Peak	15,546,307	kW @ 2.64 =	41,042,250	15,546,307	kW @ 2.72 =	42,285,955	
21	Mid-Peak	17,486,023	kW @ 4.72 =	82,534,028	17,486,023	kW @ 4.86 =	84,982,071	
22	Base	20,917,952	kW @ 3.20 =	66,937,448	20,917,952	kW @ 3.32 =	69,447,602	
23	Delivery Voltage Credit - Primary	8,618	kW @ (1.30) =	(11,203)	8,618	kW @ (1.34) =	(11,548)	
23	Primary							
24	On-Peak	3,150,672	kW @ 2.64 =	8,317,773	3,150,672	kW @ 2.72 =	8,569,827	
25	Mid-Peak	3,370,904	kW @ 4.72 =	15,910,665	3,370,904	kW @ 4.86 =	16,382,592	
26	Base	4,139,436	kW @ 3.20 =	13,246,196	4,139,436	kW @ 3.32 =	13,742,928	
27	Delivery Voltage Credit	3,370,904	kW @ (1.30) =	(4,382,175)	3,370,904	kW @ (1.34) =	(4,517,011)	
28	Transmission							
29	On-Peak	834,624	kW @ 2.64 =	2,203,406	834,624	kW @ 2.72 =	2,270,176	
30	Mid-Peak	894,293	kW @ 4.72 =	4,221,062	894,293	kW @ 4.86 =	4,346,263	
31	Base	979,622	kW @ 3.20 =	3,134,792	979,622	kW @ 3.32 =	3,252,346	
32	Delivery Voltage Credit	894,293	kW @ (6.18) =	(5,526,729)	894,293	kW @ (6.47) =	(5,786,074)	
33								
34	Premium Distrib. Charge	-	kW @ 2.51 =	-	-	kW @ 2.64 =	-	
35	TOTAL Billed/Base	37,034,731		330,430,186	37,034,731		341,056,126	
36								
37								
38								
39								
40								
41								

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule GSD											
Line No.	Type of Charges GSD	Present Revenue Calculation				Proposed Revenue Calculation				Percent Increase	
		Units Jan '26-Dec '26	Charge/Unit 1/1/26	\$ Revenue	Units	Charge/Unit 1/1/26	\$ Revenue				
1											
2	Energy Charge:										
3	Standard										
4	Secondary	3,318,997	MWH @	39.74 =	131,896,924	3,318,997	MWH @	40.80 =	135,415,060		
5	Primary	81,365	MWH @	39.74 =	3,233,448	81,365	MWH @	40.80 =	3,319,695		
6	Transmission	180	MWH @	39.74 =	7,165	180	MWH @	40.80 =	7,356		
7	Time-of-Use										
8	Secondary										
9	On-Peak	969,752	MWH @	47.24 =	45,811,064	969,752	MWH @	49.98 =	48,468,183		
10	Off-Peak	5,316,043	MWH @	34.99 =	186,008,334	5,316,043	MWH @	35.70 =	189,782,724		
11	Discount	1,379,065	MWH @	23.71 =	32,697,642	1,379,065	MWH @	24.16 =	33,318,221		
12	Primary										
13	On-Peak	209,727	MWH @	47.24 =	9,907,484	209,727	MWH @	49.98 =	10,482,134		
14	Off-Peak	1,140,402	MWH @	34.99 =	39,902,668	1,140,402	MWH @	35.70 =	40,712,353		
15	Discount	334,618	MWH @	23.71 =	7,933,785	334,618	MWH @	24.16 =	8,084,363		
16	Transmission										
17	On-Peak	55,259	MWH @	47.24 =	2,610,454	55,259	MWH @	49.98 =	2,761,864		
18	Off-Peak	330,315	MWH @	34.99 =	11,557,704	330,315	MWH @	35.70 =	11,792,228		
19	Discount	102,131	MWH @	23.71 =	2,421,517	102,131	MWH @	24.16 =	2,467,476		
20	TOTAL	13,237,852	MWH		473,988,189	13,237,852	MWH		486,611,659		
21											
22	Adjustments										
23	Distribution Primary Metering	96,267,241	X	1% =	(962,672)	99,044,987	X	1%	(990,450)		
24	Transmission Metering	20,630,615	X	2% =	(412,612)	21,112,883	X	2%	(422,258)		
25											
26	CEC Subscription Revenue 1.0				21,639,859				21,639,859		
27	CEC Subscription Revenue 2.0				9,196,940				9,196,940		
28	Make Ready Credit Program				1,422,755				1,422,755		
29	TOTAL				30,884,269				30,846,847		
30											
31	Total GSD-1 Base Revenue				<u>849,232,716</u>				<u>872,774,079</u>	2.77%	
32											
33						Increase/ (Decrease) - \$			23,541,363		
34											
35						Target GSD Increase		\$	23,542,008	MJC-2	2.77%
36											
37						Difference from Target		\$	(646)		
38											
39											
40											
41											
42											

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

		Rate Schedule <u>CS</u>							
Line No.	Type of Charges CS	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase	
		Units Jan '26-Dec '26	Charge/Unit 1/1/26	\$ Revenue	Units	Charge/Unit 1/1/26	\$ Revenue		
1									
2	Customer Charge:								
3	Standard								
4	Secondary	7	Bills @	117.17 =	790	7	Bills @	119.69 =	807
5	Primary	33	Bills @	325.30 =	10,648	33	Bills @	332.29 =	10,877
6	Transmission	-	Bills @	1,214.08 =	-	-	Bills @	1,240.17 =	-
7	Time-of-Use								
8	Secondary	-	Bills @	117.17 =	-	-	Bills @	119.69 =	-
9	Primary	33	Bills @	325.30 =	10,648	33	Bills @	332.29 =	10,877
10	Transmission	-	Bills @	1,214.08 =	-	-	Bills @	1,240.17 =	-
11	TOTAL	72	Bills		22,086	72	Bills		22,561
12									
13	Demand Charge:								
14	Standard								
15	Secondary	-	kW @	13.88 =	-	-	kW @	14.53 =	-
16	Primary	1,027	kW @	12.58 =	12,917	1,027	kW @	13.19 =	13,544
17	Transmission < 230 kV	-	kW @	7.70 =	-	-	kW @	8.06 =	-
18	Transmission ≥ 230 kV	-	kW @	5.27 =	-	-	kW @	5.49 =	-
19	Time-of-Use								
20	Secondary								
21	On-Peak	-	kW @	2.50 =	-	-	kW @	2.59 =	-
22	Mid-Peak	-	kW @	4.97 =	-	-	kW @	5.14 =	-
23	Base	-	kW @	2.21 =	-	-	kW @	2.32 =	-
24	Primary								
25	On-Peak	108,535	kW @	2.50 =	271,337	108,535	kW @	2.59 =	281,105
26	Mid-Peak	108,766	kW @	4.97 =	540,565	108,766	kW @	5.14 =	559,055
27	Base	245,588	kW @	2.21 =	542,749	245,588	kW @	2.32 =	569,764
28	Delivery Voltage Credit	108,766	kW @	(1.30) =	(141,395)	108,766	kW @	(1.34) =	(145,746)
29	Transmission								
30	On-Peak	-	kW @	2.50 =	-	-	kW @	2.59 =	-
31	Mid-Peak	-	kW @	4.97 =	-	-	kW @	5.14 =	-
32	Base	-	kW @	2.21 =	-	-	kW @	2.32 =	-
33	Delivery Voltage Credit	-	kW @	(6.18) =	-	-	kW @	(6.47) =	-
34	TOTAL Billed/Base	246,615	kW		1,226,173	246,615	kW		1,277,722
35									
36									
37									
38									
39									
40									
41									

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

		Rate Schedule CS						
Line No.	Type of Charges CS	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		Units Jan '26-Dec '26	Charge/Unit 1/1/26	\$ Revenue	Units	Charge/Unit 1/1/26	\$ Revenue	
1								
2	Energy Charge:							
3	Standard							
4	Secondary	0	MWH @ 26.68 =	2	0	MWH @ 27.90 =	2	
5	Primary	(3)	MWH @ 26.68 =	(80)	(3)	MWH @ 27.90 =	(83)	
6	Transmission	-	MWH @ 26.68 =	-	-	MWH @ 27.90 =	-	
7	Time-of-Use							
8	Secondary							
9	On-Peak	-	MWH @ 29.14 =	-	-	MWH @ 31.40 =	-	
10	Off-Peak	-	MWH @ 21.59 =	-	-	MWH @ 22.43 =	-	
11	Discount	-	MWH @ 16.37 =	-	-	MWH @ 16.94 =	-	
12	Primary							
13	On-Peak	8,878	MWH @ 29.14 =	258,698	8,878	MWH @ 31.40 =	278,762	
14	Off-Peak	44,991	MWH @ 21.59 =	971,355	44,991	MWH @ 22.43 =	1,009,148	
15	Discount	13,015	MWH @ 16.37 =	213,056	13,015	MWH @ 16.94 =	220,475	
16	Transmission							
17	On-Peak	-	MWH @ 29.14 =	-	-	MWH @ 31.40 =	-	
18	Off-Peak	-	MWH @ 21.59 =	-	-	MWH @ 22.43 =	-	
19	Discount	-	MWH @ 16.37 =	-	-	MWH @ 16.94 =	-	
20	TOTAL	66,881	MWH	1,443,032	66,881	MWH	1,508,304	
21								
22	Adjustments							
23								
24	Distribution Primary Metering	2,669,204	X 1% =	(26,692)	2,786,023	X 1% =	(27,860)	
25	Transmission Metering	-	X 2% =	-	-	X 2% =	-	
26								
27	CEC Subscription Revenue 1.0			261,173			261,173	
28	CEC Subscription Revenue 2.0			110,999			110,999	
29	TOTAL			345,480			344,312	
30								
31	Total CS-2, CS-3 Base Revenue			<u>3,036,772</u>			<u>3,152,899</u>	3.82%
32								
33					Increase/ (Decrease) - \$		116,126	
34								
35					Target CS Increase		123,061	4.05%
36								
37					Difference from Target	\$	(6,934)	
38								
39								
40								
41								
42								
43								

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Line No.	Type of Charges IS	Rate Schedule IS						Percent Increase
		Present Revenue Calculation			Proposed Revenue Calculation			
		Units Jan '26-Dec '26	Charge/Unit 1/1/26	\$ Revenue	Units	Charge/Unit 1/1/26	\$ Revenue	
1	Customer Charge:							
2	Standard							
3	Secondary	110	Bills @ 426.30 =	46,861	110	Bills @ 443.34 =	48,734	
4	Primary	208	Bills @ 632.55 =	131,471	208	Bills @ 657.83 =	136,725	
5	Transmission	-	Bills @ 1,513.30 =	-	-	Bills @ 1,573.77 =	-	
6	Time-of-Use							
7	Secondary	706	Bills @ 426.30 =	300,857	706	Bills @ 443.34 =	312,883	
8	Primary	631	Bills @ 632.55 =	399,087	631	Bills @ 657.83 =	415,037	
9	Transmission	90	Bills @ 1,513.30 =	135,597	90	Bills @ 1,573.77 =	141,015	
10	TOTAL	1,744	Bills	1,013,873	1,744	Bills	1,054,394	
11								
12	Demand Charge:							
13	Standard							
14	Secondary	67,320	kW @ 12.16 =	818,605	67,320	kW @ 12.71 =	855,631	
15	Primary	346,467	kW @ 10.86 =	3,762,628	346,467	kW @ 11.37 =	3,939,326	
16	Transmission < 230 kV	-	kW @ 5.98 =	-	-	kW @ 6.24 =	-	
17	Transmission ≥ 230 kV	-	kW @ 3.55 =	-	-	kW @ 3.67 =	-	
18	Time-of-Use							
19	Secondary							
20	On-Peak	608,723	kW @ 2.75 =	1,673,989	608,723	kW @ 2.86 =	1,740,949	
21	Mid-Peak	634,911	kW @ 5.28 =	3,352,331	634,911	kW @ 5.52 =	3,504,710	
22	Base	745,317	kW @ 1.86 =	1,386,290	745,317	kW @ 1.96 =	1,460,822	
23	Primary							
24	On-Peak	2,436,269	kW @ 2.75 =	6,699,739	2,436,269	kW @ 2.86 =	6,967,729	
25	Mid-Peak	2,638,948	kW @ 5.28 =	13,933,644	2,638,948	kW @ 5.52 =	14,566,992	
26	Base	3,405,349	kW @ 1.86 =	6,333,948	3,405,349	kW @ 1.96 =	6,674,483	
27	Delivery Voltage Credit - Primary	2,083,354	kW @ (1.30) =	(2,708,360)	2,083,354	kW @ (1.34) =	(2,791,694)	
28	Delivery Voltage Credit Trans < 230kV	555,594	kW @ (6.18) =	(3,433,572)	555,594	kW @ (6.47) =	(3,594,694)	
29	Transmission							
30	On-Peak	2,481,813	kW @ 2.75 =	6,824,985	2,481,813	kW @ 2.86 =	7,097,985	
31	Mid-Peak	2,442,122	kW @ 5.28 =	12,894,405	2,442,122	kW @ 5.52 =	13,480,514	
32	Base	2,948,056	kW @ 1.86 =	5,483,385	2,948,056	kW @ 1.96 =	5,778,190	
33	Delivery Voltage Credit < 230kV	1,995,648	kW @ (6.18) =	(12,333,105)	1,995,648	kW @ (6.47) =	(12,911,843)	
34	Delivery Voltage Credit ≥ 230 kV	446,474	kW @ (8.61) =	(3,844,141)	446,474	kW @ (9.04) =	(4,036,125)	
35	TOTAL Billed/Base	7,512,508	kW	40,844,771	7,512,508	kW	42,732,973	
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Line No.	Type of Charges	Rate Schedule <u>IS</u>							Percent Increase
		Present Revenue Calculation			Proposed Revenue Calculation				
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue		
IS	Jan '26-Dec '26	1/1/26	1/1/26						
1	Energy Charge:								
2	Standard								
3	Secondary	19,499	MWH @ 17.45 =	340,252	19,499	MWH @ 18.12 =	353,316		
4	Primary	138,555	MWH @ 17.45 =	2,417,781	138,555	MWH @ 18.12 =	2,510,612		
5	Transmission	-	MWH @ 17.45 =	-	-	MWH @ 18.12 =	-		
6	Time-of-Use								
7	Secondary								
8	On-Peak	45,178	MWH @ 27.03 =	1,221,148	45,178	MWH @ 29.05 =	1,312,407		
9	Off-Peak	242,795	MWH @ 20.02 =	4,860,759	242,795	MWH @ 20.75 =	5,038,000		
10	Discount	66,690	MWH @ 15.50 =	1,033,688	66,690	MWH @ 15.79 =	1,053,028		
11	Primary								
12	On-Peak	137,721	MWH @ 27.03 =	3,722,599	137,721	MWH @ 29.05 =	4,000,795		
13	Off-Peak	719,337	MWH @ 20.02 =	14,401,131	719,337	MWH @ 20.75 =	14,926,247		
14	Discount	219,965	MWH @ 15.50 =	3,409,461	219,965	MWH @ 15.79 =	3,473,251		
15	Transmission								
16	On-Peak	121,696	MWH @ 27.03 =	3,289,453	121,696	MWH @ 29.05 =	3,535,280		
17	Off-Peak	642,883	MWH @ 20.02 =	12,870,523	642,883	MWH @ 20.75 =	13,339,827		
18	Discount	216,434	MWH @ 15.50 =	3,354,732	216,434	MWH @ 15.79 =	3,417,498		
19	TOTAL	2,570,753	MWH	50,921,527	2,570,753	MWH	52,960,262		
20									
21	Adjustments								
22	Distribution Primary Metering	48,538,999	X 1% =	(485,390)	50,673,047	X 1% =	(506,730)		
23	Transmission Metering	28,540,236	X 2% =	(570,805)	29,701,326	X 2% =	(594,027)		
24									
25	CEC Subscription Revenue 1.0			3,517,584			3,517,584		
26	CEC Subscription Revenue 2.0			1,494,973			1,494,973		
27	TOTAL			3,956,363			3,911,800		
28									
29	Total IS-2 Base Revenue			<u>96,736,534</u>			<u>100,659,429</u>	4.06%	
30									
31					Increase/ (Decrease) - \$		3,922,896		
32									
33					Target IS Increase	\$	3,923,408	4.06%	
34									
35					Difference from Target	\$	(512)		
36									
37									
38									
39									
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44									
45									

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Line No.	Type of Charges	Rate Schedule <u>LS</u>						Percent Increase
		Present Revenue Calculation			Proposed Revenue Calculation			
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue	
	LS	Jan '26-Dec '26	1/1/26		1/1/26			
1	Customer Charge:							
2	Standard							
3	Unmetered	770,754	Bills @ 2.18 =	1,680,243	770,754	Bills @ 2.27 =	1,749,611	
4	Secondary	13,005	Bills @ 6.29 =	81,804	13,005	Bills @ 6.59 =	85,705	
5	TOTAL	783,759	Bills	1,762,047	783,759	Bills	1,835,317	
6								
7	Energy & Demand Charge:							
8	Standard							
9	Secondary	334,333	MWH @ 38.63 =	12,915,286	334,333	MWH @ 40.22 =	13,446,876	
10								
11	Adjustments							
12								
13	CEC Subscription Revenue 1.0			177,868			177,868	
14	CEC Subscription Revenue 2.0			75,594			75,594	
15	Total LS-1 Base Revenue			<u>14,930,795</u>			<u>15,535,654</u>	4.05%
16								
17					Increase/ (Decrease) - \$		604,859	
18								
19					Target LS-1 Increase	\$	605,048	MJC-2 4.05%
20								
21					Difference from Target	\$	(189)	
22								
23								
24								
25								
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27								
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EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule <u>SS-1</u>								
Line No.	Type of Charges	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue	
	SS-1	Jan '26-Dec '26	1/1/26		1/1/26			
1								
2	Customer Charge:							
3	Primary	51	Bills @ 432.09 =	22,020	51	Bills @ 440.95 =	22,472	
4	Transmission	4	Bills @ 1,488.73 =	5,726	4	Bills @ 1,519.27 =	5,843	
5	Pri/Transm (Cust. Owned - CIAC)	52	Bills @ 145.94 =	7,578	52	Bills @ 146.87 =	7,626	
6	Total	107	Bills	35,324	107	Bills	35,941	
7								
8	Demand Charge:							
9	Distribution Charge							
10	Primary	253,660	kW @ 3.43 =	870,055	253,660	kW @ 3.53 =	895,421	
11	Transmission	272,832	kW @ - =	-	272,832	kW @ - =	-	
12								
13	(Greater of SB Cap or DD)							
14	Primary							
15	Specified SB Cap	58,300	kW @ 1.957 =	114,093	58,300	kW @ 2.006 =	116,949	
16	Daily Demand	2,074,940	kW @ 0.931 =	1,931,769	2,074,940	kW @ 0.955 =	1,981,568	
17	Transmission							
18	Specified SB Cap	253,432	kW @ 1.957 =	495,966	253,432	kW @ 2.006 =	508,385	
19	Daily Demand	146,797	kW @ 0.931 =	136,668	146,797	kW @ 0.955 =	140,191	
20	Total			3,548,551			3,642,513	
21								
22	Energy Charge:							
23	Standard							
24	Primary	58,851	MWH @ 14.40 =	847,452	58,851	MWH @ 14.65 =	862,165	
25	Transmission	5,674	MWH @ 14.40 =	81,712	5,674	MWH @ 14.65 =	83,131	
26	Total	64,525	MWH	929,165	64,525	MWH	945,296	
27	Adjustments							
28	Delivery Voltage Credit	253,660	kW @ (1.30)	(329,758)	253,660	kW @ (1.34)	(339,905)	
29	Distribution Primary Metering	4,070,298	X 1% =	(40,703)	4,185,861	X 1% =	(41,859)	
29	Premium Distribution Charge	253,660	X 2.51 =	636,687	253,660	X 2.64 =	669,663	
30	Transmission Metering	714,346	X 2% =	(14,287)	731,706	X 2% =	(14,634)	
31	Total			251,939			273,266	
32								
33	Total SS-1 Base Revenue			<u>4,764,978</u>			<u>4,897,016</u>	2.77%
34								
35					Increase/ (Decrease) - \$		132,038	
36								
37					Target SS-1 Increase		132,038	2.77%
38								
39					Difference from Target	\$	(1)	
40								
41							0%	
42								
43								
44								
45								

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

		Rate Schedule <u>SS-2</u>						
Line No.	Type of Charges	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue	
SS-2		Jan '26-Dec '26	1/1/26		1/1/26			
1								
2	Customer Charge:							
3	Primary	21	Bills @ 665.44 =	14,066	21	Bills @ 684.44 =	14,468	
4	Transmission	10	Bills @ 1,539.64 =	14,917	10	Bills @ 1,583.59 =	15,342	
5	Total	31	Bills	28,983	31	Bills	29,810	
6								
7	Demand Charge:							
8	Distribution Charge							
9	Primary	339,240	kW @ 3.43 =	1,163,593	339,240	kW @ 3.57 =	1,211,087	
10	Transmission	120,000	kW @ - =	-	120,000	kW @ - =	-	
11								
12	Generation & Transm							
13	(Greater of SB Cap/DD)							
14	Primary							
15	Specified SB Cap	66,270	kW @ 1.957 =	129,690	66,270	kW @ 2.034 =	134,793	
16	Daily Demand	2,165,383	kW @ 0.931 =	2,015,972	2,165,383	kW @ 0.968 =	2,096,091	
17	Transmission							
18	Specified SB Cap	110,000	kW @ 1.957 =	215,270	110,000	kW @ 2.034 =	223,740	
19	Daily Demand	45,130	kW @ 0.931 =	42,016	45,130	kW @ 0.968 =	43,686	
20	Total			3,566,542			3,709,397	
21								
22	Energy Charge:							
23	Standard							
24	Primary	53,277	MWH @ 16.56 =	882,272	53,277	MWH @ 17.19 =	915,836	
25	Sub-Transmission	2,296	MWH @ 16.56 =	38,020	2,296	MWH @ 17.19 =	39,467	
26	Total	55,573	MWH	920,292	55,573	MWH	955,303	
27	Adjustments							
28	Delivery Voltage Credit	339,240	kW @ (1.30)	(441,012)	339,240	kW @ (1.34)	(454,582)	
29	Distribution Primary Metering	3,750,515	X 1% =	(37,505)	3,903,226	X 1% =	(39,032)	
30	Transmission Metering	295,307	X 2% =	(5,906)	306,893	X 2% =	(6,138)	
31	Total			(484,423)			(499,752)	
32								
33	Total SS-2 Base Revenue			<u>4,031,394</u>			<u>4,194,759</u>	4.05%
34								
35					Increase/ (Decrease) - \$		163,366	
36								
37					Target SS-2 Increase		163,366	4.05%
38								
39					Difference from Target	\$	(1)	
40								
41							0%	
42								
43								

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

		Rate Schedule <u>SS-3</u>						
Line No.	Type of Charges	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue	
SS-3		Jan '26-Dec '26	1/1/26		1/1/26			
1								
2	Customer Charge:							
3	Primary	-	Bills @ 432.09	-	-	Bills @ 440.95	-	
4	Primary (Customer Owned)	10	Bills @ 145.94 =	1,493	10	Bills @ 146.87 =	1,502	
5	Transmission	-	Bills @ 1,488.73 =	-	-	Bills @ 1,519.26 =	-	
6	Total	10	Bills	1,493	10	Bills	1,502	
7								
8	Demand Charge:							
9	Distribution Charge							
10	Primary	296,318	kW @ 3.43 =	1,016,370	296,318	kW @ 3.57 =	1,057,854	
11	Transmission	-	kW @ - =	-	-	kW @ - =	-	
12	Generation & Transm							
13	(Greater of SB Cap/DD)							
14	Primary							
15	Specified SB Cap	24,693	kW @ 1.957 =	48,324	24,693	kW @ 2.034 =	50,226	
16	Daily Demand	4,972,036	kW @ 0.931 =	4,628,965	4,972,036	kW @ 0.968 =	4,812,930	
17	Transmission							
18	Specified SB Cap	-	kW @ 1.957 =	-	-	kW @ 2.034 =	-	
19	Daily Demand	-	kW @ 0.931 =	-	-	kW @ 0.968 =	-	
20	Total		kW	5,693,659		kW	5,921,011	
21								
22	Energy Charge:							
23	Standard							
24	Primary	142,706	MWH @ 17.60 =	2,511,621	142,706	MWH @ 18.31 =	2,612,943	
25	Transmission	-	MWH @ 17.60 =	-	-	MWH @ 18.31 =	-	
26	Total	142,706	MWH	2,511,621	142,706	MWH	2,612,943	
27	Adjustments:							
28	Delivery Voltage Credit	296,318	kW @ (1.30)	(385,213)	296,318	kW @ (1.34)	(397,066)	
29	Distribution Primary Metering	7,820,068	X 1% =	(78,201)	8,136,887	X 1% =	(81,369)	
30	Transmission Metering	-	X 2% =	-	-	X 2% =	-	
31	Total			(463,414)			(478,435)	
32								
33	Total SS-3 Base Revenue			<u>7,743,360</u>			<u>8,057,021</u>	4.05%
34								
35					Increase/ (Decrease) - \$		313,661	
36								
37					Target SS-3 Increase		313,788	4.05%
38								
39					Difference from Target	\$	(127)	
40								
41							0%	
42								
43								
44								
45								

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule <u>RS-1</u>											
Line No.	Type of Charges RS	Present Revenue Calculation				Proposed Revenue Calculation				Percent Increase	
		Units Jan '25-Dec '25	Charge/Unit 1/1/25	\$ Revenue	Units	Charge/Unit 1/1/25	\$ Revenue				
1											
2	Customer Charge:										
3	Standard										
4	Secondary Standard	21,319,311	Bills @	12.89 =	274,805,923	21,319,311	Bills @	14.86 =	316,804,967		
5	Time-of-Use										
6	Secondary (single & three phase)	2,292	Bills @	12.89 =	29,546	2,292	Bills @	14.86 =	34,061		
7	Customer CIAC Paid	-	Bills @	12.89 =	-	-	Bills @	14.86 =	-		
8	TOTAL	21,321,604	Bills		274,835,469	21,321,604	Bills		316,839,028		
9											
10	Energy Charge:										
11	Winter - Standard										
12											
13	0-1000 KWH	3,309,572	MWH @	79.19 =	262,085,003	3,309,572	MWH @	88.67 =	293,459,746		
14	over 1000 KWH	841,480	MWH @	90.88 =	76,473,717	841,480	MWH @	103.08 =	86,739,775		
15	Subtotal	4,151,052				4,151,052					
16	Non-Winter - Standard										
17	Secondary										
18	0-1000 KWH	11,802,124	MWH @	68.30 =	806,076,809	11,802,124	MWH @	84.48 =	997,043,437		
19	over 1000 KWH	5,067,763	MWH @	77.30 =	391,745,687	5,067,763	MWH @	91.56 =	464,004,387		
20	Subtotal	16,869,887				16,869,887					
21											
22	Time-of-Use										
23	Secondary										
24	On-Peak	334	MWH @	91.38 =	30,562	334	MWH @	119.10 =	39,832		
25	Off-Peak	2,288	MWH @	75.84 =	173,544	2,268	MWH @	88.22 =	200,107		
26	Discount	710	MWH @	43.45 =	30,868	730	MWH @	53.52 =	39,093		
27	Subtotal	3,333				3,333					
28											
29	TOTAL	21,024,272	MWH	73.09	1,536,616,190	21,024,272	MWH	87.59	1,841,526,377		
30											
31	Adjustments										
32	CEC Subscription Revenue 1.0				45,221,257				45,221,257		
33	CEC Subscription Revenue 2.0				6,029,501				6,029,501		
34	Make Ready Credit Program				359,389				359,389		
35	Minimum Bill				12,642,725				12,642,725		
36	EV Off-Peak Credit	5,167	Bills @	(120.00)	(620,029)	6,889	Bills @	(90.00)	(620,029)		
37	Total RS-1 Base Revenue				<u>1,875,084,502</u>				<u>2,221,998,249</u>	18.50%	
38											
39											
40											
41											
42											
43											
										Increase/ (Decrease) - \$	346,913,746
										Target RS-1 Increase	\$ 346,914,413 MJC-2 18.50%
										Difference from Target	\$ (667)

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule <u>GS-1</u>									
Line No.	Type of Charges	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase	
		Units Jan '25-Dec '25	Charge/Unit 1/1/25	\$ Revenue	Units	Charge/Unit 1/1/25	\$ Revenue		
1									
2	Customer Charge:								
3	Standard								
4	Unmetered	5,529	Bills @ 9.05 =	50,037	5,529	Bills @ 10.56 =	58,385		
5	Secondary	1,544,986	Bills @ 16.02 =	24,750,674	1,544,986	Bills @ 16.16 =	24,966,972		
6	Primary	1,589	Bills @ 202.59 =	321,938	1,589	Bills @ 204.30 =	324,656		
7	Transmission	-	Bills @ 999.30 =	-	-	Bills @ 1,007.76 =	-		
8	Time-of-Use								
9	Secondary	15,382	Bills @ 16.02 =	246,416	15,382	Bills @ 16.16 =	248,570		
10	Primary	203	Bills @ 202.59 =	41,078	203	Bills @ 204.30 =	41,424		
11	Transmission	23	Bills @ 999.30 =	23,267	23	Bills @ 1,007.76 =	23,464		
12	TOTAL	1,567,712	Bills	25,433,411	1,567,712	Bills	25,663,472		
13									
14	Energy Charge:								
15	Standard								
16	Secondary	2,043,877	MWH @ 73.32 =	149,857,039	2,043,877	MWH @ 74.00 =	151,246,875		
17	Primary	15,475	MWH @ 73.32 =	1,134,614	15,475	MWH @ 74.00 =	1,145,137		
18	Transmission	-	MWH @ 73.32 =	-	-	MWH @ 74.00 =	-		
19	Time-of-Use								
20	Secondary								
21	On-Peak	15,127	MWH @ 92.10 =	1,393,208	15,127	MWH @ 99.86 =	1,510,594		
22	Off-Peak	85,096	MWH @ 85.78 =	7,299,557	82,205	MWH @ 85.78 =	7,051,568		
23	Discount	24,206	MWH @ 48.06 =	1,163,351	27,097	MWH @ 48.80 =	1,322,344		
24	Primary								
25	On-Peak	1,238	MWH @ 92.10 =	114,048	1,238	MWH @ 99.86 =	123,657		
26	Off-Peak	8,988	MWH @ 85.78 =	771,016	8,720	MWH @ 85.78 =	748,006		
27	Discount	1,319	MWH @ 48.06 =	63,381	1,587	MWH @ 48.80 =	77,448		
28	Transmission								
29	On-Peak	226	MWH @ 92.10 =	20,794	226	MWH @ 99.86 =	22,546		
30	Off-Peak	1,958	MWH @ 85.78 =	167,920	1,883	MWH @ 85.78 =	161,553		
31	Discount	1,011	MWH @ 48.06 =	48,600	1,085	MWH @ 48.80 =	52,971		
32	TOTAL	2,198,521	MWH	162,033,528	2,198,521	MWH	163,462,698		
33	Adjustments								
34	Distribution Primary Metering	2,083,060	X 1% =	(20,831)	2,094,248	X 1% =	(20,942)		
35	Transmission Metering	237,314	X 2% =	(4,746)	237,070	X 2% =	(4,741)		
36	CEC Subscription Revenue 1.0			4,088,713			4,088,713		
37	CEC Subscription Revenue 2.0			545,162			545,162		
38	Minimum Bill			4,005,506			4,005,506		
39	TOTAL			8,613,804			8,613,697		
40									
41	Total GS-1 Base Revenue			196,080,743			197,739,867		0.85%
42									
43					Increase/ (Decrease) - \$		1,659,125		
44									
45					Target GS-1 Increase	\$	1,659,372	MJC-2	0.85%
46									
47					Difference from Target	\$	(248)		
48									

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

		Rate Schedule <u>GS-2</u>						
Line No.	Type of Charges	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue	
GS-2		Jan '25-Dec '25	1/1/25		1/1/25			
1								
2	Customer Charge:							
3	Standard							
4	Unmetered	10,124	Bills @ 9.33 =	94,456	10,124	Bills @ 12.18 =	123,309	
5	Secondary	167,225	Bills @ 16.51 =	2,760,891	167,225	Bills @ 21.57 =	3,607,051	
6	TOTAL	177,349	Bills	2,855,347	177,349		3,730,360	
7								
8	Energy Charge:							
9	Standard							
10	Secondary	208,497	MWH @ 28.27 =	5,894,221	208,497	MWH @ 37.37 =	7,791,547	
11								
12	Adjustments							
13								
14	CEC Subscription Revenue 1.0			287,441			287,441	
15	CEC Subscription Revenue 2.0			38,325			38,325	
15								
16	Total GS-2 Base Revenue			<u>9,075,334</u>			<u>11,847,673</u>	30.55%
17								
18					Increase/ (Decrease) - \$		2,772,340	
19								
20					Target GS-2 Increase	\$	2,772,726	MJC-2 30.55%
21								
22					Difference from Target	\$	(386)	
23								
24								

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Line No.	Type of Charges GSD	Rate Schedule <u>GSD</u>						Percent Increase
		Present Revenue Calculation			Proposed Revenue Calculation			
		Units Jan '25-Dec '25	Charge/Unit 1/1/25	\$ Revenue	Units	Charge/Unit 1/1/25	\$ Revenue	
1	Customer Charge:							
2	Standard							
3	Secondary	397,869	Bills @ 16.51 =	6,568,815	397,869	Bills @ 21.56 =	8,578,052	
4	Primary	1,570	Bills @ 208.75 =	327,717	1,570	Bills @ 272.61 =	427,970	
5	Transmission	37	Bills @ 1,029.65 =	38,388	37	Bills @ 1,344.66 =	50,132	
6	Time-of-Use							
7	Secondary	180,220	Bills @ 16.51 =	2,975,433	180,220	Bills @ 21.56 =	3,885,545	
8	Primary	2,925	Bills @ 208.75 =	610,630	2,925	Bills @ 272.61 =	797,431	
9	Transmission	21	Bills @ 1,029.65 =	21,788	21	Bills @ 1,344.66 =	28,454	
10	TOTAL	582,642	Bills	10,542,770	582,642	Bills	13,767,585	
11								
12	Demand Charge:							
13	Standard w/ DVC							
14	Secondary	10,672,219	kW @ 7.00 =	74,705,534	10,672,219	kW @ 9.38 =	100,105,416	
15	Primary	270,607	kW @ 5.69 =	1,539,755	270,607	kW @ 8.08 =	2,186,506	
16	Transmission < 230 kV	387	kW @ 1.58 =	611	387	kW @ 3.20 =	1,238	
17	Transmission ≥ 230 kV	-	kW @ (0.50) =	-	-	kW @ 0.77 =	-	
18	Time-of-Use							
19	Secondary							
20	On-Peak	15,469,256	kW @ 1.27 =	19,645,955	15,469,256	kW @ 2.64 =	40,838,835	
21	Mid-Peak	17,399,358	kW @ 4.44 =	77,253,150	17,399,358	kW @ 4.72 =	82,124,971	
22	Base	20,814,278	kW @ 2.19 =	45,583,269	20,814,278	kW @ 3.20 =	66,605,691	
23	Delivery Voltage Credit - Primary	8,575	kW @ (1.31) =	(11,234)	8,575	kW @ (1.30) =	(11,148)	
23	Primary							
24	On-Peak	3,135,056	kW @ 1.27 =	3,981,521	3,135,056	kW @ 2.64 =	8,276,549	
25	Mid-Peak	3,354,197	kW @ 4.44 =	14,892,633	3,354,197	kW @ 4.72 =	15,831,808	
26	Base	4,118,920	kW @ 2.19 =	9,020,435	4,118,920	kW @ 3.20 =	13,180,545	
27	Delivery Voltage Credit	3,354,197	kW @ (1.31) =	(4,393,998)	3,354,197	kW @ (1.30) =	(4,360,456)	
28	Transmission							
29	On-Peak	830,487	kW @ 1.27 =	1,054,718	830,487	kW @ 2.64 =	2,192,486	
30	Mid-Peak	889,860	kW @ 4.44 =	3,950,980	889,860	kW @ 4.72 =	4,200,141	
31	Base	974,767	kW @ 2.19 =	2,134,740	974,767	kW @ 3.20 =	3,119,255	
32	Delivery Voltage Credit	889,860	kW @ (5.42) =	(4,823,044)	889,860	kW @ (6.18) =	(5,499,338)	
33								
34	Premium Distrib. Charge	-	kW @ 1.50 =	-	-	kW @ 2.51 =	-	
35	TOTAL Billed/Base	36,851,179		244,535,028	36,851,179		328,792,498	
36								
37								
38								
39								
40								
41								

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Line No.	Type of Charges GSD	Rate Schedule <u>GSD</u>								Percent Increase
		Present Revenue Calculation				Proposed Revenue Calculation				
		Units Jan '25-Dec '25	Charge/Unit 1/1/25	\$ Revenue	Units	Charge/Unit 1/1/25	\$ Revenue			
1										
2	Energy Charge:									
3	Standard									
4	Secondary	3,302,916	MWH @ 30.60 =	101,069,220	3,302,916	MWH @ 39.74 =	131,257,870			
5	Primary	81,041	MWH @ 30.60 =	2,479,864	81,041	MWH @ 39.74 =	3,220,582			
6	Transmission	180	MWH @ 30.60 =	5,500	180	MWH @ 39.74 =	7,143			
7	Time-of-Use									
8	Secondary									
9	On-Peak	967,470	MWH @ 33.74 =	32,642,435	967,470	MWH @ 47.24 =	45,703,279			
10	Off-Peak	5,467,255	MWH @ 27.77 =	151,825,662	5,290,012	MWH @ 34.99 =	185,097,509			
11	Discount	1,193,900	MWH @ 16.69 =	19,926,197	1,371,143	MWH @ 23.71 =	32,509,809			
12	Primary									
13	On-Peak	208,805	MWH @ 33.74 =	7,045,094	208,805	MWH @ 47.24 =	9,863,967			
14	Off-Peak	1,172,534	MWH @ 27.77 =	32,561,280	1,133,617	MWH @ 34.99 =	39,665,273			
15	Discount	293,666	MWH @ 16.69 =	4,901,287	332,583	MWH @ 23.71 =	7,885,545			
16	Transmission									
17	On-Peak	54,803	MWH @ 33.74 =	1,849,067	54,803	MWH @ 47.24 =	2,588,913			
18	Off-Peak	338,989	MWH @ 27.77 =	9,413,718	327,742	MWH @ 34.99 =	11,467,696			
19	Discount	90,270	MWH @ 16.69 =	1,506,600	101,516	MWH @ 23.71 =	2,406,951			
20	TOTAL	13,171,829	MWH	365,225,925	13,171,829	MWH	471,674,536			
21										
22	Adjustments									
23	Distribution Primary Metering	72,027,873	X 1% =	(720,279)	95,750,319	X 1% =	(957,503)			
24	Transmission Metering	15,092,891	X 2% =	(301,858)	20,484,484	X 2% =	(409,690)			
25										
26	CEC Subscription Revenue 1.0			21,542,295			21,542,295			
27	CEC Subscription Revenue 2.0			2,872,306			2,872,306			
28	Make Ready Credit Program			492,500			492,500			
29	TOTAL			23,884,964			23,539,908			
30										
31	Total GSD-1 Base Revenue			<u>644,188,688</u>			<u>837,774,527</u>			30.05%
32										
33					Increase/ (Decrease) - \$		193,585,839			
34					Target GSD Increase		\$ 193,586,660	MJC-2		30.05%
35										
36					Difference from Target		\$ (821)			
37										
38										
39										
40										
41										
42										

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Line No.	Type of Charges CS	Rate Schedule <u>CS</u>						Percent Increase	
		Present Revenue Calculation			Proposed Revenue Calculation				
		Units Jan '25-Dec '25	Charge/Unit 1/1/25	\$ Revenue	Units	Charge/Unit 1/1/25	\$ Revenue		
1									
2	Customer Charge:								
3	Standard								
4	Secondary	7	Bills @	90.57 =	607	7	Bills @	117.17 =	785
5	Primary	33	Bills @	251.45 =	8,183	33	Bills @	325.30 =	10,586
6	Transmission	-	Bills @	938.45 =	-	-	Bills @	1,214.08 =	-
7	Time-of-Use								
8	Secondary	-	Bills @	90.57 =	-	-	Bills @	117.17 =	-
9	Primary	33	Bills @	251.45 =	8,183	33	Bills @	325.30 =	10,586
10	Transmission	-	Bills @	938.45 =	-	-	Bills @	1,214.08 =	-
11	TOTAL	72	Bills		16,972	72	Bills		21,957
12									
13	Demand Charge:								
14	Standard								
15	Secondary	-	kW @	11.21 =	-	-	kW @	13.88 =	-
16	Primary	1,017	kW @	9.90 =	10,064	1,017	kW @	12.58 =	12,788
17	Transmission < 230 kV	-	kW @	5.79 =	-	-	kW @	7.70 =	-
18	Transmission ≥ 230 kV	-	kW @	3.71 =	-	-	kW @	5.27 =	-
19	Time-of-Use								
20	Secondary								
21	On-Peak	-	kW @	1.33 =	-	-	kW @	2.57 =	-
22	Mid-Peak	-	kW @	4.79 =	-	-	kW @	5.10 =	-
23	Base	-	kW @	1.63 =	-	-	kW @	2.27 =	-
24	Primary								
25	On-Peak	107,448	kW @	1.33 =	142,906	107,448	kW @	2.57 =	276,141
26	Mid-Peak	107,677	kW @	4.79 =	515,771	107,677	kW @	5.10 =	549,150
27	Base	243,129	kW @	1.63 =	396,300	243,129	kW @	2.27 =	551,903
28	Delivery Voltage Credit	107,677	kW @	(1.31) =	(141,056)	107,677	kW @	(1.30) =	(139,979)
29	Transmission								
30	On-Peak	-	kW @	1.33 =	-	-	kW @	2.57 =	-
31	Mid-Peak	-	kW @	4.79 =	-	-	kW @	5.10 =	-
32	Base	-	kW @	1.63 =	-	-	kW @	2.27 =	-
33	Delivery Voltage Credit	-	kW @	(5.42) =	-	-	kW @	(6.18) =	-
34	TOTAL Billed/Base	244,145	kW	TOTAL	923,984	244,145	kW	TOTAL	1,250,003
35									
36									
37									
38									
39									
40									
41									

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

		Rate Schedule <u>CS</u>						
Line No.	Type of Charges CS	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		Units Jan '25-Dec '25	Charge/Unit 1/1/25	\$ Revenue	Units	Charge/Unit 1/1/25	\$ Revenue	
1								
2	Energy Charge:							
3	Standard							
4	Secondary	0	MWH @ 20.44 =	2	0	MWH @ 26.68 =	2	
5	Primary	(3)	MWH @ 20.44 =	(62)	(3)	MWH @ 26.68 =	(81)	
6	Transmission	-	MWH @ 20.44 =	-	-	MWH @ 26.68 =	-	
7	Time-of-Use							
8	Secondary							
9	On-Peak	-	MWH @ 18.80 =	-	-	MWH @ 29.14 =	-	
10	Off-Peak	-	MWH @ 16.28 =	-	-	MWH @ 21.59 =	-	
11	Discount	-	MWH @ 10.29 =	-	-	MWH @ 16.37 =	-	
12	Primary							
13	On-Peak	8,791	MWH @ 18.80 =	165,272	8,791	MWH @ 29.14 =	256,172	
14	Off-Peak	46,085	MWH @ 16.28 =	750,263	44,539	MWH @ 21.59 =	961,587	
15	Discount	11,332	MWH @ 10.29 =	116,609	12,879	MWH @ 16.37 =	210,824	
16	Transmission							
17	On-Peak	-	MWH @ 18.80 =	-	-	MWH @ 29.14 =	-	
18	Off-Peak	-	MWH @ 16.28 =	-	-	MWH @ 21.59 =	-	
19	Discount	-	MWH @ 10.29 =	-	-	MWH @ 16.37 =	-	
20	TOTAL	66,205	MWH	1,032,084	66,205	MWH	1,428,504	
21								
22	Adjustments							
23								
24	Distribution Primary Metering	1,956,066	X 1% =	(19,561)	2,678,505	X 1% =	(26,785)	
25	Transmission Metering	-	X 2% =	-	-	X 2% =	-	
26								
27	CEC Subscription Revenue 1.0			257,421			257,421	
28	CEC Subscription Revenue 2.0			34,323			34,323	
29	TOTAL			272,183			264,959	
30								
31	Total CS-2, CS-3 Base Revenue			<u>2,245,223</u>			<u>2,965,422</u>	32.08%
32								
33					Increase/ (Decrease) - \$		720,199	
34								
35					Target CS Increase		685,968	30.55%
36								
37					Difference from Target	\$	34,231	
38								
39								
40								
41								
42								
43								

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Line No.	Type of Charges IS	Rate Schedule IS						Percent Increase
		Present Revenue Calculation			Proposed Revenue Calculation			
		Units Jan '25-Dec '25	Charge/Unit 1/1/25	\$ Revenue	Units	Charge/Unit 1/1/25	\$ Revenue	
1	Customer Charge:							
2	Standard							
3	Secondary	110	Bills @ 332.54 =	36,511	110	Bills @ 426.30 =	46,805	
4	Primary	208	Bills @ 493.43 =	102,433	208	Bills @ 632.55 =	131,314	
5	Transmission	-	Bills @ 1,180.47 =	-	-	Bills @ 1,513.30 =	-	
6	Time-of-Use							
7	Secondary	705	Bills @ 332.54 =	234,406	705	Bills @ 426.30 =	300,498	
8	Primary	630	Bills @ 493.43 =	310,941	630	Bills @ 632.55 =	398,610	
9	Transmission	89	Bills @ 1,180.47 =	105,647	89	Bills @ 1,513.30 =	135,434	
10	TOTAL	1,742	Bills	789,940	1,742	Bills	1,012,661	
11								
12	Demand Charge:							
13	Standard							
14	Secondary	66,449	kW @ 9.31 =	618,638	66,449	kW @ 12.16 =	808,017	
15	Primary	341,985	kW @ 8.00 =	2,735,882	341,985	kW @ 10.86 =	3,713,960	
16	Transmission < 230 kV	-	kW @ 3.89 =	-	-	kW @ 5.98 =	-	
17	Transmission ≥ 230 kV	-	kW @ 1.81 =	-	-	kW @ 3.55 =	-	
18	Time-of-Use							
19	Secondary							
20	On-Peak	600,850	kW @ 1.33 =	799,130	600,850	kW @ 2.75 =	1,652,337	
21	Mid-Peak	626,699	kW @ 4.79 =	3,001,888	626,699	kW @ 5.28 =	3,308,971	
22	Base	735,677	kW @ 1.63 =	1,199,153	735,677	kW @ 1.86 =	1,368,359	
23	Primary							
24	On-Peak	2,404,757	kW @ 1.33 =	3,198,327	2,404,757	kW @ 2.75 =	6,613,082	
25	Mid-Peak	2,604,814	kW @ 4.79 =	12,477,061	2,604,814	kW @ 5.28 =	13,753,420	
26	Base	3,361,302	kW @ 1.63 =	5,478,923	3,361,302	kW @ 1.86 =	6,252,022	
27	Delivery Voltage Credit - Primary	2,056,407	kW @ (1.31) =	(2,693,893)	2,056,407	kW @ (1.30) =	(2,673,329)	
28	Delivery Voltage Credit Trans < 230kV	548,408	kW @ (5.42) =	(2,972,371)	548,408	kW @ (6.18) =	(3,389,161)	
29	Transmission							
30	On-Peak	2,449,712	kW @ 1.33 =	3,258,117	2,449,712	kW @ 2.75 =	6,736,708	
31	Mid-Peak	2,410,535	kW @ 4.79 =	11,546,461	2,410,535	kW @ 5.28 =	12,727,623	
32	Base	2,909,925	kW @ 1.63 =	4,743,178	2,909,925	kW @ 1.86 =	5,412,460	
33	Delivery Voltage Credit < 230kV	1,969,836	kW @ (5.42) =	(10,676,509)	1,969,836	kW @ (6.18) =	(12,173,584)	
34	Delivery Voltage Credit ≥ 230 kV	440,699	kW @ (7.50) =	(3,305,244)	440,699	kW @ (8.61) =	(3,794,420)	
35	TOTAL Billed/Base	7,415,338	kW	TOTAL 29,408,742	7,415,338	kW	TOTAL 40,316,466	
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Line No.	Type of Charges	Rate Schedule IS							Percent Increase
		Present Revenue Calculation			Proposed Revenue Calculation				
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue		
IS	Jan '25-Dec '25	1/1/25		1/1/25					
1	Energy Charge:								
2	Standard								
3	Secondary	19,238	MWH @ 13.54 =	260,477	19,238	MWH @ 17.45 =	335,696		
4	Primary	136,742	MWH @ 13.54 =	1,851,486	136,742	MWH @ 17.45 =	2,386,147		
5	Transmission	-	MWH @ 13.54 =	-	-	MWH @ 17.45 =	-		
6	Time-of-Use								
7	Secondary								
8	On-Peak	44,632	MWH @ 18.80 =	839,089	44,632	MWH @ 27.03 =	1,206,414		
9	Off-Peak	247,867	MWH @ 16.28 =	4,035,275	239,688	MWH @ 20.02 =	4,798,549		
10	Discount	57,682	MWH @ 10.29 =	593,544	65,861	MWH @ 15.50 =	1,020,844		
11	Primary								
12	On-Peak	135,963	MWH @ 18.80 =	2,556,107	135,963	MWH @ 27.03 =	3,675,084		
13	Off-Peak	734,586	MWH @ 16.28 =	11,959,065	709,762	MWH @ 20.02 =	14,209,433		
14	Discount	192,270	MWH @ 10.29 =	1,978,461	217,095	MWH @ 15.50 =	3,364,969		
15	Transmission								
16	On-Peak	120,016	MWH @ 18.80 =	2,256,293	120,016	MWH @ 27.03 =	3,244,022		
17	Off-Peak	656,888	MWH @ 16.28 =	10,694,134	634,275	MWH @ 20.02 =	12,698,195		
18	Discount	191,208	MWH @ 10.29 =	1,967,532	213,820	MWH @ 15.50 =	3,314,218		
19	TOTAL	2,537,092	MWH	38,991,464	2,537,092	MWH	50,253,569		
20									
21	Adjustments								
22	Distribution Primary Metering	36,569,049	X 1% =	(365,690)	47,905,626	X 1% =	(479,056)		
23	Transmission Metering	20,483,963	X 2% =	(409,679)	28,165,223	X 2% =	(563,304)		
24									
25	CEC Subscription Revenue 1.0			3,474,806			3,474,806		
26	CEC Subscription Revenue 2.0			463,307	300,611		463,307		
27	TOTAL			3,162,743	1,583,725		2,895,752		
28					496,776				
29	Total IS-2 Base Revenue			<u>72,352,889</u>			<u>94,478,448</u>	30.58%	
30									
31					Increase/ (Decrease) - \$		22,125,560		
32									
33					Target IS Increase	\$	22,125,585	30.58%	
34									
35					Difference from Target	\$	(26)		
36									
37									
38									
39									
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EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Line No.	Type of Charges	Rate Schedule <u>LS</u>						Percent Increase
		Present Revenue Calculation			Proposed Revenue Calculation			
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue	
	LS	Jan '25-Dec '25	1/1/25		1/1/25			
1	Customer Charge:							
2	Standard							
3	Unmetered	759,803	Bills @ 1.70 =	1,291,665	759,803	Bills @ 2.18 =	1,656,371	
4	Secondary	12,821	Bills @ 4.85 =	62,180	12,821	Bills @ 6.29 =	80,642	
5	TOTAL	772,624	Bills	1,353,845	772,624	Bills	1,737,012	
6								
7	Energy & Demand Charge:							
8	Standard							
9	Secondary	333,418	MWH @ 29.38 =	9,795,831	333,418	MWH @ 38.63 =	12,879,951	
10								
11	Adjustments							
12								
13	CEC Subscription Revenue 1.0			177,868			177,868	
14	CEC Subscription Revenue 2.0			23,716			23,716	
15	Total LS-1 Base Revenue			<u>11,351,260</u>			<u>14,818,547</u>	30.55%
16								
17					Increase/ (Decrease) - \$		3,467,287	
18								
19					Target LS-1 Increase	\$	3,468,074	MJC-2 30.55%
20								
21					Difference from Target	\$	(788)	
22								
23								
24								
25								
26								
27								
28								
29								
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EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule SS-1									
Line No.	Type of Charges	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase	
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue		
SS-1		Jan '25-Dec '25	1/1/25		1/1/25				
1									
2	Customer Charge:								
3	Primary	51	Bills @ 335.69 =	17,041	51	Bills @ 432.09 =	21,935		
4	Transmission	4	Bills @ 1,156.59 =	4,431	4	Bills @ 1,488.73 =	5,704		
5	Pri/Transm (Cust. Owned - CIAC)	52	Bills @ 115.66 =	5,982	52	Bills @ 145.94 =	7,548		
6	Total	106	Bills	27,454	106	Bills	35,187		
7									
8	Demand Charge:								
9	Distribution Charge								
10	Primary	253,660	kW @ 2.73 =	692,493	253,660	kW @ 3.43 =	870,055		
11	Transmission	272,832	kW @ - =	-	272,832	kW @ - =	-		
12									
13	(Greater of SB Cap or DD)								
14	Primary								
15	Specified SB Cap	58,300	kW @ 1.530 =	89,199	58,300	kW @ 1.957 =	114,093		
16	Daily Demand	2,058,855	kW @ 0.729 =	1,500,905	2,058,855	kW @ 0.931 =	1,916,794		
17	Transmission								
18	Specified SB Cap	253,432	kW @ 1.530 =	387,751	253,432	kW @ 1.957 =	495,966		
19	Daily Demand	145,659	kW @ 0.729 =	106,185	145,659	kW @ 0.931 =	135,608		
20	Total			2,776,533			3,532,516		
21									
22	Energy Charge:								
23	Standard								
24	Primary	58,385	MWH @ 13.54 =	790,528	58,385	MWH @ 14.40 =	840,739		
25	Transmission	5,625	MWH @ 13.54 =	76,161	5,625	MWH @ 14.40 =	80,998		
26	Total	64,009	MWH	866,688	64,009	MWH	921,737		
27	Adjustments								
28	Delivery Voltage Credit	253,660	kW @ (1.31)	(332,295)	253,660	kW @ (1.30)	(329,758)		
29	Distribution Primary Metering	3,095,954	X 1% =	(30,960)	3,411,922	X 1% =	(34,119)		
29	Premium Distribution Charge	253,660	X 1.40 =	355,124	253,660	X 2.51 =	636,687		
30	Transmission Metering	570,097	X 2% =	(11,402)	712,573	X 2% =	(14,251)		
31	Total			(19,532)			258,558		
32									
33	Total SS-1 Base Revenue			<u>3,651,144</u>			<u>4,747,998</u>		30.04%
34									
35					Increase/ (Decrease) - \$		1,096,854		
36									
37					Target SS-1 Increase		1,097,119		30.05%
38									
39					Difference from Target	\$	(265)		
40									
41							0%		
42									
43									
44									
45									

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

		Rate Schedule <u>SS-2</u>						
Line No.	Type of Charges	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue	
SS-2		Jan '25-Dec '25	1/1/25		1/1/25			
1								
2	Customer Charge:							
3	Primary	21	Bills @ 522.96 =	11,132	21	Bills @ 665.44 =	14,165	
4	Transmission	10	Bills @ 1,209.99 =	11,805	10	Bills @ 1,539.64 =	15,022	
5	Total	31	Bills	22,938	31	Bills	29,187	
6								
7	Demand Charge:							
8	Distribution Charge							
9	Primary	339,240	kW @ 2.72 =	922,733	339,240	kW @ 3.43 =	1,163,593	
10	Transmission	120,000	kW @ - =	-	120,000	kW @ - =	-	
11								
12	Generation & Transm							
13	(Greater of SB Cap/DD)							
14	Primary							
15	Specified SB Cap	66,270	kW @ 1.527 =	101,194	66,270	kW @ 1.957 =	129,690	
16	Daily Demand	2,131,982	kW @ 0.728 =	1,552,083	2,131,982	kW @ 0.931 =	1,984,876	
17	Transmission							
18	Specified SB Cap	110,000	kW @ 1.527 =	167,970	110,000	kW @ 1.957 =	215,270	
19	Daily Demand	44,434	kW @ 0.728 =	32,348	44,434	kW @ 0.931 =	41,368	
20	Total			2,776,328			3,534,798	
21								
22	Energy Charge:							
23	Standard							
24	Primary	52,441	MWH @ 13.37 =	701,136	52,441	MWH @ 16.56 =	868,422	
25	Sub-Transmission	2,272	MWH @ 13.37 =	30,371	2,272	MWH @ 16.56 =	37,617	
26	Total	54,713	MWH	731,507	54,713	MWH	906,040	
27	Adjustments							
28	Delivery Voltage Credit	339,240	kW @ (1.31)	(444,404)	339,240	kW @ (1.30)	(441,012)	
29	Distribution Primary Metering	2,832,742	X 1% =	(28,327)	3,705,570	X 1% =	(37,056)	
30	Transmission Metering	230,689	X 2% =	(4,614)	294,256	X 2% =	(5,885)	
31	Total			(477,346)			(483,953)	
32								
33	Total SS-2 Base Revenue			<u>3,053,427</u>			<u>3,986,072</u>	30.54%
34								
35					Increase/ (Decrease) - \$		932,644	
36								
37					Target SS-2 Increase		932,893	30.55%
38								
39					Difference from Target	\$	(249)	
40								
41							0%	
42								
43								

Supporting Schedules:

Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

		Rate Schedule <u>SS-3</u>						
Line No.	Type of Charges	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue	
SS-3		Jan '25-Dec '25	1/1/25		1/1/25			
1								
2	Customer Charge:							
3	Primary	-	Bills @ 280.95	-	-	Bills @ 432.09	-	
4	Primary (Customer Owned)	10	Bills @ 96.80 =	1,002	10	Bills @ 145.94 =	1,510	
5	Transmission	-	Bills @ 968.00 =	-	-	Bills @ 1,488.73 =	-	
6	Total	10	Bills	1,002	10	Bills	1,510	
7								
8	Demand Charge:							
9	Distribution Charge							
10	Primary	296,318	kW @ 2.72 =	805,984	296,318	kW @ 3.43 =	1,016,370	
11	Transmission	-	kW @ - =	-	-	kW @ - =	-	
12	Generation & Transm							
13	(Greater of SB Cap/DD)							
14	Primary							
15	Specified SB Cap	24,693	kW @ 1.527 =	37,706	24,693	kW @ 1.957 =	48,324	
16	Daily Demand	4,889,592	kW @ 0.728 =	3,559,623	4,889,592	kW @ 0.931 =	4,552,210	
17	Transmission							
18	Specified SB Cap	-	kW @ 1.527 =	-	-	kW @ 1.957 =	-	
19	Daily Demand	-	kW @ 0.728 =	-	-	kW @ 0.931 =	-	
20	Total		kW	4,403,314		kW	5,616,904	
21								
22	Energy Charge:							
23	Standard							
24	Primary	140,347	MWH @ 13.43 =	1,884,864	140,347	MWH @ 17.60 =	2,470,113	
25	Transmission	-	MWH @ 13.43 =	-	-	MWH @ 17.60 =	-	
26	Total	140,347	MWH	1,884,864	140,347	MWH	2,470,113	
27	Adjustments:							
28	Delivery Voltage Credit	296,318	kW @ (1.31)	(388,176)	296,318	kW @ (1.30)	(385,213)	
29	Distribution Primary Metering	5,900,002	X 1% =	(59,000)	7,701,804	X 1% =	(77,018)	
30	Transmission Metering	-	X 2% =	-	-	X 2% =	-	
31	Total			(447,176)			(462,231)	
32								
33	Total SS-3 Base Revenue			<u>5,842,004</u>			<u>7,626,297</u>	30.54%
34								
35					Increase/ (Decrease) - \$		1,784,293	
36								
37					Target SS-3 Increase		1,784,868	30.55%
38								
39					Difference from Target	\$	(575)	
40								
41							0%	
42								
43								
44								
45								

Supporting Schedules:

Recap Schedules: