VERIFIED DIRECT TESTIMONY OF JUDITH L. SIEGLER

| 1 | Q1. | Please state your name, business address and title. |
|----|-----|---|
| 2 | A1. | My name is Judith L. Siegler. My business address is 801 E. 86th Avenue, |
| 3 | | Merrillville, Indiana 46410. I am employed by NiSource Corporate Services |
| 4 | | Company ("NCSC"), and my current title is Lead Regulatory Studies |
| 5 | | Analyst. |
| 6 | Q2. | On whose behalf are you submitting this direct testimony? |
| 7 | A2. | I am submitting this testimony on behalf of Northern Indiana Public Service |
| 8 | | Company LLC ("NIPSCO" or "the Company"). |
| 9 | Q3. | Please describe your educational and employment background. |
| 10 | A3. | I received a Bachelor of Science degree in Accounting from Purdue |
| 11 | | University in 2002 and a Masters of Business Administration from Indiana |
| 12 | | Wesleyan University in 2017. I began my employment with NIPSCO in |
| 13 | | 2009 in the Rates and Regulatory Department as a Senior Regulatory |
| 14 | | Analyst. Since 2015, I have held the position Lead Regulatory Analyst in |
| 15 | | the Rates and Regulatory Department of NCSC. Prior to NCSC and |

| 1 | | NIPSCO, I worked as an analyst and then as an accountant in the casino |
|----------------------|-----|---|
| 2 | | industry, and as a public accountant. |
| 3 | Q4. | What are your responsibilities as Lead Regulatory Studies Analyst? |
| 4 | A4. | As Lead Regulatory Studies Analyst I am responsible for preparing the |
| 5 | | revenue proof and certain revenue adjustments in NIPSCO's gas and |
| 6 | | electric rate cases. I also provide regulatory support for other NiSource |
| 7 | | companies. |
| 8 | Q5. | Have you previously testified before the Indiana Utility Regulatory |
| | | |
| 9 | | Commission ("Commission") or any other regulatory commission? |
| 9 10 | A5. | Commission ("Commission") or any other regulatory commission? Yes. I previously testified before the Commission in NIPSCO's most recent |
| | A5. | |
| 10 | A5. | Yes. I previously testified before the Commission in NIPSCO's most recent |
| 10 11 | A5. | Yes. I previously testified before the Commission in NIPSCO's most recent gas rate case in Cause No. 45621. I have also previously testified before the |
| 10 11 12 | A5. | Yes. I previously testified before the Commission in NIPSCO's most recent gas rate case in Cause No. 45621. I have also previously testified before the Maryland Public Service Commission on behalf of Columbia Gas of |
| 10 11 12 13 | A5. | Yes. I previously testified before the Commission in NIPSCO's most recent gas rate case in Cause No. 45621. I have also previously testified before the Maryland Public Service Commission on behalf of Columbia Gas of Maryland in Case No. 9609 and Case No. 9644, and before the Kentucky |

17 Cause?

| 1 | A6. | Yes. I am sponsoring Attachment 20-A, which was prepared by me or |
|----|-----|--|
| 2 | | under my direction and supervision. I also sponsor a portion of the |
| 3 | | workpapers included in <u>Petitioner's Confidential Exhibit No. 22-S2</u> . |
| 4 | Q7. | What is the purpose of your testimony? |
| 5 | A7. | The purpose of my testimony is to provide support for NIPSCO's revenue |
| 6 | | adjustments REV 1A-21 (weather normalization), REV 1B-21 (large |
| 7 | | migrations), REV 1C-21 (small migrations), REV 1A-23R (weather |
| 8 | | normalization), REV 1B-23R (EDR), REV 1C-23R (lighting), REV 1D-23R |
| 9 | | (renewable wholesale generation equipment), REV 7A-23R (DSM true-up), |
| 10 | | REV 7B-23R (DSM lost margins), REV 8-21 and REV 8-23R |
| 11 | | (interdepartmental), and fuel and purchased power ("FPP") adjustments |
| 12 | | FPP 1A-21, FPP 1A-23R, FPP 1B-21, FPP 1C-21, FPP 1E-23R, FPP 1F-23R, |
| 13 | | FPP 2-21, and FPP 2-23R. ¹ The workpapers supporting each of these |
| 14 | | adjustments can be found in <u>Petitioner's Confidential Exhibit No. 22-S2</u> . |

15 **Q8.** Please describe <u>Attachment 20-A</u>.

¹ <u>Petitioner's Exhibit No. 3</u>, Attachment 3-B-S2, Pages 2 and 4, show the Subcomponent to which each of these adjustments applies.

| 1 | A8. | Attachment 20-A (Page 1) is a summary of the Historic Base Period (the |
|---|-----|--|
| 2 | | period beginning January 1, 2021 and ending December 31, 2021), the 2022 |
| 3 | | Budget Period (the period beginning January 1, 2022 and ending December |
| 4 | | 31, 2022) and Forward Test Year (the period beginning January 1, 2023 and |
| 5 | | ending December 31, 2023). Page 1 is a summary of bills which, depending |
| 6 | | upon the rate, are by number of bills, demand (kW), horsepower (HP), or |
| 7 | | number of lamps. Page 2 is a summary of energy usage (kWh) by rate and |
| 8 | | by block with the exception of Rate 842, which is by number of pumps. Both |
| 9 | | pages have a similar format organized as follows: |

| Column | Description |
|--------|---|
| А | Rate Schedule Description |
| В | Billing Determinants for Historic Base Year 2021 |
| С | 2021 Weather Normalization Adjustment (REV 1A-21) |
| D | 2021 LNG Adjustment (REV 8-21) |
| Е | 2021 Small Industrial Customer Migration Adjustment (REV 1C-21) |
| F | 2021 Large Industrial Customer Migration Adjustment (REV 1B-21) |
| G | 2021 Normalized Billing Determinants |
| Н | Increase/Decrease |
| Ι | 2022 Budget Year Billing Determinants |
| J | Increase/Decrease |
| K | 2023 Budget Year Billing Determinants |
| L | Increase/Decrease |
| М | 2023 Reforecast Test Year Billing Determinants |
| Ν | Streetlighting Adjustments (REV 1C-23R) |
| 0 | LNG Adjustment (REV 8-23R) |
| Р | Station Power Addition and Reclass (REV 1D-23R) |
| Q | DSM Lost Margin Adjustment (REV 7-23R) |
| R | 2023 Adjusted Test Year Billing Determinants |

1

| 2 | Q9. | Please explain Adjustment REV 1A-21 and FPP 1A-21 on Petitioner's |
|---|-----|---|
| 3 | | Confidential Exhibit No. 22, Attachment 3-C-S2, REV 1A-21 and FPP 1A- |
| 4 | | 21. |

A9. 5 Adjustment REV 1A-21 is to decrease Historic Base Period electric 6 operating revenues in the amount of \$12,935,828 to normalize weather-7 related sales. Adjustment FPP 1A-21 is to decrease Historic Base Period 8 electric fuel and purchased power expense in the amount of \$3,306,821 to 9 normalize weather. NIPSCO Witness Bartos provided the monthly weather 10 normalization energy adjustment by rate. The revenue adjustment is the 11 total of each tariff's adjusted monthly energy multiplied by the rate specific 12 energy charge adjusted for 2021 average fuel. The fuel adjustment is the 13 total of each tariff's adjusted monthly energy multiplied by the 2021 14 average fuel. These adjustments apply to REV 1 and FPP 1. If these 15 adjustments are not included, Historic Base Period electric operating 16 revenues and fuel costs would be overstated.

| 1 | Q10. | Please explain Adjustment REV 1A-23R and FPP 1A-23R, on <u>Petitioner's</u> |
|---|------|---|
| 2 | | Confidential Exhibit No. 22, Attachment 3-C-S2, REV 1 and REV 8, FPP 1 |
| 3 | | and FPP 2 |

4 A10. Adjustment REV 1A-23R is to decrease Forward Test Year electric operating 5 revenues in the amount of \$19,092,613 to reflect a 20-year average weather 6 normalization, reprice the forecast at current tariff rates as of June 1, 2022. 7 In addition, this revenue adjustment includes the change in Fuel and 8 Purchase Power in adjustments FPP 1A-23R thru FPP 1D-23R. Adjustment 9 FPP 1A-23R is to increase Forward Test Year electric and purchased power 10 expenses in the amount of \$64,767,849 to reflect a 20-year average weather 11 normalization and increase in expected Fuel and Purchases Power cost, 12 modeled in PROMOD. NIPSCO Witness Campbell discusses the use of 13 PROMOD in the development of these assumptions, as well as supports 14 adjustments FPP 1B-23R thru FPP 1D-23R. NIPSCO Witness Bartos 15 provided monthly energy by class bridging the difference between the 30-16 year average used for the 2023 forecast to the 20-year average of cooling 17 degree days proposed in this case. The energy by rate class were converted 18 to energy by tariff rate, by type and by block, using the Historic Base Period 19 energy relationships. The revenue and fuel and purchased power expense

| 1 | | adjustments are the sum of each tariff rate's adjusted energy multiplied by |
|----|------|---|
| 2 | | the rate specific energy charge and the 2023 forecasted fuel and purchased |
| 3 | | power expense components. These adjustments apply to REV 1 and REV |
| 4 | | 8, and FPP 1 and FPP 2. |
| 5 | Q11. | Please explain Adjustment REV 1B-21 and FPP 1B-21 on Petitioner's |
| 6 | | Confidential Exhibit No. 22, Attachment 3-C-S2, REV 1B-21 and FPP 1B- |
| 7 | | 21. |
| 8 | A11. | NIPSCO proposes to decrease Historic Base Period electric operating |
| 9 | | revenues in the amount of \$240,345 for large customer rate migration in |
| 10 | | order to match migrations included in the budget for the twelve months |
| 11 | | ending December 31, 2022 and 2023. If this adjustment is not included, |
| 12 | | Historic Base Period electric operating revenues would be overstated. A |
| 13 | | related adjustment was made to decrease Historic Base Period electric fuel |
| 14 | | and purchased power expense in the amount of \$436,848 in Adjustment |
| 15 | | FPP 1B-21. |
| 16 | Q12. | Please explain Adjustment REV 1B-23R on Petitioner's Confidential |

17 Exhibit No. 22, Attachment 3-C-S2, REV 1.

| 1 | A12. | NIPSCO proposes to increase Forward Test Year electric operating |
|----|------|--|
| 2 | | revenues in the amount of \$4,521,845 to reflect the discount passed through |
| 3 | | to retail electric customers taking service under the Company's Economic |
| 4 | | Development Rider ("EDR") because the EDR discounts received by EDR |
| 5 | | customers during the Historic Base Period will terminate based on the |
| 6 | | contract term, which shall not extend longer than three years, and the |
| 7 | | contracted customers will pay full tariff rates. If this adjustment is not |
| 8 | | included, Forward Test Year electric operating revenues would be |
| 9 | | understated. |
| 10 | Q13. | Please explain Adjustment REV 1C-21 and FPP 1C-21 on Petitioner's |
| 11 | | Confidential Exhibit No. 22, Attachment 3-C-S2, REV 1C-21 and FPP 1C- |

12

2.

A13. NIPSCO proposes to decrease Historic Base Period electric operating
revenues in the amount of \$1,031,291 for small customer rate migration in
order to match migrations included in the budget for the twelve months
ending December 31, 2022 and 2023. If this adjustment is not included,
Historic Base Period electric operating revenues would be overstated. A
related adjustment was made to reclass Historic Base Period electric fuel

| 1 | | and purchased power expense to net in the amount of \$0 in Adjustment |
|----|---------------|---|
| 2 | | FPP 1C-21. While the FPP 1C-21 adjustment nets to zero in total, this |
| 3 | | adjustment is included to reclass the fuel cost by rate for the migrations. |
| 4 | Q14. | Please describe the customer migrations. |
| 5 | A14. | There were two sets of migrations for this case: 2021 Large Industrial |
| 6 | | Customers and 2021 Small Industrial Customers. |
| 7 | <u>2021 I</u> | Large Industrial Customers |
| 8 | | One customer migrated from Off-Peak Service rate to a large industrial rate |
| 9 | | in 2021. One customer migrated from Industrial Power Service-Small-HLF |
| 10 | | to Industrial Power Service-Large. The pro-forma adjustment for these |
| 11 | | customer migrations were made to the 2021 billing determinants and |
| 12 | | margins. The customer on Off-Peak Service was on an Off-Peak Service rate |
| 13 | | in January 2021 only. The customer on Industrial Power Service-Small-HLF |
| 14 | | was on Industrial Power Service-Small-HLF rate from January and |
| 15 | | February 2021. |
| 16 | <u>2021 S</u> | Small Industrial Customers |
| 17 | | There were 110 customers who migrated amongst the smaller rates in 2021. |
| 18 | | The pro-forma adjustment for these customer migrations was made to the |

| 1 | | 2021 billing determinants and margins. Although migrations amongst the |
|----|------|--|
| 2 | | smaller customers are not normally tracked for a rate case, in this case there |
| 3 | | were 5 customers who migrated out of Rate 826 - Off-Peak Service (with |
| 4 | | 3,370,944 kWh from various months on Rate 826 in 2021), but 7 who |
| 5 | | migrated into that rate (with 41,769,952 kWh from various months on their |
| 6 | | prior rate in 2021). As this is one of NIPSCO's smaller rate class populations |
| 7 | | (approximately 235 customers, with 1,491,928,858 annual kWh), it was |
| 8 | | deemed important to track these migrations for this particular rate case so |
| 9 | | that the rate class allocations would not be skewed. The net energy |
| 10 | | migration into Rate 826 was 2.50% of the total usage for the rate class after |
| 11 | | Pro Formas (38,399,008 kWh / 1,521,894,472 kWh). |
| 12 | Q15. | Please explain how these customers were migrated? |
| 13 | A15. | As shown in Petitioner's Confidential Exhibit No. 22-S2 (Workpapers REV |
| 14 | | 1B-21, and 1C-21), customers that migrated in 2021 were migrated for a |
| 15 | | partial year. Billing determinants under the original rate were used to |
| 16 | | calculate revenues on the proposed rate. The original revenues were |
| 17 | | |
| | | removed from the original rate class and the calculated proposed revenues |

| 1 | | revenues are summed for each rate class, resulting in total migrated |
|----|------------|--|
| 2 | | revenue reductions or increases for each rate class as well as a net migration |
| 3 | | revenue increase. |
| 4 | <u>202</u> | 1 Large Industrial Customers |
| 5 | | Calculations are shown by individual customer (Pages .4 and .5) and are |
| 6 | | pulled together by rate in All Rates Summary (Page .3). These in turn are |
| 7 | | summarized into Detail, by Rate (Page .2), which then becomes the |
| 8 | | Adjustment REV 1B-21. |
| 0 | | |
| 9 | <u>202</u> | <u>1 Small Industrial Customers</u> |
| 10 | | Calculations are shown by each rate individual customers who migrated |
| 11 | | out of the rate and individual customers who migrated in the rate (Pages .4 |
| 12 | | through .12) and are pulled together by rate in Customer Detail (Page .3). |
| 13 | | The Customer Detail is then summarized by rates in All Rates Summary |
| 14 | | (Page .2), which then becomes the Adjustment REV 1C-21. |
| | | |
| 15 | Q16. | Please explain Adjustment REV 1C-23R and FPP 1E-23R on <u>Petitioner's</u> |
| 16 | | Confidential Exhibit No. 22, Attachment 3-C-S2. |
| 17 | A16. | NIPSCO proposes to increase Forward Test Year electric operating |
| 18 | | revenues in the amount of \$596,943 to reflect an anticipated increase in |

| 1 | | street lighting billing determinants. If this adjustment is not included, |
|----|------|---|
| 2 | | Forward Test Year electric operating revenues would be understated. A |
| 3 | | related adjustment was made to increase Forward Test Year fuel and |
| 4 | | purchased power expense in the amount of \$87,451 in Adjustment FPP 1E |
| 5 | | -23R. |
| 6 | Q17. | Please explain Rate 850. |
| 7 | A17. | For Rate 850 it has three types of service: Customer-Owned Equipment |
| 8 | | Maintained by the Customer, Customer-Owned Equipment Maintained by |
| 9 | | the Company, and Company-Owned Equipment Maintained by the |
| 10 | | Company. Tab .5 Option 1 is the Customer-Owned Equipment Maintained |
| 11 | | by the Customer, Tab .6 Option 2 is Customer-Owned Equipment |
| 12 | | Maintained by the Company, and Tab .7 Option 3 is Company-Owned |
| 13 | | Equipment Maintained by the Company. After the settled Cause No. 44688, |
| 14 | | LED replacements and installs were added, creating Option 4 Company- |
| 15 | | Owned Equipment Maintained by the Company TDSIC Installed Prior to |
| 16 | | January 1, 2020 (Tab .8) and after the settled Cause No. 45159, Option 5 |
| 17 | | Company-Owned Equipment Maintained by the Company TDSIC |
| 18 | | Installed After to January 1, 2020 (Tab .9). |

| 1 | Q18. | Please explain how Rate 850 kWh and revenues are calculated. |
|----|------|--|
| 2 | A18. | Each option starts with the inventory count of lamps as of December 31, |
| 3 | | 2021. It uses the Dusk to Dawn Usage from the tariff sheet No. 5 of 8 and |
| 4 | | multiplies it by the number of lamps to get the Dusk to Dawn total energy. |
| 5 | | Only Option 1 has Dusk to Midnight lamps, which uses the Dusk to |
| 6 | | Midnight Usage from the tariff sheet No. 6 of 8 and multiplies it by the |
| 7 | | number of lamps to get the Dusk to Midnight total energy. The sum of the |
| 8 | | Dusk to Dawn and Dusk to Midnight energies is the total energy, which is |
| 9 | | multiplied by the current energy rate (tariff rate as of December 2021) to get |
| 10 | | the total energy revenues. The lamp charge revenues are number of lamps |
| 11 | | times current lamp charges (from tariff sheets Nos. 3 and 4 of 8) times 12 |
| 12 | | months. Tab .4 Summary of All 850 Options total is the summary of the |
| 13 | | Option Tabs .5 through .9. |
| 14 | | Tab .3 Summary – Pro Forma Excel row 17 shows the projected kWh, energy |

14 Tab .3 Summary – Pro Forma Excel row 17 shows the projected KWN, energy
15 rate (tariff rate as of May 2022), total energy revenues and total lamp
16 revenues from Tab .4 Summary. The 2023 fuel adjustment in column E is
17 from Tab .12 23-R Fuel Pro Forma. Tab .12 takes the current average fuel
18 rate at \$0.026736 times the 2023 ratemaking kWh and subtracts the new

| 1 | | forecast of fuel to get the 2023 fuel increase. Total 2023 Revenues in column |
|----|------|---|
| 2 | | F is the summation of 2023 energy and fixed revenues and the fuel |
| 3 | | adjustment. |
| 4 | | Tab .3 Summary – Pro Forma Excel row 26 shows the reforecasted kWh, |
| 5 | | 2023 energy rate and total energy revenues. The total lamp revenues are the |
| 6 | | reforecasted number of lamps, by lamp type and option, times the lamp |
| 7 | | charges. It has the same fuel adjustment in column E as the projected fuel |
| 8 | | in row 17 and the same formula for Total 2023 Revenues in column F. |
| 9 | | Tab .3 Summary – Pro Forma Excel row 9 takes the difference from the |
| 10 | | projected calculations and the reforecasted calculations to get a net |
| 11 | | difference, reducing kWh by 824,374, and total revenue by \$94,962. |
| 12 | Q19. | Please explain how Rate 855 kWh and revenues are calculated. |
| 13 | A19. | Tab .10 Rate 855 calculates the Forward Test Year amounts by comparing |
| 14 | | the billing determinants and revenue from Cause No. 45159 to 2021 actual |
| 15 | | billed determinants. The percentage change in bill counts and kWh are used |
| 16 | | to calculate the Forward Test Year forecast billing determinants and then |
| 17 | | the current rates to get to the total revenues. The fuel cost is the average fuel |
| 18 | | projections from Tab .12. Excel rows 14 through 16 are the reforecasted |

| 1 | number of service drops and kWh using 2023 energy and service drop rates. |
|---|--|
| 2 | The 2023 fuel adjustment is from Tab .12 23-R Fuel Pro Forma. Tab .12 takes |
| 3 | the current average fuel rate at \$0.026736 times the 2023 ratemaking kWh |
| 4 | and subtracts the new forecast of fuel to get the 2023 fuel increase. Total |
| 5 | 2023 Revenues is the summation of 2023 energy and fixed revenues and the |
| 6 | fuel adjustment. Excel rows 21 through 23 takes the difference from the |
| 7 | projected calculations and the reforecasted calculations to get a net |
| 8 | difference. Increasing kWh by 2,713,911 and total revenue by \$167,586. This |
| 9 | is also summarized on tab .3 Summary – Pro Forma. |

10 **Q20.** Please explain how Rate 860 kWh and revenues are calculated.

A20. Tab .11 Rate 860 calculates the Forward Test Year by comparing the lamp 11 12 counts by lamp type from Cause No. 45159 to 2021 actual lamp counts. The 13 percentage change in bill counts is used to calculate the annual Forward Test Year forecasted bill counts. Excel column P divides the annual 14 15 equipment count by 12 to convert it into a monthly equipment count. The 16 lamp counts are multiplied by the annual kWh per lamp type in the rate 860 17 tariff to get the total 2023 kWh by lamp. The margin is calculated based on 18 NIPSCO's current tariff rates for lamps, equipment and energy charges. The

| 1 | | fuel costs are based on the reforecasted fuel and purchase power costs, |
|----|------|---|
| 2 | | which average \$0.03641. The summation on Tab .3 Summary – Pro Forma |
| 3 | | shows kWh increased by 512,501, and total revenues increased by \$524,318. |
| 4 | Q21. | Please explain Adjustment REV 1D-23R and FPP 1F23R on <u>Petitioner's</u> |
| 5 | | Confidential Exhibit No. 22, Attachment 3-C-S2, REV 1. |
| 6 | A21. | NIPSCO proposes a new rate for the customers who are Renewable |
| 7 | | Wholesale Generation Equipment. Currently 4 Renewable Wholesale |
| 8 | | Generation customers are on Rate 824; 3 customers who were included in |
| 9 | | Rate 824 reforecasted billing determinants, and 1 customer that did not start |
| 10 | | getting billed on Rate 824 until August 2022, although usage began in |
| 11 | | September 2021. The most recent 12 months of bills (September 2021- |
| 12 | | August 2022) were used to add this customer to the Rate 824 revenues. |
| 13 | | Adjustment REV 1D-23R and FPP 1F-23R increases revenue by \$1,375,655 |
| 14 | | and increases fuel and purchase power by \$60,815 to account for an |
| 15 | | annualized level of revenue for the fourth customer and reclasses the |
| 16 | | revenue out of Rate 824 and into new proposed rate structure Rate 543 |
| 17 | | discussed further by Company Witness Taylor. |

| 1 | Q22. | Please explain Adjustment REV 7A-23R on Petitioner's Confidential | | | | | | | | | |
|----|------|--|--|--|--|--|--|--|--|--|--|
| 2 | | Exhibit No. 22, Attachment 3-C-S2, REV 7. | | | | | | | | | |
| 3 | A22. | Adjustment REV 7A-23R is to decrease Forward Test Year electric operating | | | | | | | | | |
| 4 | | revenues in the amount of \$403,436 for the true-up the 2023 budget to the | | | | | | | | | |
| 5 | | demand-side management adjustment ("DSMA") -17 filing that is currently | | | | | | | | | |
| 6 | | pending. If this adjustment is not included, Forward Test Year electric | | | | | | | | | |
| 7 | | operating revenues would be overstated. | | | | | | | | | |
| 8 | Q23. | Please explain Adjustment REV 7B-23R on Petitioner's Confidential | | | | | | | | | |
| 9 | | Exhibit No. 22, Attachment 3-C-S2, REV 7. | | | | | | | | | |
| 10 | A23. | Adjustment REV 7B-23R is to decrease Forward Test Year electric operating | | | | | | | | | |
| 11 | | revenues in the amount of \$12,160,531 for DSM lost revenues that will | | | | | | | | | |
| 12 | | continue to be recovered through NIPSCO's DSMA tracker filing after | | | | | | | | | |
| 13 | | "Step 1" base rates are implemented. If this adjustment is not included, | | | | | | | | | |
| 14 | | Forward Test Year electric operating revenues would be overstated. | | | | | | | | | |
| 15 | Q24. | Please describe the methodology used by NIPSCO to reset the DSM lost | | | | | | | | | |
| 16 | | margin recovery. | | | | | | | | | |
| 17 | A24. | NIPSCO has adjusted its usage determinants for energy efficiency measures | | | | | | | | | |
| 18 | | installed through December 31, 2021, consistent with Evaluation, | | | | | | | | | |

| 1 | | Measurement and Verification ("EM&V"). NIPSCO has also adjusted its |
|--|------|--|
| 2 | | usage upward for energy efficiency measures installed between January 1, |
| 3 | | 2022 and December 31, 2023. NIPSCO proposes to reset lost margins in its |
| 4 | | Demand Side Management Adjustment Mechanism ("DSMA") upon new, |
| 5 | | effective base rates in this proceeding to eliminate lost margins attributable |
| 6 | | to all energy efficiency measures installed prior to December 31, 2021. |
| 7 | | Ultimately, NIPSCO is seeking a neutral transition to lost margin recovery |
| 8 | | between the filing of this rate case and the operation of its DSMA filings. |
| 9 | | This adjustment will reduce the amount of lost revenues recovered through |
| | | |
| 10 | | the DSMA by \$12,160,531 per year, shown in REV 7B-23R. |
| 10 11 | Q25. | the DSMA by \$12,160,531 per year, shown in REV 7B-23R. Please explain the adjustments made to test year billing determinants |
| | Q25. | |
| 11 | Q25. | Please explain the adjustments made to test year billing determinants |
| 11 12 | ~ | Please explain the adjustments made to test year billing determinants related to the inclusion of DSM measures installed up to and throughout |
| 11 12 13 | ~ | Please explain the adjustments made to test year billing determinants related to the inclusion of DSM measures installed up to and throughout the test year. |
| 11 12 13 14 | ~ | Please explain the adjustments made to test year billing determinants related to the inclusion of DSM measures installed up to and throughout the test year. To properly reflect the full impact of measures installed up through |
| 11 12 13 14 15 | ~ | Please explain the adjustments made to test year billing determinants related to the inclusion of DSM measures installed up to and throughout the test year. To properly reflect the full impact of measures installed up through December 31, 2021, NIPSCO normalized both the kW and kilowatt-hour |

| 1 | | after December 31, 2021 as such measures will still be reflected and |
|----|------|---|
| 2 | | recovered through the DSMA. If these adjustments are not included, kWh |
| 3 | | and kW billing determinants would be understated. |
| 4 | Q26. | Is this consistent with the Commission's August 8, 2012 Order in Cause |
| 5 | | No. 44154 that approved NIPSCO's lost margin recovery methodology? |
| 6 | A26. | Yes. In that Order, the Commission noted (p. 9) that at the conclusion of |
| 7 | | NIPSCO's next base rate case, "the margin calculation will be updated and |
| 8 | | the cumulative measure savings reset to zero as of the close of the test year." |
| 9 | | The reset methodology that I describe above meets this requirement while |
| 10 | | also recognizing the savings that have been the subject of EM&V, which is |
| 11 | | appropriate to use as a demarcation. The reset methodology is the same as |
| 12 | | that used in NIPSCO's 44688 Rate Case. In its 44688 Order, the Commission |
| 13 | | noted that "NIPSCO has complied with the intent of the directive in the |
| 14 | | 44154 Order." |
| 15 | Q27. | Please explain Adjustments REV 8-21 and FPP 2-21 on Petitioner's |
| 16 | | Confidential Exhibit No. 22, Attachment 3-C-S2, REV 8. |
| 17 | A27. | Adjustment REV 8-21 is to decrease Historical Test Year electric operating |
| 18 | | revenues in the amount of \$407,420 to reflect interdepartmental sales |

| 1 | related to a five (5) year average of actual gas liquefaction at the Company's |
|----------------|--|
| 2 | liquefied natural gas facility. A related adjustment was made to fuel and |
| 3 | purchased power expense in Adjustment FPP 2-21 in the amount of |
| 4 | \$100,091. The adjustment is discussed further by NIPSCO Witness |
| 5 | Campbell. |
| 6 Q28 | . Please explain Adjustments REV 8-23R and FPP 2-23R on <u>Petitioner's</u> |
| 7 | Confidential Exhibit No. 22, Attachment 3-C-S2, REV 8. |
| 8 A28 | . Adjustment REV 8-23R is to decrease Forward Test Year electric operating |
| 9 | revenues in the amount of \$430,221 to reflect interdepartmental sales |
| 10 | related to a five (5) year average of actual gas liquefaction at the Company's |
| 11 | liquefied natural gas facility. A related adjustment was made to fuel and |
| 12 | purchased power expense in Adjustment FPP 2-23R in the amount of |
| 13 | \$109,263. The adjustment is discussed further by NIPSCO Witness |
| 14 | Campbell. |
| 15 Q2 9 | . Does this conclude your prefiled direct testimony? |

16 A29. Yes.

VERIFICATION

I, Judith L. Siegler, Lead Regulatory Studies Analyst of NiSource Corporate Services Company, affirm under penalties of perjury that the foregoing representations are true and correct to the best of my knowledge, information and belief.

and Judith L. Siegler

Date: September 19, 2022

NIPSCO Summary of NIPSCO LLC Historic Base Period Ended 2021, 2022, and 2023 Budget Years and 2023 Forward Test Year Billing Determinants

Summary of Bills

| T | | | 1 | [| 1 | 2021 Small | 2021 Large | | | | | | | | | | 1 | 1 | |
|----------|-------------------|--|---------------|---------------|------------|-------------|-------------|---------------|---------------------|--------------------|------------|--------------|------------|--------------|----------------|----------------|---------------|-------------|---|
| | | | Billing | | | Industrial | Industrial | | | | | | | 2023 | | | | | |
| | | | Ŭ Ŭ | 2021 Weather | | Customer | Customer | 2021 | | | | | | Reforecast | | | Station Power | DSM Lost | |
| | | | | Normalization | 2021 LNG | Migration | Migration | Normalized | | 2022 Budget | | 2023 Budget | | Test Year | Streetlighting | | Addition and | Margin | 2023 Adjusted |
| | | | Base Year | Adjustment | Adjustment | Adjustment | Adjustment | Billing | Increase/ | Year Billing | Increase/ | Year Billing | Increase/ | Billing | Adjustments | LNG Adjustment | Reclass | J | Test Year Billing |
| Line No. | Rate Schedule | Rate Schedule Description | 2021 | (REV 1A-21) | (REV 8-21) | (REV 1C-21) | (REV 1B-21) | Determinants | (Decrease) | Determinants | (Decrease) | Determinants | (Decrease) | Determinants | (REV 1B-23R) | (REV 8-23R) | (REV 1D-23R) | (REV 7-23R) | Determinant |
| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | (J) | (К) | (L) | (M) | (N) | (0) | (P) | (Q) | (R) |
| 1 | Rate 811 | Residential Service number of bills | 5,117,889 | - | - | - | - | 5,117,889 | (56,416) | 5,061,473 | 22,977 | 5,084,449 | 18,275 | 5,102,724 | - | - | - | - | 5,102,724 |
| | | Commercial and General Service - Heat Pump number | _, , | | | | | _, , | (,, | | ,- | | | | | | | | |
| 2 | Rate 820 | of bills | 764 | - | - | - | - | 764 | 117 | 881 | - | 882 | (14) | 868 | - | - | _ | - | 868 |
| 3 | Rate 821 | General Service - Small number of bills | 642,254 | - | - | (47) | - | 642,207 | 3,803 | 646,009 | (3) | 646,007 | 8,232 | 654,238 | - | - | - | - | 654,238 |
| 4 | Rate 821 | Minimum Bills kW | 10,004 | _ | - | - | - | 10,004 | (3,110) | 6,894 | 0 | 6,894 | (164) | 6,730 | - | - | - | - | 6,730 |
| 5 | Rate 822 | Commercial Spaceheating number of bills | 1,516 | - | - | - | - | 1,516 | (273) | 1,243 | 0 | 1,243 | (18) | 1,225 | - | - | - | - | 1,225 |
| 6 | | General Service - Medium | | | | | | | (| | | | () | | | | | | _, |
| 7 | | First 10 kW | 380,850 | - | - | 1,130 | - | 381,980 | 11,559 | 393,539 | (2) | 393,537 | (3,144) | 390,393 | - | - | - | _ | 390,393 |
| 8 | | Over 10 kW | 2,425,821 | - | - | (37,760) | - | 2,388,062 | 115,598 | 2,503,660 | 2 | 2,503,662 | (141,888) | 2,361,774 | - | - | - | 4,310 | 2,366,084 |
| 9 | Rate 823 | Minimum Bills | 2,123,021 | | | (37,700) | | - | - | 2,000,000 | | 2,000,002 | - | 2,002,771 | | | | 1,010 | - |
| 10 | | First 10 kW | 2,689 | - | - | - | - | 2,689 | (2,211) | 477 | - | 477 | (12) | 465 | - | - | - | _ | 465 |
| 10 | | Over 10 kW | 30,635 | - | - | - | - | 30,635 | (22,943) | 7,692 | - | 7,692 | (105) | 7,587 | - | - | - | _ | 7,587 |
| 12 | | General Service - Large | 30,033 | | | | | 30,033 | (22,343) | 7,052 | | 7,052 | (103) | 7,507 | | | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| 13 | | First 50 kW | 296,825 | - | - | 2,150 | - | 298,975 | 6,575 | 305,550 | - | 305,550 | (12,109) | 293,441 | - | - | (1,450) | - | 291,991 |
| 13 | | Next 1,950 kW | 3,266,040 | - | - | (28,732) | - | 3,237,308 | 137,618 | 3,374,925 | (201) | 3,374,724 | (198,839) | 3,175,885 | - | - | (42,350) | - | 3,133,536 |
| 15 | | Over 2,000 kW | 334,771 | - | - | (18,212) | - | 316,559 | 39,608 | 356,167 | 201 | 356,368 | (101,239) | 255,129 | - | - | (11,284) | 4,302 | 248,147 |
| 16 | Rate 824 | Minimum Bills | 334,771 | | | (10,212) | | 510,555 | 33,000 | 330,107 | 201 | 330,300 | (101,233) | 233,123 | | | (11,204) | 4,502 | 240,147 |
| 10 | | Minimum Demand Charge in First Block kW | 62,657 | | | | | 62,657 | (61,550) | 1,106 | | 1,106 | (139) | 967 | | - | (350) | | 617 |
| 18 | | Minimum Demand Charge in Second Block kW | 36,206 | | | | - | 36,206 | (13,436) | 22,770 | | 22,770 | (2,859) | 19,912 | | | (11,768) | | 8,144 |
| 18 | | Minimum Demand Charge in Third Block kW | 6,795 | | | | | 6,795 | 537 | 7,332 | | 7,332 | (2,833) | 6,795 | | - | (11,708) | | (0) |
| 20 | | Metal Melting Service | 0,795 | - | - | - | - | 0,795 | 557 | 7,552 | - | 7,552 | - | 0,795 | - | - | (0,793) | - | (0) |
| 20 | Rate 825 | First 500 kW | 36,000 | | | | | 36,000 | 2,260 | 38,260 | - | 38,260 | 4,049 | 42,309 | | - | | | 42,309 |
| 21 | Nate 625 | Over 500 kW | 63,643 | - | - | - | - | 63,643 | 4,384 | 68,027 | - | 68,027 | 7,199 | 75,226 | - | | - | - 90 | |
| 22 | | Off-Peak Service | 03,043 | _ | - | | | 03,043 | 4,304 | 08,027 | | 08,027 | 7,135 | 75,220 | _ | _ | - | 50 | 75,517 |
| 23 | | First 200 kW | 597,533 | | | 4,579 | (200) | 601,912 | 271,634 | 873,547 | (1) | 873,546 | 70,621 | 944,167 | | | | | 944,167 |
| 24 | Rate 826 | Next 500 kW | 825,737 | - | - | 15,140 | (200) | 840,377 | 99,970 | 940,347 | (33) | - | 76,679 | 1,016,993 | - | | - | - | 1,016,993 |
| 25 | Nate 820 | Next 1,300 kW | 815,050 | - | - | 23,128 | (1,300) | 836,877 | (265,202) | - | (15) | | 38,031 | 609,692 | - | | - | - | 609,692 |
| 20 | | Over 2,000 kW | 597,373 | - | - | 18,212 | (1,300) | 609,984 | (319,534) | 290,450 | 49 | 290,499 | (55,231) | 235,268 | | | - | 4,062 | 239,330 |
| 27 | | Industrial Power Service -Large | 597,575 | - | - | 10,212 | (5,601) | 009,984 | (519,554) | 290,450 | 49 | 290,499 | (55,251) | 255,200 | - | - | - | 4,002 | 239,330 |
| 28 | Rate 831 | Tier 1 kW | 2,125,000 | - | | | 20,000 | 2,145,000 | (33,000) | 2,112,000 | | 2,112,000 | | 2,112,000 | | | | | 2,112,000 |
| 30 | Rate 832 | Industrial Power Service – Small kW | 429,920 | | - | - | 20,000 | 429,920 | (33,000) (4,820) | 425,100 | | 425,100 | - | 425,100 | - | | - | 212 | |
| 30 | Rate 833 | Industrial Power Service – Small – HLF kW | 525,502 | - | - | - | (38,802) | 429,920 | (4,820) 17,257 | 423,100 503,957 | - | 503,957 | - (2,307) | | - | - | - | 212 | 501,650 |
| 31 | Rale 055 | Municipal Power | 525,502 | - | - | - | (36,602) | - | 17,257 | 505,957 | - | 505,957 | (2,507) | 501,650 | - | - | - | - | 501,650 |
| 33 | | Minimum Charge - horsepower | 146 | | | | | - 146 | (146) | - | | | 146 | 146 | | | | | 146 |
| 34 | | Three Phase - horsepower | 523 | - | - | - | - | 523 | (148) | | - | - | 523 | 523 | - | | - | - | 523 |
| | Rate 841 | | | - | - | - | - | | (132) | | - | - | 132 | 132 | - | - | - | - | 132 |
| 35 36 | Nale 041 | Warning Signal - horsepower First 25 horsepower of the connected load | 132 21,559 | - | - | - | - | 132 21,559 | (132) | | - | | 21,559 | 21,559 | - | - | - | - | 21,559 |
| 36 | | Next 475 horsepower of the connected load | 53,841 | - | - | - | - | - | | | - | - | - | 53,841 | - | - | - | - | |
| | | Over 500 horsepower of the connected load | | - | - | - | - | 53,841 | (53,841) | - | - | - | 53,841 | - | - | - | - | - 100 | 53,841 |
| 38 | Rate 842 | | 33,926 | - | - | - | - | 33,926 | (33,926) | - 96 | - | - 96 | 33,926 | 33,926 | - | - | - | 133 | 34,059 |
| 39 | | Intermittent Wastewater Pumping number of pumps | 111 | - | - | - | - | 111 | (15) | | - | | - | 96 | - | - | - | - | 72.000 |
| 40 | Rate 543 | Station Power kW | - | - | - | - | - | - | - | - | - | - | - (17 442) | - | - | - | 73,998 | - | 73,998 |
| 41 | Rate 844 | Railroad Power Service kW | 57,136 | - | - | - | - | 57,136 | 14,405 | 71,540 | - | 71,540 | (17,443) | 54,097 | - | - | - | 82 | |
| 42 | Rate 850 | Street Lighting number of lamps | 673,282 | - | - | - | - | 673,282 | 165,712 | 838,994 | (145,097) | 693,897 | 9,463 | 703,359 | 76,816 | - | - | - | 780,175 |
| 43 | Rate 855 | Traffic and Directive Lighting number of lamps | 14,342 | - | - | - | - | 14,342 | 12,798 | 27,140 | (6,794) | 20,347 | 2,831 | 23,177 | (8,337) | | - | - | 14,840 |
| 44 | Rate 860 | Dusk to Dawn Area Lighting number of lamps | 189,199 | - | - | - | - | 189,199 | 16,444 | 205,643 | (58,296) | 147,347 | (8,534) | 138,813 | 47,267 | - | - | - | 186,081 |
| 45 | Interdencetor | Interdeportmentel | | | | | | | | | | | | | | | | | |
| 46 | interdepartmental | Interdepartmental | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

NIPSCO Summary of NIPSCO LLC Historic Base Period Ended 2021, 2022, and 2023 Budget Years and 2023 Forward Test Year Billing Determinants

| | | | | | | 2021 Small | 2021 Large | |
|----------|---------------|--|----------------------|-----------------|------------|--------------|--------------|----------------------|
| | | | | | | Industrial | Industrial | |
| | | | | 2021 Weather | | Customer | Customer | |
| | | | Billing Determinants | Normalization | 2021 LNG | Migration | Migration | |
| | | | for Historic Base | Adjustment (REV | Adjustment | Adjustment | Adjustment | 2021 Normalized |
| Line No. | Rate Schedule | Rate Schedule Description | Year 2021 | 1A-21) | (REV 8-21) | (REV 1C-21) | (REV 1B-21) | Billing Determinants |
| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) |
| 1 | Rate 811 | Residential Service | 3,538,730,755 | (72,648,947) | - | - | - | 3,466,081,808 |
| 2 | Rate 820 | Commercial and General Service - Heat Pump | 9,396,205 | - | - | - | - | 9,396,205 |
| 3 | Rate 821 | General Service - Small | 1,608,735,079 | (15,159,994) | - | - | (4,479,574) | 1,589,095,510 |
| 4 | Rate 822 | Commercial Spaceheating | 7,991,710 | - | - | - | - | 7,991,710 |
| 5 | Rate 823 | General Service - Medium | 1,003,064,082 | (7,702,840) | - | - | (7,961,679) | 987,399,563 |
| 6 | Nate 625 | Thermal Storage | 413,064 | - | - | - | - | 413,064 |
| 7 | | General Service - Large | | | | | | |
| 8 | | First 30,000 kWh | 176,846,507 | - | - | - | 1,413,560 | 178,260,067 |
| 9 | Rate 824 | Next 70,000 kWh | 343,231,655 | - | - | - | 2,094,136 | 345,325,791 |
| 10 | | Next 900,000 kWh | 908,684,834 | - | - | - | (16,077,712) | 892,607,122 |
| 11 | | Over 1,000,000 kWh | 98,953,143 | (5,873,524) | - | - | (13,735,016) | 79,344,603 |
| 12 | | Thermal Storage | 517,169 | - | - | - | - | 517,169 |
| 13 | Rate 825 | Metal Melting Service | 85,610,390 | - | - | - | - | 85,610,390 |
| 14 | Rate 826 | Off-Peak Service | 1,491,928,858 | (4,365,882) | - | (4,067,511) | 38,399,008 | 1,521,894,472 |
| 15 | | Industrial Power Service -Large | | | | | | |
| 16 | Rate 831 | Tier 1 kWh | 1,360,100,251 | - | - | 14,050,490 | - | 1,374,150,741 |
| 17 | Rale 051 | Transmission kWh | 4,466,816,999 | - | - | 29,910,000 | - | 4,496,726,999 |
| 18 | | Adjacent Affiliate Qualifying Facility Premise | 1,262,629,675 | - | - | - | - | 1,262,629,675 |
| 19 | | Industrial Power Service – Small | | | | | | |
| 20 | | First 450 hours x kW | 165,572,900 | - | - | - | - | 165,572,900 |
| 21 | Rate 832 | Next 50 hours x kW | 1,766,100 | - | - | - | - | 1,766,100 |
| 22 | | Over 500 hours x kW | 248,600 | - | - | - | - | 248,600 |
| 23 | | Total | 167,587,600 | - | - | - | - | 167,587,600 |
| 24 | | Industrial Power Service – Small – HLF | | | | | | |
| 25 | | 600 hours x kW | 283,114,800 | - | - | (23,779,403) | - | 259,335,397 |
| 26 | Rate 833 | Next 60 hours x kW | 1,603,200 | - | - | (1,524,800) | - | 78,400 |
| 27 | | Over 660 hours x kW | 497,200 | - | - | (497,200) | - | - |
| 28 | | Total | 285,215,200 | - | - | (25,801,403) | - | 259,413,797 |

NIPSCO Summary of NIPSCO LLC Historic Base Period Ended 2021, 2022, and 2023 Budget Years and 2023 Forward Test Year Billing Determinants

| | | | | | | 2021 Small | 2021 Large | |
|----------|-------------------|---------------------------------|----------------------|-----------------|-------------|-------------|-------------|-----------------------------|
| | | | | | | Industrial | Industrial | |
| | | | | 2021 Weather | | Customer | Customer | |
| | | | Billing Determinants | Normalization | 2021 LNG | Migration | Migration | |
| | | | for Historic Base | Adjustment (REV | Adjustment | Adjustment | Adjustment | 2021 Normalized |
| Line No. | Rate Schedule | Rate Schedule Description | Year 2021 | 1A-21) | (REV 8-21) | (REV 1C-21) | (REV 1B-21) | Billing Determinants |
| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) |
| 29 | Rate 841 | Municipal Power | 30,926,769 | - | - | - | 347,277 | 31,274,046 |
| 30 | | Intermittent Wastewater Pumping | | | | | | |
| 31 | Rate 842 | Residential - Pump Charge | 40,788 | - | - | - | - | 40,788 |
| 32 | | Commercial - Pump Charge | 2,436 | - | - | - | - | 2,436 |
| 33 | Rate 543 | Station Power | - | - | - | - | - | - |
| 34 | | Railroad Power Service | | | | | | |
| 35 | Rate 844 | First 660 hours x kW | 19,339,250 | - | - | - | - | 19,339,250 |
| 36 | | Over 660 hours x kW | - | - | - | - | - | - |
| 37 | Rate 850 | Street Lighting | 39,136,290 | - | - | - | - | 39,136,290 |
| 38 | Rate 855 | Traffic and Directive Lighting | 6,751,328 | - | - | - | - | 6,751,328 |
| 39 | Rate 860 | Dusk to Dawn Area Lighting | 14,564,926 | - | - | - | - | 14,564,926 |
| 40 | | | | | | | | |
| 41 | Interdepartmental | Interdepartmental | 29,319,142 | - | (2,749,320) | - | - | 26,569,822 |

| | | | | | | | | 2023 Reforecast |
|----------|---------------|--|---------------|----------------------|--------------|----------------------|---------------|-------------------|
| | | | Increase/ | 2022 Budget Year | Increase/ | 2023 Budget Year | Increase/ | Test Year Billing |
| Line No. | Rate Schedule | Rate Schedule Description | (Decrease) | Billing Determinants | (Decrease) | Billing Determinants | (Decrease) | Determinants |
| ł | | (A) | (H) | (I) | (L) | (K) | (L) | (M) |
| 1 | Rate 811 | Residential Service | (79,233,825) | 3,386,847,983 | (16,927,054) | 3,369,920,928 | 36,907,745 | 3,406,828,673 |
| 2 | Rate 820 | Commercial and General Service - Heat Pump | 64,058 | 9,460,263 | - | 9,460,263 | (266,747) | 9,193,516 |
| 3 | Rate 821 | General Service - Small | (32,580,111) | 1,556,515,399 | - | 1,556,515,399 | (6,939,054) | 1,549,576,346 |
| 4 | Rate 822 | Commercial Spaceheating | 4,784 | 7,996,494 | - | 7,996,494 | (48,345) | 7,948,149 |
| 5 | Rate 823 | General Service - Medium | 37,311,641 | 1,024,711,204 | (30,097) | 1,024,681,107 | (51,398,905) | 973,282,202 |
| 6 | Rale 025 | Thermal Storage | (191,097) | 221,967 | - | 221,967 | 144,012 | 365,979 |
| 7 | | General Service - Large | | | | | | |
| 8 | | First 30,000 kWh | 3,434,908 | 181,694,975 | - | 181,694,975 | (12,163,684) | 169,531,291 |
| 9 | Rate 824 | Next 70,000 kWh | 5,257,142 | 350,582,933 | - | 350,582,933 | (22,440,518) | 328,142,415 |
| 10 | Rale 024 | Next 900,000 kWh | 17,158,617 | 909,765,740 | - | 909,765,740 | (50,578,935) | 859,186,805 |
| 11 | | Over 1,000,000 kWh | 20,733,997 | 100,078,599 | - | 100,078,599 | (6,297,636) | 93,780,963 |
| 12 | | Thermal Storage | 187,059 | 704,228 | - | 704,228 | (226,261) | 477,967 |
| 13 | Rate 825 | Metal Melting Service | (87,118) | 85,523,272 | - | 85,523,272 | (920,386) | 84,602,886 |
| 14 | Rate 826 | Off-Peak Service | (137,363,182) | 1,384,531,291 | - | 1,384,531,291 | 122,728,300 | 1,507,259,590 |
| 15 | | Industrial Power Service -Large | | | | | | |
| 16 | Rate 831 | Tier 1 kWh | (39,986,685) | 1,334,164,056 | - | 1,334,164,056 | (108,802,144) | 1,225,361,912 |
| 17 | Nale 051 | Transmission kWh | (433,236,764) | 4,063,490,235 | - | 4,063,490,235 | 107,434,210 | 4,170,924,445 |
| 18 | | Adjacent Affiliate Qualifying Facility Premise | (36,069,675) | 1,226,560,000 | - | 1,226,560,000 | (109,295,000) | 1,117,265,000 |
| 19 | | Industrial Power Service – Small | | | | | | |
| 20 | | First 450 hours x kW | (12,026,607) | 153,546,293 | 1,153,439 | 154,699,731 | 6,751,939 | 161,451,670 |
| 21 | Rate 832 | Next 50 hours x kW | (825,498) | 940,602 | - | 940,602 | 738,231 | 1,678,833 |
| 22 | - | Over 500 hours x kW | (35,763) | 212,837 | - | 212,837 | 55,376 | 268,212 |
| 23 | | Total | (12,887,869) | 154,699,731 | 1,153,439 | 155,853,170 | 7,545,545 | 163,398,715 |
| 24 | | Industrial Power Service – Small – HLF | | | | | | |
| 25 | Rate 833 | 600 hours x kW | 16,443,837 | 275,779,234 | - | 275,779,234 | (7,799,396) | 267,979,838 |
| 26 | | Next 60 hours x kW | (78,400) | - | - | - | - | - |
| 27 | | Over 660 hours x kW | - | - | - | - | - | - |
| 28 | | Total | 16,365,437 | 275,779,234 | - | 275,779,234 | (7,799,396) | 267,979,838 |

| Line No. | Rate Schedule | Rate Schedule Description | Increase/ (Decrease) | 2022 Budget Year Billing Determinants | Increase/ (Decrease) | 2023 Budget Year Billing Determinants | Increase/ (Decrease) | 2023 Reforecast Test Year Billing Determinants |
|----------|-------------------|---------------------------------|-------------------------|--|-------------------------|--|-------------------------|--|
| | | (A) | (H) | (I) | (L) | (К) | (L) | (M) |
| 29 | Rate 841 | Municipal Power | 870,488 | 32,144,534 | (569,334) | | 623,779 | 32,198,980 |
| 30 | | Intermittent Wastewater Pumping | | | | | | |
| 31 | Rate 842 | Residential - Pump Charge | 835 | 41,623 | - | 41,623 | (1,833) | 39,789 |
| 32 | | Commercial - Pump Charge | (343) | 2,093 | - | 2,093 | (92) | 2,001 |
| 33 | Rate 543 | Station Power | - | - | - | - | - | - |
| 34 | | Railroad Power Service | | | | | | |
| 35 | Rate 844 | First 660 hours x kW | (663,155) | 18,676,095 | (590,211) | 18,085,884 | 535,116 | 18,621,000 |
| 36 | | Over 660 hours x kW | - | - | - | - | - | - |
| 37 | Rate 850 | Street Lighting | 1,781,467 | 40,917,757 | (1,081,957) | 39,835,800 | (5,272,886) | 34,562,914 |
| 38 | Rate 855 | Traffic and Directive Lighting | (1,658,080) | 5,093,248 | (132,934) | 4,960,315 | (466,531) | 4,493,783 |
| 39 | Rate 860 | Dusk to Dawn Area Lighting | (298,795) | 14,266,131 | (47,611) | 14,218,520 | (415,106) | 13,803,414 |
| 40 | | | | | | | | |
| 41 | Interdepartmental | Interdepartmental | (1,565,440) | 25,004,382 | (483 <i>,</i> 815) | 24,520,567 | 5,050,516 | 29,571,083 |

| Line No. Rate Schedule Rate Schedule Description Streetlighting Adjustments Station Power Addition and Reclass DSM Lost Adjustment 2023 Adjusted Test Vers Diling 1 Rate Schedule Description (RV 12-38) (REV 12-38) (REV 12-38) (REV 12-38) Determinant 2 Rate 821 General Service - Heat Pump - - 45,369,477 3,452,198,150 3 Rate 821 General Service - Heat Pump - - 42,472,601 1,959,2048,947 4 Rate 822 Commercial packehating - - 219,502 8,167,651 5 Rate 823 General Service - Medium - - 26,613,109 993,885,310 6 Rate 823 General Service - Large - - - 327,355,755 10 Mext 70,000 kWh - - - 42,472,901 1,42,32,03,321 11 Over 1,000,000 kWh - - - 42,452,012 43,435,113,25 12 Thermal Storage - - - - | | | | | | | | |
|---|----------|---------------|--|--------------|-------------|--------------|-------------|---------------|
| Line No. Rate Schedule Rate Schedule Description Streetlighting Adjustment (REV IB-23R) Addition and Reclass Madrgin Reclass 2023 Adjusted Test Year Billing Vear Billing 1 Rate Schedule Description (REV IB-23R) (REV ID-23R) (RE | | | | | | | | |
| Line No. Rate Schedule Rate Schedule Description Adjustments (REV 1B-23R) Reclass (REV 1-23R) Adjustment (REV 7-38) Year Billing Determinant 1 Rate Stell Residential Service . | | | | | | | DSM Lost | |
| Line No. Rate Schedule Rate Schedule Description (REV 18-23R) (REV 18-23R) (REV 10-23R) (REV 7-23R) Determinant 1 Rate 811 Residential Service - - 45,369,477 3,452,139,150 - - 45,369,477 3,452,139,150 - - 255,086 9,448,602 3 Rate 821 General Service - Small - - - 2219,502 8,167,651 5 Rate 822 Commercial Spaceheating - - 26,613,109 999,885,310 6 Rate 823 General Service - Medium - - 26,613,109 999,885,310 7 General Service - Medium - - 26,613,109 999,885,310 7 General Service - Large - - 26,6700 - 365,979 7 First 30,000 kWh - - (786,660) - 327,355,755 10 Next 90,000 kWh - - - 47,9567 11 Next 90,000 kWh -< | | | | | | | • | - |
| (A) (N) (O) (P) (Q) (R) 1 Rate 811 Residential Service - - 45,369,477 3,452,198,150 2 Rate 820 Commercial and General Service - Heat Pump - - 245,368,477 3,452,198,150 3 Rate 821 General Service - Small - - 42,472,601 1,592,048,947 4 Rate 822 Commercial Spaceheating - - 22,613,109 99,885,310 6 Thermal Storage - - - 26,613,109 99,885,310 7 General Service - Large - - - 365,979 7 General Service - Large - - - 365,979 9 Rate 824 Internal Storage - - - 365,979 10 Next 90,000 kWh - - (75,480) - 89,11,325 11 Next 90,000 kWh - - - - 477,967 12 | | | | - | - | | - | - |
| 1 Rate 811 Residential Service - - 45,369,477 3,452,198,150 2 Rate 820 Commercial and General Service - Heat Pump - - 25,086 9,448,602 3 Rate 821 General Service - Small - - 42,472,601 1,592,048,947 4 Rate 822 Commercial Spaceheating - - 219,502 8,167,651 5 Rate 823 General Service - Medium - - 26,613,109 999,895,310 6 Thermal Storage - - - 365,979 7 General Service - Large - - 327,355,755 10 Next 70,000 kWh - - (75,480) - 89,111,325 11 Over 1,000,000 kWh - - - - 477,967 13 Rate 826 Off-Peak Service - - 521,02 85,154,988 14 Rate 821 Industrial Power Service - Large - - 1,225,361,912 | Line No. | Rate Schedule | Rate Schedule Description | (REV 1B-23R) | (REV 8-23R) | (REV 1D-23R) | (REV 7-23R) | Determinant |
| 2 Rate 820 Commercial and General Service - Heat Pump - - 255,086 9,448,602 3 Rate 821 General Service - Small - - 42,472,601 1,592,048,947 4 Rate 822 Commercial Spaceheating - - 219,502 8,167,651 5 Rate 823 General Service - Medium - - 26,613,109 999,895,310 6 Rate 823 General Service - Large - - 365,979 7 General Service - Large - - 365,979 9 Rate 824 First 30,000 kWh - - (75,480) - 327,355,755 10 Next 70,000 kWh - - - 26,562,973 120,343,936 12 Thermal Storage - - - 477,967 13 Rate 825 Metal Melting Service - - 24,843,761 1,532,103,352 16 Thermal Storage - - - 1,225,361,912 | | | | (N) | (O) | (P) | (Q) | (R) |
| 3 Rate 821 General Service - Small - - 42,472,601 1,592,048,947 4 Rate 822 Commercial Spaceheating - - 219,502 8,167,651 5 Rate 823 General Service - Medium - - 226,613,109 999,895,310 6 Thermal Storage - - - 26,613,109 999,895,310 7 General Service - Large - - - 365,979 7 General Service - Large - - 68,674,591 8 Mext 70,000 kWh - - (75,480) - 327,355,755 10 Next 900,000 kWh - - - 477,967 327,355,755 11 Over 1,000,000 kWh - - - 477,967 328,113,325 12 Metal Melting Service - - - 477,967 13 Rate 826 Off-Peak Service - Large - - 1,225,361,912 15 Industrial Power Service | 1 | Rate 811 | Residential Service | - | - | - | 45,369,477 | 3,452,198,150 |
| 4 Rate 822 Commercial Spaceheating - - 219,502 8,167,651 5 Rate 823 General Service - Medium - - 26,613,109 999,895,310 6 Thermal Storage - - - 26,613,109 999,895,310 7 General Service - Large - - - 365,979 9 Rate 824 First 30,000 kWh - - (856,700) - 168,674,591 9 Next 70,000 kWh - - (75,480) - 327,355,755 10 Over 1,000,000 kWh - - - 477,967 13 Rate 825 Metal Melting Service - - - 477,967 13 Rate 826 Off-Peak Service - - - 472,957,973 16 Industrial Power Service - Large - - - 477,967 17 Thermal Storage - - - 1,932,103,352 16 Thermal | 2 | Rate 820 | Commercial and General Service - Heat Pump | - | _ | - | 255,086 | 9,448,602 |
| 5 Rate 823 General Service - Medium - - 26,613,109 999,895,310 6 Thermal Storage - - - 365,979 7 General Service - Large - - 365,979 9 Rate 824 General Service - Large - - 365,979 10 Next 70,000 kWh - - (786,660) - 327,355,755 10 Next 70,000 kWh - - - 477,967 11 Over 1,000,000 kWh - - - 477,967 13 Rate 825 Metal Melting Service - - 477,967 13 Rate 826 Off-Peak Service - - 24,843,761 1,532,103,352 15 Industrial Power Service -Large - - - 1,225,361,912 16 Tier 1 kWh - - - - 1,225,361,912 17 Tasmission kWh - - - 1,217,0324,445 | 3 | Rate 821 | General Service - Small | - | - | - | 42,472,601 | 1,592,048,947 |
| 6 Rate 823 Thermal Storage - - - - 365,979 7 General Service - Large 365,979 8 First 30,000 kWh - - (856,700) - 168,674,591 9 Next 70,000 kWh - - (75,480) - 327,355,755 10 Next 70,000 kWh - - - 26,562,973 120,343,936 12 Over 1,000,000 kWh - - - 26,562,973 120,343,936 14 Rate 825 Metal Melting Service - - 24,843,761 1,522,103,352 15 Industrial Power Service - Large - - - 24,843,761 1,522,103,352 16 Rate 831 Tier 1 kWh - - - 1,225,361,912 17 Industrial Power Service - Small - - - 1,117,265,000 19 Industrial Power Service - Small - - <t< td=""><td>4</td><td>Rate 822</td><td>Commercial Spaceheating</td><td>-</td><td>-</td><td>-</td><td>219,502</td><td>8,167,651</td></t<> | 4 | Rate 822 | Commercial Spaceheating | - | - | - | 219,502 | 8,167,651 |
| 6 Thermal Storage - - - 3365,979 7 General Service - Large 3365,979 9 Rate 824 First 30,000 kWh - - (856,700) - 168,674,591 10 Next 70,000 kWh - - (75,480) - 327,355,755 10 Next 900,000 kWh - - - 26,562,973 120,343,936 11 Over 1,000,000 kWh - - - 477,967 120,343,936 12 Thermal Storage - - - 26,562,973 120,343,936 13 Rate 825 Metal Melting Service - - - 477,967 14 Rate 826 Off-Peak Service - - 24,843,761 1,532,103,352 15 Industrial Power Service - Large - - 1,225,361,912 1 16 Transmission kWh - - - 1,117,265,000 19 <t< td=""><td>5</td><td>Rate 873</td><td>General Service - Medium</td><td>-</td><td>-</td><td>-</td><td>26,613,109</td><td>999,895,310</td></t<> | 5 | Rate 873 | General Service - Medium | - | - | - | 26,613,109 | 999,895,310 |
| 8 9 First 30,000 kWh - - (856,700) - 168,674,591 9 Next 70,000 kWh - - (786,660) - 327,355,755 10 Next 900,000 kWh - - (75,480) - 859,111,325 11 Over 1,000,000 kWh - - - 26,562,973 120,343,936 12 Thermal Storage - - - 477,967 13 Rate 825 Metal Melting Service - - 477,967 14 Rate 826 Off-Peak Service - - 24,843,761 1,532,103,352 15 Industrial Power Service -Large - - - 4,170,924,445 16 Rate 831 Tier 1 kWh - - - 1,117,265,000 19 Industrial Power Service - Small - - - 1,627,50,754 20 Rate 832 First 450 hours x kW - - - 1,678,833 22 Indu | 6 | | Thermal Storage | - | - | - | - | 365,979 |
| 9 Rate 824 Next 70,000 kWh - - (786,660) - 327,355,755 10 Next 900,000 kWh - - (75,480) - 859,111,325 11 Over 1,000,000 kWh - - (75,480) - 859,111,325 12 Over 1,000,000 kWh - - - 26,562,973 120,343,936 13 Rate 825 Metal Melting Service - - - 477,967 14 Rate 826 Off-Peak Service - - - 552,102 85,154,988 15 Industrial Power Service - Large - - - 24,843,761 1,532,103,352 16 Rate 831 Tier 1 kWh - - - 1,225,361,912 17 Industrial Power Service - Small - - - 1,117,265,000 19 Industrial Power Service - Small - - - 1,229,084 162,750,754 20 Rate 832 Next 50 hours x kW - | 7 | | General Service - Large | | | | | |
| 10 Rate 824 Next 900,000 kWh - - (75,480) - 859,111,325 11 Over 1,000,000 kWh - - - 26,562,973 120,343,936 12 Thermal Storage - - - 26,562,973 120,343,936 13 Rate 825 Metal Melting Service - - - 477,967 13 Rate 825 Metal Melting Service - - - 477,967 14 Rate 826 Off-Peak Service - - - 24,843,761 1,532,103,352 15 Industrial Power Service - Large - - - 1,225,361,912 16 Rate 831 Tier 1 kWh - - - 1,217,0524,445 18 Adjacent Affiliate Qualifying Facility Premise - - - 1,117,265,000 19 Industrial Power Service - Small - - - 1,678,833 22 Next 50 hours x kW - - - 1,678,833 | 8 | | First 30,000 kWh | - | - | (856,700) | - | 168,674,591 |
| 10 Next 900,000 kWh - - (75,480) - 859,111,325 11 Over 1,000,000 kWh - - 26,562,973 120,343,936 12 Thermal Storage - - 26,562,973 120,343,936 13 Rate 825 Metal Melting Service - - 477,967 14 Rate 826 Off-Peak Service - - 552,102 85,154,988 14 Rate 826 Off-Peak Service -Large - - 24,843,761 1,532,103,352 16 Rate 831 Tier 1 kWh - - - 4,170,924,445 18 Adjacent Affiliate Qualifying Facility Premise - - 4,170,924,445 18 Adjacent Affiliate Qualifying Facility Premise - - 1,117,265,000 19 Industrial Power Service – Small - - 1,299,084 162,750,754 20 Rate 832 Next 50 hours x kW - - 1,299,084 162,750,754 21 Rate 832 | 9 | Data 971 | Next 70,000 kWh | - | - | (786,660) | - | 327,355,755 |
| 12 Thermal Storage - - - 477,967 13 Rate 825 Metal Melting Service - - 552,102 85,154,988 14 Rate 826 Off-Peak Service - - - 24,843,761 1,532,103,352 15 Industrial Power Service -Large - - - 24,843,761 1,532,103,352 16 Rate 831 Tier 1 kWh - - - 1,225,361,912 17 Industrial Power Service -Large - - - 4,170,924,445 18 Adjacent Affiliate Qualifying Facility Premise - - - 4,170,924,445 18 Adjacent Affiliate Qualifying Facility Premise - - - 1,117,265,000 19 Industrial Power Service - Small - - - 1,217,265,000 20 First 450 hours x kW - - - 1,627,50,754 21 Rate 832 Next 50 hours x kW - - 268,212 22 | 10 | Nale 024 | Next 900,000 kWh | - | - | (75,480) | - | 859,111,325 |
| 13 Rate 825 Metal Melting Service - - 552,102 85,154,988 14 Rate 826 Off-Peak Service - - 24,843,761 1,532,103,352 15 Industrial Power Service -Large - - 24,843,761 1,532,103,352 16 Tier 1 kWh - - - 1.0 - 17 Tier 1 kWh - - - 4,170,924,445 18 Adjacent Affiliate Qualifying Facility Premise - - - 4,170,924,445 18 Industrial Power Service – Small - - - 1,117,265,000 19 Industrial Power Service – Small - - - 1,117,265,000 20 First 450 hours x kW - - - 1,678,833 22 Next 50 hours x kW - - - 1,678,833 22 Over 500 hours x kW - - - 268,212 23 Industrial Power Service – Small – HLF - - | 11 | | Over 1,000,000 kWh | - | - | - | 26,562,973 | 120,343,936 |
| 14 Rate 826 Off-Peak Service - - 24,843,761 1,532,103,352 15 Industrial Power Service - Large - - 24,843,761 1,532,103,352 16 Rate 831 Tier 1 kWh - - - 1,225,361,912 17 Transmission kWh - - - 4,170,924,445 18 Adjacent Affiliate Qualifying Facility Premise - - - 4,170,924,445 18 Adjacent Affiliate Qualifying Facility Premise - - - 1,117,265,000 19 Industrial Power Service – Small - - - 1,299,084 162,750,754 20 Rate 832 Next 50 hours x kW - - - 1,678,833 22 Over 500 hours x kW - - - 268,212 23 Total - - - 268,212 24 Industrial Power Service – Small – HLF - - 260 hours x kW - - - 267,979,838 | 12 | | Thermal Storage | - | - | - | - | 477,967 |
| 15 Industrial Power Service -Large Industrial Power Service -Large Industrial Power Service -Large 16 Tier 1 kWh - - - 1,225,361,912 17 Transmission kWh - - - 4,170,924,445 18 Adjacent Affiliate Qualifying Facility Premise - - 4,170,924,445 19 Industrial Power Service - Small - - 1,117,265,000 19 Industrial Power Service - Small - - 1,117,265,000 20 First 450 hours x kW - - 1,299,084 162,750,754 21 Rate 832 Next 50 hours x kW - - - 1,678,833 22 Over 500 hours x kW - - - 268,212 23 Total - - 1,299,084 164,697,799 24 Industrial Power Service – Small – HLF - - 2660,hours x kW - - 267,979,838 26 Rate 833 Next 60 hours x kW - - - | 13 | Rate 825 | Metal Melting Service | - | - | - | 552,102 | 85,154,988 |
| 16 Tier 1 kWh - - - 1,225,361,912 17 Transmission kWh - - 4,170,924,445 18 Adjacent Affiliate Qualifying Facility Premise - - 4,170,924,445 19 Adjacent Affiliate Qualifying Facility Premise - - 1,117,265,000 19 Industrial Power Service – Small - - 1,299,084 162,750,754 20 First 450 hours x kW - - - 1,678,833 22 Next 50 hours x kW - - - 268,212 23 Total - - 1,299,084 164,697,799 24 Industrial Power Service – Small – HLF - - 260,00000000000000000000000000000000000 | 14 | Rate 826 | Off-Peak Service | - | - | - | 24,843,761 | 1,532,103,352 |
| 17 Rate 831 Transmission kWh - - - 4,170,924,445 18 Adjacent Affiliate Qualifying Facility Premise - - - 1,117,265,000 19 Industrial Power Service – Small - - 1,117,265,000 20 First 450 hours x kW - - 1,299,084 162,750,754 21 Rate 832 Next 50 hours x kW - - - 1,678,833 22 Over 500 hours x kW - - - 268,212 23 Total - - 1,299,084 164,697,799 24 Industrial Power Service – Small – HLF - - 260 hours x kW - 25 Rate 833 Next 60 hours x kW - - 267,979,838 26 Rate 833 Next 60 hours x kW - - - 267,979,838 27 Over 660 hours x kW - - - - 267,979,838 | 15 | | Industrial Power Service -Large | | | | | |
| 17 Transmission kWh - - - 4,170,924,445 18 Adjacent Affiliate Qualifying Facility Premise - - - 1,117,265,000 19 Industrial Power Service – Small - - - 1,117,265,000 20 First 450 hours x kW - - - 1,299,084 162,750,754 21 Rate 832 Next 50 hours x kW - - - 1,678,833 22 Over 500 hours x kW - - - 1,299,084 162,750,754 23 Next 50 hours x kW - - - 1,678,833 24 Industrial Power Service – Small – HLF - - 2 266 26 Rate 833 Next 60 hours x kW - - - 2 2 27 Over 660 hours x kW - - - - 2 - 2 27 Over 660 hours x kW - - - - - - | 16 | Data 921 | Tier 1 kWh | - | - | - | - | 1,225,361,912 |
| 19 Industrial Power Service – Small - - 1,299,084 162,750,754 20 First 450 hours x kW - - - 1,299,084 162,750,754 21 Rate 832 Next 50 hours x kW - - - 1,678,833 22 Over 500 hours x kW - - - 268,212 23 Total - - 1,299,084 164,697,799 24 Industrial Power Service – Small – HLF - - 1,299,084 164,697,799 24 Industrial Power Service – Small – HLF - - 260 hours x kW - - - 267,979,838 26 Rate 833 Next 60 hours x kW - - - 267,979,838 27 Over 660 hours x kW - - - - 267,979,838 | 17 | Rale 831 | Transmission kWh | - | - | - | - | 4,170,924,445 |
| 20 Rate 832 First 450 hours x kW - - 1,299,084 162,750,754 21 Next 50 hours x kW - - - 1,678,833 22 Over 500 hours x kW - - - 1,678,833 23 Total - - 1,299,084 164,697,799 24 Industrial Power Service - Small - HLF - 1,299,084 164,697,799 24 Industrial Power Service - Small - HLF - - 2600 hours x kW - - 267,979,838 26 Rate 833 Next 60 hours x kW - - - - - 27 Over 660 hours x kW - - - - - | 18 | | Adjacent Affiliate Qualifying Facility Premise | - | - | - | - | 1,117,265,000 |
| 21 Rate 832 Next 50 hours x kW - - - 1,678,833 22 Over 500 hours x kW - - - 26 - 260 hours x kW - - - 260 hours x kW - - 260 hours x kW - - 1,678,833 - 260 hours x kW - - - 260 hours x kW - - 1,299,084 164,697,799 - - 1,299,084 164,697,799 - - - 1,299,084 164,697,799 - - - 260 hours x kW - - - 267,979,838 - - - - 267,979,838 - <td>19</td> <td></td> <td>Industrial Power Service – Small</td> <td></td> <td></td> <td></td> <td></td> <td></td> | 19 | | Industrial Power Service – Small | | | | | |
| 22 Over 500 hours x kW - - - 26 Next 60 hours x kW - - 260 1,299,084 164,697,799 260 1,299,084 164,697,799 260 25 600 hours x kW - - - - 260 260 hours x kW - - - 260 260 hours x kW - - - 260 260 hours x kW - - - - 260 260 hours x kW - - - 260 - 260 260 hours x kW - - - 260 - - - 260 - - - 267,979,838 - - - - 267,979,838 - - - - - - - - - - - - - - - 267,979,838 - - - - - - - - - - - - - - - - | 20 | | First 450 hours x kW | - | - | - | 1,299,084 | 162,750,754 |
| 23 Total - - 1,299,084 164,697,799 24 Industrial Power Service – Small – HLF | 21 | Rate 832 | Next 50 hours x kW | - | - | - | - | 1,678,833 |
| 24 Industrial Power Service – Small – HLF Industrial Power Service – Small – HLF <td>22</td> <td rowspan="2">-</td> <td>Over 500 hours x kW</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>268,212</td> | 22 | - | Over 500 hours x kW | - | - | - | - | 268,212 |
| 24 Industrial Power Service – Small – HLF Industrial Power Service – Small – HLF <td>23</td> <td>Total</td> <td>-</td> <td>-</td> <td>-</td> <td>1,299,084</td> <td>164,697,799</td> | 23 | | Total | - | - | - | 1,299,084 | 164,697,799 |
| 26 Rate 833 Next 60 hours x kW <th< th=""> <th< th=""> <th< td=""><td>24</td><td rowspan="4">Rate 833</td><td>Industrial Power Service – Small – HLF</td><td></td><td></td><td></td><td></td><td></td></th<></th<></th<> | 24 | Rate 833 | Industrial Power Service – Small – HLF | | | | | |
| 26 Rate 833 Next 60 hours x kW <th< th=""> <th< th=""> <th< td=""><td>25</td><td>600 hours x kW</td><td>-</td><td>-</td><td>-</td><td>-</td><td>267,979,838</td></th<></th<></th<> | 25 | | 600 hours x kW | - | - | - | - | 267,979,838 |
| 27 Over 660 hours x kW | | | Next 60 hours x kW | | | | | - |
| | | | Over 660 hours x kW | | | | | - |
| | 28 | | Total | - | - | - | - | 267,979,838 |

| | | | | | Station Power | DSM Lost | |
|----------|-------------------|---------------------------------|----------------|-------------|---------------|-------------|--------------------|
| | | | Streetlighting | LNG | Addition and | Margin | 2023 Adjusted Test |
| | | | Adjustments | Adjustment | Reclass | Adjustment | Year Billing |
| Line No. | Rate Schedule | Rate Schedule Description | (REV 1B-23R) | (REV 8-23R) | (REV 1D-23R) | (REV 7-23R) | Determinant |
| | | (A) | (N) | (O) | (P) | (Q) | (R) |
| 29 | Rate 841 | Municipal Power | - | - | - | 812,194 | 33,011,174 |
| 30 | | Intermittent Wastewater Pumping | | | | | |
| 31 | Rate 842 | Residential - Pump Charge | - | - | - | - | 39,789 |
| 32 | | Commercial - Pump Charge | - | - | - | - | 2,001 |
| 33 | Rate 543 | Station Power | - | - | 1,718,840 | - | 1,718,840 |
| 34 | | Railroad Power Service | | | | | |
| 35 | Rate 844 | First 660 hours x kW | - | - | - | 499,033 | 19,120,033 |
| 36 | | Over 660 hours x kW | | | | | - |
| 37 | Rate 850 | Street Lighting | (824,374) | - | - | - | 33,738,540 |
| 38 | Rate 855 | Traffic and Directive Lighting | 2,713,991 | - | - | - | 7,207,774 |
| 39 | Rate 860 | Dusk to Dawn Area Lighting | 512,501 | - | - | - | 14,315,916 |
| 40 | | | | | | | |
| 41 | Interdepartmental | Interdepartmental | - | (3,001,260) | - | - | 26,569,822 |