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PUBLIC SERVICE COMMISSION OF WISCONSIN

Application of Northern States Power Company-Wisconsin for Authority to Adjust Electric and Natural Gas Rates — 4220-UR-126

FINAL DECISION

This is the Final Decision in the application of Northern States Power Company-Wisconsin (applicant) for authority to adjust Wisconsin retail electric and natural gas base rates for the 2024 test year, and for approval of the applicant's 2024 Fuel Cost Plan. Final overall rate changes[1] for the test year ending December 31, 2024 are authorized consisting of an increase for electric operations of $1,113,000, or 0.13 percent, over currently authorized rates, based on a 9.80 percent return on common equity (ROE). Final overall rate changes for the test year ending December 31, 2024 are authorized consisting of a $5,393,000 rate increase for natural gas operations, or 3.20 percent, over currently authorized rates, based on a 9.80 percent ROE.

Introduction

On April 28, 2023, the applicant filed an application with the Commission requesting authority to adjust its Wisconsin retail electric and natural gas rates effective January 1, 2024. (PSC REF#: 465710) The applicant requested an overall increase in annual electric revenues of $40.3 million, or an increase of 4.80 percent and an overall increase in annual natural gas revenues of $9.0 million, or an increase of 5.3 percent over present revenues to be effective

[1] Changes reflected in the Final Decision reflect changes in the revenue requirement and any difference from rates shown in the appendices is due to rounding.

January 1, 2024. The applicant's requested increases were based on a 10.25 percent ROE. The applicant also requested approval of new and updates to existing programs and tariffs.

On May 18, 2023, the Commission issued a Notice of Proceeding. (PSC REF#: 468592.) The notice advised that a hearing would be scheduled at a later date. The notice instructed those persons desiring to become a party to file for intervention no later than 14 days from the date of service. The following organizations and entities requested and were granted intervention and are therefore parties to this proceeding: ChargePoint, Inc, Citizen's Utility Board of Wisconsin (CUB), RENEW Wisconsin (RENEW), Wisconsin Industrial Energy Group (WIEG), and Walmart, Inc. (Walmart) (together, parties). (PSC REF#: 472135.) On September 11, 2023, ChargePoint, Inc. requested to withdraw as an intervenor. (PSC REF#: 478344.)

On July 6, 2023, a Scheduling Order was issued establishing the issues, schedule, and other facilitation matters for this proceeding pursuant to Wis. Admin. Code § PSC 2.04(4).[2] (PSC REF#: 472135.) The issues for hearing were identified as follows:

A. Should the Commission grant in whole or in part the applicant's request for electric and natural gas utility rate increases, and if so, under what terms and conditions?

1. What is the applicant's revenue requirement for electric and natural gas service?
2. What is the cost of service as related to each customer class?
3. What is the appropriate rate design, including service rules, for each customer class?

[22] On July 15, 2023, CUB filed a motion for interlocutory review of the Scheduling Order. (PSC REF#: 472921.) The applicant responded, affirming its commitment to cooperate with the parties to minimize scheduling issues and noting its objection to bifurcating the Fuel Cost Plan from the rate case. (PSC REF#: 473521.) Pursuant to Wis. Admin. Code § PSC 2.27(3), the motion was denied. Commission staff subsequently filed an uncontested motion to amend the schedule, changing the time of day when certain filings would be due to minimize conflicts with hearings in other pending rate cases. (PSC REF#: 476168.)

On August 10, 2023, the Commission issued a Notice of Hearing. (PSC REF#: 475030.) Pursuant to due notice, on September 11, 2023, a public hearing was held virtually for members of the general public. (PSC REF#: 481371.) The Commission's public hearing process involved the opportunity for members of the public to submit written comments through the Commission's website or at the public hearing, or to testify at the public hearing. The Commission received comments from nine members of the public. (PSC REF#: 481288.)

A party hearing was also held virtually on September 22, 2023, to receive testimony and technical information from the parties to the proceeding. (PSC REF#: 481372.) After the party hearing session, Commission staff filed a request to submit additional information for the record relating to the applicant's proposed 2024 budget for its Customer Service Conservation (CSC) activities and its voluntary energy efficiency programs. (PSC REF#: 483350.) There was no objection to receipt of this additional evidence.

The parties for purposes of review under Wis. Stat. §§ 227.47 and 227.53 are listed in Appendix A.

The Commission considered this matter at its open meetings of November 9, 2023, and December 20, 2023.

Findings of Fact

1. The applicant is an investor-owned electric and natural gas public utility as defined in Wis. Stat. § 196.01(5)(a). That applicant provides electric and natural gas service in northwestern Wisconsin and Michigan.

2. Current authorized rates for the applicant's Wisconsin retail electric utility operations will produce total tariff operating revenues of $836,575,620 for the test year ending

December 31, 2024. This results in an adjusted net operating income of $155,430,406 which is insufficient.

3. For the applicant's Wisconsin retail electric operations, the estimated rate of return on average net investment rate base of $2,061,174,793 at current rates for the test year is 7.54 percent, which is insufficient.

4. A reasonable increase in the applicant's operating revenue for the 2024 test year to produce a 7.58 percent return on average net investment rate base for Wisconsin retail electric operations is $1,113,210.

5. The applicant's filed electric operating income statement and net investment rate base for the test year, as modified by this Final Decision, are reasonable.

6. Current authorized rates for the applicant's Wisconsin retail natural gas utility operations will produce total tariff operating revenues $168,494,118 for the test year ending December 31, 2024. This results in an adjusted net operating income of $16,198,017, which is insufficient.

7. For the applicant's Wisconsin retail natural gas operations, the estimated rate of return on average net investment rate base of $265,491,110 at current rates for the test year is 6.10 percent, which is insufficient.

8. A reasonable increase in operating revenue for the test year to produce a 7.58 percent for Wisconsin retail return on the applicant's average net investment rate base for Wisconsin retail natural gas operations is $5,393,601.

9. The applicant's filed natural gas operating income statement and net investment rate base for the test year, as modified by this Final Decision, are reasonable.

10. A reasonable 2024 test year fuel cost is $1,178,505,030 on a Total Northern States Power System (NSP System). A reasonable 2024 fuel cost plan level for total NSP System monitored fuel costs is $1,057,976,110. The 2024 fuel cost plan year's monitored fuel cost divided by the authorized level of native requirements for the NSP System of 41,376,846 megawatt-hours (MWh) results in an average net monitored fuel cost per MWh of $25.57.

11. It is reasonable to accept Commission staff's uncontested fuel cost adjustments.

12. It is reasonable to update fuel costs to reflect the New York Mercantile Exchange (NYMEX) commodity futures settlement prices for natural gas as of October 17, 2023 index values and new fuel related contracts. It is reasonable for this update to also include the most recently available 24 months of actual data for the applicant's Midcontinent Independent System Operator (MISO) charges and credits and wind curtailment costs.

13. It is reasonable for the applicant to defer the anticipated decrease in capacity purchased power costs from 2024 to 2025, with carrying costs at the applicant's short-term debt rate, to a future rate proceeding.

14. It is reasonable for fuel cost data in Appendix D to be used to monitor the 2024 fuel costs.

15. It is reasonable to monitor the applicant's fuel costs using an annual bandwidth of plus or minus 2.0 percent, as provided in Wis. Admin. Code § PSC 116.06(3).

16. It is reasonable that the applicant be required to file for its 2025 Fuel Cost Plan in 2024 in accordance with Wis. Admin. Code ch. PSC 116.

17. It is not reasonable to require the applicant to submit a plan to contact customers when information suggests that fuel costs will be significantly higher than was authorized.

18. It is reasonable to exclude Annual Incentive Pay (AIP) compensation for exempt employees in the 2024 test year revenue requirement.

19. It is reasonable that the wage percentage increase for non-represented, management and executive employees be held to 2.5 percent.

20. It is reasonable to include in the 2024 test year revenue requirement the project costs associated with docket 4220-TE-114 in FERC Account 370, Distribution Meters.

21. It is reasonable for the applicant to provide a plan for the exact steps it will take to allow customers to benefit from its Advanced Metering Infrastructure (AMI) meters.

22. It is not reasonable to require the applicant to factor in distributional equity into the Fault Location Isolation Service Restoration (FLISR) installation.

23. It is reasonable to exclude from the 2024 test year revenue requirement the project costs associated with docket 4220-TU-100.

24. It is reasonable to include in the 2024 test year revenue requirement the reduced costs associated with the Interchange Agreement (A/I) billing error.

25. It is reasonable to exclude from the 2024 test-year revenue requirement the increased costs associated with the Minnesota law change relating to nuclear cask payments.

26. It is reasonable for the applicant to include the net regulatory liability credit amortization for electric operations and the net regulatory asset deferral recovery for natural gas operations associated with Commission authorized deferrals in the determination of net income. Consistent with Appendix E the amortization period shall be over a two-year period (2024-2025).

27. It is reasonable for the applicant to provide specific data in its initial data request responses in its next rate proceeding demonstrating the specific customer benefits associated with payment of all association dues for which it intends to seek recovery in that proceeding.

28. It is reasonable for the applicant to amortize the Western Mustang deferral over a two-year period (2024-2025).

29. It is reasonable for the applicant to defer any impacts of the Inflation Reduction Act (IRA) and Infrastructure Investment Jobs Act (IIJA), when the impacts are incurred or received, with carrying costs at the applicant's short-term debt rate, to a future rate proceeding.

30. It is reasonable for the applicant to amortize credit card convenience fees over a two-year period (2024-2025).

31. It is reasonable for the applicant to amortize the COVID-19 regulatory asset over a two-year period (2024-2025).

32. It is reasonable for the applicant to amortize the Manufactured Gas Plant (MGP) costs over a 6-year period (2024-2029).

33. It is reasonable for the applicant to amortize all other deferrals or escrows not contested by any party over a two-year period (2024-2025), as reflected in Appendix E.

34. It is reasonable for the applicant to record annual conservation escrow expenses for retail electric operations of $9.7 million and natural gas operations of $2.0 million.

35. It is reasonable for the applicant to record annual farm rewiring escrow expenses for retail electric operations of $986,000 for retail electric operations.

36. It is reasonable to reflect in revenue requirement the Commission staff adjustments and corrections not contested by any party and not listed separately for Commission decision.

37. A reasonable ROE on the applicant's common equity is 9.80 percent for the 2024 test year.

38. A reasonable short-term borrowing rate for the 2024 test year is 3.96 percent.

39. A reasonable long-term borrowing rate for the 2024 test year is 4.72 percent.

40. A reasonable target level for the test year average common equity, measured on a regulatory capital structure basis, is 52.50 percent.

41. It is reasonable for the applicant to maintain a regulatory capital structure for the 2024 test year consisting of 52.50 percent common equity, 46.25 percent long-term debt, and 1.25 percent short-term debt.

42. A long-term range of 49.00 percent to 54.00 percent for the applicant's common equity ratio, on a financial basis, is reasonable and provides adequate financial flexibility.

43. It is reasonable for the applicant to maintain a financial capital structure for the 2024 test year consisting of 52.47 percent common equity, 46.23 percent long-term debt, 1.25 percent short-term debt, and 0.05 percent debt equivalency for off-balance sheet obligations.

44. It is reasonable to prohibit the applicant from paying dividends, including pass-through of subsidiary dividends, in excess of the forecasted level in 2024 if its actual average common equity ratio on a financial basis, is or will fall below the authorized level of 52.50 percent during the test year period.

45. It is reasonable for the applicant to submit a 10-year financial forecast in its next rate proceeding.

46. It is reasonable for the applicant to submit, in its next rate application, detailed information regarding all off-balance sheet obligations for which the financial markets will calculate a debt equivalent. The information shall include, at a minimum: (1) the minimum annual lease and Purchased Power Agreement obligations; (2) the method of calculation along with the calculated amount of debt equivalent; and (3) supporting documentation, including all reports, correspondence, and any other justification that clearly established Standard & Poor's (S&P) and other major credit rating agencies' determination of the off-balance sheet debt equivalent, to the extent available, and publicly available documentation when S&P and other major credit rating agencies' documentation is not available.

47. It is reasonable that an Earnings Sharing Mechanism (ESM) be imposed for the 2024 test year that is based on the following criteria: the applicant shall retain all earnings less than or equal to 25 basis points above authorized ROE, the applicant shall return to customers an amount equal to 50.00 percent of earnings between 25 and 75 basis points above authorized ROE, and the applicant shall return to customers an amount equal to 100 percent of earnings equal to or in excess of 75 basis points above the authorized ROE.

48. It is reasonable to consider the results of multiple electric cost-of-service study (COSS) models, along with other factors, such as bill impacts, for 2024 revenue allocation and rate design.

49. It is reasonable for the Commission to open a separate investigation into electric cost allocation and rate design principles.

50. It is reasonable to accept the comprehensive electric rate design and revenue allocation proposed by Commission staff in Ex.-PSC-Stevenson-1r, as adjusted for final revenue requirement, for the 2024 test year.

51. It is reasonable to approve a rate design with 150-hours use demand limiter.

52. It is reasonable to approve the proposed updates to the VRE-2 and VSE-1 tariff, subject to legacy customers being allowed to maintain the fixed rates through 2027.

53. It is reasonable for the applicant to work with Commission staff on the precise language of the VRE-2 and VSE-1 tariffs.

54. It is reasonable for the applicant to work with Commission staff on the marketing language around the VRE-2 and VSE-1 tariffs.

55. It is reasonable for the applicant to work with Commission staff on the appropriate filing process for annual updates to the VRE-2 and VSE-1 tariffs.

56. It is reasonable for the applicant to incorporate the EVR-1 and EVR-2 charger relocation and early termination fee into the monthly customer charge.

57. It is reasonable for the applicant to implement the proposed EVP-1 tariff, subject to conditions imposed by the Commission as described in this Final Decision.

58. It is not reasonable to order the applicant to work with Walmart on developing a new commercial public-facing electric vehicle charging tariff.

59. It is reasonable for the applicant to increase the capacity of the CR-1 tariff from 50 megawatt (MW) to 200 MW.

60. It is reasonable for the applicant to work with Commission staff to update the CR-1 tariff to remove the applicant's proposed language that would have allowed existing customers to exceed the capacity of the CR-1 tariff without Commission authorization.

61. It is reasonable to implement the annual reporting requirements proposed by Commission staff on the CR-1 tariff as described in this Final Decision.

62. It is reasonable for the applicant to work with the Real Time Pricing (RTP) customers to nominate contract demand seasonally.

63. It is reasonable to authorize the uncontested electric tariff changes.

64. It is reasonable to consider the results of multiple natural gas COSS models, along with other factors, such as bill impacts, for revenue allocation and rate design.

65. It is reasonable to accept the comprehensive natural gas revenue allocation and rate design proposed by applicant in Ex.-NSPW-Dahl-4, as adjusted for final revenue requirement on the basis of revenue for the 2024 test year.

66. It is reasonable to accept the uncontested natural gas tariff changes.

67. Energy conservation, renewable resources, or energy priorities listed in Wis. Stat. § 1.12 or 196.025 and their combination would not be cost-effective, technically feasible or environmentally sound alternatives to the changes authorized herein.

Conclusions of Law

1. The Commission has jurisdiction under Wis. Stat. §§ 1.12, 196.02, 196.025, 196.03, 196.19, 196.20, 196.22, 196.37, 196.374, 196.395, 196.40, and Wis. Admin. Code chs. PSC 113, 116, 134, and 137 to enter a Final Decision authorizing the applicant to place in effect

the rates and rules for electric, and natural gas utility service set forth in Appendices B and C and the fuel cost treatment set forth in Appendix D.

2. The Commission's determinations in this Final Decision comply with the Energy Priorities Law.

3. The Commission's determinations in this matter are based on the specific facts presented in this application, and are not precedential.

Opinion

Applicant and its Business

The applicant is an investor-owned electric and natural gas public utility as defined in Wis. Stat. § 196.01(5)(a). It is engaged in the production, distribution, and sale of electric energy to approximately 263,000 retail electric customers in more than 220 communities in northwestern Wisconsin and the Upper Peninsula of Michigan. The applicant is also engaged in the distribution and sale of natural gas to approximately 117,000 customers in Wisconsin and Michigan. The applicant is a wholly-owned subsidiary of Xcel Energy Inc.

Revenue Requirement

The applicant filed for a 2024 test year. The applicant concluded its present electric and natural gas rates were insufficient and proposed a base rate increase in 2024. For electric rates for the 2024 test year, the applicant requested a 4.80 percent increase on average above 2023 authorized rates. For natural gas rates for the 2024 test year, the applicant requested a 5.3 percent increase on average above 2023 authorized rates. Commission staff reviewed the 2024 test year filing information during its financial review.

The applicant claimed the main drivers impacting the electric revenue requirement for the 2024 test year are capital investments in infrastructure across the NSP System. The applicant indicated the natural gas revenue requirement drivers are capital investments in the natural gas distribution infrastructure.

Applicable Standard of Review

The Commission's authority to establish utility rates and terms of service has a robust statutory foundation. Wisconsin Stat. §§ 196.03, 196.20, and 196.37 grant the Commission its general authority to establish utility rates and terms of service. Section 196.03 provides that any public utility rate "shall be reasonable and just and every unjust or unreasonable charge for such service is prohibited and declared unlawful." Under § 196.20, "no change in schedules which constitutes an increase in rates to consumers may be made except by order of the commission, after an investigation and opportunity for hearing." Under § 196.37, if the Commission finds rates to be "unjust, unreasonable, insufficient or unjustly discriminatory or preferential or otherwise unreasonable or unlawful, the [C]ommission shall determine and order reasonable rates . . . to be imposed, observed and followed in the future." The Commission's evaluation of the reasonableness of rates necessarily implicates numerous competing considerations, including reliability, conservation, financial health of the utility (capital structure and rate of return), customer affordability, and more.

Rate setting is an area in which the Commission has special expertise. *Brookfield v. Milwaukee Metropolitan Sewerage Dist.,* 141 Wis. 2d 10, 15, 414 N.W.2d 308 (Ct. App. 1987). It has set utility rates for more than 100 years. In ratemaking, the Commission exercises a legislative function. *Wis. Mfr. And Commerce v. Public Serv. Comm 'n (WMC),* 94 Wis. 2d 314, 319, 319, 287 N.W.2d 844 (1979). "It is well established that the [Commission], in designing a rate structure that will enable a utility to recover the total revenue authorized, has wide discretion in determining the factors upon which it may base its precise rate schedule. . . . Rate-making agencies are not bound to any single regulatory formula; they are permitted to make the pragmatic adjustments, which may be called for by particular circumstances, unless their statutory authority plainly precludes this." *Id.* at 320, (citing *City of West Allis v Pub. Serv. Comm 'n,* 42 Wis. 2d 569, 167 N.W.2d 401 (1969) (footnotes omitted). Determining whether rates are just and reasonable often requires a high degree of discretion, judgment, and technical analysis. Such decisions involve intertwined legal, factual, and public policy determinations. The Commission, as fact finder, is charged with sifting through all of the information to reach a well-reasoned decision. In doing so, the Commission uses its experience, technical competence, and specialized knowledge to determine the credibility of each witness and the persuasiveness of highly technical evidence presented on each issue.

Wisconsin Stat. § 196.37, unlike a few provisions of Wis. Stat. ch. 196,[3] assigns no burden of proof to any party with respect to any determination that the Commission must make. While other sections of ch. 196 require certain determinations to be made only upon "clear and convincing evidence" or "a preponderance of the evidence,"[4] Wis. Stat. § 196.37 does not specify a standard of proof the Commission must find.

The applicable "standard of proof" by which the Commission makes its determinations is derived from Wis. Stat. § 227.57(6), which requires a court, in the event of a challenge to a Commission determination, to remand an agency's action back to the agency if its decision

[3] *See, e.g.* Wis. Stat. §§ 196.499(5)(am), 196.504(8), 196.54(2).
[4] *See, e.g.* Wis. Stat. §§ 196.499(5)(d), 96.64(2), 196.795(7)(c).

"depends on any finding of fact that is not supported by substantial evidence in the record." If later challenged in court, the Commission's factual findings "must be upheld on review if there is any credible and substantial evidence in the record upon which reasonable persons could rely to make the same findings." *Currie v. State Dep't of Indus., Labor & Human relations, Equal Rights Div.*, 210 Wis. 2d 380, 386-87, 565 N.W.2d 253 (Ct. App. 1997).

The substantial evidence test "is not weighing the evidence to determine whether a burden of proof test is met. Such tests are not applicable to administrative decisions." *Wisconsin Ass'n of Mfrs. & Commerce, Inc. v. Pub. Serv. Comm'n*, 94 Wis. 2d 314, 321, 287 N.W.2d 844 (Ct. App. 1979). This test requires only that there be enough evidence for a finding to be reasonable. *Kitten v. State of Wis. Dept. of Workforce Dev.*, 2002 WI 54, ¶5, 252 Wis. 2d 561, 644 N.W.2d 649 ("Because this is a review of an administrative hearing, we will uphold the hearing examiner's findings of fact as long as they are supported by substantial evidence in the record. Wis. Stat. § 227.57(6)."). See *Wisconsin Ass'n of Mfrs. & Commerce*, 94 Wis. 2d at 322 ("When the issues basically involve a dispute over conflicting testimony and a reasonable [person] could be convinced by either side, it is within the administrative agency's province to weigh it and accept that which it finds more credible.") (citations omitted). Therefore, although administrative proceedings do observe the common-law rule that the "moving party" has the burden of proof, this rule is complied with by determining whether the applicant provided substantial evidence to support each of the Commission's determinations.

Thus, the burden carried by the applicant is not a burden of proof that exists with a legal standard of proof to be applied to the evidence, but is a burden of production and persuasion to provide substantial evidence upon which the Commission can rely when making its determinations. As the Court in *Clean Wisconsin, Inc. v. Pub. Serv. Comm'n of Wisconsin* noted in that case, the issue in the present docket is not one of a right, but one of legislative determinations. The applicant in the present docket does not have a right to the particular change in rates at issue and cannot prove they are entitled to such a change by a preponderance of the evidence. Instead, most of what the Commission must determine when considering such a request requires the Commission to weigh various interests and balance them to decide what appropriate and reasonable rates should be. Terms like "reasonable," "unreasonable," "insufficient," "unjustly discriminatory," or "preferential," are "not capable of definitive proof" and involve weighing different factors and considerations and applying public policy considerations to make a highly subjective determination.

The determinations the Commission must make in this proceeding are not subject to evidentiary standards meant for findings of fact, as the Commission must balance the facts it finds with policy considerations such as whether a proposed rate change is "reasonable" or "just." Under the substantial evidence test, the Commission only needs an evidentiary basis for its determinations; it does not need to find those determinations to any specific burden or standard of proof—and, thus, there is no specific standard of proof that an applicant must satisfy.

Income Statement

The applicant, other parties, and Commission staff presented testimony and exhibits at the hearing concerning revenue requirement estimates for the applicant's 2024 electric and natural gas utility operations. Significant issues pertaining to the income statement are addressed separately below.

Fuel Costs

Pursuant to Wis. Admin, Code § PSC 116.03, each of the five major, investor-owned Wisconsin electric utilities must file a proposed fuel cost plan for each calendar year known as the plan year, as part of a general rate case proceeding, or if the utility does not file a general rate case, as a proceeding limited in scope to fuel cost. This fuel cost plan must include a calculation of certain fuel costs as described in Wis. Admin. Code § PSC 116.02, as well as the other information required by Wis. Admin. Code § PSC 116.03(2). After a hearing, the Commission approves the utility's fuel cost plan and establishes the utility's rates in accordance with the approved fuel cost plan Wis. Admin. Code § PSC 116.03(3).

The Commission finds that a reasonable 2024 Fuel Cost Plan level of monitored fuel costs for the total NSP System is $1,057,976,110, on a total company basis, which reflects the fuel costs as defined by Wis. Admin. Code § PSC 116.02. These monitored fuel costs divided by the authorized level of native requirements for the total NSP System of 41,376,846 MWh results in an average net monitored fuel cost per MWh of $25.57. The fuel cost data in Appendix D shall be used for monitoring the applicant's fuel costs.

It is reasonable to monitor the applicant's fuel cost using a plus or minus 2.00 percent bandwidth as provided in Wis. Admin. Code § PSC 116.06(3). It is reasonable for the applicant to file in 2024 for its 2025 fuel cost plan as required by Wis. Admin. Code ch. PSC 116.

CUB proposed that the applicant be required to provide a plan to contact customers when the applicant has information to suggest fuel costs will be significantly higher than predicted. The applicant responded that it has demand response programs to reduce peak load, and that it already has a plan in place to call on customers in addition its existing programs and tariffs.

While the Commission agrees that good communication with customers is essential, it is not necessary to require the applicant to submit a specific plan as requested by CUB given the existing plan and programs the applicant has. Of note to this proposal by CUB, and as discussed below, the Commission did order the applicant provide a plan for what steps will be taken to allow customers to benefit from their AMI meters, which are being installed thru 2025.

Uncontested Fuel Adjustments

Commission staff proposed various adjustments to the applicant's estimated test-year fuel costs that were not contested by any party. (Direct-PSC- Ritsema-2:8-3:8 and 4:12-14; Ex.-PSC-Ritsema-1, Schedule 2.) These uncontested adjustments decreased fuel costs by approximately $6.2 million on a total company basis compared to the applicant's filed fuel costs for the 2024 test year. The Commission finds it is reasonable to accept Commission staff's uncontested fuel adjustments.

New York Mercantile Exchange (NYMEX) and Other Updates

Consistent with past Commission practice, the applicant requested to update its 2024 Fuel Cost Plan to reflect updated commodities (coal, natural gas, and diesel prices) and others as needed. Natural gas prices were updated based on NYMEX futures as of October 17, 2023. Spot Coal prices, rail costs, and EIA Short-Term Forecast Diesel were reflected to updated values as available in October 2023. Commission staff filed a delayed exhibit including this updated information. (Ex.-PSC-Ritsema-2) (PSC REF#: 483487.) The Commission finds that it is reasonable to accept the updated fuel commodities via this delayed exhibit.

As part of the NYMEX update, it is reasonable to incorporate the most recently available 24-month average for MISO charges and credits and the most recently available 24-month average for wind curtailment costs. The issue of the proper time period for forecasting MISO charges and credits and wind curtailment costs for this proceeding was no longer contested as of the time of the party hearing. The impact of these changes was an increase in total NSP System costs of approximately $44.5 million and approximately $7.98 million on a Wisconsin retail basis.

Deferral of Capacity Purchased Power Costs

Commission staff noted that the applicant's capacity purchased power costs were anticipated to decrease significantly from 2024 to 2025. In light of these known and anticipated decreases, the Commission finds it is reasonable to require the applicant to defer the anticipated decrease in capacity purchased power costs in 2024, with carrying costs at the applicant's short-term debt rate, to a future rate proceeding.

Annual Incentive Plan (AIP)

The applicant sought Commission approval to include the AIP compensation in the 2024 test year revenue requirement. The Commission has historically excluded all portions of incentive compensation that are dependent on financial (earnings) drivers. The applicant's AIP requires a specific earnings per share (EPS) threshold to be achieved before any AIP compensation can be given. The applicant requested that the Commission focus on whether the costs of the overall payroll expenses are reasonable, as opposed to focusing on the mechanisms underlying the plan. The applicant has requested the inclusion of the AIP compensation costs in prior rate cases and, in those prior cases, the Commission excluded the AIP costs for the same reason that the Commission chooses to exclude the AIP in the 2024 test year revenue requirement. In those previous, rate cases, the Commission determined that plans based primarily on utility financial earning results most directly benefit the utility shareholders who should therefore bear the cost of the plan.

The Commission finds that the current structure of the applicant's AIP program is still based primarily on utility financial earning results and thus primarily benefits shareholders. Therefore, the Commission finds it reasonable to continue to exclude the AIP costs in the revenue requirement consistent with historic practice.

Wage Percentage Increase for Non-Represented, Management and Executive Employees

The applicant requested a 3.0 percent wage increase for non-represented, management and executive employees. The inflation rate at the time of filing was 2.5 percent. It has been long standing Commission practice that the inflation rate is established at the date the application is filed and once set, is not updated for revenue requirement purposes. Therefore, the Commission finds it reasonable and consistent with historic practice to use a 2.5 percent inflation rate for the wage increase for non-represented, management, and executive employees.

Costs Associated with Docket 4220-TE-114

In docket 4220-TE-114, the applicant requested to facilitate repairs of customer-owned meter socket and housing limited to facilities located before the customer-owned conductor found during the installation of AMI. Additionally, the applicant requested approval of a project-specific modification to Schedule Ex-18, Section 4.3 of its tariff that required customers pay for repairs of customer-owned equipment. In a Final Decision served on November 9, 2023, the Commission approved the requested project-specific waiver and determined that the applicant can seek recovery of programmatic costs, including the estimated costs of the customer-side repairs, in this rate proceeding. Additionally, the Commission determined that costs associated with the request in docket 4220-TE-114 shall be included in FERC Account 370, Distribution Meters.

The applicant's total estimated AMI deployment budget for 2023 to 2025 is $37.9 million, and the total estimated budget for customer-side repairs associated with docket 4220-TE-114 is $650,000, which represents 1.1 percent of the total budget. For the 2024 test year, approximately $308,000 related to customer-side repairs had been requested to be included in the applicant's revenue requirement in this proceeding. The revenue requirement impact of approximately $50,000- 75,000 had been requested to be included in the utility's revenue requirement for the 2024 test year, which would result in an increase to customer bills of $0.02-$0.03. For the reasons set forth in the Commission's Final Decision in docket 4220-TE-114, the Commission finds it reasonable to include the requested costs in revenue requirement. The costs of the program associated with the project-specific tariff modification provides system-wide benefits as it leads to higher customer satisfaction, mitigates unforeseen service outages to customers, reduces the burden on some customers to facilitate and pay for minor repair or replacement work that has become necessary as a result of a utility AMI program, and will reduce utility costs and enhance efficiencies associated with AMI implementation. Consistent with the Commission decision in docket 4220-TE-114, the Commission finds it reasonable to include costs associated with docket 4220-TE-114 in this rate proceeding and that those costs be included in FERC Account 370, Distribution Meters.

CUB proposed that the applicant provide a plan for what steps it will take to allow customers to benefit from their AMI meters. In addition, CUB proposed that the applicant be required to factor in distributional equity into the FLISR installation cost-benefit analysis.

In light of the stated programmatic benefits, the Commission finds it reasonable for the applicant to provide a plan for what steps will be taken to allow customers to benefit from their AMI meters. The Commission does not find it reasonable for the applicant to factor in distributional equity into the FLISR cost-benefit analysis because the stated priorities for the AMI deployment that focus on the feeders with the greatest number of outages and customers is reasonable.

Costs Associated with Docket 4220-TU-100

In docket 4220-TU-100, the applicant requested approval of new electric and natural gas tariffs and to defer all program costs until a future rate proceeding. At this time, the Commission has not yet issued authorization for the requests in that docket. The applicant requested that costs associated with docket 4220-TU-100 be included in this rate proceeding. CUB supported the inclusion of those costs in this rate proceeding. It has been Commission past practice to disallow project costs associated with pending Commission cases. Therefore, consistent with past practice which does not presume approval or denial of a proposed project or program, the Commission finds it reasonable to exclude from the 2024 test year revenue requirement the costs associated with docket 4220-TU-100.

Interchange Agreement (I/A) Billing Error

The applicant discovered an error in the demand allocator for the I/A billings. The error overstated the I/A billings flowing from Northern States Power Company–Minnesota to the applicant by approximately $5.0 million. The applicant had proposed that the error could be adjusted through the applicant's Earning Sharing Mechanism (ESM).

Given the ESM is tied to earnings, should the applicant not have excess earnings, customers would not see the reduced revenue requirement benefit associated with the I/A error. Therefore, the Commission finds it reasonable to include the reduced costs associated with the I/A error in the revenue requirement.

Nuclear Cask Payments

The applicant stated that a change in Minnesota law was passed that would result in new expenses relating to nuclear cask payments. The applicant proposed that these new expenses be adjusted through the applicant's ESM.

Given the late notification regarding the change in Minnesota law, Commission staff could not corroborate the dollar amount impact. Therefore, the Commission finds it reasonable to exclude these expenses from the revenue requirement.

Authorized Amortization Treatment

The applicant proposed to amortize amounts of regulatory liabilities and regulatory assets that have been approved by the Commission in other dockets over a one-year period and included those amounts as a line item offset to revenue deficiencies. It has been Commission practice to include the amortization expense associated with authorized deferrals on the income statement for purposes of determining the net income and the final revenue requirement. Further, in light of the Commission's preference to return to a biennial rate case schedule, authorizing amortization over a two-year period as opposed to one year period more accurately sets these regulatory liabilities and assets in customer rates. Therefore, consistent with past practice, the Commission finds it reasonable to include the amortizations on the income statement over the two-year period 2024 through 2025.

Industry Association Dues

The Commission allows the recovery of association dues, to the extent that the activities of an association provide a benefit to customers. Certain industry associations have programs and activities, such as lobbying and advertising, that generally do not provide a benefit to customers. To the extent that the amount of dues that provide a benefit to customers could not be determined with precision, Commission staff applied a recovery percentage to each association's dues that is intended to generally reflect the portion of activities that are considered to provide a benefit to customers.

In this proceeding, Commission staff removed $110,538 from the electric revenue requirement, and $11,180 from the natural gas revenue requirement for the 2024 test year. These amounts corresponded to dues paid for lobbying and other association activities that do not provide a specific customer benefit. No party contested the inclusion of association dues, as adjusted, in the revenue requirement.

CUB supported the principle behind the adjustment as customers should not be required to pay for disallowed expenses, but suggested it would be useful to understand which ratios are used and how those ratios were determined to ensure that the end result in the revenue requirement reflects policy intent. Therefore, CUB suggested that the Commission may wish to direct a review of the adjustment procedure. The Commission finds the adjustments made by Commission staff are reasonable and consistent with historic practice, and therefore appropriate to include the adjusted association dues in revenue requirement.

That said, the Commission does find that future records could benefit from a more granular presentation and identification of the specific customer benefits associated with all the association dues for which the applicant seeks recovery. While a generic investigation into the matter is not required, the Commission finds it reasonable for the applicant to provide specific data in its initial data request responses in its next rate proceeding, demonstrating the specific customer benefits associated with payment of all association dues for which it intends to seek recovery in that proceeding.

Western Mustang Solar Electric Generating Facility

In docket 4220-BS-100, the Commission approved the Build Transfer Agreement transaction between the applicant and Ranger Power relating to the Western Mustang solar electric generating facility. In that docket, the applicant notified the Commission in December 2022 that it would not proceed with the purchase. The applicant has deferred the revenue requirement impacts of $0.7 million and requested in this proceeding authorization to amortize this amount over a one-year period. Commission staff proposed amortization over a two-year period consistent with historic practice, and the applicant did not object to this proposal. The Commission finds this reasonable and consistent with prior Commission decisions to authorize the amortization of the Western Mustang deferral over a two-year period (2024 through 2025).

IRA and IIJA

On August 16, 2022, the IRA of 2022 was signed into law, and on November 15, 2021, the IIJA of 2021, also known as the Bipartisan Infrastructure Law, was signed into law. At this time, it is unknown if there would be any potential impacts resulting from these Acts. Therefore, the Commission finds it reasonable for the applicant to defer any impacts of the IRA and IIJA when the impacts are incurred or received, with carrying costs at the short-term debt rate.

Deferral accounting treatment ensures both the applicant and its customers remain whole as deferral captures any cost increases or savings that might arise from the IRA and IIJA.

Credit Card Convenience Fees

The applicant requested to maintain escrow accounting treatment for credit card convenience fees over the two-year period of 2024 through 2025 based on estimated electric and natural gas credit card fees of $626,000 and $278,000 respectively, annually. Additionally, the applicant requested to amortize the underspend amounts of $419,000 and $187,000 for electric and natural gas respectively, over the two-year period of 2024 through 2025. The Commission concludes that it is reasonable and consistent with prior Commission decisions for the applicant to amortize credit card convenience fees over a two-year period (2024 through 2025).

COVID-19 Public Health Emergency

The March 24, 2020 Order in docket 5-AF-105 authorized deferral of expenditures incurred by utilities resulting from compliance with Emergency Order #11, Orders by the Commission in docket 5-UI-120, and as otherwise required to ensure the provision of safe, reliable and affordable access to utility services during the declared public health emergency for COVID-19. The December 22, 2021 Order in docket 5-AF-105 ended the deferral as of December 31, 2021, and directed utilities seeking recovery of the deferred regulatory asset to file a rate application within a one-to-two-year period from the effective date of that Order.

The applicant requested to amortize the deferred COVID-19 regulatory asset authorized in docket 5-AF-105 over the two-year period of 2024 through 2025. In dockets 6690-UR-127 and 5-UR-110 for Wisconsin Public Service Corporation (WPSC), Wisconsin Electric Power Company (WEPCO), and Wisconsin Gas LLC, the Commission required those utilities to writeoff the entirety of the utilities' COVID-19 deferrals over two years as it was included in the settlement discussions. In this proceeding, CUB suggested that some adjustments may be appropriate to implement a cost sharing between customers and utility shareholders. The applicant stated that shareholders already shared the costs of the COVID-19 pandemic.

The costs incurred by the applicant were in response to a Commission directive to ensure customers had access to utility services during the pandemic. As such, the costs incurred by the applicant produced a customer benefit for which the utility should be entitled to recovery. Accordingly, the Commission finds it is reasonable for the applicant to recover the costs of the COVID-19 regulatory asset over the two-year period of 2024 through 2025. Such treatment is consistent with how the Commission handled these costs in the limited reopener in docket 6680-UR-124. (PSC REF#: 455045.) While the Commission required write-offs in dockets 5-UR-110 and 6690-UR-127, that determination was based upon the unique facts of those cases which included an agreement among the parties for such write-offs. Such circumstances are not present here.

MGP

The applicant sought Commission approval for continued deferral treatment of additional MGP costs for the period of 2024 through 2029 with no amortization of estimated costs and no carrying costs for these future spending amounts.

The Commission finds it reasonable to amortize the MGP amount of $35,021,361 over a six-year period from 2024 through 2029, for an annual amortization amount of $5,836,894. This approach is consistent with past Commission practice.

Conservation

The applicant proposed a total conservation budget of $13,070,931, with $10,885,414 allocated to electric operations and $2,185,517 allocated to natural gas operations. Of the amount allocated to electric operations, $8,173,403 was for the applicant's required Focus on Energy (Focus) contribution and the remainder was for customer service conservation (CSC) activities and voluntary energy efficiency programs. Of the amount allocated to natural gas operations, $1,668,943 was for the applicant's required Focus contribution and the remainder was for CSC activities and voluntary energy efficiency programs.

The Commission finds it reasonable to adjust the applicant's proposed contribution to Focus consistent with Commission staff's exact calculations. The Commission finds that the applicant's proposed CSC activities and the budget, as adjusted for those activities are reasonable. The Commission also finds it reasonable to adjust the applicant's proposed conservation budget to remove the amount for its 2024 Residential Community Conservation Program consistent with the Commission's decision in docket 4220-EE-2024 to not approve the program as a voluntary energy efficiency program for 2024. (PSC REF#: 480675.) In docket 4220-EE-2024, the Commission approved one component of the applicant's proposed 2024 Residential voluntary energy efficiency program, the Home Energy Assessment pilot program, and directed the applicant to submit a budget for the program. That budget was submitted and received in this proceeding. The Commission finds that the applicant's proposed budget for this program, as submitted, is reasonable to include in its 2024 conservation budget.

The applicant's 2024 electric conservation escrow expenses to be included in revenue requirement shall be $10,251,687. The applicant's 2024 natural gas conservation escrow expenses to be included in revenue requirement shall be $2,065,122.

Conservation and Farm Rewiring Escrows

The Commission finds that continued escrow accounting treatment for conservation costs in 2024 and 2025 is reasonable. The applicant's electric conservation escrow expense to be included in the applicant's revenue requirement shall be $10.3 million less the underspent amount of $550,000, for a total electric conservation amount of $9.7 million. The applicant's natural gas conservation escrow expense to be included in revenue requirement shall be $2.1 million less the underspent amount of $99,000, for a total natural gas conservation amount of $2.0 million. The electric and natural gas conservation escrow expense amounts shall continue to be recorded until a new rate order is issued by the Commission authorizing a different amount to be recorded.

The applicant proposed maintaining escrow accounting treatment for the applicant's farm rewiring costs in 2024 and 2025. The Commission finds this request to be reasonable. Therefore, the farm rewiring expenditures to be included in the applicant's revenue requirement shall be $1.0 million less the underspent amount of $13,706, for a total recovery amount of $986,000 annually. The farm rewiring escrow expense shall continue to be recorded until a new rate order is issued by the Commission authorizing a different amount to be recorded.

Uncontested Audit Adjustments

There were a number of other Commission staff adjustments and corrections proposed to the applicant's filed electric and natural gas revenue requirement not contested by any party and not specifically addressed above. The Commission finds these uncontested adjustments to be reasonable.

Regulatory Asset and Liability Amortizations

The applicant requested continued deferral or escrow treatment over a two-year period (2024 through 2025) for items which are not contested by any party and not specifically addressed above. The Commission finds the amortization period of two years for uncontested items to be reasonable, as reflected in this Final Decision in Appendix E.

Summary of Operating Income Statements at Present Rates

In addition to the findings regarding the specific items discussed in this Final Decision, all other adjustments to the filed operating income statements are reasonable. Accordingly, per Commission decision, the electric operations and natural gas operations for the 2024 test-year's operating income statements at present rates which were updated, and which are considered reasonable for the purpose of determining the revenue requirements in this proceeding, are as follows:

2024 Test Year	**Total Company Electric (000's)**	**Wisconsin Retail Electric (000's)**	**Total Company Gas (000's)**	**Wisconsin Retail Gas (000's)**
Operating Revenues				
Sales of Electricity	$855,269	$836,576		
Natural Gas Sales Revenue			$176,607	$168,494
Other Operating Revenues	2,778	2,700	447	418
Total Operating Revenues	$858,047	$839,276	$177,054	$168,912
Operating Expenses				
Production Expense (including Fuel)	$442,704	$433,747	$15,917	$15,917
Purchased Gas Expense			94,037	89,120
Transmission Expense	(63,766)	(62,492)		
Storage Expense			1,070	1,001
Distribution Expense	27,097	26,151	10,182	9,477
Customer Accounts Expense	11,506	11,146	3,871	3,685
Customer Information and Sales Expense	14,658	14,531	2,583	2,564
Administrative and General Expense	46,286	44,959	8,121	7,671
Total Operation and Maintenance Expense	$478,485	$468,042	$135,781	$129,434
Depreciation and Amortization Expense	$159,391	$155,289	$16,973	$16,038
Taxes Other Than Income Taxes	26,815	26,143	4,144	3,995
Income Taxes	27,388	27,137	1,642	1,752
Deferred Income Taxes	7,913	7,686	1,679	1,499
Investment Tax Credit-Restored	(482)	(473)	(3)	(3)
Total Operating Expense	$699,510	$683,825	$160,216	$152,714
Net Operating Income	$158,537	$155,452	$16,838	$16,198
Adjustments to Net Operating Income	$(22)	$(21)		
Adjusted Net Operating Income	$158,515	$155,431	$16,838	$16,198

Average Net Investment Rate Base

All agreed-upon adjustments reflected in the applicant's electric and natural gas average net investment bases are appropriate. Accordingly, the estimated Wisconsin retail electric and natural gas utility average net investment rate bases for the 2024 test year, which are considered reasonable for the purpose of determining the revenue requirements in this proceeding, are as follows:

2024 Test Year	Total Company Electric (000's)	Wisconsin Retail Electric (000's)	Total Company Gas (000's)	Wisconsin Retail Gas (000's)
Utility Plant in Service	$4,267,443	$4,157,179	$544,234	$514,072
Accumulated Depreciation	(1,736,257)	(1,693,703)	(235,624)	(223,497)
Net Plant	$2,531,186	$2,463,476	$308,610	$290,575
Fuel Inventory	$11,430	$11,201		
Gas in Storage			$11,746	$11,746
LNG Inventory			350	350
Investment in Associated Companies	549	538		
Materials and Supplies	7,621	7,354	852	805
Accumulated Deferred Taxes	(409,284)	(399,891)	(36,963)	(35,390)
Customer Advances	(22,312)	(21,504)	(2,593)	(2,595)
Average Net Investment Rate Base	$2,119,190	$2,061,174	$282,002	$265,491

Financial Capital Structure, Dividend Restriction, and Off-Balance Sheet Obligations (OBO)

In determining the appropriate capital structure for the applicant, the Commission considers the impact on customer rates and the applicant's creditworthiness and financial flexibility at various levels of common equity within the applicant's financial capital structure. As a public utility, the applicant's financial strength and its ability to attract capital at a reasonable cost is integral to providing a safe and reliable service. A weak financial position would increase the cost of debt and equity, which in turn would ultimately increase the overall revenue requirement borne by customers.

Assessing the reasonableness of the applicant's capital structure depends upon three important principles. First, capital structure decisions must be based on the applicant's needs, not on the needs of the non-utility operations of the holding company. Second, the capital structure should provide adequate flexibility for the applicant to support proper utility investment now and in the future. Third, the dividend policy of the applicant should be similar to typical electric utility dividend practices as long as the applicant is above the estimated test year common equity ratio. Generally, under Wis. Stat. § 196.795, a utility's capital needs must take precedence over non-utility needs if customers are to be protected. The identification of utility needs goes beyond foreseeable needs, and the applicant must have flexibility to finance both foreseen and unforeseen capital requirements.

The Commission's determination of an appropriate capital structure and ROE are interrelated and in making such determinations the Commission must strike an appropriate balance between the needs of the applicant and those of its customers. The Commission has broad discretion and authority to ensure that rates are just and reasonable. In the exercise of this authority, the Commission must establish a capital structure and ROE that strikes an appropriate balance and uses a variety of tools, including Earning Sharing Mechanisms, to ensure that the utility has sufficient capital and return on investment, but protects customers from excessive utility profits. In making such determinations, the Commission is not bound to any single regulatory formula, and it is permitted to make pragmatic adjustments called for by particular circumstances. The Commission must make these decisions based upon the totality of the record before it.

In the present proceeding, the applicant requested authorization to maintain its current 52.50 percent common equity capital structure, measured on a regulatory basis. No party contested this request.

2024 Regulatory Capital Structure:

Capital Structure Component		Amount (000's)	Percentage of Capital Structure	Annual Cost Rate with 9.80% Return on Common	Weighted Cost
Utility Common Stock Equity		1,497,728	52.50%	9.80%	5.15%
Long Term Debt		1,319,443	46.25%	4.72%	2.18%
Short-Term Debt		35,710	1.25%	3.96%	0.05%
Weighted Cost of Capital	$	2,852,881	100.00%		7.38%

The WACC of capital of 7.38 percent for the 2024 test year is reasonable. It generates an economic cost of capital of 9.31 percent and a pre-tax interest coverage ratio of 4.17 times.

Off-balance-sheet financial obligations such as power purchase agreements and operating leases are viewed within the financial community as debt equivalents, which affect the borrowing power of the utility.

The applicant provided the required information regarding all OBOs and the Commission has not imputed OBOs in calculating the regulatory capital structure in this proceeding. Therefore, there are no additional costs to customers associated with imputed debt.

Detailed information regarding all off-balance sheet obligations for which the financial markets will calculate debt equivalent is necessary for the Commission to make an independent judgment regarding the applicant's financial capital structure. This information is most readily available from the applicant and shall additionally be provided as part of its next rate proceeding. The information shall include, at a minimum, all of the following information:

1. The minimum annual lease and PPA obligations.

2. The method of calculation along with the calculated amount of the debt equivalent.

3. Supporting documentation, including all reports, correspondence, and any other justification that clearly established S&P and other major credit rating agencies' determination of the off-balance sheet debt equivalent to the extent available, and publicly available documentation when S&P and other major credit rating agencies' documentation is not available.

The Commission finds it reasonable to restrict the applicant from paying dividends, including pass-through of subsidiary dividends in excess of the forecasted levels in 2024 if its actual average common equity ratio, on a financial basis, is or will fall below the stipulated level of 52.50 percent during the test year period.

Return on Equity

The principal factor used to determine the appropriate ROE is the investors' required return. Authorized returns less than the investors' required return would fail to compensate capital providers for the risks they face when providing funds to the utility. Such sub-par returns would make it more difficult for a utility to raise capital on favorable terms when needed. On the other hand, authorized returns that exceed the investors' required return would provide windfalls to utility investors as they would receive returns that are in excess of reasonable expectations. Unreasonably high returns would be unfair to utility customers who ultimately pay for those returns. In reaching its determination as to the appropriate ROE, the Commission must balance the needs of investors with the needs of customers, with due considerations to economic and financial conditions, along with public policy considerations. As noted above, this determination takes into account the applicant's capital structure as well as the presence or absence of any ESM.

The applicant requested that it be authorized to increase the 10.00 percent prior approved ROE for 2023 to 10.25 percent for the 2024 test year. CUB, joined by Walmart, argued that the ROE should be reduced, with CUB advocating for an authorized ROE of 9.30. Commission staff's analysis averaging the results of five different models, identified a range of 8.46 to 9.53 percent.

The Commission concludes, in light of other determinations, that a ROE of 9.80 percent is reasonable. The approved ROE falls within the range of ROEs most recently authorized by the Commission for other Wisconsin utilities. The ROE takes into account the 52.50 percent equity layer discussed above. While the authorized ROE is above the range supported by the models and the ROE advocated for by CUB, the change is consistent with the principles of gradualism, and is also made in conjunction with the Commission's finding, discussed below, to impose upon the applicant an ESM.

Earnings Sharing Mechanism

ESMs have been employed by the Commission in past proceedings as a means to balance the interests of the utility, its investors, and its customers. The applicant has voluntarily offered to maintain the ESM authorized as part of the prior rate case in docket 4220-UR-125.

Therefore, in addition to setting a ROE of 9.80 percent, the Commission authorizes an ESM. Under the ESM, the applicant would retain all earnings less than or equal to 25 basis points above authorized ROE, the applicant would return to customers an amount equal to 50.00 percent of earnings between 25 and 75 basis points above authorized ROE, and the applicant would return to customers an amount equal to 100 percent of earnings equal to or in excess of 75 basis points above the authorized ROE. This ESM provides a balance that allows investors to benefit from an earned ROE that is above the authorized 9.80 percent while protecting customers from bearing the cost of excessive overearning.

Borrowing Rate

A reasonable estimate of the applicant's cost of short-term debt for the 2024 test year is 3.96 percent. A reasonable estimate of the applicant's cost of long-term debt for the 2024 test year is 4.72 percent.

Required Return on Rate Base

The WACC of 7.38 percent in the 2024 test year must be translated into a ROR that can be applied to the average NIRB and used to compute the overall return requirement in dollars. Wisconsin IOUs have utilized the ratio of average NIRB plus Construction Work in Progress (CWIP) to the RATIO in ratemaking to adjust the WACC in order to provide a return on net working capital. The applicant used a ratio of 97.31 percent in 2024 to adjust its requested WACC of 7.38 percent to 7.58 percent. These estimates reflect all appropriate adjustments and is a reasonable and just factor for use in translating the composite cost of capital into a return requirement applicable to the average NIRB.

The Commission finds the required rates of return on average Wisconsin retail electric and natural gas net investment rate bases, which are reasonable for the purpose of determining just and reasonable rates in this proceeding, are as follows:

2024 Test Year	Electric	Natural Gas
Weighted Cost of Capital	7.38%	7.38%
Ratio of Average Net Investment Rate Base Plus CWIP to Capital Applicable Primarily to Utility Operations Plus Deferred Investment Tax Credit	97.31%	97.31%
Required Rate of Return on Average Net Investment Rate Base	7.58%	7.58%

Electric Cost of Service, Revenue Allocation, and Customer Rates and Tariff Changes

Electric Cost of Service

The applicant, intervenors, and Commission staff testified regarding electric cost-of-service issues and the appropriate methods for allocating the plant and operating expenses that make up applicant's revenue requirement. The applicant prepared five COSS representing a range of COSS models the Commission has historically relied upon in prior applicant rate cases. These models covered a variety of different allocations including 12CP (coincident peak) and 4CP production allocators, as well as demand/energy splits for production plant.

No consensus was reached by the parties over the course of this proceeding regarding COSS methodologies. The applicant testified that it supports the 4CP and 4CP time-of-use (TOU), CUB testified that it supports the 12CP TOU and 12CP TOU Locational methods, Walmart testified that they support the 4CP method, WIEG testified that they support the 4CP method, followed by the 12CP method, and finally the 4CP TOU method. (Direct-NSPW-Moldenhauer—r-22, Direct-CUB-Singletary-r-17-27; Rebuttal-CUB-Singletary-10-13; Surrebuttal-CUB-Singletary-r-9-23, Direct-Walmart-Teague-5r-8r, Direct-WIEG-York-2-12; Rebuttal-WIEG-York-4-14; Surrebuttal-WIEG-York-2-5.) The Commission's long-standing practice is to consider the results of several COSS for the purposes of allocating test year revenue responsibility. The evidence in this proceeding supports a continuation of this practice, as no one COSS is capable of reflecting every equitable balance of costs imposed and benefits received for every customer class. As a result, the Commission finds that it is reasonable to continue its long-standing practice of relying on multiple COSS models, as well as other factors such as customer bill impacts, when determining the final allocation of the revenue requirement.

COSS Investigation

CUB proposed the Commission open an investigation into COSS models and how they are used to determine revenue allocation and rate design. In light of the discussion of COSS models by parties in this case, and the ongoing evolution of production plants, the Commission finds it reasonable to open a separate, generic investigation into electric cost allocation and rate design principles. The Commission directs the investigation shall consider, but not be limited to, the types of production plants (e.g., base, peaker, etc.), renewable generation (e.g., wind, solar, etc.), and the average and excess method of allocating plant costs.

Electric Revenue Allocation

The applicant, CUB, WIEG, and Commission staff provided testimony on electric revenue allocation. The applicant, CUB, WIEG, and Commission staff each provided a revenue allocation proposal. The applicant's revenue allocation was based on the applicant's originally filed test year revenue requirement and assigned revenue allocation increases of between 1.6 percent and 14.9 percent to each class on a total utility increase of 4.8 percent. CUB, WIEG, and Commission staff offered alternative revenue allocations based on Commission staff's proposed revenue requirement. CUB's proposal assigned revenue allocations between a 1.7 percent decrease and a 7.2 percent increase for each class on a total utility decrease of 0.30 percent.[5] WIEG's proposal assigned revenue allocations between a 3.0 percent decrease

[5] CUB did not provide allocations for Other or Interdepartmental.

and a 9.91 percent increase for each class on a total utility decrease of 0.34 percent. Commission staff's proposal assigned revenue allocations between a 0.69 percent decrease and a 9.94 percent increase on a total utility decrease of 0.34 percent.

Consistent with past practice and the above determination regarding embedded cost of service, the Commission finds it useful to take into account the results of a number of different COSS, in addition to other factors such as rate stability and bill impacts, when making a determination on class revenue allocation in this case. The Commission finds that the electric revenue allocations for 2024 shown in Appendix B, which are based on the revenue allocation presented by Commission staff in Ex.-PSC-Stevenson-1, to be reasonable.

Commissioner Valcq dissents.

The Commission finds that this allocation facilitates a gradual approach to rate design shifts, and results in relative fairness among customer classes. These considerations also guided the Commission in establishing actual rates and charges, as described in the next section, and are intended to recover the allocated customer class costs.

The Commission finds it reasonable to adjust the final revenue requirement allocation based on energy.

Commissioner Strand dissents.

Electric Customer Rates and Tariff Changes

The applicant and Commission staff provided comprehensive electric rate design proposals for the 2024 test year that included rates for all customer classes (Ex.-NSPW-Moldenhauer-2, Ex.-PSC-Stevenson-1r).

The applicant proposed a rate design with 150 hours use demand limiter (up from 100 hours previously authorized). Commission staff also used this 150-hours use in their rate design proposal (Ex.-NSPW-Moldenhauer-2, Ex.-PSC-Stevenson-1r). The Commission finds it reasonable to approve the proposed 150 hours use demand limiter.

The applicant's proposed rate designs were presented at its initially filed revenue requirement, whereas the rate designs presented by Commission staff were at Commission staff audit levels. Commission staff's rate designs largely preserved the rate designs proposed by the applicant, and made adjustments to energy rates to achieve the offered revenue allocation. The applicant requested the Commission approve the applicant's proposed rate design adjusted for the final revenue requirement, but stated they found Commission staff's rate design acceptable overall. CUB requested the Commission approve Commission staff's proposed rate design as adjusted for final revenue requirement and the revenue allocation decisions of the Commission. Walmart requested that if the Commission selected COSS method 2 production allocation that any revenue allocation for the Large General Time-of-Day Service Rate (Cg-9) be allocated to energy. The Commission finds it reasonable to accept the comprehensive rate design proposed by Commission staff in Ex.-PSC-Stevenson-1r, adjusted for final revenue requirement. The authorized rates appear in Appendix B. The Commission directs the applicant to file final form tariff sheets consistent with those rates.

Renewable*Connect and Solar*Connect Community

The applicant, CUB, and Commission staff provided testimony on various aspects of the Renewable*Connect (VRE-2) and Solar*Connect (VSE-1) tariffs and proposed changes. In its application, the applicant proposed routine updates including changes to the costs and credits based on updated Energy Cost Adjustment Clause (ECAC) resulting from the final fuel cost model runs, and the addition of RTP-1 to the available customers for VRE-2. The Commission finds it reasonable to approve the routine updates. The applicant also proposed non-routine updates which are discussed below.

The applicant proposed updating the language of the VRE-2 tariff to allow the cost per kilowatt-hour kWh to be updated annually based on rate proceedings or fuel cost plans. The original tariff stated, "For the 5-year subscription, the aspects of the subscription price not based on embedded production costs ("Cost per kWh" below) are not subject to change and will remain effective as follows." The applicant stated these annual updates are to align the rates with the energy cost adjustment. The Commission finds it reasonable to approve the tariff changes as proposed by the applicant, but to allow legacy customers to maintain the fixed rates through the period set in the prior tariff version (through 2027) and to work with Commission staff on the precise language.

Chairperson Valcq agrees with the change to allow the cost per kWh to be updated annually, but dissents from the change to allow legacy customers to maintain the fixed rates through the period set in the prior tariff version.

CUB stated the marketing materials around the Renewable*Connect program are potentially misleading due to statements suggesting that a Renewable*Connect customer's energy is 100 percent clean and sustainable. CUB stated it should instead emphasize that the program is merely an opportunity for customers to pay to have renewable energy credits (RECs) owned by the applicant retired in their names. (Direct-CUB-Callon-2-pr.) The applicant stated that federal guidelines from the Federal Trade Commission clearly state that customers can make

100 percent renewable energy claims if a customer's energy usage is supported by RECs retired in the customer's name or on behalf of that customer that matches 100 percent of their annual electricity usage. (Rebuttal-NSPW-Zich-r.) The Commission does not find the language to be unreasonable, but finds it reasonable for the applicant to work with Commission staff on the advertising language to ensure that the marketing materials accurately reflect the program as it is important the language in the tariff and marketing materials be clear to customers.

The Commission also discussed which docket should be used for annual tariff updates for Renewable*Connect and Solar*Connect Community. The applicant proposed docket 4220-TE-109, however this docket states subsequent filings are directed to be filed in a separate TE docket. Based on this, the Commission finds it reasonable for the applicant to work with Commission staff on the appropriate filing process.

EVR-1 and EVR-2 Charger Relocation and Early Termination

The applicant proposed incorporating charger relocation and early termination costs into the fixed monthly charges rather than separately assessing those charges to customers for the EVR-1 and EVR-2 tariffs. The existing program fee is $200, and the proposal under the applicant's proposed rates would increase the monthly customer charge by $1.00. The applicant proposed this to make the program more flexible and safer for participating customers who might otherwise attempt to uninstall and/or relocate EV charging equipment themselves to avoid incurring a fee. Primarily based on customer safety and flexibility concerns, the Commission finds it reasonable to incorporate the program fee into the monthly charges.

Company Owned Public EV Charging (EVP-1)

The applicant, CUB, RENEW, and Commission staff provided testimony on the proposed Company Owned Public EV Charging (EVP-1) tariff. The applicant's proposed tariff is for a flat rate of 31 cents per kWh for anyone using the charger. The applicant stated this rate was set through a market analysis of third-party chargers in Wisconsin.

RENEW commented that due to regulatory uncertainty, allowing a public utility to charge for its services on a per kWh basis may provide a competitive advantage for utilities and discourage non-utility EV charging providers from entering the market. Just because the tariff would charge for electricity on a per-kWh basis does not make the tariff unreasonable. The Commission finds that EVP-1 tariff is reasonable as it is based on market data and intended to reflect the market average so that the applicant's chargers remain comparably priced in the broader market. To assess implementation of the tariff, the Commission will require further data demonstrating that the applicant's current and planned expenditures in public EV charging can be recovered adequately under the proposed structure before deciding whether to approve further expansion of this program. In order to ensure the tariff's rates recover the costs of customers taking service under the tariff, the Commission finds it reasonable to approve the applicant's proposed EVP-1 tariff, subject to the conditions that the program remain limited to what is proposed and that the applicant provide, in its next rate proceeding, additional data to assess whether the tariff is recovering its costs and information on current and planned expenditures for the program.

Electric Vehicle Commercial Public-Facing Charging

The applicant, CUB, and Walmart provided testimony on Walmart witness Andrew Teague's proposal to require the applicant to develop a new commercial public-facing EV tariff to be considered by the Commission in the applicant's next rate case. This new rate could allow business customers to recover costs from drivers that charge their EVs using the business' chargers. The applicant stated they already offer reduced demand charges and price certainty for all customers through the demand limiter and these customers should not be treated differently than other low-load factor customers. The Commission acknowledges that there may be need for a tariff structure similar to what Walmart proposed to meet the expansion of EV prevalence, but finds it is not necessary to order the applicant to work with Walmart on developing a new commercial public-facing electric vehicle charging tariff.

Commissioner Huebner dissents.

Competitive Response Rider (CR-1)

The applicant and Commission staff provided testimony on the CR-1 tariff. The applicant initially proposed increasing the program from a capacity of 50 MW to 200 MW, while including the previously authorized language allowing existing customers to exceed the program capacity. Commission staff proposed that the Commission may wish to consider whether the capacity of the program should be allowed to be exceeded by existing customers or whether a docket should be required to increase the capacity when needed. As an alternative the applicant proposed a capacity of 400 MW. In consideration of the applicant's current system peak of 1360 MW and the lack of information regarding what upgrades may be needed and the costs associated with them, the Commission finds it reasonable to set a program capacity of 200 MW and for the applicant to work with Commission staff to update the language to no longer allow existing customers to exceed the capacity without Commission approval.

Commission staff also proposed potential annual reporting requirements for this program, specifically the number of applicants for the program, number of approved applications, number of denied applications, and load information from the applications such as incremental load added, the competitive rate cited in the application, the analysis completed to accept or reject the application, and a bill comparison (standard versus CR-1 cost comparison) at the time of application and annually for approved and enrolled customers. The applicant did object to the reporting requirement proposal, but noted that much of the information would need to be filed confidentially. The Commission finds requiring the proposed annual reporting requirements reasonable.

Real Time Pricing (RTP) Tariff Revisions

WIEG witness Jessica York recommended that the applicant work with RTP customers to modify the RTP tariff to allow customers to nominate contract demand seasonally (Winter, Spring, Summer, and Fall). (Direct-WIEG-York.) The applicant did not object to this proposal. The Commission finds it reasonable for the applicant to work with the RTP customers to nominate contract demand seasonally.

Other Uncontested Electric Tariff Changes

Several uncontested issues relating to electric service offerings were discussed as part of this rate proceeding. The applicant offered a number of proposals, which became part of the record, but were not contested by Commission staff or intervening parties. The Commission, therefore, finds it reasonable to approve the applicant's proposals including the modifications to its Automatic Protective Light Service, Resiliency Services, residential and commercial electric vehicle tariffs (EVR-1, EVR-2, and EVC-1), Military Distribution Services (DS-1), parallel generation tariff pricing, PGX tariff, ED-1, multi-family housing electric vehicle program (EVC-2), residential and farm managed load (RG-5), commercial load control rider (CL-1), the power factor adjustment and interruption language in the Cp-3, Cg-7, Cp-1, and Cg-9 tariffs, and updates to the electric rules and regulations tariff sheets.

Natural Gas Cost of Service, Revenue Allocation, and Rates

Natural Gas Cost of Service

The applicant, CUB, Walmart, and Commission staff provided testimony regarding natural gas cost-of-service issues and the appropriate allocation methods for allocating the plant and operating expenses that make up the applicant's revenue requirement for the test year. The applicant prepared COSS results for each test year, using parameters established by Commission staff, that reflected Commission staff's audit adjustments to the applicant's revenue requirements for the test year. The COSS methods included a customer-oriented COSS A and a commodity-oriented COSS B. COSS A allocates costs based on the number of customers, average usage, and peak demand, while COSS B allocates gas main-related costs on commodity and customer demands, not on the number of customers. Customer-oriented studies generally result in higher costs to low-volume service rate classes and lower costs to large-volume service rate classes, when compared to the results of commodity-oriented COSS.

No consensus was reached by the parties over the course of this proceeding regarding COSS methodologies. The testimony in this proceeding discussed the philosophical underpinnings of each COSS model. Ultimately, the Commission finds it reasonable to continue its long-standing practice of considering the results of multiple COSS, as well as other factors such as customer bills impacts for the purposes of allocating test-year revenue responsibility and rate design for the test year.

Natural Gas Revenue Allocation and Rate Design

The applicant, CUB, Walmart, and Commission staff provided testimony regarding natural gas revenue allocation for the test year. The applicant and Commission staff each provided comprehensive revenue allocation proposals for the test year. The applicant originally provided a revenue allocation based on the applicant's originally filed test year revenue requirement, and later supplied a revenue allocation at the staff audit adjustment to the revenue requirement. The revenue allocation at Commission staff audited revenue requirement assigned margin revenue increases of between 1.73 and 7.81 percent to each class for a total increase of 3.10 percent. Commission staff's revenue allocation is based on Commission staff's audited revenue requirement and assigned margin revenue increases of between 1.81 and 21.6 percent to each class for a total increase of 3.10 percent.

Consistent with past practice and the above determination regarding embedded cost of service, the Commission finds it useful to take into account the results of multiple COSS, in addition to other factors such as rate stability and bill impacts, when making a determination on class revenue allocation in this case. The Commission finds that the natural gas revenue allocations for 2024 shown in Appendix C, which are based on the revenue allocation presented by the applicant in Ex.-NSPW-Dahl-4 to be reasonable. The Commission finds that these allocations facilitate a gradual approach to rate design shifts, and result in relative fairness among customer classes. The Commission finds it reasonable to allocate changes in the final revenue requirement described above based on revenue allocation.

Uncontested Natural Gas Tariff Changes

Several uncontested issues relating to natural gas service offerings were discussed as part of this rate case proceeding. The applicant offered a number of proposals, which became part of the record, but were not contested by Commission staff or intervening parties. The Commission, therefore, finds it reasonable to approve the applicant's proposals including the modifications to allow for exceptions in the Priority of Service, as agreed to by specific customers and changes to the telemetering section to allow for technologies that may satisfy the telemetering requirements beyond just phone and telephone lines.

Order

1. The authorized rate changes and tariff provisions that restrict the terms of service may take effect no sooner than January 1, 2024, provided that the applicant file these rates and tariff provisions with the Commission and makes them available to the public pursuant to Wis. Stat. § 196.19 and Wis. Admin. Code §§ PSC 113.0406(1)(a) and 134.13(1)(b) by that date. If these rate changes and tariff provisions are not filed with the Commission and made available to the public by that date, they take effect one day after the date they are filed with the Commission and made available to the public.

2. The applicant may revise its existing rates and tariff provisions for electric and natural gas utility service, substituting the rate increases and tariff provisions that restrict the terms of service, as shown in Appendices B and C or as described in this Final Decision. These

changes shall be in effect until the Commission issues an order establishing new rates and tariff provisions.

3. The applicant shall prepare bill messages that properly identify the rates authorized in this Final Decision. The applicant shall provide the message to customers no later than the first billing containing the rates authorized in this Final Decision, and shall file copies of these bill messages with the Commission before it provides the message to customers.

4. The applicant shall file tariffs consistent with this Final Decision.

5. All 2024 fuel costs shall be monitored using a plus or minus 2.0 percent tolerance band.

6. The electric fuel costs in Appendix D shall be used for monitoring the applicant's 2024 Fuel Cost Plan pursuant to Wis. Admin. Code § PSC 116.06(3).

7. The applicant shall file for its 2025 Fuel Cost Plan in 2024 consistent with the requirements of Wis. Admin. Code ch. PSC 116.

8. The applicant shall defer the anticipated decrease in capacity purchased power costs from 2024 to 2025, with carrying costs at the applicant's short-term debt rate, to a future rate proceeding.

9. The applicant shall provide a plan for the exact steps it will take to allow customers to benefit from their AMI meters.

10. The applicant shall provide specific data in its initial data request responses in its next rate proceeding demonstrating the specific customer benefits associated with payment of all association dues for which it intends to seek recovery in that proceeding.

11. The applicant shall amortize the Western Mustang deferral over a two-year period (2024-2025).

12. The applicant shall defer any impacts of the IRA and IIJA, when the impacts are incurred or received, with carrying costs at the applicant's short-term debt rate, to a future rate proceeding.

13. The applicant shall amortize credit card convenience fees over a two-year period (2024 through 2025).

14. The applicant shall amortize the COVID-19 regulatory asset over a two-year period (2024-2025).

15. The applicant shall amortize the MGP costs over a 6-year period (2024-2029).

16. The applicant shall amortize all other deferrals or escrows not separately identified or discussed over a two-year period (2024-2025).

17. The applicant shall record annual conservation escrow expenses for retail electric operations of $9.7 million and natural gas of $2.0 million in 2024. The electric and natural gas conservation escrow expense amounts shall continue to be recorded until a new rate order is issued by the Commission authorizing a different amount to be recorded.

18. The applicant shall record an annual farm rewiring escrow expense amount of $986,000. The farm rewiring escrow expense shall continue to be recorded until a new rate order is issued by the Commission authorizing a different amount to be recorded.

19. The applicant shall maintain a long-term range of 49.00 to 54.00 percent for its common equity ratio, on a financial basis.

20. The applicant shall submit a 10-year financial forecast in its next rate case.

21. The applicant shall submit, in its next full rate application, detailed information regarding all off-balance sheet obligations for which the financial markets will calculate a debt equivalent.

22. The applicant may not pay dividends in excess of the amount forecasted in this proceeding if such dividends cause the average annual common equity ratio, on a financial basis, to fall below the test-year authorized level of 52.50 percent.

23. Effective January 1, 2024, the applicant shall implement an ESM for 2024. In determining earnings subject to the ESM, it is reasonable to measure the ROE on a Fuel Rules basis under Wis. Admin. Code ch. PSC 116. Under the ESM, the applicant retains all earnings less than or equal to a 25 basis points above authorized ROE, the applicant shall return to customers an amount equal to 50.00 percent of earnings between 25 and 75 basis points above authorized ROE, and the applicant shall return to customers an amount equal to 100 percent of earnings equal to or in excess of 75 basis points above the authorized ROE.

24. The applicant shall file additional data to assess whether the Company Owned Public EV Charging (EVP-2) tariff is recovering its costs and information on current and planned expenditures for the program in its next rate proceeding.

25. The applicant shall work with Commission staff on the final language for the authorized revisions to its VRE-2 tariff.

26. The applicant shall work with Commission staff to ensure that the marketing materials for the Renewable*Connect and Solar*Connect Community programs accurately reflect the program.

27. The applicant shall work with Commission staff to determine the appropriate filing process for annual updates to the VRE-2 and VSE-1 tariffs.

28. The applicant shall work with Commission staff to update the language to no longer allow existing customers to exceed the capacity of the CR-1 tariff without Commission approval.

29. The applicant shall report annually the following information relating to CR-1 tariff: the number of applicants for the program, number of approved applications, number of denied applications, and load information from the applications such as incremental load added, the competitive rate cited in the application, the analysis completed to accept or reject the application, and a bill comparison (standard versus CR-1 cost comparison) at the time of application and annually for approved and enrolled customers.

30. The applicant shall work with RTP customers to nominate contract demand seasonally.

31. The Final Decision takes effect one day after the date of service.

32. Jurisdiction is retained.

Dated at Madison, Wisconsin, the 20th day of December, 2023.

By the Commission:

Cru Stubley
Secretary to the Commission

CS:JAM:dsa:arw DL: 01968940

Attachment

See attached Notice of Rights

PUBLIC SERVICE COMMISSION OF WISCONSIN
4822 Madison Yards Way
P.O. Box 7854
Madison, Wisconsin 53707-7854

NOTICE OF RIGHTS FOR REHEARING OR JUDICIAL REVIEW, THE TIMES ALLOWED FOR EACH, AND THE IDENTIFICATION OF THE PARTY TO BE NAMED AS RESPONDENT

The following notice is served on you as part of the Commission's written decision. This general notice is for the purpose of ensuring compliance with Wis. Stat. § 227.48(2), and does not constitute a conclusion or admission that any particular party or person is necessarily aggrieved or that any particular decision or order is final or judicially reviewable.

PETITION FOR REHEARING

If this decision is an order following a contested case proceeding as defined in Wis. Stat. § 227.01(3), a person aggrieved by the decision has a right to petition the Commission for rehearing within 20 days of the date of service of this decision, as provided in Wis. Stat. § 227.49. The date of service is shown on the first page. If there is no date on the first page, the date of service is shown immediately above the signature line. The petition for rehearing must be filed with the Public Service Commission of Wisconsin and served on the parties. An appeal of this decision may also be taken directly to circuit court through the filing of a petition for judicial review. It is not necessary to first petition for rehearing.

PETITION FOR JUDICIAL REVIEW

A person aggrieved by this decision has a right to petition for judicial review as provided in Wis. Stat. § 227.53. In a contested case, the petition must be filed in circuit court and served upon the Public Service Commission of Wisconsin within 30 days of the date of service of this decision if there has been no petition for rehearing. If a timely petition for rehearing has been filed, the petition for judicial review must be filed within 30 days of the date of service of the order finally disposing of the petition for rehearing, or within 30 days after the final disposition of the petition for rehearing by operation of law pursuant to Wis. Stat. § 227.49(5), whichever is sooner. If an *untimely* petition for rehearing is filed, the 30-day period to petition for judicial review commences the date the Commission serves its original decision.[6] The Public Service Commission of Wisconsin must be named as respondent in the petition for judicial review.

If this decision is an order denying rehearing, a person aggrieved who wishes to appeal must seek judicial review rather than rehearing. A second petition for rehearing is not permitted.

Revised: March 27, 2013

[6] *See Currier v. Wisconsin Dep't of Revenue,* 2006 WI App 12, 288 Wis. 2d 693, 709 N.W.2d 520.

APPENDIX A

PUBLIC SERVICE COMMISSION OF WISCONSIN
(Not a party but must be served per Wis. Stat. § 227.53)
4822 MADISON YARDS WAY
PO BOX 7854
MADISON, WI 53707

CITIZENS UTILITY BOARD
CARA COBURN FARIS
625 NORTH SEGOE ROAD STE 101
MADISON WI 53705
USA
FARIS@CUBWI.ORG

CITIZENS UTILITY BOARD
COREY SINGLETARY
625 NORTH SEGOE ROAD STE 101
MADISON WI 53705
USA
SINGLETARY@CUBWI.ORG

CITIZENS UTILITY BOARD
THOMAS CONTENT
625 NORTH SEGOE ROAD STE 101
MADISON WI 53705
USA
CONTENT@WISCUB.ORG

NORTHERN STATES POWER COMPANY (WISCONSIN)
MICHAEL BEST & FRIEDRICH LLP
1 SOUTH PICKNEY ST. STE 700 P.O. BOX 1806
MADISON WI 53701
USA
GMBRIDGENS@MICHAELBEST.COM

NORTHERN STATES POWER COMPANY (WISCONSIN)
MICHAEL BEST AND FRIEDRICH LLP
1 SOUTH PINCKNEY STREET STE 700 PO BOX 1806
MADISON WI 53701
USA
JJHEMAIDAN@MICHAELBEST.COM

NORTHERN STATES POWER COMPANY WISCONSIN
MICHAEL W KAPHING
401 NICOLLET MALL 8TH FLOOR
MINNEAPOLIS MN 55401
USA
MICHAEL.W.KAPHING@XCELENERGY.COM

PUBLIC SERVICE COMMISSION OF WISCONSIN
JENNIFER MALY
4822 MADISON YARDS WAY PO BOX 7854
MADISON WI 53707
USA
JENNIFER.MALY1@WISCONSIN.GOV

PUBLIC SERVICE COMMISSION OF WISCONSIN
KARA KOONCE
4822 MADISON YARDS WAY PO BOX 7854
MADISON WI 53707
USA
KARA.KOONCE@WISCONSIN.GOV

PUBLIC SERVICE COMMISSION OF WISCONSIN
MARK RUSZKIEWICZ
4822 MADISON YARDS WAY PO BOX 7854
MADISON WI 53707
USA
MARK2.RUSZKIEWICZ@WISCONSIN.GOV

REGULATORY AFFAIRS
NORTHERN STATES POWER COMPANY-WISCONSIN
P.O. BOX 8
EAU CLAIRE WI 54702-0008
USA
NSPW.REGULATORY@XCELENERGY.COM

RENEW WISCONSIN
ANDREW KELL
214 NORTH HAMILTON STREET STE 300
MADISON WI 53703
USA
ANDREW@RENEWWISCONSIN.ORG

RENEW WISCONSIN
FRANCISCO SAYU
214 NORTH HAMILTON STREET STE 300
MADISON WI 53703
USA
FRANCISCO@RENEWWISCONSIN.ORG

RENEW WISCONSIN
MICHAEL VICKERMAN
214 NORTH HAMILTON STREET STE 300
MADISON WI 53703
USA
MVICKERMAN@RENEWWISCONSIN.ORG

RENEW WISCONSIN
ORRIE A WALSVIK
214 NORTH HAMILTON STREET STE 300
MADISON WI 53703
USA
ORRIE@RENEWWISCONSIN.ORG

WALMART INC
SPILMAN THOMAS & BATTLE, PLLC
1100 BENT CREEK BOULEVARD STE 101
MECHANICSBURG PA 17050
USA
BNAUM@SPILMANLAW.COM

WALMART INC
SPILMAN THOMAS & BATTLE, PLLC
1100 BENT CREEK BOULEVARD STE 101
MECHANICSBURG PA 17050
USA
SLEE@SPILMANLAW.COM

WISCONSIN INDUSTRIAL ENERGY GROUP
BRUBAKER AND ASSOCIATES
16690 SWINGLEY RIDGE ROAD STE 140
CHESTERFIELD MO 63017
USA
BSTEPHENS@CONSULTBAI.COM

WISCONSIN INDUSTRIAL ENERGY GROUP
HEINZEN LAW SC
PO BOX 930370
VERONA WI 53593
USA
STEVE.HEINZEN@HEINZENLAW.COM

WISCONSIN INDUSTRIAL ENERGY GROUP
TODD STUART
44 EAST MIFFLIN STREET STE 404
MADISON WI 53703
USA
TSTUART@WIEG.ORG

		Present revenue			Authorized		
		Average	MWH	Present	Authorized	Increase	
Service Classification		Customers	Sales	Revenues	Revenues	Amount	Percent
Residential	RG-1	208,829	1,790,702	$ 288,348	$ 288,877	529	0.18%
Residential TOD	RG-2	6,674	87,958	$ 12,498	$ 12,510	12	0.09%
Residential EV	EVR-1	250	994	$ 130	$ 130	0	0.02%
Residential EV Charger only	EVR-2	0	-	$ 0	$ 0	-	0.00%
Farm	FG-1	3,510	53,457	$ 8,109	$ 8,129	20	0.24%
Optional Off-peak	CG-6	141	1,505	$ 129	$ 129	0	0.02%
Total Residential		**219,404**	**1,934,616**	**309,214**	**$ 309,775**	**561**	**0.18%**
Small General TOD	CG-1	522	7,696	$ 1,129	$ 1,130	1	0.10%
Small General	CG-2	29,031	295,157	$ 46,866	$ 46,969	103	0.22%
Total Small C&I (Non Demand)		**29,553**	**302,853**	**$ 47,995**	**$ 48,099**	**104**	**0.22%**
Optional Off-peak	CG-6	134	3,615	$ 325	$ 326	1	0.18%
General (TOD)	CG-7	7,961	1,082,004	$ 128,891	$ 129,083	193	0.15%
Peak-Controlled (TOD)	CP-3	94	35,742	$ 3,956	$ 3,959	3	0.09%
Total Medium C&I (Demand)		**8,055**	**1,121,361**	**$ 133,172**	**$ 133,369**	**197**	**0.15%**
Total Small and Medium C&I		**37,608**	**1,424,214**	**$ 181,167**	**$ 181,468**	**301**	**0.17%**
Large General TOD	CG-9	893	2,177,841	$ 228,510	$ 228,993	483	0.21%
	CG-9	850	1,670,323	$ 181,404	$ 181,800	396	0.22%
	CG-9	39	368,262	$ 35,789	$ 35,832	42	0.12%
	CG-9	4	139,256	$ 11,317	$ 11,362	44	0.39%
Competive Response Rider	CR-1	1	51,950	$ 3,273	$ 3,069	(205)	-6.25%
Peak-Controlled TOD	CP-1	179	672,437	$ 63,352	$ 63,082	(271)	-0.43%
	CP-1	159	337,004	$ 33,859	$ 33,767	(92)	-0.27%
	CP-1	18	176,324	$ 17,826	$ 17,627	(199)	-1.12%
	CP-1	2	159,109	$ 11,667	$ 11,688	21	0.18%
Military Facility Distr.	DS-1	-	-	$ 517	$ 517	-	0.00%
Real-Time Rate	RTP-1	11	596,442	$ 42,421	$ 42,476	56	0.13%
Total Large C&I		**1,084**	**3,498,670**	**$ 338,074**	**$ 338,137**	**63**	**0.02%**
Total C&I		**38,692**	**4,922,884**	**$ 519,241**	**$519,605**	**364**	**0.07%**
Res Protect Lighting	S-1	-	2,276	$ 624	$ 627	3	0.53%
CI Protect Lighting	S-1	-	4,165	$ 753	$ 754	2	0.25%
Company Owned St Ltg	MS-2	-	38	$ 11	$ 11	0	0.35%
Company Owned St Ltg (LED)	MS-3	-	5,008	$ 3,780	$ 3,791	11	0.30%
Customer Owned St Ltg (LED)	MS-3.1	-	96	$ 13	$ 13	(0)	-0.61%
Customer Owned St Ltg	MS-4	-	5,333	$ 586	$ 586	(1)	-0.11%
Comp Owned St Ltg-Orn	MS-4	-	-	$ -	$ -	-	
UG Area Ltg-Public	MS-6	-	51	$ 39	$ 39	0	0.18%
UG Area Ltg-Private	MS-6	-	468	$ 360	$ 361	1	0.18%
Customer Owned St Ltg	MS-7	244	3,074	$ 275	$ 275	0	0.07%
Total Public St Lighting		**244**	**20,509**	**$ 6,441**	**$ 6,458**	**17**	**0.26%**
Municipal Water Pumping	MP-1	272	10,036	$ 1,472	$ 1,476	4	0.27%
Fire Siren	MZ-3	85	-	$ 2	$ 2	-	0.00%
Renewable Connect*	VRE-2		30,875	$ 324 *	$ 234	(90)	-27.63%
Solar Community Connect*	VSE-1		3,022	$ (245) *	$ (249)	(4)	-1.51%
Commercial Electric Vehicle Program	EVC-1	190	-	$ 0	$ 227	227	
Co. Owned Elect. Vehicle Charging	EVP-1	-	80	$ 11	$ 25	14	
Parallel Generation	PG-2	43		$ 0	$ 17	17	
Resiliency Pilot	RS-1	1		$ -	$ 1	1	
Total Other Sales		**591**	**10,116**	**$ 1,564**	**$ 1,734**	**170**	**10.87%**
Interdepartmental Sales			1,843	$ 194	$ 195	0	0.07%
Total Sales		**258,931**	**6,889,968**	**$ 836,655**	**$ 837,766**	**1,112**	**0.13%**
*** Not included in total sales**				1		2	
Other Operating Revenue							
Late Payment				**$ 1,100**	**$ 1,100**	**-**	0.0%
Connection Charges				**$ 609**	**$ 609**	**-**	0.0%
Returned Check				**$ 42**	**$ 42**	**-**	0.0%
Attachments				**$ 549**	**$ 549**	**-**	0.0%
Other Rent				**$ 310**	**$ 310**	**-**	0.0%
Sales Tax Handling				**$ 10**	**$ 10**	**-**	0.0%
Miscellaneous				**$ 1**	**$ 1**	**-**	0.0%
Total Other Operating Revenue				**$ 2,621**	**$ 2,621**	**-**	**0.0%**
Total Operating Revenue				**$ 839,276**	**$ 840,387**	**1,112**	**0.13%**

Residential Service - Schedule RG-1

	Units		Rate		Revenue		Increase	
	Present	Authorized	Present	Authorized	Present	Authorized	Amount	Percent
Bills	2,505,948	2,505,948						
Bills - 1Ph	2,503,608	2,503,608	$ 15.00	$ 15.00	$ 37,554,120	$ 37,554,120	$ -	0.0%
Bills - 3Ph	2,340	2,340	$ 18.50	$ 18.50	$ 43,290	$ 43,290	$ -	0.0%
Bills-WH Meter	24	24	$ 2.50	$ 2.50	$ 60	$ 60	$ -	0.0%
LM Bills-WH	37,104	37,104	$ (2.00)	$ (2.50)	$ (74,208)	$ (92,760)	$ (18,552)	-25.0%
LM Bills-AC	79,600	79,600	$ (6.00)	$ (8.00)	$ (477,600)	$ (636,800)	$ (159,200)	33.3%
LM Bills-AC Rewards	1,200	1,200	$ (25.00)	$ (30.00)	$ (30,000)	$ (36,000)	$ (6,000)	20.0%
MWh - Delivery	1,790,702	1,790,702	$ 0.048000	$ 0.049000	$ 85,953,696	$ 87,744,398	$ 1,790,702	2.1%
MWh-Energy-Sum	609,466	609,466	$ 0.093000	$ 0.099800	$ 56,680,338	$ 60,824,707	$ 4,144,369	7.3%
MWh-Energy-Win	1,181,236	1,181,236	$ 0.081500	$ 0.087600	$ 96,270,734	$ 103,476,274	$ 7,205,540	7.5%
Reg Liabilty Amort (2024)	1,790,702	1,790,702	$ -	$ -	$ -	$ -	$ -	
MWh-Total	1,790,702	1,790,702						
Fuel Cost	1,790,702	1,790,702	$ 0.006940	$ -	$ 12,427,472	$ -	$ (12,427,472)	-100.0%
Average Customer	208,829	208,829		**Total**	$ 288,347,902	$ 288,877,288	$ 529,387	0.2%
					$ 1,945,873			

Residential TOD Service - Schedule RG-2

	Units		Rate		Revenue		Increase	
	Present	Authorized	Present	Authorized	Present	Authorized	Amount	Percent
Bills	80,088	80,088						
Bills - 1Ph	80,004	80,004	$ 15.00	$ 15.00	$ 1,200,060	$ 1,200,060	$ -	0.0%
Bills - 3Ph	84	84	$ 18.50	$ 18.50	$ 1,554	$ 1,554	$ -	0.0%
MWh - Delivery	87,958	87,958	$ 0.048000	$ 0.049000	$ 4,221,984	$ 4,309,942	$ 87,958	2.1%
MWh-Energy-Sum-On Peak	8,001	8,001	$ 0.171000	$ 0.176800	$ 1,368,171	$ 1,414,577	$ 46,406	3.4%
MWh-Energy-Win-On Peak	17,905	17,905	$ 0.146000	$ 0.152800	$ 2,614,130	$ 2,735,884	$ 121,754	4.7%
MWh-Energy On Peak	25,906	25,906						
MWh-Energy-Sum-Off Peak	14,883	14,883	$ 0.040000	$ 0.045900	$ 595,320	$ 683,130	$ 87,810	14.8%
MWh-Energy-Win-Off Peak	47,169	47,169	$ 0.040000	$ 0.045900	$ 1,886,760	$ 2,165,057	$ 278,297	14.8%
MWh-Energy Off Peak	62,052	62,052	$ 0.12331					
Reg Liabilty Amort (2024)	87,958	87,958	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	87,958	87,958						
Fuel Cost	87,958	87,958	$ 0.006940	$ -	$ 610,429	$ -	$ (610,429)	-100.0%
Average Customer	6,674	6,674		**Total**	$ 12,498,408	$ 12,510,204	$ 11,796	0.1%

Residential Electric Vehicle - Schedule EVR-1

	Units		Rate		Revenue		Increase	
	Present	Authorized	Present	Authorized	Present	Authorized	Amount	Percent
Bills	3,000	3,000						
Bills - Bundled	2,748	2,748	$ 17.00	$ 18.00	$ 46,716	$ 49,464	$ 2,748	5.9%
Bills - Bundled MF		-	$ 7.00	$ 8.00	$ -	$ -	$ -	#DIV/0!
Bills - Prepay (closed) - Bring Your Own	252	252	$ 7.00	$ 8.00	$ 1,764	$ 2,016	$ 252	14.3%
MWh - Delivery On Peak Sum	9	9	$ 0.069000	$ 0.069600	$ 621	$ 626	$ 5	0.9%
MWh - Delivery On Peak Wint	23	23	$ 0.043000	$ 0.043600	$ 989	$ 1,003	$ 14	1.4%
MWh - Delivery Interim peak	70	70	$ 0.043000	$ 0.043600	$ 3,010	$ 3,052	$ 42	1.4%
MWh - Delivery Off peak	892	892	$ 0.022500	$ 0.023000	$ 20,070	$ 20,516	$ 446	2.2%
MWh-Energy-Sum-On Peak	9	9	$ 0.142500	$ 0.144000	$ 1,283	$ 1,296	$ 14	1.1%
MWh-Energy-Win-On Peak	23	23	$ 0.092000	$ 0.095000	$ 2,116	$ 2,185	$ 69	3.3%
MWh-Energy Interim Peak	70	70	$ 0.092000	$ 0.095000	$ 6,440	$ 6,650	$ 210	3.3%
MWh-Energy-Off peak	892	892	$ 0.045000	$ 0.048500	$ 40,140	$ 43,262	$ 3,122	7.8%
Reg Liabilty Amort (2024)	994	994	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	994	994						
Fuel Cost	994	994	$ 0.006940	$ -	$ 6,898	$ -	$ (6,898)	-100.0%
Average Customer	250	250		**Total**	$ 130,047	$ 130,070	$ 23	0.0%

Residential Electric Vehicle Charger Only- Schedule EVR-2

	Units		Rate		Revenue		Increase	
	Present	Authorized	Present	Authorized	Present	Authorized	Amount	Percent
Bills	0	0						
Bills - Bundled	0	0	$ 13.00	$ 13.00	$ 0	$ 0	$ -	0.0%
Bills - Prepay (closed)	0	0	$ 3.00	$ 1.00	$ 0	$ 0	$ -	0.0%
Average Customer	0	0		**Total**	$ 0	$ 0	$ -	0.0%

Farm Service - Schedule FG-1

	Units		Rate		Revenue		Increase	
	Present	Authorized	Present	Authorized	Present	Authorized	Amount	Percent
Bills - 1Ph	42,036	42,036	$ 15.00	$ 15.00	$ 630,540	$ 630,540	$ -	0.0%
Bills - 3Ph	84	84	$ 18.50	$ 18.50	$ 1,554	$ 1,554	$ -	0.0%
LM Bills-AG WH	-	-	$ (6.00)	$ (8.00)	$ -	$ -	$ -	33.3%
LM Bills-WH	-	-	$ (2.00)	$ (2.50)	$ -	$ -	$ -	25.0%
LM Bills-AC	-	-	$ (6.00)	$ (8.00)	$ -	$ -	$ -	33.3%
MWh - Delivery	53,457	53,457	$ 0.048000	$ 0.049000	$ 2,565,936	$ 2,619,393	$ 53,457	
MWh-Energy-Sum	15,975	15,975	$ 0.093000	$ 0.099800	$ 1,485,675	$ 1,594,305	$ 108,630	7.3%
MWh-Energy-Win	37,482	37,482	$ 0.081500	$ 0.087600	$ 3,054,783	$ 3,283,423	$ 228,640	7.5%
Reg Liabilty Amort (2024)	53,457	53,457	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	53,457	53,457						
Fuel Cost	53,457	53,457	$ 0.006940	$ -	$ 370,992	$ -	$ (370,992)	-100.0%
Average Customer	3,510	3,510		**Total**	$ 8,109,480	$ 8,129,215	$ 19,736	0.2%

Res Optional Off-Peak Service - Schedule CG-6 - **Secondary Voltage**

	Units		Rate		Revenue		Increase	
	Present	Authorized	Present	Authorized	Present	Authorized	Amount	Percent
Bills-1Ph	1,692	1,692	$ 5.00	$ 5.00	$ 8,460	$ 8,460	$ -	0.0%
MWh - Delivery	1,505	1,505	$ 0.033600	$ 0.034500	$ 50,568	$ 51,923	$ 1,355	
MWh-Energy-On-All	58	58	$ 0.250000	$ 0.260000	$ 14,500	$ 15,080	$ 580	4.0%
MWh-Energy-Off-Sum	75	75	$ 0.030800	$ 0.036700	$ 2,310	$ 2,753	$ 443	19.2%
MWh-Off-Win	1,372	1,372	$ 0.030800	$ 0.036700	$ 42,258	$ 50,352	$ 8,095	19.2%
Reg Liabilty Amort (2024)	1,505	1,505	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	1,505	1,505						
Fuel Cost	1,505	1,505	$ 0.006940	$ -	$ 10,445	$ -	$ (10,445)	-100.0%
Average Customer	141	141		**Total**	$ 128,540	$ 128,567	$ 27	0.0%

Small General TOD Service - Schedule CG-1

	Units		Rate		Revenue		Increase	
	Present	Authorized	Present	Authorized	Present	Authorized	Amount	Percent
Bills -1Ph	4,884	4,884	$ 15.00	$ 15.00	$ 73,260	$ 73,260	$ -	0.0%
Bills -3Ph	1,380	1,380	$ 18.50	$ 18.50	$ 25,530	$ 25,530	$ -	0.0%
MWh - Delivery	7,696	7,696	$ 0.048000	$ 0.049000	$ 369,408	$ 377,104	$ 7,696	
MWh-Energy-On Peak-Sum	891	891	$ 0.171000	$ 0.176800	$ 152,361	$ 157,529	$ 5,168	3.4%
MWh-Energy-On Peak-Win	1,723	1,723	$ 0.146000	$ 0.152800	$ 251,558	$ 263,274	$ 11,716	4.7%
MWh-Energy-On Peak	2,614	2,614						
MWh-Energy-Off Peak-S	1,493	1,493	$ 0.040000	$ 0.045900	$ 59,720	$ 68,529	$ 8,809	14.8%
MWh-Energy-Off Peak-W	3,589	3,589	$ 0.040000	$ 0.045900	$ 143,560	$ 164,735	$ 21,175	14.8%
MWh-Off Peak	5,082	5,082						
Reg Liabilty Amort (2024)	7,696	7,696	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	7,696	7,696						
Fuel Cost	7,696	7,696	$ 0.006940	$ -	$ 53,410	$ -	$ (53,410)	-100.0%
Average Customer	522	522		**Total**	$ 1,128,807	$ 1,129,961	$ 1,154	0.1%

Small General Service - Schedule CG-2

	Units		Rate		Revenue		Increase	
	Present	Authorized	Present	Authorized	Present	Authorized	Amount	Percent
Bills -Mtr 1Ph	296,112	296,112	$ 15.00	$ 15.00	$ 4,441,680	$ 4,441,680	$ -	0.0%
Bills -Mtr 3Ph	52,260	52,260	$ 18.50	$ 18.50	$ 966,810	$ 966,810	$ -	0.0%
Bills -UnMtr 1Ph	18,120	18,120	$ 4.50	$ 4.50	$ 81,540	$ 81,540	$ -	0.0%
Bills -UnMtr 3Ph	12	12	$ 6.50	$ 6.50	$ 78	$ 78	$ -	0.0%
Bills-WH-Mtr-CL	132	132	$ 2.50	$ 2.50	$ 330	$ 330	$ -	0.0%
LM kW - CL1	14,400	14,400	$ (3.00)	$ (4.00)	$ (43,200)	$ (57,600)	$ (14,400)	33.3%
MWh - Delivery	295,157	295,157	$ 0.048000	$ 0.049000	$ 14,167,536	$ 14,462,693	$ 295,157	
MWh-Energy-Sum	99,825	99,825	$ 0.093000	$ 0.099800	$ 9,283,725	$ 9,962,535	$ 678,810	7.3%
MWh-Energy-Win	195,332	195,332	$ 0.081500	$ 0.087600	$ 15,919,558	$ 17,111,083	$ 1,191,525	7.5%
Reg Liabilty Amort (2024)	295,157	295,157	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	295,157	295,157						
Fuel Cost	295,157	295,157	$ 0.006940	$ -	$ 2,048,390	$ -	$ (2,048,390)	-100.0%
Act 141 Cap					$ -	$ -	$ -	0.0%
Act 141 Credit	-	-	$ (0.001730)	$ (0.001510)	$ -	$ -	$ -	0.0%
Average Customer	29,031	29,031		**Total**	$ 46,866,447	$ 46,969,149	$ 102,703	0.2%

CI Optional Off-Peak Service - Schedule CG-6 - **Secondary & Primary Voltages**

	Units		Rate		Revenue		Increase	
	Present	Authorized	Present	Authorized	Present	Authorized	Amount	Percent
Bills-1Ph	1,392	1,392	$ 5.00	$ 5.00	$ 6,960	$ 6,960	$ -	0.0%
Bills-3Ph	216	216	$ 12.00	$ 12.00	$ 2,592	$ 2,592	$ -	0.0%
MWh - Delivery	3,615	3,615	$ 0.033600	$ 0.034500	$ 121,464	$ 124,718	$ 3,254	
MWh-Energy-Sec-On	264	264	$ 0.250000	$ 0.260000	$ 66,000	$ 68,640	$ 2,640	4.0%
MWh-Energy-Sec-Off-Sum	310	310	$ 0.030800	$ 0.036700	$ 9,548	$ 11,377	$ 1,829	19.2%
MWh-Energy-Sec-Off-Win	3,041	3,041	$ 0.030800	$ 0.036700	$ 93,663	$ 111,605	$ 17,942	19.2%
MWh-Energy-Sec-Off	3,351	3,351						
MWh - Delivery -Pri	-	-	$ 3.293000	$ 0.033810	$ -	$ -	$ -	
MWh-Energy-Pri-Sum	-	-	$ 0.030180	$ 0.035970	$ -	$ -	$ -	19.2%
MWh-Energy-Pri-Win	-	-	$ 0.030180	$ 0.035970	$ -	$ -	$ -	19.2%
MWh-Pri	-	-						
Reg Liabilty Amort (2024)	3,615	3,615	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	3,615	3,615						
Fuel Cost	3,615		$ 0.006940	$ -	$ 25,088	$ -	$ (25,088)	-100.0%
Average Customer	134	134		**Total**	$ 325,315	$ 325,891	$ 576	0.2%

CI General Service - Schedule CG-7 - **Secondary Voltage**

	Units		Rate		Revenue		Increase	
	Present	Authorized	Present	Authorized	Present	Authorized	Amount	Percent
Bills	95,400	95,400	$ 42.00	$ 42.00	$ 4,006,800	$ 4,006,800	$ -	0.0%
LM kW - CL1	51,000	51,000	$ (3.00)	$ (4.00)	$ (153,000)	$ (204,000)	$ (51,000)	33.3%
kW- On-peak S	1,258,627	1,225,903	$ 11.00	$ 11.00	$ 13,844,897	$ 13,484,933	$ (359,964)	-2.6%
kW- On-peak w	2,150,996	2,103,674	$ 9.00	$ 9.00	$ 19,358,964	$ 18,933,066	$ (425,898)	-2.2%
kW	3,409,623	3,409,623						
kW Customer	4,395,686	4,184,693	$ 2.50	$ 3.00	$ 10,989,215	$ 12,554,079	$ 1,564,864	
MWh-Energy-On-Sum	168,203	168,203	$ 0.089500	$ 0.099900	$ 15,054,169	$ 16,803,480	$ 1,749,311	11.6%
MWh-Energy-On-Win	287,061	287,061	$ 0.084500	$ 0.089800	$ 24,256,655	$ 25,778,078	$ 1,521,423	6.3%
MWh-Energy-On-peak	455,264	455,264						
MWh-Energy-Off-Sum	220,419	220,419	$ 0.056000	$ 0.061900	$ 12,343,464	$ 13,643,936	$ 1,300,472	10.5%
MWh-Energy-Off-Win	404,402	404,402	$ 0.056000	$ 0.061900	$ 22,646,512	$ 25,032,484	$ 2,385,972	10.5%
MWh-Energy-Off-peak	624,821	624,821						
MWh-LF Discount	75,292	75,292	$ (0.01500)	$ (0.01500)	$ (1,129,380)	$ (1,129,380)	$ -	0.0%
2017 Tax Cut Credit	1,080,085	1,080,085	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	1,080,085	1,080,085						
Fuel Cost	1,080,085	1,080,085	$ 0.006940	$ -	$ 7,495,790	$ -	$ (7,495,790)	-100.0%
Act 141 Cap					$ 31,836	$ 31,836	$ -	0.0%
Act 141 Credit	47,712	47,712	$ (0.001730)	$ (0.001510)	$ (82,542)	$ (72,045)	$ 10,497	-12.7%
Average Customer	7,950	7,950		**Total**	$ 128,663,379	$ 128,863,266	$ 199,887	0.2%

CI General Service - Schedule CG-7 - **Primary Voltage**

	Units		Rate		Revenue		Increase	
	Present	Authorized	Present	Authorized	Present	Authorized	Amount	Percent
Bills	132	132	$ 42.00	$ 42.00	$ 5,544	$ 5,544	$ -	0.0%
LM kW - CL1	-	-	$ (3.00)	$ (4.00)	$ -	$ -	$ -	33.3%
kW- On-peak S	2,628	2,384	$ 10.45	$ 10.45	$ 27,463	$ 24,913	$ (2,550)	-9.3%
kW- On-peak w	4,757	4,334	$ 8.55	$ 8.55	$ 40,672	$ 37,056	$ (3,617)	-8.9%
kW	7,385	7,385						
kW Customer	8,957	7,685	$ 1.50	$ 1.80	$ 13,436	$ 13,833	$ 398	
MWh-Energy-On-Sum	263	263	$ 0.087710	$ 0.097902	$ 23,068	$ 25,748	$ 2,680	11.6%
MWh-Energy-On-Win	533	533	$ 0.082810	$ 0.088004	$ 44,138	$ 46,906	$ 2,768	6.3%
MWh-Energy-On-peak	796	796						
MWh-Energy-Off-Sum	340	340	$ 0.054880	$ 0.060662	$ 18,659	$ 20,625	$ 1,966	10.5%
MWh-Energy-Off-Win	783	783	$ 0.054880	$ 0.060662	$ 42,971	$ 47,498	$ 4,527	10.5%
MWh-Energy-Off-peak	1,123	1,123						
MWh-LF Discount	134	134	$ (0.01500)	$ (0.01500)	$ (2,010)	$ (2,010)	$ -	0.0%
Reg Liabilty Amort (2024)	1,919	1,919	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	1,919	1,919						
Fuel Cost	1,919	1,919	$ 0.006940	$ -	$ 13,318	$ -	$ (13,318)	-100.0%
Act 141 Cap					$ -	$ -	$ -	0.0%
Act 141 Credit	-	-	$ (0.001730)	$ (0.001510)	$ -	$ -	$ -	0.0%
Average Customer	11	11		**Total**	$ 227,258	$ 220,113	$ (7,145)	-3.1%

Time-of-Day Peak-Controlled General Service - Schedule CP-3 - **Secondary Voltage**

	Units		Rate		Revenue		Increase	
	Present	Authorized	Present	Authorized	Present	Authorized	Amount	Percent
Bills	1,128	1,128	$ 42.00	$ 42.00	$ 47,376	$ 47,376	$ -	0.0%
kW - Firm-S	7,743	7,743	$ 11.00	$ 11.00	$ 85,173	$ 85,173	$ -	0.0%
kW - Firm-W	12,655	12,655	$ 9.00	$ 9.00	$ 113,895	$ 113,895	$ -	0.0%
kW - Firm	20,398	20,398						
kW - Control-S	39,354	37,382	$ 5.85	$ 5.80	$ 230,221	$ 216,816	$ (13,405)	-5.8%
kW - Control-W	66,839	64,607	$ 5.85	$ 5.80	$ 391,008	$ 374,721	$ (16,288)	-4.2%
kW - Control	106,193	101,989						
kW-Pwr Factor-S	-	-	$ 11.00	$ 11.00	$ -	$ -	$ -	0.0%
kW-Pwr Factor-W	-	-	$ 9.00	$ 9.00	$ -	$ -	$ -	0.0%
kW-Pwr Factor	-	-						
kW-Customer	162,904	152,723	$ 2.50	$ 3.00	$ 407,260	$ 458,169	$ 50,909	
MWh-Energy-On-Sum	5,551	5,551	$ 0.089500	$ 0.099900	$ 496,815	$ 554,545	$ 57,730	11.6%
MWh-Energy-On-Win	10,042	10,042	$ 0.084500	$ 0.089800	$ 848,549	$ 901,772	$ 53,223	6.3%
MWh-Energy-On-peak	15,593	15,593						
MWh-Energy-Off-Sum	6,974	6,974	$ 0.056000	$ 0.061900	$ 390,544	$ 431,691	$ 41,147	10.5%
MWh-Energy-Off-Win	13,175	13,175	$ 0.056000	$ 0.061900	$ 737,800	$ 815,533	$ 77,732	10.5%
MWh-Energy-Off-peak	20,149	20,149						
MWh-LF Discount	2,569	2,569	$ (0.01500)	$ (0.01500)	$ (38,535)	$ (38,535)	$ -	0.0%
Reg Liabilty Amort (2024)	35,742	35,742	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	35,742	35,742						
Fuel Cost	35,742	35,742	$ 0.006940	$ -	$ 248,049	$ -	$ (248,049)	-100.0%
Act 141 Cap					$ 762	$ 762	$ -	0.0%
Act 141 Credit	1,739	1,739	$ (0.001730)	$ (0.001510)	$ (3,008)	$ (2,626)	$ 383	-12.7%
Average Customer	94	94		**Total**	$ 3,955,909	$ 3,959,290	$ 3,381	0.1%

LCI Large General Service - Schedule CG-9 - **Secondary Voltage**

	Units		Rate		Revenue		Increase	
	Present	Authorized	Present	Authorized	Present	Authorized	Amount	Percent
Bills-Regular	9,012	9,012	$ 180.00	$ 180.00	$ 1,622,160	$ 1,622,160	$ -	0.0%
Bills-Optional	1,188	1,188	$ 65.00	$ 65.00	$ 77,220	$ 77,220	$ -	0.0%
LM kW - CL1	98,004	98,004	$ (3.00)	$ (4.00)	$ (294,012)	$ (392,016)	$ (98,004)	33.3%
kW-On-Peak-S	1,449,388	1,440,692	$ 13.00	$ 13.00	$ 18,842,044	$ 18,728,996	$ (113,048)	-0.6%
kW-On-Peak-W	2,649,791	2,633,892	$ 11.00	$ 11.00	$ 29,147,701	$ 28,972,812	$ (174,889)	-0.6%
kW-On-Peak	4,099,179	4,074,584						
kW-Customer	4,737,359	4,675,774	$ 3.50	$ 3.75	$ 16,580,758	$ 17,534,153	$ 953,394	5.8%
MWh-Delivery	1,670,323	1,670,323	$ -	$ -	$ -	$ -	$ -	
MWh-Energy-On-Sum	243,260	243,260	$ 0.088500	$ 0.098200	$ 21,528,510	$ 23,888,132	$ 2,359,622	11.0%
MWh-Energy-On-Win	431,456	431,456	$ 0.080000	$ 0.088100	$ 34,516,480	$ 38,011,274	$ 3,494,794	10.1%
MWh-Energy-On-peak	674,716	674,716						
MWh-Energy-Off-Sum	355,025	355,025	$ 0.054000	$ 0.059400	$ 19,171,350	$ 21,088,485	$ 1,917,135	10.0%
MWh-Energy-Off-Win	640,582	640,582	$ 0.054000	$ 0.059400	$ 34,591,428	$ 38,050,571	$ 3,459,143	10.0%
MWh-Energy-Off-peak	995,607	995,607			$ -			
MWh-LF Discount	270,763	270,763	$ (0.01800)	$ (0.01800)	$ (4,873,734)	$ (4,873,734)	$ -	0.0%
Reg Liabilty Amort (2024)	1,670,323	1,670,323	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	1,670,323	1,670,323						
Fuel Cost	1,670,323	1,670,323	$ 0.006940	$ -	$ 11,592,042	$ -	$ (11,592,042)	-100.0%
Act 141 Cap					$ 397,686	$ 397,686	$ -	0.0%
Act 141 Credit	864,796	864,796	$ (0.001730)	$ (0.001510)	$ (1,496,097)	$ (1,305,842)	$ 190,255	-12.7%
Average Customer	850	850		**Total**	$ 181,403,535	$ 181,799,896	$ 396,360	0.2%

LCI Large General Service - Schedule CG-9 - **Primary Voltage**

	Units		Rate		Revenue		Increase	
	Present	Authorized	Present	Authorized	Present	Authorized	Amount	Percent
Bills-Regular	468	468	$ 180.00	$ 180.00	$ 84,240	$ 84,240	$ -	0.0%
Bills-Optional	-	-	$ 65.00	$ 65.00	$ -	$ -	$ -	0.0%
LM kW - CL1	24,840	24,840	$ (3.00)	$ (4.00)	$ (74,520)	$ (99,360)	$ (24,840)	33.3%
kW-On-Peak-S	291,463	291,463	$ 12.74	$ 12.74	$ 3,713,239	$ 3,713,239	$ -	0.0%
kW-On-Peak-W	492,040	490,564	$ 10.78	$ 10.78	$ 5,304,191	$ 5,288,280	$ (15,911)	-0.3%
kW-On-Peak	783,503	782,027						
kW-Customer	944,099	941,267	$ 2.10	$ 2.25	$ 1,982,608	$ 2,117,851	$ 135,243	6.8%
MWh-Delivery	368,262	368,262	$ -	$ -	$ -	$ -	$ -	
MWh-Energy-On-Sum	54,871	54,871	$ 0.086730	$ 0.096236	$ 4,758,962	$ 5,280,566	$ 521,604	11.0%
MWh-Energy-On-Win	91,697	91,697	$ 0.078400	$ 0.086338	$ 7,189,045	$ 7,916,936	$ 727,891	10.1%
MWh-Energy-On-peak	146,568	146,568						
MWh-Energy-Off-Sum	82,122	82,122	$ 0.052920	$ 0.058212	$ 4,345,896	$ 4,780,486	$ 434,590	10.0%
MWh-Energy-Off-Win	139,572	139,572	$ 0.052920	$ 0.058212	$ 7,386,150	$ 8,124,765	$ 738,615	10.0%
MWh-Energy-Off-peak	221,694	221,694						
MWh-LF Discount	54,859	54,859	$ (0.01800)	$ (0.01800)	$ (987,462)	$ (987,462)	$ -	0.0%
Reg Liabilty Amort (2024)	368,262	368,262	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	368,262	368,262						
Fuel Cost	368,262	368,262	$ 0.006940	$ -	$ 2,555,738	$ -	$ (2,555,738)	-100.0%
Act 141 Cap					$ 168,145	$ 168,145	$ -	0.0%
Act 141 Credit	368,262	368,262	$ (0.001730)	$ (0.001510)	$ (637,093)	$ (556,076)	$ 81,018	-12.7%
Average Customer	39	39		**Total**	$ 35,789,139	$ 35,831,609	$ 42,470	0.1%

LCI Large General Service - Schedule CG-9 - **Transmission Transformed Voltage**

	Units		Rate		Revenue		Increase	
	Present	Authorized	Present	Authorized	Present	Authorized	Amount	Percent
Bills-Regular	36	36	$ 180.00	$ 180.00	$ 6,480	$ 6,480	$ -	0.0%
LM kW - CL1	5,040	5,040	$ (3.00)	$ (4.00)	$ (15,120)	$ (20,160)	$ (5,040)	33.3%
kW-On-Peak-S	70,219	70,219	$ 11.76	$ 11.89	$ 825,775	$ 834,904	$ 9,128	1.1%
kW-On-Peak-W	134,924	134,924	$ 9.95	$ 10.06	$ 1,342,494	$ 1,357,335	$ 14,842	1.1%
kW-On-Peak	205,143	205,143						
kW-Customer	249,270	249,270	$ 1.40	$ 1.50	$ 348,978	$ 373,905	$ 24,927	7.1%
MWh-Delivery	114,487	114,487	$ -	$ -	$ -	$ -	$ -	
MWh-Energy-On-Sum	14,235	14,235	$ 0.080093	$ 0.089853	$ 1,140,124	$ 1,279,057	$ 138,934	12.2%
MWh-Energy-On-Win	28,760	28,760	$ 0.072400	$ 0.080612	$ 2,082,224	$ 2,318,401	$ 236,177	11.3%
MWh-Energy-On-peak	42,995	42,995						
MWh-Energy-Off-Sum	22,877	22,877	$ 0.048870	$ 0.054351	$ 1,117,999	$ 1,243,388	$ 125,389	11.2%
MWh-Energy-Off-Win	48,615	48,615	$ 0.048870	$ 0.054351	$ 2,375,815	$ 2,642,274	$ 266,459	11.2%
MWh-Energy-Off-peak	71,492	71,492						
MWh-LF Discount	32,430	32,430	$ (0.01800)	$ (0.01800)	$ (583,740)	$ (583,740)	$ -	0.0%
Reg Liabilty Amort (2024)	114,487	114,487	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	114,487	114,487						
Fuel Cost	114,487	114,487	$ 0.006940	$ -	$ 794,540	$ -	$ (794,540)	-100.0%
Act 141 Cap					$ 71,600	$ 71,600	$ -	0.0%
Act 141 Credit	114,487	114,487	$ (0.001730)	$ (0.001510)	$ (198,063)	$ (172,875)	$ 25,187	-12.7%
Average Customer	3	3		**Total**	$ 9,309,107	$ 9,350,569	$ 41,463	0.4%

LCI Large General Service - Schedule CG-9 - **Trans Untransformed Voltage**

	Units		Rate		Revenue		Increase	
	Present	Authorized	Present	Authorized	Present	Authorized	Amount	Percent
Bills-Regular	12	12	$ 180.00	$ 180.00	$ 2,160	$ 2,160	$ -	0.0%
kW-On-Peak-S	16,269	16,269	$ 11.70	$ 11.83	$ 190,347	$ 192,462	$ 2,115	1.1%
kW-On-Peak-W	33,604	33,604	$ 9.90	$ 10.01	$ 332,680	$ 336,376	$ 3,696	1.1%
kW-On-Peak	49,873	49,873						
kW-Customer	51,978	51,978	$ -	$ -				
MWh-Delivery	24,769	24,769	$ -	$ -	$ -	$ -	$ -	
MWh-Energy-On-Sum	2,841	2,841	$ 0.079650	$ 0.089362	$ 226,286	$ 253,877	$ 27,592	12.2%
MWh-Energy-On-Win	6,019	6,019	$ 0.072000	$ 0.080171	$ 433,368	$ 482,549	$ 49,181	11.3%
MWh-Energy-On-peak	8,860	8,860						
MWh-Energy-Off-Sum	5,087	5,087	$ 0.048600	$ 0.054054	$ 247,228	$ 274,973	$ 27,744	11.2%
MWh-Energy-Off-Win	10,822	10,822	$ 0.048600	$ 0.054054	$ 525,949	$ 584,972	$ 59,023	11.2%
MWh-Energy-Off-peak	15,909	15,909						
MWh-LF Discount	4,820	4,820	$ (0.018000)	$ (0.018000)	$ (86,760)	$ (86,760)	$ -	0.0%
Reg Liabilty Amort (2024)	24,769	24,769	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	24,769	24,769						
Fuel Cost	24,769	24,769	$ 0.006940	$ -	$ 171,897	$ -	$ (171,897)	-100.0%
Act 141 Cap					$ 8,084	$ 8,084	$ -	0.0%
Act 141 Credit	24,769	24,769	$ (0.001730)	$ (0.001510)	$ (42,850)	$ (37,401)	$ 5,449	-12.7%
Average Customer	1	1		**Total**	$ 2,008,388	$ 2,011,293	$ 2,904	0.1%

LCI Large General Service (Competitive Response Rider) - Schedule CRR - **Secondary Voltage**

	Units		Rate		Revenue		Increase	
	Present	Authorized	Present	Authorized	Present	Authorized	Amount	Percent
kW-On-Peak	87,600	87,600	$ 6.86	$ 6.86	$ 600,936	$ 600,936	$ -	0.0%
MWh-Energy	51,950	51,950	$ 0.044500	$ 0.047500	$ 2,311,775	$ 2,467,625	$ 155,850	6.7%
MWh-Total	51,950	51,950						
Fuel Cost	51,950	51,950	$ 0.006940	$ -	$ 360,533	$ -	$ (360,533)	-100.0%
Average Customer	1	1		**Total**	$ 3,273,244	$ 3,068,561	$ (204,683)	-6.3%

LCI Peak-Controlled TOD Service - Schedule CP-1 - **Secondary Voltage**

	Units		Rate		Revenue		Increase	
	Present	Proposed	Present	Proposed	Present	Proposed	Amount	Percent
Bills-Regular	1,716	1,716	$ 180.00	$ 180.00	$ 308,880	$ 308,880	$ -	0.0%
Bills-Optional	192	192	$ 65.00	$ 65.00	$ 12,480	$ 12,480	$ -	0.0%
LM kW - CL1	-	-	$ (3.00)	$ (4.00)	$ -	$ -	$ -	33.3%
Added Meter	24	24	$ 12.50	$ 12.50	$ 300	$ 300		0.0%
kW-On-Peak Firm-S	62,425	62,175	$ 13.00	$ 13.00	$ 811,525	$ 808,275	$ (3,250)	-0.4%
kW-On-Peak Firm-W	115,531	114,953	$ 11.00	$ 11.00	$ 1,270,841	$ 1,264,483	$ (6,358)	-0.5%
kW-On-Peak Firm	177,956	177,128						
kW-On-Peak Ctrl-S	242,086	235,550	$ 7.85	$ 7.80	$ 1,900,375	$ 1,837,290	$ (63,085)	-3.3%
kW-On-Peak Ctrl-W	446,938	433,977	$ 7.85	$ 7.80	$ 3,508,463	$ 3,385,021	$ (123,443)	-3.5%
kW-On-Peak Ctrl	689,024	669,527						
kW-Pwr Factor-S	-	-	$ 13.00	$ 13.00	$ -	$ -	$ -	0.0%
kW-Pwr Factor-W	-	-	$ 11.00	$ 11.00	$ -	$ -	$ -	0.0%
kW-Pwr Factor	-	-						
kW-Customer	978,513	948,179	$ 3.50	$ 3.75	$ 3,424,795	$ 3,555,671	$ 130,876	3.8%
MWh-Delivery	337,004	337,004	$ -	$ -	$ -	$ -	$ -	
MWh-Energy-On-Sum	47,590	47,590	$ 0.088500	$ 0.098200	$ 4,211,715	$ 4,673,338	$ 461,623	11.0%
MWh-Energy-On-Win	89,572	89,572	$ 0.080000	$ 0.088100	$ 7,165,760	$ 7,891,293	$ 725,533	10.1%
MWh-Energy-On-peak	137,162	137,162						
MWh-Energy-Off-Sum	68,672	68,672	$ 0.054000	$ 0.059400	$ 3,708,288	$ 4,079,117	$ 370,829	10.0%
MWh-Energy-Off-Win	131,170	131,170	$ 0.054000	$ 0.059400	$ 7,083,180	$ 7,791,498	$ 708,318	10.0%
MWh-Energy-Off-peak	199,842	199,842						
MWh-LF Discount	89,289	89,289	$ (0.01800)	$ (0.01800)	$ (1,607,202)	$ (1,607,202)	$ -	0.0%
Reg Liabilty Amort (2024)	337,004	337,004	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	337,004	337,004						
Fuel Cost	337,004	337,004	$ 0.006940	$ -	$ 2,338,808	$ -	$ (2,338,808)	-100.0%
Act 141 Cap					$ 77,191	$ 77,191	$ -	0.0%
Act 141 Credit	205,832	205,832	$ (0.001730)	$ (0.001510)	$ (356,089)	$ (310,806)	$ 45,283	-12.7%
Average Customer	159	159		**Total**	$ 33,859,310	$ 33,766,828	$ (92,482)	-0.3%

LCI Peak-Controlled TOD Service - Schedule CP-1 - **Primary Voltage**

	Units		Rate		Revenue		Increase	
	Present	Proposed	Present	Proposed	Present	Proposed	Amount	Percent
Bills-Regular	216	216	$ 180.00	$ 180.00	$ 38,880	$ 38,880	$ -	0.0%
Bills-Optional	-	-	$ 65.00	$ 65.00	$ -	$ -	$ -	0.0%
kW-On-Peak Firm-S	49,427	49,427	$ 12.74	$ 12.74	$ 629,700	$ 629,700	$ -	0.0%
kW-On-Peak Firm-W	99,149	99,149	$ 10.78	$ 10.78	$ 1,068,826	$ 1,068,826	$ -	0.0%
kW-On-Peak Firm	148,576	148,576						
kW-On-Peak Ctrl-S	118,170	110,371	$ 7.69	$ 7.64	$ 908,727	$ 843,234	$ (65,493)	-7.2%
kW-On-Peak Ctrl-W	219,275	203,706	$ 7.69	$ 7.64	$ 1,686,225	$ 1,556,314	$ (129,911)	-7.7%
kW-On-Peak Ctrl	337,445	314,077						
kW-Pwr Factor-S	-	-	$ 12.74	$ 12.74	$ -	$ -	$ -	0.0%
kW-Pwr Factor-W	-	-	$ 10.78	$ 10.78	$ -	$ -	$ -	0.0%
kW-Pwr Factor	-	-						
kW-Customer	554,831	527,644	$ 2.10	$ 2.25	$ 1,165,145	$ 1,187,199	$ 22,054	1.9%
MWh-Delivery	176,324	176,324	$ -	$ -	$ -	$ -	$ -	
MWh-Energy-On-Sum	24,896	24,896	$ 0.086730	$ 0.096236	$ 2,159,230	$ 2,395,891	$ 236,661	11.0%
MWh-Energy-On-Win	45,788	45,788	$ 0.078400	$ 0.086338	$ 3,589,779	$ 3,953,244	$ 363,465	10.1%
MWh-Energy-On-peak	70,684	70,684						
MWh-Energy-Off-Sum	36,689	36,689	$ 0.052920	$ 0.058212	$ 1,941,582	$ 2,135,740	$ 194,158	10.0%
MWh-Energy-Off-Win	68,951	68,951	$ 0.052920	$ 0.058212	$ 3,648,887	$ 4,013,776	$ 364,889	10.0%
MWh-Energy-Off-peak	105,640	105,640						
MWh-LF Discount	-	-	$ (0.01800)	$ (0.01800)	$ -	$ -	$ -	0.0%
Reg Liabilty Amort (2024)	176,324	176,324	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	176,324	176,324						
Fuel Cost	176,324	176,324	$ 0.006940	$ -	$ 1,223,689	$ -	$ (1,223,689)	-100.0%
Act 141 Cap					$ 70,687	$ 70,687	$ -	0.0%
Act 141 Credit	176,324	176,324	$ (0.001730)	$ (0.001510)	$ (305,041)	$ (266,249)	$ 38,791	-12.7%
Average Customer	18	18		**Total**	$ 17,826,317	$ 17,627,243	$ (199,074)	-1.1%

LCI Peak-Controlled TOD Service - Schedule CP-1 - **Transmission Transformed Voltage**

	Units		Rate		Revenue		Increase	
	Present	Proposed	Present	Proposed	Present	Proposed	Amount	Percent
Bills-Regular	24	24	$ 180.00	$ 180.00	$ 4,320	$ 4,320	$ -	0.0%
kW-On-Peak Firm-S	19,000	19,000	$ 11.76	$ 11.89	$ 223,440	$ 225,910	$ 2,470	1.1%
kW-On-Peak Firm-W	38,000	38,000	$ 9.95	$ 10.06	$ 378,100	$ 382,280	$ 4,180	1.1%
kW-On-Peak Firm	57,000	57,000						
kW-On-Peak Ctrl-S	69,808	69,808	$ 7.10	$ 7.14	$ 495,637	$ 498,429	$ 2,792	0.6%
kW-On-Peak Ctrl-W	144,913	144,913	$ 7.10	$ 7.14	$ 1,028,882	$ 1,034,679	$ 5,797	0.6%
kW-On-Peak Ctrl	214,721	214,721						
kW-Pwr Factor-S	-	-	$ 11.76	$ 11.89	$ -	$ -	$ -	1.1%
kW-Pwr Factor-W	-	-	$ 9.95	$ 10.06	$ -	$ -	$ -	1.1%
kW-Pwr Factor	-	-						
kW-Customer	300,502	300,502	$ 1.40	$ 1.50	$ 420,703	$ 450,753	$ 30,050	7.1%
MWh-Delivery	159,109	159,109	$ -	$ -	$ -	$ -	$ -	
MWh-Energy-On-Sum	17,530	17,530	$ 0.080093	$ 0.089853	$ 1,404,030	$ 1,575,123	$ 171,093	12.2%
MWh-Energy-On-Win	35,765	35,765	$ 0.072400	$ 0.080612	$ 2,589,386	$ 2,883,088	$ 293,702	11.3%
MWh-Energy-On-peak	53,295	53,295						
MWh-Energy-Off-Sum	34,617	34,617	$ 0.048870	$ 0.054351	$ 1,691,733	$ 1,881,469	$ 189,736	11.2%
MWh-Energy-Off-Win	71,197	71,197	$ 0.048870	$ 0.054351	$ 3,479,397	$ 3,869,628	$ 390,231	11.2%
MWh-Energy-Off-peak	105,814	105,814						
MWh-LF Discount	50,421	50,421	$ (0.018000)	$ (0.018000)	$ (907,578)	$ (907,578)	$ -	0.0%
Reg Liabilty Amort (2024)	159,109	159,109	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	159,109	159,109						
Fuel Cost	159,109	159,109	$ 0.00694	$ -	$ 1,104,216	$ -	$ (1,104,216)	-100.0%
Act 141 Cap					$ 29,740	$ 29,740	$ -	0.0%
Act 141 Credit	159,109	159,109	$ (0.001730)	$ (0.001510)	$ (275,259)	$ (240,255)	$ 35,004	-12.7%
Average Customer	2	2		**Total**	$ 11,666,749	$ 11,687,587	$ 20,838	0.2%

Experimental Real Time Pricing - Schedule RTP-1 - **Secondary Voltage**

54	Units		Rate		Revenue		Increase	
	Present	Proposed	Present	Proposed	Present	Proposed	Amount	Percent
Bills	0	0	$ 350.00	$ 350.00	$ 0	$ 0	$ -	0.0%
kW-Contract	0	0	$ 11.67	$ 11.67	$ 0	$ 0	$ -	0.0%
kW-Distribution	-	-	$ 3.50	$ 3.75	$ -	$ -	$ -	0.0%
MWh	-	-	$ 0.057701	$ 0.064230	$ -	$ -	$ -	0.0%
MWh Ltd Surcharge	-	-	$ 0.136000	$ 0.136000	$ -	$ -	$ -	#DIV/0!
MWh E Credit	-	-	$ 0.018000	$ 0.018000	$ -	$ -	$ -	#DIV/0!
MWh-Total	-	-						
Fuel Cost	-		$ 0.006940	$ -	$ -	$ -	$ -	0.0%
Average Customer	0	0		**Total**	$ 0	$ 0	$ -	0.0%

Experimental Real Time Pricing - Schedule RTP-1 - **Transmission Transformed Voltage**

	Units		Rate		Revenue		Increase	
	Present	Proposed	Present	Proposed	Present	Proposed	Amount	Percent
Bills	72	72	$ 350.00	$ 350.00	$ 25,200	$ 25,200	$ -	0.0%
kW-Contract	375,360	375,360	$ 10.56	$ 10.68	$ 3,963,802	$ 4,008,845	$ 45,043	1.1%
kW-Distribution	791,200	791,200	$ 1.40	$ 1.50	$ 1,107,680	$ 1,186,800	$ 79,120	7.1%
MWh	217,701	217,701	$ 0.057701	$ 0.064230	$ 12,561,565	$ 13,982,935	$ 1,421,370	11.3%
MWh Voltage Discount	217,701	217,701	$ (0.005680)	$ (0.005460)	$ (1,236,542)	$ (1,188,647)	$ 47,894	-3.9%
MWh Ltd Surcharge	5,290	5,290	$ 0.136000	$ 0.136000	$ 719,459	$ 719,459	$ -	0.0%
MWh E Credit	88,169	88,169	$ (0.018000)	$ (0.018000)	$ (1,587,043)	$ (1,587,043)	$ -	0.0%
Reg Liabilty Amort (2024)	217,701	217,701	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	217,701	217,701						
Fuel Cost	217,701	217,701	$ 0.006940	$ -	$ 1,510,845	$ -	$ (1,510,845)	-100.0%
Act 141 Cap					$ -	$ -	$ -	0.0%
Act 141 Credit	217,701	217,701	$ -	$ -	$ -	$ -	$ -	0.0%
Average Customer	6	6		**Total**	$ 17,064,967	$ 17,147,549	$ 82,582	0.5%

Experimental Real Time Pricing - Schedule RTP-1 - **Transmission Voltage UT**

	Units		Rate		Revenue		Increase	
	Present	Proposed	Present	Proposed	Present	Proposed	Amount	Percent
Bills	60	60	$ 350.00	$ 350.00	$ 21,000	$ 21,000	$ -	0.0%
kW-Contract	440,640	440,640	$ 10.50	$ 10.62	$ 4,626,720	$ 4,679,597	$ 52,877	1.1%
kW-Distribution	928,800	928,800	$ -	$ -				
MWh	378,741	378,741	$ 0.057701	$ 0.064230	$ 21,853,734	$ 24,326,534	$ 2,472,800	11.3%
MWh Voltage Discount	378,741	378,741	$ (0.005980)	$ (0.005780)	$ (2,264,871)	$ (2,189,123)	$ 75,748	-3.3%
MWh Ltd Surcharge	9,203	9,203	$ 0.136000	$ 0.136000	$ 1,251,662	$ 1,251,662	$ -	0.0%
MWh E Credit	153,390	153,390	$ (0.018000)	$ (0.018000)	$ (2,761,019)	$ (2,761,019)	$ -	0.0%
Reg Liabilty Amort (2024)	378,741	378,741	$ -	$ -	$ -	$ -	$ -	#DIV/0!
MWh-Total	378,741	378,741						
Fuel Cost	378,741	378,741	$ 0.006940	$ -	$ 2,628,463	$ -	$ (2,628,463)	-100.0%
Act 141 Cap					$ -	$ -	$ -	0.0%
Act 141 Credit	378,741	378,741	$ -	$ -	$ -	$ -	$ -	0.0%
Average Customer	5	5		**Total**	$ 25,355,688	$ 25,328,651	$ (27,038)	-0.1%

Military Facility Distribution Services - Schedule DS-1

	Units		Rate		Revenue		Increase	
	Present	Proposed	Present	Proposed	Present	Proposed	Amount	Percent
kW Demand	98,316	98,316	$ 5.26	$ 5.26	$ 517,142	$ 517,142	$ -	0.0%
Average Customer	1	1		**Total**	$ 517,142	$ 517,142	$ -	0.0%

Residential and Farm Protective Lighting - Schedule S-1

	Units		Rate		Revenue		Increase	
	Lamps	MWh	Present	Proposed	Present	Proposed	Amount	Percent
175W MV-CL	575	485	$ 11.95	$ 12.50	$ 82,455	$ 86,250	$ 3,795	4.6%
250W MV-CL	1	1	$ 15.40	$ 16.15	$ 185	$ 194	$ 9	4.9%
400W MV-CL	1	2	$ 19.95	$ 21.00	$ 239	$ 252	$ 13	5.3%
70W HPS	5	2	$ 7.90	$ 8.15	$ 474	$ 489	$ 15	3.2%
100W HPS	2,060	1,003	$ 9.80	$ 10.15	$ 242,256	$ 250,908	$ 8,652	3.6%
150W HPS	45	32	$ 11.60	$ 12.10	$ 6,264	$ 6,534	$ 270	4.3%
250W HPS	130	166	$ 15.30	$ 16.10	$ 23,868	$ 25,116	$ 1,248	5.2%
400W HPS	20	40	$ 21.30	$ 22.35	$ 5,112	$ 5,364	$ 252	4.9%
48W LED	2,600	520	$ 7.60	$ 7.75	$ 237,120	$ 241,800	$ 4,680	2.0%
60W LED	100	25	$ 8.65	$ 8.80	$ 10,380	$ 10,560	$ 180	1.7%
Reg Liabilty Amort (2024)		2,276	$ -	$ -	$ -	$ -	$ -	0.0%
Fuel Cost		2,276	$ 0.006940	$ -	$ 15,795	$ -	$ (15,795)	-100.0%
Total	5,537	2,276			$ 624,149	$ 627,467	$ 3,318	0.5%

Small C&I Protective Lighting - Schedule S-1

	Units		Rate		Revenue		Increase	
	Lamps	MWh	Present	Proposed	Present	Proposed	Amount	Percent
175W MV-CL	515	435	$ 11.95	$ 12.50	$ 73,851	$ 77,250	$ 3,399	4.6%
250W MV-CL	4	5	$ 15.40	$ 16.15	$ 739	$ 775	$ 36	4.9%
400W MV-CL	55	105	$ 19.95	$ 21.00	$ 13,167	$ 13,860	$ 693	5.3%
70W HPS	1	0	$ 7.90	$ 8.15	$ 95	$ 98	$ 3	3.2%
100W HPS	1,065	519	$ 9.80	$ 10.15	$ 125,244	$ 129,717	$ 4,473	3.6%
150W HPS	45	32	$ 11.60	$ 12.10	$ 6,264	$ 6,534	$ 270	4.3%
250W HPS	1,195	1,526	$ 15.30	$ 16.10	$ 219,402	$ 230,874	$ 11,472	5.2%
400W HPS	635	1,273	$ 21.30	$ 22.35	$ 162,306	$ 170,307	$ 8,001	4.9%
48W LED	1,270	254	$ 7.60	$ 7.75	$ 115,824	$ 118,110	$ 2,286	2.0%
60W LED	65	16	$ 8.65	$ 8.80	$ 6,747	$ 6,864	$ 117	1.7%
Reg Liabilty Amort (2024)		4,165	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Fuel Cost		4,165	$ 0.006940	$ -	$ 28,905	$ -	$ (28,905)	-100.0%
Total	4,850	4,165			$ 752,544	$ 754,389	$ 1,845	0.2%

Company Owned Street Lighting - Schedule MS-2

	Units		Rate		Revenue		Increase	
	Lamps	MWh	Present	Proposed	Present	Proposed	Amount	Percent
Overhead - B31 OH								
175W MV	-	-	$ 15.70	N/A	$ -	$ -	$ -	#######
250W MV	-	-	$ 17.65	N/A	$ -	$ -	$ -	#######
400W MV	-	-	$ 21.45	N/A	$ -	$ -	$ -	#######
70W HPS	-	-	$ 11.90	$ 12.30	$ -	$ -	$ -	0.0%
100W HPS	-	-	$ 13.50	$ 14.00	$ -	$ -	$ -	0.0%
150W HPS	-	-	$ 15.15	$ 15.80	$ -	$ -	$ -	0.0%
250W HPS	3	4	$ 18.55	$ 19.60	$ 668	$ 706	$ 38	5.7%
400W HPS (Discontinued)	-	-	$ 23.75	N/A	$ -	$ -	$ -	0.0%
Reg Liabilty Amort (2024)		4	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Fuel Cost		4	$ 0.006940	$ -	$ 28	$ -	$ (28)	
Total	3	4			$ 696	$ 706	$ 10	1.4%

Company Owned Street Lighting - Schedule MS-2

	Units		Rate		Revenue		Increase	
	Lamps	MWh	Present	Proposed	Present	Proposed	Amount	Percent
Underground - B31 UG								
175W MV	-	-	$ 20.40	N/A	$ -	$ -	$ -	#######
250W MV	-	-	$ 22.20	N/A	$ -	$ -	$ -	#######
70W HPS	2	1	$ 16.60	$ 16.80	$ 398	$ 403	$ 5	1.2%
100W HPS	1	1	$ 17.60	$ 17.90	$ 211	$ 215	$ 4	1.7%
150W HPS	-	-	$ 18.65	$ 19.05	$ -	$ -	$ -	0.0%
250W HPS	-	-	$ 21.90	$ 22.70	$ -	$ -	$ -	0.0%
400W HPS (Discontinued)	-	-	$ 29.00	N/A	$ -	$ -	$ -	0.0%
Reg Liabilty Amort (2024)		1	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Fuel Cost		1	$ 0.006940	$ -	$ 7	$ -	$ (7)	-100.0%
Total	3	1			$ 617	$ 618	$ 1	0.2%

Company Owned Street Lighting - Schedule MS-2

	Units		Rate		Revenue		Increase	
	Lamps	MWh	Present	Proposed	Present	Proposed	Amount	Percent
Decorative Underground - B31 UG								
100W HPS	-	-	$ 31.20	$ 31.65	$ -	$ -	$ -	1.4%
150W HPS	-	-	$ 32.60	$ 33.05	$ -	$ -	$ -	1.4%
250W HPS	14	18	$ 35.40	$ 36.15	$ 5,947	$ 6,073	$ 126	2.1%
400W HPS	-	-	$ 39.50	$ 40.50	$ -	$ -	$ -	2.5%
Reg Liabilty Amort (2024)		18	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Fuel Cost		18	$ 0.006940	$ -	$ 125	$ -	$ (125)	-100.0%
Total	14	18			$ 6,072	$ 6,073	$ 1	0.0%

Company Owned Street Lighting - Schedule MS-2

	Units		Rate		Revenue		Increase	
	Lamps	MWh	Present	Proposed	Present	Proposed	Amount	Percent
Maintenance Option - B31								
100W HPS	31	15	$ 9.75	$ 10.10	$ 3,627	$ 3,757	$ 130	3.6%
150W HPS	-	-	$ 11.70	$ 12.20	$ -	$ -	$ -	4.3%
250W HPS	-	-	$ 15.45	$ 16.30	$ -	$ -	$ -	5.5%
400W HPS	-	-	$ 21.00	$ 22.30	$ -	$ -	$ -	6.2%
Reg Liabilty Amort (2024)		15	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Fuel Cost		15	$ 0.006940	$ -	$ 104	$ -	$ (104)	-100.0%
Total	31	15			$ 3,731	$ 3,757	$ 26	0.7%

Company Owned Street Lighting (LED) - Schedule MS-3

	Units		Rate		Revenue		Increase	
	Lamps	MWh	Present	Proposed	Present	Proposed	Amount	Percent
Overhead - B31 OH								
39W LED (100W HPS equiv)	15,680	2,540	$ 12.20	$ 12.35	$ 2,295,552	$ 2,323,776	$ 28,224	1.2%
65W LED (150W HPS equiv)	2,863	773	$ 13.40	$ 13.65	$ 460,370	$ 468,959	$ 8,589	1.9%
155W LED (250W HPS equiv)	1,482	956	$ 16.35	$ 16.90	$ 290,768	$ 300,550	$ 9,781	3.4%
246W LED (400W HPS equiv)	-	-	$ 21.20	$ 21.95	$ -	$ -	$ -	3.5%
Reg Liabilty Amort (2024)		4,269	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Fuel Cost		4,269	$ 0.006940	$ -	$ 29,627	$ -	$ (29,627)	-100.0%
Total	20,025	4,269			$ 3,076,318	$ 3,093,285	$ 16,967	0.6%

Company Owned Street Lighting (LED) - Schedule MS-3

	Units		Rate		Revenue		Increase	
	Lamps	MWh	Present	Proposed	Present	Proposed	Amount	Percent
Underground - B31 UG								
39W LED (100W HPS equiv)	2,823	457	$ 16.30	$ 16.25	$ 552,179	$ 550,485	$ (1,694)	-0.3%
65W LED (150W HPS equiv)	414	112	$ 16.90	$ 16.95	$ 83,959	$ 84,208	$ 248	0.3%
155W LED (250W HPS equiv)	263	170	$ 19.70	$ 20.00	$ 62,173	$ 63,120	$ 947	1.5%
246W LED (400W HPS equiv)	-	-	$ 26.45	$ 26.45	$ -	$ -	$ -	0.0%
Reg Liabilty Amort (2024)		739	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Fuel Cost		739	$ 0.006940	$ -	$ 5,129	$ -	$ (5,129)	-100.0%
Total	3,500	739			$ 703,440	$ 697,813	$ (5,627)	-0.8%

Customer Owned Street Lighting (LED) - Schedule MS-3.1

	Units		Rate		Revenue		Increase	
	Lamps	MWh	Present	Proposed	Present	Proposed	Amount	Percent
Overhead								
10W LED	16	1	$ 1.00	$ 1.02	$ 192	$ 196	$ 4	2.0%
20W LED	-	-	$ 1.35	$ 1.39	$ -	$ -	$ -	3.0%
30W LED	-	-	$ 1.70	$ 1.76	$ -	$ -	$ -	3.5%
40W LED	-	-	$ 2.05	$ 2.13	$ -	$ -	$ -	3.9%
50W LED	29	6	$ 2.40	$ 2.50	$ 835	$ 870	$ 35	4.2%
60W LED	-	-	$ 2.75	$ 2.87	$ -	$ -	$ -	4.4%
70W LED	98	29	$ 3.10	$ 3.24	$ 3,646	$ 3,810	$ 165	4.5%
80W LED	23	8	$ 3.45	$ 3.61	$ 952	$ 996	$ 44	4.6%
100W LED	3	1	$ 4.15	$ 4.35	$ 149	$ 157	$ 7	4.8%
110W LED	48	22	$ 4.50	$ 4.72	$ 2,592	$ 2,719	$ 127	4.9%
150W LED	27	11	$ 5.90	$ 6.20	$ 1,912	$ 2,009	$ 97	5.1%
160W LED	28	19	$ 6.25	$ 6.57	$ 2,100	$ 2,208	$ 108	5.1%
Reg Liabilty Amort (2024)		96	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Fuel Cost		96	$ 0.006940	$ -	$ 666	$ -	$ (666)	-100.0%
Total	166	96			$ 13,044	$ 12,964	$ (83)	-0.6%

Customer Owned Street Lighting - Schedule MS-4

	Units		Rate		Revenue		Increase	
	Lamps	MWh	Present	Proposed	Present	Proposed	Amount	Percent
B33-Group I-Paint								
175W MV	-	-	$ 9.05	N/A			$ -	0.0%
250W MV	5	6	$ 12.10	$ 12.85	$ 726	$ 771	$ 45	6.2%
400W MV	22	42	$ 16.75	$ 17.85	$ 4,422	$ 4,712	$ 290	6.6%
700W MV	-	-	$ 24.15	N/A			$ -	0.0%
50W HPS	-	-	$ 5.70	$ 5.85	$ -	$ -	$ -	2.6%
70W HPS	-	-	$ 6.05	$ 6.25	$ -	$ -	$ -	0.0%
100W HPS	54	26	$ 7.30	$ 7.90	$ 4,730	$ 5,119	$ 389	8.2%
150W HPS	530	377	$ 9.90	$ 10.35	$ 62,964	$ 65,826	$ 2,862	4.5%
250W HPS	216	276	$ 13.80	$ 14.55	$ 35,770	$ 37,714	$ 1,944	5.4%
400W HPS	118	237	$ 18.20	$ 19.30	$ 25,771	$ 27,329	$ 1,558	6.0%
Reg Liabilty Amort (2024)		964	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Fuel Cost		964	$ 0.006940	$ -	$ 6,690	$ -	$ (6,690)	-100.0%
Total	945	964			$ 141,073	$ 141,471	$ 398	0.3%

Customer Owned Street Lighting - Schedule MS-4

	Units		Rate		Revenue		Increase	
	Lamps	MWh	Present	Proposed	Present	Proposed	Amount	Percent
B33-Group I-No Paint								
175W MV	-	-	$ 8.55	N/A			$ -	#######
250W MV	-	-	$ 11.40	$ 12.05	$ -	$ -	$ -	5.7%
400W MV	2	4	$ 16.05	$ 17.05	$ 385	$ 409	$ 24	6.2%
700W MV	-	-	$ 23.45	N/A			$ -	#######
50W HPS	-	-	$ 5.00	$ 5.05	$ -	$ -	$ -	1.0%
70W HPS	-	-	$ 5.35	$ 5.45	$ -	$ -	$ -	1.9%
100W HPS	12	6	$ 6.60	$ 7.10	$ 950	$ 1,022	$ 72	7.6%
150W HPS	71	51	$ 9.20	$ 9.55	$ 7,838	$ 8,137	$ 298	3.8%
250W HPS	122	156	$ 13.10	$ 13.75	$ 19,178	$ 20,130	$ 952	5.0%
400W HPS	43	86	$ 17.50	$ 18.50	$ 9,030	$ 9,546	$ 516	5.7%
Reg Liabilty Amort (2024)		302	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Fuel Cost		302	$ 0.006940	$ -	$ 2,096	$ -	$ (2,096)	-100.0%
Total	250	302			$ 39,478	$ 39,244	$ (234)	-0.6%

Customer Owned Street Lighting - Schedule MS-4

	Units		Rate		Revenue		Increase	
	Lamps	MWh	Present	Proposed	Present	Proposed	Amount	Percent
B33 Group II - Energy-Only								
100W MV	-	-	$ 3.65	N/A			$ -	0.0%
175W MV	18	15	$ 6.90	$ 7.40	$ 1,490	$ 1,598	$ 108	7.2%
400W MV	-	-	$ 14.30	$ 15.30	$ -	$ -	$ -	0.0%
700W MV	-	-	$ 22.30	N/A			$ -	#######
35W HPS	125	22	$ 1.35	$ 1.45	$ 2,025	$ 2,175	$ 150	7.4%
50W HPS	430	104	$ 2.00	$ 2.15	$ 10,320	$ 11,094	$ 774	7.5%
70W HPS	154	52	$ 2.75	$ 2.95	$ 5,082	$ 5,452	$ 370	7.3%
100W HPS	285	139	$ 4.05	$ 4.35	$ 13,851	$ 14,877	$ 1,026	7.4%
150W HPS	997	709	$ 6.30	$ 6.75	$ 75,373	$ 80,757	$ 5,384	7.1%
200W HPS	5	5	$ 8.00	$ 8.60	$ 480	$ 516	$ 36	7.5%
250W HPS	1,074	1,372	$ 9.60	$ 10.35	$ 123,725	$ 133,391	$ 9,666	7.8%
400W HPS	823	1,650	$ 14.70	$ 15.70	$ 145,177	$ 155,053	$ 9,876	6.8%
1000W HPS	-	-	$ 31.40	$ 32.60	$ -	$ -	$ -	0.0%
Reg Liabilty Amort (2024)		4,067	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Fuel Cost		4,067	$ 0.006940	$ -	$ 28,225	$ -	$ (28,225)	-100.0%
Total	3,911	4,067			$ 405,749	$ 404,913	$ (836)	-0.2%

Company Owned Street Lighting - Schedule MS-4.2

	Units		Rate		Revenue		Increase	
	Lamps	MWh	Present	Proposed	Present	Proposed	Amount	Percent
B34 Ornamental - Closed (Discontinued)								
250W MV	-	-	$ 19.80	N/A	$ -	$ -	$ -	0.0%
400W MV	-	-	$ 23.40	N/A	$ -	$ -	$ -	0.0%
150W HPS	-	-	$ 18.70	N/A	$ -	$ -	$ -	0.0%
250W HPS	-	-	$ 22.10	N/A	$ -	$ -	$ -	0.0%
Reg Liabilty Amort (2024)		-	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Fuel Cost		-	$ 0.006940	$ -	$ -	$ -	$ -	0.0%
Total	-	-			$ -	$ -	$ -	0.0%

SCI Underground Area Lighting - Schedule MS-6

	Units		Rate		Revenue		Increase	
	Lamps	MWh	Present	Proposed	Present	Proposed	Amount	Percent
B38 - Private								
100W HPS	3	2	$ 15.40	$ 15.70	$ 554	$ 565	$ 11	1.9%
150W HPS	15	11	$ 17.47	$ 17.90	$ 3,145	$ 3,222	$ 77	2.5%
52W LED	2,112	456	$ 13.95	$ 14.10	$ 353,549	$ 357,350	$ 3,802	1.1%
75W LED	-	-	$ 15.20	$ 15.40	$ -	$ -	$ -	0.0%
Reg Liabilty Amort (2024)		468	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Fuel Cost		468	$ 0.006940	$ -	$ 3,248	$ -	$ (3,248)	-100.0%
Total	2,130	468			$ 360,496	$ 361,138	$ 642	0.2%

Public Underground Area Lighting - Schedule MS-6

	Units		Rate		Revenue		Increase	
	Lamps	MWh	Present	Proposed	Present	Proposed	Amount	Percent
B35 Public								
100W HPS	5	2	$ 15.40	$ 15.70	$ 924	$ 942	$ 18	1.9%
150W HPS	-	-	$ 17.47	$ 17.90	$ -	$ -	$ -	0.0%
52W LED	225	49	$ 13.95	$ 14.10	$ 37,665	$ 38,070	$ 405	1.1%
75W LED	1	0	$ 15.20	$ 15.40	$ 182	$ 185	$ 2	1.3%
Reg Liabilty Amort (2024)		51	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Fuel Cost		51	$ 0.006940	$ -	$ 354	$ -	$ (354)	-100.0%
Total	231	51			$ 39,125	$ 39,197	$ 71	0.2%

Customer Owned Street Lighting - Schedule MS-7

	Units		Rate		Revenue		Increase	
	Present	Proposed	Present	Proposed	Present	Proposed	Amount	Percent
B36 Metered								
Bills	2,931	2,931	$ 7.25	$ 7.25	$ 21,250	$ 21,250	$ -	0.0%
MWh-Total	3,074	3,074	$ 0.075500	$ 0.082500	$ 232,087	$ 253,605	$ 21,518	9.3%
Reg Liabilty Amort (2024)		3,074	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Fuel Cost	3,074	3,074	$ 0.006940	$ -	$ 21,334	$ -	$ (21,334)	-100.0%
Average Customer	244	3,074		**Total**	$ 274,670	$ 274,855	$ 184	0.1%

Economic Development Rate

	Units		Rate		Revenue		Increase	
	Present	Proposed	Present	Proposed	Present	Proposed	Amount	Percent
kW Demand	-	-	$ -	$ -	$ -	$ -	$ -	0.0%
Average Customer	1	1		**Total**	$ -	$ -	$ -	0.0%

Municipal Water Pumping Service - Schedule MP-1

	Units		Rate		Revenue		Increase	
	Present	Proposed	Present	Proposed	Present	Proposed	Amount	Percent
Bills	3,264	3,264	$ 18.50	$ 18.50	$ 60,384	$ 60,384	$ -	0.0%
Min Hp Charge	4,688	4,688	$ 0.80	$ 0.80	$ 3,750	$ 3,750	$ -	0.0%
MWh-Delivery	10,036	10,036	$ 0.048000	$ 0.049000	$ 481,728	$ 491,764	$ 10,036	
MWh - Energy-Billed-Sum	3,327	3,327	$ 0.093000	$ 0.099800	$ 309,411	$ 332,035	$ 22,624	7.3%
MWh - Energy-Billed-Win	6,709	6,709	$ 0.081500	$ 0.087600	$ 546,784	$ 587,708	$ 40,925	7.5%
Reg Liabilty Amort (2024)	10,036	10,036	$ -	$ -	$ -	$ -	$ -	0.0%
MWh-Total	10,036	10,036						
Fuel Cost	10,036	10,036	$ 0.006940	$ -	$ 69,650	$ -	$ (69,650)	-100.0%
Average Customer	272	10,036		**Total**	$ 1,471,707	$ 1,475,641	$ 3,935	0.3%

Fire Siren Service - Schedule MZ-3

	Units		Rate		Revenue		Increase	
	Present	Proposed	Present	Proposed	Present	Proposed	Amount	Percent
Bills	1,020	1,020	$ 2.00	$ 2.00	$ 2,040	$ 2,040	$ -	0.0%
Energy - HP	645	645	$ 0.4020	$ 0.4020	$ 259	$ 259	$ -	0.0%
Average Customer	85			**Total**	$ 2,299	$ 2,299	$ -	0.0%

Renewable Connect

	Units		Rate		Revenue		Increase	
	Present	Proposed	Present	Proposed	Present	Proposed	Amount	Percent
MWh-(Mth-Mth)	22,884	22,884	$ 0.01140	$ 0.00850	$ 260,878	$ 194,514	$ (66,364)	-25.4%
MWh-(5 year)	7,991	7,991	$ 0.00790	$ 0.00500	$ 63,129	$ 39,955	$ (23,174)	-36.7%
MWh-Total	30,875	30,875						
Fuel Cost	30,875	30,875	$ -	$ -	$ -	$ -	$ -	0.0%
Total		30,875			$ 324,007	$ 234,469	$ (89,538)	-27.6%

Solar*Community Connect

	Units		Rate		Revenue		Increase	
	Present	Proposed	Present	Proposed	Present	Proposed	Amount	Percent
MWh-Class 1	1,626	1,626	$ (0.08590)	$ (0.08800)	$ (139,673)	$ (143,088)	$ (3,415)	2.4%
MWh-Class 2	1,396	1,396	$ (0.07570)	$ (0.07590)	$ (105,677)	$ (105,956)	$ (279)	0.3%
Fuel Cost	3,022	3,022	$ -	$ -	$ -	$ -	$ -	0.0%
Total	3,022	3,022			$ (245,351)	$ (249,044)	$ (3,694)	1.5%

Commercial Electric Vehicle Service EVC-1

	Units		Rate		Revenue		Increase	
	Present	Proposed	Present	Proposed	Present	Proposed	Amount	Percent
Group A								
Bundled Option Single Port	0	-	$ 39.00	$ 53.00	$ 0	$ -	$ (0)	na
Bundled Option Dual Port	0	-	$ 34.00	$ 104.00	$ 0	$ -	$ (0)	na
Pre-Pay Single Port (discontinued)	0	0	$ 12.00	N/A	$ 0	$ -	$ (0)	na
Pre-Pay Dual Port (discontinued)	0	0	$ 11.00	N/A	$ 0	$ -	$ (0)	na
Group B								
Bundled Option Single Port	0	0	$ 54.00	$ 73.00	$ 0	$ 0	$ 0	na
Bundled Option Dual Port (MFH)	0	261	$ 47.00	$ 120.00	$ 0	$ 31,320	$ 31,320	na
Pre-Pay Single Port (discontinued)	0	0	$ 25.00	N/A	$ 0	$ -	$ (0)	na
Pre-Pay Dual Port (discontinued)	0	0	$ 21.00	N/A	$ 0	$ -	$ (0)	na
Group C								
Bundled Option Single Port	0	0	$ 69.00	$ 89.00	$ 0	$ 0	$ 0	na
Bundled Option Dual Port	0	1,230	$ 56.00	$ 148.00	$ 0	$ 182,040	$ 182,040	na
Pre-Pay Single Port (discontinued)	0	0	$ 33.00	N/A	$ 0	$ -	$ (0)	na
Pre-Pay Dual Port (discontinued)	0	0	$ 30.00	N/A	$ 0	$ -	$ (0)	na
EVR-1 (MFH)	0	783	$ 17.00	$ 18.00	$ 0	$ 14,094	$ 14,094	na
Total	0	190			$ 0	$ 227,454	$ 227,454	na

Co Owned Electric Vehicle Charging Schedule EVP-1

	Units		Rate		Revenue		Increase	
	Present	Proposed	Present	Proposed	Present	Proposed	Amount	Percent
Metering Charge	Na	Na	For present rate priced RG-1					
MWh-Energy-Sum			$ 0.1410	$ 0.3100	$ -	$ -	$ -	na
MWh-Energy-Win	80	80	$ 0.1295	$ 0.3100	$ 10,360	$ 24,800	$ 14,440	na
Fuel Cost	80	80	$ 0.00694	$ -	$ 555	$ -	$ (555)	na
Total	80	80			$ 10,915	$ 24,800	$ 13,885	na

Parallel Generation Schedule PG-2

	Units		Rate		Revenue		Increase	
	Present	Proposed	Present	Proposed	Present	Proposed	Amount	Percent
Metering Charges (bills)								
0-40 1 phase	0	-	$ 6.40	$ 3.60	$ 0	$ -	$ (0)	Na
0-40 3 phase	0	12	$ 8.60	$ 10.30	$ 0	$ 124	$ 124	Na
40-250 1 phase	0	153	$ 6.40	$ 4.30	$ 0	$ 658	$ 658	Na
40-250 3 phase	0	153	$ 8.60	$ 14.90	$ 0	$ 2,280	$ 2,280	Na
250+ 3 phase	24	198	$ 13.80	$ 71.80	$ 331	$ 14,216	$ 13,885	Na
Total	2	43			$ 331	$ 17,278	$ 16,946	Na

Resiliency Services Pilot Schedule RS-1

	Units		Rate		Revenue		Increase	
	Present	Proposed	Present	Proposed	Present	Proposed	Amount	Percent
Program Charges								
Stand Alone Backup per Month	-	-	$ 80.00	$ 80.00	$ -	$ -	$ -	Na
Other Resiliency Projects	-	1	$ 450.00	$ 80.00	$ -	$ 960	$ 960	Na
Other Project Costs per Month								
TBD			$ -	$ -	$ -	$ -	$ -	Na
TBD			$ -	$ -	$ -	$ -	$ -	
Total	-	1			$ -	$ 960	$ 960	Na

	Present Rates	Authorized Rates
RESIDENTIAL SERVICE RG-1		
Customer Charge per Month		
Single Phase	$ 15.00	$ 15.00
Three Phase	$ 18.50	$ 18.50
Water Heating Meter Charge per Month per Meter	$ 2.50	$ 2.50
Delivery Charge per kWh	4.8000 ¢ ¢	4.9000 ¢
Energy Charge per kWh-Summer	9.3000 ¢ ¢	9.9800 ¢
Energy Charge per kWh-Winter	8.1500 ¢ ¢	8.7600 ¢
Load Management Credit per Month		
Water Heating	$ 2.00	$ 2.50
Air Conditioning (Summer)	$ 6.00	$ 8.00
AC-Rewards	$ 25.00	$ 30.00
Reb Liabilty Credit (2024)	0.0000 ¢ ¢	0.0000 ¢
Fuel Cost Surcharge per kWh	0.6940 ¢ ¢	0.0000 ¢

	Present Rates	Authorized Rates
RESIDENTIAL TIME OF DAY SERVICE RG-2		
Customer Charge per Month		
Single Phase	$ 15.00	$ 15.00
Three Phase	$ 18.50	$ 18.50
Delivery Charge per kWh	4.8000 ¢ ¢	4.9000 ¢
Energy Charge per kWh		
On-Peak-Summer	17.1000 ¢ ¢	17.6800 ¢
Off-Peak-Summer	4.0000 ¢ ¢	4.5900 ¢
On-Peak-Winter	14.6000 ¢ ¢	15.2800 ¢
Off-Peak-Winter	4.0000 ¢ ¢	4.5900 ¢
Reb Liabilty Credit (2024)	0.0000 ¢ ¢	0.0000 ¢
Fuel Cost Surcharge per kWh	0.6940 ¢ ¢	0.0000 ¢

	Present Rates	Authorized Rates
RESIDENTIAL ELECTRIC VEHICLE HOME SERVICE EVR-1		
Customer Charge per Month		
Bundled	$ 17.00	$ 18.00
Pre Pay (closed) - Bring Your Own	$ 7.00	$ 8.00
Delivery Charge per kWh		
On-Peak-Summer	6.9000 ¢ ¢	6.9600 ¢
On-Peak-Winter	4.3000 ¢ ¢	4.3600 ¢
Intermediate Peak (all)	4.3000 ¢ ¢	4.3600 ¢
Off Peak (all)	2.2500 ¢ ¢	2.3000 ¢
Energy Charge per kWh		
On-Peak-Summer	14.2500 ¢ ¢	14.4000 ¢
On-Peak-Winter	9.2000 ¢ ¢	9.5000 ¢
Intermediate Peak (all)	9.2000 ¢ ¢	9.5000 ¢
Off Peak (all)	4.5000 ¢ ¢	4.8500 ¢
Reb Liabilty Credit (2024)	0.0000 ¢ ¢	0.0000 ¢
Fuel Cost Surcharge per kWh	0.6940 ¢ ¢	0.0000 ¢

VOLUNTARY ELECTRIC VEHICLE HOME SERVICE EVR-2				
Customer Charge per Month				
Bundled	$	13.00	$	13.00
Pre Pay (Closed)	$	3.00	$	1.00

		Present Rates		Authorized Rates
FARM SERVICE FG-1				
Customer Charge per Month				
Single Phase	$	15.00	$	15.00
Three Phase	$	18.50	$	18.50
Delivery Charge per kWh		4.8000 ¢	¢	4.9000 ¢
Energy Charge per kWh-Summer		9.3000 ¢	¢	9.9800 ¢
Energy Charge per kWh-Winter		8.1500 ¢	¢	8.7600 ¢
Reb Liabilty Credit (2024)		0.0000 ¢	¢	0.0000 ¢
Load Management Credit per Month				
Water Heating	$	2.00	$	2.50
Air Conditioning (Summer)	$	6.00	$	8.00
Agricultural Water Heating FG-2	$	6.00	$	8.00
Fuel Cost Surcharge per kWh		0.6940 ¢	¢	0.0000 ¢

SMALL GENERAL TIME OF DAY SERVICE CG-1				
Customer Charge per Month				
Single Phase	$	15.00	$	15.00
Three Phase	$	18.50	$	18.50
Delivery Charge per kWh		4.8000 ¢	¢	4.9000 ¢
Energy Charge per kWh				
On-Peak-Summer		17.1000 ¢	¢	17.6800 ¢
Off-Peak-Summer		4.0000 ¢	¢	4.5900 ¢
On-Peak-Winter		14.6000 ¢	¢	15.2800 ¢
Off-Peak-Winter		4.0000 ¢	¢	4.5900 ¢
Reb Liabilty Credit		0.0000 ¢	¢	0.0000 ¢
Fuel Cost Surcharge per kWh		0.6940 ¢	¢	0.0000 ¢

SMALL GENERAL SERVICE CG-2				
Customer Charge per Month				
Single Phase	$	15.00	$	15.00
Three Phase	$	18.50	$	18.50
Single Phase - Unmetered	$	4.50	$	4.50
Three Phase - Unmetered	$	6.50	$	6.50
Water Heating Meter Charge per Month per Meter	$	2.50	$	2.50
Delivery Charge per kWh		4.8000 ¢	¢	4.9000 ¢
Energy Charge per kWh-Summer		9.3000 ¢	¢	9.9800 ¢
Energy Charge per kWh-Winter		8.1500 ¢	¢	8.7600 ¢
Reb Liabilty Credit 2024		0.0000 ¢	¢	0.0000 ¢
Fuel Cost Surcharge per kWh		0.6940 ¢	¢	0.0000 ¢

	Present Rates	Authorized Rates
LOAD CONTROL RIDER CL-1		
Credit per kW	$ 3.00	$ 4.00

	Present Rates	Authorized Rates
OPTIONAL OFF-PEAK SERVICE CG-6		
Customer Charge per Month		
Single Phase	$ 5.00	$ 5.00
Three Phase	$ 12.00	$ 12.00
Delivery Charge per kWh		
Secondary	3.3600 ¢ ¢	3.4500 ¢
Primary	3.2930 ¢ ¢	3.3810 ¢
Energy Charge per kWh		
On-peak	25.0000 ¢ ¢	26.0000 ¢
Off-peak		
Secondary - year round	3.0800 ¢ ¢	3.6700 ¢
Primary - year round	3.0180 ¢ ¢	3.5970 ¢
Primary Voltage Discount		
Delivery	0.0%	0.0%
Energy (already in price shown)	-2.0%	-2.0%
Reb Liabilty Credit Res (2024)	0.0000 ¢ ¢	0.0000 ¢
Reb Liabilty Credit Snm Com (2024)	0.0000 ¢ ¢	0.0000 ¢
Fuel Cost Surcharge per kWh	0.6940 ¢ ¢	0.0000 ¢

COMMERCIAL ELECTRIC VEHICLE - EVC-1		
Customer Charge per Month		
Group A	Per port	Per Customer
Bundled Option Single Port	$ 39.00	$ 53.00
Bundled Option Dual Port	$ 34.00	$ 104.00
Pre-Pay Single Port (Discontinued)	$ 12.00	N/A
Pre-Pay Dual Port (Discontinued)	$ 11.00	N/A
Group B		
Bundled Option Single Port	$ 54.00	$ 73.00
Bundled Option Dual Port	$ 47.00	$ 120.00
Pre-Pay Single Port (Discontinued)	$ 25.00	N/A
Pre-Pay Dual Port (Discontinued)	$ 21.00	N/A
Group C		
Bundled Option Single Port	$ 69.00	$ 89.00
Bundled Option Dual Port	$ 56.00	$ 148.00
Pre-Pay Single Port (Discontinued)	$ 33.00	N/A
Pre-Pay Dual Port (Discontinued)	$ 30.00	N/A

		Present Rates		Authorized Rates
TIME OF DAY GENERAL SERVICE CG-7				
Customer Charge per Month	$	42.00	$	42.00
Demand Charge per kW-Summer	$	11.00	$	11.00
Demand Charge per kW-Winter	$	9.00	$	9.00
Delivery Charge per kW	$	2.50	$	3.00
Delivery Primary Discount		-40.0%		-40.0%
Energy Charge per kWh				
On-Peak-Summer		8.9500 ¢ ¢		9.9900 ¢
Off-Peak-Summer		5.6000 ¢ ¢		6.1900 ¢
On-Peak-Winter		8.4500 ¢ ¢		8.9800 ¢
Off-Peak-Winter		5.6000 ¢ ¢		6.1900 ¢
Reb Liabilty Credit (2024)		0.0000 ¢ ¢		0.0000 ¢
Energy Charge Credit per kWh		1.500 ¢ ¢		1.500 ¢
Primary Voltage Discounts				
Energy		-2.0%		-2.0%
Summer Demand per kW	$	(0.55)	$	(0.55)
Winter Demand per kW	$	(0.45)	$	(0.45)
Fuel Cost Surcharge per kWh		0.6940 ¢ ¢		0.0000 ¢

		Present Rates		Authorized Rates
TIME OF DAY PEAK-CONTROLLED GENERAL SERVICE CP-3				
Customer Charge per Month	$	42.00	$	42.00
Firm Demand Charge per kW-Summer	$	11.00	$	11.00
Firm Demand Charge per kW-Winter	$	9.00	$	9.00
Controllable Demand Charge per kW-Summer	$	5.85	$	5.80
Controllable Demand Charge per kW-Winter	$	5.85	$	5.80
Delivery Charge per kW	$	2.50	$	3.00
Delivery Primary Discount		-40.0%		-40.0%
Energy Charge per kWh				
On-Peak-Summer		8.9500 ¢ ¢		9.9900 ¢
Off-Peak-Summer		5.6000 ¢ ¢		6.1900 ¢
On-Peak-Winter		8.4500 ¢ ¢		8.9800 ¢
Off-Peak-Winter		5.6000 ¢ ¢		6.1900 ¢
Reb Liabilty Credit (2024)		0.0000 ¢ ¢		0.0000 ¢
Energy Charge Credit per kWh		1.500 ¢ ¢		1.500 ¢
Primary Voltage Discounts				
Energy		-2.0%		-2.0%
Summer Demand per kW	$	(0.55)	$	(0.55)
Winter Demand per kW	$	(0.45)	$	(0.45)
Controlled Demand per kW	$	(0.41)	$	(0.41)
Fuel Cost Surcharge per kWh		0.6940 ¢ ¢		0.0000 ¢

	Present Rates		Authorized Rates	
LARGE GENERAL TIME OF DAY SERVICE CG-9				
Customer Charge per Month				
Standard	$	180.00	$	180.00
Optional	$	65.00	$	65.00
On-Peak Demand Charge per kW-Summer	$	13.00	$	13.00
On-Peak Demand Charge per kW-Winter	$	11.00	$	11.00
Customer Demand Charge per kW	$	3.50	$	3.75
Energy Charge per kWh				
On-Peak-Summer		8.8500 ¢ ¢		9.8200 ¢
Off-Peak-Summer		5.4000 ¢ ¢		5.9400 ¢
On-Peak-Winter		8.0000 ¢ ¢		8.8100 ¢
Off-Peak-Winter		5.4000 ¢ ¢		5.9400 ¢
Reb Liabilty Credit (2024)		0.0000 ¢ ¢		0.0000 ¢
Energy Charge Credit per kWh		1.800 ¢ ¢		1.800 ¢
Voltage Discount -Energy				
Primary		-2.0%		-2.0%
Trans Transformed		-9.5%		-8.5%
Transmission		-10.0%		-9.0%
Voltage Discount -On Dmd/kW				
Primary - summer	$	(0.26)	$	(0.26)
Primary - winter	$	(0.22)	$	(0.22)
Trans Transformed - summer	$	(1.24)	$	(1.11)
Trans Transformed - winter	$	(1.05)	$	(0.94)
Transmission - summer	$	(1.30)	$	(1.17)
Transmission - winter	$	(1.10)	$	(0.99)
Voltage Discount -Cu Dmd/kW				
Primary	$	(1.40)	$	(1.50)
Trans Transformed	$	(2.10)	$	(2.25)
Transmission	$	(3.50)	$	(3.75)
Fuel Cost Surcharge per kWh		0.6940 ¢ ¢		0.0000 ¢

COMPETITIVE RESPONSE RIDER (CR-1)				
On-Peak Demand Charge per kW	$	6.86	$	6.86
Voltage Discount -On Peak Demand/kW				
Primary	$	(0.25)	$	(0.14)
Trans Transformed	$	(0.74)	$	(0.40)
Trans Un-Transformed	$	(0.77)	$	(0.43)
Controllable Demand Charge per kW	$	3.05	$	2.99
Voltage Discount -On Peak Demand/kW				
Primary	$	(0.19)	$	(0.06)
Trans Transformed	$	(0.38)	$	(0.16)
Trans Un-Transformed	$	(0.40)	$	(0.18)
Energy Charge per kWh		4.4500 ¢		4.7500
Voltage Discount -Energy		¢		¢
Primary		3.6% ¢		2.0% ¢
Trans Transformed		10.5% ¢		5.5% ¢
Transmission		11.0% ¢		6.0% ¢
Fuel Cost Surcharge per kWh		0.6940 ¢ ¢		0.0000 ¢

	Present Rates	Authorized Rates
PEAK-CONTROLLED TIME OF DAY SERVICE CP-1		
Customer Charge per Month		
Standard	$ 180.00	$ 180.00
Optional	$ 65.00	$ 65.00
Additional Meter Charge	$ 12.50	$ 12.50
On-Peak Demand Charge per kW-Summer	$ 13.00	$ 13.00
On-Peak Demand Charge per kW-Winter	$ 11.00	$ 11.00
Controllable Demand Charge per kW-Summer	$ 7.85	$ 7.80
Controllable Demand Charge per kW-Winter	$ 7.85	$ 7.80
Customer Demand Charge per kW	$ 3.50	$ 3.75
Energy Charge per kWh		
On-Peak-Summer	8.8500 ¢ ¢	9.8200 ¢
Off-Peak-Summer	5.4000 ¢ ¢	5.9400 ¢
On-Peak-Winter	8.0000 ¢ ¢	8.8100 ¢
Off-Peak-Winter	5.4000 ¢ ¢	5.9400 ¢
Energy Charge Credit per kWh	1.800 ¢ ¢	1.800 ¢
Reb Liabilty Credit (2024)	0.0000 ¢ ¢	0.0000 ¢
Voltage Discount -Energy		
Primary	-2.0%	-2.0%
Trans Transformed	-9.5%	-8.5%
Transmission	-10.0%	-9.0%
Voltage Discount -On Peak Demand/kW		
Primary - summer	$ (0.26)	$ (0.26)
Primary - winter	$ (0.22)	$ (0.22)
Trans Transformed - summer	$ (1.24)	$ (1.11)
Trans Transformed - winter	$ (1.05)	$ (0.94)
Transmission - summer	$ (1.30)	$ (1.17)
Transmission - winter	$ (1.10)	$ (0.99)
Voltage Discount -Control Demand/kW		
Primary	$ (0.16)	$ (0.16)
Trans Transformed	$ (0.75)	$ (0.66)
Transmission	$ (0.79)	$ (0.70)
Voltage Discount -Cu Dmd/kW		
Primary	$ (1.40)	$ (1.50)
Trans Transformed	$ (2.10)	$ (2.25)
Transmission	$ (3.50)	$ (3.75)
Fuel Cost Surcharge per kWh	0.6940 ¢ ¢	0.0000 ¢

REAL TIME PRICING - RTP

		Present Rates	Authorized Rates
Customer Charge per Month	Standard	$ 350.00	$ 350.00
On-Peak Demand Charge per kW-Summer		$ 11.67	$ 11.67
On-Peak Demand Charge per kW-Winter		$ 11.67	$ 11.67
Customer Demand Charge per kW		$ 3.50	$ 3.75
Energy Charge per kWh			
Average		5.7701 ¢ ¢	6.4230 ¢
See tariff for specific time period prices			
Limited Energy Surcharge		13.6000 ¢ ¢	13.6000 ¢
Reb Liabilty Credit (2024)		0.0000 ¢ ¢	0.0000 ¢
Energy Charge Credit per kWh		1.800 ¢ ¢	1.800 ¢
Voltage Discount -Energy			
Primary		(0.12000) ¢ ¢	(0.12800) ¢
Trans Transformed		(0.56800) ¢ ¢	(0.54600) ¢
Transmission		(0.59800) ¢ ¢	(0.57800) ¢
Voltage Discount -On Peak Demand/kW			
Primary - summer		$ (0.23)	$ (0.23)
Primary - winter		$ (0.23)	$ (0.23)
Trans Transformed - summer		$ (1.11)	$ (0.99)
Trans Transformed - winter		$ (1.11)	$ (0.99)
Transmission - summer		$ (1.17)	$ (1.05)
Transmission - winter		$ (1.17)	$ (1.05)
Voltage Discount -Cu Dmd/kW			
Primary		$ (1.40)	$ (1.50)
Trans Transformed		$ (2.10)	$ (2.25)
Transmission		$ (3.50)	$ (3.75)
Fuel Cost Surcharge per kWh		0.6940 ¢ ¢	0.0000 ¢

MILITARY FACILITY DISTRIBUTION SERVICE DS-1

	Present Rates	Authorized Rates
Distribution Service per kW	$ 5.26	$ 5.26

AUTOMATIC PROTECTIVE LIGHTING SERVICE S-1

	Present Rates	Authorized Rates
175 W Mercury (Closed)	$ 11.95	$ 12.50
250 W Mercury (Closed)	$ 15.40	$ 16.15
400 W Mercury (Closed)	$ 19.95	$ 21.00
70 W High Pressure Sodium	$ 7.90	$ 8.15
100 W High Pressure Sodium	$ 9.80	$ 10.15
150 W High Pressure Sodium	$ 11.60	$ 12.10
250 W High Pressure Sodium	$ 15.30	$ 16.10
400 W High Pressure Sodium	$ 21.30	$ 22.35
48 W LED	$ 7.60	$ 7.75
60 W LED	$ 8.65	$ 8.80
Reb Liabilty Credit (2024)	0.0000 ¢ ¢	0.0000 ¢
Fuel Cost Surcharge per kWh	0.6940 ¢ ¢	0.0000 ¢

	Present Rates	Authorized Rates
STREET LIGHTING SERVICE		
Company Owned Street Lighting - Schedule MS-2		
Overhead		
175W Mercury	$ 15.70	N/A
250W Mercury	$ 17.65	N/A
400W Mercury	$ 21.45	N/A
70W High Pressure Sodium	$ 11.90	$ 12.30
100W High Pressure Sodium	$ 13.50	$ 14.00
150W High Pressure Sodium	$ 15.15	$ 15.80
250W High Pressure Sodium	$ 18.55	$ 19.60
400W High Pressure Sodium	$ 23.75	$ 25.05
Underground		
175W Mercury	$ 20.40	N/A
250W Mercury	$ 22.20	N/A
70W High Pressure Sodium	$ 16.60	$ 16.80
100W High Pressure Sodium	$ 17.60	$ 17.90
150W High Pressure Sodium	$ 18.65	$ 19.05
250W High Pressure Sodium	$ 21.90	$ 22.70
400W High Pressure Sodium	$ 29.00	$ 30.20
Decorative Underground		
100W High Pressure Sodium	$ 31.20	$ 31.65
150W High Pressure Sodium	$ 32.60	$ 33.05
250W High Pressure Sodium	$ 35.40	$ 36.15
400W High Pressure Sodium	$ 39.50	$ 40.50
Maintenance Option		
100W High Pressure Sodium	$ 9.75	$ 10.10
150W High Pressure Sodium	$ 11.70	$ 12.20
250W High Pressure Sodium	$ 15.45	$ 16.30
400W High Pressure Sodium	$ 21.00	$ 22.30
Reb Liabilty Credit (2024)	0.0000 ¢ ¢	0.0000 ¢
Fuel Cost Surcharge per kWh	0.6940 ¢	0.0000

STREET LIGHTING SERVICE (continued)

Company Owned Street Lighting LED - Schedule MS-3

	LED "discount"	Present Rates		LED "discount"	Authorized Rates		LED "discount"
Overhead							
39W LED (100W HPS equiv)	-1.30	$	12.20	-1.50	$	12.35	-1.65
65W LED (150W HPS equiv)	-1.75	$	13.40	-2.00	$	13.65	-2.15
155W LED (250W HPS equiv)	-2.20	$	16.35	-2.55	$	16.90	-2.70
246W LED (400W HPS equiv)	-2.55	$	21.20	-2.95	$	21.95	-3.10
Underground							
39W LED (100W HPS equiv)	-1.30	$	16.30	-1.50	$	16.25	-1.65
65W LED (150W HPS equiv)	-1.75	$	16.90	-1.95	$	16.95	-2.10
155W LED (250W HPS equiv)	-2.20	$	19.70	-2.55	$	20.00	-2.70
246W LED (400W HPS equiv)	-2.55	$	26.45	-2.90	$	27.15	-3.05
Reb Liabilty Credit (2024)			0.0000 ¢	¢		0.0000 ¢	
Fuel Cost Surcharge per kWh			0.6940 ¢	¢		0.0000 ¢	

Customer Owned Street Lighting LED - Schedule MS-3.1

		LED "discount"			LED "discount"			LED "discount"
Overhead								
10	10W LED	-3.05	$	1.00	-3.35	$	1.02	-3.33
20	20W LED	-1.40	$	1.35	-1.60	$	1.39	-1.56
30	30W LED	-2.35	$	1.70	-2.65	$	1.76	-2.59
40	40W LED	-4.25	$	2.05	-4.70	$	2.13	-4.62
50	50W LED	-3.90	$	2.40	-4.35	$	2.50	-4.25
60	60W LED	-6.85	$	2.75	-7.60	$	2.87	-7.48
70	70W LED	-6.50	$	3.10	-7.25	$	3.24	-7.11
80	80W LED	-11.25	$	3.45	-12.25	$	3.61	-12.09
100	100W LED		$	4.15		$	4.35	
110	110W LED		$	4.50		$	4.72	
150	150W LED		$	5.90		$	6.20	
160	160W LED		$	6.25		$	6.57	
Monthly Charge per Unit				0.6500 ¢	¢		0.6500 ¢	
Energy Charge per 10 Watts				0.3500 ¢	¢		0.3700 ¢	
Reb Liabilty Credit (2024)				0.0000 ¢	¢		0.0000 ¢	
Fuel Cost Surcharge per kWh				0.6940 ¢	¢		0.0000 ¢	

	Present Rates	Authorized Rates
STREET LIGHTING SERVICE (continued)		
Customer Owned Street Lighting - Schedule MS-4		
Group I - Energy and Maintenance		
175W Mercury	$ 9.05	N/A
250W Mercury	$ 12.10	$ 12.85
400W Mercury	$ 16.75	$ 17.85
700W Mercury	$ 24.15	N/A
50W High Pressure Sodium	$ 5.70	$ 5.85
70W High Pressure Sodium	$ 6.05	$ 6.25
100W High Pressure Sodium	$ 7.30	$ 7.90
150W High Pressure Sodium	$ 9.90	$ 10.35
250W High Pressure Sodium	$ 13.80	$ 14.55
400W High Pressure Sodium	$ 18.20	$ 19.30
Group I - Energy and Maintenance - No P: Paint Discount	$ (0.70)	$ (0.80)
175W Mercury	$ 8.55	N/A
250W Mercury	$ 11.40	$ 12.05
400W Mercury	$ 16.05	$ 17.05
700W Mercury	$ 23.45	N/A
50W High Pressure Sodium	$ 5.00	$ 5.05
70W High Pressure Sodium	$ 5.35	$ 5.45
100W High Pressure Sodium	$ 6.60	$ 7.10
150W High Pressure Sodium	$ 9.20	$ 9.55
250W High Pressure Sodium	$ 13.10	$ 13.75
400W High Pressure Sodium	$ 17.50	$ 18.50
Group II - Energy Only		
100W Mercury	$ 3.65	N/A
175W Mercury	$ 6.90	$ 7.40
400W Mercury	$ 14.30	$ 15.30
700W Mercury	$ 22.30	N/A
35W High Pressure Sodium	$ 1.35	$ 1.45
50W High Pressure Sodium	$ 2.00	$ 2.15
70W High Pressure Sodium	$ 2.75	$ 2.95
100W High Pressure Sodium	$ 4.05	$ 4.35
150W High Pressure Sodium	$ 6.30	$ 6.75
200W High Pressure Sodium	$ 8.00	$ 8.60
250W High Pressure Sodium	$ 9.60	$ 10.35
400W High Pressure Sodium	$ 14.70	$ 15.70
1000W High Pressure Sodium	$ 31.40	$ 32.60
Reb Liabilty Credit (2024)	0.0000 ¢ ¢	0.0000 ¢
Fuel Cost Surcharge per kWh	0.6940 ¢ ¢	0.0000 ¢

STREET LIGHTING SERVICE (continued)

	Present Rates			Authorized Rates	
Company Owned St Ltg (Closed) - Schedule MS-4.2					
Ornamental					
250W Mercury	$	19.80		$	19.80
400W Mercury	$	23.40		$	23.40
150W High Pressure Sodium	$	18.70		$	18.70
250W High Pressure Sodium	$	22.10		$	22.10
Reb Liabilty Credit (2024)		0.0000 ¢	¢		0.0000 ¢
Fuel Cost Surcharge per kWh		0.6940 ¢	¢		0.0000 ¢
SCI Underground Area Lighting - Schedule MS-6					
Private					
100W High Pressure Sodium	$	15.40		$	15.70
150W High Pressure Sodium	$	17.47		$	17.90
52W LED	$	13.95		$	14.10
75W LED	$	15.20		$	15.40
Public Underground Area Lighting - Schedule MS-6					
Public					
100W High Pressure Sodium	$	15.40		$	15.70
150W High Pressure Sodium	$	17.47		$	17.90
52W LED	$	13.95		$	14.10
75W LED	$	15.20		$	15.40
Reb Liabilty Credit (2024)		0.0000 ¢	¢		0.0000 ¢
Fuel Cost Surcharge per kWh		0.6940 ¢	¢		0.0000 ¢
Metered Customer-Owned Equipment - Schedule MS-7					
Customer Charge per Month	$	7.25		$	7.25
Energy Charge per kWh		7.5500 ¢	¢		8.2500 ¢
Reb Liabilty Credit (2024)		0.0000 ¢	¢		0.0000 ¢
Fuel Cost Surcharge per kWh		0.6940 ¢	¢		0.0000 ¢

	Present Rates		Authorized Rates	
Other **OTHER SALES**				
MUNICIPAL PUMPING MP-1				
Customer Charge per Month	$	18.50	$	18.50
Delivery Charge per kWh		4.8000 ¢ ¢		4.9000 ¢
Primary Discount (Delivery)		-2.0%		-2.0%
Energy Charge per kWh-Summer		9.3000 ¢ ¢		9.9800 ¢
Energy Charge per kWh-Winter		8.1500 ¢ ¢		8.7600 ¢
Primary Discount		-2.0%		-2.0%
2017 Tax cut Credit		0.0000 ¢ ¢		0.0000 ¢
Minimum Charge per Month				
Customer charge plus charge per HP				
for portion of load exceeding 5 HP	$	0.800	$	0.800
Fuel Cost Surcharge per kWh		0.6940 ¢ ¢		0.0000 ¢

FIRE SIREN SERVICE MZ-3				
Monthly Minimum Charge:	$	2.00	$	2.00
Rate per month per HP of Connected Capacity		40.2 ¢ ¢		40.2 ¢

	Present Rates		Authorized Rates	
RENEWABLE Connect				
Additional charge per 100 kWH block (Mth to Mth)	$ 1.14		$ 0.85	
Additional charge per 100 kWH block (5 year)	$ 0.79		$ 0.50	

	Present Rates		Authorized Rates	
SOLAR COMMUNITY CONNECT				
Solar Production Credit per kWh - Class 1	(8.59) ¢	¢	(8.80)	¢
Solar Production Credit per kWh - Class 2	(7.57) ¢	¢	(7.59)	¢

	Present Rates		Authorized Rates	
Co. Owned Electric Vehicle Charging Schedule EVP-1				
Customer Charge per Month	NA		NA	
	RG-1 for Present			
Energy Charge per kWh-Summer	14.1000 ¢	¢	31.0000	¢
Energy Charge per kWh-Winter	12.9500 ¢	¢	31.0000	¢
Fuel Cost Surcharge per kWh	0.6940 ¢	¢	0.0000	¢

	Present Rates		Authorized Rates	
Resiliency Service Pilot Schedule RS-1				
Program Charges				
Stand Alone Backup per Month	$ 80.00		$ 80.00	
Other Resiliency Projects	$ 450.00		$ 80.00	
Other Project Costs per Month				
TBD	$ -	¢	$ -	
TBD	$ -		$ -	

		Present Rates	Authorized Rates
Experimental Advanced Renewable Energy Purchase - Schedule ART			
Customer Charge per Month			
21 to 100 kW less than 200A		$ 6.40	$ 6.40
22 to 100 kW more than 200A		$ 8.60	$ 8.60
more than 100 kW		$ 13.80	$ 13.80
Energy System Payment Rate per kWh			
Biomass/Biogas			
Tier 1		8.6 ¢ ¢	8.6 ¢
Tier 2		8.2 ¢ ¢	8.2 ¢
Tier 3 (Community-Based Only)		8.0 ¢ ¢	8.0 ¢
Wind			
Tier 1		8.0 ¢ ¢	8.0 ¢
Tier 2		7.5 ¢ ¢	7.5 ¢
Tier 3 (Community-Based Only)		7.0 ¢ ¢	7.0 ¢
Solar	All	0.11 ¢ ¢	0.11 ¢
(Incentive payment is $ 1.50/watt, up to a total of $ 15,000.)			
Community-Based Wind	All	7.0 ¢ ¢	7.0 ¢
Community-Based Biomass/Biogas	All	8.0 ¢ ¢	8.0 ¢

Parallel Generation - Schedule PG-2

	Present Rates	Authorized Rates
Metering Charges		
0-40 1 phase	$ 6.40	$ 3.60
0-40 3 phase	$ 8.60	$ 10.30
40-250 1 phase	$ 6.40 ¢	$ 4.30
40-250 3 phase	$ 8.60 ¢	$ 14.90
250+ 3 phase	$ 13.80	$ 71.80

		Present Rates	Authorized Rates
Parallel Generation Energy Purchase - Schedules Pg-2A ,B ,C			
Customer Charge per Month			
Pg-2A			
21 to 100 kW less than 200A		$ 6.40	$ 6.40
22 to 100 kW more than 200A		$ 8.60	$ 8.60
more than 100 kW		$ 13.80	$ 13.80
Pg-2B & Pg-2C		$ 13.80	$ 13.80
Energy Payment Rate per kWh			
Pg-2A	Historical LMP		
Pg-2B	Actual LMP		
Pg-2C	Negotiated		

	Present Rates	Authorized Rates
Parallel Generation Hydroelectric Energy Purchase - Schedule Pg-2.1		
Customer Charge per Month		
21 to 100 kW less than 200A	$ 6.40	$ 6.40
22 to 100 kW more than 200A	$ 8.60	$ 8.60
more than 100 kW	$ 13.80	$ 13.80
Capacity Payment Rate per kWh		
Service beginning in 1992, 35-yr	$ 4.22 ¢ ¢	$ 4.22 ¢
Energy Payment Rate per kWh		
Average Service in year 1996 & After	3.20 ¢ ¢	3.62 ¢

Secondary Energy Charges By RTP Period (Present)

	Day Type 1	2	3	4	5	6	7	8
12am-6am	$ 0.038700	$ 0.037700	$ 0.037700	$ 0.037700	$ 0.036700	$ 0.036700	$ 0.036700	$ 0.036700
6am-9am	$ 0.141700	$ 0.121700	$ 0.042700	$ 0.044700	$ 0.042700	$ 0.040700	$ 0.039700	$ 0.039700
9am-12pm	$ 0.298700	$ 0.243700	$ 0.210700	$ 0.152700	$ 0.117700	$ 0.042700	$ 0.040700	$ 0.038700
12pm-6pm	$ 0.390700	$ 0.305700	$ 0.263700	$ 0.175700	$ 0.127700	$ 0.042700	$ 0.040700	$ 0.038700
6pm-9pm	$ 0.338700	$ 0.265700	$ 0.226700	$ 0.156700	$ 0.118700	$ 0.042700	$ 0.040700	$ 0.038700
9pm-12pm	$ 0.208700	$ 0.148700	$ 0.040700	$ 0.038700	$ 0.037700	$ 0.037700	$ 0.036700	$ 0.036700

Secondary Energy Charges By RTP Period (Authorized)

	Day Type 1	2	3	4	5	6	7	8
12am-6am	$ 0.045600	$ 0.044600	$ 0.044300	$ 0.044300	$ 0.043300	$ 0.043300	$ 0.043300	$ 0.043300
6am-9am	$ 0.148600	$ 0.128600	$ 0.049300	$ 0.049300	$ 0.049300	$ 0.047300	$ 0.046300	$ 0.044300
9am-12pm	$ 0.305600	$ 0.250600	$ 0.217300	$ 0.159300	$ 0.124300	$ 0.049300	$ 0.047300	$ 0.045300
12pm-6pm	$ 0.397600	$ 0.312600	$ 0.270300	$ 0.182300	$ 0.134300	$ 0.049300	$ 0.047300	$ 0.045300
6pm-9pm	$ 0.345600	$ 0.272600	$ 0.233300	$ 0.163300	$ 0.125300	$ 0.049300	$ 0.047300	$ 0.045300
9pm-12pm	$ 0.215600	$ 0.155600	$ 0.047300	$ 0.045300	$ 0.044300	$ 0.044300	$ 0.043300	$ 0.043300

RPT Rate Comparison 2024

	Present Revenue			Authorized		
	Billing units 2024 Billing Units	Rate	Revenue	Billing units 2024 Billing Units	Rate	Revenue
Customer Charge	132	$ 350.00	$ 46,200	132	$ 350.00	$ 46,200
On peak Demand Charge	816,000	$ 11.67	$ 9,522,720	816,000	$ 11.67	$ 9,522,720
Trans Transf Discount	375,360	$ (1.11)	$ (416,650)	375,360	$ (0.99)	$ (371,606)
Trans UnTransf Discount	440,640	$ (1.17)	$ (515,549)	440,640	$ (1.05)	$ (462,672)
Ltd. Surcharge	14,493,541	$ 0.13600	$ 1,971,122	14,493,541	$ 0.13600	$ 1,971,122
HLF Credit	241,559,010	$ (0.01800)	$ (4,348,062)	241,559,010	$ (0.01800)	$ (4,348,062)
Customer Demand Charge	1,720,000	$ 3.50	$ 6,020,000	1,720,000	$ 3.75	$ 6,450,000
Trans Transf Discount	791,200	$ (2.10)	$ (1,661,520)	791,200	$ (2.25)	$ (1,780,200)
Trans UnTransf Discount	928,800	$ (3.50)	$ (3,250,800)	928,800	$ (3.75)	$ (3,483,000)
Total Demand Charges			$ 7,321,261			$ 7,498,301
Energy Charge (RTP)	596,441,951	$ 0.057701	$ 34,415,297	596,441,951	$ 0.064229	$ 38,308,967
Trans Transf Discount	217,701,000	$ (0.00568)	$ (1,236,542)	217,701,000	$ (0.00546)	$ (1,188,534)
Trans UnTransf Discount	378,740,951	$ (0.00598)	$ (2,264,871)	378,740,951	$ (0.00578)	$ (2,189,359)
Total Energy Charges			$ 30,913,884			$ 34,931,074
Fuel	596,441,951	$ 0.00694	$ 4,139,307	596,441,951	$ -	$ -
TJCA	596,441,951	$ -	$ -	596,441,951	$ -	$ -
TCJA & Fuel			$ 4,139,307			$ -
Total	596,441,951	0.07112	$ 42,420,653	596,441,951	0.07121	$ 42,475,575

Billing units (kWh) Budget									
		1	2	3	4	5	6	7	8
12am-6am	1	1,731,171	2,018,274	3,830,349	14,173,639	25,596,032	45,806,290	25,819,150	33,161,523
6am-9am	2	857,039	940,400	1,883,729	6,948,102	12,588,168	22,468,853	12,690,803	16,632,337
9am-12pm	3	773,911	827,104	1,859,110	6,816,630	12,260,179	22,011,086	12,393,365	16,631,203
12pm-6pm	4	1,493,143	1,667,585	3,584,318	13,126,071	23,637,580	44,476,693	24,692,657	33,459,490
6pm-9pm	5	814,732	909,644	1,707,200	6,861,848	11,963,577	22,783,555	12,289,825	16,863,960
9pm-12pm	6	849,803	995,983	1,881,290	7,054,855	12,425,387	22,780,668	12,663,049	16,740,592
Total		6,519,798	7,358,990	14,745,996	54,981,145	98,470,923	180,327,145	100,548,849	#########

Energy Charges Present

12am-6am	1	$66,996	$76,089	$144,404	$534,346	$939,374	$1,681,091	$947,563	$1,217,028
6am-9am	2	$121,442	$114,447	$80,435	$310,580	$537,515	$914,482	$503,825	$660,304
9am-12pm	3	$231,167	$201,565	$391,715	$1,040,899	$1,443,023	$939,873	$504,410	$643,628
12pm-6pm	4	$583,371	$509,781	$945,185	$2,306,251	$3,018,519	$1,899,155	$1,004,991	$1,294,882
6pm-9pm	5	$275,950	$241,693	$387,022	$1,075,252	$1,420,077	$972,858	$500,196	$652,635
9pm-12pm	6	$177,354	$148,103	$76,569	$273,023	$468,437	$858,831	$464,734	$614,380
Total		$1,456,280	$1,291,677	$2,025,329	$5,540,351	$7,826,945	$7,266,290	$3,925,719	$5,082,856

Energy Charges Authorized

12am-6am	1	$78,941	$90,015	$169,684	$627,892	$1,108,308	$1,983,412	$1,117,969	$1,435,894
6am-9am	2	$127,356	$120,935	$92,868	$342,541	$620,597	$1,062,777	$587,584	$736,813
9am-12pm	3	$236,507	$207,272	$403,985	$1,085,889	$1,523,940	$1,085,147	$586,206	$753,393
12pm-6pm	4	$593,674	$521,287	$968,841	$2,392,883	$3,174,527	$2,192,701	$1,167,963	$1,515,715
6pm-9pm	5	$281,571	$247,969	$398,290	$1,120,540	$1,499,036	$1,123,229	$581,309	$763,937
9pm-12pm	6	$183,217	$154,975	$88,985	$319,585	$550,445	$1,009,184	$548,310	$724,868
Total		$1,501,267	$1,342,454	$2,122,653	$5,889,330	$8,476,853	$8,456,449	$4,589,341	$5,930,620

Energy in kWh	Monthly Bill Present	Monthly Bill Authorized	Increase Amount	Increase Percent
RESIDENTIAL SERVICE RG-1 & FG-1				
100	$29.03	$29.07	$0.04	0.1%
200	$43.05	$43.13	$0.08	0.2%
300	$57.08	$57.20	$0.12	0.2%
400	$71.11	$71.27	$0.16	0.2%
500	$85.14	$85.33	$0.19	0.2%
750	$120.21	$120.50	$0.29	0.2%
1,000	$155.27	$155.67	$0.40	0.3%
1,250	$190.34	$190.83	$0.49	0.3%
1,500	$225.41	$226.00	$0.59	0.3%
2,000	$295.55	$296.33	$0.78	0.3%
3,000	$435.82	$437.00	$1.18	0.3%
4,000	$576.09	$577.67	$1.58	0.3%
5,000	$716.37	$718.33	$1.96	0.3%

Energy in kWh	On-Peak A Percent	Monthly Bill Present	Monthly Bill Authorized	Increase Amount	Increase Percent
RESIDENTIAL TIME OF DAY SERVICE RG-2					
750	25%	$107.64	$107.72	$0.08	0.1%
750	35%	$116.22	$116.34	$0.12	0.1%
750	45%	$124.79	$124.95	$0.16	0.1%
1,000	25%	$138.52	$138.63	$0.11	0.1%
1,000	35%	$149.96	$150.12	$0.16	0.1%
1,000	45%	$161.39	$161.61	$0.22	0.1%
1,250	25%	$169.40	$169.53	$0.13	0.1%
1,250	35%	$183.70	$183.89	$0.19	0.1%
1,250	45%	$197.99	$198.26	$0.27	0.1%
1,500	25%	$200.29	$200.44	$0.15	0.1%
1,500	35%	$217.44	$217.67	$0.23	0.1%
1,500	45%	$234.59	$234.91	$0.32	0.1%
2,000	25%	$262.05	$262.25	$0.20	0.1%
2,000	35%	$284.91	$285.23	$0.32	0.1%
2,000	45%	$307.78	$308.21	$0.43	0.1%
3,000	25%	$385.57	$385.88	$0.31	0.1%
3,000	35%	$419.87	$420.35	$0.48	0.1%
3,000	45%	$454.17	$454.82	$0.65	0.1%
5,000	25%	$632.62	$633.13	$0.51	0.1%
5,000	35%	$689.78	$690.58	$0.80	0.1%
5,000	45%	$746.95	$748.03	$1.08	0.1%

Energy in kWh	On-Peak Percent	Monthly Bill Present	Monthly Bill Authorized	Increase Amount	Increase Percent
SMALL GENERAL TOD SERVICE CG-1 Single Phase					
500	25%	$76.76	$76.81	$0.05	0.1%
500	35%	$82.48	$82.56	$0.08	0.1%
500	45%	$88.20	$88.30	$0.10	0.1%
1,000	25%	$138.52	$138.63	$0.11	0.1%
1,000	35%	$149.96	$150.12	$0.16	0.1%
1,000	45%	$161.39	$161.61	$0.22	0.1%
1,500	25%	$200.29	$200.44	$0.15	0.1%
1,500	35%	$217.44	$217.67	$0.23	0.1%
1,500	45%	$234.59	$234.91	$0.32	0.1%
2,000	25%	$262.05	$262.25	$0.20	0.1%
2,000	35%	$284.91	$285.23	$0.32	0.1%
2,000	45%	$307.78	$308.21	$0.43	0.1%
3,000	25%	$385.57	$385.88	$0.31	0.1%
3,000	35%	$419.87	$420.35	$0.48	0.1%
3,000	45%	$454.17	$454.82	$0.65	0.1%
5,000	25%	$632.62	$633.13	$0.51	0.1%
5,000	35%	$689.78	$690.58	$0.80	0.1%
5,000	45%	$746.95	$748.03	$1.08	0.1%
10,000	25%	$1,250.23	$1,251.25	$1.02	0.1%
10,000	35%	$1,364.57	$1,366.15	$1.58	0.1%
10,000	45%	$1,478.90	$1,481.05	$2.15	0.1%

Energy in kWh	Monthly Bill Present	Monthly Bill Authorized	Increase Amount	Increase Percent
SMALL GENERAL SERVICE CG-2 Single Phase				
300	$ 57.08	$ 57.20	$ 0.12	0.2%
400	$ 71.11	$ 71.27	$ 0.16	0.2%
500	$ 85.14	$ 85.33	$ 0.19	0.2%
600	$ 99.16	$ 99.40	$ 0.24	0.2%
800	$ 127.22	$ 127.53	$ 0.31	0.2%
1,000	$ 155.27	$ 155.67	$ 0.40	0.3%
1,500	$ 225.41	$ 226.00	$ 0.59	0.3%
2,000	$ 295.55	$ 296.33	$ 0.78	0.3%
2,500	$ 365.68	$ 366.67	$ 0.99	0.3%
3,000	$ 435.82	$ 437.00	$ 1.18	0.3%
4,000	$ 576.09	$ 577.67	$ 1.58	0.3%
5,000	$ 716.37	$ 718.33	$ 1.96	0.3%

Demand in kW	Energy in kWh	Hours	Monthly Bill Present	Monthly Bill Authorized	Increase Amount	Increase Percent
GENERAL TOD SERVICE CG-7	Secondary Voltage					
On-Peak Percent:		**30%**				
25	2,500	100	$541.77	$431.31	-$110.46	-20.4%
25	7,500	300	$901.72	$912.02	$10.30	1.1%
25	12,500	500	$1,224.17	$1,230.92	$6.75	0.6%
25	17,500	700	$1,509.12	$1,512.32	$3.20	0.2%
50	5,000	100	$1,041.53	$820.62	-$220.91	-21.2%
50	15,000	300	$1,761.43	$1,782.03	$20.60	1.2%
50	25,000	500	$2,406.33	$2,419.83	$13.50	0.6%
50	35,000	700	$2,976.23	$2,982.63	$6.40	0.2%
75	7,500	100	$1,541.30	$1,209.93	-$331.37	-21.5%
75	22,500	300	$2,621.15	$2,652.05	$30.90	1.2%
75	37,500	500	$3,588.50	$3,608.75	$20.25	0.6%
75	52,500	700	$4,443.35	$4,452.95	$9.60	0.2%
100	10,000	100	$2,041.07	$1,599.24	-$441.83	-21.6%
100	30,000	300	$3,480.87	$3,522.07	$41.20	1.2%
100	50,000	500	$4,770.67	$4,797.67	$27.00	0.6%
100	70,000	700	$5,910.47	$5,923.27	$12.80	0.2%
159	15,900	100	$3,220.52	$2,518.02	-$702.50	-21.8%
159	47,700	300	$5,509.80	$5,575.31	$65.51	1.2%
159	79,500	500	$7,560.58	$7,603.51	$42.93	0.6%
159	111,300	700	$9,372.86	$9,393.21	$20.35	0.2%
150	15,000	100	$3,040.60	$2,377.87	-$662.73	-21.8%
150	45,000	300	$5,200.30	$5,262.10	$61.80	1.2%
150	75,000	500	$7,135.00	$7,175.50	$40.50	0.6%
150	105,000	700	$8,844.70	$8,863.90	$19.20	0.2%
200	20,000	100	$4,040.13	$3,156.49	-$883.64	-21.9%
200	60,000	300	$6,919.73	$7,002.13	$82.40	1.2%
200	100,000	500	$9,499.33	$9,553.33	$54.00	0.6%
200	140,000	700	$11,778.93	$11,804.53	$25.60	0.2%

Demand in kW	Energy in kWh	Hours	Monthly Bill Present	Monthly Bill Authorized	Increase Amount	Increase Percent
GENERAL TOD SERVICE CG-7	Secondary Voltage					
On-Peak Percent:	**50%**					
25	2,500	100	$556.85	$446.94	-$109.91	-19.7%
25	7,500	300	$946.97	$958.92	$11.95	1.3%
25	12,500	500	$1,299.58	$1,309.08	$9.50	0.7%
50	5,000	100	$1,071.70	$851.89	-$219.81	-20.5%
50	15,000	300	$1,851.93	$1,875.83	$23.90	1.3%
50	25,000	500	$2,557.17	$2,576.17	$19.00	0.7%
75	7,500	100	$1,586.55	$1,256.83	-$329.72	-20.8%
75	22,500	300	$2,756.90	$2,792.75	$35.85	1.3%
75	37,500	500	$3,814.75	$3,843.25	$28.50	0.7%
100	10,000	100	$2,101.40	$1,661.78	-$439.62	-20.9%
100	30,000	300	$3,661.87	$3,709.67	$47.80	1.3%
100	50,000	500	$5,072.33	$5,110.33	$38.00	0.7%
159	15,900	100	$3,316.45	$2,617.45	-$699.00	-21.1%
159	47,700	300	$5,797.59	$5,873.59	$76.00	1.3%
159	79,500	500	$8,040.23	$8,100.65	$60.42	0.8%
150	15,000	100	$3,131.10	$2,471.67	-$659.43	-21.1%
150	45,000	300	$5,471.80	$5,543.50	$71.70	1.3%
150	75,000	500	$7,587.50	$7,644.50	$57.00	0.8%
200	20,000	100	$4,160.80	$3,281.56	-$879.24	-21.1%
200	60,000	300	$7,281.73	$7,377.33	$95.60	1.3%
200	100,000	500	$10,102.67	$10,178.67	$76.00	0.8%

Demand in kW	Energy in kWh	Hours	Monthly Bill Present	Monthly Bill Authorized	Increase Amount	Increase Percent
GENERAL TOD SERVICE CG-7 Secondary Voltage						
On-Peak Percent:		**70%**				
25	2,500	100	$571.93	$462.58	-$109.35	-19.1%
25	5,000	200	$782.08	$796.35	$14.27	1.8%
25	7,500	300	$992.22	$1,005.82	$13.60	1.4%
50	5,000	100	$1,101.87	$883.16	-$218.71	-19.8%
50	10,000	200	$1,522.15	$1,550.70	$28.55	1.9%
50	15,000	300	$1,942.43	$1,969.63	$27.20	1.4%
75	7,500	100	$1,631.80	$1,303.73	-$328.07	-20.1%
75	15,000	200	$2,262.23	$2,305.05	$42.82	1.9%
75	22,500	300	$2,892.65	$2,933.45	$40.80	1.4%
100	10,000	100	$2,161.73	$1,724.31	-$437.42	-20.2%
100	20,000	200	$3,002.30	$3,059.40	$57.10	1.9%
100	30,000	300	$3,842.87	$3,897.27	$54.40	1.4%
150	15,000	100	$3,221.60	$2,565.47	-$656.13	-20.4%
150	30,000	200	$4,482.45	$4,568.10	$85.65	1.9%
150	45,000	300	$5,743.30	$5,824.90	$81.60	1.4%
175	17,500	100	$3,751.53	$2,986.04	-$765.49	-20.4%
175	35,000	200	$5,222.53	$5,322.45	$99.92	1.9%
175	52,500	300	$6,693.52	$6,788.72	$95.20	1.4%
200	20,000	100	$4,281.47	$3,406.62	-$874.85	-20.4%
200	40,000	200	$5,962.60	$6,076.80	$114.20	1.9%
200	60,000	300	$7,643.73	$7,752.53	$108.80	1.4%

Demand in kW	Energy in kWh	Hours	Monthly Bill Present	Monthly Bill Authorized	Increase Amount	Increase Percent
LARGE GENERAL TOD SERVICE CG-9 Secondary Voltage						
On-Peak Percent:		**35%**				
200	40,000	200	$6,194.60	$6,238.27	$43.67	0.7%
200	60,000	300	$7,615.23	$7,650.73	$35.50	0.5%
200	100,000	500	$10,096.50	$10,115.67	$19.17	0.2%
200	140,000	700	$12,217.77	$12,220.60	$2.83	0.0%
300	60,000	200	$9,201.90	$9,267.40	$65.50	0.7%
300	90,000	300	$11,332.85	$11,386.10	$53.25	0.5%
300	150,000	500	$15,054.75	$15,083.50	$28.75	0.2%
300	210,000	700	$18,236.65	$18,240.90	$4.25	0.0%
400	80,000	200	$12,209.20	$12,296.53	$87.33	0.7%
400	120,000	300	$15,050.47	$15,121.47	$71.00	0.5%
400	200,000	500	$20,013.00	$20,051.33	$38.33	0.2%
400	280,000	700	$24,255.53	$24,261.20	$5.67	0.0%
500	100,000	200	$15,216.50	$15,325.67	$109.17	0.7%
500	150,000	300	$18,768.08	$18,856.83	$88.75	0.5%
500	250,000	500	$24,971.25	$25,019.17	$47.92	0.2%
500	350,000	700	$30,274.42	$30,281.50	$7.08	0.0%
750	150,000	200	$22,734.75	$22,898.50	$163.75	0.7%
750	225,000	300	$28,062.13	$28,195.25	$133.12	0.5%
750	375,000	500	$37,366.88	$37,438.75	$71.87	0.2%
750	525,000	700	$45,321.63	$45,332.25	$10.62	0.0%
1,000	200,000	200	$30,253.00	$30,471.33	$218.33	0.7%
1,000	300,000	300	$37,356.17	$37,533.67	$177.50	0.5%
1,000	500,000	500	$49,762.50	$49,858.33	$95.83	0.2%
1,000	700,000	700	$60,368.83	$60,383.00	$14.17	0.0%
7,700	1,540,000	200	$231,742.10	$233,423.27	$1,681.17	0.7%
7,700	2,310,000	300	$286,436.48	$287,803.23	$1,366.75	0.5%
7,700	3,850,000	500	$381,965.25	$382,703.17	$737.92	0.2%
7,700	4,620,000	600	$422,799.63	$423,223.13	$423.50	0.1%
10,000	2,000,000	200	$300,910.00	$303,093.33	$2,183.33	0.7%
10,000	3,000,000	300	$371,941.67	$373,716.67	$1,775.00	0.5%
10,000	5,000,000	500	$496,005.00	$496,963.33	$958.33	0.2%
10,000	7,000,000	700	$602,068.33	$602,210.00	$141.67	0.0%

Demand in kW	Energy in kWh	Hours	Monthly Bill Present	Monthly Bill Authorized	Increase Amount	Increase Percent
LARGE GENERAL TOD SERVICE CG-9 Secondary Voltage						
On-Peak Percent:		**40%**				
200	40,000	200	$6,252.27	$6,302.40	$50.13	0.8%
200	60,000	300	$7,701.73	$7,746.93	$45.20	0.6%
200	100,000	500	$10,240.67	$10,276.00	$35.33	0.3%
200	140,000	700	$12,419.60	$12,445.07	$25.47	0.2%
300	60,000	200	$9,288.40	$9,363.60	$75.20	0.8%
300	90,000	300	$11,462.60	$11,530.40	$67.80	0.6%
300	150,000	500	$15,271.00	$15,324.00	$53.00	0.3%
300	210,000	700	$18,539.40	$18,577.60	$38.20	0.2%
400	80,000	200	$12,324.53	$12,424.80	$100.27	0.8%
400	120,000	300	$15,223.47	$15,313.87	$90.40	0.6%
400	200,000	500	$20,301.33	$20,372.00	$70.67	0.3%
400	280,000	700	$24,659.20	$24,710.13	$50.93	0.2%
500	100,000	200	$15,360.67	$15,486.00	$125.33	0.8%
500	150,000	300	$18,984.33	$19,097.33	$113.00	0.6%
500	250,000	500	$25,331.67	$25,420.00	$88.33	0.3%
500	350,000	700	$30,779.00	$30,842.67	$63.67	0.2%
750	150,000	200	$22,951.00	$23,139.00	$188.00	0.8%
750	225,000	300	$28,386.50	$28,556.00	$169.50	0.6%
750	375,000	500	$37,907.50	$38,040.00	$132.50	0.3%
750	525,000	700	$46,078.50	$46,174.00	$95.50	0.2%
1,000	200,000	200	$30,541.33	$30,792.00	$250.67	0.8%
1,000	300,000	300	$37,788.67	$38,014.67	$226.00	0.6%
1,000	500,000	500	$50,483.33	$50,660.00	$176.67	0.3%
1,000	700,000	700	$61,378.00	$61,505.33	$127.33	0.2%
5,000	1,000,000	200	$151,986.67	$153,240.00	$1,253.33	0.8%
5,000	1,500,000	300	$188,223.33	$189,353.33	$1,130.00	0.6%
5,000	2,500,000	500	$251,696.67	$252,580.00	$883.33	0.4%
5,000	3,500,000	700	$306,170.00	$306,806.67	$636.67	0.2%
10,000	2,000,000	200	$303,793.33	$306,300.00	$2,506.67	0.8%
10,000	3,000,000	300	$376,266.67	$378,526.67	$2,260.00	0.6%
10,000	5,000,000	500	$503,213.33	$504,980.00	$1,766.67	0.4%
10,000	7,000,000	700	$612,160.00	$613,433.33	$1,273.33	0.2%

Demand in kW	Energy in kWh	Hours	Monthly Bill Present	Monthly Bill Authorized	Increase Amount	Increase Percent
LARGE GENERAL TOD SERVICE CG-9 Secondary Voltage						
On-Peak Percent:		**50%**				
200	40,000	200	$6,367.60	$6,430.67	$63.07	1.0%
200	60,000	300	$7,874.73	$7,939.33	$64.60	0.8%
200	100,000	500	$10,529.00	$10,596.67	$67.67	0.6%
300	60,000	200	$9,461.40	$9,556.00	$94.60	1.0%
300	90,000	300	$11,722.10	$11,819.00	$96.90	0.8%
300	150,000	500	$15,703.50	$15,805.00	$101.50	0.6%
400	80,000	200	$12,555.20	$12,681.33	$126.13	1.0%
400	120,000	300	$15,569.47	$15,698.67	$129.20	0.8%
400	200,000	500	$20,878.00	$21,013.33	$135.33	0.6%
500	100,000	200	$15,649.00	$15,806.67	$157.67	1.0%
500	150,000	300	$19,416.83	$19,578.33	$161.50	0.8%
500	250,000	500	$26,052.50	$26,221.67	$169.17	0.6%
750	150,000	200	$23,383.50	$23,620.00	$236.50	1.0%
750	225,000	300	$29,035.25	$29,277.50	$242.25	0.8%
750	375,000	500	$38,988.75	$39,242.50	$253.75	0.7%
1,000	200,000	200	$31,118.00	$31,433.33	$315.33	1.0%
1,000	300,000	300	$38,653.67	$38,976.67	$323.00	0.8%
1,000	500,000	500	$51,925.00	$52,263.33	$338.33	0.7%
5,000	1,000,000	200	$154,870.00	$156,446.67	$1,576.67	1.0%
5,000	1,500,000	300	$192,548.33	$194,163.33	$1,615.00	0.8%
5,000	2,500,000	500	$258,905.00	$260,596.67	$1,691.67	0.7%
10,000	2,000,000	200	$309,560.00	$312,713.33	$3,153.33	1.0%
10,000	3,000,000	300	$384,916.67	$388,146.67	$3,230.00	0.8%
10,000	5,000,000	500	$517,630.00	$521,013.33	$3,383.33	0.7%

Northern States Power Company, a Wisconsin Corporation
2024 Test Year - Gas Utility
Summary of Customers, Sales and Present and Proposed Revenues

		Present Revenue			Authorized		
	Rate Schedule	Average Customers	Dkt Sales	Present Revenues	Authorized Revenues	Increase Amount	Increase Percent
Firm Service							
Residential Service	Rg-1	103,374	7,258,774	$ 89,803,788	$ 92,721,816	$ 2,918,028	3.2%
General Service	Gg-1	11,802	6,874,379	$ 62,931,662	$ 64,642,637	$ 1,710,975	2.7%
Total Firm Service		**115,176**	**14,133,153**	**$ 152,735,450**	**$ 157,364,453**	**$ 4,629,003**	**3.0%**
Interruptible Service							
Small Interruptible	Ig-1	135	647,938	$ 4,397,954	$ 4,477,573	$ 79,619	1.8%
Medium Interruptible	Ig-1	14	676,473	$ 4,183,026	$ 4,268,262	$ 85,236	2.0%
Large Interruptible	Ig-1	1	251,765	$ 1,476,764	$ 1,507,511	$ 30,747	2.1%
Large Interruptible (Interdepart.)	Ig-1	3	50,071	$ 327,679	$ 334,038	$ 6,359	1.9%
Total Interruptible Service		**153**	**1,626,247**	**$ 10,385,423**	**$ 10,587,384**	**$ 201,961**	**1.9%**
Total Gas System Sales		**115,329**	**15,759,400**	**$ 163,120,873**	**$ 167,951,837**	**$ 4,830,964**	**3.0%**
Transportation (CSS) Service							
General Service	Gg-1	21	346,965	$ 915,384	$ 994,786	$ 79,401	8.7%
Large Firm Service	Gt-2	1	1,589,378	$ 558,082	$ 573,976	$ 15,894	2.8%
Small Interruptible	Ig-1	4	34,729	$ 63,357	$ 67,628	$ 4,272	6.7%
Medium Interruptible	Ig-1	13	1,558,701	$ 1,896,806	$ 2,095,637	$ 198,831	10.5%
Large Interruptible	Ig-1	7	2,009,388	$ 1,893,322	$ 2,138,468	$ 245,146	12.9%
Large Interruptible (Interdepart.)	Ig-1	1	112,315	$ 46,294	$ 65,276	$ 18,982	41.0%
Total Transportation Service		**47**	**5,651,475**	**$ 5,373,245**	**$ 5,935,771**	**$ 562,526**	**10.5%**
Total Revenues from Sales And Trans.		**115,376**	**21,410,875**	**$ 168,494,118**	**$ 173,887,608**	**$ 5,393,490**	**3.2%**
Other Gas Revenues							
Late Payment				$ 269,234	$ 269,234	$ -	0.0%
Connection Charges				$ 149,192	$ 149,192	$ -	0.0%
Returned Check				$ 5,522	$ 5,522	$ -	0.0%
Sales Tax Handling				$ 1,850	$ 1,850	$ -	0.0%
Misc Services				$ (4,844)	$ (4,844)	$ -	0.0%
PGA True-up (rounding)				$ (2,673)	$ (2,673)	$ -	0.0%
Total Other Gas Revenues				**$ 418,281**	**$ 418,281**	**$ -**	**0.0%**
Total Revenues from Sales And Trans.				**$ 168,912,399**	**$ 174,305,889**	**$ 5,393,490**	**3.2%**

SUMMARY OF PRESENT AND AUTHORIZED RATES

Firm Sales Service	Present Rates	Authorized Rates
Residential Service Rg-1		
Customer Charge	$14.00 / Month	$14.00 / Month
Distribution Charge	$0.4028 /Therm	$0.4380 /Therm
Supply Acquisition Charge	$0.0240 /Therm	$0.0290 /Therm
General Service Gg-1		
Customer Charge	$29.00 /Month	$29.00 /Month
Extra Meter charge	$6.00 /Month	$6.00 /Month
Distribution Charge	$0.2600 /Therm	$0.2830 /Therm
Supply Acquisition Charge	$0.0220 /Therm	$0.0240 /Therm
Interruptible Sales Service		
Interruptible Service Group Small Ig-1		
Customer Charge	$100.00 /Month	$100.00 /Month
Distribution Charge	$0.1617 /Therm	$0.1740 /Therm
Supply Acquisition Charge	$0.0200 /Therm	$0.0200 /Therm
Interruptible Service Group Medium Ig-1		
Customer Charge	$325.00 /Month	$325.00 /Month
Distribution Charge	$0.1239 /Therm	$0.1370 /Therm
Supply Acquisition Charge	$0.0200 /Therm	$0.0200 /Therm
Interruptible Service Group Large Ig-1		
Customer Charge	$550.00 /Month	$550.00 /Month
Distribution Charge	$0.1019 /Therm	$0.1146 /Therm
Supply Acquisition Charge	$0.0200 /Therm	$0.0200 /Therm

SUMMARY OF PRESENT AND PROPOSED RATES

Transportation Rates	Present Rates	Authorized Rates
Residential Service Rt-1		
Customer Charge	$14.00 /Month	$14.00 /Month
Administrative Charge (CSS)	$50.00 /Month	$50.00 /Month
Distribution Charge	$0.4028 /Therm	$0.4380 /Therm
General Service		
Customer Charge	$29.00 /Month	$29.00 /Month
Administrative Charge (CSS)	$50.00 /Month	$50.00 /Month
Distribution Charge	$0.2600 /Therm	$0.2830 /Therm
Contract Demand Service Gt-2		
Customer Charge	$100.00 /Month	$100.00 /Month
Administrative Charge (CSS)	$50.00 /Month	$50.00 /Month
Distribution Charge	$0.0350 /Therm	$0.0360 /Therm
TCJA	$0.0000 /Therm	$0.0000 /Therm
Interruptible Service Group Small It-1		
Customer Charge	$100.00 /Month	$100.00 /Month
Administrative Charge (CSS)	$50.00 /Month	$50.00 /Month
Distribution Charge	$0.1617 /Therm	$0.1740 /Therm
Interruptible Service Group Medium It-1		
Customer Charge	$325.00 /Month	$325.00 /Month
Administrative Charge (CSS)	$50.00 /Month	$50.00 /Month
Distribution Charge	$0.1239 /Therm	$0.1370 /Therm
Interruptible Service Group Large It-1		
Customer Charge	$550.00 /Month	$550.00 /Month
Administrative Charge (CSS)	$50.00 /Month	$50.00 /Month
Distribution Charge	$0.102 /Therm	$0.1146 /Therm
Base Average Cost of Gas		
Commodity Rate Charge (Comm)		$0.4722 /Therm
Peak Day Demand Charge (D1)		$0.1187 /Therm
Annual Demand Charge (D2)		$0.0448 /Therm
Balancing Charge (Bal)		$0.0000 /Therm
Peak Day Capacity Rate		$7.2280 /MMBTU
Act 141 Distribution Rate*		
Residential		$0.0122 /Therm
Commercial		$0.0127 /Therm

*Act 141 distribution rates are included in the above distribution service charges.

Northern States Power Company, a Wisconsin Corporation
2024 Test Year - Gas Utility
Detail of Customers, Sales and Present and Proposed Revenues

Revenue by Rate Schedule (System Sales)

Residential Service - Schedule Rg-1 (SSS-F)

	Units		Present		Authorized		Increase	
	Bills	Therms	Rate	Revenue	Rate	Revenue	Amount	Percent
Customer Charge	1,240,485		$ 14.00	$ 17,366,795	$ 14.00	$ 17,366,795	$ -	
Distribution Charge (SSS)		72,587,743	$ 0.4028	$ 29,238,343	$ 0.4380	$ 31,793,432	$ 2,555,089	
Supply Acquisition Charge		72,587,743	$ 0.0240	$ 1,742,106	$ 0.0290	$ 2,105,045	$ 362,939	
Gas Supply Charge (SSS)								
May through October		12,093,966	$ 0.4722	$ 5,710,771	$ 0.4722	$ 5,710,771	$ -	
November through April		60,493,778	$ 0.5909	$ 35,745,773	$ 0.5909	$ 35,745,773	$ -	
Reg Asset Amortization		72,587,743	$ -	$ -	$ -	$ -	$ -	
Total (Average Customers)	103,374	72,587,743		$ 89,803,788		$ 92,721,816	$ 2,918,028	3.2%

General Service - Schedule Gg-1 (SSS-F)

	Units		Present		Authorized		Increase	
	Bills	Therms	Rate	Revenue	Rate	Revenue	Amount	Percent
Customer Charge	138,655		$ 29.00	$ 4,020,998	$ 29.00	$ 4,020,998	$ -	
Customer Charge	2,853		$ 6.00	$ 17,118	$ 6.00	$ 17,118	$ -	
Distribution Charge (SSS)		65,605,366	$ 0.2600	$ 17,057,395	$ 0.2830	$ 18,566,319	$ 1,508,924	
Contracted Burn		0	$ 0.2600	$ -	$ 0.2830	$ -	$ -	
Supply Acquisition Charge		65,605,366	$ 0.0220	$ 1,443,318	$ 0.0240	$ 1,574,529	$ 131,211	
Gas Supply Charge (SSS)								
May through October		14,313,679	$ 0.4722	$ 6,758,919	$ 0.4722	$ 6,758,919	$ -	
November through April		51,291,687	$ 0.5909	$ 30,308,258	$ 0.5909	$ 30,308,258	$ -	
Reg Asset Amortization		65,605,366	$ -	$ -	$ -	$ -	$ -	
Act 141 Cap				$ 38,804		$ 38,804	$ -	
Act 141 Credit		12,332,829	$ (0.012200)	$ (150,461)	$ (0.012700)	$ (156,627)	$ (6,166)	
Total (Average Customers)	11,792	65,605,366		$ 59,494,349		$ 61,128,318	$ 1,633,969	2.7%

General Service - Schedule Gg-1 (SSS-CD)

	Units		Present		Authorized		Increase	
	Bills	Therms	Rate	Revenue	Rate	Revenue	Amount	Percent
Customer Charge	12		$ 29.00	$ 348	$ 29.00	$ 348	$ -	
Customer Charge	11,988		$ 6.00	$ 71,928	$ 6.00	$ 71,928	$ -	
Demand Charge (MMBtu)		28,800	$ 7.228	$ 208,166	$ 7.228	$ 208,166	$ -	
Demand Charge (MMBtu)		33,600	$ 23.509	$ 789,902	$ 23.509	$ 789,902	$ -	
Distribution Charge (SSS)		2,909,204	$ 0.2600	$ 756,393	$ 0.2830	$ 823,305	$ 66,912	
Supply Acquisition Charge		2,909,204	$ 0.0220	$ 64,002	$ 0.0240	$ 69,821	$ 5,819	
Gas Supply Charge (SSS)		2,909,204	$ 0.4722	$ 1,373,726	$ 0.4722	$ 1,373,726	$ -	
Reg Asset Amortization		2,909,204	$ -	$ -	$ -	$ -	$ -	
Act 141 Cap				$ 11,396		$ 11,396	$ -	
Act 141 Credit		2,909,204	$ (0.012200)	$ (35,492)	$ (0.012700)	$ (36,947)	$ (1,455)	
Total (Average Customers)	1	2,909,204		$ 3,240,369		$ 3,311,645	$ 71,276	2.2%

General Service - Interdepartmental - Schedule Gg-1 (SSS-F)

	Units		Present		Authorized		Increase	
	Bills	Therms	Rate	Revenue	Rate	Revenue	Amount	Percent
Customer Charge	108		$29.00	$ 3,132	$29.00	$ 3,132	$ -	
Distribution Charge (SSS)		229,220	$ 0.2600	$ 59,597	$ 0.2830	$ 64,869	$ 5,272	
Supply Acquisition Charge		229,220	$ 0.0220	$ 5,043	$ 0.0240	$ 5,501	$ 458	
Gas Supply Charge (SSS)								
May through October		52,860	$ 0.4722	$ 24,961	$ 0.4722	$ 24,961	$ -	
November through April		176,359	$ 0.5909	$ 104,211	$ 0.5909	$ 104,211	$ -	
Reg Asset Amortization		229,220	$ -	$ -	$ -	$ -	$ -	
Total (Average Customers)	9	229,220		$ 196,944		$ 202,674	$ 5,730	2.9%

Northern States Power Company, a Wisconsin Corporation
2024 Test Year - Gas Utility
Detail of Customers, Sales and Present and Proposed Revenues

Revenue by Rate Schedule (System Sales)

Small Interruptible Service - Schedule Ig-1 (SSS-I)

	Units		Present		Authorized		Increase	
	Bills	Therms	Rate	Revenue	Rate	Revenue	Amount	Percent
Customer Charge	1,623		$ 100.00	$ 162,268	$ 100.00	$ 162,268	$ -	
Distribution Charge (SSS)		6,479,382	$ 0.1617	$ 1,047,716	$ 0.1740	$ 1,127,412	$ 79,696	
Supply Acquisition Charge		6,479,382	$ 0.0200	$ 129,588	$ 0.0200	$ 129,588	$ -	
Gas Supply Charge (SSS)		6,479,382	$ 0.4722	$ 3,059,564	$ 0.4722	$ 3,059,564	$ -	
Gas Supply Charge (Backup)		0	$ 7.2280	$ -	$ 7.2280	$ -	$ -	
Reg Asset Amortization		6,479,382	$ -	$ -	$ -	$ -	$ -	
Act 141 Cap				$ 699		$ 699	$ -	
Act 141 Credit		154,198	$ (0.012200)	$ (1,881)	$ (0.012700)	$ (1,958)	$ (77)	
Total (Average Customers)	135	6,479,382		$ 4,397,954		$ 4,477,573	$ 79,619	1.8%

Medium Interruptible Service - Schedule Ig-1 (SSS-I)

	Units		Present		Authorized		Increase	
	Bills	Therms	Rate	Revenue	Rate	Revenue	Amount	Percent
Customer Charge	168		$ 325.00	$ 54,600	$ 325.00	$ 54,600	$ -	
Distribution Charge (SSS)		6,764,729	$ 0.1239	$ 838,150	$ 0.1370	$ 926,768	$ 88,618	
Supply Acquisition Charge		6,764,729	$ 0.0200	$ 135,295	$ 0.0200	$ 135,295	$ -	
Gas Supply Charge (SSS)		6,764,729	$ 0.4722	$ 3,194,305	$ 0.4722	$ 3,194,305	$ -	
Gas Supply Charge (Backup)		2,880	$ 7.2280	$ 20,817	$ 7.2280	$ 20,817		
Other		6,764,729	$ -	$ -	$ -	$ -	$ -	
Act 141 Cap				$ 22,389		$ 22,389	$ -	
Act 141 Credit		6,764,729	$ (0.012200)	$ (82,530)	$ (0.012700)	$ (85,912)	$ (3,382)	
Total (Average Customers)	14	6,764,729		$ 4,183,026		$ 4,268,262	$ 85,236	2.0%

Large Interruptible Service - Schedule Ig-1 (SSS-I)

	Units		Present		Authorized		Increase	
	Bills	Therms	Rate	Revenue	Rate	Revenue	Amount	Percent
Customer Charge	12		$ 550.00	$ 6,600	$ 550.00	$ 6,600	$ -	
Distribution Charge (SSS)		2,517,647	$ 0.1019	$ 256,548	$ 0.1146	$ 288,522	$ 31,974	
Supply Acquisition Charge		2,517,647	$ 0.0200	$ 50,353	$ 0.0200	$ 50,353	$ -	
Gas Supply Charge (SSS)		2,517,647	$ 0.4722	$ 1,188,833	$ 0.4722	$ 1,188,833	$ -	
Reg Asset Amortization		2,517,647	$ -	$ -	$ -	$ -	$ -	
Act 141 Cap				$ 4,357		$ 4,357	$ -	
Act 141 Credit		2,453,059	$ (0.012200)	$ (29,927)	$ (0.012700)	$ (31,154)	$ (1,227)	
Total (Average Customers)	1	2,517,647		$ 1,476,764		$ 1,507,511	$ 30,747	2.1%

Large Interruptible Service - Schedule Ig-1 (SSS-I) - Interdepartmental

	Units		Present		Proposed		Increase	
	Bills	Therms	Rate	Revenue	Rate	Revenue	Amount	Percent
Customer Charge	36		$ 550.00	$ 19,800	$ 550.00	$ 19,800	$ -	
Distribution Charge (SSS)		500,709	$ 0.1019	$ 51,022	$ 0.1146	$ 57,381	$ 6,359	
Supply Acquisition Charge		500,709	$ 0.0200	$ 10,014	$ 0.0200	$ 10,014	$ -	
Back-up Capacity Service		1,440	$ 7.2280	$ 10,408	$ 7.2280	$ 10,408	$ -	
Gas Supply Charge (SSS)		500,709	$ 0.4722	$ 236,435	$ 0.4722	$ 236,435	$ -	
Reg Asset Amortization		500,709	$ -	$ -	$ -	$ -	$ -	
Total (Average Customers)	3	500,709		$ 327,679		$ 334,038	$ 6,359	1.9%

Northern States Power Company, a Wisconsin Corporation
2024 Test Year - Gas Utility
Detail of Customers, Sales and Present and Proposed Revenues

Revenue by Rate Schedule (Transportation)

General Service - Schedule Gg-1 (CSS)

	Units		Present		Proposed		Increase	
	Bills	Therms	Rate	Revenue	Rate	Revenue	Amount	Percent
Customer Charge	252		$ 29.00	$ 7,308	$ 29.00	$ 7,308	$ -	
Administrative Charge	252		$ 50.00	$ 12,600	$ 50.00	$ 12,600	$ -	
Distribution Charge (SSS)		3,469,645	$ 0.2600	$ 902,108	$ 0.2830	$ 981,910	$ 79,802	
Act 141 Cap				$ 3,145		$ 3,145	$ -	
Act 141 Credit		801,367	$ (0.012200)	$ (9,777)	$ (0.012700)	$ (10,177)	$ (401)	
Reg Asset Amortization		3,469,645	$ -	$ -	$ -	$ -	$ -	
Total (Average Customers)	21	3,469,645		$ 915,384		$ 994,786	$ 79,401	8.7%

Large Firm Service - Special Contract (CSS)

	Units		Present		Proposed		Increase	
	Bills	Therms	Rate	Revenue	Rate	Revenue	Amount	Percent
Customer Charge	12		$ 100.00	$ 1,200	$ 100.00	$ 1,200	$ -	
Administrative Charge	12		$ 50.00	$ 600	$ 50.00	$ 600	$ -	
Distribution Charge (SSS)		15,893,780	$ 0.0350	$ 556,282	$ 0.0360	$ 572,176	$ 15,894	
Reg Asset Amortization		15,893,780	$ -	$ -	$ -	$ -	$ -	
Total (Average Customers)	1	15,893,780		$ 558,082		$ 573,976	$ 15,894	2.8%

Small Interruptible Service - Schedule Ig-1 (CSS)

	Units		Present		Proposed		Increase	
	Bills	Therms	Rate	Revenue	Rate	Revenue	Amount	Percent
Customer Charge	48		$ 100.00	$ 4,800	$ 100.00	$ 4,800	$ -	
Administrative Charge	48		$ 50.00	$ 2,400	$ 50.00	$ 2,400	$ -	
Distribution Charge (SSS)		347,290	$ 0.1617	$ 56,157	$ 0.1740	$ 60,428	$ 4,272	
Reg Asset Amortization		347,290	$ -	$ -	$ -	$ -	$ -	
Total (Average Customers)	4	347,290		$ 63,357		$ 67,628	$ 4,272	6.7%

Medium Interruptible Service - Schedule Ig-1 (CSS)

	Units		Present		Proposed		Increase	
	Bills	Therms	Rate	Revenue	Rate	Revenue	Amount	Percent
Customer Charge	156		$ 325.00	$ 50,700	$ 325.00	$ 50,700	$ -	
Administrative Charge	156		$ 50.00	$ 7,800	$ 50.00	$ 7,800	$ -	
Back-up Capacity Service		2,784	$ 7.2280	$ 20,123	$ 7.2280	$ 20,123	$ -	
Distribution Charge (SSS)		15,587,011	$ 0.1239	$ 1,931,231	$ 0.1370	$ 2,135,421	$ 204,190	
Reg Asset Amortization		15,587,011	$ -	$ -	$ -	$ -	$ -	
Act 141 Cap				$ 17,714		$ 17,714	$ -	
Act 141 Credit		10,718,196	$ (0.012200)	$ (130,762)	$ (0.012700)	$ (136,121)	$ (5,359)	
Total (Average Customers)	13	15,587,011		$ 1,896,806		$ 2,095,637	$ 198,831	10.5%

Large Interruptible Service - Schedule Ig-1 (CSS)

	Units		Present		Proposed		Increase	
	Bills	Therms	Rate	Revenue	Rate	Revenue	Amount	Percent
Customer Charge	84		$ 550.00	$ 46,200	$ 550.00	$ 46,200	$ -	
Administrative Charge	84		$ 50.00	$ 4,200	$ 50.00	$ 4,200	$ -	
Back-up Capacity Service		3,600	$ 7.2280	$ 26,021	$ 7.2280	$ 26,021	$ -	
Distribution Charge (SSS)		20,093,880	$ 0.1019	$ 2,047,566	$ 0.1146	$ 2,302,759	$ 255,193	
Reg Asset Amortization		20,093,880	$ -	$ -	$ -	$ -	$ -	
Act 141 Cap				$ 14,480		$ 14,480	$ -	
Act 141 Credit		20,093,880	$ (0.012200)	$ (245,145)	$ (0.012700)	$ (255,192)	$ (10,047)	
Total (Average Customers)	7	20,093,880		$ 1,893,322		$ 2,138,468	$ 245,146	12.9%

Northern States Power Company, a Wisconsin Corporation
2024 Test Year - Gas Utility
Detail of Customers, Sales and Present and Proposed Revenues

Revenue by Rate Schedule (Transportation)

Large Interruptible Service - Schedule Ig-1 (CSS) {Interdepartmental Special Contract]

	Units		Present		Proposed		Increase	
	Bills	Therms	Rate	Revenue	Rate	Revenue	Amount	Percent
Customer Charge	12		$ 1,000.00	$ 12,000	$ 1,000.00	$ 12,000	$ -	
Administrative Charge	12		$ 50.00	$ 600	$ 50.00	$ 600	$ -	
Distribution Charge (SSS)		1,123,148	$ 0.0300	$ 33,694	$ 0.0469	$ 52,676	$ 18,982	
Reg Asset Amortization		1,123,148	$ -	$ -	$ -	$ -	$ -	
Total (Average Customers)	1	1,123,148		$ 46,294		$ 65,276	$ 18,982	41.0%

Northern States Power Company, a Wisconsin Corporation
2024 Test Year - Gas Utility

COMPARISON OF MONTHLY BILLS ON PRESENT AND PROPOSED
RATES FOR RESIDENTIAL GAS SERVICE
SCHEDULE RG-1
SYSTEM SUPPLY - SUMMER

MONTHLY	BILLING		INCREASE	
THERM USE	PRESENT	Authorized	AMOUNT	PERCENT
0	$14.00	$14.00	$0.00	0.0%
10	$22.99	$23.39	$0.40	1.7%
20	$31.98	$32.78	$0.80	2.5%
30	$40.97	$42.18	$1.21	3.0%
40	$49.96	$51.57	$1.61	3.2%
60	$67.94	$70.35	$2.41	3.5%
80	$85.92	$89.14	$3.22	3.7%
100	$103.90	$107.92	$4.02	3.9%
200	$193.80	$201.84	$8.04	4.1%
300	$283.70	$295.76	$12.06	4.3%
500	$463.50	$483.60	$20.10	4.3%

	PRESENT RATE	AUTHORIZED RATE
CUSTOMER CHARGE	$14.00	$14.00
DISTRIBUTION CHARGE	$0.4028	$0.4380
REG ASSET CHARGE	$0.0000	$0.0000
GAS SUPPLY CHARGE	$0.4962	$0.5012
EFFECTIVE COMMODITY	$0.8990	$0.9392

COMPARISON OF MONTHLY BILLS ON PRESENT AND PROPOSED
RATES FOR RESIDENTIAL GAS SERVICE
SCHEDULE RG-1
SYSTEM SUPPLY - WINTER

MONTHLY	BILLING		INCREASE	
THERM USE	PRESENT	AUTHORIZED	AMOUNT	PERCENT
0	$14.00	$14.00	$0.00	0.0%
10	$24.18	$24.58	$0.40	1.7%
20	$34.36	$35.16	$0.80	2.3%
30	$44.53	$45.74	$1.21	2.7%
40	$54.71	$56.32	$1.61	2.9%
60	$75.06	$77.47	$2.41	3.2%
80	$95.41	$98.63	$3.22	3.4%
100	$115.77	$119.79	$4.02	3.5%
200	$217.54	$225.58	$8.04	3.7%
300	$319.31	$331.37	$12.06	3.8%
500	$522.85	$542.95	$20.10	3.8%

	PRESENT RATE	AUTHORIZED RATE
CUSTOMER CHARGE	$14.00	$14.00
DISTRIBUTION CHARGE	$0.4028	$0.4380
REG ASSET CHARGE	$0.0000	$0.0000
GAS SUPPLY CHARGE	$0.6149	$0.6199
EFFECTIVE COMMODITY	$1.0177	$1.0579

Northern States Power Company, a Wisconsin Corporation
2024 Test Year - Gas Utility

COMPARISON OF MONTHLY BILLS ON PRESENT AND PROPOSED
RATES FOR GENERAL GAS SERVICE
SCHEDULE GG-1
SYSTEM SUPPLY - SUMMER

MONTHLY	BILLING		INCREASE	
THERM USE	PRESENT	AUTHORIZED	AMOUNT	PERCENT
0	$29.00	$29.00	$0.00	0.0%
50	$66.71	$67.96	$1.25	1.9%
100	$104.42	$106.92	$2.50	2.4%
200	$179.84	$184.84	$5.00	2.8%
500	$406.10	$418.60	$12.50	3.1%
750	$594.65	$613.40	$18.75	3.2%
1,000	$783.20	$808.20	$25.00	3.2%
3,000	$2,291.60	$2,366.60	$75.00	3.3%
6,000	$4,554.20	$4,704.20	$150.00	3.3%
8,000	$6,062.60	$6,262.60	$200.00	3.3%
10,000	$7,571.00	$7,821.00	$250.00	3.3%

	PRESENT RATE	AUTHORIZED RATE
CUSTOMER CHARGE	$29.00	$29.00
DISTRIBUTION CHARGE	$0.2600	$0.2830
REG ASSET CHARGE	$0.0000	$0.0000
GAS SUPPLY CHARGE	$0.4942	$0.4962
EFFECTIVE COMMODITY	$0.7542	$0.7792

COMPARISON OF MONTHLY BILLS ON PRESENT AND PROPOSED
RATES FOR GENERAL GAS SERVICE
SCHEDULE GG-1
SYSTEM SUPPLY - WINTER

MONTHLY	BILLING		INCREASE	
THERM USE	PRESENT	AUTHORIZED	AMOUNT	PERCENT
0	$29.00	$29.00	$0.00	0.0%
50	$72.65	$73.90	$1.25	1.7%
100	$116.29	$118.79	$2.50	2.1%
200	$203.58	$208.58	$5.00	2.5%
500	$465.45	$477.95	$12.50	2.7%
750	$683.68	$702.43	$18.75	2.7%
1,000	$901.90	$926.90	$25.00	2.8%
3,000	$2,647.70	$2,722.70	$75.00	2.8%
6,000	$5,266.40	$5,416.40	$150.00	2.8%
8,000	$7,012.20	$7,212.20	$200.00	2.9%
10,000	$8,758.00	$9,008.00	$250.00	2.9%

	PRESENT RATE	AUTHORIZED RATE
CUSTOMER CHARGE	$29.00	$29.00
DISTRIBUTION CHARGE	$0.2600	$0.2830
REG ASSET CHARGE	$0.0000	$0.0000
GAS SUPPLY CHARGE	$0.6129	$0.6149
EFFECTIVE COMMODITY	$0.8729	$0.8979

Northern States Power Company, a Wisconsin Corporation
2024 Test Year - Gas Utility

COMPARISON OF MONTHLY BILLS ON PRESENT AND PROPOSED
RATES FOR SMALL INTERRUPTIBLE GAS SERVICE
SCHEDULE IG-1
SYSTEM SUPPLY

MONTHLY	BILLING		INCREASE	
THERM USE	PRESENT	AUTHORIZED	AMOUNT	PERCENT
0	$100.00	$100.00	$0.00	0.0%
500	$426.95	$433.10	$6.15	1.4%
1,000	$753.90	$766.20	$12.30	1.6%
2,000	$1,407.80	$1,432.40	$24.60	1.7%
4,000	$2,715.60	$2,764.80	$49.20	1.8%
6,000	$4,023.40	$4,097.20	$73.80	1.8%
8,000	$5,331.20	$5,429.60	$98.40	1.8%
10,000	$6,639.00	$6,762.00	$123.00	1.9%
12,000	$7,946.80	$8,094.40	$147.60	1.9%
14,000	$9,254.60	$9,426.80	$172.20	1.9%
16,000	$10,562.40	$10,759.20	$196.80	1.9%

	PRESENT RATE	AUTHORIZED RATE
CUSTOMER CHARGE	$100.00	$100.00
DISTRIBUTION CHARGE	$0.1617	$0.1740
REG ASSET CHARGE	$0.0000	$0.0000
GAS SUPPLY CHARGE	$0.4922	$0.4922
EFFECTIVE COMMODITY	$0.6539	$0.6662

COMPARISON OF MONTHLY BILLS ON PRESENT AND PROPOSED
RATES FOR MEDIUM INTERRUPTIBLE GAS SERVICE
SCHEDULE IG-1
SYSTEM SUPPLY

MONTHLY	BILLING		INCREASE	
THERM USE	PRESENT	AUTHORIZED	AMOUNT	PERCENT
15,000	$9,566.50	$9,763.00	$196.50	2.1%
30,000	$18,808.00	$19,201.00	$393.00	2.1%
45,000	$28,049.50	$28,639.00	$589.50	2.1%
60,000	$37,291.00	$38,077.00	$786.00	2.1%
75,000	$46,532.50	$47,515.00	$982.50	2.1%
90,000	$55,774.00	$56,953.00	$1,179.00	2.1%
105,000	$65,015.50	$66,391.00	$1,375.50	2.1%
120,000	$74,257.00	$75,829.00	$1,572.00	2.1%
135,000	$83,498.50	$85,267.00	$1,768.50	2.1%
150,000	$92,740.00	$94,705.00	$1,965.00	2.1%
165,000	$101,981.50	$104,143.00	$2,161.50	2.1%

	PRESENT RATE	AUTHORIZED RATE
CUSTOMER CHARGE	$325.00	$325.00
DISTRIBUTION CHARGE	$0.1239	$0.1370
REG ASSET CHARGE	$0.0000	$0.0000
GAS SUPPLY CHARGE	$0.4922	$0.4922
EFFECTIVE COMMODITY	$0.6161	$0.6292

COMPARISON OF MONTHLY BILLS ON PRESENT AND PROPOSED
RATES FOR LARGE INTERRUPTIBLE GAS SERVICE
SCHEDULE IG-1
SYSTEM SUPPLY

MONTHLY	BILLING		INCREASE	
THERM USE	PRESENT	AUTHORIZED	AMOUNT	PERCENT
150,000	$89,665.00	$91,570.00	$1,905.00	2.1%
175,000	$104,517.50	$106,740.00	$2,222.50	2.1%
200,000	$119,370.00	$121,910.00	$2,540.00	2.1%
225,000	$134,222.50	$137,080.00	$2,857.50	2.1%
250,000	$149,075.00	$152,250.00	$3,175.00	2.1%
275,000	$163,927.50	$167,420.00	$3,492.50	2.1%
300,000	$178,780.00	$182,590.00	$3,810.00	2.1%
325,000	$193,632.50	$197,760.00	$4,127.50	2.1%
350,000	$208,485.00	$212,930.00	$4,445.00	2.1%
375,000	$223,337.50	$228,100.00	$4,762.50	2.1%

	PRESENT RATE	AUTHORIZED RATE
CUSTOMER CHARGE	$550.00	$550.00
DISTRIBUTION CHARGE	$0.1019	$0.1146
REG ASSET CHARGE	$0.0000	$0.0000
GAS SUPPLY CHARGE	$0.4922	$0.4922
EFFECTIVE COMMODITY	$0.5941	$0.6068

Northern States Power Company-Wisconsin
Monitored Fuel Costs for 2024

Month	Fuel Costs	MWh	Fuel Cost / MWh	Cumulative Fuel Cost / MWh
January	$89,300,003	3,625,412	$ 24.63	$ 24.63
February	$83,839,270	3,338,183	$ 25.12	$ 24.86
March	$79,640,668	3,284,289	$ 24.25	$ 24.67
April	$68,761,353	2,905,473	$ 23.67	$ 24.45
May	$79,880,261	3,203,674	$ 24.93	$ 24.54
June	$94,330,041	3,567,394	$ 26.44	$ 24.88
July	$113,019,788	4,078,985	$ 27.71	$ 25.36
August	$105,734,591	3,939,721	$ 26.84	$ 25.57
September	$87,716,810	3,343,949	$ 26.23	$ 25.64
October	$88,026,004	3,310,727	$ 26.59	$ 25.73
November	$80,544,196	3,225,771	$ 24.97	$ 25.67
December	$87,183,125	3,553,268	$ 24.54	$ 25.57
	$1,057,976,110	41,376,846	$ 25.57	

Northern States Power Company-Wisconsin, a Wisconsin corporation and wholly owned subsidiary of Xcel Energy Inc.

Electric and Natural Gas Utility
Regulatory Asset and Liability Amortizations
4220-UR-126

			Dec-22	2023 Activity			Dec-23	2024 Activity		Dec-24
Comp/Utility	Regulatory Item	Docket No.	Balance	Deferral	Staff Adjustment	Amort	Balance	Deferral	Amort	Balance
NSPW Electric	TCJA Balance Sheet Deferral	4220-UR-125	($86,654)	$0		$86,654	$0	$0	$0	$0
NSPW Electric	TCJA Unprotected Non-Plant EDIT Balance	4220-UR-125	($31,369)	$0		$31,369	$0	$0	$0	$0
NSPW Electric	TCJA Credit Surcharge True-Ups	4220-UR-125	($632,061)	$0		$439,799	($192,262)	$0	$96,131	($96,131)
	Total NSPW Electric TCJA		*($750,084)*	*$0*		*$557,822*	*($192,262)*	*$0*	*$96,131*	*($96,131)*
										$0
NSPW Electric	Department of Energy (DOE) Settlement Refunds thru	4220-UR-125	($14,474,107)	($4,261,916)		$11,739,216	($6,996,807)	$0	$3,498,404	($3,498,404)
										$0
NSPW Electric	Nuclear Decommissioning Trust (NDT) Deferral 2022	4220-UR-125	$4,655,225	$0		$0	$4,655,225	$0	($2,327,613)	$2,327,613
										$0
NSPW Electric	2022 Earnings Sharing Mechanism	4220-UR-125	($5,551,500)	$0		$0	($5,551,500)	$0	$2,775,750	($2,775,750)
										$0
NSPW Electric	Real Time Pricing Deferral	4220-AF-107	($2,720,933)	($13,475)		$0	($2,734,408)	$0	$1,367,204	($1,367,204)
										$0
NSPW Electric	WI Depreciation and Interest	4220-DU-111/ 4220-UR-125	($596,071)	($599,268)		$0	($1,195,338)	$0	$597,669	($597,669)
										$0
NSPW Electric	2020 Earnings Sharing Mechanism	4220-UR-125	($1,025,500)	$0		$0	($1,025,500)	$0	$512,750	($512,750)
										$0
NSPW Electric	Western Mustang Deferral	4220-AF-109	($311,700)	($371,233)		$0	($682,932)	$0	$341,466	($341,466)
										$0
NSPW Electric	COVID-19 Public Health Emergency Deferral	5-AF-105/5-UI-120	$3,875,853	$18,645	($81,824)	$0	$3,812,674	$0	($1,906,337)	$1,906,337
										$0
NSPW Electric	Flambeau River Paper Deferral	4220-UR-125	$5,458,731	$0		($3,449,645)	$2,009,086	$0	($1,004,543)	$1,004,543
										$0
NSPW Electric	2021 Credit Card Fee Deferral	4220-AF-104	$139,829	$0		$0	$139,829	$0	($69,914)	$69,914
	Total Electric Deferrals		**($11,300,257)**	**($5,227,246)**	**($81,824)**	**$8,847,393**	**($7,761,934)**	**$0**	**$3,880,967**	**($3,880,967)**
NSPW Gas	COVID-19 Public Health Emergency Deferral	5-AF-105 /5-UI-120	$876,576	$4,217	$36,548	$0	$917,341	$0	($458,670)	$458,670
NSPW Gas	Flambeau River Paper Deferral	4220-UR-125	$206,078	$0		$12,141	$218,219	$0	($109,109)	$109,109
NSPW Gas	2021 Credit Card Fee Deferral	4220-AF-105	$62,400	$0		$0	$62,400	$0	($31,200)	$31,200
	Total Gas Deferrals Excluding MGP		**$1,145,053**	**$4,217**	**$36,548**	**$12,141**	**$1,135,560**	**$0**	**($598,980)**	**$598,980**
NSPW Gas	MGP Amortization	4220-UR-125	$61,849,117	($585,000)		($13,056,139)	$48,207,978	($302,127)	($12,884,490)	$35,021,361
	MGP Interest	4220-UR-125	$0	$1,168,657		($1,470,784)	($302,127)	$1,186,176	($884,049)	$0
	Total NSPW Gas MGP		**$61,849,117**	**$583,657**	**$0**	**($14,526,923)**	**$47,905,851**	**$884,049**	**($13,768,539)**	**$35,021,361**
NSPW Electric	Conservation Escrow	4220-UR-125	($1,509,541)	$10,844,953		($10,435,626)	($1,100,214)	$10,882,527	($10,332,420)	($550,107)
NSPW Electric	Farm Rewiring Escrow	4220-UR-125	($188,996)	$1,025,000		($863,416)	($27,412)	$1,025,000	($1,011,294)	($13,706)
NSPW Electric	Pension Expense Escrow	4220-UR-125	$3,297,897	$2,390,428		($2,390,428)	$3,297,897	$2,386,639	($4,035,588)	$1,648,949
NSPW Electric	Bad Debt/Uncollectible Expense Escrow	4220-UR-125	($920,290)	$3,416,365		($3,416,365)	($920,290)	$2,589,531	($2,129,386)	($460,145)
NSPW Electric	Credit Card Convenience Fee Escrow	4220-UR-125	($414,638)	$646,997		($646,997)	($414,638)	$626,450	($419,131)	($207,319)
NSPW Electric	Low Income Residential Affordibility Program Escrow	4220-TU-100	$0	$0		$0	$0	$0	$0	$0
	Total NSPW Electric Escrow		**$264,432**	**$18,323,743**	**$0**	**($17,752,832)**	**$835,343**	**$17,510,147**	**($17,927,819)**	**$417,671**
NSPW Gas	Conservation Escrow	4220-UR-125	($106,991)	$2,065,705		($2,157,327)	($198,613)	$2,185,282	($2,085,975)	($99,306)
NSPW Gas	Pension Expense Escrow	4220-UR-125	$1,196,479	$534,563		($534,563)	$1,196,479	$506,307	($1,104,547)	$598,240
NSPW Gas	Bad Debt/Uncollectible Expense Escrow	4220-UR-125	($133,525)	$609,714		($609,714)	($133,525)	$510,582	($443,820)	($66,763)
NSPW Gas	Credit Card Convenience Fee Escrow	4220-UR-125	($182,878)	$287,074		($287,074)	($182,878)	$277,967	($186,528)	($91,439)
NSPW Gas	Low Income Residential Affordibility Program Escrow	4220-TU-100	$0	$0		$0	$0	$0	$0	$0
	Total NSPW Gas Escrow		**$773,085**	**$3,497,056**	**$0**	**($3,588,678)**	**$681,463**	**$3,477,486**	**($3,818,217)**	**$340,732**
NSPW Total Amortizations			**$52,731,430**	**$17,181,427**	**($45,276)**	**($27,008,899)**	**$42,796,283**	**$21,871,682**	**($32,232,588)**	**$32,497,777**