

| CCOSS or EPMC Method | Rate Classes | Proposed Class Increase | Total Present Test Year Revenues (including Riders) | Total Proposed Revenues (including Riders) | EPMC or Intra-Class Proposed Increase | Test Year Base Revenue 2018 | Proposed Base Revenue | 2018 Average Revenue 100% Marginal Cost | 2018 Proposed Revenue as % of 100% MC | Marginal Revenue Allocation |
|----------------------|---|-------------------------|---|--|---------------------------------------|-----------------------------|-----------------------|---|---------------------------------------|-----------------------------|
| Method 1 | Residential Service | | \$ 5,752,686 | \$ 7,370,258 | 28.12% | \$ 5,752,686 | \$ 7,370,258 | \$ 6,733,493 | 109.5% | 91.2% |
| | Res. Demand Control | | \$ 411,844 | \$ 620,276 | 50.61% | \$ 411,844 | \$ 620,276 | \$ 653,320 | 94.9% | 8.8% |
| | Rolled in Riders | | \$ 3,011,371 | \$ 3,011,371 | CREDITS: | \$ (9,888) | | | | |
| | RESIDENTIAL CLASS | 19.9% | \$ 9,175,901 | \$ 11,001,905 | 29.83% | \$ 6,154,642 | \$ 7,990,534 | \$ 7,386,812 | 108.2% | 100.0% |
| CCOSS | Farm Service | | \$ 430,815 | \$ 558,024 | 29.53% | \$ 430,815 | \$ 558,024 | \$ 631,560 | 88.4% | 100.0% |
| | Rolled in Riders | | \$ 238,707 | \$ 238,707 | CREDITS: | \$ (703) | | | | |
| | FARM SERVICE | 19.0% | \$ 669,522 | \$ 796,731 | 29.74% | \$ 430,112 | \$ 558,024 | \$ 631,560 | 88.4% | |
| Method 1 | Small General Service | | \$ 1,256,209 | \$ 1,456,887 | 15.97% | \$ 1,256,209 | \$ 1,456,887 | \$ 2,016,289 | 72.3% | 24.9% |
| | General Service | | \$ 2,882,852 | \$ 3,819,729 | 32.50% | \$ 2,882,852 | \$ 3,819,729 | \$ 6,090,898 | 62.7% | 75.1% |
| | GS Time of Use | | \$ - | \$ - | | \$ - | \$ - | | | |
| | Rolled in Riders | | \$ 2,239,926 | \$ 2,239,926 | CREDITS: | \$ 1,700 | | | | |
| | GENERAL SERVICE CLASS | 17.8% | \$ 6,378,987 | \$ 7,516,542 | 27.4% | \$ 4,140,761 | \$ 5,276,616 | \$ 8,107,187 | 65.1% | 100.0% |
| Method 2 | LGS Secondary | | \$ 5,673,452 | \$ 7,954,801 | 40.2% | \$ 5,673,452 | \$ 7,958,277 | \$ 9,394,083 | 84.7% | 95.9% |
| | LGS Primary | | \$ 155,923 | \$ 228,295 | 46.4% | \$ 155,923 | \$ 228,295 | \$ 287,744 | 79.3% | 3.5% |
| | LGS Transmission | | \$ - | \$ - | | \$ - | \$ - | \$ - | | |
| | LGS TOD Secondary | | \$ 75,529 | \$ 103,435 | 36.9% | \$ 75,529 | \$ 99,959 | \$ 114,258 | 87.5% | 1.2% |
| | LGS TOD Primary | | \$ - | \$ - | | \$ - | \$ - | \$ - | | |
| | LGS TOD Transmission | | \$ - | \$ - | | \$ - | \$ - | \$ - | | |
| | RTP Rider | | \$ 579,982 | \$ 579,982 | 0.0% | \$ 579,982 | \$ 579,982 | \$ - | | |
| | Rolled in Riders | | \$ 5,483,094 | \$ 5,483,094 | CREDITS: | \$ 313 | | | | |
| | LGS CLASS | 19.9% | \$ 11,967,979 | \$ 14,349,607 | 36.7% | \$ 6,485,198 | \$ 8,866,513 | \$ 9,796,084 | 90.5% | 100.0% |
| Method 1 | Irrigation | | \$ 10,157 | \$ 13,657 | 34.5% | \$ 10,157 | \$ 13,657 | \$ 12,839 | 106.4% | 70.4% |
| | Irrigation Time of Use | | \$ 3,951 | \$ 5,518 | 39.7% | \$ 3,951 | \$ 5,518 | \$ 5,386 | 102.5% | 29.6% |
| | Rolled in Riders | | \$ 6,163 | \$ 6,163 | | | | | | |
| | IRRIGATION CLASS | 25.0% | \$ 20,270 | \$ 25,337 | 35.9% | \$ 14,107 | \$ 19,175 | \$ 18,225 | 105.2% | 100.00% |
| Method 2 | Lighting Energy Only | | \$ 32,047 | \$ 36,708 | 14.54% | \$ 32,047 | \$ 36,708 | \$ 25,393 | 144.6% | 4.5% |
| | Area Lighting | | \$ 438,481 | \$ 552,426 | 25.99% | \$ 438,481 | \$ 552,426 | \$ 540,068 | 144.6% | 95.5% |
| | Rolled in Riders | | \$ 122,505 | \$ 122,505 | | | | | | |
| | OUTDOOR LIGHTING CLASS | 20.0% | \$ 593,033 | \$ 711,640 | 25.21% | \$ 470,527 | \$ 589,134 | \$ 565,461 | 104.2% | 100.00% |
| CCOSS | Municipal Pumping | | \$ 140,786 | \$ 205,126 | 45.70% | \$ 140,786 | \$ 205,126 | \$ 225,375 | 91.0% | 98.4% |
| | Fire Sirens | | \$ 1,047 | \$ 1,537 | 46.79% | \$ 1,047 | \$ 1,537 | \$ 3,583 | 42.9% | 1.6% |
| | Rolled in Riders | | \$ 122,724 | \$ 122,724 | | | | | | |
| | OPA CLASS | 25.0% | \$ 263,510 | \$ 329,388 | 45.71% | \$ 141,833 | \$ 206,664 | \$ 228,959 | 90.3% | 100.00% |
| CCOSS | Water Heating | | \$ 209,783 | \$ 278,149 | 32.59% | \$ 209,783 | \$ 278,149 | \$ 481,488 | 57.8% | 100.0% |
| | Rolled in Riders | | \$ 132,048 | \$ 132,048 | | \$ 6,788 | | | | |
| | WATER HEATING | 20.0% | \$ 341,830 | \$ 410,196 | 28.43% | \$ 216,571 | \$ 278,149 | \$ 481,488 | 57.8% | 100.0% |
| Method 2 | Large Dual Fuel | | \$ 67,155 | \$ 111,282 | 65.71% | \$ 67,155 | \$ 111,282 | \$ 267,479 | 41.6% | 26.5% |
| | Small Dual Fuel | | \$ 286,114 | \$ 421,641 | 47.37% | \$ 286,114 | \$ 421,641 | \$ 741,984 | 56.8% | 73.5% |
| | Rolled in Riders | | \$ 544,998 | \$ 544,998 | | | | | | |
| | CONTROLLED SERVICE INTERRUPTIBLE | 11.5% | \$ 898,267 | \$ 1,077,920 | 11.5% | \$ 353,269 | \$ 532,922 | \$ 1,009,463 | 52.8% | 100.00% |
| Method 1 | Deferred Load | | \$ 125,583 | \$ 170,135 | 35.5% | \$ 125,583 | \$ 170,135 | \$ 190,232 | 89.4% | 72.4% |
| | Fixed Time of Service | | \$ 23,290 | \$ 46,882 | 101.3% | \$ 23,290 | \$ 46,882 | \$ 72,379 | 64.8% | 27.6% |
| | Rolled in Riders | | \$ 191,843 | \$ 191,843 | | | | | | |
| | CONTROLLED SERVICE DEFERRED | 20.0% | \$ 340,716 | \$ 408,860 | 45.77% | \$ 148,874 | \$ 217,017 | \$ 262,610 | 82.6% | 100.00% |
| | Total | 19.5% | \$ 30,650,015 | \$ 36,628,125 | 32.22% | \$ 18,555,893 | \$ 24,534,747 | \$ 28,487,849 | | |