MidAmerican Energy Company Docket No. GE17-003 Exhibit F – SD Electric Revised Tariff Sheets



SECTION 1 – TABLE OF CONTENTS (continued)

| SECTION 3 – ELECTRIC RATE SCHEDULES (continued) | Sheet No. |
|--|-----------|
| Optional Time-of-Use Rates | 50 |
| RST – Residential Time-of-Use Service | 52 |
| GET – General Energy Time-of-Use Service | 55 |
| GDT – General Demand Time-of-Use Service | 58 61 |
| LPT – Large Primary Demand - Time-of-Use Service | 01 |
| <u>Other Rates</u> QF – Cogeneration & Small Power Production Facilities | 64 |
| <u>Clauses</u> | |
| ETA – Electric Tax Adjustment | 70 |
| TCR – Transmission Cost Recovery | 71 |
| TERM – Tax Expense Refund Mechanism | 74 |
| ECA – Energy Cost Adjustment | 76 |
| EECR – Energy Efficiency Cost Recovery | 80 |
| <u>Riders</u> | |
| SI – Step Increase Adjustment | 81 |
| EF – Excess Facilities | 82 |
| SPS – Standby and Supplementary Power Service | 84 |
| SECTION 4 – CONTRACTS WITH DEVIATIONS | 1 |
| SECTION 5 – RULES AND REGULATIONS FOR ELECTRIC SERVICE 1.00 Electric Service Policies | |
| 1.01 Definitions | 1 |
| 1.02 General Provisions | 3 |
| 1.03 Availability | 3 |
| 1.04 Fire or Other Casualty – Customer's Business | 3 |
| Premises 1.05 Exclusive Service | 3 |
| 1.06 Assignment | 3 |
| 1.07 Protection of Service | 4 |
| 1.08 Resale or Redistribution of Electricity | 4 |
| 1.09 Customer-Designated Agent | 5 |
| 1.10 Limitation of Liability | 6 |
| · | |

Effective Date: June 1, 2019



SECTION 3 – ELECTRIC RATE SCHEDULES RATE RS – RESIDENTIAL SERVICE (continued)

CHARACTER OF SERVICE

Alternating current, 60 Hz, single-phase, at secondary voltages offered by the Company, and as further described in the Company's SECTION 5 – RULES AND REGULATIONS of this tariff.

NET MONTHLY RATE PER METER

| Basic Service Charge: | \$8.00 |
|-----------------------|--------|
|-----------------------|--------|

| Energy Charge: | <u>Summer</u> | <u>Winter</u> | |
|--------------------|---------------|---------------|-----|
| First 1,000 kWh | \$ 0.08463 | \$ 0.08172 | R/R |
| All over 1,000 kWh | \$ 0.08143 | \$ 0.06540 | R/R |

- Summer: Applicable during the four (4) monthly billing periods of June through September.
- Winter: Applicable during the eight (8) monthly billing periods of October through May.

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. EECR Energy Efficiency Cost Recovery clause
- 5. SI Step Increase Adjustment rider
- 6. TERM Tax Expense Refund Mechanism



SECTION 3 – ELECTRIC RATE SCHEDULES RATE RSW – RESIDENTIAL WATER HEATING SERVICE (continued)

APPLICATION (continued)

Service in this classification is not available for fraternity houses, multiple dwellings with two (2) or more distinct living quarters, or rooming houses with more than four (4) rooms occupied by persons not members of the Customer's immediate family.

Service in the classification is not available to unattached structures or other separately-served facilities on residential premises and shall be served under a qualifying non-residential rate.

CHARACTER OF SERVICE

Alternating current, 60 Hz, single-phase, at secondary voltages offered by the Company, and as further described in the Company's SECTION 5 – RULES AND REGULATIONS of this tariff.

NET MONTHLY RATE PER METER

Basic Service Charge:

| Summer | <u>Winter</u> | |
|------------|---------------|--------------------------------------|
| \$ 0.08463 | \$ 0.06782 | R/R |
| \$ 0.08143 | \$ 0.06540 | R/R |
| | \$ 0.08463 | \$ <u>0.08463</u> \$ <u>0.0678</u> 2 |

Summer: Applicable during the four (4) monthly billing periods of June through September.

\$8.00

Winter: Applicable during the eight (8) monthly billing periods of October through May.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE RSW – RESIDENTIAL WATER HEATING SERVICE (continued)

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. EECR Energy Efficiency Cost Recovery clause
- 5. SI Step Increase Adjustment rider
- 6. TERM Tax Expense Refund Mechanism

MINIMUM CHARGE

The minimum charge shall be the total of the Basic Service Charge.

LATE PAYMENT CHARGE

A late payment charge of one and one-half percent (1.5%) per month shall be added to the past due amount if the bill is not paid by the due date.

GENERAL

Service hereunder is subject to the Electric Service Policies of the Company and any applicable adjustment clauses and riders included in this electric tariff schedule.



SECTION 3 – ELECTRIC RATE SCHEDULES **RATE RSH – RESIDENTIAL SPACE HEATING SERVICE (continued)**

APPLICATION (continued)

Service in this classification is not available for fraternity houses, multiple dwellings with two (2) or more distinct living quarters, or rooming houses with more than four (4) rooms occupied by persons not members of the Customer's immediate family.

Service in the classification is not available to unattached structures or other separately-served facilities on residential premises and shall be served under a qualifying non-residential rate.

CHARACTER OF SERVICE

Alternating current, 60 Hz, single-phase, at secondary voltages offered by the Company, and as further described in the Company's SECTION 5 - RULES AND **REGULATIONS** of this tariff.

NET MONTHLY RATE PER METER

Basic Service Charge:

| Energy Charge: | Summer | <u>Winter</u> | |
|--------------------|------------|---------------|-----|
| First 1,000 kWh | \$ 0.08463 | \$ 0.08172 | R/R |
| All over 1,000 kWh | \$ 0.08143 | \$ 0.03926 | R/R |

Summer: Applicable during the four (4) monthly billing periods of June through September.

\$8.00

Winter: Applicable during the eight (8) monthly billing periods of October through May.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE RSH – RESIDENTIAL SPACE HEATING SERVICE (continued)

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. EECR Energy Efficiency Cost Recovery clause
- 5. SI Step Increase Adjustment rider
- 6. TERM Tax Expense Refund Mechanism

MINIMUM CHARGE

The minimum charge shall be the total of the Basic Service Charge.

LATE PAYMENT CHARGE

A late payment charge of one and one-half percent (1.5%) per month shall be added to the past due amount if the bill is not paid by the due date.

GENERAL

Service hereunder is subject to the Electric Service Policies of the Company and any applicable adjustment clauses and riders included in this electric tariff schedule.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE RSE – RESIDENTIAL ALL ELECTRIC SERVICE (continued)

CHARACTER OF SERVICE

Alternating current, 60 Hz, single-phase, at secondary voltages offered by the Company, and as further described in the Company's SECTION 5 – RULES AND REGULATIONS of this tariff.

NET MONTHLY RATE PER METER

| Basic Service Charge: | \$8.00 |
|-----------------------|--------|
|-----------------------|--------|

| Energy Charge: | <u>Summer</u> | Winter | |
|--------------------|---------------|------------|-----|
| First 1,000 kWh | \$ 0.08463 | \$ 0.06782 | R/R |
| All over 1,000 kWh | \$ 0.08143 | \$ 0.03926 | R/R |

- Summer: Applicable during the four (4) monthly billing periods of June through September.
- Winter: Applicable during the eight (8) monthly billing periods of October through May.

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. EECR Energy Efficiency Cost Recovery clause
- 5. SI Step Increase Adjustment rider
- 6. TERM Tax Expense Refund Mechanism



SECTION 3 – ELECTRIC RATE SCHEDULES **RATE GE – GENERAL ENERGY SERVICE**

AVAILABLE

Service under this rate is available to any Non-Residential South Dakota Customer whose demand is less than 200 kW. This service is not available for resale, standby or supplemental service.

APPLICATION

Applicable for firm use of the Company's electric service furnished to a single Premises through one (1) meter.

CHARACTER OF SERVICE

Alternating current, 60 Hz, single- or three-phase, at secondary voltages offered by the Company, and as further described in the Company's SECTION 5 - RULES AND REGULATIONS of this tariff.

NET MONTHLTY RATE PER METER

| Energy Charge: Per kWh Summer \$ 0.10694 R First 4,000 kWh \$ 0.07613 R Over 4,000 kWh \$ 0.07613 R Winter \$ 0.10174 R First 4,000 kWh \$ 0.06693 R | Basic Service Charge: | \$10.00 | |
|--|-----------------------|----------------|---|
| Over 4,000 kWh \$ 0.07613 R Winter First 4,000 kWh \$ 0.10174 R | | <u>Per kWh</u> | |
| Winter First 4,000 kWh \$ 0.10174 R | First 4,000 kWh | \$ 0.10694 | R |
| First 4,000 kWh \$ 0.10174 R | Over 4,000 kWh | \$ 0.07613 | R |
| | Winter | | |
| Over 4,000 kWh \$ 0.06693 R | First 4,000 kWh | \$ 0.10174 | R |
| | Over 4,000 kWh | \$ 0.06693 | R |

- Summer: Applicable during the four (4) monthly billing periods of June through September.
- Applicable during the eight (8) monthly billing periods of Winter: October through May.



Ν

SECTION 3 – ELECTRIC RATE SCHEDULES RATE GE – GENERAL ENERGY SERVICE (continued)

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. EECR Energy Efficiency Cost Recovery clause
- 5. SI Step Increase Adjustment rider
- 6. TERM Tax Expense Refund Mechanism

MINIMUM CHARGE

The minimum charge shall be the total of the Basic Service Charge.

LATE PAYMENT CHARGE

A late payment charge of one and one-half percent (1.5%) per month shall be added to the past due amount if the bill is not paid by the due date.

ADJUSTMENT FOR PRIMARY METERING

The Company may, at its sole option, install the metering equipment on the highvoltage side of the service transformers. In that event, the Customer's metered energy shall be decreased by one and two-tenths percent (1.2%) and such decreased quantity shall be the basis of billing the charges hereunder.

GENERAL

Service hereunder is subject to the Electric Service Policies of the Company and any applicable adjustment clauses and riders included in this electric tariff schedule.



SECTION 3 – ELECTRIC RATE SCHEDULES **RATE GEH – GENERAL ENERGY HEAT SERVICE (continued)**

CHARACTER OF SERVICE

Alternating current, 60 Hz, single- or three-phase, at secondary voltages offered by the Company, and as further described in the Company's SECTION 5 - RULES AND REGULATIONS of this tariff.

NET MONTHLTY RATE PER METER

| Basic Service Charge: | \$10.00 | |
|----------------------------------|----------------|---|
| <u>Energy Charge</u> : Summer | <u>Per kWh</u> | |
| All kWh | \$ 0.10264 | R |
| Winter All kWh | \$ 0.06124 | R |

- Summer: Applicable during the four (4) monthly billing periods of June through September.
- Winter: Applicable during the eight (8) monthly billing periods of October through May.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE GEH – GENERAL ENERGY HEAT SERVICE (continued)

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. EECR Energy Efficiency Cost Recovery clause
- 5. SI Step Increase Adjustment rider
- 6. TERM Tax Expense Refund Mechanism

MINIMUM CHARGE

The minimum charge shall be the total of the Basic Service Charge.

LATE PAYMENT CHARGE

A late payment charge of one and one-half percent (1.5%) per month shall be added to the past due amount if the bill is not paid by the due date.

ADJUSTMENT FOR PRIMARY METERING

The Company may, at its sole option, install the metering equipment on the highvoltage side of the service transformers. In that event, the Customer's metered energy shall be decreased by one and two-tenths percent (1.2%) and such decreased quantity shall be the basis of billing the charges hereunder.

GENERAL

Service hereunder is subject to the Electric Service Policies of the Company and any applicable adjustment clauses and riders included in this electric tariff schedule.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE GD – GENERAL DEMAND SERVICE

AVAILABLE

Service under this rate is available to any Non-Residential South Dakota Customer whose demand is less than 200 kW. This service is not available for resale, standby or supplementary service.

APPLICATION

Applicable for firm use of the Company's electric service furnished to a single Premises through one (1) meter.

CHARACTER OF SERVICE

Alternating current, 60 Hz, single- or three-phase, at secondary voltages offered by the Company, and as further described in the Company's SECTION 5 - RULES AND REGULATIONS of this tariff.

NET MONTHLY RATE PER METER

Basic Service Charge: \$80.00

| Energy Charge: | <u>Summer</u> | <u>Winter</u> | |
|---------------------------------|---------------|---------------|-----|
| First 250 kWh per kW of Demand | \$ 0.08503 | \$ 0.07269 | R/R |
| Next 150 kWh per kW of Demand | \$ 0.03017 | \$ 0.02880 | R/R |
| Additional kWh per kW of Demand | \$ 0.01440 | \$ 0.01440 | R/R |

- Summer: Applicable during the four (4) monthly billing periods of June through September.
- Winter: Applicable during the eight (8) monthly billing periods of October through May.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE GD – GENERAL DEMAND SERVICE (continued)

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. EECR Energy Efficiency Cost Recovery clause
- 5. SI Step Increase Adjustment rider
- 6. TERM Tax Expense Refund Mechanism

BILLING DEMAND

The billing demand for any month as shown by or computed from the readings of the Company's demand meter for the 15-minute period of the Customer's greatest use during the month, determined to the nearest kW, but not less than 20 kW.

MINIMUM CHARGE

The minimum charge shall be the total of the Basic Service Charge.

LATE PAYMENT CHARGE

A late payment charge of one and one-half percent (1.5%) per month shall be added to the past due amount if the bill is not paid by the due date.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE GDH – GENERAL DEMAND HEAT SERVICE (continued)

CHARACTER OF SERVICE

Alternating current, 60 Hz, single- or three-phase, at secondary voltages offered by the Company, and as further described in the Company's SECTION 5 – RULES AND REGULATIONS of this tariff.

NET MONTHLY RATE PER METER

Basic Service Charge:

\$80.00

| Energy Charge: | <u>Summer</u> | <u>Winter</u> | |
|---------------------------------|---------------|---------------|-----|
| First 250 kWh per kW of Demand | \$ 0.09674 | \$ 0.04914 | R/R |
| Next 150 kWh per kW of Demand | \$ 0.03378 | \$ 0.02487 | R/R |
| Additional kWh per kW of Demand | \$ 0.01612 | \$ 0.01612 | R/R |

- Summer: Applicable during the four (4) monthly billing periods of June through September.
- Winter: Applicable during the eight (8) monthly billing periods of October through May.

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. EECR Energy Efficiency Cost Recovery clause
- 5. SI Step Increase Adjustment rider
- 6. TERM Tax Expense Refund Mechanism



SECTION 3 – ELECTRIC RATE SCHEDULES RATE GSH – GENERAL ENERGY SEPARATELY METERED SPACE HEATING SERVICE (continued)

CHARACTER OF SERVICE

Alternating current, 60 Hz, single-phase, at secondary voltages offered by the Company, and as further described in the Company's SECTION 5 – RULES AND REGULATIONS of this tariff.

NET MONTHLY RATE PER METER

Basic Service Charge:\$8.50Energy Charge:SummerWinter

| Energy Charge: | <u>Summer</u> | <u>Winter</u> | |
|----------------|---------------|---------------|-----|
| All kWh | \$ 0.10463 | \$ 0.03088 | R/R |

- Summer: Applicable during the four (4) monthly billing periods of June through September.
- Winter: Applicable during the eight (8) monthly billing periods of October through May.

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. EECR Energy Efficiency Cost Recovery clause
- 5. SI Step Increase Adjustment rider
- 6. TERM Tax Expense Refund Mechanism



SECTION 3 – ELECTRIC RATE SCHEDULES RATE GSW – GENERAL ENERGY SEPARATELY METERED WATER HEATING SERVICE (continued)

NET MONTHLY RATE PER METER

Basic Service Charge: \$6.50

Energy Charge: All kWh \$ 0.04719

There is no seasonal provision for this price schedule.

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. EECR Energy Efficiency Cost Recovery clause
- 5. SI Step Increase Adjustment rider
- 6. TERM Tax Expense Refund Mechanism

MINIMUM CHARGE

The minimum charge shall be the total of the Basic Service Charge.

LATE PAYMENT CHARGE

A late payment charge of one and one-half percent (1.5%) per month shall be added to the past due amount if the bill is not paid by the due date.

GENERAL

Service hereunder is subject to the Electric Service Policies of the Company and any applicable adjustment clauses and riders included in this electric tariff schedule.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE LS – LARGE DEMAND SECONDARY SERVICE

AVAILABLE

Service under this rate is available to any Non-Residential South Dakota Customer. This service is not available for resale. This service is available to standby or supplementary service, under written agreement only, in conjunction with applicable Company riders for such service.

APPLICATION

Applicable for firm use of the Company's electric service furnished to a single Premises through one (1) meter.

CHARACTER OF SERVICE

Alternating current, 60 Hz, single-or three-phase, at secondary voltages offered by the Company, and as further described in the Company's SECTION 5 - RULES AND REGULATIONS of this tariff.

NET MONTHLY RATE PER METER

| Basic Service Charge: | \$ 125.00 | | |
|--|---|---|-------------------|
| Energy Charge: First 250 hours x kW of Demand Next 150 hours x kW of Demand Over 400 hours x kW of Demand | <u>Summer</u> \$ 0.05751 \$ 0.03371 \$ 0.01885 | <u>Winter</u> \$ 0.04938 \$ 0.03371 \$ 0.01885 | R/R R/R R/R |
| <u>Demand Charge</u> : Per kW | <u>Summer</u> \$ 6.39 | <u>Winter</u> \$ 5.70 | |

Summer: Applicable during the four (4) monthly billing periods of June through September.

Applicable during the eight (8) monthly billing periods of Winter: October through May.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE LS – LARGE DEMAND SECONDARY SERVICE (continued)

NET MONTHLY RATE PER METER (continued)

Reactive Demand Charge: \$ 0.50 per kVar

Transformer Ownership Credit: \$ 0.30 per kW

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. EECR Energy Efficiency Cost Recovery clause
- 5. SI Step Increase Adjustment rider
- 6. TERM Tax Expense Refund Mechanism

BILLING DEMAND

The billing demand for any month as shown by or computed from the readings of the Company's demand meter for the 15-minute period of the Customer's greatest use during the month, determined to the nearest kW, but not less than 200 kW.

REACTIVE DEMAND CHARGE

A reactive demand charge shall be made for each kVar by which the Customer's maximum reactive demand in kVar is greater than fifty percent (50%) of the Customer's maximum kW demand in the same month.

MINIMUM CHARGE

The minimum charge shall be the total of the Basic Service Charge and billing demand charges for the Billing Demand for that month.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE LSH – LARGE DEMAND SECONDARY HEAT SERVICE

AVAILABLE

Service under this rate is available to any Non-Residential South Dakota Customer who has permanently installed electric space heating as the preponderant source of heat. At the Company's discretion, verification of the Customer's space heating equipment may be required. This service is not available for resale. This service is available to standby or supplementary service, under written agreement only, in conjunction with applicable Company riders for such service.

APPLICATION

Applicable for firm use of the Company's electric service furnished to a single Premises through one (1) meter.

CAPACITY LIMIT

The amount of installed heating capacity shall be determined in accordance with current recognized standard practices in the industry. The actual installed capacity (in excess of 1,500 watts) shall not exceed by more than fifteen percent (15%) the amount of capacity so determined.

CHARACTER OF SERVICE

Alternating current, 60 Hz, single-or three-phase, at secondary voltages offered by the Company, and as further described in the Company's SECTION 5 - RULES AND REGULATIONS of this tariff.

NET MONTHLY RATE PER METER

| Basic Service Charge: | \$ 125.00 | | |
|---|---|---|------------|
| Energy Charge: First 250 hours x kW of Demand Next 150 hours x kW of Demand | <u>Summer</u> \$ 0.05751 \$ 0.03371 | <u>Winter</u> \$ 0.03577 \$ 0.03096 | R/R R/R |
| Over 400 hours x kW of Demand | \$ 0.03371 \$ 0.01885 | \$ 0.03098 \$ 0.02260 | R/R |



SECTION 3 – ELECTRIC RATE SCHEDULES RATE LSH – LARGE DEMAND SECONDARY HEAT SERVICE (continued)

NET MONTHLY RATE PER METER (continued)

| Demand Charge: | <u>Summer</u> | <u>Winter</u> |
|----------------|---------------|---------------|
| Per kW | \$ 6.39 | \$ 4.20 |

Summer: Applicable during the four (4) monthly billing periods of June through September.
Winter: Applicable during the eight (8) monthly billing periods of October through May.
<u>Reactive Demand Charge</u>: \$ 0.50 per kVar

Transformer Ownership Credit: \$ 0.30 per kW

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. EECR Energy Efficiency Cost Recovery clause
- 5. SI Step Increase Adjustment rider
- 6. TERM Tax Expense Refund Mechanism

Ν

BILLING DEMAND

The billing demand for any month as shown by or computed from the readings of the Company's demand meter for the 15-minute period of the Customer's greatest use during the month, determined to the nearest kW, but not less than 200 kW.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE MWP – MUNICIPAL WATER PUMPING SERVICE

AVAILABLE

Service under this rate is available to municipal, county, state and federal governments or agencies in South Dakota. This service is not available for resale, standby, supplemental or temporary service.

APPLICATION

Applicable to all electric service required for municipal water and sewage pumping and treatment plants, by municipal, county, state and federal governments or agencies.

CHARACTER OF SERVICE

Alternating current, 60 Hz, single- or three-phase, at secondary voltages offered by the Company, and as further described in the Company's SECTION 5 - RULES AND REGULATIONS of this tariff.

NET MONTHLTY RATE PER METER

| Basic Service Charge: | \$ 10.00 | | |
|-----------------------|---------------|---------------|-----|
| Energy Charge: | <u>Summer</u> | <u>Winter</u> | R/R |
| All kWh | \$ 0.07497 | \$ 0.06715 | |

- Summer: Applicable during the four (4) monthly billing periods of June through September.
- Winter: Applicable during the eight (8) monthly billing periods of October through May.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE MWP – MUNICIPAL WATER PUMPING SERVICE (continued)

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. EECR Energy Efficiency Cost Recovery clause
- SI Step Increase Adjustment rider
- TERM Tax Expense Refund Mechanism

MINIMUM CHARGE

The minimum charge shall be the total of the Basic Service Charge.

LATE PAYMENT CHARGE

A late payment charge of one and one-half percent (1.5%) per month shall be added to the past due amount if the bill is not paid by the due date.

ADJUSTMENT FOR PRIMARY METERING

The Company may, at its sole option, install the metering equipment on the highvoltage side of the service transformers. In that event, the Customer's metered energy shall be decreased by one and two-tenths percent (1.2%) and such decreased quantity shall be the basis of billing the charges hereunder.

GENERAL

Service hereunder is subject to the Electric Service Policies of the Company and any applicable adjustment clauses and riders included in this electric tariff schedule.



SECTION 3 – ELECTRIC RATE SCHEDULES **RATE GEP – GENERAL ENERGY SERVICE PUBLIC AUTHORITY**

AVAILABLE

Service under this rate is available to municipal, county, state and federal governments or agencies in South Dakota whose demand is less than 200 kW. This service is not available for resale. This service is available to standby or supplementary service, under written agreement only, in conjunction with applicable Company riders for such service.

APPLICATION

Applicable to all electric service required on premises by municipal, county, state and federal governments or agencies.

CHARACTER OF SERVICE

Alternating current, 60 Hz, single- or three-phase, at secondary voltages offered by the Company, and as further described in the Company's SECTION 5 - RULES AND REGULATIONS of this tariff.

NET MONTHLTY RATE PER METER

| Basic Service Charge: | \$10.00 | |
|---|--------------------------|--------|
| Energy Charge: Summer | <u>Per kWh</u> | |
| First 4,000 kWh Over 4,000 kWh | \$ 0.08139 \$ 0.06170 | R R |
| Winter First 4,000 kWh Over 4,000 kWh | \$ 0.07548 \$ 0.06170 | R R |
| | | |

- Summer: Applicable during the four (4) monthly billing periods of June through September.
- Applicable during the eight (8) monthly billing periods of Winter: October through May.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE GEP – GENERAL ENERGY SERVICE PUBLIC AUTHORITY (continued)

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. EECR Energy Efficiency Cost Recovery clause
- 5. SI Step Increase Adjustment rider
- 6. TERM Tax Expense Refund Mechanism

MINIMUM CHARGE

The minimum charge shall be the total of the Basic Service Charge.

LATE PAYMENT CHARGE

A late payment charge of one and one-half percent (1.5%) per month shall be added to the past due amount if the bill is not paid by the due date.

ADJUSTMENT FOR PRIMARY METERING

The Company may, at its sole option, install the metering equipment on the highvoltage side of the service transformers. In that event, the Customer's metered energy shall be decreased by one and two-tenths percent (1.2%) and such decreased quantity shall be the basis of billing the charges hereunder.

GENERAL

Service hereunder is subject to the Electric Service Policies of the Company and any applicable adjustment clauses and riders included in this electric tariff schedule.



.....

SECTION 3 – ELECTRIC RATE SCHEDULES RATE SAL – STREET AND AREA LIGHTING (continued)

COMPANY-OWNED LIGHTING NET MONTHLY RATES

A. Standard Lighting

Applicable monthly charges identified in the following tables are for lamp and fixtures on an existing standard wood distribution pole mounted on mast-arms up to six (6) feet in length, with overhead wiring and one (1) span of secondary voltage conductor served from available transformation and operated on all-night schedule. These charges are subject to adjustment clauses and riders specified herein.

If the Customer requires the Company to install lighting that requires installation of transformation, an overhead extension greater than one span, and/or a mast-arm greater than six (6) feet in length, the Customer will be required to pay the Company a contribution in aid of construction to cover the cost of such facilities.

1. Mercury Vapor (MV) Lighting

| <u>Code</u> | Lamp Size | <u>kWh</u> | Description | Monthly Rate with Rider SI (| • |
|-------------|-----------|------------|--------------------|---------------------------------|---------|
| | | | | Step 1 | Step 2 |
| DW4 | 175 W | 75 | Open Refractor | \$5.06 | \$5.06 |
| DC8 | 400 W | 165 | Cobra Head | \$13.39 | \$13.32 |
| DC9 | 1000 W | 384 | Cobra Head | \$14.90 | \$15.14 |
| | | | | | |

Mercury vapor is not available for new installations.

"Metered" designation applies if kWh use is metered and deducted from the Customer's other electric service. The code Dxx is replaced with Mxx.



SECTION 3 – ELECTRIC RATE SCHEDULES **RATE SAL – STREET AND AREA LIGHTING (continued)**

COMPANY-OWNED LIGHTING NET MONTHLY RATES (continued)

A. Standard Lighting (continued)

2. High Pressure Sodium (HPS) Lighting

| <u>Code</u> | Lamp Size | <u>kWh</u> | Description | with Rider S | te per Fixture SI (Sheet No. 31) | |
|-------------|-----------|------------|----------------|--------------|--|---|
| | | | | Step 1 | Step 2 | |
| DW2 | 100 W | 47 | Open Refractor | \$6.10 | \$6.02 | I |
| DC2 | 100 W | 47 | Cobra Head | \$6.32 | \$6.23 | I |
| DF2 | 100 W | 47 | Flood | \$7.98 | \$7.85 | I |
| DC6 | 250 W | 108 | Cobra Head | \$13.25 | \$13.08 | I |
| DF6 | 250 W | 108 | Flood | \$14.20 | \$14.01 | I |
| DC7 | 400 W | 165 | Cobra Head | \$13.39 | \$13.32 | I |
| DF7 | 400 W | 165 | Flood | \$16.73 | \$16.57 | I |
| DF9 | 1000 W | 384 | Flood | \$29.56 | \$29.42 | I |
| | | | | | | |

"Metered" designation applies if kWh use is metered and deducted from the Customer's other electric service. The code Dxx is replaced with Mxx.

R R R R R R R

R



SECTION 3 – ELECTRIC RATE SCHEDULES **RATE SAL – STREET AND AREA LIGHTING (continued)**

COMPANY-OWNED LIGHTING NET MONTHLY RATES (continued)

B. Light Emitting Diode (LED) Lighting

LED lighting is available for new installations or existing systems that have been evaluated for the differences in lighting levels, mounting heights, and patterns associated with LED lighting. The Customer shall be responsible for the evaluation and any appropriate lighting system design changes and its compliance with any and all applicable lighting specifications and standards

3. LED lighting – Wood Pole, Overhead

| Code | Comparable Watt | kWh | Monthly Rate with R | • |
|------|-----------------|--------------|------------------------|---------|
| | | <u>KVVII</u> | (Sheet | No. 81) |
| | | | Step 1 | Step 2 |
| ELK | 100 | 16 | \$4.89 | \$4.79 |
| ELL | 150 | 32 | \$6.23 | \$6.12 |
| ELM | 250 | 42 | \$7.23 | \$7.11 |

| LED lighting – Non-Wood Pole, Underground | | | | | |
|---|-----------------|-------|--------------|----------------|--|
| | | | • | te per Fixture | |
| Code | Comparable Watt | kWh | with Rider S | I (Sheet | |
| <u>code</u> <u>comparable wall</u> | | KVVII | No. 81) | | |
| | | | Step 1 | Step 2 | |
| ELA | 100 | 16 | \$19.21 | \$18.74 | |
| ELB | 150 | 32 | \$20.55 | \$20.07 | |
| ELC | 250 | 42 | \$21.55 | \$21.06 | |
| | | | | | |

R



SECTION 3 – ELECTRIC RATE SCHEDULES RATE SAL – STREET AND AREA LIGHTING (continued)

COMPANY-OWNED LIGHTING NET MONTHLY RATES (continued)

C. Lighting – Fiber or Metal Pole Served Underground

For lamp and fixtures mounted on a non-wood pole served by underground conductor, the applicable monthly charges identified on the following tables shall apply. These charges are subject to adjustment clauses and riders specified herein.

4. Mercury Vapor (MV) Lighting

| <u>Code</u> | Lamp Size | <u>kWh</u> | Description | Monthly Fixture witl (Sheet | h Rider SI |
|-------------|-----------|------------|---------------------|-----------------------------------|------------|
| | | | | Step 1 | Step 2 |
| DO4 | 175 W | 75 | Orn on Alum Pole | \$10.27 | \$10.13 |
| DU8 | 400 W | 165 | Cobra on Metal Pole | \$27.10 | \$26.67 |

Mercury vapor is not available for new installations.

5. High Pressure Sodium (HPS) Lighting

| Code | Lamp Size | <u>kWh</u> | Description | Fixture wit | Rate per h Rider SI No. 81) | |
|------|-----------|------------|----------------------|-------------|-----------------------------------|---|
| | | | | Step 1 | Step 2 | |
| DO2 | 100 W | 47 | Orn on Alum Pole | \$13.53 | \$13.26 | R |
| DP2 | 100 W | 47 | Cobra on Fiber Pole | \$17.25 | \$16.88 | R |
| DV2 | 100 W | 47 | Victorian Fiber Pole | \$20.14 | \$19.70 | R |
| DU6 | 250 W | 108 | Cobra on Metal Pole | \$26.21 | \$25.71 | R |
| DX6 | 250 W | 108 | Flood on Metal Pole | \$27.63 | \$27.09 | R |
| DU7 | 400 W | 165 | Cobra on Metal Pole | \$30.11 | \$29.60 | R |
| DX7 | 400 W | 165 | Flood on Metal Pole | \$33.11 | \$32.53 | R |

In lieu of a monthly decorative lighting charge, the Customer shall have the option of paying the Company a contribution in aid of construction at the time of installation based on the incremental cost above the comparable HPS light and fixture in Section A. These payments shall not be subject to refund.

"Metered" designation applies if kWh use is metered and deducted from the Customer's other electric service. The code Dxx is replaced with Mxx.

R



SECTION 3 – ELECTRIC RATE SCHEDULES RATE SAL – STREET AND AREA LIGHTING (continued)

COMPANY-OWNED LIGHTING NET MONTHLY RATES (continued)

D. Pole Charges

When the Customer requests an additional pole, the applicable monthly charges identified on the following table shall apply. These charges are subject to adjustment clauses and riders specified herein.

| | 5 | per Pole with neet No. 81) |
|------------------------|--------|-------------------------------|
| <u>Pole Type</u> | Step 1 | Step 2 |
| Wood pole, Overhead | \$2.98 | \$2.90 |
| Wood pole, Underground | \$4.77 | \$4.65 |

In lieu of a monthly pole charge, the Customer shall have the option of paying the Company a contribution in aid of construction at the time of installation or replacement. These payments shall not be subject to refund.

If the Customer requires the Company to install luminaires at a mounting height greater than can be achieved on existing wood poles, the Customer will be required to pay the Company a contribution in aid of construction to cover the cost of changing the pole to taller heights and/or rearranging the facilities; any additional maintenance costs incurred as a result of higher mounting heights shall be billed at direct cost plus applicable overheads.

E. Circuit Charges

When existing 120-volt overhead service is not available for use with the desired light(s), a charge will apply to install transformation and circuit. Any special requirements including, but not limited to, conduit shall be paid by the Customer at the time of installation, billed as a contribution in aid of construction. The contributions shall be based upon actual installation cost and shall not be subject to refund.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE SAL – STREET AND AREA LIGHTING (continued)

CUSTOMER-OWNED LIGHTING NET MONTHLY RATES

Applicable monthly charges identified on the following tables are for Customerowned lighting systems. These charges are subject to adjustment clauses and riders specified herein. All rates are for high-pressure sodium (HPS) lights.

F. Energy Only

| Code | | | Monthly Rate per F | ixture with Rider SI |
|------|------------------|------------|--------------------|----------------------|
| | | <u>kWh</u> | (Sheet | No. 81) |
| | <u>Lamp Size</u> | | Step 1 | Step 2 |
| DE1 | 70 W | 33 | \$1.11 | \$1.14 |
| DE2 | 100 W | 47 | \$1.58 | \$1.62 |
| DE3 | 150 W | 68 | \$2.30 | \$2.35 |
| DE6 | 250 W | 108 | \$3.65 | \$3.73 |
| DE7 | 400 W | 165 | \$5.57 | \$5.70 |
| DE9 | 1000 W | 384 | \$12.97 | \$13.26 |
| | | | | |

G. Energy and Maintenance

| <u>Code</u> | | Monthly Rate per Fixture with Rider SI | | | |
|-------------|------------------|--|---------|---------|---|
| | | kWh (Sheet No. 81) | | | |
| | <u>Lamp Size</u> | | Step 1 | Step 2 | |
| DM1 | 70 W | 33 | \$4.18 | \$4.13 | I |
| DM2 | 100 W | 47 | \$4.65 | \$4.61 | I |
| DM3 | 150 W | 68 | \$5.37 | \$5.34 | |
| DM6 | 250 W | 108 | \$6.59 | \$6.59 | I |
| DM7 | 400 W | 165 | \$8.51 | \$8.56 | I |
| DM9 | 1000 W | 384 | \$15.90 | \$16.11 | I |
| | | | | | |

"Metered" designation applies if kWh use is metered and deducted from the Customer's other electric service. The code Dxx is replaced with Mxx.

R R R R R R R R



SECTION 3 – ELECTRIC RATE SCHEDULES RATE SAL – STREET AND AREA LIGHTING (continued)

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. TERM Tax Expense Refund Mechanism

MONTHLY BILLING

Metered lighting will follow normal reading cycles and billing periods. Unmetered lighting will follow the same cycles and billing periods with this exception: unmetered lighting will be billed for monthly payments adjusted by the burn-hours factor regardless of the number of days in the billing period.

Bills for service shall be rendered monthly. Bills are due and payable within twenty (20) days from the date the bill is rendered to the Customer. A late payment charge of one and one-half percent (1.5%) per month shall be added to the past due amount if the bill is not paid by the due date.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE RST – RESIDENTIAL TIME-OF-USE SERVICE (continued)

NET MONTHLY RATE PER METER

Basic Service Charge:

\$ 8.00

| Energy Charge: | Summer | <u>Winter</u> | |
|----------------|------------|---------------|-----|
| On-Peak | \$ 0.20592 | \$ 0.06209 | R/R |
| Off-Peak | \$ 0.05641 | \$ 0.05195 | R/R |
| All Other | \$ 0.09391 | \$ 0.06209 | R/R |

Summer: Applicable during the four (4) monthly billing periods of June through September.

Winter: Applicable during the eight (8) monthly billing periods of October through May.

On-Peak Hours: Hours between 1:00 p.m. and 6:00 p.m. Monday through Friday.

Excluding the United States legal holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.

Off-Peak Hours: Hours between 10:00 p.m. and 8:00 a.m. every day.

All Other Hours: All hours not included in the definition of On-Peak or Off-Peak Hours.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE RST – RESIDENTIAL TIME-OF-USE SERVICE (continued)

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. EECR Energy Efficiency Cost Recovery clause
- 5. SI Step Increase Adjustment rider
- 6. TERM Tax Expense Refund Mechanism

MINIMUM CHARGE

The minimum charge shall be the total of the Basic Service Charge.

LATE PAYMENT CHARGE

A late payment charge of one and one-half percent (1.5%) per month shall be added to the past due amount if the bill is not paid by the due date.

GENERAL

Service hereunder is subject to the Electric Service Policies of the Company and any applicable adjustment clauses and riders included in this electric tariff schedule.



SECTION 3 – ELECTRIC RATE SCHEDULES **RATE GET – GENERAL ENERGY TIME-OF-USE SERVICE**

AVAILABLE

Service under this rate is available to any Non-Residential South Dakota Customer. This service is not available for resale. This service is available to standby or supplemental service, under written agreement only, in conjunction with applicable Company riders for such service.

APPLICATION

Applicable for firm use of the Company's electric service furnished to a single Premises through one (1) meter.

CHARACTER OF SERVICE

Alternating current, 60 Hz, single- or three-phase, at secondary voltages offered by the Company, and as further described in the Company's SECTION 5 - RULES AND **REGULATIONS** of this tariff.

NET MONTHLTY RATE PER METER

| Basic Service Charge: | \$14.50 |
|-----------------------|---------|
| <u></u> . | φ |

| Energy Charge: | <u>Summer</u> | <u>Winter</u> | |
|----------------|---------------|---------------|-----|
| On-Peak | \$ 0.19339 | \$ 0.06397 | R/R |
| Off-Peak | \$ 0.05261 | \$ 0.05221 | R/R |
| All Other | \$ 0.09001 | \$ 0.06397 | R/R |



SECTION 3 – ELECTRIC RATE SCHEDULES RATE GET – GENERAL ENERGY TIME-OF-USE SERVICE (continued)

NET MONTHLTY RATE PER METER (continued)

- Summer: Applicable during the four (4) monthly billing periods of June through September.
- Winter: Applicable during the eight (8) monthly billing periods of October through May.

On-Peak Hours: Hours between 1:00 p.m. and 6:00 p.m. Monday through Friday.

Excluding the United States legal holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.

Off-Peak Hours: Hours between 10:00 p.m. and 8:00 a.m. every day.

All Other Hours: All hours not included in the definition of On-Peak or Off-Peak Hours.

Reactive Demand Charge: \$ 0.50 per kVar

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. EECR Energy Efficiency Cost Recovery clause
- 5. SI Step Increase Adjustment rider
- 6. TERM Tax Expense Refund Mechanism



SECTION 3 – ELECTRIC RATE SCHEDULES RATE GDT – GENERAL DEMAND TIME-OF-USE SERVICE

AVAILABLE

Service under this rate is available to any Non-Residential South Dakota Customer. This service is not available for resale. This service is available to standby or supplementary service, under written agreement only, in conjunction with applicable Company riders for such service.

APPLICATION

Applicable for firm use of the Company's electric service furnished to a single Premises through one (1) meter.

CHARACTER OF SERVICE

Alternating current, 60 Hz, single- or three-phase, at secondary voltages offered by the Company, and as further described in the Company's SECTION 5 - RULES AND REGULATIONS of this tariff.

NET MONTHLY RATE PER METER

| Basic Service Charge: | \$ 80.00 | | |
|--|---|---|-------------------|
| <u>Energy Charge</u> : On-Peak Off-Peak All Other | <u>Summer</u> \$ 0.13741 \$ 0.03996 \$ 0.06827 | <u>Winter</u> \$ 0.04285 \$ 0.03747 \$ 0.04285 | R/R R/R R/R |
| <u>Demand Charge:</u> Per kW | <u>Summer</u> \$ 2.88 | <u>Winter</u> \$ 2.67 | |

- Summer: Applicable during the four (4) monthly billing periods of June through September.
- Applicable during the eight (8) monthly billing periods of October Winter: through May.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE GDT – GENERAL DEMAND TIME-OF-USE SERVICE (continued)

NET MONTHLY RATE PER METER (continued)

On-Peak Hours: Hours between 1:00 p.m. and 6:00 p.m. Monday through Friday.

Excluding the United States legal holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.

Off-Peak Hours: Hours between 10:00 p.m. and 8:00 a.m. every day.

All Other Hours: All hours not included in the definition of On-Peak or Off-Peak Hours.

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. EECR Energy Efficiency Cost Recovery clause
- 5. SI Step Increase Adjustment rider
- 6. TERM Tax Expense Refund Mechanism

Ν

BILLING DEMAND

The billing demand for any month as shown by or computed from the readings of the Company's demand meter for the 15-minute period of the Customer's greatest use during the month, determined to the nearest kW, but not less than 20 kW.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE LPT – LARGE PRIMARY DEMAND TIME-OF-USE SERVICE

AVAILABLE

Service under this rate is available to any Non-Residential South Dakota Customer. This service is not available for resale. This service is available to standby or supplementary service, under written agreement only, in conjunction with applicable Company riders for such service.

APPLICATION

Applicable for firm use of the Company's electric service furnished to a single Premises through one (1) meter.

CHARACTER OF SERVICE

Alternating current, 60 Hz, single-or three-phase, at primary voltages offered by the Company, and as further described in the Company's SECTION 5 - RULES AND **REGULATIONS** of this tariff.

NET MONTHLY RATE PER METER

| Basic Service Charge: | \$ 200.00 | | |
|---|---|---|-------------------|
| <u>Energy Charge per kWh</u> : On-Peak Off-Peak All Other | <u>Summer</u> \$ 0.09424 \$ 0.02275 \$ 0.04264 | <u>Winter</u> \$ 0.02731 \$ 0.02356 \$ 0.02731 | R/R R/R R/R |
| <u>Demand Charge per kW:</u> For the first 600 kW For the next 10,400 kW For all additional kW | <u>Summer</u> \$13.43 \$11.21 \$ 9.95 | <u>Winter</u> \$11.69 \$ 9.49 \$ 8.42 | |

- Summer: Applicable during the four (4) monthly billing periods of June through September.
- Applicable during the eight (8) monthly billing periods of October Winter: through May.



SECTION 3 – ELECTRIC RATE SCHEDULES RATE LPT – LARGE PRIMARY DEMAND TIME-OF-USE SERVICE (continued)

NET MONTHLY RATE PER METER (continued)

On-Peak Hours: Hours between 1:00 p.m. and 6:00 p.m. Monday through Friday.

Excluding the United States legal holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.

Off-Peak Hours: Hours between 10:00 p.m. and 8:00 a.m. every day.

All Other Hours: All hours not included in the definition of On-Peak or Off-Peak Hours.

| Reactive Demand Charge: | \$ 0.49 per kVar |
|-------------------------------|------------------|
| Transformer Ownership Credit: | \$ 0.30 per kW |

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

- 1. ETA Electric Tax Adjustment clause
- 2. TCR Transmission Cost Recovery clause
- 3. ECA Energy Cost Adjustment clause
- 4. EECR Energy Efficiency Cost Recovery clause
- 5. SI Step Increase Adjustment rider
- 6. TERM Tax Expense Refund Mechanism

BILLING DEMAND

The billing demand for any month as shown by or computed from the readings of the Company's demand meter for the 15-minute period of the Customer's greatest use during the month, determined to the nearest kW, but not less than 200 kW.



SECTION 3 – ELECTRIC RATE SCHEDULES **CLAUSE TERM – TAX EXPENSE REFUND MECHANISM**

DESCRIPTION

This clause is designed to return to customers the benefits of lower income tax expense resulting from changes in income tax rate changes for the period of January 2018 through May 2019.

DEFINITIONS

Ν Ν

Ν

Ν

Ν

D

Ν

Ν

Ν

Ν

Ν

As used in this clause, the terms below are defined as follows:

Electric Base Rates shall include Rates RS, RSW, RSH, RSE, GE, GEH, GD, Ν GDH, GSH, GSW, LS, LSH, MWP, GEP and SAL. Ν

Effective Period means the time period during which the TERM rate is applied Ν to Customers' monthly bills. The initial Effective Period shall begin with the first Ν billing cycle of July 2019 and goes through the last billing cycle of December Ν 2019. The length of any future Effective Period shall be dependent on the Ν Reconciliation Adjustment amount determined in any future reconciliations as Ν described in the Reconciliation section of this tariff. Ν

Tax Period means January 1, 2018 through May 31, 2019.

APPLICATION

The Clause TERM factor will be a separate line item on the bill. All other Ν provisions of the customer's current applicable rate schedule will apply in addition to Ν this clause. Ν



D

Ν

Ν

Ν

Ν

Ν

Ν

Ν

SECTION 3 – ELECTRIC RATE SCHEDULES CLAUSE TERM – TAX EXPENSE REFUND MECHANISM (continued)

DETERMINATION OF INCOME TAX REFUND (ITF)

The amount of the Income Tax Refund (ITF) applicable to the Tax Period shall be determined using the following formula:

Where:

Ν ARR Annual Revenue Reduction due to change in income tax Ν = expense that was in effect during the Company's rate case Ν used in setting Electric Base Rates in effect during the Tax Ν Period. Ν PTC Production Tax Credit Adjustment due to the change in the Ν = wind production tax credit gross-up factor used in the Ν calculation of the Energy Cost Adjustment Clause factors Ν during the Tax Period. Ν P18 2018 Refund Proration Percentage of 100%. Ν = **P**19 2019 Refund Proration Percentage of 41.67%. Ν = UP = Unprotected Property excess deferred taxes calculated as of Ν December 31, 2017. Ν Т Interest at an annual rate of seven percent (7%) accrued on Ν = the Tax Period benefit since the beginning of the Tax Period Ν

until the end of the Effective Period.



Davenport, Iowa 52808-4350

P.O. Box 4350

MIDAMERICAN ENERGY COMPANY

SOUTH DAKOTA ELECTRIC TARIFF SCHEDULE NO. 2 SD P.U.C. Sec. No. 3 Original Sheet No. 75.10

SECTION 3 – ELECTRIC RATE SCHEDULES CLAUSE TERM – TAX EXPENSE REFUND MECHANISM (continued)

DETERMINATION OF INITIAL TERM FACTORS

The initial Tax Expense Refund Mechanism (TERM) factors for the Tax Period shall be billed over a six (6) month period beginning with the first billing cycle of July 2019. A separate per kilowatt-hour (kWh) factor shall be determined for each class using the following formula:

$$TERM_c = (ITF \times BR_c) / S_c$$

Ν Ν

Ν

Ν

Ν

Ν

Ν

Ν

Ν

Ν

Where:

- TERM = Tax Expense Refund Mechanism factor for each class in Ν cents per kWh. Ν ITF Income Tax Refund as described in this clause. Ν = BRc = Electric Base Rate revenue for the class as a percentage of Ν the total Electric Base Rate revenue for all applicable classes. Ν
 - $S_c =$ Forecasted number of kWhs of electricity to be delivered to Ν the class by the Company during the Effective Period. Ν

RECONCILATION

No later than ninety (90) days after the end of the initial Effective Period, Ν the Company shall file an initial reconciliation that compares the actual credits under Ν this clause during the initial Effective Period with the total expected TERM revenues Ν for the Tax Period. Customer classes that are within an acceptable tolerance shall Ν be considered complete and no further refund shall be required for that class. Ν Customer classes that are outside of an acceptable tolerance shall have new TERM Ν factors calculated in a manner that applies the unreconciled amount to the class(es) Ν causing the unreconciled amount, and shall be calculated using the following Ν formula: Ν

Effective Date: June 1, 2019



SECTION 3 – ELECTRIC RATE SCHEDULES CLAUSE TERM – TAX EXPENSE REFUND MECHANISM (continued)

RECONCILATION (continued)

$TERM_c = (RA_c + RI) / S_c$

Ν

Ν

Ν

Ν

Ν

Where:

- RA_c = Reconciliation Adjustment for each class equal to the Ν difference between the actual credits under this clause during Ν the Effective Period with the expected TERM revenues for the Ν same Effective Period for each class. Ν
 - Reconciliation Interest at an annual rate of seven (7%) RI = Ν accrued on the RA since the ending of the previous Effective Ν Period until the end of the new Effective Period. Ν

The length of the Effective Period for the new TERM factors shall be Ν dependent on the magnitude of the Reconciliation Adjustment. Ν

No later than ninety (90) days after the end of any subsequent Effective Ν Period, the Company shall file a corresponding reconciliation repeating the steps Ν used for the initial Effective Period, including the calculation and application of new Ν TERM factors for the applicable customer classes. Subsequent reconciliations and Ν Effective Periods shall continue until the sum of unreconciled amounts for all Ν customer classes is equal or less than + \$5,000, at which time the TERM refund Ν shall be considered complete for all classes. Ν

Effective Date: June 1, 2019



| SECTION 3 – ELECTRIC RATE SCHEDULES CLAUSE TERM – TAX EXPENSE REFUND MECHANISM (continued) | |
|--|-------------|
| REVISION OF RATES | Ν |
| The Company may revise the TERM rates prior to a reconciliation if the Company determines the continuation of the current TERM rates would result in an unacceptable over- or under-refund at the end of the Effective Period. | N N N |
| The Company must file with the Commission such revised TERM rates no less than thirty (30) days preceding the monthly billing period during which such revised TERM rates are proposed to become effective. | N N N |



Ν

Ν

Ν

Ν

Ν

Ν

SECTION 3 – ELECTRIC RATE SCHEDULES CLAUSE TERM – TAX EXPENSE REFUND MECHANISM (continued)

TERM FACTORS

The adjustment of electric charges under the provisions of Clause TERM – Tax Expense Refund Mechanism to be effective with bills rendered beginning with the first billing cycle of July 2019, shall be as follows:

| <u>Class</u> | <u>Rates</u> | <u>Price per kWh</u> | Ν |
|--------------|---|----------------------|--------|
| Residential | RS, RSW, RSH, RSE, RST | \$ (0.01025) | Ν |
| Commercial | GE, GEH, GD, GDH, GSH, GSW, MWP, GEP, GET, GDT | \$ (0.00882) | N N |
| Industrial | LS, LSH, LPT | \$ (0.00619) | Ν |
| Lighting | SAL | \$ (0.01579) | Ν |

The adjustment of electric charges under the provisions of Clause TERM – N Tax Expense Refund Mechanism to be effective with bills rendered beginning with N the first billing cycle of January 2020, shall be as follows: N

| <u>Class</u> | Rates | <u>Price per kWh</u> | Ν |
|--------------|---|----------------------|--------|
| Residential | RS, RSW, RSH, RSE, RST | \$ (0.00000) | Ν |
| Commercial | GE, GEH, GD, GDH, GSH, GSW, MWP, GEP, GET, GDT | \$ (0.00000) | N N |
| Industrial | LS, LSH, LPT | \$ (0.00000) | Ν |
| Lighting | SAL | \$ (0.00000) | Ν |



SECTION 3 – ELECTRIC RATE SCHEDULES CLAUSE ECA – ENERGY COST ADJUSTMENT (continued)

ENERGY COST ADJUSTMENT FACTOR (continued)

Component Definitions (continued)

C = the South Dakota jurisdictional cost of energy will include (continued):

- The cost of energy will be adjusted by the pre-tax amount of any federal production tax credits associated with renewable power projects whose costs have been approved for inclusion in rate base in a rate proceeding, grossed up at the rate of 1.266 as entered into account 409.1, reduced for any negative energy settlements from those renewable power projects that result during the period the projects are eligible for the production tax credit, as recorded in account 447.043.
- D = to be applied to the calculation of factor E when projected year-end balance
 (X) divided by projected jurisdictional sales (J) for the months remaining until the next annual factor calculation exceeds ± \$0.001.
- J = the jurisdictional electric energy consumed under rates set by the South Dakota Public Utilities Commission.
- X = the projected cumulative balance for the current year of any excess or deficiency which arises out of the difference between the South Dakota jurisdictional cost of energy (C) and the recovery from the energy cost adjustment applied to projected jurisdictional sales (J). X includes actual costs of energy and recoveries through the second prior month and estimated costs of energy and recoveries through the remainder of the calendar year.



SOUTH DAKOTA ELECTRIC TARIFF SCHEDULE NO. 2 SD P.U.C. Sec. No. 3 12th Revised Sheet No. 79 Canceling 11th Revised Sheet No. 79

SECTION 3 – ELECTRIC RATE SCHEDULES CLAUSE ECA – ENERGY COST ADJUSTMENT (continued)

CURRENT ANNUAL ENERGY COST ADJUSTMENT CLAUSE FACTOR

Class

\$/kWh

All Rates

\$(0.00767)

R