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Witness: Sean Matlock
Commissioner: Alice Reynolds
ALJ: Stephanie Wang



**OPENING TESTIMONY OF BEAR VALLEY ELECTRIC SERVICE, INC. (U 913 E)
PROVIDING INCOME-GRADUATED FIXED CHARGE PROPOSAL**

Opening Testimony Of Bear Valley Electric Service, Inc. (U 913 E)

TABLE OF CONTENTS

I..... INTRODUCTION AND QUALIFICATIONS1
II. PURPOSE OF TESTIMONY1
III... BACKGROUND2
IV.... ORGANIZATION3
V. INCOME-GRADUATED FIXED CHARGE PROPOSAL3
 A. DETERMINANTS OF AVERAGE LEVEL OF FIXED CHARGE. 3
 B. IMPACT ON VOLUMETRIC RATES AND ACHIEVING REVENUE
 NEUTRALITY. 4
 C. INCOME-BASED GRADUATION OF FIXED CHARGE LEVELS. 6
 D. LOWER AVERAGE MONTHLY BILLS FOR LOW-INCOME
 RATEPAYERS..... 10
 E. INCOME VERIFICATION PROCESS. 11
 F. CARE DISCOUNT METHODOLOGY AND INCOME GRADUATED FIXED
 CHARGE. 13
 G. INTRODUCTION OF INCOME-GRADUATED FIXED CHARGES IN NON-
 DEFAULT RATES..... 14
 H. POST-IMPLEMENTATION ASSESSMENT OF INCOME-GRADUATED FIXED
 CHARGES..... 14
VI... CONCLUSION15

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
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OPENING TESTIMONY OF
BEAR VALLEY ELECTRIC SERVICE, INC. (U 913 E)

I. INTRODUCTION AND QUALIFICATIONS

Q. Please state your name, business address, present position with Bear Valley Electric Service, Inc. (“Bear Valley” or “BVES”), and qualifications.

A. My name is Sean Matlock and my principle place of business is 42020 Garstin Drive, Big Bear Lake, California, 92315. I am the Energy Resource Manager for Bear Valley Electric Service, Inc. I have over twenty-five years of experience in the power sector and have been with Bear Valley since 1995. I have a Master’s Degree in Business Administration with a concentration in strategy and analytics.

Q. Have you appeared as a witness in previous regulatory proceedings?

A. Yes. I have testified on behalf of Bear Valley in various California Public Utilities Commission (“CPUC” or “Commission”) regulatory proceedings.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your direct testimony?

A. The purpose of my testimony is to present Bear Valley’s income-graduated fixed charge proposal (“Proposal”), in accordance with Assembly Bill (“AB”) 205, the January 17, 2023 Administrative Law Judge’s Ruling Providing Guidance for Phase 1 Track A Proposals and Requesting Comments on a Consulting Services Proposal, the Phase 1 Track A: Income-Graduated Fixed Charge Guidance Memo (“Guidance Memo”), and the February 23, 2023 Procedural Email Granting Request for Extension of Deadlines for Track A Testimony.

1 **III. BACKGROUND**

2 **Q. Please describe Bear Valley?**

3 A. Bear Valley is a small electric utility in the Big Bear Lake recreational area of the San
4 Bernardino Mountains located about 80 miles east of Los Angeles that provides electric
5 distribution service to approximately 23,000 residential customers in a resort community with a
6 mix of approximately 40% full-time and 60% part-time residents. Bear Valley's service area
7 also includes approximately 1,500 commercial, industrial and public-authority customers,
8 including two ski resorts and the local waste-water treatment facility. Bear Valley's service
9 territory is connected to the California Independent System Operator via Southern California
10 Edison Company's ("SCE") system.

11 **Q. Is Bear Valley different from other electric utilities?**

12 A. Yes. Although Bear Valley is an electric utility, it differs significantly from California's
13 largest investor-owned utilities, Pacific Gas and Electric Company, SCE, and San Diego Gas &
14 Electric Company (collectively, the "Large IOUs"). Bear Valley is significantly smaller than the
15 Large IOUs and disproportionate administrative costs are a more significant burden for its
16 substantially smaller number of customers. Utility planning efforts, program implementation
17 and administration, as well as participation in Commission proceedings is conducted and handled
18 by significantly smaller staff for Bear Valley than at the Large IOUs. For example, Bear Valley
19 currently has approximately 45 employees and approximately 24,500 customers (including
20 commercial customers). Compared to SCE's 12,715 employees for its 5.201 million customers,¹
21 Bear Valley has approximately 0.4% of the workforce to design, implement, and administer new

¹ These numbers are based on SCE's 2021 Financial & Statistical Report, available at <https://www.edison.com/content/dam/eix/documents/investors/sec-filings-financials/2021-financial-statistical-report.pdf>.

1 income-graduated fixed charge proposals and requirements and 0.5% of the customer base from
2 which to recover administrative costs.

3 **Q. How do Bear Valley's unique characteristic impact its Proposal?**

4 A. Given Bear Valley's more limited customers and resources, Bear Valley's income-
5 graduated fixed charge Proposal is designed to be relatively straightforward and less burdensome
6 to implement. For example, as described in greater detail below, Bear Valley's limited number
7 of customers support fewer income graduated levels for its customers. Additionally, Bear Valley
8 has less complex rates and fewer non-default rates for its residential customers than the Large
9 IOUs. This prompted Bear Valley to apply a more simplistic approach to its Proposal. Not only
10 will this straightforward design be more understandable for customers, but it will be easier to
11 implement and administer, helping to minimize costs for Bear Valley's limited number of
12 customers.

13 **IV. ORGANIZATION**

14 **Q. How did you organize your testimony on this subject?**

15 A. My testimony is organized to address key issues outlined in the Guidance Memo and
16 follows the order of the key issues included in the Guidance Memo.

17 **V. INCOME-GRADUATED FIXED CHARGE PROPOSAL**

18 **A. DETERMINANTS OF AVERAGE LEVEL OF FIXED CHARGE.**

19 **Q. Which cost categories will Bear Valley's Proposal recover through a fixed charge?**

20 A. Bear Valley proposes that all distribution costs allocated to the residential customers in
21 the General Rate Case ("GRC") process, including costs of delivering power on the distribution
22 system, costs of providing customer bills, and costs of responding to customer inquiries, be

1 recovered through fixed charges. These fixed charges would take the form of a basic charge that
2 is flat-fixed per monthly amount.

3 **Q. Does Bear Valley’s Proposal reflect the results of the Bear Valley’s marginal cost**
4 **study?**

5 A. Yes. The proposed customer charges are based on the results of Bear Valley’s marginal
6 cost study.

7 **Q. Should the residential fixed charge level change over time?**

8 A. Yes. The income-graduated fixed charges will not vary from month to month, nor will
9 they vary according to customer usage. However, the fixed charges will change over time. As
10 proposed, the fixed charges will be based on the costs of the distribution system. The costs for
11 the distribution system (both operation and maintenance costs and system infrastructure costs)
12 are reviewed and updated regularly in GRCs. The allocation of distribution costs to customer
13 costs can vary between GRCs as the costs are updated and the marginal cost study allocating the
14 costs is updated. Between GRCs, the fixed charge could also change with the implementation of
15 attrition year step increases that are traditionally approved in the GRC decision.

16 **B. IMPACT ON VOLUMETRIC RATES AND ACHIEVING REVENUE**
17 **NEUTRALITY.**

18 **Q. What is the impact of a higher fixed charge on volumetric rates?**

19 A. Bear Valley’s Proposal will reduce volumetric rates by shifting cost recovery of some
20 distribution costs currently recovered in volumetric rates to non-volumetric fixed monthly
21 service charges.

1 **Q. What is the impact on volumetric rates from Bear Valley’s Proposal?**

2 A. Based on Bear Valley’s revenue requirement request in its most recent GRC Application
3 (A.22-08-010), permanent residential non-CARE base volumetric rates will decrease 30.7%,
4 which for an average customer would result in a \$25.14 decrease in the monthly base volumetric
5 bill. CARE customer base volumetric rates will decline by 35%, which for an average CARE
6 customer means a \$20.98 reduction in the monthly base volumetric bill. The non-permanent
7 residential base volumetric rate drops by 30%, which equates to a \$25.36 decrease in monthly
8 base volumetric charges for an average customer. Attachment F provides average tier 1
9 permanent, tier 1 seasonal, tier 2, and tier 3 customer bills under current, GRC proposed rates,
10 proposed fixed-charge, first alternative fixed-charge, and second alternative fixed-charge rates.

11 **Q. How does the Proposal achieve revenue neutrality?**

12 A. The revenue increase caused by the rise in the fixed charge portion of the rate has been
13 offset by the decrease in base volumetric rates described in the previous question to ensure Bear
14 Valley collects the same amount of revenue from residential customers as the rate design in the
15 current GRC application. The table below displays revenues by category (fixed charge, base
16 costs, and supply costs) for the GRC proposed rate design and the Proposal rate design using
17 2023 forecasted sales and customers.

Case	Fixed Charge Revenue	Remaining Base Revenue	Supply Revenue	Total Revenue
GRC Proposed Rates 2023 Sales	\$2,759,148.15	\$23,066,975.48	\$8,277,194.98	\$34,103,318.61
\$1.161 per Day Fixed Charge 2023 Sales	\$9,709,525.50	\$16,116,598.13	\$8,277,194.98	\$34,103,318.61

18
19 Attachment D shows revenues employing current Bear Valley rates while attachment E displays
20 revenues for the current GRC filing proposed rates.

1 **Q. Did Bear Valley consider alternatives to its Proposal?**

2 A. Yes. In addition to its Proposal which seeks to recover all distribution costs, Bear Valley
3 also considered alternative proposals in which the fixed charges would recover a portion of its
4 distribution costs as well as a portion of distribution and administrative and general expenses for
5 Bear Valley. First, Bear Valley explored a fixed charge that would collect enough revenue to
6 cover the increase in distribution operation and maintenance expense increase between 2022 and
7 2023 in the GRC filing. This approach resulted in a 10.6% decline in non-CARE base
8 volumetric rates and a 16.2% reduction in the CARE base volumetric rates. Second, a fixed
9 charge was calculated that would collect enough revenue to cover the increase in distribution
10 operation and maintenance expense between 2022 and 2023 in the GRC filing along with the
11 2023 proposed administrative and general GRC filing expenses less pension and benefits and
12 injuries. This approach dropped the non-CARE base volumetric rate by 38.9% and the CARE
13 base volumetric rate by 42.7%. Ultimately, however, Bear Valley determined that its Proposal
14 was preferable to the alternatives considered, particularly as its Proposal achieves the goals of
15 AB 205 by recovering complete distribution costs including return on rate base.

16 **C. INCOME-BASED GRADUATION OF FIXED CHARGE LEVELS.**

17 **Q. How many income thresholds does Bear Valley propose?**

18 A. Bear Valley proposes to use three income tiers for its Proposal. This approach is
19 consistent with AB 205 which requires “no fewer than three income thresholds.” (Pub. Util.
20 Code Section 739.9(e)(1).) Furthermore, utilizing three income tiers will be easier to administer
21 than applying additional tiers. Given Bear Valley’s small size and more limited resources in
22 comparison to California’s large investor-owned utilities, employing a more administratively
23 simple proposal will help minimize rate impacts to its customers.

1 **Q. What income thresholds does Bear Valley propose?**

2 A. Bear Valley proposes two low-income tiers and one default tier. The two low-income
3 tiers would apply to California Alternate Rates for Energy (“CARE”) customers, with one tier set
4 at two-hundred percent (200%) of the federal poverty level (“FPL”) and one tier set at one-
5 hundred percent (100%) of the FPL. The default tier would apply to all other customers that do
6 not qualify for CARE including all of the non-permanent residential customers.

7 **Q. Does the Proposal differentiate based on the account holder’s income or the**
8 **household’s income?**

9 A. Bear Valley proposes to differentiate based on household income. This approach is
10 consistent with legal precedent as well as AB 205 and statutory requirements. Legal precedent
11 and use of the “plain meaning” rule justifies defining “customers” as a “household,” and defining
12 “household” as “the people residing in the home.” (*See* January 23, 2023 Large IOU Joint
13 Opening Brief, p. 20.) Additionally, Public Utilities Code Section 739.1 defines low-income
14 customers as those with “annual *household* incomes that are no greater than 200 percent of the
15 federal poverty guideline levels.” (Emphasis added.) To ensure consistency with statutory
16 definitions of low-income customers, as well as the plain meaning rule, Bear Valley proposes to
17 differentiate customers based on the household’s income.

18 **Q. How does Bear Valley define a household?**

19 A. Bear Valley proposes to define a household consistent with the existing definition of
20 household already included in the Public Utilities Code. Specifically, Bear Valley proposes to
21 define a household consistent with Section 878(d)(3) of the Public Utilities Code, which defines
22 “household” as “any group of individuals ... who are living together at the same address and as
23 one economic unit. A household may include related and unrelated persons. If an adult has no,

1 or minimal, income and lives with someone who provides financial support to that adult, both
2 persons shall be part of the same household. A child under 18 years of age and living with a
3 parent or guardian shall be part of the same household as the parent or guardian.”

4 **Q. What degree of differentiation in the fixed charge should there be based on income?**

5 A. Bear Valley proposes to utilize the following fixed charges per day: (1) Tier 1 (default) -
6 \$1.252 (\$38 per month), (2) Tier 2 (CARE customers at 200% FPL) - \$.755 (\$23 per month),
7 and (3) Tier 3 (CARE customers at 100% FPL) - \$.348 (\$11 per month). These charges were
8 derived by taking the total distribution costs presently in rates for residential customers
9 \$9,709,526 and dividing by the average number of residential customers (22,857) multiplied by
10 365 days. This results in an average fixed charge of \$1.161 per day (\$35 per month) for all
11 customers. Bear Valley then applied discounts of 35% and 70% for Tier 2 and Tier 3 customers,
12 respectively. Given the discount for Tier 2 and Tier 3 customers, to ensure collection of all
13 distribution costs as well as all other CARE discounts, Bear Valley increased the Tier 1 fixed
14 charges from the average fixed charge by 7.8%. The current CARE discount surcharge rate for
15 non-CARE residential customers would then be equal to \$0 (current non-residential CARE
16 discount surcharge for Bear Valley is negative). Attachment A contains a spreadsheet that
17 computes the income-graduated fixed charges for each of the three tiers.

18 **Q. Did Bear Valley evaluate fixed charge differentiation for any alternatives to its**
19 **Proposal?**

20 A. Yes. As described above, Bear Valley considered two alternatives to its Proposal. Under
21 the first alternative described above, the following fixed charges per day would apply (1) Tier 1
22 (default) - \$.700 (\$21 per month), (2) Tier 2 (CARE customers at 200% FPL) - \$.402 (\$12 per
23 month), and (3) Tier 3 (CARE customers at 100% FPL) - \$.185 (\$6 per month). Employing the

1 second alternative described above, the following fixed charges per day would apply (1) Tier 1
2 (default) - \$1.478 (\$45 per month), (2) Tier 2 (CARE customers at 200% FPL) - \$.90 (\$27 per
3 month), and (3) Tier 3 (CARE customers at 100% FPL) - \$.415 (\$13 per month). While these
4 alternatives resulted in different fixed charges than the Proposal, as described above, the
5 alternatives did not recover all of Bear Valley's distribution costs from the fixed charge revenue.
6 Accordingly, Bear Valley believes its Proposal is preferable to the alternatives and best achieves
7 the goals of AB 205. Attachment B provides a spreadsheet that derives the income-graduated
8 fixed charges for each of the three tiers for the first alternative and attachment C provides a
9 spreadsheet showing the income-graduated fixed charges for the three tiers for the second
10 alternative.

11 **Q. Will the Proposal be able to collect sufficient revenue across income levels to avoid**
12 **any revenue shortfall?**

13 A. Yes. The Proposal is designed to be revenue neutral in terms of overall revenue
14 recovery. Any increase in the amount of revenues recovered in the new income-graduated fixed
15 charges will be offset dollar-for-dollar by a reduction in the amount of revenues recovered in
16 volumetric rates.

17 **Q. For CARE customers, will the CARE discount be impacted by the Proposal?**

18 A. No. Any discount that customers receive on their fixed charge based on income level is
19 separate from discounts that customers receive as a result of being enrolled in low-income
20 assistance programs such as CARE.

1 **Q. Does Bear Valley propose to provide different fixed charges for permanent and**
2 **nonpermanent residents?**

3 A. No. Bear Valley is proposing to provide the same levels of fixed charges for permanent
4 and nonpermanent residents. Because nonpermanent residents are ineligible for the CARE
5 program, this means that nonpermanent residents will be classified as Tier 1 customers for
6 purposes of the Proposal. Given the nature of distribution service which benefits all
7 interconnected customers, nonpermanent residents receive the same distribution benefits as
8 permanent residents. Furthermore, nonpermanent residents are likely to have very low energy
9 usage when not occupying residences, which will be reflected in reductions in volumetric
10 charges. For these reasons, nonpermanent and permanent residents should pay identical fixed
11 charges.

12 **D. LOWER AVERAGE MONTHLY BILLS FOR LOW-INCOME**
13 **RATEPAYERS.**

14 **Q. How will Bear Valley's proposal guarantee that low-income ratepayers pay a lower**
15 **average monthly bill without any change in usage, as required by AB 205?**

16 A. The Proposal considers Tier 2 and Tier 3 customers low-income customers, consistent
17 with their enrollment in the CARE program. By providing discounts to Tier 2 and Tier 3 fixed
18 charges as well as increasing the GRC proposed volumetric discount, the Proposal ensures low-
19 income customers will pay a lower average monthly bill without any change in usage. To verify
20 that the Proposal provides lower average monthly bills for low-income customers, Bear Valley
21 first is proposing a fixed charge per day discount of 35% for Tier 2 and 70% for Tier 3. To assist
22 low usage CARE customers, an increase in the volumetric discount to 25% from 20% for both
23 Tier 2 and Tier 3 customers is being proposed. The average Tier 2 customer monthly bill will

1 decline 8.1% while the average Tier 2 monthly bill drops 21.3% from the proposed GRC rate
2 design. The table below denotes the average Tier 2 and Tier 3 customer bill for the proposed
3 GRC rate design and the proposed fixed charge rates.

Case	Tier 2 Monthly Average Bill	Tier 3 Monthly Average Bill
GRC Proposed Rates 2023 Sales	\$94.46	\$94.46
\$1.161 per Day Fixed Charge 2023 Sales	\$86.76	\$74.34

5 **E. INCOME VERIFICATION PROCESS.**

6 **Q. What process should be used to verify and re-verify customers' income?**

7 A. Based on privacy protections and restrictions, as well as the fact that utilities have limited
8 information on customer incomes, Bear Valley recommends that a third party be responsible for
9 verifying and re-verifying customers' income. Using a designated third party that specializes in
10 income verification will not only provide greater accuracy, but greater accountability as well,
11 allowing customers to direct inquiries to a specialist rather than an electric utility that may lack
12 training or knowledge on such issues. Additionally, for small utilities like Bear Valley, utilizing
13 a third party specialist will minimize burdens on utility employees and also minimize
14 corresponding rate impacts on the more limited number of customers of small utilities.

15 While Bear Valley does not have a specific recommendation for a third party income
16 verifier at this time, potential options include government agencies such as the California
17 Franchise Tax Board ("FTB"), Internal Revenue Service ("IRS"), or the California Department
18 of Social Services ("CDSS"). For example, the CDSS could leverage data used for the CalFresh
19 program to verify whether certain customers qualify within low-income tiers. The FTB and IRS
20 have direct income information, though privacy limitations are likely to necessitate additional
21 authorizations before income verification can be shared with utilities. However, utilities would

1 face similar privacy challenges but would have fewer tools to assess the accuracy of income data.
2 Accordingly, to ensure that income-graduated fixed charges function most effectively and
3 appropriately consider and address as many low-income customers as possible, a third party
4 should be designated to verify and re-verify customer incomes and corresponding tier
5 designations.

6 **Q. What are the costs associated with implementation of Bear Valley’s Proposal?**

7 A. At this time, BVES is unable to estimate the total costs associated with implementation of
8 its proposal. Anticipated costs could include, but are not limited to, outside consultant costs
9 associated with programming BVES’s billing system. BVES requests that it be able to file an
10 advice letter after the CPUC’s adoption of an income-graduated fixed charge proposal to
11 establish a memorandum account to track associated implementation and administrative costs.

12 Third party income verification costs are expected to be significant. As outlined in the
13 Guidance Memo, “the Commission has contracted for administration of the LifeLine program
14 (including enrollment of applicants, verification of income levels, operation of information
15 technology systems, operation of a call center, database management, communication with
16 service providers and stakeholders, etc.) at a cost of approximately \$46,000,000 for a period of
17 three years (October 2022 through October 2025).” (Guidance Memo, p. 10.) Bear Valley
18 anticipates statewide income verification costs to be similar for the income-graduated fixed
19 charge proposals, or approximately \$15,000,000 per year. It should be noted, however, that Bear
20 Valley serves a small number of customers and its share of any statewide cost will only be a
21 small fraction of the overall costs.

1 **Q. How long will it take to implement Bear Valley's proposals?**

2 A. If a third party income verification process is established and can provide Bear Valley
3 with necessary income information, Bear Valley should be able to implement its Proposal
4 quickly. If utilities are required to verify customer incomes, Bear Valley will need additional
5 time to establish income information provision and security practices and protocols, as well as
6 secure and review income information, which is likely to extend its implementation timeline by a
7 minimum of six months.

8 **Q. Does Bear Valley have information it can provide to help understand the estimated**
9 **timelines associated with different implementation plans?**

10 A. Without knowing the specifics of other income-graduated fixed charge proposals, apart
11 from the information provided in this testimony about expected costs and its own estimated
12 timelines, Bear Valley is not in a position to estimate timelines associated with other proposals.

13 **F. CARE DISCOUNT METHODOLOGY AND INCOME GRADUATED**
14 **FIXED CHARGE.**

15 **Q. How should the CARE discount be applied in rates that feature an income-**
16 **graduated fixed charge?**

17 A. As outlined above, CARE customers will be included in Tier 2 or Tier 3, which include
18 discounts to the income-graduated fixed charge. Under the Proposal, CARE customers will
19 continue to remain exempt from charges from which CARE customers are currently exempted.
20 Also, to assist low use Tier 2 and Tier 3 customers, the volumetric discount will be increased to
21 25% from 20% for each kWh consumed.

1 **G. INTRODUCTION OF INCOME-GRADUATED FIXED CHARGES IN**
2 **NON-DEFAULT RATES.**

3 **Q. Should all non-default residential rates feature a fixed charge that is at least as high**
4 **as what is included in default residential rates? How will that fixed charge impact**
5 **volumetric rates?**

6 A. Bear Valley only has a limited number of non-default residential rates, such as rates for
7 certain electric vehicle customers. Bear Valley proposes to include the same fixed charges for
8 such non-default residential rates. Like its default rates, inclusion of a fixed charge in non-
9 default rates will similarly reduce volumetric rates by shifting recovery of non-volumetric costs
10 from the usage-based rate component.

11 **H. POST-IMPLEMENTATION ASSESSMENT OF INCOME-GRADUATED**
12 **FIXED CHARGES.**

13 **Q. How should over or under collection of revenue through the fixed charge be**
14 **handled?**

15 A. In the event that the number of customers enrolled in each tier deviates from projections
16 or expectations, Bear Valley is likely to over or under collect fixed charges in comparison to its
17 distribution charges incurred. For example, if more customers qualify for Tier 2 or Tier 3 than
18 expected, such customers will pay a discounted rate which will result in a shortfall in collecting
19 Bear Valley's distribution charges. Alternatively, if more customers are enrolled in Tier 1 than
20 expected, Bear Valley will over collect revenue to meet its distribution charges. To account for
21 such discrepancies, Bear Valley proposes to record any over or under collections in its existing
22 Base Revenue Requirement Adjustment Mechanism ("BRRAM") balancing account. Consistent
23 with its existing processes for the BRRAM, Bear Valley would generally adjust its revenue

1 requirement and associated rates, including income-graduated fixed charges, through its GRC or
2 otherwise via an application. However, in the event the amount of the under- or over-collection
3 is equal to or greater than five percent (5%) of the revenue requirement established for the
4 previous twelve months, Bear Valley may submit a Tier 2 Advice Letter filing with the necessary
5 amortization charges expected to amortize the balance over the next twelve months.

6 In addition, BVES has a general rate case pending to establish rates for 2023-2026.
7 Should an income-graduated fixed charge proposal be adopted by the CPUC prior to new rates
8 taking effect from our pending GRC, the difference between the adopted rates and the rates in
9 effect will be tracked in BVES's 2023 General Rate Case Memorandum Account until the rates
10 from the GRC are implemented.

11 **Q. How should the CPUC assess the effectiveness of the design and implementation of**
12 **income-graduated fixed charges after they have been incorporated into residential rates?**

13 A. To assess the effectiveness of utility income-graduated fixed charges, after new fixed
14 charges are implemented, utilities should provide annual reports to the Commission documenting
15 revenue collection and comparison to actual costs as well as comparison data for low-income
16 customers to demonstrate how customer rates and overall bills were impacted. If adjustments are
17 required, Bear Valley's existing BRRAM process can be used to implement any changes to the
18 fixed charges.

19 **VI. CONCLUSION**

20 **Q. What is your recommendation to the Commission?**

21 A. I recommend that the Commission approve Bear Valley's income-graduated fixed charge
22 Proposal.

1 **Q. Does this conclude your testimony?**

2 A. Yes.

3

ATTACHMENT A

	A	B	C	D
1	Tab	Purpose	User Notes	
2	2023 Perm Res	Total Permanent Res Customers and Sales used to Compute Total Revenue		
3	2023 Seasonal Res	Total Seasonal Res Customers and Sales used to Compute Total Revenue		
4	Rate D	NonCARE Permanent Res Customers and Sales Used to Calculate addiitonal Fixed Charge to Account for CARE discounts		
5	CARE	CARE Permanent Res Customers and Sales to Compute Revenue for CARE with discounts and adjust discount proportions	Fixed discount can be adjusted in cell B13 and volumetric discount in cell B14	
6	Super CARE	Super CARE Permanent Res Customers and Sales to Compute Revenue for Super CARE with discounts and adjust discount proportions	Fixed discount can be adjusted in cell B13 and volumetric discount in cell B14	
7	Rate DO	Total Seasonal Res Customers and Sales Used to Calculate addiitonal Fixed Charge to Account for CARE discounts		
8	Total	Computes Total Res Revenue under Targeted fixed revenue amount and calculates additional fixed charge amount to account for CARE and Super CARE discounts	Fixed Charge Revenue Amount can be adjusted in cell C15	
9				
10				

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1			Annual			BASE RATES	SUPPLY RATES			BASE REV	SUPPLY REV			BASE REV	SUPPLY REV	TOTAL		
2														Total	Total			
3		Min Bill																
4		Cust Charge	2,969,275.00			\$1.161				\$ 3,448,159.51				\$ 3,448,159.51		\$ 3,448,159.51		
5		Tier 1 Energy	26,486,409.25			\$0.128	\$0.044			\$ 3,400,750.96	\$ 1,165,931.74			\$ 3,400,750.96	\$ 1,165,931.74	\$ 4,566,682.69		
6		Tier 2 Energy	4,071,522.85			\$0.151	\$0.072			\$ 616,408.09	\$ 293,393.94			\$ 616,408.09	\$ 293,393.94	\$ 909,802.02		
7		Tier 3 Energy	9,072,857.90			\$0.171	\$0.177			\$ 1,553,204.82	\$ 1,604,081.28			\$ 1,553,204.82	\$ 1,604,081.28	\$ 3,157,286.10		
8		Transmission	39,630,790.00				\$0.019				\$ 754,570.24			\$ -	\$ 754,570.24	\$ 754,570.24		
9																		
10																		
11																		
12		Total Revenue												\$ 9,018,523.38	\$ 3,817,977.19	\$ 12,836,500.57		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25														2023 Fixed Charge Base Rate	2023 supply Rate		2023 Base Rate	2023 Average Rate Calculation
26														\$0.12840	\$0.04402		\$0.18529	\$4,907,666.77
27														\$0.15139	\$0.07206		\$0.21848	\$889,546.31
28														\$0.17119	\$0.17680		\$0.24705	\$2,241,449.54
29																	Average Rate	\$0.20284
30																		
31																		
32																		
33																		
34														Revenue Required	\$9,018,523			
35															\$5,570,363.86			
36														Required Avg Base	0.14056			
37														Adjustment	0.69295			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1			Annual			BASE RATES	SUPPLY RATES			BASE REV	SUPPLY REV			BASE REV	SUPPLY REV	TOTAL		
2														Total	Total			
3		Min Bill	0.00			0.85				\$ -				\$ -		\$ -		
4		Cust Charge	5,391,780.00			\$1.161				\$ 6,261,365.99				\$ 6,261,365.99		\$ 6,261,365.99		
5		Tier 1 Energy	44,313,006.00			0.23799	0.08159			\$ 10,546,234.26	\$ 3,615,498.16			\$ 10,546,234.26	\$ 3,615,498.16	\$ 14,161,732.42		
6		Tier 2 Energy	0.00			0.23799	0.08159			\$ -	\$ -			\$ -	\$ -	\$ -		
7		Tier 3 Energy	0.00			0.23799	0.08159			\$ -	\$ -			\$ -	\$ -	\$ -		
8		Transmission	44,313,006.00				0.01904				\$ 843,719.63			\$ -	\$ 843,719.63	\$ 843,719.63		
9																		
10																		
11																		
12		Total Revenue												\$ 16,807,600.25	\$ 4,459,217.79	\$ 21,266,818.05		
13																		
14														2023 Fixed Charge Base Rate	2023 supply Rate		2023 Base Rate	
15														\$0.23799	0.08159		0.33914	
16																		
17		Min Bill Equation Adj Factor	0.00000															
18																		
19																		
20																		
21																		
22																		
23														Revenue Required	\$16,807,600			
24														\$10,546,234.26				
25														Required Avg Base Rate	\$0.23799			
26														Adjustment Factor	0.70176			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1			Annual			BASE RATES	SUPPLY RATES			BASE REV	SUPPLY REV			BASE REV	SUPPLY REV	TOTAL		
2														Total	Total			
3	Perm Res Non CARE	Min Bill																
4		Cust Charge	2,382,720.00			\$1.252				\$ 2,983,999.26				\$ 2,983,999.26		\$ 2,983,999.26		
5		Tier 1 Energy	21,217,340.25			\$0.128	\$0.044			\$ 2,724,223.19	\$ 933,987.32			\$ 2,724,223.19	\$ 933,987.32	\$ 3,658,210.50		
6		Tier 2 Energy	3,301,656.85			\$0.151	\$0.072			\$ 499,854.24	\$ 237,917.39			\$ 499,854.24	\$ 237,917.39	\$ 737,771.64		
7		Tier 3 Energy	7,861,496.90			\$0.171	\$0.177			\$ 1,345,828.96	\$ 1,389,912.65			\$ 1,345,828.96	\$ 1,389,912.65	\$ 2,735,741.61		
8		Transmission	32,380,494.00				\$0.019				\$ 616,524.61			\$ -	\$ 616,524.61	\$ 616,524.61		
9																		
10																		
11																		
12			Total Revenue											\$ 7,553,905.65	\$ 3,178,341.97	\$ 10,732,247.62		
13	Fixed Charge CARE Discount Recovery Factor	0.09																
14																		
15																		
16																		
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25														2023 Fixed Charge Base Rate	2023 supply Rate		2023 Base Rate	2023 Average Rate Calculation
26														\$0.12840	\$0.04402		\$0.18529	\$3,931,360.97
27														\$0.15139	\$0.07206		\$0.21848	\$721,345.99
28														\$0.17119	\$0.17680		\$0.24705	\$1,942,182.81
29																	Average Rate	\$0.20367
30																		
31																		
32																		
33																		
34																		
35														Base Revenue without Customer Charge	\$4,569,906.39			
36														Average Rate	0.14113			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1			Annual			BASE RATES	SUPPLY RATES			BASE REV	SUPPLY REV			BASE REV	SUPPLY REV	TOTAL		
2														Total	Total			
3	Perm Res CARE	Min Bill																
4		Cust Charge	439,916.25			\$0.755				\$ 332,062.85				\$ 332,062.85		\$ 332,062.85		
5		Tier 1 Energy	3,951,801.75			\$0.096	\$0.033			\$ 380,546.87	\$ 130,468.73			\$ 380,546.87	\$ 130,468.73	\$ 511,015.61		
6		Tier 2 Energy	577,399.50			\$0.114	\$0.054			\$ 65,561.54	\$ 31,205.56			\$ 65,561.54	\$ 31,205.56	\$ 96,767.09		
7		Tier 3 Energy	908,520.75			\$0.128	\$0.133			\$ 116,648.92	\$ 120,469.85			\$ 116,648.92	\$ 120,469.85	\$ 237,118.77		
8		Transmission	5,437,722.00				\$0.014				\$ 77,650.67			\$ -	\$ 77,650.67	\$ 77,650.67		
9																		
10																		
11																		
12			Total Revenue												\$ 894,820.18	\$ 359,794.81	\$ 1,254,614.99	
13	Fixed Charge Discount	0.35																
14	Volumetric charge Discount	0.25																
15																		
16																		
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25														2023 Fixed Charge Base Rate	2023 supply Rate		2023 Base Rate	2023 Average Rate Calculation
26														\$0.09630	\$0.03302		\$0.18529	\$585,783.48
27														\$0.11355	\$0.05405		\$0.21848	\$100,920.19
28														\$0.12839	\$0.13260		\$0.24705	\$179,560.04
29																	Average Rate	\$0.15931
30																		
31																		
32																		
33																		
34																		
35														Base Revenue without Customer Charge	\$562,757.33			
36														Average Rate	0.10349			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1			Annual			BASE RATES	SUPPLY RATES			BASE REV	SUPPLY REV			BASE REV	SUPPLY REV	TOTAL		
2														Total	Total			
3	Perm Res Super CARE	Min Bill																
4		Cust Charge	146,638.75			\$0.348				\$ 51,086.59				\$ 51,086.59		\$ 51,086.59		
5		Tier 1 Energy	1,317,267.25			\$0.096	\$0.033			\$ 126,848.96	\$ 43,489.58			\$ 126,848.96	\$ 43,489.58	\$ 170,338.54		
6		Tier 2 Energy	192,466.50			\$0.114	\$0.054			\$ 21,853.85	\$ 10,401.85			\$ 21,853.85	\$ 10,401.85	\$ 32,255.70		
7		Tier 3 Energy	302,840.25			\$0.128	\$0.133			\$ 38,882.97	\$ 40,156.62			\$ 38,882.97	\$ 40,156.62	\$ 79,039.59		
8		Transmission	1,812,574.00				\$0.014				\$ 25,883.56			\$ -	\$ 25,883.56	\$ 25,883.56		
9																		
10																		
11																		
12			Total Revenue												\$ 238,672.37	\$ 119,931.60	\$ 358,603.97	
13	Fixed Charge Discount		0.7															
14	Volumetric charge Discount		0.25															
15																		
16																		
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25														2023 Fixed Charge Base Rate	2023 supply Rate		2023 Base Rate	2023 Average Rate Calculation
26														\$0.09630	\$0.03302		\$0.18529	\$195,261.16
27														\$0.11355	\$0.05405		\$0.21848	\$33,640.06
28														\$0.12839	\$0.13260		\$0.24705	\$59,853.35
29																	Average Rate	\$0.15931
30																		
31																		
32																		
33																		
34																		
35														Base Revenue without Customer Charge	\$187,585.78			
36														Average Rate	0.10349			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1			Annual			BASE RATES	SUPPLY RATES			BASE REV	SUPPLY REV			BASE REV	SUPPLY REV	TOTAL	
2														Total	Total		
3	Seasonal Res	Min Bill	0.00			0.85				\$ -				\$ -		\$ -	
4		Cust Charge	5,391,780.00			\$1.252				\$ 6,752,395.40				\$ 6,752,395.40		\$ 6,752,395.40	
5		Tier 1 Energy	44,313,006.00			0.23799	0.08159			\$ 10,546,234.26	\$ 3,615,498.16			\$ 10,546,234.26	\$ 3,615,498.16	\$ 14,161,732.42	
6		Tier 2 Energy	0.00			0.23799	0.08159			\$ -	\$ -			\$ -	\$ -	\$ -	
7		Tier 3 Energy	0.00			0.23799	0.08159			\$ -	\$ -			\$ -	\$ -	\$ -	
8		Transmission	44,313,006.00				0.01904				\$ 843,719.63			\$ -	\$ 843,719.63	\$ 843,719.63	
9																	
10																	
11																	
12			Total Revenue												\$ 17,298,629.66	\$ 4,459,217.79	\$ 21,757,847.45
13	Fixed Charge CARE Discount Recovery Factor	0.09															
14														2023 Fixed Charge Base Rate	2023 supply Rate		2023 Base Rate
15														\$0.23799	0.08159		0.33914
16																	
17		Min Bill Equation Adj Factor	0.00000														
18																	
19																	
20																	
21																	
22																	
23																	
24														Base Revenue without Customer Charge	\$10,546,234.26		
25														Average Rate	0.23799		

ATTACHMENT B

	A	B	C
1	Tab	Purpose	User Notes
2	2023 Perm Res	Total Permanent Res Customers and Sales used to Compute Total Revenue	
3	2023 Seasonal Res	Total Seasonal Res Customers and Sales used to Compute Total Revenue	
4	Rate D	NonCARE Permanent Res Customers and Sales Used to Calculate addiitonal Fixed Charge to Account for CARE discounts	
5	CARE	CARE Permanent Res Customers and Sales to Compute Revenue for CARE with discounts and adjust discount proportions	Fixed discount can be adjusted in cell B13 and volumetric discount in cell B14
6	Super CARE	Super CARE Permanent Res Customers and Sales to Compute Revenue for Super CARE with discounts and adjust discount proportions	Fixed discount can be adjusted in cell B13 and volumetric discount in cell B14
7	Rate DO	Total Seasonal Res Customers and Sales Used to Calculate addiitonal Fixed Charge to Account for CARE discounts	
8	Total	Computes Total Res Revenue under Targeted fixed revenue amount and calculates additional fixed charge amount to account for CARE and Super CARE discounts	Fixed Charge Revenue Amount can be adjusted in cell C15

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1			Annual			BASE RATES	SUPPLY RATES			BASE REV	SUPPLY REV			BASE REV	SUPPLY REV	TOTAL		
2														Total	Total			
3	Perm Res	Min Bill																
4		Cust Charge	2,969,275.00			\$0.618				\$ 1,834,340.27				\$ 1,834,340.27		\$ 1,834,340.27		
5		Tier 1 Energy	26,486,409.25			\$0.166	\$0.044			\$ 4,386,000.30	\$ 1,165,931.74			\$ 4,386,000.30	\$ 1,165,931.74	\$ 5,551,932.04		
6		Tier 2 Energy	4,071,522.85			\$0.195	\$0.072			\$ 794,990.89	\$ 293,393.94			\$ 794,990.89	\$ 293,393.94	\$ 1,088,384.83		
7		Tier 3 Energy	9,072,857.90			\$0.221	\$0.177			\$ 2,003,191.91	\$ 1,604,081.28			\$ 2,003,191.91	\$ 1,604,081.28	\$ 3,607,273.19		
8		Transmission	39,630,790.00				\$0.019				\$ 754,570.24			\$ -	\$ 754,570.24	\$ 754,570.24		
9																		
10																		
11																		
12		Total Revenue												\$ 9,018,523.38	\$ 3,817,977.19	\$ 12,836,500.57		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25														2023 Fixed Charge Base Rate	2023 supply Rate		2023 Base Rate	2023 Average Rate Calculation
26														\$0.16559	\$0.04402		\$0.18529	\$4,907,666.77
27														\$0.19526	\$0.07206		\$0.21848	\$889,546.31
28														\$0.22079	\$0.17680		\$0.24705	\$2,241,449.54
29																	Average Rate	\$0.20284
30																		
31																		
32																		
33																		
34														Revenue Required	\$9,018,523			
35														\$7,184,183.11				
36														Required Avg Base Rate	0.18128			
37														Adjustment Factor	0.89370			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1			Annual			BASE RATES	SUPPLY RATES			BASE REV	SUPPLY REV			BASE REV	SUPPLY REV	TOTAL	
2														Total	Total		
3		Min Bill	0.00			0.85				\$ -				\$ -		\$ -	
4		Cust Charge	5,391,780.00			\$0.618				\$ 3,330,900.36				\$ 3,330,900.36		\$ 3,330,900.36	
5		Tier 1 Energy	44,313,006.00			0.30413	0.08159			\$ 13,476,699.89	\$ 3,615,498.16			\$ 13,476,699.89	\$ 3,615,498.16	\$ 17,092,198.05	
6		Tier 2 Energy	0.00			0.30413	0.08159			\$ -	\$ -			\$ -	\$ -	\$ -	
7		Tier 3 Energy	0.00			0.30413	0.08159			\$ -	\$ -			\$ -	\$ -	\$ -	
8		Transmission	44,313,006.00				0.01904				\$ 843,719.63			\$ -	\$ 843,719.63	\$ 843,719.63	
9																	
10																	
11																	
12		Total Revenue												\$ 16,807,600.25	\$ 4,459,217.79	\$ 21,266,818.05	
13																	
14														2023 Fixed Charge Base Rate	2023 supply Rate		2023 Base Rate
15														\$0.30413	0.08159		0.33914
16																	
17		Min Bill Equation Adj Factor	0.00000														
18																	
19																	
20																	
21																	
22																	
23														Revenue Required	\$16,807,600		
24														\$13,476,699.89			
25														Required Avg Base Rate	\$0.30413		
26														Adjustment Factor	0.89675		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1			Annual			BASE RATES	SUPPLY RATES			BASE REV	SUPPLY REV			BASE REV	SUPPLY REV	TOTAL		
2														Total	Total			
3	Perm Res Non CARE	Min Bill																
4		Cust Charge	2,382,720.00			\$0.700				\$ 1,668,437.23				\$ 1,668,437.23		\$ 1,668,437.23		
5		Tier 1 Energy	21,217,340.25			\$0.166	\$0.044			\$ 3,513,472.13	\$ 933,987.32			\$ 3,513,472.13	\$ 933,987.32	\$ 4,447,459.45		
6		Tier 2 Energy	3,301,656.85			\$0.195	\$0.072			\$ 644,669.63	\$ 237,917.39			\$ 644,669.63	\$ 237,917.39	\$ 882,587.02		
7		Tier 3 Energy	7,861,496.90			\$0.221	\$0.177			\$ 1,735,736.10	\$ 1,389,912.65			\$ 1,735,736.10	\$ 1,389,912.65	\$ 3,125,648.75		
8		Transmission	32,380,494.00				\$0.019				\$ 616,524.61			\$ -	\$ 616,524.61	\$ 616,524.61		
9																		
10																		
11																		
12			Total Revenue												\$ 7,562,315.09	\$ 3,178,341.97	\$ 10,740,657.06	
13	Fixed Charge CARE Discount Recovery Factor	0.08																
14																		
15																		
16																		
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25														2023 Fixed Charge Base Rate	2023 supply Rate		2023 Base Rate	2023 Average Rate Calculation
26														\$0.16559	\$0.04402		\$0.18529	\$3,931,360.97
27														\$0.19526	\$0.07206		\$0.21848	\$721,345.99
28														\$0.22079	\$0.17680		\$0.24705	\$1,942,182.81
29																	Average Rate	\$0.20367
30																		
31																		
32																		
33																		
34																		
35														Base Revenue without Customer Charge	\$5,893,877.86			
36														Average Rate	0.18202			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1			Annual			BASE RATES	SUPPLY RATES			BASE REV	SUPPLY REV			BASE REV	SUPPLY REV	TOTAL		
2														Total	Total			
3	Perm Res CARE	Min Bill																
4		Cust Charge	439,916.25			\$0.402				\$ 176,649.67				\$ 176,649.67		\$ 176,649.67		
5		Tier 1 Energy	3,951,801.75			\$0.124	\$0.033			\$ 490,797.10	\$ 130,468.73			\$ 490,797.10	\$ 130,468.73	\$ 621,265.83		
6		Tier 2 Energy	577,399.50			\$0.146	\$0.054			\$ 84,555.71	\$ 31,205.56			\$ 84,555.71	\$ 31,205.56	\$ 115,761.27		
7		Tier 3 Energy	908,520.75			\$0.166	\$0.133			\$ 150,443.89	\$ 120,469.85			\$ 150,443.89	\$ 120,469.85	\$ 270,913.74		
8		Transmission	5,437,722.00				\$0.014				\$ 77,650.67			\$ -	\$ 77,650.67	\$ 77,650.67		
9																		
10																		
11																		
12			Total Revenue												\$ 902,446.37	\$ 359,794.81	\$ 1,262,241.19	
13	Fixed Charge Discount	0.35																
14	Volumetric charge Discount	0.25																
15																		
16																		
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25														2023 Fixed Charge Base Rate	2023 supply Rate		2023 Base Rate	2023 Average Rate Calculation
26														\$0.12420	\$0.03302		\$0.18529	\$585,783.48
27														\$0.14644	\$0.05405		\$0.21848	\$100,920.19
28														\$0.16559	\$0.13260		\$0.24705	\$179,560.04
29																	Average Rate	\$0.15931
30																		
31																		
32																		
33																		
34																		
35														Base Revenue without Customer Charge	\$725,796.70			
36														Average Rate	0.13347			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1			Annual			BASE RATES	SUPPLY RATES			BASE REV	SUPPLY REV			BASE REV	SUPPLY REV	TOTAL		
2														Total	Total			
3	Perm Res Super CARE	Min Bill																
4		Cust Charge	146,638.75			\$0.185				\$ 27,176.87				\$ 27,176.87		\$ 27,176.87		
5		Tier 1 Energy	1,317,267.25			\$0.124	\$0.033			\$ 163,599.03	\$ 43,489.58			\$ 163,599.03	\$ 43,489.58	\$ 207,088.61		
6		Tier 2 Energy	192,466.50			\$0.146	\$0.054			\$ 28,185.24	\$ 10,401.85			\$ 28,185.24	\$ 10,401.85	\$ 38,587.09		
7		Tier 3 Energy	302,840.25			\$0.166	\$0.133			\$ 50,147.96	\$ 40,156.62			\$ 50,147.96	\$ 40,156.62	\$ 90,304.58		
8		Transmission	1,812,574.00				\$0.014				\$ 25,883.56			\$ -	\$ 25,883.56	\$ 25,883.56		
9																		
10																		
11																		
12			Total Revenue												\$ 269,109.11	\$ 119,931.60	\$ 389,040.71	
13	Fixed Charge Discount		0.7															
14	Volumetric charge Discount		0.25															
15																		
16																		
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25														2023 Fixed Charge Base Rate	2023 supply Rate		2023 Base Rate	2023 Average Rate Calculation
26														\$0.12420	\$0.03302		\$0.18529	\$195,261.16
27														\$0.14644	\$0.05405		\$0.21848	\$33,640.06
28														\$0.16559	\$0.13260		\$0.24705	\$59,853.35
29																	Average Rate	\$0.15931
30																		
31																		
32																		
33																		
34																		
35														Base Revenue without Customer Charge	\$241,932.23			
36														Average Rate	0.13347			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1			Annual			BASE RATES	SUPPLY RATES			BASE REV	SUPPLY REV			BASE REV	SUPPLY REV	TOTAL	
2														Total	Total		
3		Min Bill	0.00			0.85				\$ -				\$ -		\$ -	
4		Cust Charge	5,391,780.00			\$0.700				\$ 3,775,452.62				\$ 3,775,452.62		\$ 3,775,452.62	
5		Tier 1 Energy	44,313,006.00			0.30413	0.08159			\$ 13,476,699.89	\$ 3,615,498.16			\$ 13,476,699.89	\$ 3,615,498.16	\$ 17,092,198.05	
6		Tier 2 Energy	0.00			0.30413	0.08159			\$ -	\$ -			\$ -	\$ -	\$ -	
7		Tier 3 Energy	0.00			0.30413	0.08159			\$ -	\$ -			\$ -	\$ -	\$ -	
8		Transmission	44,313,006.00				0.01904				\$ 843,719.63			\$ -	\$ 843,719.63	\$ 843,719.63	
9																	
10																	
11																	
12		Total Revenue												\$ 17,252,152.52	\$ 4,459,217.79	\$ 21,711,370.31	
13	Fixed Charge CARE Discount Recovery Factor		0.08														
14														2023 Fixed Charge Base Rate	2023 supply Rate		2023 Base Rate
15														\$0.30413	0.08159		0.33914
16																	
17		Min Bill Equation Adj Factor	0.00000														
18																	
19																	
20																	
21																	
22																	
23																	
24													Base Revenue without Customer Charge	\$13,476,699.89			
25													Average Rate	0.30413			

ATTACHMENT C

	A	B	C
1	Tab	Purpose	User Notes
2	2023 Perm Res	Total Permanent Res Customers and Sales used to Compute Total Revenue	
3	2023 Seasonal Res	Total Seasonal Res Customers and Sales used to Compute Total Revenue	
4	Rate D	NonCARE Permanent Res Customers and Sales Used to Calculate addiitonal Fixed Charge to Account for CARE discounts	
5	CARE	CARE Permanent Res Customers and Sales to Compute Revenue for CARE with discounts and adjust discount proportions	Fixed discount can be adjusted in cell B13 and volumetric discount in cell B14
6	Super CARE	Super CARE Permanent Res Customers and Sales to Compute Revenue for Super CARE with discounts and adjust discount proportions	Fixed discount can be adjusted in cell B13 and volumetric discount in cell B14
7	Rate DO	Total Seasonal Res Customers and Sales Used to Calculate addiitonal Fixed Charge to Account for CARE discounts	
8	Total	Computes Total Res Revenue under Targeted fixed revenue amount and calculates additional fixed charge amount to account for CARE and Super CARE discounts	Fixed Charge Revenue Amount can be adjusted in cell C15

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1			Annual			BASE RATES	SUPPLY RATES			BASE REV	SUPPLY REV			BASE REV	SUPPLY REV	TOTAL		
2														Total	Total			
3	Perm Res	Min Bill																
4		Cust Charge	2,969,275.00			\$1.384				\$ 4,108,349.74				\$ 4,108,349.74		\$ 4,108,349.74		
5		Tier 1 Energy	26,486,409.25			\$0.113	\$0.044			\$ 2,997,699.63	\$ 1,165,931.74			\$ 2,997,699.63	\$ 1,165,931.74	\$ 4,163,631.37		
6		Tier 2 Energy	4,071,522.85			\$0.133	\$0.072			\$ 543,352.43	\$ 293,393.94			\$ 543,352.43	\$ 293,393.94	\$ 836,746.37		
7		Tier 3 Energy	9,072,857.90			\$0.151	\$0.177			\$ 1,369,121.58	\$ 1,604,081.28			\$ 1,369,121.58	\$ 1,604,081.28	\$ 2,973,202.86		
8		Transmission	39,630,790.00				\$0.019				\$ 754,570.24			\$ -	\$ 754,570.24	\$ 754,570.24		
9																		
10																		
11																		
12			Total Revenue												\$ 9,018,523.38	\$ 3,817,977.19	\$ 12,836,500.57	
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25														2023 Fixed Charge Base Rate	2023 supply Rate		2023 Base Rate	2023 Average Rate Calculation
26														\$0.11318	\$0.04402		\$0.18529	\$4,907,666.77
27														\$0.13345	\$0.07206		\$0.21848	\$889,546.31
28														\$0.15090	\$0.17680		\$0.24705	\$2,241,449.54
29																	Average Rate	\$0.20284
30																		
31																		
32																		
33																		
34														Revenue Required	\$9,018,523			
35															\$4,910,173.64			
36														Required Avg Base Rate	0.12390			
37														Adjustment Factor	0.61082			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1			Annual			BASE RATES	SUPPLY RATES			BASE REV	SUPPLY REV			BASE REV	SUPPLY REV	TOTAL	
2														Total	Total		
3		Min Bill	0.00			0.85				\$ -				\$ -		\$ -	
4		Cust Charge	5,391,780.00			\$1.384				\$ 7,460,177.29				\$ 7,460,177.29		\$ 7,460,177.29	
5		Tier 1 Energy	44,313,006.00			0.21094	0.08159			\$ 9,347,422.96	\$ 3,615,498.16			\$ 9,347,422.96	\$ 3,615,498.16	\$ 12,962,921.12	
6		Tier 2 Energy	0.00			0.21094	0.08159			\$ -	\$ -			\$ -	\$ -	\$ -	
7		Tier 3 Energy	0.00			0.21094	0.08159			\$ -	\$ -			\$ -	\$ -	\$ -	
8		Transmission	44,313,006.00				0.01904				\$ 843,719.63			\$ -	\$ 843,719.63	\$ 843,719.63	
9																	
10																	
11																	
12		Total Revenue												\$ 16,807,600.25	\$ 4,459,217.79	\$ 21,266,818.05	
13																	
14														2023 Fixed Charge Base Rate	2023 supply Rate		2023 Base Rate
15														\$0.21094	0.08159		0.33914
16																	
17		Min Bill Equation Adj Factor	0.00000														
18																	
19																	
20																	
21																	
22																	
23														Revenue Required	\$16,807,600		
24														\$9,347,422.96			
25														Required Avg Base Rate	\$0.21094		
26														Adjustment Factor	0.62199		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1			Annual			BASE RATES	SUPPLY RATES			BASE REV	SUPPLY REV			BASE REV	SUPPLY REV	TOTAL		
2														Total	Total			
3		Min Bill																
4		Cust Charge	2,382,720.00			\$1.478				\$ 3,522,185.53				\$ 3,522,185.53		\$ 3,522,185.53		
5		Tier 1 Energy	21,217,340.25			\$0.113	\$0.044			\$ 2,401,352.80	\$ 933,987.32			\$ 2,401,352.80	\$ 933,987.32	\$ 3,335,340.12		
6		Tier 2 Energy	3,301,656.85			\$0.133	\$0.072			\$ 440,612.35	\$ 237,917.39			\$ 440,612.35	\$ 237,917.39	\$ 678,529.75		
7		Tier 3 Energy	7,861,496.90			\$0.151	\$0.177			\$ 1,186,323.56	\$ 1,389,912.65			\$ 1,186,323.56	\$ 1,389,912.65	\$ 2,576,236.21		
8		Transmission	32,380,494.00				\$0.019				\$ 616,524.61			\$ -	\$ 616,524.61	\$ 616,524.61		
9																		
10																		
11																		
12		Total Revenue												\$ 7,550,474.24	\$ 3,178,341.97	\$ 10,728,816.21		
13	Fixed Charge CARE Discount Recovery Factor	0.09																
14																		
15																		
16																		
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25														2023 Fixed Charge Base Rate	2023 supply Rate		2023 Base Rate	2023 Average Rate Calculation
26														\$0.11318	\$0.04402		\$0.18529	\$3,931,360.97
27														\$0.13345	\$0.07206		\$0.21848	\$721,345.99
28														\$0.15090	\$0.17680		\$0.24705	\$1,942,182.81
29																	Average Rate	\$0.20367
30																		
31																		
32																		
33																		
34																		
35														Base Revenue without Customer Charge	\$4,028,288.71			
36														Average Rate	0.12440			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1			Annual			BASE RATES	SUPPLY RATES			BASE REV	SUPPLY REV			BASE REV	SUPPLY REV	TOTAL		
2														Total	Total			
3	Perm Res CARE	Min Bill																
4		Cust Charge	439,916.25			\$0.899				\$ 395,640.14				\$ 395,640.14		\$ 395,640.14		
5		Tier 1 Energy	3,951,801.75			\$0.085	\$0.033			\$ 335,445.09	\$ 130,468.73			\$ 335,445.09	\$ 130,468.73	\$ 465,913.83		
6		Tier 2 Energy	577,399.50			\$0.100	\$0.054			\$ 57,791.29	\$ 31,205.56			\$ 57,791.29	\$ 31,205.56	\$ 88,996.85		
7		Tier 3 Energy	908,520.75			\$0.113	\$0.133			\$ 102,823.89	\$ 120,469.85			\$ 102,823.89	\$ 120,469.85	\$ 223,293.74		
8		Transmission	5,437,722.00				\$0.014				\$ 77,650.67			\$ -	\$ 77,650.67	\$ 77,650.67		
9																		
10																		
11																		
12			Total Revenue												\$ 891,700.41	\$ 359,794.81	\$ 1,251,495.22	
13	Fixed Charge Discount	0.35																
14	Volumetric charge Discount	0.25																
15																		
16																		
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25														2023 Fixed Charge Base Rate	2023 supply Rate		2023 Base Rate	2023 Average Rate Calculation
26														\$0.08488	\$0.03302		\$0.18529	\$585,783.48
27														\$0.10009	\$0.05405		\$0.21848	\$100,920.19
28														\$0.11318	\$0.13260		\$0.24705	\$179,560.04
29																	Average Rate	\$0.15931
30																		
31																		
32																		
33																		
34																		
35														Base Revenue without Customer Charge	\$496,060.27			
36														Average Rate	0.09123			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
1			Annual			BASE RATES	SUPPLY RATES			BASE REV	SUPPLY REV			BASE REV	SUPPLY REV	TOTAL			
2														Total	Total				
3	Perm Res Super CARE	Min Bill																	
4		Cust Charge	146,638.75			\$0.415				\$ 60,867.71				\$ 60,867.71		\$ 60,867.71			
5		Tier 1 Energy	1,317,267.25			\$0.085	\$0.033			\$ 111,815.03	\$ 43,489.58			\$ 111,815.03	\$ 43,489.58	\$ 155,304.61			
6		Tier 2 Energy	192,466.50			\$0.100	\$0.054			\$ 19,263.76	\$ 10,401.85			\$ 19,263.76	\$ 10,401.85	\$ 29,665.62			
7		Tier 3 Energy	302,840.25			\$0.113	\$0.133			\$ 34,274.63	\$ 40,156.62			\$ 34,274.63	\$ 40,156.62	\$ 74,431.25			
8		Transmission	1,812,574.00				\$0.014				\$ 25,883.56				\$ -	\$ 25,883.56	\$ 25,883.56		
9																			
10																			
11																			
12			Total Revenue												\$ 226,221.14	\$ 119,931.60	\$ 346,152.74		
13	Fixed Charge Discount		0.7																
14	Volumetric charge Discount		0.25																
15																			
16																			
17																			
18																			
19																			
20																			
21																			
22																			
23																			
24																			
25														2023 Fixed Charge Base Rate	2023 supply Rate		2023 Base Rate	2023 Average Rate Calculation	
26														\$0.08488	\$0.03302		\$0.18529	\$195,261.16	
27														\$0.10009	\$0.05405		\$0.21848	\$33,640.06	
28														\$0.11318	\$0.13260		\$0.24705	\$59,853.35	
29																	Average Rate	\$0.15931	
30																			
31																			
32																			
33																			
34																			
35														Base Revenue without Customer Charge	\$165,353.42				
36														Average Rate	0.09123				

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
1			Annual			BASE RATES	SUPPLY RATES			BASE REV	SUPPLY REV			BASE REV	SUPPLY REV	TOTAL		
2														Total	Total			
3	Seasonal Res	Min Bill	0.00			0.85				\$ -				\$ -		\$ -		
4		Cust Charge	5,391,780.00			\$1.478				\$ 7,970,239.68				\$ 7,970,239.68		\$ 7,970,239.68		
5		Tier 1 Energy	44,313,006.00			0.21094	0.08159			\$ 9,347,422.96	\$ 3,615,498.16			\$ 9,347,422.96	\$ 3,615,498.16	\$ 12,962,921.12		
6		Tier 2 Energy	0.00			0.21094	0.08159			\$ -	\$ -			\$ -	\$ -	\$ -		
7		Tier 3 Energy	0.00			0.21094	0.08159			\$ -	\$ -			\$ -	\$ -	\$ -		
8		Transmission	44,313,006.00				0.01904				\$ 843,719.63			\$ -	\$ 843,719.63	\$ 843,719.63		
9																		
10																		
11																		
12			Total Revenue												\$ 17,317,662.64	\$ 4,459,217.79	\$ 21,776,880.44	
13		Fixed Charge CARE Discount Recovery Factor	0.09															
14															2023 Fixed Charge Base Rate	2023 supply Rate		2023 Base Rate
15														\$0.21094	0.08159		0.33914	
16																		
17		Min Bill Equation Adj Factor	0.00000															
18																		
19																		
20																		
21																		
22																		
23																		
24													Base Revenue without Customer Charge	\$9,347,422.96				
25													Average Rate	0.21094				

ATTACHMENT D

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1														BASE REV	SUPPLY REV	TOTAL
2														Total	Total	
3	Total Res	Min Bill												\$ -		\$ -
4		Cust Charge												\$ 1,755,821.55		\$ 1,755,821.55
5		Tier 1 Energy												\$ 14,376,507.72	\$ 4,776,504.35	\$ 19,153,012.07
6		Tier 2 Energy												\$ 596,193.09	\$ 290,706.73	\$ 886,899.82
7		Tier 3 Energy												\$ 1,492,122.21	\$ 1,588,022.32	\$ 3,080,144.53
8		Transmission												\$ -	\$ 1,598,289.88	\$ 1,598,289.88
9																
10																
11																
12			Total Revenue												\$ 18,220,644.57	\$ 8,253,523.28

ATTACHMENT E

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1														BASE REV	SUPPLY REV	TOTAL
2														Total	Total	
3	Total Res	Min Bill												\$ -		\$ -
4		Cust Charge												\$ 2,759,148.15		\$ 2,759,148.15
5		Tier 1 Energy												\$ 19,935,979.62	\$ 4,781,429.89	\$ 24,717,409.52
6		Tier 2 Energy												\$ 889,546.31	\$ 293,393.94	\$ 1,182,940.25
7		Tier 3 Energy												\$ 2,241,449.54	\$ 1,604,081.28	\$ 3,845,530.82
8		Transmission												\$ -	\$ 1,598,289.88	\$ 1,598,289.88
9																
10																
11																
12			Total Revenue												\$ 25,826,123.63	\$ 8,277,194.98

ATTACHMENT F

	A	B	C	D	E	F	G	H
1	Rate Class	Customer	Tier 1	Tier 2	Tier 3	Total		Bill Amount
2		Days	Volume	Volume	Volume	Volume		
3		Monthly Average	Monthly Average	Monthly Average	Monthly Average	Monthly Average		Monthly Average
4	Rate D	30.42	255.86	41.83	102.62	400.31		\$101.23
5	CARE	30.42	273.24	39.92	62.82	375.98		\$71.83
6	Super CARE	30.42	273.24	39.92	62.82	375.98		\$71.83
7	Rate DO	30.42	250.83			250.83		\$94.22
8								
9	CARE Customer Charge Discount	0.2						
10	CARE Volumetric Discount	0.2						
11	Super CARE Customer Charge Discount	0.2						
12	Super CARE Volumetric Discount	0.2						
13	NonCARE Fixed Charge Adjustment	0						
14								
15		Base	Supply					
16	Permanent Residential Rates							
17	Customer Charge per Day	\$0.210						
18	Tier 1	\$0.12548	\$0.04365					
19	Tier 2	\$0.14643	\$0.07140					
20	Tier 3	\$0.16446	\$0.17503					
21	Transmission		\$0.01904					
22								
23								
24	Seasonal Residential Rates							
25	Customer Charge per Day	\$0.210						
26	Tier 1	\$0.24943	\$0.08170					
27	Transmission		\$0.01904					

	A	B	C	D	E	F	G	H
1	Rate Class	Customer	Tier 1	Tier 2	Tier 3	Total		Bill Amount
2		Days	Volume	Volume	Volume	Volume		
3		Monthly Average	Monthly Average	Monthly Average	Monthly Average	Monthly Average		Monthly Average
4	Rate D	30.42	255.86	41.83	102.62	400.31		\$131.98
5	CARE	30.42	273.24	39.92	62.82	375.98		\$94.46
6	Super CARE	30.42	273.24	39.92	62.82	375.98		\$94.46
7	Rate DO	30.42	250.83			250.83		\$120.35
8								
9	CARE Customer Charge Discount	0.2						
10	CARE Volumetric Discount	0.2						
11	Super CARE Customer Charge Discount	0.2						
12	Super CARE Volumetric Discount	0.2						
13	NonCARE Fixed Charge Adjustment	0						
14								
15		Base	Supply					
16	Permanent Residential Rates							
17	Customer Charge per Day	\$0.330						
18	Tier 1	\$0.18529	\$0.04402					
19	Tier 2	\$0.21848	\$0.07206					
20	Tier 3	\$0.24705	\$0.17680					
21	Transmission		\$0.01904					
22								
23								
24	Seasonal Residential Rates							
25	Customer Charge per Day	\$0.330						
26	Tier 1	\$0.33914	\$0.08159					
27	Transmission		\$0.01904					

	A	B	C	D	E	F	G	H
1	Rate Class	Customer	Tier 1	Tier 2	Tier 3	Total		Bill Amount
2		Days	Volume	Volume	Volume	Volume		
3		Monthly Average	Monthly Average	Monthly Average	Monthly Average	Monthly Average		Monthly Average
4	Rate D	30.42	255.86	41.83	102.62	400.31		\$134.88
5	CARE	30.42	273.24	39.92	62.82	375.98		\$86.74
6	Super CARE	30.42	273.24	39.92	62.82	375.98		\$76.15
7	Rate DO	30.42	250.83			250.83		\$123.03
8								
9	CARE Customer Charge Discount	0.35						
10	CARE Volumetric Discount	0.25						
11	Super CARE Customer Charge Discount	0.65						
12	Super CARE Volumetric Discount	0.25						
13	NonCARE Fixed Charge Adjustment	0.09107						
14								
15		Base	Supply					
16	Permanent Residential Rates							
17	Customer Charge per Day	\$1.161						
18	Tier 1	\$0.12840	\$0.04402					
19	Tier 2	\$0.15139	\$0.07206					
20	Tier 3	\$0.17119	\$0.17680					
21	Transmission		\$0.01904					
22								
23								
24	Seasonal Residential Rates							
25	Customer Charge per Day	\$1.161						
26	Tier 1	\$0.23799	\$0.08159					
27	Transmission		\$0.01904					

	A	B	C	D	E	F	G	H
1	Rate Class	Customer	Tier 1	Tier 2	Tier 3	Total		Bill Amount
2		Days	Volume	Volume	Volume	Volume		
3		Monthly Average	Monthly Average	Monthly Average	Monthly Average	Monthly Average		Monthly Average
4	Rate D	30.42	255.86	41.83	102.62	400.31		\$134.54
5	CARE	30.42	273.24	39.92	62.82	375.98		\$87.28
6	Super CARE	30.42	273.24	39.92	62.82	375.98		\$81.64
7	Rate DO	30.42	250.83			250.83		\$122.83
8								
9	CARE Customer Charge Discount	0.35						
10	CARE Volumetric Discount	0.25						
11	Super CARE Customer Charge Discount	0.65						
12	Super CARE Volumetric Discount	0.25						
13	NonCARE Fixed Charge Adjustment	0.08245						
14								
15		Base	Supply					
16	Permanent Residential Rates							
17	Customer Charge per Day	\$0.618						
18	Tier 1	\$0.16559	\$0.04402					
19	Tier 2	\$0.19526	\$0.07206					
20	Tier 3	\$0.22079	\$0.17680					
21	Transmission		\$0.01904					
22								
23								
24	Seasonal Residential Rates							
25	Customer Charge per Day	\$0.618						
26	Tier 1	\$0.30413	\$0.08159					
27	Transmission		\$0.01904					

	A	B	C	D	E	F	G	H
1	Rate Class	Customer	Tier 1	Tier 2	Tier 3	Total		Bill Amount
2		Days	Volume	Volume	Volume	Volume		
3		Monthly Average	Monthly Average	Monthly Average	Monthly Average	Monthly Average		Monthly Average
4	Rate D	30.42	255.86	41.83	102.62	400.31		\$135.05
5	CARE	30.42	273.24	39.92	62.82	375.98		\$86.54
6	Super CARE	30.42	273.24	39.92	62.82	375.98		\$73.91
7	Rate DO	30.42	250.83			250.83		\$123.13
8								
9	CARE Customer Charge Discount	0.35						
10	CARE Volumetric Discount	0.25						
11	Super CARE Customer Charge Discount	0.65						
12	Super CARE Volumetric Discount	0.25						
13	NonCARE Fixed Charge Adjustment	0.0946						
14								
15		Base	Supply					
16	Permanent Residential Rates							
17	Customer Charge per Day	\$1.384						
18	Tier 1	\$0.11318	\$0.04402					
19	Tier 2	\$0.13345	\$0.07206					
20	Tier 3	\$0.15090	\$0.17680					
21	Transmission		\$0.01904					
22								
23								
24	Seasonal Residential Rates							
25	Customer Charge per Day	\$1.384						
26	Tier 1	\$0.21094	\$0.08159					
27	Transmission		\$0.01904					