2026
Rate Case

Additional
Supplemental Filing

October 09, 2025

Colorado Springs Utilities
It's how we're all connected

Date: October 9, 2025

To: Members of City Council

From: Scott Shirola, Pricing and Rates Manager

Subject: **ADDITIONAL SUPPLEMENTAL INFORMATION FOR COLORADO SPRINGS UTILITIES' 2026 RATE CASE FILING**

Colorado Springs Utilities (Utilities) has prepared supplemental information for the 2026 Rate Case originally submitted September 9, 2025, and amended on October 1, 2025. The supplemental material conforms to the requirements of Rules and Procedures of City Council, Part 4 - Utilities Pricing and Tariff Hearing Procedure, Section 1.A.6.

The attached packet contains revised and new information:

Revised Information

- Electric
  - Resolutions, inclusion of additional revised Rate Schedule Sheet Nos. related to Industrial Service – Large Load (ELL), and update formatting to current standards
  - Tariff Sheets, effective January 1, 2026
    - Modify Redline and Final Sheet No. 27.1 to clarify applicability of Green Power Service rates, when selected by ELL customers
- Open Access Transmission Tariff (OATT)
  - Report, update timeline of OATT revisions to include changes in 2025
  - Resolutions, modification to resolution title and update formatting to current standards
- Transmission Owner Filing
  - Report, revisions to clarify debt service coverage components and treatment of base plan upgrades
  - Resolution, clarification of Federal Energy Regulatory Commission (FERC) process, clarification of Southwest Power Pool (SPP) integration process and timeline, and update formatting to current standards
  - Formula Rate Template, update blank and populated Formula Rate Template to modify title of Debt Service Coverage component and incorporate treatment of Base Plan Upgrades
  - Protocols, clarification of filing and communication process upon SPP integration.
- Rate Manual, update revision date on cover page, and revision of the first paragraph on page 3 to clarify Utilities Board's Instruction on Pricing of Services

New Information

- Electric
  - Tariff Sheets, effective January 1, 2026
    - Modify Redline and Final Sheet Nos. 2.17 and 2.18 to add clarity by including reference ELL for applicability of Electric Cost Adjustment and Electric Capacity Charge rates
    - Modify Redline and Final Sheet No. 26 to clarify billing determination for Interruptible Service Demand Credits
- Legal Notices – Affidavits of Publication
- Public Outreach
- Ex parte Communication
- Office of the City Auditor – Audit Report
- Notice of Intent to Present Witnesses – Joint Solar Parties

Revised

Information

ELECTRIC

Electric

Resolutions

RESOLUTION NO. ______-25

A RESOLUTION SETTING CERTAIN ELECTRIC RATES WITHIN THE SERVICE AREA OF COLORADO SPRINGS UTILITIES AND REGARDING CERTAIN CHANGES TO THE ELECTRIC RATE SCHEDULES

WHEREAS, Colorado Springs Utilities ("Utilities") has evaluated and found that existing rate schedules do not adequately address the resource adequacy, infrastructure requirements, risks, and costs of providing service to large industrial loads; and

WHEREAS, Utilities, proposed to freeze participation in the Industrial Service – Time-of-Day Transmission Voltage ("ETX") Rate Schedule; and

WHEREAS, Utilities proposed to implement the addition of Industrial Service – Large Load ("ELL") Rate Schedule applicable to industrial customers with loads greater than 10MW; and

WHEREAS, Utilities is implementing Energy-Wise rates to address changes in regulations, energy transitions, new metering technology, and growth in the community; and

WHEREAS, Residential, Commercial, and some Industrial customers currently receive Net Metering Service under frozen rate schedules; and

WHEREAS, Utilities' frozen rate schedules do not adequately recover the cost of providing Net Metering service; and

WHEREAS, Utilities proposed to modify the Net Metering program and add the Energy-Wise Net Metering rate options for Residential and Commercial customer classes; and

WHEREAS, Utilities proposed moving Residential and Commercial customers receiving service under the Net Metering Rate Schedule to the applicable Energy-Wise Net Metering rate options; and

WHEREAS, Utilities proposed moving Industrial customers receiving service under the Net Metering Rate Schedule to the applicable Energy-Wise standard options; and

WHEREAS, Utilities proposed revising the Contract Service – Military Wheeling ("ECW") Rate Schedule to shift transmission expense recovery from the Open Access Transmission Tariff ("OATT") to ECW non-fuel rates, reflecting costs for transmission wheeling service as Utilities will no longer maintain its independent OATT in conjunction with planned membership in joining the Southwest Power Pool Regional Transmission Organization; and

WHEREAS**,** Utilities proposed administrative changes removing the Fixed Seasonal Options ("ETR-F", "ECS-F") as exceptions to availability under the Community Solar Garden Program and updating the reference lettering order to reflect those exception removals; and

WHEREAS, Utilities proposed to make other clerical modifications; and

WHEREAS, Utilities proposed to make the Electric Rate Schedule and tariff changes effective January 1, 2026, April 1, 2026, and for changes related to the Energy-Wise Net Metering program, January 1, 2027; and

WHEREAS, the details of the changes noted above are reflected in Utilities' 2026 Rate Case; and

WHEREAS, the City Council finds Utilities' proposed modifications prudent; and

WHEREAS, the City Council finds that the proposed modifications to the Electric Rate Schedules and tariffs are just, reasonable, sufficient and not unduly discriminatory and allow Utilities to collect revenues that enable Utilities to continue to operate in the best interest of all of its customers; and

WHEREAS, Utilities provided public notice of the proposed changes and has complied with the requirements of the City Code for changing its electric schedules; and

WHEREAS, specific rates, policy changes, and changes to any terms and conditions of service are set out in the attached tariffs for adoption with the final City Council Decision and Order in this case.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COLORADO SPRINGS:

Section 1. That Colorado Springs Utilities Tariff, City Council Volume No. 6, Electric Rate Schedules shall be revised as follows:

Effective January 1, 2026

City Council Vol. No. 6		
Sheet No.	**Title**	**Cancels Sheet No.**
Sixth Revised Sheet No.1	TABLE OF CONTENTS	Fifth Revised Sheet No.1
Fourth Revised Sheet No. 2.17	RATE TABLE	Third Revised Sheet No. 2.17
Fourth Revised Sheet No. 2.18	RATE TABLE	Third Revised Sheet No. 2.18
Second Revised Sheet No. 2.19	RATE TABLE	First Revised Sheet No. 2.19
Second Revised Sheet No. 2.20	RATE TABLE	First Revised Sheet No. 2.20
Original Sheet No. 2.21	RATE TABLE	
Original Sheet No. 2.22	RATE TABLE	
Original Sheet No. 2.23	RATE TABLE	
Fourth Revised Sheet No. 3	GENERAL	Third Revised Sheet No. 3
Fourth Revised Sheet No. 3.1	GENERAL	Third Revised Sheet No. 3.1
First Revised Sheet No. 5.2	COMMERCIAL SERVICE – SMALL (ECS, ECS-P, ECS-F)	Original Sheet No. 5.2
Second Revised Sheet No. 9	INDUSTRIAL SERVICE – 4,000 kW MINIMUM (E8S, E8S-P)	First Revised Sheet 9
Third Revised Sheet No. 10	INDUSTRIAL SERVICE – LARGE POWER AND LIGHT (ELG, ELG-P)	Second Revised Sheet No. 10
First Revised Sheet No. 11	FROZEN INDUSTRIAL SERVICE – TIME-OF-DAY TRANSMISSION VOLTAGE (ETX)	Original Sheet No. 11
Second Revised Sheet No. 23	COMMUNITY SOLAR GARDEN PROGRAM	First Revised Sheet No. 23

Effective January 1, 2026

City Council Vol. No. 6		
Sheet No.	**Title**	**Cancels Sheet No.**
Second Revised Sheet No. 26	INTERRUPTIBLE SERVICE	First Revised Sheet No. 26
Original Sheet No. 27	INDUSTRIAL SERVICE – LARGE LOAD (ELL)	
Original Sheet No. 27.1	INDUSTRIAL SERVICE – LARGE LOAD (ELL)	
Original Sheet No. 27.2	INDUSTRIAL SERVICE – LARGE LOAD (ELL)	
Original Sheet No. 27.3	INDUSTRIAL SERVICE – LARGE LOAD (ELL)	
Original Sheet No. 27.4	INDUSTRIAL SERVICE – LARGE LOAD (ELL)	

Effective April 1, 2026

City Council Vol. No. 6		
Sheet No.	**Title**	**Cancels Sheet No.**
Second Revised Sheet No. 2.13	RATE TABLE	First Revised Sheet No. 2.13
Second Revised Sheet No. 13	CONTRACT SERVICE – MILITARY WHEELING (ECW)	First Revised Sheet No. 13
First Revised Sheet No. 13.1	CONTRACT SERVICE – MILITARY WHEELING (ECW)	Original Sheet No. 13.1

Effective January 1, 2027

City Council Vol. No. 6		
Sheet No.	**Title**	**Cancels Sheet No.**
Seventh Revised Sheet No.1	TABLE OF CONTENTS	Sixth Revised Sheet No.1
Sixth Revised Sheet No. 2.1	RATE TABLE	Fifth Revised Sheet No. 2.1
Fourth Revised Sheet No. 2.3	RATE TABLE	Third Revised Sheet No. 2.3
Sixth Revised Sheet No. 2.5	RATE TABLE	Fifth Revised Sheet No. 2.5
Fourth Revised Sheet No. 2.6	RATE TABLE	Third Revised Sheet No. 2.6
Third Revised Sheet No. 2.20	RATE TABLE	Second Revised Sheet No. 2.20
Fifth Revised Sheet No. 3	GENERAL	Fourth Revised Sheet No. 3
First Revised Sheet No. 3.3	GENERAL	Original Sheet No. 3.3
First Revised Sheet No. 3.4	GENERAL	Original Sheet No. 3.4
Second Revised Sheet No. 4	RESIDENTIAL SERVICE (E1R, ETR, ETR-P, ETR-F, ERNM)	First Revised Sheet No. 4
Second Revised Sheet No. 5	FROZEN COMMERCIAL SERVICE – SMALL (E1C)	First Revised Sheet No. 5
Second Revised Sheet No. 5.2	COMMERCIAL SERVICE – SMALL (ECS, ECS-P, ECS-F, ECSNM)	First Revised Sheet No. 5.2
Second Revised Sheet No. 6	FROZEN COMMERCIAL SERVICE – GENERAL (E2C, ETC)	First Revised Sheet No. 6
First Revised Sheet No. 6.1	COMMERCIAL SERVICE – MEDIUM 10 kW MINIMUM (ECM, ECM-P, ECMNM)	Original Sheet No. 6.1
First Revised Sheet No. 6.2	COMMERCIAL SERVICE – LARGE 50 kW MINIMUM (ECL, ECL-P, ECLNM)	Original Sheet No. 6.2

Effective January 1, 2027

City Council Vol. No. 6		
Sheet No.	**Title**	**Cancels Sheet No.**
Third Revised Sheet No. 7	FROZEN INDUSTRIAL SERVICE – 1,000 kWh/DAY MINIMUM (ETL, ETLO, ETLW)	Second Revised Sheet No. 7
First Revised Sheet No. 7.1	INDUSTRIAL SERVICE – 100 kW MINIMUM (EIS, EIS-P)	Original Sheet No. 7.1
Second Revised Sheet No. 8	INDUSTRIAL SERVICE – 500 kW MINIMUM (E8T, E8T-P)	First Revised Sheet No. 8
Third Revised Sheet No. 9	INDUSTRIAL SERVICE – 4,000 kW MINIMUM (E8S, E8S-P)	Second Revised Sheet No. 9
Fourth Revised Sheet No. 10	INDUSTRIAL SERVICE – LARGE POWER AND LIGHT (ELG, ELG-P)	Third Revised Sheet No. 10
Third Revised Sheet No. 12	CONTRACT SERVICE – MILITARY (ECD, ECD-P, EHYDPWR, EINFPRS)	Second Revised Sheet No. 12
Fourth Revised Sheet No. 20	NET METERING	Third Revised Sheet No. 20
Third Revised Sheet No. 20.1	NET METERING	Second Revised Sheet No. 20.1
Third Revised Sheet No. 23	COMMUNITY SOLAR GARDEN PROGRAM	Second Revised Sheet No. 23

Section 2. The attached sheets of the Colorado Springs Utilities Tariff, Council Decision and Order, and other related matters are hereby approved and adopted.

Dated at Colorado Springs, Colorado, this 28th day of October 2025.

____
Lynette Crow-Iverson, Council President

ATTEST:

____
Sarah B. Johnson, City Clerk

RESOLUTION NO. ______-25

A RESOLUTION ACCEPTING THE CONCLUSIONS AND RECOMMENDATIONS OF THE STAFF OF COLORADO SPRINGS UTILITIES CONCERNING THE INFRASTRUCTURE INVESTMENT AND JOBS ACT OF 2021 STANDARDS AMENDING THE FEDERAL PUBLIC UTILITY REGULATORY POLICIES ACT

WHEREAS, the federal Infrastructure Investment and Jobs Act of 2021 (“IIJA”) added two new items to the standards section of the federal Public Utility Regulatory Policies Act of 1978 (“PURPA”) that are to be considered by state public utility commissions, or if a utility is not regulated by a state commission, then the standards are to be considered by a utility’s regulatory body; and

WHEREAS, the two new items relate to demand response/demand flexibility and electric vehicle charging rates; and

WHEREAS, PURPA requires a utility’s regulatory body to consider the new standards and then make determinations as to whether those standards should be implemented; and

WHEREAS, Colorado Springs Utilities’ (“Utilities”) regulatory body is the City Council of the City of Colorado Springs; and

WHEREAS, the City Council, pursuant to Resolution 180-22, directed Utilities to assist in gathering information; and

WHEREAS, Utilities gathered information for its review of the two new items to the standards and demonstrated sufficient enterprise compliance with each proposed standard though existing rate schedules, programs, and practices; and

WHEREAS, City Council finds that separately adopting the two new items to the standards is not necessary.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COLORADO SPRINGS:

Section 1. City Council hereby determines, after due consideration, public notice, and public comment, to accept the conclusion and recommendation of Utilities by not separately adopting the two IIJA standards that amended PURPA.

Section 2. The Resolution shall be in full force and effect immediately upon its adoption.

Dated at Colorado Springs, Colorado, this 28th day of October 2025.

____
Lynette Crow-Iverson, Council President

ATTEST:

____
Sarah B. Johnson, City Clerk

Electric

Redline Tariff Sheets

Effective January 1, 2026

facilities is in the best interest, Customers shall pay the applicable Substation Facility Fees as set forth in Utilities' Rules and Regulations. Customers paying the Substation Facility Fees must provide, install, and maintain equipment to receive Primary or Secondary Service as provided in Utilities' Rules and Regulations and in accordance with the *Line Extension and Service Standards* for Electric.

F. Service will generally be provided through one meter unless Utilities, in its sole discretion, determines additional meters and aggregation is warranted. The aggregation terms and conditions set forth in the Industrial Service – Large Power and Light (ELG) Rate Schedule will apply.

G. If in Utilities determination, the Customers load cannot be served by Utilities existing capabilities, the Customer will be served on an interim basis through market agreement(s) for capacity and energy requirements for a period of time not to exceed the 10-year term of the initial LLSA. In lieu of ECA or Green Power Service if selected, and ECC charges, Utilities will bill the Customer the full costs of the market agreement(s) through charges as set forth in the LLSA and these Electric Rate Schedules.

H. Except for Customers whose collateral requirements have been waived pursuant to the terms provided in this rate schedule below, Customers will be subject to the Resource Adequacy Charge and the System Support Charge, as set forth in these Electric Rate Schedules, for each billing period in the initial 10-year term of the LLSA.

I. If at any time the Customer's actual maximum demand exceeds the contracted annual load requirements, the Customer shall provide an updated annual load requirement and the LLSA shall be updated to reflect the higher demand.

J. Utilities has no obligation to serve loads in excess of the contracted demand for the calendar year as provided in the LLSA.

DEMAND AND ENERGY DETERMINATIONS

A. During the initial 10-year LLSA period, Billing Demand will be the highest of (1) the greatest 15-minute load in the billing period adjusted upward by 1% for each 1% that the power factor of Customer is below 95% lagging or leading, (2) 100% of the Maximum Demand occurring during the last 12 billing periods, or (3) 100% of the contracted demand for the calendar year as provided in the LLSA.

B. After the initial 10-year LLSA period, Billing Demand will be the highest of the greatest 15-minute load in the billing period adjusted upward by 1% for each 1% that the power factor of Customer is

Electric

Final Tariff Sheets

Effective January 1, 2026

facilities is in the best interest, Customers shall pay the applicable Substation Facility Fees as set forth in Utilities' Rules and Regulations. Customers paying the Substation Facility Fees must provide, install, and maintain equipment to receive Primary or Secondary Service as provided in Utilities' Rules and Regulations and in accordance with the *Line Extension and Service Standards* for Electric.

F. Service will generally be provided through one meter unless Utilities, in its sole discretion, determines additional meters and aggregation is warranted. The aggregation terms and conditions set forth in the Industrial Service – Large Power and Light (ELG) Rate Schedule will apply.

G. If in Utilities determination, the Customers load cannot be served by Utilities existing capabilities, the Customer will be served on an interim basis through market agreement(s) for capacity and energy requirements for a period of time not to exceed the 10-year term of the initial LLSA. In lieu of ECA or Green Power Service if selected, and ECC charges, Utilities will bill the Customer the full costs of the market agreement(s) through charges as set forth in the LLSA and these Electric Rate Schedules.

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B. After the initial 10-year LLSA period, Billing Demand will be the highest of the greatest 15-minute load in the billing period adjusted upward by 1% for each 1% that the power factor of Customer is

OPEN ACCESS TRANSMISSION TARIFF

(OATT)

Open Access Transmission Tariff (OATT) Report

Open Access Transmission Tariff Service (OATT)

Colorado Springs Utilities (Utilities) is a transmission provider and provides non-discriminatory wholesale high voltage electric service to itself and to its customers through the terms and conditions set forth in the OATT.

1. Southwest Power Pool (SPP) Regional Transmission Organization (RTO) Transition

Utilities' OATT was initially adopted in 2000 and revised periodically with updates in 2005, 2009, 2017-2019, 2022, and 2025. The updates in 2022 were driven by the opportunity to join the Western Energy Imbalance Service (WEIS) market, an SPP market offering, which balanced generation and load amongst regionally participating utilities. The participation in the WEIS market provided access to a larger pool of resources enabling cost savings for Utilities. With the success of the WEIS market, SPP is expanding its current RTO westward. Utilities is currently preparing to make the transition to join the SPP RTO when it expands in April 2026.

In joining the SPP RTO, Utilities' OATT will be rescinded in its entirety and Utilities will submit Transmission Owner filings to the SPP for incorporation into SPP's OATT. The effective date of this change is proposed to be on the day on which Utilities transfers functional control of its transmission facilities to SPP (currently scheduled for April 1, 2026, as of the date of this Rate Case Filing).

2. Additional Tariff Changes

With the transition to SPP not anticipated taking place until the second quarter of 2026, Utilities proposes one administrative clerical update in the Large Generator Interconnection Procedures (LGIP). The LGIP was revised in its entirety effective February 1, 2025, and Utilities proposes this clerical update with an effective date of November 1, 2025.

Open Access Transmission Tariff (OATT) Resolutions

RESOLUTION NO. _____-25

A RESOLUTION MAKING AN ADMINISTRATIVE CHANGE IN THE COLORADO SPRINGS UTILITIES OPEN ACCESS TRANSMISSION TARIFF

WHEREAS, City Council approved the current effective interstate Open Access Transmission Tariff ("OATT") by Resolutions 133-17, 75-18, 43-19, 93-22,190-22, and 14-25; and

WHEREAS, the current effective OATT sections related to the Standard Large Generator Interconnection Procedures were revised in their entirety effective February 1, 2025; and

WHEREAS, Colorado Springs Utilities ("Utilities"), upon subsequent review, observed the outside date for the allowable extension in requested Commercial Operation Date inadvertently reflected a date of December 31, 2027 which should have been December 31, 2029; and

WHEREAS, the City Council finds that the proposed modification will not adversely impact other customers; and

WHEREAS, the City Council finds that the proposed modification to the affected tariff sheet is just, reasonable, sufficient and not unduly discriminatory; and

WHEREAS, Utilities provided public notice of the proposed change and has complied with City Code for changing its OATT schedules; and

WHEREAS, Utilities has proposed the effective date for this change as November 1, 2025.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COLORADO SPRINGS:

Section 1. That Colorado Springs Utilities Open Access Transmission Tariff, City Council Volume No. 3, shall be revised as follows:

Effective November 1, 2025

City Council Vol. No. 3		
Sheet No.	**Title**	**Cancels Sheet No.**
First Revised Sheet No. 219.17	Large Generator Interconnection Procedures	Original Sheet No. 219.17

Section 2. The attached sheets of the Open Access Transmission Tariff are hereby approved and adopted effective November 1, 2025 and shall remain in effect unless changed by subsequent Resolution of the City Council.

Dated at Colorado Springs, Colorado, this 28th day of October 2025.

Lynette Crow-Iverson, Council President

ATTEST:

Sarah B. Johnson, City Clerk

RESOLUTION NO. _____-25

A RESOLUTION RESCINDING THE COLORADO SPRINGS UTILITIES' OPEN ACCESS TRANSMISSION TARIFF IN CONJUNCTION WITH THE TRANSFER OF FUNCTIONAL CONTROL OF UTILITIES' TRANSMISSION FACILITIES TO SOUTHWEST POWER POOL REGIONAL TRANSMISSION ORGANIZATION

WHEREAS, City Council approved the current effective interstate Open Access Transmission Tariff ("OATT") by Resolutions 133-17, 75-18, 43-19, 93-22,190-22, and 14-25 as well as the resolution dated this same date making an administrative change in the OATT; and

WHEREAS, Colorado Springs Utilities ("Utilities") proposed to pursue membership in the Southwest Power Pool ("SPP") Regional Transmission Organization ("RTO") effective in accordance with SPP's quarterly onboarding schedule of new RTO members in 2026; and

WHEREAS, Utilities proposed, from the effective date of the transfer of functional control of its transmission facilities to SPP, the requirement that the terms, conditions and rates of Utilities' transmission service be set forth in SPP's tariff; and

WHEREAS, Utilities proposed the rescission of its current OATT to no longer exist independently outside of SPP, effective upon the transfer of functional control of its transmission facilities to SPP; and

WHEREAS, if Utilities does become a member of SPP, the formula rate template and implementation protocols for establishing an annual transmission revenue requirement applicable to Utilities will be set forth in SPP's tariff and will supersede the existing rates set forth in Utilities' OATT.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COLORADO SPRINGS:

Section 1. That effective on the day on which Utilities transfers functional control of Utilities' transmission facilities to SPP (scheduled for April 1, 2026, as of the date of this Resolution), Colorado Springs Utilities Open Access Transmission Tariff City Council Volume No. 3 is rescinded in its entirety.

Section 2. Utilities shall provide notification of the effective date of the rescission on its website (csu.org) and on its Open Access Same-Time Information System website (oasis.oati.com/csu).

Section 3. The attached Council Decision and Order, and other related matters are hereby approved and adopted.

Dated at Colorado Springs, Colorado, this 28th day of October 2025.

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Lynette Crow-Iverson, Council President

ATTEST:

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Sarah B. Johnson, City Clerk

TRANSMISSION OWNER FILING

Transmission Owner Filing Report

Colorado Springs Utilities

Colorado Springs Utilities (Utilities) is an Enterprise Fund of the City of Colorado Springs, Colorado ("City") that provides electric, streetlight, natural gas, water and wastewater services ("Utility System") to customers in the Pikes Peak region. The City of Colorado Springs' City Council's authority to establish rates, charges, and regulations for utility services is contained within the Colorado Constitution, Colorado Statutes, the Colorado Springs City Charter, the Colorado Springs City Code, and the Colorado Springs City Council's Rules and Procedures. The organization operates an electric generation, transmission and distribution system; a streetlight system; a natural gas distribution system; a water collection, treatment and distribution system; and a wastewater collection and treatment system. Utilities' service area includes the City, Manitou Springs and many of the suburban residential areas surrounding the City. The military installations of Fort Carson Army Base, Peterson Space Force Base and the United States Air Force Academy receive electric service, natural gas service and water service from Utilities. Peterson Space Force Base also receives wastewater treatment service and Cheyenne Mountain Space Force Station receives electric service. The City is currently the primary customer of the streetlight system and is responsible for the majority of streetlight service charges.

Utilities maintains financial and accounting records that utilize a chart of accounts in the Electric and Gas Services based primarily upon the uniform system of accounts prescribed by the Federal Energy Regulatory Commission (FERC) and in the Water and Wastewater Services based on the National Association of Regulatory Utility Commissioners (NARUC). Utilities develops rates to support the annual Budget. The basic sources of data used to develop rates include financial forecasting models and historical cost accounting data. The annual Budget is a critical data source that is prepared annually as part of the Annual Operating and Financial Plan.

Utilities prepares financial statements, in conformity with Generally Accepted Accounting Principles (GAAP) in the United States of America as applied to units of local governments and promulgated by the Governmental Accounting Standards Board (GASB). Utilities' financial statements do not purport to, and do not represent the financial position or the changes in the financial position of the City, component units or its joint ventures. Utilities' Annual Report and financial statements are provided on its website at csu.org.

Utilities is a transmission provider that currently provides non-discriminatory wholesale high voltage electric service through the terms and conditions set forth in its Open Access Transmission Tariff (OATT). Utilities' OATT was initially adopted in 2000 and revised periodically with updates in 2005, 2009, 2017, 2018, 2019, 2022, and 2025. The 2022 updates were driven by the opportunity to join the Western Energy Imbalance Service (WEIS) market, a Southwest Power Pool (SPP) market offering, which balanced generation and load amongst regionally participating utilities. The participation in the WEIS market provided access to a larger pool of resources enabling both cost savings and increased reliability for Utilities.

With the success of the WEIS market, SPP has obtained approval from FERC to expand its current Regional Transmission Organization (RTO) westward. Utilities is currently preparing to make the transition to join the SPP RTO when it expands in April 2026. With the continued evolution of an everchanging mix of power generation, rising cost of providing energy, and the challenges within Utilities associated with demand growth, this move is poised to continue to offer several financial and operational advantages, including improved efficiency in managing intra-hour energy imbalances and better integration of renewable energy sources across an even wider network of utilities.

1. Overview

As part of the transition to SPP, Utilities, as a Transmission Owner (TO), will transfer functional control of its transmission facilities to SPP but continue to own and maintain the physical infrastructure comprising its transmission system. Utilities' current OATT is proposed to be rescinded and Utilities will submit TO filings to SPP for incorporation into SPP's OATT, subject to FERC approval of the methodology for setting rates. Generally, Utilities as a municipally owned entity, is not subject to the jurisdiction of FERC. However, FERC does regulate the wholesale electricity market, including transmission and sales between power generators and utilities to include the SPP RTO which requires justifying Utilities wholesale transmission rates in a different manner than historically done. Therefore, Utilities' rates and processes for updating its wholesale transmission have been prepared consistent with other municipal TO filings to regional transmission organizations and/or FERC.

Utilities' Annual Transmission Revenue Requirement (ATRR) in the current OATT was last updated and approved in 2017 by the City Council with rates phased in effective on January 1 of 2017, 2018 and 2019. The ATRR was calculated and supported through a Cost-of-Service Study and established rates for both Firm and Non-Firm Point-to-Point Transmission Service. In preparation for this transition into the SPP RTO, Utilities is submitting this OATT filing to inform City Council how wholesale transmission rates, terms and conditions will be managed and established as of the date that Utilities joins the SPP RTO. The primary objectives of these proposed modifications are to:

- Establish a Transmission Formula Rate (TFR) template and protocols, anticipated to be submitted to SPP as part of their filing with FERC and updated annually after approved membership in SPP in accordance with the associated TFR implementation protocols.
- Utilize the TFR methodology to establish the initial updated ATRR and associated rates for Network Integrated Transmission Service (NITS) and for Firm and Non-Firm Point-to-Point Transmission Service using the projected cost of service to ensure adequate revenue recovery in 2026 and in which revenue requirement and charges will be updated annually thereafter while a member of the SPP RTO in accordance with the associated TFR implementation protocols.

2. Transmission Formula Rate Template and Implementation Protocols

Given the upcoming transition to SPP membership, Utilities is taking proactive steps with this filing to establish a TFR. TFR methodologies are approved by FERC and, upon approval, allow utilities to input historical and projected data to calculate the cost of service and subsequent rates on an annual basis. The formula defines the methodology and various inputs for determining the utility's cost of service. These inputs include, but are not limited to, the rate base (Electric Plant in-service plus adjustments), depreciation and amortization expenses, operation and maintenance expenses, administrative and general expenses, rates for taxes other than income tax (such as Surplus Payments to the City and Franchise Fees) and an allowance for allocated debt service coverage. All inputs and data must be supported by additional information adequately describing how the inputs are derived. As Utilities is not required and therefore does not compile and file a FERC Form 1 report, many of the key inputs to the TFR for calculating the projected ATRR or reflecting the historical costs to be used for True-Up calculations are summarized through various workpapers compiled from internal software systems and records. The formula rate takes these data inputs for a rate year and applies historical revenues collected in that year resulting in an under-collection or over-collection. This true-up mechanism derives a value that, in addition to any necessary prior period adjustments, including applicable interest, is then added to forecasted or projected expenses less any revenue credits to arrive at a Net Revenue Requirement for the projected rate year.

Utilities 2026 ATRR has been prepared utilizing its TFR which incorporates the cash basis approach (cash flow) of the prior cost of service methodology. Utilities is an enterprise of the City of Colorado Springs, and as a governmental entity, is tax exempt. As such, Cost of Service has historically utilized this cash-needs basis for setting rates and therefore does not calculate a return on the rate base. Annually, City Council approves Utilities' budget. Utilities proposes to use budgeted projected values to populate the TFR for each calendar year in order to calculate the annually updated ATRR. Utilities anticipates that these rates will go into effect on the effective date of the transfer of functional control of Utilities transmission facilities to SPP. Assuming the necessary regulatory approvals are issued, Utilities anticipates an effective date of April 1, 2026. As such, the initial rate period for calculating a proposed formula rate is calendar year 2026, but the initial rates will be in effect for a partial year from the effective date of Utilities transfer of functional control of its transmission facilities to SPP through December 31, 2026.

The methodology for calculating Utilities proposed formula rate is largely aligned with the original methodology used in the currently effective ATRR by utilizing the same transmission-related cost components and incorporates similar allocator bases for those functionalized cost components. The TFR comprises three main components. The first is a statement of the ATRR for NITS that will be included in the Revenue Requirement and Rates (RRR) file as defined in the SPP OATT as well as the underlying rates for Schedule 7 Long-Term Firm and Short-Term Firm Point-to-Point Transmission Service, and for Schedule 8 Non-Firm Point-to-Point Transmission Service. The second component is the formula itself with the unpopulated tables that will be included in Attachment H of the SPP OATT. Finally, Utilities' Protocols describe how Utilities will implement and update its transmission rates each year, what the review procedures will be, how customer challenges will be resolved, and how any changes to the annual rate updates will be implemented. These Utilities' Protocols will be included in the SPP OATT Attachment H. When the proposed rate becomes effective, SPP will post the populated TFR, including the worksheets and Utilities' Protocols, on its website. Utilities may also provide appropriate links to the SPP OATT on Utilities website.

3. Transmission Formula Rate Template Calculation of the Projected ATRR

All Tables included in the Formula Rate Template that are referenced herein can be found at the end of this report. Table P1 outlines the calculation for Utilities Projected ATRR while Table T1 outlines the calculation of a historical ATRR based on actuals which would be used, alongside actual revenues for calculating the over-collection or under-collection to be added to the projected ATRR. Table P1 (Projected ATRR) and Table T1 (ATRR) have the same layout in the template, and line references for expenses in Table T1 (ATRR) correspond to those in Table P1 (Projected ATRR) for reference to projected expenses. The major sections of the calculations are Operating Expenses (Line 14), Capital Projects Expense (Line 29), and Other Taxes (Line 42). These items, in addition to an allowance for allocated debt service coverage (Line 47) comprise the total gross ATRR (Line 48). Any Revenue credits (Line 49) are identified and offset the ATRR for a total net ATRR (Line 50) that is carried over to Table TRC, Line 1 as the Projected ATRR.

a. Total Operating Expenses include:

1) Transmission O&M Expense (Table T1, Line 1) is reflected in Table E1, with actuals incurred in 2024 as well as projected to be incurred in calendar year 2026, and listed by transmission account, consistent with the FERC Uniform System of Accounts. The amount of Transmission O&M incurred for this period is approximately $5.9M. Utilities TFR excludes Account 561 Load Dispatch expenses and Account 565 Transmission by Others (if any).

2) Administrative and General (A&G) Expense (Table T1, Line 11) is reflected in Table E2 consistent with the FERC Uniform System of Accounts with actuals incurred in 2024 and projected A&G expenses to be incurred in calendar year 2026. With Utilities being a four-service utility, total company A&G is allocated to each service using the Massachusetts method of allocating A&G. This method is a multi-factor approach that uses an equally weighted average of three ratios: direct labor, plant in service and total revenue. These expenses for the Electric service are then further allocated based on a factor derived by actual Transmission-specific labor applied against total actual labor. For 2026, this allocation factor is calculated to be 10.4% and when applied against the actual A&G expenses, yields approximately $7.8M of A&G. Table T1, lines 6 and 7 remove all FERC annual fees, Regulatory Commission Expenses, EPRI dues and non-safety advertising. Line 10 includes only Regulatory Commission Expenses related to transmission. For this projected rate year, Utilities has assumed zero values to be entered for lines 6, 7, and 10.

3) Electric common plant O&M (if any) in line 12 and transmission lease payments in line 13 are the final two items comprising Total Operating Expenses.

b. Total Capital Projects Expenses include:

1) Debt Service Expense (Table T1, Line 15) is shown from the calculation of total Electric Debt Service as reflected on Table C3 and then allocated based on the transmission percentage of total gross plant. In debt issuances, Utilities, as a four-service utility, first examines capital projects that need to be funded, either from bond issuances or cash and wholistically assesses the importance or criticality of each project in its projections for funding needs across each service. Once those projects are identified and planned, Utilities then assesses the required project funding needs to determine planned financing in conjunction with planned cash funding, to meet the required needs while still balancing critical financial metric targets related to debt

coverage, debt ratio, and days cash on hand. Utilities then executes the planned financing through bond issuances. The debt service schedules on Table C3 specifically outline how much principal and interest is associated with the issuance and how much is attributed to the Electric service. These issuances and their allocated Electric percentages for principal and interest obligations are totaled up along with any actual debt that may have concluded in that year.

2) Cash-Funded New Construction Assets allocated to Transmission (Table T1, Line 24) starts with the actual Capital Additions assigned by function. Directly assigned Transmission Plant additions are combined with a portion of General Plant additions, based on the transmission percentage of total gross plant. A cash-funded allocator, derived from total actual cash funded capital against the total actual gross Electric plant additions from the prior 13 months, is then applied to the total Electric Capital assigned and allocated to Transmission yielding the actual total Cash Funding New Construction needs allocated to Transmission.
3) Amortization of Premium or Discount (Table T1, Line 27) is reflected on Table C4. These projected values are captured from accounts 428 and 429, consistent with the FERC Uniform System of Accounts. Then, with the same Electric percentages for a given issuance reflected with the debt service schedules, those values are totaled and then allocated further based on the transmission percentage of total gross plant.

c. Other Taxes include:

1) Surplus Payments to the City and Franchise Fees (Table T1, Line 41) is reflected on Line 39. As mentioned earlier, Utilities is an enterprise of the City of Colorado Springs. As a governmental entity, Utilities is a tax-exempt entity. However, the City Charter of the City of Colorado Springs (City) provides for the appropriation of any remaining surplus of net earnings to the general revenues of the City. Pursuant to its authority as the legislative body for the City and as the ratemaking body for Utilities, City Council has established planned Surplus Payments to the City of Colorado Springs for Utilities' Electric services. These payments are assessed on a fixed rate per kWh of actual sales inside the city. Additionally, Utilities Electric service incurs Franchise Fees expense related to providing Electric services to customers residing in other neighboring cities or municipalities. The Surplus Payments to City and Franchise Fees expense is allocated to Transmission using the Net Plant Allocator (Table T2, Line 17).
2) The TFR provides for Labor-Related Taxes (Table T1, Line 33) and Plant-Related Taxes (Table T1, Line 38), but Utilities is not projected to include either in this ATRR filing.

d. Other Revenue Requirement items include:

1) An allocation for debt service coverage is reflected on Table T1, Line 47. Strong financial metrics are an important aspect of maintaining bond ratings which can influence the interest rates Utilities pays on its debt. High ratings generally lead to lower borrowing costs which keep costs down overall for ratepayers. In order to maintain the favorable "AA" rating, Utilities must show adequate debt service coverage in addition to other metrics. Stable industries such as utilities usually find debt service coverage ratio in the range of 1.25 to 1.5 as adequate. Utilities has included 1.3 to help meet its debt service coverage obligations and support it's current "AA" rating and then allocated based on the transmission percentage of total gross plant.
2) Revenue credit offset is based on other Electric revenues included in Account 456.1, consistent with the FERC Uniform System of Accounts. For this projected rate year, Utilities has not projected any revenue credits to be included in its ATRR.

4. Transmission Revenue True-Up Mechanism

Historically, Utilities' OATT utilized a stated rate approach where the projected ATRR was updated as needed and brought forward in a rate case before City Council, serving as Utilities regulatory body. In anticipation of transitioning to the SPP RTO, Utilities proposes to incorporate a true-up mechanism in the TFR. This adjustment will compare Utilities actual costs incurred during the calendar rate year to the actual revenues generated by the ATRR and resulting rates during the same period. Any over-recovery or under-recovery will be reflected as a reduction or increase to the Annual Update in the following projected year. Since 2026 will be the first year in the SPP RTO, Utilities does not have true up data from 2024 to incorporate in the 2026 projections. As a placeholder, Utilities has set the actual revenues equal to the actual revenue requirement for 2024 to nullify any increase or reduction to the projected 2026 ATRR. Utilities expects to incorporate a 2026 true up calculation to include applicable interest calculated in accordance with 18 C.F.R. § 35.19a, in 2027 for the projected 2028 ATRR.

5. TFR Peak Transmission Load Divisor

The calculation of Utilities Peak Transmission Load Divisor (Table TRC, Line 5) is reflected on Table T3. For the 12-month period of January 2024 to December 2024, Utilities determined the day and hour of its peak network load for each month and then added to this the load amount associated with known entities taking firm network service. In order to represent the future energy needs for the region under normal weather conditions for each month, projecting the monthly load values for 2026, which are reflected on Table P5, incorporates historical peak loads, economic drivers, and spot load forecast additions. The average monthly peak load (12 coincident peak methodology) is used as the rate divisor to determine the underlying rates for service under Schedule 7 Long-Term Firm and Short-Term Firm (Table TRC, Lines 6-12) Point-to-Point and Schedule 8 Non-Firm (Table TRC, Lines 13-18) Point-to-Point Transmission Service.

6. TFR and Annual Update Implementation Protocols

Accompanying the TFR are implementation protocols (Protocols) which is the last component of the template. As mentioned earlier, these are procedures governing how the transmission rates are calculated and updated. They also establish how interested parties can submit discovery requests, review, verify and challenge the annual rate updates and the timelines associated with the procedures.

As outlined in the Protocols accompanying the TFR, no later than September 1 of each year, Utilities shall calculate its projected ATRR for the following year in accordance with the TFR that will be included in Attachment H of SPP's OATT. These Protocols are based on the existing public process that Utilities has in place for reviewing proposed tariff changes. Interested parties will have the opportunity to submit written questions and responses to those written questions will be posted on the SPP website, OASIS, and Utilities website (csu.org). Additionally, Utilities will host a meeting to provide an opportunity for oral and written comments. Upon conclusion of the process, CSU shall submit the final ATRR and resulting rates to FERC in an Informational Filing and shall request SPP to provide notice of the Informational Filing via an SPP email exploder list and by posting the docket number assigned to CSU's Informational Filing on SPP's website and OASIS.

7. ATRR established using the TFR and Summary

The currently projected ATRR for 2026 is shown on Table TRC, Line 1 of the template in the amount of $34,281,960. In addition to the resulting updated projected 2026 ATRR, the transmission charges outlined in FERC's pro-forma Schedules 7 and 8, as referenced earlier in Section 5 of this Report, will be updated. The difference between Schedules 7 and 8 is that the non-firm (Schedule 8) point-to-point transmission service shall not exceed one month's reservation for any one application.

The TFR, 2026 ATRR, and Schedule 7 and 8 rates, and the accompanying implementation protocols will be filed with FERC via SPP on behalf of Utilities. The final numbers may differ slightly from what is contained in this report due to subsequent adjustments that could be requested or required by SPP or the FERC. Additionally, for purposes of the FERC filing, in lieu of this report, Utilities will submit prepared direct testimony which encapsulates the information provided herein as that approach is more typical to FERC filings. This filing that SPP will make on Utilities' behalf will outline how the ATRR for NITS and rates for Firm and Non-Firm Point-to-Point Service are calculated. The TFR methodology will facilitate annual updates without the burden of filing rate cases, thereby streamlining the process and ensuring alignment with regulatory requirements.

In conclusion, Utilities' preparation for joining the SPP RTO represents a strategic move to enhance operational efficiency, achieve financial savings, and ensure compliance with regulatory standards. The proposed changes and the establishment of a TFR are pivotal steps in this process, paving the way for a smoother transition and long-term benefits for Utilities and its customers.

8. Formula Rate Template Tables

The Tables which comprise and reflect the currently proposed calculation of the Formula Rate are included in this filing in the following section titled Transmission Owner Filing Formula Rate Tables Populated for referencing within this report.

Transmission Owner Filing

Resolution

RESOLUTION NO. _____-25

A RESOLUTION ADOPTING TRANSMISSION FORMULA RATE TEMPLATE AND THE IMPLEMENTATION PROTOCOLS FOR ESTABLISHING AN ANNUAL TRANSMISSION REVENUE REQUIREMENT FOR TRANSMISSION OWNER FILING SUBMITTALS FOR THE SOUTHWEST POWER POOL REGIONAL TRANSMISSION ORGANIZATION'S OPEN ACCESS TRANSMISSION TARIFF

WHEREAS, Colorado Springs Utilities ("Utilities") proposed to pursue membership in the Southwest Power Pool ("SPP") Regional Transmission Organization ("RTO") effective in accordance with SPP's quarterly onboarding schedule of new RTO members in 2026; and

WHEREAS, Utilities proposed to transfer functional control of its transmission facilities to SPP while continuing to own and maintain said infrastructure of its transmission system; and

WHEREAS, Utilities proposed to implement a formula rate template ("Template") and implementation protocols ("Protocols") (together the "Formula Rate"), so long as approved by the Federal Energy Regulatory Commission ("FERC"), to establish the mechanism and process for annual calculation, to include any true-up and updates, of the Annual Transmission Revenue Requirement ("ATRR") and underlying calculated rates for Network Integration Transmission Service ("NITS") and Point-to-Point Transmission Service in the Colorado Springs Utilities zone of the SPP footprint; and

WHEREAS, Utilities' proposed Formula Rate will be subsequently filed with FERC; and

WHEREAS, Utilities stated it may need to modify the proposed Formula Rate to address potential notifications, questions, requests, or requirements to facilitate FERC approval of the Formula Rate; and

WHEREAS, Utilities proposed to establish the Formula Rate and the 2026 ATRR with its underlying calculated rates to be effective on the day on which Utilities transfers functional control of Utilities' transmission facilities to SPP (scheduled for April 1, 2026, as of the date of this Resolution); and

WHEREAS, Utilities proposed to follow the established Protocols to adjust the ATRR for the Colorado Springs Utilities zone of the SPP footprint and the underlying calculated rates on an annual basis based on Utilities' projected cost-of-service and load for the prospective rate year through the required true-up adjustment ("Annual Update"), to submit such Annual Update to the FERC as an informational filing, and to enable SPP to provide notice of Utilities' Annual Update to interested persons; and

WHEREAS, if Utilities does become a member of SPP, the Formula Rate and the 2026 ATRR with its underlying calculated rates will be set forth in SPP's tariff and will supersede the existing rates in the Utilities' Open Access Transmission Tariff.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COLORADO SPRINGS:

Section 1. That effective on the day on which Utilities transfers functional control of Utilities' transmission facilities to SPP (scheduled for April 1, 2026, as of the date of this Resolution), Utilities' Formula Rate, so long as approved by the FERC, shall remain in effect unless changed by subsequent transmission owner filings.

Section 2. That effective on the day of on which Utilities transfers functional control of Utilities' transmission facilities to SPP (scheduled for April 1, 2026, as of the date of this Resolution), Utilities' 2026 ATRR and underlying calculated rates for NITS and Point-to-Point Transmission Service in the Colorado Springs Utilities zone of the SPP footprint are approved and adopted and shall remain in effect unless changed by a subsequent Utilities' Annual Update in conformance with the Protocols.

Section 3. The attached proposed Template and proposed Protocols (which may be further modified due to subsequent adjustments requested or required by SPP or the FERC), supporting documents, Council Decision and Order, and other related matters are hereby approved and adopted.

Dated at Colorado Springs, Colorado, this 28th day of October 2025.

____
Lynette Crow-Iverson, Council President

ATTEST:

____
Sarah B. Johnson, City Clerk

Transmission Owner Filing

Formula Rate Tables

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Colorado Springs Utilities
Formula Rate Workbook
Projections for Rate Year 2026

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Table TRC

Table TRC: Transmission Rate Calculation

Projections for Rate Year 2026

Line No.	Item	Unit	Source/Calculation	Actual for 2024	Projected for 2026
[1]	Transmission Revenue Requirement Net of Revenue Credits	$/year	Table T1 or Table P1: [50]	$ -	$ -
[2]	True-Up (if Applicable)	$/year	Table P3: [14]	n/a	$ -
[3]	Schedule 11 Revenue incl. Schedule 11 True-Up	$/year	Table BP1: [3]	$ -	$ -
[4]	**Transmission Revenue Requirement Net of Schedule 11 Revenue**	**$/year**	**[1] + [2] - [3]**	**$ -**	**$ -**
[5]	Peak Transmission Load	kW	Table T3: [15] or Table P5: [15]		
	Schedule 7: Long-Term Firm and Short-Term Point-to-Point Transmission Service				
	The charges are as follows:				
[6]	Yearly Delivery	$/kW-year	[4] / [5]	$ -	$ -
[7]	Monthly Delivery	$/kW-month	[6] / 12	$ -	$ -
[8]	Weekly Delivery	$/kW-week	[6] / 52	$ -	$ -
[9]	Daily On-Peak Delivery	$/kW-day	[6] / 270	$ -	$ -
[10]	Daily Off-Peak Delivery	$/kW-day	[6] / 365	$ -	$ -
[11]	Hourly On-Peak Delivery	$/kWh	[9] / 16	$ -	$ -
[12]	Hourly Off-Peak Delivery	$/kWh	[10] / 24	$ -	$ -
	Schedule 8: Non-Firm Point-to-Point Transmission Service				
	The charges can be up to the following limits:				
[13]	Monthly Delivery	$/kW-month	[6] / 12	$ -	$ -
[14]	Weekly Delivery	$/kW-week	[6] / 52	$ -	$ -
[15]	Daily On-Peak Delivery	$/kW-day	[6] / 270	$ -	$ -
[16]	Daily Off-Peak Delivery	$/kW-day	[6] / 365	$ -	$ -
[17]	Hourly On-Peak Delivery	$/kWh	[15] / 16	$ -	$ -
[18]	Hourly Off-Peak Delivery	$/kWh	[16] / 24	$ -	$ -
[19]	**Schedule 11: Base Plan Upgrades**	**$/year**	**[3]**	**$ -**	**$ -**

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PROJECTED ATRR IS IN USE FOR THE PROJECTED RATE CALCULATION

Table BP1

Table BP1: Base Plan Upgrade Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Actual for 2024	Projected for 2026
[1]	Total Base Plan Upgrade Costs	Table BP3: [21]	$ -	$ -
[2]	Base Plan Upgrades True Up (if Applicable)	Table P3: [14]		$ -
[3]	**BASE PLAN UPGRADES ATRR**	**[1] + [2]**	**$ -**	**$ -**

Colorado Springs Utilities
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PROJECTED ATRR IS IN USE FOR THE PROJECTED RATE CALCULATION

Table BP2
Table BP2: Fixed Charge Rate Calculation

Line No.	Item	Source/Calculation	Actual for 2024	Projected for 2026
[1]	ATRR Net of Revenue Credits	Table T1: [48] or Table P1: [48]	$ -	$ -
[2]	Net Transmission Plant	Table T2: [16] or Table P2: [16]	$ -	$ -
[3]	**Default Fixed Charge Rate**	**[1]/[2]**		

Table BP3
Table BP3: Base Plan Upgrades Detail

Line No.	Project Name	Book Value in 2024	Book Value in 2026	Fixed Charge Rate for 2024	Fixed Charge Rate for 2026	To Actual ATRR for 2024	To Projected ATRR for 2026
[4]		$ -	$ -			$ -	$ -
[5]		$ -	$ -			$ -	$ -
[6]		$ -	$ -			$ -	$ -
[7]		$ -	$ -			$ -	$ -
[8]		$ -	$ -			$ -	$ -
[9]		$ -	$ -			$ -	$ -
[10]		$ -	$ -			$ -	$ -
[11]		$ -	$ -			$ -	$ -
[12]		$ -	$ -			$ -	$ -
[13]		$ -	$ -			$ -	$ -
[14]		$ -	$ -			$ -	$ -
[15]		$ -	$ -			$ -	$ -
[16]		$ -	$ -			$ -	$ -
[17]		$ -	$ -			$ -	$ -
[18]		$ -	$ -			$ -	$ -
[19]		$ -	$ -			$ -	$ -
[20]		$ -	$ -			$ -	$ -
[21]	**TOTAL BASE PLAN UPGRADES**					$ -	$ -

Notes:
Details on individual projects included in supplemental workpapers as needed.

Colorado Springs Utilities
Formula Rate Workbook
Projections for Rate Year 2026

THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table T1

Table T1: 2024 Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Actual for 2024
Operating Expenses			
	Operations and Maintenance		
[1]	Transmission O&M Expense	Table E1: [A][31]	$ -
[2]	Load Dispatch	Table E1: [A][3]	$ -
[3]	Transmission by Others	Table E1: [A][15]	$ -
[4]	**Transmission O&M Less Load Dispatch and Transmission by Others**	**[1] - [2] - [3]**	**$ -**
	Administrative and General		
[5]	Total A&G Expense	Table E2: [A][15]	$ -
[6]	(Less) FERC Annual Fees	Internal Records, (Note A)	$ -
[7]	(Less) EPRI & Regulatory Commission Exp. & Non-safety Ad	Internal Records, (Note A)	$ -
[8]	Wage and Salary Allocator	Table T2: [3]	
[9]	Total A&G Expense Allocated to Transmission	SUM([5]:[7]) x [8]	$ -
[10]	Transmission Related Regulatory Commission Expense	Internal Records (Note C)	$ -
[11]	**Administrative and General Expense**	**[9] + [10]**	**$ -**
[12]	Common O&M Expense Allocated to Transmission	Internal Records, (Note B)	$ -
[13]	Transmission Lease Payments	Internal Records	$ -
[14]	**TOTAL OPERATING EXPENSES**	**[4] + [11] + [12] + [13]**	**$ -**

Colorado Springs Utilities
Formula Rate Workbook
Projections for Rate Year 2026

THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table T1

Table T1: 2024 Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Actual for 2024
Capital Projects			
	Debt Service		
[15]	Total Debt Service	Internal Records	$ -
[16]	Gross Plant Allocator - Transmission	Table T2: [9]	
[17]	**Total Debt Service Allocated to Transmission**	**[15] x [16]**	**$ -**
	Cash-Funded New Construction Assets		
[18]	Total Transmission Electric Capital	Table C1: [B][9]	$ -
[19]	Total General Electric Capital	Table C1: [D][9]	$ -
[20]	Gross Plant Allocator - Transmission	Table T2: [9]	
[21]	General Electric Capital Allocated to Transmission	[19] x [20]	$ -
[22]	Total Electric Capital Assigned and Allocated to Transmission	[18] + [21]	$ -
[23]	Cash-Funded Capital Allocator	Table T2: [20]	
[24]	**Total Cash-Funded New Construction Assets Allocated to Transmission**	[22] x [23]	$ -
	Amortization of Premium or Discount		
[25]	Amortization of Premium or Discount	Table C4: [F][51]	$ -
[26]	Gross Plant Allocator - Transmission	Table T2: [9]	
[27]	**Total Amortization of Premium or Discount Allocated to Transmission**	**[25] x [26]**	**$ -**
[28]	Interest on Commercial Paper Directly Assigned to Transmission	Internal Records, (Note D)	$ -
[29]	**TOTAL CAPITAL PROJECTS**	**[17] + [24] + [27] + [28]**	**$ -**

Colorado Springs Utilities
Formula Rate Workbook
Projections for Rate Year 2026

THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table T1

Table T1: 2024 Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Actual for 2024
Other Taxes			
	Labor-Related Taxes	(Note E)	
[30]	Payroll	Internal Records	$ -
[31]	Highway and Vehicle	Internal Records	$ -
[32]	Wage and Salary Allocator	Table T2: [3]	
[33]	**Labor-Related Taxes Allocated to Transmission**	**([30] + [31]) x [32]**	**$ -**
	Plant-Related Taxes	(Note E)	
[34]	Property	Internal Records	$ -
[35]	Gross Reciepts	Internal Records	$ -
[36]	Other	Internal Records	$ -
[37]	Gross Plant Allocator - Transmission	Table T2: [9]	
[38]	**Plant-Related Taxes Allocated to Transmission**	**SUM([34]:[36]) x [37]**	**$ -**
	Surplus Payments to the City and Franchise Fees		
[39]	Surplus Payments to the City and Franchise Fees	Internal Records, (Note F)	$ -
[40]	Net Plant Allocator	Table T2: [17]	
[41]	**Surplus Payments and Franchise Fees Allocated to Transmission**	[39] x [40]	**$ -**
[42]	**TOTAL OTHER TAXES**	**[33] + [38] + [41]**	**$ -**

Colorado Springs Utilities
Formula Rate Workbook
Projections for Rate Year 2026

THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table T1

Table T1: 2024 Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Actual for 2024
Revenue Requirement			
	Debt Service Coverage Allocation	(Note G)	
[43]	Total Debt Service	[15]	$ -
[44]	Required Cash for Debt Service Coverage	% of Debt Service	
[45]	Cash Available for Debt Service	[43] x [44]	$ -
[46]	Gross Plant Allocator - Transmission	Table T2: [9]	
[47]	**Debt Service Coverage Allocated to Transmission**	**[45] x [46]**	**$ -**
[48]	**TRANSMISSION REVENUE REQUIREMENT**	**[14] + [29] + [42] + [47]**	**$ -**
[49]	Revenue Credits	**Table E3: [16]**	$ -
[50]	**TRANSMISSION REVENUE REQUIREMENT NET OF REVENUE CREDITS**	**[48] - [49]**	**$ -**

Notes:

(A) EPRI Annual Membership Dues (within Account 930), All Regulatory Commission Expenses (Account 928), and non-safety related advertising (within Account 930). Source: TFR Backup, [WP2 O&M - A&G] tab

(B) Common expense includes operations and maintenance shared across Electric, Natural Gas, Water, and Wastewater Services that is allocated to transmission.

(C) Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting (within Account 928)

(D) Commercial Paper interest that can be directly assigned to Transmission operations. If commercial paper is issued on behalf of specific areas of operations then the interest expense incurred from the issuance of commercial paper for Transmission operations will be directly assigned to Transmission on this line.

(E) Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Formula Rate Template, since they are recovered elsewhere.

(F) CSU provides for surplus payments to the City in lieu of taxes, based on a fixed rate per kWh of electricity sales within the city. Franchise Fees are related to providing Electric Service to customers residing in other neighboring cities or municipalities.

(G) The utility must collect a percentage of Debt Service to meet its debt service coverage obligations.

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THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table T2

Table T2: Allocators Based on Actuals

For use in Revenue Requirement Calculation

Line No.	Item	Source/Calculation	Actual for 2024
	Labor		
[1]	Total Labor Expense	Internal Records	$ -
[2]	Transmission Labor Expense	Table E1: [B][31]	$ -
[3]	**Wage and Salary Allocator**	**[1] / [2]**	
	Plant		
[4]	Gross Plant in Service	Sum of: Table PD1, [18]	$ -
[5]	Gross Transmission Plant	Table PD1: [B][18]	$ -
[6]	General Plant	Table PD1: [D][18] + [E][18]	$ -
[7]	Wage and Salary Allocator	[3]	
[8]	General Plant Allocated to Transmission	[6] x [7]	$ -
[9]	**Gross Plant Allocator - Transmission**	**([5] + [8])/[4]**	
[10]	Accumulated Depreciation	Sum of Table PD2, [18]	$ -
[11]	Net Plant	[4] - [10]	$ -
[12]	Transmission Accumulated Depreciation	Table PD2: [B][18]	$ -
[13]	General Plant Accumulated Depreciation	Table PD2: [D][18] + [E][18]	$ -
[14]	Wage and Salary Allocator	[3]	
[15]	General Accumulated Depreciation Allocated to Transmission	[13] x [14]	$ -
[16]	Net Transmission Plant	[5] + [8] - [12] - [15]	$ -
[17]	**Net Plant Allocator**	**[16] / [11]**	
	Electric Capital		
[18]	Cash-Funded Capital Less CIAC and Adjustments	Table C1: [F][9]	$ -
[19]	Total Electric Capital Less Adjustments	Sum of Table C1: [A][9]:[D][9]	$ -
[20]	**Cash-Funded Capital Allocator**	**[18] / [19]**	

Notes:
[1] Total Labor Expense is the sum of Actual Year Budget from TFR Backup, [WP2 O&M - A&G] tab.

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THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table T3

Table T3: Load Divisor

MW

Line No.	Month [A]	Firm Network for Self [B]	Fountain Firm Network Service for Others [C]	Long-Term Firm Point to Point Reservations [D]	Other Long-Term Firm Service [E]	Short Term Firm Point to Point Reservation [F]	Transmission System Peak Load [G] SUM([B]:[F])	12-Month Coincident Peak Average [H] [G] - [F]
[1]	January	-	-	-	-	-	-	-
[2]	February	-	-	-	-	-	-	-
[3]	March	-	-	-	-	-	-	-
[4]	April	-	-	-	-	-	-	-
[5]	May	-	-	-	-	-	-	-
[6]	June	-	-	-	-	-	-	-
[7]	July	-	-	-	-	-	-	-
[8]	August	-	-	-	-	-	-	-
[9]	September	-	-	-	-	-	-	-
[10]	October	-	-	-	-	-	-	-
[11]	November	-	-	-	-	-	-	-
[12]	December	-	-	-	-	-	-	-
[13]	12-Month Total							-
[14]	12-Month CP Average							-
[15]	**12-Month CP Average (kW)**							**-**

Notes:
[H]: 12-month CP average includes all load with the exception of Short-Term Firm Point-to-Point load.
[13]: SUM([1]:[12]).
[14]: [13]/ 12.
[15]: [14] x 1000.

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THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P1

Table P1: Projected Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Projected for 2026
Operating Expenses			
	Operations and Maintenance		
[1]	Transmission O&M Expense	Table E1: [C][31]	$ -
[2]	Load Dispatch	Table E1: [C][3]	$ -
[3]	Transmission by Others	Table E1: [C][15]	$ -
[4]	**Transmission O&M Less Load Dispatch and Transmission by Others**	**[1] - [2] - [3]**	**$ -**
	Administrative and General		
[5]	Total A&G Expense	Table E2: [B][15]	$ -
[6]	(Less) FERC Annual Fees	Internal Records, (Note A)	$ -
[7]	(Less) EPRI & Regulatory Commission Exp. & Non-safety Ad	Internal Records, (Note A)	$ -
[8]	Wage and Salary Allocator	Table P2: [3]	
[9]	Total A&G Expense Allocated to Transmission	SUM([5]:[7]) x [8]	$ -
[10]	Transmission Related Regulatory Commission Expense	Internal Records (Note C)	$ -
[11]	**Administrative and General Expense**	**[9] + [10]**	**$ -**
[12]	Common O&M Expense Allocated to Transmission	Internal Records, (Note B)	$ -
[13]	Transmission Lease Payments	Internal Records	$ -
[14]	**TOTAL OPERATING EXPENSES**	**[4] + [11] + [12] + [13]**	**$ -**

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THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P1

Table P1: Projected Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Projected for 2026
Capital Projects			
	Debt Service		
[15]	Total Debt Service	Table C3: [G][52] x 1000	$ -
[16]	Gross Plant Allocator - Transmission	Table P2: [9]	
[17]	**Total Debt Service Allocated to Transmission**	**[15] x [16]**	**$ -**
	Cash-Funded New Construction Assets		
[18]	Projected Transmission Capital Additions	Table P4: [B][9]	$ -
[19]	Projected General Capital Additions	Table P4: [D][9]	$ -
[20]	Gross Plant Allocator - Transmission	Table P2: [9]	
[21]	General Electric Capital Allocated to Transmission	[19] x [20]	$ -
[22]	Total Electric Capital Assigned and Allocated to Transmission	[18] + [21]	$ -
[23]	Cash-Funded Capital Allocator	Table P2: [20]	
[24]	**Total Cash-Funded New Construction Assets Allocated to Transmission**	**[22] x [23]**	**$ -**
	Amortization of Premium or Discount		
[25]	Amortization of Premium or Discount	Table C4: [F][51]	$ -
[26]	Gross Plant Allocator - Transmission	Table P2: [9]	
[27]	**Total Amortization of Premium or Discount Allocated to Transmission**	**[25] x [26]**	**$ -**
[28]	Interest on Commercial Paper Directly Assigned to Transmission	Internal Records, (Note D)	$ -
[29]	**TOTAL CAPITAL PROJECTS**	**[17] + [24] + [27] + [28]**	**$ -**

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THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P1

Table P1: Projected Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Projected for 2026
Other Taxes			
	Labor-Related Taxes	(Note E)	
[30]	Payroll	Internal Records	$ -
[31]	Highway and Vehicle	Internal Records	$ -
[32]	Wage and Salary Allocator	Table P2: [3]	
[33]	**Labor-Related Taxes Allocated to Transmission**	**([30] + [31]) x [32]**	**$ -**
	Plant-Related Taxes	(Note E)	
[34]	Property	Internal Records	$ -
[35]	Gross Reciepts	Internal Records	$ -
[36]	Other	Internal Records	$ -
[37]	Gross Plant Allocator - Transmission	Table P2: [9]	
[38]	**Plant-Related Taxes Allocated to Transmission**	**SUM([34]:[36]) x [37]**	**$ -**
	Surplus Payments to the City and Franchise Fees		
[39]	Surplus Payments to the City and Franchise Fees	Internal Records, (Note F)	$ -
[40]	Net Plant Allocator	Table P2: [17]	
[41]	**Surplus Payments and Franchise Fees Allocated to Transmission**	[39] x [40]	**$ -**
[42]	**TOTAL OTHER TAXES**	**[33] + [38] + [41]**	**$ -**

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THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P1

Table P1: Projected Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Projected for 2026
Revenue Requirement			
	Debt Service Coverage Allocation	(Note G)	
[43]	Total Debt Service	[15]	$ -
[44]	Required Cash for Debt Service Coverage	% of Debt Service	
[45]	Cash Available for Debt Service	[43] x [44]	$ -
[46]	Gross Plant Allocator - Transmission	Table P2: [9]	
[47]	**Debt Service Coverage Allocated to Transmission**	**[45] x [46]**	**$ -**
[48]	**TRANSMISSION REVENUE REQUIREMENT**	**[14] + [29] + [42] + [47]**	**$ -**
[49]	Revenue Credits	**Table E3: [16]**	$ -
[50]	**TRANSMISSION REVENUE REQUIREMENT NET OF REVENUE CREDITS**	**[48] - [49]**	**$ -**

Notes:

(A) EPRI Annual Membership Dues (within Account 930), All Regulatory Commission Expenses (Account 928), and non-safety related advertising (within Account 930). Source: TFR Backup, [WP2 O&M - A&G] tab

(B) Common expense includes operations and maintenance shared across Electric, Natural Gas, Water, and Wastewater Services that is allocated to transmission.

(C) Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting (within Account 928)

(D) Commercial Paper interest that can be directly assigned to Transmission operations. If commercial paper is issued on behalf of specific areas of operations then the interest expense incurred from the issuance of commercial paper for Transmission operations will be directly assigned to Transmission on this line.

(E) Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Formula Rate Template, since they are recovered elsewhere.

(F) CSU provides for surplus payments to the City in lieu of taxes, based on a fixed rate per kWh of electricity sales within the city. Franchise Fees are related to providing Electric Service to customers residing in other neighboring cities or municipalities.

(G) The utility must collect a percentage of Debt Service to meet its debt service coverage obligations.

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THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P2

Table P2: Allocators Based on Projections

For use in Revenue Requirement Calculation

Line No.	Item	Source/Calculation	Projected for 2026
	Labor		
[1]	Total Labor Expense	Internal Records	$ -
[2]	Transmission Labor Expense	Table E1: [D][31]	$ -
[3]	**Wage and Salary Allocator**	**[1] / [2]**	
	Plant		
[4]	Gross Plant in Service	Sum of: Table P4, [11]	$ -
[5]	Gross Transmission Plant	Table P4: [B][11]	$ -
[6]	General and Intangible Plant	Table P4: [D][11] + [E][11]	$ -
[7]	Wage and Salary Allocator	[3]	
[8]	General and Intangible Plant Allocated to Transmission	[6] x [7]	$ -
[9]	**Gross Plant Allocator - Transmission**	**([5] + [8])/[4]**	
[10]	Accumulated Depreciation	Sum of Table PD2, [18]	$ -
[11]	Net Plant	[4] - [10]	$ -
[12]	Transmission Accumulated Depreciation	Table PD2: [B][18]	$ -
[13]	General and Intangible Accumulated Depreciation	Table PD2: [D][18] + [E][18]	$ -
[14]	Wage and Salary Allocator	[3]	
[15]	General and Intangible Accumulated Depreciation Allocated to Transmission	[13] x [14]	$ -
[16]	Net Transmission Plant	[5] + [8] - [12] - [15]	$ -
[17]	**Net Plant Allocator**	**[16]/[11]**	
	Electric Capital		
[18]	Cash-Funded Capital Less CIAC and Adjustments	Table C1: [F][9]	$ -
[19]	Total Electric Capital Less Adjustments	Sum of Table C1: [A][9]:[D][9]	$ -
[20]	**Cash-Funded Capital Allocator**	**[18] / [19]**	

Notes:
[1] Total Labor Expense is the sum of Projected Year Budget from TFR Backup, [WP2 O&M - A&G] tab.

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THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P3

Table P3: True Up

Projected ATRR Only

Line No.	Item	Source/Calculation	Transmission	Base Plan Upgrades
[1]	Year for True-Up:		2024	2024
[2]	**Revenue**			
[3]	2024 Actual ATRR	Table T1: [50] or Table BP1: [3]	$ -	$ -
[4]	2024 Revenue Collected	Internal Records	$ -	$ -
[5]	**Undercollection / (Refund)**	[3] - [4]	$ -	$ -
[6]	**Prior Period Adjustment (if Necessary)**	Supplemental Workpaper	$ -	$ -
[7]	**True-Up Before Interest**	[5] + [6]	$ -	$ -
	Interest Rates			
[8]	First Quarter	FERC Posted Interest Rates		
[9]	Second Quaarter	FERC Posted Interest Rates		
[10]	Third Quarter	FERC Posted Interest Rates		
[11]	Fourth Quarter	FERC Posted Interest Rates		
[12]	**Average**	([8] + [9] + [10] + [11])/4	0.00%	0.00%
[13]	**True-Up Interest**	[6] x (([12]/12 months) x 24 months)	$ -	$ -
[14]	**Total True-Up**	[7] + [13]	$ -	$ -

Notes:

[4]: Collected on Formula Rate Submitted in 2023. Disclaimer: No Formula Rate was submitted in 2023. With 2026 anticipated to be the first year of implementing a formula rate, 2024 revenues collected are assumed to equal the 2024 Actual ATRR calculated in this workbook.

Prior Period Adjustment, if any, is calculated to the same timing basis as balance of true up (i.e. before interest applied on lines 15 and 22). Work-papers for the Prior Period Adjustment calculation will be included in supporting documentation. CSU will only use the Prior Period Adjustment in the following circumstances and only if the error discovered would have impacted CSU's calculation of the True-Up Amount in a prior Rate Year: (1) CSU discovers a error in a previously filed formula rate (filed outside the current Rate Year), (2) discovers an error in books and records actually used to populate an input in the formula rate and the discovery is outside the current Rate Year, or (3) CSU is required by applicable law, a court or regulatory body to correct an error outside the current Rate Year. If an error falls within one of these three categories and negatively impacted customers in CSU's calculation of a prior Rate Year’s True-Up Amount, CSU will re-calculate the True-Up Amount for affected years.

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THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P4

Table P4: Projected Plant Additions

Line No.	Month	Source/Calculation	Production Plant [A]	Transmission Plant [B]	Distribution Plant [C]	General Plant [D]	Intangible Plant [E]
[1]	Projected Additions		$ -	$ -	$ -	$ -	$ -
[2]	Adjustments						
[3]			$ -	$ -	$ -	$ -	$ -
[4]			$ -	$ -	$ -	$ -	$ -
[5]			$ -	$ -	$ -	$ -	$ -
[6]			$ -	$ -	$ -	$ -	$ -
[7]			$ -	$ -	$ -	$ -	$ -
[8]			$ -	$ -	$ -	$ -	$ -
[9]	**Total Adjusted Projected Additions**	**SUM([1]:[8])**	$ -	$ -	$ -	$ -	$ -
[10]	**December 2024 Gross Plant**	Table PD1: [18]	$ -	$ -	$ -	$ -	$ -
[11]	**2026 Average Gross Plant**	[10] + ([9] / 2)	$ -	$ -	$ -	$ -	$ -

Notes:
[11]: Average Gross Plant additions are calculated as half of projected additions assuming plant is placed in service evenly throughout the year.

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THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P5

Table P5: Projected Load

MW

Line No.	Month	Firm Network for Self [A]	Fountain Firm Network Service for Others [B]	Long-Term Firm Point to Point Reservations [C]	Other Long-Term Firm Service [D]	Short Term Firm Point to Point Reservation [E]	Transmission System Peak Load [F] SUM([A]:[E])	12-Month Coincident Peak Average [G] [F] - [E]
[1]	January	-	-	-	-	-	-	-
[2]	February	-	-	-	-	-	-	-
[3]	March	-	-	-	-	-	-	-
[4]	April	-	-	-	-	-	-	-
[5]	May	-	-	-	-	-	-	-
[6]	June	-	-	-	-	-	-	-
[7]	July	-	-	-	-	-	-	-
[8]	August	-	-	-	-	-	-	-
[9]	September	-	-	-	-	-	-	-
[10]	October	-	-	-	-	-	-	-
[11]	November	-	-	-	-	-	-	-
[12]	December	-	-	-	-	-	-	-
[13]	12-Month Total							-
[14]	12-Month CP Average							-
[15]	**12-Month CP Average (kW)**							**-**

Notes:
[G]: 12-month CP average includes all load with the exception of Short-Term Firm Point-to-Point load.
[13]: SUM([1]:[12]).
[14]: [13]/ 12.
[15]: [14] x 1000.

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Table PD1

Table PD1: Gross Plant

Line No.	Month	Production Plant [A]	Transmission Plant [B]	Distribution Plant [C]
[1]	Dec-23	$ -	$ -	$ -
[2]	Jan-24	$ -	$ -	$ -
[3]	Feb-24	$ -	$ -	$ -
[4]	Mar-24	$ -	$ -	$ -
[5]	Apr-24	$ -	$ -	$ -
[6]	May-24	$ -	$ -	$ -
[7]	Jun-24	$ -	$ -	$ -
[8]	Jul-24	$ -	$ -	$ -
[9]	Aug-24	$ -	$ -	$ -
[10]	Sep-24	$ -	$ -	$ -
[11]	Oct-24	$ -	$ -	$ -
[12]	Nov-24	$ -	$ -	$ -
[13]	Dec-24	$ -	$ -	$ -
[14]	**Average Balance**	$ -	$ -	$ -
[15]	13 Month Average: Plant not Included in Rate Base *(enter negative)*	$ -	$ -	$ -
[16]		$ -	$ -	$ -
[17]		$ -	$ -	$ -
[18]	**Average Rate Base Balance**	$ -	$ -	$ -

Source: CSU Electric Plant Asset Book Value Workbook, summarized in TFR Backup, [WP3 Elec Plant Summary] tab
Notes:

[15] 13-Month Average Gross Plant of plant not included in rate base is entered as the average over the December prior to the Actuals Rate Year and each month of the Actuals Rate Year

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Table PD1

Table PD1: Gross Plant

Line No.	Month	General Plant [D]	Intangible Plant [E]
[1]	Dec-23	$ -	$ -
[2]	Jan-24	$ -	$ -
[3]	Feb-24	$ -	$ -
[4]	Mar-24	$ -	$ -
[5]	Apr-24	$ -	$ -
[6]	May-24	$ -	$ -
[7]	Jun-24	$ -	$ -
[8]	Jul-24	$ -	$ -
[9]	Aug-24	$ -	$ -
[10]	Sep-24	$ -	$ -
[11]	Oct-24	$ -	$ -
[12]	Nov-24	$ -	$ -
[13]	Dec-24	$ -	$ -
[14]	**Average Balance**	$ -	$ -
[15]	13 Month Average: Plant not Included in Rate Base *(enter negative)*	$ -	$ -
[16]		$ -	$ -
[17]		$ -	$ -
[18]	**Average Rate Base Balance**	$ -	$ -

Source: CSU Electric Plant Asset Book Value Workbook, summarized in TFR Backup, [WP3 Elec Plant Summary] tab
Notes:

[15] 13-Month Average Gross Plant of plant not included in rate base is entered as the average over the December prior to the Actuals Rate Year and each month of the Actuals Rate Year

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Table PD2

Table PD2: Accumulated Depreciation

Line No.	Month	Production Plant [A]	Transmission Plant [B]	Distribution Plant [C]
[1]	Dec-23	$ -	$ -	$ -
[2]	Jan-24	$ -	$ -	$ -
[3]	Feb-24	$ -	$ -	$ -
[4]	Mar-24	$ -	$ -	$ -
[5]	Apr-24	$ -	$ -	$ -
[6]	May-24	$ -	$ -	$ -
[7]	Jun-24	$ -	$ -	$ -
[8]	Jul-24	$ -	$ -	$ -
[9]	Aug-24	$ -	$ -	$ -
[10]	Sep-24	$ -	$ -	$ -
[11]	Oct-24	$ -	$ -	$ -
[12]	Nov-24	$ -	$ -	$ -
[13]	Dec-24	$ -	$ -	$ -
[14]	**Average Balance**	$ -	$ -	$ -
[15]	13 Month Average: Plant not Included in Rate Base *(enter negative)*	$ -	$ -	$ -
[16]		$ -	$ -	$ -
[17]		$ -	$ -	$ -
[18]	**Average Rate Base Balance**	$ -	$ -	$ -

Source: CSU Electric Plant Asset Book Value Workbook, summarized in TFR Backup, [WP3 Elec Plant Summary] tab
Notes:

[15] 13-Month Average Accumulated Depreciation of plant not included in rate base is entered as the average over the December prior to the Actuals Rate Year and each month of the Actuals Rate Year

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Table PD2

Table PD2: Accumulated Depreciation

Line No.	Month	General Plant [D]	Intangible Plant [E]
[1]	Dec-23	$ -	$ -
[2]	Jan-24	$ -	$ -
[3]	Feb-24	$ -	$ -
[4]	Mar-24	$ -	$ -
[5]	Apr-24	$ -	$ -
[6]	May-24	$ -	$ -
[7]	Jun-24	$ -	$ -
[8]	Jul-24	$ -	$ -
[9]	Aug-24	$ -	$ -
[10]	Sep-24	$ -	$ -
[11]	Oct-24	$ -	$ -
[12]	Nov-24	$ -	$ -
[13]	Dec-24	$ -	$ -
[14]	**Average Balance**	$ -	$ -
[15]	13 Month Average: Plant not Included in Rate Base *(enter negative)*	$ -	$ -
[16]		$ -	$ -
[17]		$ -	$ -
[18]	**Average Rate Base Balance**	$ -	$ -

Source: CSU Electric Plant Asset Book Value Workbook, summarized in TFR Backup, [WP3 Elec Plant Summary] tab
Notes:

[15] 13-Month Average Accumulated Depreciation of plant not included in rate base is entered as the average over the December prior to the Actuals Rate Year and each month of the Actuals Rate Year

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THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table C1

Table C1: Electric Capital Summary

Line No.	Item	Source/Calculation	Production Plant [A]	Transmission Plant [B]	Distribution Plant [C]	General Plant [D]	Intangible Plant [E]	Cash-Funded Capital Less CIAC [F]
[1]	**Total Electric Capital**	Table C2	$ -	$ -	$ -	$ -	$ -	$ -
[2]	**Adjustments**							
[3]			$ -	$ -	$ -	$ -	$ -	$ -
[4]			$ -	$ -	$ -	$ -	$ -	$ -
[5]			$ -	$ -	$ -	$ -	$ -	$ -
[6]			$ -	$ -	$ -	$ -	$ -	$ -
[7]			$ -	$ -	$ -	$ -	$ -	$ -
[8]			$ -	$ -	$ -	$ -	$ -	$ -
[9]	**Total Adjusted Electric Capital**	**SUM([1]:[8])**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Notes: Adjustments to Total Electric Capital for exclusion of plant not recovered in rates and inclusion of shared assets from common plant.

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THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table C2

Table C2: Electric Capital Detail

Line No.	Project Name [A]	Electric Capital [B]	Assigned Function [C]
[1]		$ -	
[2]		$ -	
[3]		$ -	
[4]		$ -	
[5]		$ -	
[6]		$ -	
[7]		$ -	
[8]		$ -	
[9]		$ -	
[10]		$ -	
[11]	**Total Electric Capital by Project**	$ -	
[12]	Cash-Funded Electric Capital	$ -	Internal Records
[13]	Allocated Electric Capital	$ -	Internal Records

Sources and Notes: [12] Cash-Funded Electric Capital is sourced from Internal record and is allocated to Transmission and General Plant. [13] Allocated Electric Capital is sourced from internal records and allocated to General Plant in the Electric Capital Summary tab. TFR Backup, [WP11 Misc Support] tab contains extracts from internal systems for source support.

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Table C3
Table C3: Debt Service and Interest
Thousands ($000)

Line No.	Bond Issue [A]	Electric Percentage [B]	Total Principal [C]	Total Interest [D]	Electric Principal [E] [C] x [B]	Electric Interest [F] [D] x [B]	Total Electric Debt [G] [E] + [F]
[1]		0.0%	$ -	$ -	$ -	$ -	$ -
[2]		0.0%	$ -	$ -	$ -	$ -	$ -
[3]		0.0%	$ -	$ -	$ -	$ -	$ -
[4]		0.0%	$ -	$ -	$ -	$ -	$ -
[5]		0.0%	$ -	$ -	$ -	$ -	$ -
[6]		0.0%	$ -	$ -	$ -	$ -	$ -
[7]		0.0%	$ -	$ -	$ -	$ -	$ -
[8]		0.0%	$ -	$ -	$ -	$ -	$ -
[9]		0.0%	$ -	$ -	$ -	$ -	$ -
[10]		0.0%	$ -	$ -	$ -	$ -	$ -
[11]		0.0%	$ -	$ -	$ -	$ -	$ -
[12]		0.0%	$ -	$ -	$ -	$ -	$ -
[13]		0.0%	$ -	$ -	$ -	$ -	$ -
[14]		0.0%	$ -	$ -	$ -	$ -	$ -
[15]		0.0%	$ -	$ -	$ -	$ -	$ -
[16]		0.0%	$ -	$ -	$ -	$ -	$ -
[17]		0.0%	$ -	$ -	$ -	$ -	$ -
[18]		0.0%	$ -	$ -	$ -	$ -	$ -
[19]		0.0%	$ -	$ -	$ -	$ -	$ -
[20]		0.0%	$ -	$ -	$ -	$ -	$ -
[21]		0.0%	$ -	$ -	$ -	$ -	$ -
[22]		0.0%	$ -	$ -	$ -	$ -	$ -
[23]		0.0%	$ -	$ -	$ -	$ -	$ -

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Table C3

Table C3: Debt Service and Interest

Thousands ($000)

Line No.	Bond Issue [A]	Electric Percentage [B]	Total Principal [C]	Total Interest [D]	Electric Principal [E] [C] x [B]	Electric Interest [F] [D] x [B]	Total Electric Debt [G] [E] + [F]
[24]		0.0%	$ -	$ -	$ -	$ -	$ -
[25]		0.0%	$ -	$ -	$ -	$ -	$ -
[26]		0.0%	$ -	$ -	$ -	$ -	$ -
[27]		0.0%	$ -	$ -	$ -	$ -	$ -
[28]		0.0%	$ -	$ -	$ -	$ -	$ -
[29]		0.0%	$ -	$ -	$ -	$ -	$ -
[30]		0.0%	$ -	$ -	$ -	$ -	$ -
[31]		0.0%	$ -	$ -	$ -	$ -	$ -
[32]		0.0%	$ -	$ -	$ -	$ -	$ -
[33]		0.0%	$ -	$ -	$ -	$ -	$ -
[34]		0.0%	$ -	$ -	$ -	$ -	$ -
[35]		0.0%	$ -	$ -	$ -	$ -	$ -
[36]		0.0%	$ -	$ -	$ -	$ -	$ -
[37]		0.0%	$ -	$ -	$ -	$ -	$ -
[38]		0.0%	$ -	$ -	$ -	$ -	$ -
[39]		0.0%	$ -	$ -	$ -	$ -	$ -
[40]		0.0%	$ -	$ -	$ -	$ -	$ -
[41]		0.0%	$ -	$ -	$ -	$ -	$ -
[42]		0.0%	$ -	$ -	$ -	$ -	$ -
[43]		0.0%	$ -	$ -	$ -	$ -	$ -
[44]		0.0%	$ -	$ -	$ -	$ -	$ -
[45]		0.0%	$ -	$ -	$ -	$ -	$ -
[46]		0.0%	$ -	$ -	$ -	$ -	$ -

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Table C3

Table C3: Debt Service and Interest

Thousands ($000)

Line No.	Bond Issue [A]	Electric Percentage [B]	Total Principal [C]	Total Interest [D]	Electric Principal [E] [C] x [B]	Electric Interest [F] [D] x [B]	Total Electric Debt [G] [E] + [F]
[47]		0.0%	$ -	$ -	$ -	$ -	$ -
[48]		0.0%	$ -	$ -	$ -	$ -	$ -
[49]		0.0%	$ -	$ -	$ -	$ -	$ -
[50]		0.0%	$ -	$ -	$ -	$ -	$ -
[51]	Forecasted Debt		$ -	$ -	$ -	$ -	$ -
[52]	**Total**		$ -	$ -	$ -	$ -	$ -

Source: TFR Backup, [WP7 Debt Service and Interest] tab.

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Table C4

Table C4: Amortization of Premium or Discount

Line No.	Fiscal Year [A]	Account Number [B]	Account Name [C]	Sub Account [D]	Sub Account Cost Type [E]	Balance Year-To-Date [F]
[1]						
[2]						
[3]						
[4]						
[5]						
[6]						
[7]						
[8]						
[9]						
[10]						
[11]						
[12]						
[13]						
[14]						
[15]						
[16]						
[17]						
[18]						
[19]						
[20]						
[21]						
[22]						
[23]						
[24]						
[25]						
[26]						
[27]						
[28]						
[29]						
[30]						

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Table C4

Table C4: Amortization of Premium or Discount

Line No.	Fiscal Year [A]	Account Number [B]	Account Name [C]	Sub Account [D]	Sub Account Cost Type [E]	Balance Year-To-Date [F]
[31]						
[32]						
[33]						
[34]						
[35]						
[36]						
[37]						
[38]						
[39]						
[40]						
[41]						
[42]						
[43]						
[51]	**Total Amortization of Premium or Discount**					$ 0

Source: TFR Backup, [WP8 Amortization of prem or dis] & [WP9 Bond Issu Amort Exp Detail] tabs.

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Table E1

Table E1: Transmission Operations and Maintenance (O&M) Expenses

Line No.	Item	FERC Account No./Calculation	Actual Total [A]	Actual Labor-Related [B]
[1]	**Operation**			
[2]	Operation, Supervision and Engineering	560	$ -	$ -
[3]	Load Dispatching	561	$ -	$ -
[4]	Load Dispatch- Reliability	561.1	$ -	$ -
[5]	Load Dispatch- Monitor and Operate Transmission System	561.2	$ -	$ -
[6]	Load Dispatch- Transmission Service and Scheduling	561.3	$ -	$ -
[7]	Scheduling, System Control and Dispatch Services	561.4	$ -	$ -
[8]	Reliability, Planning and Standards Development	561.5	$ -	$ -
[9]	Transmission Service Studies	561.6	$ -	$ -
[10]	Generation Interconnection Studies	561.7	$ -	$ -
[11]	Reliability, Planning and Standards Development Services	561.8	$ -	$ -
[12]	Station Expenses	562	$ -	$ -
[13]	Overhead Line Expenses	563	$ -	$ -
[14]	Underground Line Expenses	564	$ -	$ -
[15]	Transmission of Electricity by Others	565	$ -	$ -
[16]	Miscellaneous Transmission Expenses	566	$ -	$ -
[17]	Rents	567	$ -	$ -
[18]	**Total Operation**		$ -	$ -

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Table E1

Table E1: Transmission Operations and Maintenance (O&M) Expenses

Line No.	Item	FERC Account No./Calculation	Actual Total [A]	Actual Labor-Related [B]
[19]	**Maintenance**			
[20]	Maintenance Supervision and Engineering	568	$ -	$ -
[21]	Maintenance of Structures	569	$ -	$ -
[22]	Maintenance of Computer Hardware	569.1	$ -	$ -
[23]	Maintenance of Computer Software	569.2	$ -	$ -
[24]	Maintenance of Communication Equipment	569.3	$ -	$ -
[25]	Maintenance of Miscellaneous Regional Transmission Plant	569.4	$ -	$ -
[26]	Maintenance of Station Equipment	570	$ -	$ -
[27]	Maintenance of Overhead Lines	571	$ -	$ -
[28]	Maintenance of Underground Lines	572	$ -	$ -
[29]	Maintenance of Miscellaneous Transmission Plant	573	$ -	$ -
[30]	**Total Maintenance**		$ -	$ -
[31]	**Total Operation and Maintenance Expense**	**[18] + [30]**	**$ -**	**$ -**

Source: TFR Backup, [WP2 O&M - A&G] tab.

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Table E1

Table E1: Transmission Operations and Maintenance (O&M) Expenses

Line No.	Item	FERC Account No./Calculation	Projected Total [C]	Projected Labor-Related [D]
[1]	**Operation**			
[2]	Operation, Supervision and Engineering	560	$ -	$ -
[3]	Load Dispatching	561	$ -	$ -
[4]	Load Dispatch- Reliability	561.1	$ -	$ -
[5]	Load Dispatch- Monitor and Operate Transmission System	561.2	$ -	$ -
[6]	Load Dispatch- Transmission Service and Scheduling	561.3	$ -	$ -
[7]	Scheduling, System Control and Dispatch Services	561.4	$ -	$ -
[8]	Reliability, Planning and Standards Development	561.5	$ -	$ -
[9]	Transmission Service Studies	561.6	$ -	$ -
[10]	Generation Interconnection Studies	561.7	$ -	$ -
[11]	Reliability, Planning and Standards Development Services	561.8	$ -	$ -
[12]	Station Expenses	562	$ -	$ -
[13]	Overhead Line Expenses	563	$ -	$ -
[14]	Underground Line Expenses	564	$ -	$ -
[15]	Transmission of Electricity by Others	565	$ -	$ -
[16]	Miscellaneous Transmission Expenses	566	$ -	$ -
[17]	Rents	567	$ -	$ -
[18]	**Total Operation**		$ -	$ -

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Table E1

Table E1: Transmission Operations and Maintenance (O&M) Expenses

Line No.	Item	FERC Account No./Calculation	Projected Total [C]	Projected Labor-Related [D]
[19]	**Maintenance**			
[20]	Maintenance Supervision and Engineering	568	$ -	$ -
[21]	Maintenance of Structures	569	$ -	$ -
[22]	Maintenance of Computer Hardware	569.1	$ -	$ -
[23]	Maintenance of Computer Software	569.2	$ -	$ -
[24]	Maintenance of Communication Equipment	569.3	$ -	$ -
[25]	Maintenance of Miscellaneous Regional Transmission Plant	569.4	$ -	$ -
[26]	Maintenance of Station Equipment	570	$ -	$ -
[27]	Maintenance of Overhead Lines	571	$ -	$ -
[28]	Maintenance of Underground Lines	572	$ -	$ -
[29]	Maintenance of Miscellaneous Transmission Plant	573	$ -	$ -
[30]	**Total Maintenance**		$ -	$ -
[31]	**Total Operation and Maintenance Expense**	**[18] + [30]**	**$ -**	**$ -**

Source: TFR Backup, [WP2 O&M - A&G] tab.

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Table E2

Table E2: Administrative and General (A&G) Expenses

Line No.	Item	FERC Account No.	Actual Account Balance [A]	Projected Account Balance [B]
[1]	Administrative and General Salaries	920	$ -	$ -
[2]	Office Supplies and Expenses	921	$ -	$ -
[3]	Administrative Expenses Transferred-Credit (*enter negative*)	922	$ -	$ -
[4]	Outside Services Employed	923	$ -	$ -
[5]	Property Insurance	924	$ -	$ -
[6]	Injuries and Damage	925	$ -	$ -
[7]	Employee Pensions and Benefits	926	$ -	$ -
[8]	Franchise Requirements	927	$ -	$ -
[9]	Regulatory Commission Expenses	928	$ -	$ -
[10]	Duplicate Charges - Credit (*enter negative*)	929	$ -	$ -
[11]	General Advertising Expenses	930.1	$ -	$ -
[12]	Miscellaneous General Expenses	930.2	$ -	$ -
[13]	Rents	931	$ -	$ -
[14]	Maintenance of General Plant	932	$ -	$ -
[15]	**Total Administrative and General Expense**		$ -	$ -

Source: TFR Backup, [WP2 O&M - A&G] tab.

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Table E3

Table E3: Revenue Credits

Line No.	Item	Source/Calculation	FERC Account No.	Total Transmission
	Sales for Resale			
[1]	Bundled Non-RQ Sales for Resale		447	$ -
[2]	Bundled Sales for Resale included in Divisor		447	$ -
[3]	**Total Sales for Resale**	**[1] + [2]**		$ -
	Rent from Electric Property			
[4]			454	$ -
[5]			454	$ -
[6]			454	$ -
[7]			454	$ -
[8]			454	$ -
[9]			454	$ -
[10]			454	$ -
[11]			454	$ -
[12]			454	$ -
[13]			454	$ -
[14]	**Total Rent from Electric Property**	**SUM([4]:[13])**		$ -
[15]	**Other Electric Revenues Credited**	**Table E4: [15]**	456	$ -
[16]	**TOTAL REVENUE CREDITS**	**[3] + [14] + [15]**		$ -

Source: TFR Backup, [WP10 Account 456.1] tab.

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Table E4

Table E4: Other Electric Revenues

Line No.	Description	Assignment	Total Revenue
[1]			$ -
[2]			$ -
[3]			$ -
[4]			$ -
[5]			$ -
[6]			$ -
[7]			$ -
[8]			$ -
[9]			$ -
[10]			$ -
[11]			$ -
[12]			$ -
[13]			$ -
[14]			$ -
[15]	**TOTAL REVENUE CREDIT**		$ -

Source: TFR Backup, [WP10 Account 456.1] tab.

Transmission Owner Filing

Formula Rate Tables

Populated

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Projections for Rate Year 2026

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Table TRC

Table TRC: Transmission Rate Calculation

Projections for Rate Year 2026

Line No.	Item	Unit	Source/Calculation	Actual for 2024	Projected for 2026
[1]	Transmission Revenue Requirement Net of Revenue Credits	$/year	Table T1 or Table P1: [50]	$ 50,814,334	$ 34,281,960
[2]	True-Up (if Applicable)	$/year	Table P3: [14]	n/a	$ 0
[3]	Schedule 11 Revenue incl. Schedule 11 True-Up	$/year	Table BP1: [3]	$ -	$ -
[4]	**Transmission Revenue Requirement Net of Schedule 11 Revenue**	**$/year**	**[1] + [2] - [3]**	**$ 50,814,334**	**$ 34,281,960**
[5]	Peak Transmission Load	kW	Table T3: [15] or Table P5: [15]	834,170	888,917
	Schedule 7: Long-Term Firm and Short-Term Point-to-Point Transmission Service				
	The charges are as follows:				
[6]	Yearly Delivery	$/kW-year	[4] / [5]	$ 60.92	$ 38.57
[7]	Monthly Delivery	$/kW-month	[6] / 12	$ 5.0763	$ 3.2138
[8]	Weekly Delivery	$/kW-week	[6] / 52	$ 1.1715	$ 0.7417
[9]	Daily On-Peak Delivery	$/kW-day	[6] / 270	$ 0.2256	$ 0.1428
[10]	Daily Off-Peak Delivery	$/kW-day	[6] / 365	$ 0.1669	$ 0.1057
[11]	Hourly On-Peak Delivery	$/kWh	[9] / 16	$ 0.0141	$ 0.0089
[12]	Hourly Off-Peak Delivery	$/kWh	[10] / 24	$ 0.0070	$ 0.0044
	Schedule 8: Non-Firm Point-to-Point Transmission Service				
	The charges can be up to the following limits:				
[13]	Monthly Delivery	$/kW-month	[6] / 12	$ 5.0763	$ 3.2138
[14]	Weekly Delivery	$/kW-week	[6] / 52	$ 1.1715	$ 0.7417
[15]	Daily On-Peak Delivery	$/kW-day	[6] / 270	$ 0.2256	$ 0.1428
[16]	Daily Off-Peak Delivery	$/kW-day	[6] / 365	$ 0.1669	$ 0.1057
[17]	Hourly On-Peak Delivery	$/kWh	[15] / 16	$ 0.0141	$ 0.0089
[18]	Hourly Off-Peak Delivery	$/kWh	[16] / 24	$ 0.0070	$ 0.0044
[19]	**Schedule 11: Base Plan Upgrades**	**$/year**	**[3]**	**$ -**	**$ -**

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PROJECTED ATRR IS IN USE FOR THE PROJECTED RATE CALCULATION

Table BP1

Table BP1: Base Plan Upgrade Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Actual for 2024	Projected for 2026
[1]	Total Base Plan Upgrade Costs	Table BP3: [21]	$ -	$ -
[2]	Base Plan Upgrades True Up (if Applicable)	Table P3: [14]		$ -
[3]	**BASE PLAN UPGRADES ATRR**	**[1] + [2]**	**$ -**	**$ -**

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PROJECTED ATRR IS IN USE FOR THE PROJECTED RATE CALCULATION

Table BP2

Table BP2: Fixed Charge Rate Calculation

Line No.	Item	Source/Calculation	Actual for 2024	Projected for 2026
[1]	ATRR Net of Revenue Credits	Table T1: [48] or Table P1: [48]	$ 50,814,334	$ 34,281,960
[2]	Net Transmission Plant	Table T2: [16] or Table P2: [16]	$ 93,791,154	$ 96,566,375
[3]	**Default Fixed Charge Rate**	**[1]/[2]**	**54.2%**	**35.5%**

Table BP3

Table BP3: Base Plan Upgrades Detail

Line No.	Project Name	Book Value in 2024	Book Value in 2026	Fixed Charge Rate for 2024	Fixed Charge Rate for 2026	To Actual ATRR for 2024	To Projected ATRR for 2026
[4]		$ -	$ -	54.2%	35.5%	$ -	$ -
[5]		$ -	$ -	54.2%	35.5%	$ -	$ -
[6]		$ -	$ -	54.2%	35.5%	$ -	$ -
[7]		$ -	$ -	54.2%	35.5%	$ -	$ -
[8]		$ -	$ -	54.2%	35.5%	$ -	$ -
[9]		$ -	$ -	54.2%	35.5%	$ -	$ -
[10]		$ -	$ -	54.2%	35.5%	$ -	$ -
[11]		$ -	$ -	54.2%	35.5%	$ -	$ -
[12]		$ -	$ -	54.2%	35.5%	$ -	$ -
[13]		$ -	$ -	54.2%	35.5%	$ -	$ -
[14]		$ -	$ -	54.2%	35.5%	$ -	$ -
[15]		$ -	$ -	54.2%	35.5%	$ -	$ -
[16]		$ -	$ -	54.2%	35.5%	$ -	$ -
[17]		$ -	$ -	54.2%	35.5%	$ -	$ -
[18]		$ -	$ -	54.2%	35.5%	$ -	$ -
[19]		$ -	$ -	54.2%	35.5%	$ -	$ -
[20]		$ -	$ -	54.2%	35.5%	$ -	$ -
[21]	**TOTAL BASE PLAN UPGRADES**					$ -	$ -

Notes:
Details on individual projects included in supplemental workpapers as needed.

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THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table T1

Table T1: 2024 Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation		Actual for 2024
Operating Expenses				
	Operations and Maintenance			
[1]	Transmission O&M Expense	Table E1: [A][31]	$	6,655,735
[2]	Load Dispatch	Table E1: [A][3]	$	769,735
[3]	Transmission by Others	Table E1: [A][15]	$	-
[4]	**Transmission O&M Less Load Dispatch and Transmission by Others**	**[1] - [2] - [3]**	**$**	**5,886,000**
	Administrative and General			
[5]	Total A&G Expense	Table E2: [A][15]	$	74,972,938
[6]	(Less) FERC Annual Fees	Internal Records, (Note A)	$	-
[7]	(Less) EPRI & Regulatory Commission Exp. & Non-safety Ad	Internal Records, (Note A)	$	-
[8]	Wage and Salary Allocator	Table T2: [3]		10.4%
[9]	Total A&G Expense Allocated to Transmission	SUM([5]:[7]) x [8]	$	7,775,582
[10]	Transmission Related Regulatory Commission Expense	Internal Records (Note C)	$	-
[11]	**Administrative and General Expense**	**[9] + [10]**	**$**	**7,775,582**
[12]	Common O&M Expense Allocated to Transmission	Internal Records, (Note B)	$	-
[13]	Transmission Lease Payments	Internal Records	$	-
[14]	**TOTAL OPERATING EXPENSES**	**[4] + [11] + [12] + [13]**	**$**	**13,661,582**

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THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table T1

Table T1: 2024 Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Actual for 2024
Capital Projects			
	Debt Service		
[15]	Total Debt Service	Internal Records	$ 85,551,954
[16]	Gross Plant Allocator - Transmission	Table T2: [9]	8.6%
[17]	**Total Debt Service Allocated to Transmission**	**[15] x [16]**	**$ 7,340,806**
	Cash-Funded New Construction Assets		
[18]	Total Transmission Electric Capital	Table C1: [B][9]	$ 65,364,327
[19]	Total General Electric Capital	Table C1: [D][9]	$ 49,130,893
[20]	Gross Plant Allocator - Transmission	Table T2: [9]	8.6%
[21]	General Electric Capital Allocated to Transmission	[19] x [20]	$ 4,215,688
[22]	Total Electric Capital Assigned and Allocated to Transmission	[18] + [21]	$ 69,580,015
[23]	Cash-Funded Capital Allocator	Table T2: [20]	37.2%
[24]	**Total Cash-Funded New Construction Assets Allocated to Transmission**	[22] x [23]	$ 25,874,269
	Amortization of Premium or Discount		
[25]	Amortization of Premium or Discount	Table C4: [F][51]	$ (6,274,637)
[26]	Gross Plant Allocator - Transmission	Table T2: [9]	8.6%
[27]	**Total Amortization of Premium or Discount Allocated to Transmission**	**[25] x [26]**	**$ (538,397)**
[28]	Interest on Commercial Paper Directly Assigned to Transmission	Internal Records, (Note D)	$ -
[29]	**TOTAL CAPITAL PROJECTS**	**[17] + [24] + [27] + [28]**	**$ 32,676,679**

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THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table T1

Table T1: 2024 Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Actual for 2024	
Other Taxes				
	Labor-Related Taxes	(Note E)		
[30]	Payroll	Internal Records	$	-
[31]	Highway and Vehicle	Internal Records	$	-
[32]	Wage and Salary Allocator	Table T2: [3]		10.37%
[33]	**Labor-Related Taxes Allocated to Transmission**	**([30] + [31]) x [32]**	**$**	**-**
	Plant-Related Taxes	(Note E)		
[34]	Property	Internal Records	$	-
[35]	Gross Reciepts	Internal Records	$	-
[36]	Other	Internal Records	$	-
[37]	Gross Plant Allocator - Transmission	Table T2: [9]		8.58%
[38]	**Plant-Related Taxes Allocated to Transmission**	**SUM([34]:[36]) x [37]**	**$**	**-**
	Surplus Payments to the City and Franchise Fees			
[39]	Surplus Payments to the City and Franchise Fees	Internal Records, (Note F)	$	25,349,433
[40]	Net Plant Allocator	Table T2: [17]		9.0%
[41]	**Surplus Payments and Franchise Fees Allocated to Transmission**	[39] x [40]	**$**	**2,273,831**
[42]	**TOTAL OTHER TAXES**	**[33] + [38] + [41]**	**$**	**2,273,831**

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THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table T1

Table T1: 2024 Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation		Actual for 2024
Revenue Requirement				
	Debt Service Coverage Allocation	(Note G)		
[43]	Total Debt Service	[15]	$	85,551,954
[44]	Required Cash for Debt Service Coverage	% of Debt Service		30%
[45]	Cash Available for Debt Service	[43] x [44]	$	25,665,586
[46]	Gross Plant Allocator - Transmission	Table T2: [9]		8.6%
[47]	**Debt Service Coverage Allocated to Transmission**	**[45] x [46]**	**$**	**2,202,242**
[48]	**TRANSMISSION REVENUE REQUIREMENT**	**[14] + [29] + [42] + [47]**	**$**	**50,814,334**
[49]	Revenue Credits	**Table E3: [16]**	$	-
[50]	**TRANSMISSION REVENUE REQUIREMENT NET OF REVENUE CREDITS**	**[48] - [49]**	**$**	**50,814,334**

Notes:

(A) EPRI Annual Membership Dues (within Account 930), All Regulatory Commission Expenses (Account 928), and non-safety related advertising (within Account 930). Source: TFR Backup, [WP2 O&M - A&G] tab

(B) Common expense includes operations and maintenance shared across Electric, Natural Gas, Water, and Wastewater Services that is allocated to transmission.

(C) Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting (within Account 928)

(D) Commercial Paper interest that can be directly assigned to Transmission operations. If commercial paper is issued on behalf of specific areas of operations then the interest expense incurred from the issuance of commercial paper for Transmission operations will be directly assigned to Transmission on this line.

(E) Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Formula Rate Template, since they are recovered elsewhere.

(F) CSU provides for surplus payments to the City in lieu of taxes, based on a fixed rate per kWh of electricity sales within the city. Franchise Fees are related to providing Electric Service to customers residing in other neighboring cities or municipalities.

(G) The utility must collect a percentage of Debt Service to meet its debt service coverage obligations.

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THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table T2

Table T2: Allocators Based on Actuals

For use in Revenue Requirement Calculation

Line No.	Item	Source/Calculation	Actual for 2024
	Labor		
[1]	Total Labor Expense	Internal Records	$ 56,214,252
[2]	Transmission Labor Expense	Table E1: [B][31]	$ 5,830,084
[3]	**Wage and Salary Allocator**	**[1] / [2]**	**10.37%**
	Plant		
[4]	Gross Plant in Service	Sum of: Table PD1, [18]	$ 2,586,365,838
[5]	Gross Transmission Plant	Table PD1: [B][18]	$ 204,880,933
[6]	General Plant	Table PD1: [D][18] + [E][18]	$ 164,328,527
[7]	Wage and Salary Allocator	[3]	10.37%
[8]	General Plant Allocated to Transmission	[6] x [7]	$ 17,042,816
[9]	**Gross Plant Allocator - Transmission**	**([5] + [8])/[4]**	**8.58%**
[10]	Accumulated Depreciation	Sum of Table PD2, [18]	$ 1,540,750,617
[11]	Net Plant	[4] - [10]	$ 1,045,615,221
[12]	Transmission Accumulated Depreciation	Table PD2: [B][18]	$ 117,452,418
[13]	General Plant Accumulated Depreciation	Table PD2: [D][18] + [E][18]	$ 102,979,329
[14]	Wage and Salary Allocator	[3]	10.37%
[15]	General Accumulated Depreciation Allocated to Transmission	[13] x [14]	$ 10,680,177
[16]	Net Transmission Plant	[5] + [8] - [12] - [15]	$ 93,791,154
[17]	**Net Plant Allocator**	**[16] / [11]**	**8.97%**
	Electric Capital		
[18]	Cash-Funded Capital Less CIAC and Adjustments	Table C1: [F][9]	$ 76,512,765
[19]	Total Electric Capital Less Adjustments	Sum of Table C1: [A][9]:[D][9]	$ 205,754,964
[20]	**Cash-Funded Capital Allocator**	**[18] / [19]**	**37.19%**

Notes:
[1] Total Labor Expense is the sum of Actual Year Budget from TFR Backup, [WP2 O&M - A&G] tab.

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THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table T3

Table T3: Load Divisor

MW

Line No.	Month [A]	Firm Network for Self [B]	Fountain Firm Network Service for Others [C]	Long-Term Firm Point to Point Reservations [D]	Other Long-Term Firm Service [E]	Short Term Firm Point to Point Reservation [F]	Transmission System Peak Load [G] SUM([B]:[F])	12-Month Coincident Peak Average [H] [G] - [F]
[1]	January	844	43	-	-	40	927	887
[2]	February	685	34	-	-	-	719	719
[3]	March	663	32	-	-	10	706	696
[4]	April	618	30	-	-	-	649	649
[5]	May	658	39	-	-	-	697	697
[6]	June	978	60	-	-	23	1,062	1,039
[7]	July	1,011	65	-	-	24	1,099	1,075
[8]	August	993	64	-	-	27	1,084	1,057
[9]	September	834	51	-	-	20	905	885
[10]	October	752	47	-	-	-	799	799
[11]	November	705	33	-	-	-	738	738
[12]	December	733	38	-	-	-	771	771
[13]	12-Month Total							10,010
[14]	12-Month CP Average							834
[15]	**12-Month CP Average (kW)**							**834,170**

Notes:
[H]: 12-month CP average includes all load with the exception of Short-Term Firm Point-to-Point load.
[13]: SUM([1]:[12]).
[14]: [13]/ 12.
[15]: [14] x 1000.

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THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P1

Table P1: Projected Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation		Projected for 2026
Operating Expenses				
	Operations and Maintenance			
[1]	Transmission O&M Expense	Table E1: [C][31]	$	9,646,593
[2]	Load Dispatch	Table E1: [C][3]	$	2,255,582
[3]	Transmission by Others	Table E1: [C][15]	$	-
[4]	**Transmission O&M Less Load Dispatch and Transmission by Others**	**[1] - [2] - [3]**	**$**	**7,391,011**
	Administrative and General			
[5]	Total A&G Expense	Table E2: [B][15]	$	84,847,133
[6]	(Less) FERC Annual Fees	Internal Records, (Note A)	$	-
[7]	(Less) EPRI & Regulatory Commission Exp. & Non-safety Ad	Internal Records, (Note A)	$	-
[8]	Wage and Salary Allocator	Table P2: [3]		11.5%
[9]	Total A&G Expense Allocated to Transmission	SUM([5]:[7]) x [8]	$	9,761,229
[10]	Transmission Related Regulatory Commission Expense	Internal Records (Note C)	$	-
[11]	**Administrative and General Expense**	**[9] + [10]**	**$**	**9,761,229**
[12]	Common O&M Expense Allocated to Transmission	Internal Records, (Note B)	$	-
[13]	Transmission Lease Payments	Internal Records	$	-
[14]	**TOTAL OPERATING EXPENSES**	**[4] + [11] + [12] + [13]**	**$**	**17,152,240**

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THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P1

Table P1: Projected Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation		Projected for 2026
Capital Projects				
	Debt Service			
[15]	Total Debt Service	Table C3: [G][52] x 1000	$	125,372,167
[16]	Gross Plant Allocator - Transmission	Table P2: [9]		8.5%
[17]	**Total Debt Service Allocated to Transmission**	**[15] x [16]**	**$**	**10,711,016**
	Cash-Funded New Construction Assets			
[18]	Projected Transmission Capital Additions	Table P4: [B][9]	$	2,270,703
[19]	Projected General Capital Additions	Table P4: [D][9]	$	16,421,360
[20]	Gross Plant Allocator - Transmission	Table P2: [9]		8.5%
[21]	General Electric Capital Allocated to Transmission	[19] x [20]	$	1,402,939
[22]	Total Electric Capital Assigned and Allocated to Transmission	[18] + [21]	$	3,673,642
[23]	Cash-Funded Capital Allocator	Table P2: [20]		37.2%
[24]	**Total Cash-Funded New Construction Assets Allocated to Transmission**	**[22] x [23]**	**$**	**1,366,093**
	Amortization of Premium or Discount			
[25]	Amortization of Premium or Discount	Table C4: [F][51]	$	(6,274,637)
[26]	Gross Plant Allocator - Transmission	Table P2: [9]		8.5%
[27]	**Total Amortization of Premium or Discount Allocated to Transmission**	**[25] x [26]**	**$**	**(536,066)**
[28]	Interest on Commercial Paper Directly Assigned to Transmission	Internal Records, (Note D)	$	-
[29]	**TOTAL CAPITAL PROJECTS**	**[17] + [24] + [27] + [28]**	**$**	**11,541,044**

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THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P1

Table P1: Projected Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Projected for 2026
Other Taxes			
	Labor-Related Taxes	(Note E)	
[30]	Payroll	Internal Records	$ -
[31]	Highway and Vehicle	Internal Records	$ -
[32]	Wage and Salary Allocator	Table P2: [3]	11.5%
[33]	**Labor-Related Taxes Allocated to Transmission**	**([30] + [31]) x [32]**	**$ -**
	Plant-Related Taxes	(Note E)	
[34]	Property	Internal Records	$ -
[35]	Gross Reciepts	Internal Records	$ -
[36]	Other	Internal Records	$ -
[37]	Gross Plant Allocator - Transmission	Table P2: [9]	8.5%
[38]	**Plant-Related Taxes Allocated to Transmission**	**SUM([34]:[36]) x [37]**	**$ -**
	Surplus Payments to the City and Franchise Fees		
[39]	Surplus Payments to the City and Franchise Fees	Internal Records, (Note F)	$ 27,132,089
[40]	Net Plant Allocator	Table P2: [17]	8.8%
[41]	**Surplus Payments and Franchise Fees Allocated to Transmission**	[39] x [40]	**$ 2,375,371**
[42]	**TOTAL OTHER TAXES**	**[33] + [38] + [41]**	**$ 2,375,371**

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THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P1

Table P1: Projected Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation		Projected for 2026
Revenue Requirement				
	Debt Service Coverage Allocation	(Note G)		
[43]	Total Debt Service	[15]	$	125,372,167
[44]	Required Cash for Debt Service Coverage	% of Debt Service		30%
[45]	Cash Available for Debt Service	[43] x [44]	$	37,611,650
[46]	Gross Plant Allocator - Transmission	Table P2: [9]		8.5%
[47]	**Debt Service Coverage Allocated to Transmission**	**[45] x [46]**	**$**	**3,213,305**
[48]	**TRANSMISSION REVENUE REQUIREMENT**	**[14] + [29] + [42] + [47]**	**$**	**34,281,960**
[49]	Revenue Credits	**Table E3: [16]**	$	-
[50]	**TRANSMISSION REVENUE REQUIREMENT NET OF REVENUE CREDITS**	**[48] - [49]**	**$**	**34,281,960**

Notes:

(A) EPRI Annual Membership Dues (within Account 930), All Regulatory Commission Expenses (Account 928), and non-safety related advertising (within Account 930). Source: TFR Backup, [WP2 O&M - A&G] tab

(B) Common expense includes operations and maintenance shared across Electric, Natural Gas, Water, and Wastewater Services that is allocated to transmission.

(C) Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting (within Account 928)

(D) Commercial Paper interest that can be directly assigned to Transmission operations. If commercial paper is issued on behalf of specific areas of operations then the interest expense incurred from the issuance of commercial paper for Transmission operations will be directly assigned to Transmission on this line.

(E) Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Formula Rate Template, since they are recovered elsewhere.

(F) CSU provides for surplus payments to the City in lieu of taxes, based on a fixed rate per kWh of electricity sales within the city. Franchise Fees are related to providing Electric Service to customers residing in other neighboring cities or municipalities.

(G) The utility must collect a percentage of Debt Service to meet its debt service coverage obligations.

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THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P2

Table P2: Allocators Based on Projections

For use in Revenue Requirement Calculation

Line No.	Item	Source/Calculation		Projected for 2026
	Labor			
[1]	Total Labor Expense	Internal Records	$	63,336,555
[2]	Transmission Labor Expense	Table E1: [D][31]	$	7,286,547
[3]	**Wage and Salary Allocator**	**[1] / [2]**		**11.50%**
	Plant			
[4]	Gross Plant in Service	Sum of: Table P4, [11]	$	2,643,756,154
[5]	Gross Transmission Plant	Table P4: [B][11]	$	206,016,285
[6]	General and Intangible Plant	Table P4: [D][11] + [E][11]	$	172,539,207
[7]	Wage and Salary Allocator	[3]		11.5%
[8]	General and Intangible Plant Allocated to Transmission	[6] x [7]	$	19,849,754
[9]	**Gross Plant Allocator - Transmission**	**([5] + [8])/[4]**		**8.54%**
[10]	Accumulated Depreciation	Sum of Table PD2, [18]	$	1,540,750,617
[11]	Net Plant	[4] - [10]	$	1,103,005,537
[12]	Transmission Accumulated Depreciation	Table PD2: [B][18]	$	117,452,418
[13]	General and Intangible Accumulated Depreciation	Table PD2: [D][18] + [E][18]	$	102,979,329
[14]	Wage and Salary Allocator	[3]		11.5%
[15]	General and Intangible Accumulated Depreciation Allocated to Transmission	[13] x [14]	$	11,847,246
[16]	Net Transmission Plant	[5] + [8] - [12] - [15]	$	96,566,375
[17]	**Net Plant Allocator**	**[16]/[11]**		**8.75%**
	Electric Capital			
[18]	Cash-Funded Capital Less CIAC and Adjustments	Table C1: [F][9]	$	76,512,765
[19]	Total Electric Capital Less Adjustments	Sum of Table C1: [A][9]:[D][9]	$	205,754,964
[20]	**Cash-Funded Capital Allocator**	**[18] / [19]**		**37.19%**

Notes:
[1] Total Labor Expense is the sum of Projected Year Budget from TFR Backup, [WP2 O&M - A&G] tab.

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THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P3

Table P3: True Up

Projected ATRR Only

Line No.	Item	Source/Calculation	Transmission	Base Plan Upgrades
[1]	Year for True-Up:		2024	2024
[2]	**Revenue**			
[3]	2024 Actual ATRR	Table T1: [50] or Table BP1: [3]	$ 50,814,334	$ -
[4]	2024 Revenue Collected	Internal Records	$ 50,814,334	$ -
[5]	**Undercollection / (Refund)**	[3] - [4]	$ 0	$ -
[6]	**Prior Period Adjustment (if Necessary)**	Supplemental Workpaper	$ -	$ -
[7]	**True-Up Before Interest**	[5] + [6]	$ 0	$ -
	Interest Rates			
[8]	First Quarter	FERC Posted Interest Rates	8.50%	
[9]	Second Quaarter	FERC Posted Interest Rates	8.50%	
[10]	Third Quarter	FERC Posted Interest Rates	8.04%	
[11]	Fourth Quarter	FERC Posted Interest Rates	7.55%	
[12]	**Average**	([8] + [9] + [10] + [11])/4	8.15%	8.15%
[13]	**True-Up Interest**	[6] x (([12]/12 months) x 24 months)	$ 0	$ -
[14]	**Total True-Up**	[7] + [13]	$ 0	$ -

Notes:

[4]: Collected on Formula Rate Submitted in 2023. Disclaimer: No Formula Rate was submitted in 2023. With 2026 anticipated to be the first year of implementing a formula rate, 2024 revenues collected are assumed to equal the 2024 Actual ATRR calculated in this workbook.

Prior Period Adjustment, if any, is calculated to the same timing basis as balance of true up (i.e. before interest applied on lines 15 and 22). Work-papers for the Prior Period Adjustment calculation will be included in supporting documentation. CSU will only use the Prior Period Adjustment in the following circumstances and only if the error discovered would have impacted CSU's calculation of the True-Up Amount in a prior Rate Year: (1) CSU discovers a error in a previously filed formula rate (filed outside the current Rate Year), (2) discovers an error in books and records actually used to populate an input in the formula rate and the discovery is outside the current Rate Year, or (3) CSU is required by applicable law, a court or regulatory body to correct an error outside the current Rate Year. If an error falls within one of these three categories and negatively impacted customers in CSU's calculation of a prior Rate Year’s True-Up Amount, CSU will re-calculate the True-Up Amount for affected years.

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THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P4

Table P4: Projected Plant Additions

Line No.	Month	Source/Calculation	Production Plant [A]	Transmission Plant [B]	Distribution Plant [C]	General Plant [D]	Intangible Plant [E]
[1]	Projected Additions	Internal Records	$ 65,830,494	$ 2,270,703	$ 30,258,075	$ 86,055,794	$ -
[2]	Adjustments						
[3]	193952 - Operational Fiber Network	Internal Records	$ -	$ -	$ -	$ (77,823,614)	$ -
[4]	Allocated Electric Capital	Internal Records	$ -	$ -	$ -	$ 8,189,180	$ -
[5]			$ -	$ -	$ -	$ -	$ -
[6]			$ -	$ -	$ -	$ -	$ -
[7]			$ -	$ -	$ -	$ -	$ -
[8]			$ -	$ -	$ -	$ -	$ -
[9]	**Total Adjusted Projected Additions**	**SUM([1]:[8])**	$ 65,830,494	$ 2,270,703	$ 30,258,075	$ 16,421,360	$ -
[10]	**December 2024 Gross Plant**	Table PD1: [18]	$ 922,017,956	$ 204,880,933	$ 1,295,138,422	$ 164,328,527	$ -
[11]	**2026 Average Gross Plant**	[10] + ([9] / 2)	$ 954,933,203	$ 206,016,285	$ 1,310,267,459	$ 172,539,207	$ -

Notes:
[11]: Average Gross Plant additions are calculated as half of projected additions assuming plant is placed in service evenly throughout the year.

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THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P5

Table P5: Projected Load

MW

Line No.	Month	Firm Network for Self [A]	Fountain Firm Network Service for Others [B]	Long-Term Firm Point to Point Reservations [C]	Other Long-Term Firm Service [D]	Short Term Firm Point to Point Reservation [E]	Transmission System Peak Load [F] SUM([A]:[E])	12-Month Coincident Peak Average [G] [F] - [E]
[1]	January	894	46	-	-	-	940	940
[2]	February	767	39	-	-	-	806	806
[3]	March	744	38	-	-	-	782	782
[4]	April	699	36	-	-	-	735	735
[5]	May	729	38	-	-	-	767	767
[6]	June	1,037	61	-	-	-	1,098	1,098
[7]	July	1,096	65	-	-	-	1,161	1,161
[8]	August	1,059	63	-	-	-	1,122	1,122
[9]	September	899	53	-	-	-	952	952
[10]	October	668	34	-	-	-	702	702
[11]	November	742	38	-	-	-	780	780
[12]	December	782	40	-	-	-	822	822
[13]	12-Month Total							10,667
[14]	12-Month CP Average							889
[15]	**12-Month CP Average (kW)**							**888,917**

Notes:
[G]: 12-month CP average includes all load with the exception of Short-Term Firm Point-to-Point load.
[13]: SUM([1]:[12]).
[14]: [13]/ 12.
[15]: [14] x 1000.

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Table PD1

Table PD1: Gross Plant

Line No.	Month	Production Plant [A]	Transmission Plant [B]	Distribution Plant [C]
[1]	Dec-23	$ 919,118,601	$ 193,622,468	$ 1,285,343,980
[2]	Jan-24	$ 919,118,601	$ 193,622,468	$ 1,285,343,980
[3]	Feb-24	$ 919,118,601	$ 193,622,468	$ 1,285,343,980
[4]	Mar-24	$ 919,118,601	$ 193,622,468	$ 1,285,343,980
[5]	Apr-24	$ 919,118,601	$ 193,622,468	$ 1,285,343,980
[6]	May-24	$ 919,120,339	$ 193,622,468	$ 1,285,874,066
[7]	Jun-24	$ 919,120,339	$ 196,326,482	$ 1,287,721,282
[8]	Jul-24	$ 919,120,339	$ 196,326,482	$ 1,287,721,282
[9]	Aug-24	$ 919,120,339	$ 196,326,482	$ 1,287,721,282
[10]	Sep-24	$ 919,120,339	$ 196,326,482	$ 1,287,721,282
[11]	Oct-24	$ 928,605,799	$ 201,416,697	$ 1,306,154,063
[12]	Nov-24	$ 931,332,799	$ 256,007,897	$ 1,306,544,129
[13]	Dec-24	$ 935,100,132	$ 258,986,795	$ 1,360,622,194
[14]	**Average Balance**	$ 922,017,956	$ 204,880,933	$ 1,295,138,422
[15]	13 Month Average: Plant not Included in Rate Base *(enter negative)*	$ -	$ -	$ -
[16]		$ -	$ -	$ -
[17]		$ -	$ -	$ -
[18]	**Average Rate Base Balance**	$ 922,017,956	$ 204,880,933	$ 1,295,138,422

Source: CSU Electric Plant Asset Book Value Workbook, summarized in TFR Backup, [WP3 Elec Plant Summary] tab
Notes:

[15] 13-Month Average Gross Plant of plant not included in rate base is entered as the average over the December prior to the Actuals Rate Year and each month of the Actuals Rate Year

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Table PD1

Table PD1: Gross Plant

Line No.	Month	General Plant [D]	Intangible Plant [E]
[1]	Dec-23	$ 161,227,902	$ -
[2]	Jan-24	$ 161,227,902	$ -
[3]	Feb-24	$ 161,169,863	$ -
[4]	Mar-24	$ 161,744,051	$ -
[5]	Apr-24	$ 161,681,566	$ -
[6]	May-24	$ 161,182,189	$ -
[7]	Jun-24	$ 162,306,706	$ -
[8]	Jul-24	$ 159,658,355	$ -
[9]	Aug-24	$ 159,633,595	$ -
[10]	Sep-24	$ 159,592,684	$ -
[11]	Oct-24	$ 161,232,635	$ -
[12]	Nov-24	$ 162,108,363	$ -
[13]	Dec-24	$ 203,505,042	$ -
[14]	**Average Balance**	$ 164,328,527	$ -
[15]	13 Month Average: Plant not Included in Rate Base *(enter negative)*	$ -	$ -
[16]		$ -	$ -
[17]		$ -	$ -
[18]	**Average Rate Base Balance**	$ 164,328,527	$ -

Source: CSU Electric Plant Asset Book Value Workbook, summarized in TFR Backup, [WP3 Elec Plant Summary] tab
Notes:

[15] 13-Month Average Gross Plant of plant not included in rate base is entered as the average over the December prior to the Actuals Rate Year and each month of the Actuals Rate Year

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Table PD2

Table PD2: Accumulated Depreciation

Line No.	Month	Production Plant [A]	Transmission Plant [B]	Distribution Plant [C]
[1]	Dec-23	$ 520,431,632	$ 115,023,017	$ 760,162,249
[2]	Jan-24	$ 524,041,838	$ 115,392,758	$ 763,159,824
[3]	Feb-24	$ 527,652,042	$ 115,762,499	$ 766,157,397
[4]	Mar-24	$ 531,262,250	$ 116,132,241	$ 769,154,974
[5]	Apr-24	$ 534,871,676	$ 116,501,982	$ 772,152,545
[6]	May-24	$ 538,481,144	$ 116,871,725	$ 775,162,717
[7]	Jun-24	$ 542,101,341	$ 117,345,198	$ 778,199,780
[8]	Jul-24	$ 545,696,052	$ 117,707,450	$ 781,135,741
[9]	Aug-24	$ 549,290,075	$ 118,069,702	$ 784,071,703
[10]	Sep-24	$ 552,883,155	$ 118,431,954	$ 787,007,664
[11]	Oct-24	$ 556,846,673	$ 118,885,893	$ 790,299,098
[12]	Nov-24	$ 560,635,597	$ 120,103,397	$ 793,290,136
[13]	Dec-24	$ 563,705,928	$ 120,653,614	$ 796,292,085
[14]	**Average Balance**	$ 542,146,108	$ 117,452,418	$ 778,172,763
[15]	13 Month Average: Plant not Included in Rate Base *(enter negative)*	$ -	$ -	$ -
[16]		$ -	$ -	$ -
[17]		$ -	$ -	$ -
[18]	**Average Rate Base Balance**	$ 542,146,108	$ 117,452,418	$ 778,172,763

Source: CSU Electric Plant Asset Book Value Workbook, summarized in TFR Backup, [WP3 Elec Plant Summary] tab
Notes:

[15] 13-Month Average Accumulated Depreciation of plant not included in rate base is entered as the average over the December prior to the Actuals Rate Year and each month of the Actuals Rate Year

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Table PD2

Table PD2: Accumulated Depreciation

Line No.	Month	General Plant [D]	Intangible Plant [E]
[1]	Dec-23	$ 101,336,805	$ -
[2]	Jan-24	$ 101,901,295	$ -
[3]	Feb-24	$ 102,396,983	$ -
[4]	Mar-24	$ 102,936,715	$ -
[5]	Apr-24	$ 103,423,182	$ -
[6]	May-24	$ 103,471,921	$ -
[7]	Jun-24	$ 104,024,950	$ -
[8]	Jul-24	$ 101,942,505	$ -
[9]	Aug-24	$ 102,483,535	$ -
[10]	Sep-24	$ 102,998,663	$ -
[11]	Oct-24	$ 103,365,464	$ -
[12]	Nov-24	$ 103,985,199	$ -
[13]	Dec-24	$ 104,464,060	$ -
[14]	**Average Balance**	$ 102,979,329	$ -
[15]	13 Month Average: Plant not Included in Rate Base *(enter negative)*	$ -	$ -
[16]		$ -	$ -
[17]		$ -	$ -
[18]	**Average Rate Base Balance**	$ 102,979,329	$ -

Source: CSU Electric Plant Asset Book Value Workbook, summarized in TFR Backup, [WP3 Elec Plant Summary] tab
Notes:

[15] 13-Month Average Accumulated Depreciation of plant not included in rate base is entered as the average over the December prior to the Actuals Rate Year and each month of the Actuals Rate Year

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THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table C1

Table C1: Electric Capital Summary

Line No.	Item	Source/Calculation	Production Plant [A]	Transmission Plant [B]	Distribution Plant [C]	General Plant [D]	Intangible Plant [E]	Cash-Funded Capital Less CIAC [F]
[1]	**Total Electric Capital**	Table C2	$ 15,981,531	$ 65,364,327	$ 75,278,214	$ 82,866,640	$ -	$ 117,102,264
[2]	**Adjustments**							
[3]	193952 - Operational Fiber Network	Table C2	$ -	$ -	$ -	$ (40,589,499)	$ -	$ (40,589,499)
[4]	Allocated Electric Capital	Internal Records	$ -	$ -	$ -	$ 6,853,752	$ -	$ -
[5]			$ -	$ -	$ -	$ -	$ -	$ -
[6]			$ -	$ -	$ -	$ -	$ -	$ -
[7]			$ -	$ -	$ -	$ -	$ -	$ -
[8]			$ -	$ -	$ -	$ -	$ -	$ -
[9]	**Total Adjusted Electric Capital**	**SUM([1]:[8])**	**$ 15,981,531**	**$ 65,364,327**	**$ 75,278,214**	**$ 49,130,893**	**$ -**	**$ 76,512,765**

Notes: Adjustments to Total Electric Capital for exclusion of plant not recovered in rates and inclusion of shared assets from common plant.

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THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table C2

Table C2: Electric Capital Detail

Line No.	Project Name [A]	Electric Capital [B]	Assigned Function [C]
[1]	193952 - Operational Fiber Network	$ 40,589,499	General Plant
[2]	Production Plant	$ 15,981,531	Production Plant
[3]	Transmission Plant	$ 65,364,327	Transmission Plant
[4]	Distribution Plant	$ 75,278,214	Distribution Plant
[5]	General Plant	$ 42,277,141	General Plant
[6]	Intangible Plant	$ -	Intangible Plant
[7]			
[8]			
[9]			
[10]			
[11]	**Total Electric Capital by Project**	$ 239,490,711	
[12]	Cash-Funded Electric Capital	$ 117,102,264	Internal Records
[13]	Allocated Electric Capital	$ 6,853,752	Internal Records

Sources and Notes: [12] Cash-Funded Electric Capital is sourced from Internal record and is allocated to Transmission and General Plant. [13] Allocated Electric Capital is sourced from internal records and allocated to General Plant in the Electric Capital Summary tab. TFR Backup, [WP11 Misc Support] tab contains extracts from internal systems for source support.

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Table C3

Table C3: Debt Service and Interest

Thousands ($000)

Line No.	Bond Issue [A]	Electric Percentage [B]	Total Principal [C]	Total Interest [D]	Electric Principal [E] [C] x [B]	Electric Interest [F] [D] x [B]	Total Electric Debt [G] [E] + [F]
[1]	2005A	29.1%	$ 4,375	$ 2,577	$ 1,273	$ 750	$ 2,023
[2]	2006B	3.2%	$ 3,150	$ 1,864	$ 100	$ 59	$ 159
[3]	2007A	25.8%	$ 2,890	$ 1,349	$ 746	$ 348	$ 1,094
[4]	2008A	49.8%	$ 1,730	$ 1,270	$ 861	$ 632	$ 1,493
[5]	2009B	16.6%	$ 2,800	$ 2,733	$ 464	$ 453	$ 917
[6]	2009C	72.6%	$ 1,100	$ 2,841	$ 799	$ 2,063	$ 2,862
[7]	2009D	0.0%	$ 1,205	$ 2,878	$ -	$ -	$ -
[8]	2009E	0.0%	$ 488	$ 61	$ -	$ -	$ -
[9]	2010C	61.8%	$ 1,605	$ 1,246	$ 993	$ 771	$ 1,763
[10]	2010D	100.0%	$ -	$ 7,095	$ -	$ 7,095	$ 7,095
[11]	2012A	62.4%	$ 1,540	$ 1,356	$ 961	$ 847	$ 1,808
[12]	2012B	13.6%	$ -	$ -	$ -	$ -	$ -
[13]	2012C	0.0%	$ -	$ -	$ -	$ -	$ -
[14]	2013A	19.3%	$ -	$ -	$ -	$ -	$ -
[15]	2013B1	0.0%	$ -	$ -	$ -	$ -	$ -
[16]	2013B2	0.0%	$ -	$ -	$ -	$ -	$ -
[17]	2014A1	0.0%	$ -	$ -	$ -	$ -	$ -
[18]	2014A2	0.0%	$ -	$ -	$ -	$ -	$ -
[19]	2015A	24.5%	$ 1,925	$ 2,233	$ 472	$ 548	$ 1,020
[20]	2017A1	69.4%	$ 4,380	$ 3,162	$ 3,039	$ 2,194	$ 5,233
[21]	2017A2	12.5%	$ 2,010	$ 3,586	$ 251	$ 448	$ 699
[22]	2017A3	0.0%	$ -	$ -	$ -	$ -	$ -
[23]	CP Series A	0.0%	$ -	$ -	$ -	$ -	$ -

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Table C3

Table C3: Debt Service and Interest

Thousands ($000)

Line No.	Bond Issue [A]	Electric Percentage [B]	Total Principal [C]	Total Interest [D]	Electric Principal [E] [C] x [B]	Electric Interest [F] [D] x [B]	Total Electric Debt [G] [E] + [F]
[24]	CP Series B	0.0%	$ -	$ -	$ -	$ -	$ -
[25]	2018A1	46.9%	$ 22,435	$ 1,122	$ 10,531	$ 527	$ 11,058
[26]	2018A2	0.0%	$ 910	$ 1,655	$ -	$ -	$ -
[27]	2018A3	36.6%	$ 400	$ 124	$ 146	$ 45	$ 192
[28]	2018A4	0.0%	$ 1,315	$ 2,390	$ -	$ -	$ -
[29]	2019A	31.1%	$ -	$ 4,205	$ -	$ 1,308	$ 1,308
[30]	2020A	11.1%	$ 9,310	$ 6,789	$ 1,037	$ 756	$ 1,793
[31]	2020B	99.8%	$ 6,810	$ 1,010	$ 6,795	$ 1,007	$ 7,802
[32]	2020C	45.9%	$ 755	$ 3,361	$ 346	$ 1,541	$ 1,887
[33]	2021A	49.3%	$ 2,400	$ 1,097	$ 1,183	$ 541	$ 1,724
[34]	2021B	62.4%	$ 3,490	$ 7,313	$ 2,178	$ 4,563	$ 6,741
[35]	2022A	27.4%	$ 3,650	$ 5,190	$ 1,001	$ 1,423	$ 2,424
[36]	2022B	58.3%	$ -	$ 8,140	$ -	$ 4,746	$ 4,746
[37]	2023A	51.9%	$ -	$ 10,347	$ -	$ 5,374	$ 5,374
[38]	2023B	21.9%	$ 9,580	$ 7,806	$ 2,097	$ 1,708	$ 3,805
[39]	2024A	52.8%	$ -	$ 14,674	$ -	$ 7,748	$ 7,748
[40]	2024B	11.4%	$ 13,545	$ 4,328	$ 1,550	$ 495	$ 2,046
[41]			$ -	$ -	$ -	$ -	$ -
[42]			$ -	$ -	$ -	$ -	$ -
[43]			$ -	$ -	$ -	$ -	$ -
[44]			$ -	$ -	$ -	$ -	$ -
[45]			$ -	$ -	$ -	$ -	$ -
[46]			$ -	$ -	$ -	$ -	$ -

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Table C3

Table C3: Debt Service and Interest

Thousands ($000)

Line No.	Bond Issue [A]	Electric Percentage [B]	Total Principal [C]	Total Interest [D]	Electric Principal [E] [C] x [B]	Electric Interest [F] [D] x [B]	Total Electric Debt [G] [E] + [F]
[47]			$ -	$ -	$ -	$ -	$ -
[48]			$ -	$ -	$ -	$ -	$ -
[49]			$ -	$ -	$ -	$ -	$ -
[50]			$ -	$ -	$ -	$ -	$ -
[51]	Forecasted Debt		$ -	$ -	$ -	$ -	$ 40,556
[52]	**Total**		$ 103,798	$ 113,800	$ 36,824	$ 47,992	$ 125,372

Source: TFR Backup, [WP7 Debt Service and Interest] tab.

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Table C4

Table C4: Amortization of Premium or Discount

Line No.	Fiscal Year [A]	Account Number [B]	Account Name [C]	Sub Account [D]	Sub Account Cost Type [E]		Balance Year-To-Date [F]
[1]	2026	428000	Amort of Debt Disc & Exp	90	MISCELLANEOUS ACCOUNTING GENERAL	$	625,917
[2]	2026	428010	Amort of Discount	1027	Amort of Discount -2005A	$	954
[3]	2026	428010	Amort of Discount	1034	Amort of Discount -2006B	$	88
[4]	2026	428010	Amort of Discount	1050	Amort of Discount -2010D	$	3,050
[5]	2026	428100	Amort of Loss on Reacq Debt	1036	2007B Amort Loss on Reac Debt	$	52,358
[6]	2026	428100	Amort of Loss on Reacq Debt	1039	2008B Amort Loss on Reac Debt	$	1,490
[7]	2026	428100	Amort of Loss on Reacq Debt	1042	2009A Amort Loss on Reac Debt	$	23,660
[8]	2026	428100	Amort of Loss on Reacq Debt	1044	2009C Amort Loss on Reac Debt	$	19,738
[9]	2026	428100	Amort of Loss on Reacq Debt	1047	2010A Amort Loss on Reac Debt	$	68,399
[10]	2026	428100	Amort of Loss on Reacq Debt	1051	2011A Amort Loss on Reac Debt	$	208,683
[11]	2026	428100	Amort of Loss on Reacq Debt	1053	2012B Amort Loss on Reac Debt	$	32,075
[12]	2026	428100	Amort of Loss on Reacq Debt	1055	2013A Amort Loss on Reac Debt	$	55,984
[13]	2026	428100	Amort of Loss on Reacq Debt	1066	2018A1 Amort Loss on Reac Debt	$	913,697
[14]	2026	428100	Amort of Loss on Reacq Debt	1068	2018A3 Amort Loss on Reac Debt	$	966
[15]	2026	429000	Amort of Prem on Debt-Cr	1043	Amort of Prem on Debt-2009B	$	(12,846)
[16]	2026	429000	Amort of Prem on Debt-Cr	1050	Amort of Prem on Debt-2010D	$	(48,193)
[17]	2026	429000	Amort of Prem on Debt-Cr	1060	Amort of Prem on Debt-2015A	$	(128,590)
[18]	2026	429000	Amort of Prem on Debt-Cr	1063	Amort of Prem on Debt-2017A-1	$	(522,217)
[19]	2026	429000	Amort of Prem on Debt-Cr	1064	Amort of Prem on Debt-2017A-2	$	(67,012)
[20]	2026	429000	Amort of Prem on Debt-Cr	1066	Amort of Prem on Debt-2018A1	$	(642,424)
[21]	2026	429000	Amort of Prem on Debt-Cr	1067	Amort of Prem on Debt-2018A2	$	-
[22]	2026	429000	Amort of Prem on Debt-Cr	1068	Amort of Prem on Debt-2018A3	$	(17,037)
[23]	2026	429000	Amort of Prem on Debt-Cr	1069	Amort of Prem on Debt-2018A4	$	-
[24]	2026	429000	Amort of Prem on Debt-Cr	1070	Amort of Prem on Debt-2019A	$	(818,842)
[25]	2026	429000	Amort of Prem on Debt-Cr	1071	Amort of Prem on Debt-2020A	$	(239,520)
[26]	2026	429000	Amort of Prem on Debt-Cr	1072	Amort of Prem on Debt-2020B	$	(1,322,540)
[27]	2026	429000	Amort of Prem on Debt-Cr	1073	Amort of Prem on Debt-2020C	$	(378,036)
[28]	2026	429000	Amort of Prem on Debt-Cr	1074	Amort of Prem on Debt-2021A	$	(351,444)
[29]	2026	429000	Amort of Prem on Debt-Cr	1075	Amort of Prem on Debt-2021B	$	(947,009)
[30]	2026	429000	Amort of Prem on Debt-Cr	1076	Amort of Prem on Debt-2022A	$	(188,504)

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Table C4

Table C4: Amortization of Premium or Discount

Line No.	Fiscal Year [A]	Account Number [B]	Account Name [C]	Sub Account [D]	Sub Account Cost Type [E]	Balance Year-To-Date [F]
[31]	2026	429000	Amort of Prem on Debt-Cr	1077	Amort of Prem on Debt-2022B	$ (332,563)
[32]	2026	429000	Amort of Prem on Debt-Cr	1078	Amort of Prem on Debt-2023A	$ (392,366)
[33]	2026	429000	Amort of Prem on Debt-Cr	1079	Amort of Prem on Debt-2023B	$ (194,779)
[34]	2026	429000	Amort of Prem on Debt-Cr	217	Amort of Prem on Debt-2024A	$ (648,692)
[35]	2026	429000	Amort of Prem on Debt-Cr	218	Amort of Prem on Debt-2024B	$ (64,448)
[36]	2026	429100	Amort of Gain on Reacq Debt	1016	2000A Amort Gain on Reac Debt	$ (37,678)
[37]	2026	429100	Amort of Gain on Reacq Debt	1071	2020A Amort Gain on Reac Debt	$ (41,949)
[38]	2026	429100	Amort of Gain on Reacq Debt	1072	2020B Amort Gain on Reac Debt	$ (88,717)
[39]	2026	429100	Amort of Gain on Reacq Debt	1074	2021A Amort Gain on Reac Debt	$ (401,568)
[40]	2026	429100	Amort of Gain on Reacq Debt	1076	2022A Amort Gain on Reac Debt	$ (202,963)
[41]	2026	429100	Amort of Gain on Reacq Debt	1079	2023B Amort Gain on Reac Debt	$ (126,180)
[42]	2026	429100	Amort of Gain on Reacq Debt	218	2024B Amort Gain on Reac Debt	$ (65,576)
[43]						$ 0
[51]	**Total Amortization of Premium or Discount**					$ (6,274,637)

Source: TFR Backup, [WP8 Amortization of prem or dis] & [WP9 Bond Issu Amort Exp Detail] tabs.

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Table E1

Table E1: Transmission Operations and Maintenance (O&M) Expenses

Line No.	Item	FERC Account No./Calculation	Actual Total [A]	Actual Labor-Related [B]
[1]	**Operation**			
[2]	Operation, Supervision and Engineering	560	$ 3,534,798	$ 4,220,107
[3]	Load Dispatching	561	$ 769,735	$ 396,146
[4]	Load Dispatch- Reliability	561.1	$ -	$ -
[5]	Load Dispatch- Monitor and Operate Transmission System	561.2	$ -	$ -
[6]	Load Dispatch- Transmission Service and Scheduling	561.3	$ -	$ -
[7]	Scheduling, System Control and Dispatch Services	561.4	$ -	$ -
[8]	Reliability, Planning and Standards Development	561.5	$ -	$ -
[9]	Transmission Service Studies	561.6	$ -	$ -
[10]	Generation Interconnection Studies	561.7	$ -	$ -
[11]	Reliability, Planning and Standards Development Services	561.8	$ -	$ -
[12]	Station Expenses	562	$ -	$ -
[13]	Overhead Line Expenses	563	$ 16,321	$ -
[14]	Underground Line Expenses	564	$ -	$ -
[15]	Transmission of Electricity by Others	565	$ -	$ -
[16]	Miscellaneous Transmission Expenses	566	$ 403,903	$ 366,173
[17]	Rents	567	$ -	$ -
[18]	**Total Operation**		$ 4,724,757	$ 4,982,426

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Table E1

Table E1: Transmission Operations and Maintenance (O&M) Expenses

Line No.	Item	FERC Account No./Calculation	Actual Total [A]	Actual Labor-Related [B]
[19]	**Maintenance**			
[20]	Maintenance Supervision and Engineering	568	$ 184,405	$ 182,250
[21]	Maintenance of Structures	569	$ 611,843	$ 7,601
[22]	Maintenance of Computer Hardware	569.1	$ -	$ -
[23]	Maintenance of Computer Software	569.2	$ -	$ -
[24]	Maintenance of Communication Equipment	569.3	$ -	$ -
[25]	Maintenance of Miscellaneous Regional Transmission Plant	569.4	$ -	$ -
[26]	Maintenance of Station Equipment	570	$ 899,128	$ 520,080
[27]	Maintenance of Overhead Lines	571	$ 106,175	$ 85,814
[28]	Maintenance of Underground Lines	572	$ 129,426	$ 51,913
[29]	Maintenance of Miscellaneous Transmission Plant	573	$ -	$ -
[30]	**Total Maintenance**		$ 1,930,978	$ 847,658
[31]	**Total Operation and Maintenance Expense**	**[18] + [30]**	**$ 6,655,735**	**$ 5,830,084**

Source: TFR Backup, [WP2 O&M - A&G] tab.

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Table E1

Table E1: Transmission Operations and Maintenance (O&M) Expenses

Line No.	Item	FERC Account No./Calculation	Projected Total [C]	Projected Labor-Related [D]
[1]	**Operation**			
[2]	Operation, Supervision and Engineering	560	$ 4,943,609	$ 3,882,391
[3]	Load Dispatching	561	$ 2,255,582	$ 1,459,207
[4]	Load Dispatch- Reliability	561.1	$ -	$ -
[5]	Load Dispatch- Monitor and Operate Transmission System	561.2	$ -	$ -
[6]	Load Dispatch- Transmission Service and Scheduling	561.3	$ -	$ -
[7]	Scheduling, System Control and Dispatch Services	561.4	$ -	$ -
[8]	Reliability, Planning and Standards Development	561.5	$ -	$ -
[9]	Transmission Service Studies	561.6	$ -	$ -
[10]	Generation Interconnection Studies	561.7	$ -	$ -
[11]	Reliability, Planning and Standards Development Services	561.8	$ -	$ -
[12]	Station Expenses	562	$ -	$ -
[13]	Overhead Line Expenses	563	$ 23,843	$ -
[14]	Underground Line Expenses	564	$ -	$ -
[15]	Transmission of Electricity by Others	565	$ -	$ -
[16]	Miscellaneous Transmission Expenses	566	$ 734,293	$ 707,886
[17]	Rents	567	$ -	$ -
[18]	**Total Operation**		$ 7,957,327	$ 6,049,484

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Table E1

Table E1: Transmission Operations and Maintenance (O&M) Expenses

Line No.	Item	FERC Account No./Calculation	Projected Total [C]	Projected Labor-Related [D]
[19]	**Maintenance**			
[20]	Maintenance Supervision and Engineering	568	$ 226,101	$ 226,101
[21]	Maintenance of Structures	569	$ 271,648	$ 10,597
[22]	Maintenance of Computer Hardware	569.1	$ -	$ -
[23]	Maintenance of Computer Software	569.2	$ -	$ -
[24]	Maintenance of Communication Equipment	569.3	$ -	$ -
[25]	Maintenance of Miscellaneous Regional Transmission Plant	569.4	$ -	$ -
[26]	Maintenance of Station Equipment	570	$ 979,405	$ 816,215
[27]	Maintenance of Overhead Lines	571	$ 168,352	$ 168,352
[28]	Maintenance of Underground Lines	572	$ 43,760	$ 15,798
[29]	Maintenance of Miscellaneous Transmission Plant	573	$ -	$ -
[30]	**Total Maintenance**		$ 1,689,266	$ 1,237,063
[31]	**Total Operation and Maintenance Expense**	**[18] + [30]**	**$ 9,646,593**	**$ 7,286,547**

Source: TFR Backup, [WP2 O&M - A&G] tab.

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Table E2

Table E2: Administrative and General (A&G) Expenses

Line No.	Item	FERC Account No.	Actual Account Balance [A]	Projected Account Balance [B]
[1]	Administrative and General Salaries	920	$ 27,211,447	$ 28,799,691
[2]	Office Supplies and Expenses	921	$ 14,837,289	$ 18,288,293
[3]	Administrative Expenses Transferred-Credit (*enter negative*)	922	$ (5,065,922)	$ (5,708,488)
[4]	Outside Services Employed	923	$ 4,536,645	$ 3,659,561
[5]	Property Insurance	924	$ 2,775,317	$ 3,834,500
[6]	Injuries and Damage	925	$ 14,233	$ 136,963
[7]	Employee Pensions and Benefits	926	$ 26,307,091	$ 29,590,865
[8]	Franchise Requirements	927		$ -
[9]	Regulatory Commission Expenses	928	$ 197,736	$ 214,146
[10]	Duplicate Charges - Credit (*enter negative*)	929		$ -
[11]	General Advertising Expenses	930.1	$ 266,405	$ -
[12]	Miscellaneous General Expenses	930.2	$ 287,979	$ 219,988
[13]	Rents	931		$ -
[14]	Maintenance of General Plant	932	$ 3,604,719	$ 5,811,614
[15]	**Total Administrative and General Expense**		$ 74,972,938	$ 84,847,133

Source: TFR Backup, [WP2 O&M - A&G] tab.

Colorado Springs Utilities
Formula Rate Workbook
Projections for Rate Year 2026

Table E3

Table E3: Revenue Credits

Line No.	Item	Source/Calculation	FERC Account No.	Total Transmission
	Sales for Resale			
[1]	Bundled Non-RQ Sales for Resale		447	$ -
[2]	Bundled Sales for Resale included in Divisor		447	$ -
[3]	**Total Sales for Resale**	**[1] + [2]**		$ -
	Rent from Electric Property			
[4]			454	$ -
[5]			454	$ -
[6]			454	$ -
[7]			454	$ -
[8]			454	$ -
[9]			454	$ -
[10]			454	$ -
[11]			454	$ -
[12]			454	$ -
[13]			454	$ -
[14]	**Total Rent from Electric Property**	**SUM([4]:[13])**		$ -
[15]	**Other Electric Revenues Credited**	**Table E4: [15]**	456	$ -
[16]	**TOTAL REVENUE CREDITS**	**[3] + [14] + [15]**		$ -

Source: TFR Backup, [WP10 Account 456.1] tab.

Colorado Springs Utilities
Formula Rate Workbook
Projections for Rate Year 2026

Table E4

Table E4: Other Electric Revenues

Line No.	Description	Assignment		Total Revenue
[1]	Firm Network	Divisor	$	-
[2]	Long Term Firm	Divisor	$	-
[3]	Other Long Term Firm	Divisor	$	-
[4]	Short Term Firm Point To Point	Credit	$	-
[5]	Non Firm	Credit	$	-
[6]	Other Service	Divisor	$	-
[7]	Distribution Wheeling Fees (Direct)	Divisor	$	102,908
[8]	Non-Firm Off-System Revenues	Credit	$	-
[9]	Schedule 4 - Energy Imbalance Service	Divisor	$	1,547,433
[10]				
[11]			$	-
[12]			$	-
[13]			$	-
[14]			$	-
[15]	**TOTAL REVENUE CREDIT**		$	-

Source: TFR Backup, [WP10 Account 456.1] tab.

Transmission Owner Filing Protocols

CSU Formula Rate Implementation Protocols

Section I. Annual Update

1. The Formula Rate Template of Colorado Springs Utilities (“CSU”) set forth in Attachment H, of the Southwest Power Pool (“SPP”) Open Access Transmission Tariff and these Formula Rate Implementation Protocols (“Protocols”) together comprise the filed rate (“Formula Rate”) of CSU for transmission service in the CSU zone of the SPP footprint. CSU must follow the instructions specified in the Formula Rate to calculate its Annual Transmission Revenue Requirements (“ATRR”) and the rates for Network Integration Transmission Service (“NITS”) and Point-to-Point Transmission Service in the CSU zone of the SPP footprint, as well as the ATRR for Base Plan Upgrades and other network upgrades. The initial ATRR and the initial rates will be in effect for a partial year from the effective date of CSU’s transfer of operational control of its transmission facilities to SPP until December 31, 2026.

2. The Formula Rate shall be applicable to service on and after January 1 of each calendar year through December 31 of the following calendar year (“Rate Year”), and subject to review as provided in these Protocols.

3. On or before September 1 of each calendar year, CSU shall:
   a) Recalculate the ATRR and the rates for zonal NITS and zonal Point-to-Point Transmission Service for the new Rate Year in accordance with the Formula Rate (“Annual Update”); and
   b) Provide its Annual Update to SPP and cause such information to be posted on SPP’s website and OASIS. Within ten (10) days of such posting, CSU shall provide notice of such posting to all parties on an SPP email exploder list. Interested Parties can contact SPP to subscribe to the SPP “exploder list.” For purposes of these Protocols, the term Interested Parties includes, but is not limited to customers under the SPP OATT, state utility regulatory commissions, consumer advocacy agencies, and state attorneys general.

4. If the date for posting the Annual Update falls on a weekend or a holiday recognized by the Federal Energy Regulatory Commission (“FERC”), then the posting shall be due on the next business day. The date on which any such posting occurs shall be that year’s “Publication Date”. Any delay in the Publication Date will result in an equivalent extension of time for the submission of Information Requests discussed in Section III of these Protocols.

5. CSU shall submit to FERC an Informational Filing as provided in Section VI of these Protocols.

6. The Annual Update for the Rate Year shall:

a. Include a workable data-populated Formula Rate Template and underlying workpapers in native format with all formulas and links intact;

b. Provide the Formula Rate calculations and all inputs thereto, as well as supporting documentation and workpapers for data that are used;

c. Provide sufficient information to enable Interested Parties to replicate the calculation;

d. Identify all material adjustments made to the Formula Rate data in determining formula inputs;

e. With respect to any change in accounting that affects inputs to the Formula Rate or the resulting charges billed under the Formula Rate ("Accounting Change"):

i. Identify any Accounting Changes, including:

1. the initial implementation of an accounting standard or policy;

2. the initial implementation of accounting practices for unusual or unconventional items where FERC has not provided specific accounting direction;

3. correction of errors and prior period adjustments that impact the calculation;

4. the implementation of new estimation methods or policies;

ii. Identify items included in the calculation at an amount other than on a historic cost basis (e.g., fair value adjustments);

iii. Identify any reorganization or merger transaction during the previous year and explain the effect of the accounting for such transaction(s) on inputs;

iv. Provide, for each item identified pursuant to items I.6.e.i - I.6.e.iii of these protocols, a narrative explanation of the individual impact of such changes on the calculation.

Section II. Review of Annual Update

1. CSU shall hold an open meeting among Interested Parties ("Annual Meeting") no sooner than seven (7) days and no later than thirty (30) days from the Annual Update Publication Date. No less than seven (7) days prior to such Annual Meeting, CSU shall provide notice on SPP's website and OASIS of the time, date, and location of the Annual Meeting and request SPP provide notice of such meeting to an SPP email exploder list. The Annual Meeting will be hosted by CSU in the forum of its choice which may include video conferencing, webinar, internet conferencing, phone conferencing, in person, or other similar options. CSU shall provide remote access for Interested Parties to participate in the meeting. The Annual Meeting shall (i) permit CSU to explain and

clarify its Annual Update and (ii) provide Interested Parties an opportunity to seek information and clarification from CSU about the Annual Update.

2. Each year CSU shall endeavor to coordinate with other Transmission Owners in SPP using formula rates to establish revenue requirements for recovery of the costs of transmission projects that utilize the same regional cost sharing mechanism and hold a joint informational meeting to enable all Interested Parties to understand how those transmission owners are implementing their formula rates for recovering the costs of such projects.

Section III. Information Exchange Procedures

1. Each Annual Update shall be subject to the following information exchange procedures ("Information Exchange Procedures"):
    a. Interested Parties shall have until October 31 following the Publication Date (unless such period is extended with the written consent of CSU or by FERC order) to serve reasonable information and document requests on CSU ("Information Exchange Period"). If October 31 falls on a weekend or a holiday recognized by FERC, the deadline for submitting all information and document requests shall be extended to the next business day. Such information and document requests shall be limited to what is necessary to determine:
        i. the extent, effect or impact of an Accounting Change;
        ii. whether the Annual Update fails to include data properly recorded in accordance with these protocols;
        iii. the proper application of the Formula Rate and procedures in these protocols;
        iv. the accuracy of data and consistency with the Formula Rate of the calculations shown in the Annual Update;
        v. the prudence of actual costs and expenditures, including the prudence of CSU's procurement methods and cost control methodologies;
        vi. the effect of any change to the underlying FERC Uniform System of Accounts; or
        vii. any other information that may reasonably have substantive effect on the calculation of the charge pursuant to the formula.

    The information and document requests shall not otherwise be directed to ascertaining whether the Formula Rate is just and reasonable.

2. CSU shall make a good faith effort to respond to information and document requests within seven (7) business days of receipt of such requests. Information requests received after 4 p.m. Central Prevailing Time shall be considered received the next business day.

3. CSU will cause to be posted on SPP's website, OASIS and CSU's website (csu.org) all information requests from Interested Parties and CSU's response(s) to such requests; except, however, if responses to information and document requests include material deemed by CSU to be confidential information, such information will not be publicly posted but will be made available to requesting parties pursuant to a confidentiality agreement to be executed by CSU and the requesting party.

4. CSU shall not claim that responses to information and document requests provided pursuant to these protocols are subject to any settlement privilege, in any subsequent FERC proceeding addressing CSU's Annual Update.

5. No later than December 20th of each year, CSU, upon final approval of CSU's local regulatory body, will provide SPP for posting on SPP's website and OASIS CSU's Annual Update for SPP to include in the Zonal ATRR and resulting rates to become effective January 1st of the following calendar year.

Section IV. Challenge Procedures

1. Interested Parties shall have until October 31 (unless such period is extended with the written consent of CSU or by FERC order) to review the inputs, supporting explanations, allocations and calculations and to notify CSU in writing, which may be made electronically, of any specific Informal Challenges to the Annual Update. The period of time from the Publication Dates until the date Informal Challenges are due shall be referred to as the Review Period. If the date for submitting Informal Challenges falls on a weekend or a holiday recognized by FERC, the deadline for submitting all Informal Challenges shall be extended to the next business day. Failure to pursue an issue through an Informal Challenge shall not bar pursuit of that issue as part of a Formal Challenge with respect to the same Annual Update as long as the Interested Party has included at least one issue as part of an Informal Challenge with respect to that Annual Update. If the Interested Party has not included any issues as part of an Informal Challenge for an Annual Update, the Interested Party is barred from pursuing a Formal Challenge with respect to any issue for that Annual Update but is not barred from pursuing an issue or from lodging a Formal Challenge as to such issue as it relates to a subsequent Annual Update.

2. A party submitting an Informal Challenge to CSU must specify the inputs, supporting explanations, allocations, calculations, or other information to which it objects, and provide an appropriate explanation and documents to support its challenge. CSU shall make a good faith effort to respond to any Informal Challenge within fifteen (15) business days of notification of such challenge. CSU, and where applicable, SPP, shall appoint a senior representative to work with the party that submitted the Informal Challenge (or its representative) toward a resolution of the challenge. If CSU disagrees with such challenge, CSU will provide the Interested Party(ies) with an explanation supporting the inputs, supporting explanations, allocations, calculations, or other information following the Publication Dates.

3. Informal Challenges shall be subject to the resolution procedures and limitations in this Section IV. Formal Challenges shall be filed pursuant to these Protocols and shall satisfy the requirements set forth in section IV.4, IV.7, IV.8, and IV.9.

4. Informal Challenges shall be limited to all issues that may be necessary to determine: (1) the extent or effect of an Accounting Change; (2) whether the Annual Update fails to include data properly recorded in accordance with these protocols; (3) the proper application of the Formula Rate and procedures in these protocols; (4) the accuracy of data and consistency with the Formula Rate of the calculations shown in the Annual Update; (5) the prudence of actual costs and expenditures; (6) the effect of any change to the underlying FERC Uniform System of Accounts; or (7) any other information that may reasonably have substantive effect on the calculation of the charge pursuant to the formula. Any Interested Party seeking to challenge the prudence of actual costs or expenditures shall first raise the matter with CSU in accordance with this Section IV before pursuing a Formal Challenge.

5. CSU will cause to be posted on SPP's website and OASIS all Informal Challenges from Interested Parties and CSU's response(s) to such Informal Challenges; except, however, if Informal Challenges or responses to Informal Challenges include material deemed by CSU to be confidential information, such information will not be publicly posted but will be made available to requesting parties pursuant to a confidentiality agreement to be executed by CSU and the requesting party.

6. Any changes or adjustments to the Annual Update resulting from the Information Exchange and Informal Challenge processes that are agreed to by CSU will be reported in the Informational Filing required pursuant to Section VI of these protocols and will be reflected in the Annual Update for the following Rate Year, as discussed in Section V of these Protocols.

7. Interested Parties shall have until March 31 (unless such date is extended with the written consent of CSU to continue efforts to resolve the Informal Challenge) to file any Formal Challenges to the Annual Update posted in the previous calendar year.

8. Formal Challenges shall be filed pursuant to these Protocols and shall satisfy all of the following requirements.

    a. A Formal Challenge shall:

        i. Clearly identify the action or inaction which is alleged to violate the filed rate formula or Protocols;

        ii. Explain how the action or inaction violates the filed rate formula or Protocols;

        iii. Set forth the business, commercial, economic or other issues presented by the action or inaction as such relate to or affect the party filing the Formal Challenge, including:

            1. The extent or effect of an Accounting Change;

            2. Whether the Annual Update fails to include data properly recorded in accordance with these Protocols;

            3. The proper application of the Formula Rate and procedures in these Protocols;

            4. The accuracy of data and consistency with the Formula Rate of the charges shown in the Annual Update;

            5. The prudence of actual costs and expenditures.

            6. The effect of any change to the underlying FERC Uniform System of Accounts; or

            7. Any other information that may reasonably have substantive effect on the calculation of the charge pursuant to the formula

        iv. Make a good faith effort to quantify the financial impact or burden (if any) created for the party filing the Formal Challenge as a result of the action or inaction;

        v. State whether the issues presented are pending in an existing FERC proceeding or a proceeding in any other forum in which the filing party is a party, and if so, provide an explanation why timely resolution cannot be achieved in that forum;

        vi. State the specific relief or remedy requested, including any request for stay or extension of time, and the basis for that relief;

        vii. Include all documents that support the facts in the Formal Challenge in possession of, or otherwise attainable by, the filing party, including, but not limited to, contracts and affidavits; and

        viii. State whether the filing party utilized the Informal Challenge procedures described in these Protocols with regard to any issue.

b. Any person filing a Formal Challenge must serve a copy of the Formal Challenge on CSU. Service to CSU must be simultaneous with filing at the Commission. Simultaneous service can be accomplished by electronic mail in accordance with 18 C.F.R. § 385.2010(f)(3), facsimile, express delivery, or messenger. The party filing the Formal Challenge shall serve the individual listed as the contact person on CSU's Informational Filing required under Section VI of these Protocols.

9. All Formal Challenges shall be served on CSU on the date of such filing as specified in Section IV.8.b above. A Formal Challenge shall be filed in the same docket as CSU's Informational Filing discussed in Section VI of these protocols. CSU shall respond to the Formal Challenge by the deadline established by FERC. A party may not pursue a Formal Challenge if that party did not submit any Informal Challenge during the applicable Review Period.

10. In any proceeding initiated by FERC concerning the Annual Update or in response to a Formal Challenge, CSU shall bear the burden, consistent with section 205 of the Federal Power Act, of proving that it has correctly applied the terms of the Formula Rate consistent with these protocols, and that it followed the applicable requirements and procedures in these Protocols. Nothing herein is intended to alter the burdens applied by FERC with respect to prudence challenges.

11. Except as specifically provided herein, nothing herein shall be deemed to limit in any way the right of CSU to request SPP to file unilaterally, pursuant to Federal Power Act section 205 and the regulations thereunder, to change the Formula Rate or any of its inputs (including, but not limited to, rate of return and transmission incentive rate treatment), or to replace the Formula Rate with a stated rate, or the right of any other party to request such changes pursuant to section 206 of the Federal Power Act and the regulations thereunder.

12. No party shall seek to modify the Formula Rate under the Challenge Procedures set forth in these Protocols, and the Annual Update shall not be subject to challenge by anyone for the purpose of modifying the Formula Rate. Any modifications to the Formula Rate will require, as applicable, a Federal Power Act section 205 or section 206 filing.

13. Any Interested Party seeking changes to the application of the Formula Rate due to a change in the FERC Uniform System of Accounts, shall first raise the matter with CSU in accordance with this Section IV before pursuing a Formal Challenge.

14. The implementation of any changes or adjustments resulting from any Formal Challenge made with FERC will be subject to: (1) approval by CSU's Board of Directors; and (2) SPP Tariff Section 39.1. Further, nothing herein is intended to alter, and does not supersede, sections 3.10, 3.11, and 3.12 of the Southwest Power Pool Membership Agreement.

Section V. Changes to Annual Update

1. Except as provided in Section IV.6 of these Protocols, any changes to the data inputs, including but not limited to changes as the result of any FERC proceeding to consider the Annual Update, or as a result of the procedures set forth herein, shall be incorporated into the Formula Rate and the charges produced by the Formula Rate in the Annual Update for the next Rate Year. This reconciliation mechanism shall apply in lieu of mid-Rate Year adjustments. Interest on any refund or surcharge, if applicable, shall be calculated in accordance with the 18 C.F.R. § 35.19a

2. In the event that CSU is required by applicable law to correct an error, CSU shall correct such error in good faith and without regard to whether the correction increases or decreases CSU's revenue requirements, in a manner consistent with FERC's regulations. Nothing in these Protocols should or may be construed as preventing Interested Parties or the FERC from protesting such correction as inappropriate

Section VI. Informational Filings

1. By January 15 of each year, CSU shall submit to FERC an informational filing ("Informational Filing") of its Annual Update for the Rate Year. This Informational Filing must include the information that is reasonably necessary to determine: (1) that input data under the Formula Rate are properly recorded in any underlying workpapers; (2) that CSU has properly applied the Formula Rate and these procedures; (3) the accuracy of data and the consistency with the Formula Rate of the ATRR and rates under review; and (4) the extent of accounting changes that affect Formula Rate inputs. The Informational Filing must also describe any corrections or adjustments made during that period and must describe all aspects of the Formula Rate or its inputs that are the subject of an ongoing dispute under the Informal or Formal Challenge procedures. Within five (5) days of such Informational Filing, CSU shall request SPP provide notice of the Informational Filing via an SPP email exploder list and by posting the docket number assigned to CSU's Informational Filing on SPP's website and OASIS.
2. Any challenges to the implementation of the Attachment H - CSU Formula Rate must be made through the Challenge Procedures described in Section IV of these Protocols and not in response to the Informational Filing.

Rate

Manual

Colorado Springs Utilities

It's how we're all connected

Rate Manual

Updated October 6, 2025

Introduction

Colorado Springs Utilities Board (Utilities Board) directs Colorado Springs Utilities (Utilities) to apply ratemaking practices that are just, reasonable and not unduly discriminatory. The Excellence in Governance Policy Manual includes specific instruction and guidelines related to pricing of services that establish guidance, structure and transparency in the development of rates (see Appendix). Pricing of Services (I-1) directs the Chief Executive Officer to establish pricing practices that result in revenues that are sufficient to provide safe, reliable utility services to Colorado Springs Utilities citizens and customers while maintaining financial viability of each separate regulated service.

Furthermore, City Council is directed to apply certain legal standards to the approval of rates for regulated utility products and services. (City Code §12.1.108(E) and (F), contains the standards for energy (E) and water/wastewater (F), and CRS 40-3.5-101 *et seq* of the Colorado Statutes sets forth the standards for energy service beyond municipal limits.) This manual outlines the basic elements involved in determination of the sufficient revenue levels and allocation of the revenue responsibility to the various classes of customers, which is an important first step in the setting of sound rates for services that meet the standards referenced above.

The concepts and procedures described in this manual are based on principles that are generally accepted and widely applied throughout the utility industry. However, due to the unique nature of each utility and the individual utility services offered by different utilities, variations on these concepts and procedures are commonplace within the industry. Courts have recognized that the ratemaking function is as much art as science, and tend to be deferential to rate-setting authorities. The 1944 U.S. Supreme Court *Hope* decision, established that Cost of Service ratemaking is a starting point for determining "just and reasonable" rate(s) and "it is the result reached not the method employed which is controlling." Consequently, there is no one judicially sanctioned ratemaking methodology, rather there are numerous paths which may lead to rates that meet the relevant legal

New

Information

ELECTRIC

Electric

Redline Tariff Sheets

Effective January 1, 2026

ELECTRIC RATE SCHEDULES

RATE TABLE

Description	Rates
Electric Cost Adjustment (ECA) – Sheet No. 16	
Fixed ECA, per kWh (E1R, ETR-F, E1C, ENM, ECS-F, E2C, ETLO, ETLW, ELG, E2T, E7SL, ELL)	$0.0263
Energy-Wise Standard Time-of-Day ECA (ETR, ECS, ETC, ECM, ECL, ETX, ETL, EIS, E8T, E8S, ETX, ECD)	
On-Peak, per kWh	$0.0464
Off-Peak, per kWh	$0.0232
Energy-Wise Plus Time-of-Day Option ECA (ETR-P, ECS-P, ECM-P, ECL-P, EIS-P, E8T-P, E8S-P, ELG-P, ECD-P)	
On-Peak, per kWh	$0.0564
Off-Peak, per kWh	$0.0225
Off-Peak Saver, per kWh	$0.0180
Green Power Service – Time-of-Day – Sheet No. 24	
The rate applicable to each kilowatt hour subscribed under this rate schedule	$0.0323

ELECTRIC RATE SCHEDULES

RATE TABLE

Description	Rates
Electric Capacity Charge (ECC) – Sheet No. 16	
Residential Service – (E1R, ETR, ETR-P, ETR-F), per kWh	$0.0066
Commercial Service – Small (E1C), per kWh	$0.0066
Commercial Service – Non-Metered (ENM), per kWh	$0.0066
Commercial Service – Small (ECS, ECS-P, ECS-F), per kWh	$0.0066
Commercial Service – General (E2C, ETC), per kWh	$0.0056
Commercial Service – Medium 10 kW Minimum (ECM, ECM-P), per kWh	$0.0056
Commercial Service – Large 50 kW Minimum (ECL, ECL-P), per kWh	$0.0056
Industrial Service – 1,000 kWh/Day Min (ETL, ETLO, ETLW), per kWh	$0.0048
Industrial Service – 100 kW Minimum (EIS, EIS-P), per kWh	$0.0048
Industrial Service – 500 kW Minimum (E8T, E8T-P), per kWh	$0.0045
Industrial Service – 4,000 kW Minimum (E8S, E8S-P), per kWh	$0.0053
Industrial Service – Large Power and Light (ELG, ELG-P), per kWh	$0.0036
Industrial Service – Transmission Voltage (ETX), per kWh	$0.0034
Contract Service – Military (ECD, ECD-P), per kWh	$0.0046
Contract Service – Traffic Signals (E2T), per kWh	$0.0032
Contract Service – Street Lighting (E7SL), per kWh	$0.0032
Industrial Service – Large Load (ELL)	$0.0036

ELECTRIC RATE SCHEDULES

INTERRUPTIBLE SERVICE

AVAILABILITY

Available by contract in Utilities' electric service territory for Customers whose Maximum Demand equals or exceeds 4,000 kW in any of the last 12 billing periods. Service under this rate schedule is subordinate to all other services and is conditioned upon availability of Utilities' capacity, resources, and assets without detriment or disadvantage to existing Customers.

INTERRUPTION

Customers receiving service under this rate schedule agree to allow Utilities to completely interrupt electric service at the Customer's facility. Utilities may completely interrupt electric service for any reason and without notice up to 100 hours per year. As specified by contract, Customers may agree to be subject to additional hours of interruption in excess of 100 hours per year.

Notwithstanding any provision to the contrary herein, Utilities may fully or partially reduce applicable service when, in the Utilities option, reduction or interruption is necessary to protect the delivery of applicable service to Customers with higher priority uses, or to protect the integrity of its system. Interruption of service related to the following noneconomic reasons will not count towards the total number of interruption hours including emergency repairs, incidents, occurrences, accidents, strikes, force majeure or other circumstances beyond Utilities' control.

Customers are required to provide 24 hours advance notice to Utilities when changes in load of 5 MW or greater are expected.

CREDIT DETERMINATIONS

For Customers receiving service under Industrial Service – Time-of-Day rate schedules, the Interruptible Service Demand Credit will be based on the On-Peak Billing Demand for the billing period. For Customers receiving service under the Industrial Service – Large Power and Light (ELG) or the Industrial Service – Large Load (ELL) Rate Schedules, the Interruptible Service Demand Credit will be based on the higher of the Maximum Demand of the billing period or 68% of the Maximum Demand during the last 12 billing periods.

Interruptible Service Energy Credits will be based on the Customers' 15-minute kW demand preceding the interruption event, minus the Customers' average of 5-minute kW demands recorded during the interruption, multiplied by the duration of the interruption event measured in hours.

Electric

Final Tariff Sheets

Effective January 1, 2026

ELECTRIC RATE SCHEDULES

RATE TABLE

Description	Rates
Electric Cost Adjustment (ECA) – Sheet No. 16	
Fixed ECA, per kWh (E1R, ETR-F, E1C, ENM, ECS-F, E2C, ETLO, ETLW, ELG, E2T, E7SL, ELL)	$0.0263
Energy-Wise Standard Time-of-Day ECA (ETR, ECS, ETC, ECM, ECL, ETX, ETL, EIS, E8T, E8S, ETX, ECD)	
On-Peak, per kWh	$0.0464
Off-Peak, per kWh	$0.0232
Energy-Wise Plus Time-of-Day Option ECA (ETR-P, ECS-P, ECM-P, ECL-P, EIS-P, E8T-P, E8S-P, ELG-P, ECD-P)	
On-Peak, per kWh	$0.0564
Off-Peak, per kWh	$0.0225
Off-Peak Saver, per kWh	$0.0180
Green Power Service – Time-of-Day – Sheet No. 24	
The rate applicable to each kilowatt hour subscribed under this rate schedule	$0.0323

ELECTRIC RATE SCHEDULES

RATE TABLE

Description	Rates
Electric Capacity Charge (ECC) – Sheet No. 16	
Residential Service – (E1R, ETR, ETR-P, ETR-F), per kWh	$0.0066
Commercial Service – Small (E1C), per kWh	$0.0066
Commercial Service – Non-Metered (ENM), per kWh	$0.0066
Commercial Service – Small (ECS, ECS-P, ECS-F), per kWh	$0.0066
Commercial Service – General (E2C, ETC), per kWh	$0.0056
Commercial Service – Medium 10 kW Minimum (ECM, ECM-P), per kWh	$0.0056
Commercial Service – Large 50 kW Minimum (ECL, ECL-P), per kWh	$0.0056
Industrial Service – 1,000 kWh/Day Min (ETL, ETLO, ETLW), per kWh	$0.0048
Industrial Service – 100 kW Minimum (EIS, EIS-P), per kWh	$0.0048
Industrial Service – 500 kW Minimum (E8T, E8T-P), per kWh	$0.0045
Industrial Service – 4,000 kW Minimum (E8S, E8S-P), per kWh	$0.0053
Industrial Service – Large Power and Light (ELG, ELG-P), per kWh	$0.0036
Industrial Service – Transmission Voltage (ETX), per kWh	$0.0034
Contract Service – Military (ECD, ECD-P), per kWh	$0.0046
Contract Service – Traffic Signals (E2T), per kWh	$0.0032
Contract Service – Street Lighting (E7SL), per kWh	$0.0032
Industrial Service – Large Load (ELL)	$0.0036

ELECTRIC RATE SCHEDULES
INTERRUPTIBLE SERVICE

AVAILABILITY

Available by contract in Utilities' electric service territory for Customers whose Maximum Demand equals or exceeds 4,000 kW in any of the last 12 billing periods. Service under this rate schedule is subordinate to all other services and is conditioned upon availability of Utilities' capacity, resources, and assets without detriment or disadvantage to existing Customers.

INTERRUPTION

Customers receiving service under this rate schedule agree to allow Utilities to completely interrupt electric service at the Customer's facility. Utilities may completely interrupt electric service for any reason and without notice up to 100 hours per year. As specified by contract, Customers may agree to be subject to additional hours of interruption in excess of 100 hours per year.

Notwithstanding any provision to the contrary herein, Utilities may fully or partially reduce applicable service when, in the Utilities option, reduction or interruption is necessary to protect the delivery of applicable service to Customers with higher priority uses, or to protect the integrity of its system. Interruption of service related to the following noneconomic reasons will not count towards the total number of interruption hours including emergency repairs, incidents, occurrences, accidents, strikes, force majeure or other circumstances beyond Utilities' control.

Customers are required to provide 24 hours advance notice to Utilities when changes in load of 5 MW or greater are expected.

CREDIT DETERMINATIONS

For Customers receiving service under Industrial Service – Time-of-Day rate schedules, the Interruptible Service Demand Credit will be based on the On-Peak Billing Demand for the billing period. For Customers receiving service under the Industrial Service – Large Power and Light (ELG) or the Industrial Service – Large Load (ELL) Rate Schedules, the Interruptible Service Demand Credit will be based on the higher of the Maximum Demand of the billing period or 68% of the Maximum Demand during the last 12 billing periods.

Interruptible Service Energy Credits will be based on the Customers' 15-minute kW demand preceding the interruption event, minus the Customers' average of 5-minute kW demands recorded during the interruption, multiplied by the duration of the interruption event measured in hours.

Legal

Notices

227338

AFFIDAVIT OF PUBLICATION

STATE OF COLORADO
COUNTY OF El Paso

I, Fredrick Rogers, being first duly sworn, deposes and says that he is the Legal Sales Representative of The Colorado Springs Gazette, LLC., a corporation, the publishers of a daily/weekly public newspapers, which is printed and published daily/weekly in whole in the County of El Paso, and the State of Colorado, and which is called Colorado Springs Gazette; that a notice of which the annexed is an exact copy, cut from said newspaper, was published in the regular and entire editions of said newspaper **1 time(s) to wit 09/11/2025**

That said newspaper has been published continuously and uninterruptedly in said County of El Paso for a period of at least six consecutive months next prior to the first issue thereof containing this notice; that said newspaper has a general circulation and that it has been admitted to the United States mails as second-class matter under the provisions of the Act of March 3, 1879 and any amendment thereof, and is a newspaper duly qualified for the printing of legal notices and advertisement within the meaning of the laws of the State of Colorado.

F Rogers

Fredrick Rogers
Sales Center Agent

Subscribed and sworn to me this 09/11/2025, at said City of Colorado Springs, El Paso County, Colorado.
My commission expires December 15, 2025.

Karen Hogan

Karen Hogan
Notary Public
The Gazette

KAREN HOGAN
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20224024441
MY COMMISSION EXPIRES 06/23/2026

Document Authentication Number 20224024441-185189

LEGAL NOTICE

Colorado Springs Utilities
121 South Tejon Street
Colorado Springs, Colorado 80903

Notice of Proposed Rate Changes and Tariff Changes

Colorado Springs Utilities is required by City Code Section 12.1.108(C)(2)(d) and Colorado Revised Statutes 40-3.5-104 to provide notification when rate or tariff changes are proposed.

Colorado Springs Utilities (Utilities), an enterprise of the City of Colorado Springs, a Colorado home-rule city and municipal corporation, has proposed certain changes to Electric Rate Schedules, recommendations concerning Public Utility Regulatory Policy Act (PURPA) standards, certain changes to Utilities Rules and Regulations and the Open Access Transmission Tariff (OATT), and proposed a Transmission Owner Filing pursuant to anticipated membership in the Southwest Power Pool (SPP) Regional Transmission Organization (RTO). The changes will increase or decrease rates, fees and/or charges, and change terms and conditions for these services.

The proposed changes by service are summarized below.

Electric Service

Utilities proposed (1) the addition of a new Large Load Rate Schedule applicable to industrial customers with loads greater than 10MW, (2) the addition of a new Energy Wise Renewable Energy Net Metering Rate Option for Residential and Commercial Customers effective January 1, 2027, (3) modification of the Contract Service – Military Wheeling (ECW) rate, (4) various clerical changes to Electric Rate Schedules for clarity and/or administrative corrections, and (5) a conclusion and recommendation that two new Public Utility Regulatory Policy Act (PURPA) standards are appropriately addressed by Utilities' existing Energy Wise Rate Options.

Utilities Rules and Regulations (URR)

Utilities proposed (1) changes to the URR related to the Customer responsibility for Electric Transmission Time and Materials Cost, Substation Facility Fees and/or Time and Materials Cost, and Recovery Agreements pertaining to transmission facilities constructed for mixed use, commercial, and/or industrial sites, (2) Large Load Study procedural clarifications and reductions to the minimum load sizes required for study fees, (3) addition of a $200/hr fee for a Hydraulic Analysis Report (HAR), and (4) several clerical changes to add clarity or make administrative corrections.

Open Access Transmission Tariff (OATT)

Utilities is a transmission provider and provides non-discriminatory wholesale high voltage electric service through the terms and conditions set forth in the OATT. Utilities proposed (1) a clerical correction to a date withing the Large Generator Interconnection Procedures, and (2) rescinding Utilities' OATT in its entirety, upon joining the SPP RTO in 2026.

Transmission Owner Filing

As part of the transition to SPP, Utilities, as a Transmission Owner (TO), will transfer functional control of its transmission facilities to SPP but continue to own and maintain the physical infrastructure comprising its transmission system. With the Utilities' current OATT proposed to be rescinded, Utilities has proposed to submit TO filings to SPP for incorporation into SPP's OATT. Utilities proposed establishment of a Transmission Formula Rate (TFR) and protocols to be submitted to SPP as part of their filing with the Federal Energy Regulatory Commission (FERC) to be utilized to establish the 2026 and subsequent Annual Transmission Revenue Requirement (ATRR) and associated charges under SPP's OATT.

The proposed changes are described in more detail in the material Utilities filed with the City Clerk. Numerous proposals are contained within this filing, including proposed changes to rates. Customers are urged to review the complete filing in order to identify all aspects of the proposal that may affect them. Copies of the proposed resolutions, the accompanying tariff sheets, financial data, cost information and a set of all materials were provided to City Council. The proposed changes are on file and open for public inspection in the Office of the City Clerk, 30 South Nevada Avenue, Colorado Springs, Colorado, 80903 and are posted on the Utilities' website www.csu.org. City Council may also consider tariff changes proposed by Customers which differ from the changes mentioned above.

The City Council set a hearing to be held October 14, 2025, to consider the proposed changes. The hearing will be held in City Council Chambers, 107 North Nevada Ave., Suite 325, Colorado Springs, Colorado beginning at 9 a.m. The proposed changes, if approved by City Council, will go into effect November 1, 2025, January 1, 2026, April 2026, or January 1, 2027 or as otherwise provided in the City Council resolution approving the changes. The proposed resolutions and tariffs as filed with the City Clerk, may be changed by City Council prior to becoming effective as a result of information presented at the hearing by members of the public, witnesses for Customers, the City Auditor, or by Utilities.

In addition to public comments taken during the hearing, written comments will be accepted at the office of the City Clerk. Public comments may also be submitted electronically to the City Clerk in advance of the hearing to CityClerk@coloradosprings.gov. Each Utilities Customer has the right to appear, personally or through counsel, for the purpose of providing testimony regarding the proposed changes. Any Customer who desires to present witnesses, other than the Customer, should file a Notice of Intent to Present Witnesses and a short summary of the testimony of each witness, as provided in Section 12.1.108 (C) (3) of the City Code, with the City Clerk's Office, 30 South Nevada Avenue, Colorado Springs, Colorado 80903 or electronically to CityClerk@coloradosprings.gov and with the Colorado Springs Utilities Rates Manager, 121 South Tejon Street, Colorado Springs, Colorado 80903 on or before 5 p.m. on October 3, 2025. Customers desiring further information on the proposed rate changes described in this Notice, including the estimated impact on monthly bills, should telephone Colorado Springs Utilities at (719) 448-4800.

NOTICE TO:
ELECTRIC, URR, AND OATT
CUSTOMERS OF
COLORADO SPRINGS UTILITIES
HEARING DATE: OCTOBER 14, 2025

Published in The Gazette September 11, 2025.

228751

AFFIDAVIT OF PUBLICATION

STATE OF COLORADO
COUNTY OF El Paso

I, Fredrick Rogers, being first duly sworn, deposes and says that he is the Legal Sales Representative of The Colorado Springs Gazette, LLC., a corporation, the publishers of a daily/weekly public newspapers, which is printed and published daily/weekly in whole in the County of El Paso, and the State of Colorado, and which is called Colorado Springs Gazette; that a notice of which the annexed is an exact copy, cut from said newspaper, was published in the regular and entire editions of said newspaper **1 time(s) to wit 10/03/2025**

That said newspaper has been published continuously and uninterruptedly in said County of El Paso for a period of at least six consecutive months next prior to the first issue thereof containing this notice; that said newspaper has a general circulation and that it has been admitted to the United States mails as second-class matter under the provisions of the Act of March 3, 1879 and any amendment thereof, and is a newspaper duly qualified for the printing of legal notices and advertisement within the meaning of the laws of the State of Colorado.

F Rogers

Fredrick Rogers
Sales Center Agent

Subscribed and sworn to me this 10/03/2025, at said City of Colorado Springs, El Paso County, Colorado.
My commission expires December 15, 2025.

Karen Hogan

Karen Hogan
Notary Public
The Gazette

KAREN HOGAN
NOTARY PUBLIC
STATE OF COLORADO
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MY COMMISSION EXPIRES 06/23/2026

Document Authentication Number 20224024441-220246

LEGAL NOTICE

COLORADO SPRINGS UTILITIES
121 SOUTH TEJON STREET
COLORADO SPRINGS, COLORADO 80903

Notice of Supplement to Proposed Rate Changes and Tariff Changes

Colorado Springs Utilities is required by City Code Section 12.1.108(C)(2)(d), Colorado Revised Statutes 40-3.5-104, and the Colorado Springs Rules and Procedures of City Council 4-1(A) to provide notification when rate or tariff changes are proposed.

On September 9, 2025, Colorado Springs Utilities (Utilities), an enterprise of the City of Colorado Springs, a Colorado home-rule city and municipal corporation, proposed certain changes to Electric Rate Schedules, recommendations concerning Public Utility Regulatory Policy Act (PURPA) standards, certain changes to Utilities Rules and Regulations and the Open Access Transmission Tariff (OATT), and proposed a Transmission Owner Filing pursuant to anticipated membership in the Southwest Power Pool (SPP) Regional Transmission Organization (RTO). The changes will increase or decrease rates, fees and/or charges, and change terms and conditions for these services.

Utilities is amending its proposal regarding the calculation of the monthly billing demand for the Electric Service Energy-Wise Net Metering Rate Option. The originally proposed monthly billing demand calculation was based on the greatest 15-minute net load during the On-Peak hours (Mon. – Fri. from 5 p.m. – 9p.m.) in the billing period. Utilities proposes to modify this calculation to be based on the average of each daily greatest 15-minute net load during the On-Peak hours in the billing period. Utilities also proposes an increase to the previously proposed Access and Facilities, per kWh charge for customers with a Net Metering Agreement. The originally proposed 2027 per kWh rates for Residential (ERNM), Commercial – Small (ECSNM), Commercial – Medium (ECMNM), and Commercial – Large (ECLNM) of $0.0294, $0.0294, $0.0505, and $0.0470, respectively are changed to $0.0617, $0.0556, $0.0575, and $0.0536, with similar rate changes proposed in 2028 and 2029. The affected rate schedules are limited to the Energy-Wise Net Metering Rate Options for ERNM, ECSNM, ECMNM, and ECLNM. All other aspects of Utilities' September 9, 2025, filing remain as originally proposed.

With the modified proposal, the median net metering customer is expected to see an electric bill increase of approximately $25 per month, compared to the approximate $50 per month based on the original September proposal. The modified proposed net metering changes provide additional customer control of monthly bills by shifting usage to off-peak hours and/or spreading out usage during on-peak hours. The modified proposal also promotes more stable customer bills from month to month.

The proposed changes are described in more detail in the material Utilities filed with the City Clerk and supplemented on October 1, 2025. Numerous proposals are contained within this filing, including proposed changes to rates. Customers are urged to review the complete filing in order to identify all aspects of the proposal that may affect them. Copies of the proposed resolutions, the accompanying tariff sheets, financial data, cost information and a set of all materials were provided to City Council. The proposed changes are on file and open for public inspection in the Office of the City Clerk, 30 South Nevada Avenue, Colorado Springs, Colorado, 80903 and are posted on the Utilities' website www.csu.org. City Council may also consider tariff changes proposed by Customers which differ from the changes mentioned above.

The City Council set a hearing to be held October 14, 2025, to consider the proposed changes. The hearing will be held in City Council Chambers, 107 North Nevada Ave., Suite 325, Colorado Springs, Colorado beginning at 9 a.m. The proposed changes, if approved by City Council, will go into effect November 1, 2025, January 1, 2026, April 1, 2026, or January 1, 2027 or as otherwise provided in the City Council resolution approving the changes. The proposed resolutions and tariffs as filed with the City Clerk, may be changed by City Council prior to becoming effective as a result of information presented at the hearing by members of the public, witnesses for Customers, the City Auditor, or by Utilities.

In addition to public comments taken during the hearing, written comments will be accepted at the office of the City Clerk. Public comments may also be submitted electronically to the City Clerk in advance of the hearing to CityClerk@coloradosprings.gov. Each Utilities Customer has the right to appear, personally or through counsel, for the purpose of providing testimony regarding the proposed changes. Any Customer who desires to present witnesses, other than the Customer, should file a Notice of Intent to Present Witnesses and a short summary of the testimony of each witness, as provided in Section 12.1.108 (C) (3) of the City Code, with the City Clerk's Office, 30 South Nevada Avenue, Colorado Springs, Colorado 80903 or electronically to CityClerk@coloradosprings.gov and with the Colorado Springs Utilities Rates Manager, 121 South Tejon Street, Colorado Springs, Colorado 80903 on or before 5 p.m. on October 3, 2025. Customers desiring further information on the proposed rate changes described in this Notice, including the estimated impact on monthly bills, should telephone Colorado Springs Utilities at (719) 448-4800.

NOTICE TO:
ELECTRIC CUSTOMERS
OF COLORADO SPRINGS UTILITIES
HEARING DATE: OCTOBER 14, 2025

Published in The Gazette October 3, 2025.

Public

Outreach

Colorado Springs Utilities
It's how we're all connected

2026 Rate Case Public Outreach Overview

This document describes the strategic and comprehensive public outreach plan for the 2026 Rate Case. The focus of communications for the rate case was on the proposed changes to net metering.

Original proposal:

Public outreach began in August 2025 with a direct email sent to approximately 9,000 customers with Net Metering Agreements. This communication introduced the proposed changes and provided a link to additional resources. At the same time, key messages were distributed to internal stakeholders, including Demand Side Management and Customer Service Department teams, to ensure consistent messaging across customer-facing channels.

A dedicated webpage on csu.org was published on August 21, detailing:

- Why changes are needed
- What changes are being proposed
- The timeline for the proposal
- Frequently asked questions and answers

To support media outreach in Aug. and Sept., Chief Planning and Finance Officer Tristan Gearhart provided interviews to FOX21 News, KOAA, KRDO and The Gazette, all of which focused on the proposed changes to net metering.

On Oct. 7, employees from Pricing and Rates and Public Affairs delivered a focused presentation to service center staff who specialize in net metering, ensuring they were well-equipped to respond to customer questions about the rate case proposal.

Supplemental filing:

Following the supplemental rate filing issued on Oct. 1, additional public outreach was conducted to explain the revised proposal. A second direct email was sent to the same group of net metering customers, outlining the changes to the demand charge methodology. Internal stakeholders received updated talking points at the same time.

The csu.org webpage was updated to reflect the revised proposal and included an expanded FAQ section.

An Energy Wise and Net Metering Open House was held on Oct. 7, with several hundred customers in attendance. The event featured a presentation and panel from Chief Planning and Finance Officer Tristan Gearhart and Pricing and Rates Manager Scott Shirola.

Customers can attend Utilities Board and City Council meetings virtually or in person and provide public comment. Past Utilities Board meetings are available at csu.org. Additionally, all City Council meetings are shown on various days and times on SpringsTV, Channel 18. Customers who cannot attend Board and

Council meetings can provide their feedback on the rate case directly to City Council members via phone or email, through Springs Utilities' social media pages, and comments to call center representatives.

A detailed overview of communication channels and tactics that were utilized leading to Oct. 14:

Date	Audience	Channel	Brief description
Aug. 21	Internal	Insight	Overview of net metering changes
Aug. 21	Net metering customers	Email	Explanation of proposed changes
Aug. 21	Net metering customers	Website	Explanation of proposed changes
Sep. 23	All customers	Email (residential & net metering customers)	Invitation/RSVP to Energy Wise and Net Metering Open House
Sep. 23	All customers	Social media event	Invitation/RSVP to Energy Wise and Net Metering Open House
Sep. 23	All customers	Webpage event	Invitation/RSVP to Energy Wise and Net Metering Open House
Oct. 1	City Council	Supplemental Filing	Provide information on what changes are being proposed to the original rate case.
Oct. 1	Net metering customers	Email	Overview of the amendment to net metering proposal (demand charge restructuring)
Oct. 1	All customers	Website updates	Overview of the amendment to net metering proposal (demand charge restructuring)
Oct. 7	Interested parties	In-person hybrid open house	Provide information on Energy Wise rates and the proposed changes to net metering, to facilitate customers' successful transition to the changes
Oct. 14	Media	Media advisory/invite	Interviews available

The following is a sample of messages across various channels.

Aug. 21 email:

Colorado Springs Utilities
It's how we're all connected

As your community-owned, not-for-profit utility, our mission is to deliver safe, reliable and competitively priced energy to all customers. To continue doing so fairly, we are introducing Energy Wise time-of-day rates as our standard electric rate.

Additionally, we are proposing updates to our Net Metering Program that will help ensure our rates reflect the true cost of delivering electricity, especially during peak demand periods. **With this proposal, net metering customers will not transition to Energy Wise time-of-day rates, rather they will transition to an Energy Wise Renewable Net Metering Rate Option in January 2027.**

Oct. 1 email:

Colorado Springs Utilities
It's how we're all connected

As your community-owned, not-for-profit utility, our mission is to deliver safe, reliable and competitively priced utilities to all of our customers. To continue doing so fairly, we are proposing updates to our Net Metering Program that reflect the true cost of delivering electricity - especially during peak demand periods.

We recognize that changes to rate structures can raise concerns, especially if you've made long-term investments in solar. Our updated proposal reflects the feedback we've received from our community.

We heard you. Our new approach proposes a charge that **averages** your daily highest 15-minute demand during on-peak hours (Monday - Friday, 5 p.m. - 9 p.m.) for each billing period. This helps empower solar customers to take more control of their bills.

Energy Wise & Net Metering Open House invite:

Colorado Springs Utilities
It's how we're all connected

Learn about changes to our electric rates, including the new **Energy Wise time-of-day rates** and **proposed net metering changes** for solar customers.

Open House Event
When: Tuesday, Oct. 7, 2025, from 5:30-7 p.m.

Webpage on csu.org

Colorado Springs Utilities | Billing | Conservation | Safety | Building the future | About us | Pay bill

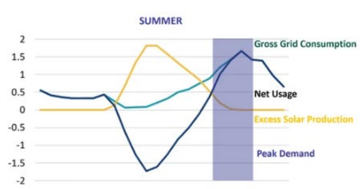
Solar Energy Program > Proposed changes to ...

Proposed changes to net metering

We are proposing updates to our Net Metering Program that will help ensure our rates reflect the true cost of delivering electricity, especially during peak demand periods. With this proposal, net metering customers will not transition to Energy Wise time-of-day rates, rather they will transition to an **Energy Wise Renewable Net Metering Rate Option** in January 2027.

Why are changes needed?

We recognize that changes to rate structures can raise concerns, especially if you've made long-term investments in solar.



Not all energy is created equal. On weekdays from 5-9 p.m., electricity demand spikes, and so do the costs to purchase and deliver power. While solar production peaks midday, it drops significantly during these high-demand hours when energy is most expensive.

Currently, net metering customers are billed at a flat rate that does not reflect these peak costs. As a result, customers without solar are covering about $600 per year for each net metering customer. This cost shift is not sustainable or fair to the broader customer base.

Example of media coverage:

KOAA NEWS5 SOUTHERN COLORADO

MENU LOCAL NATIONAL WEATHER SPORTS TRAFFIC WATCH NOW

We Want To Know News5 Community Advocates of Accountability Your Voice Your Community Seeking Solutions More +

MONEY > CONSUMER

Colorado Springs solar customers face potential $50 monthly rate increase starting in 2027

The Colorado Springs City Council has set its rate case hearing with Colorado Springs Utilities on October 14th, and solar customers with Colorado Springs Utilities may be looking at a more expensive bill in the coming months.

If You Give A Child A Book Campaign Changes Lives In Our Community

Ex Parte

Communications

COLORADO SPRINGS
OLYMPIC CITY USA

OFFICE OF THE CITY ATTORNEY

TO: City Council

FROM: Acting City Attorney

SUBJECT: *Ex Parte* Discussions and Utilities' 2026 Rate Case Scheduled for October 14, 2025

DATE: September 10, 2025

At the City Council Regular Meeting of September 9, 2025, Colorado Springs Utilities filed a tariff change request pertaining to its Electric Tariff and Open Access Transmission Tariff, as well as, its Utilities Rules and Regulations. The requested rate hearing will be held by City Council during the October 14, 2025, Regular City Council Meeting. The filing of the tariff change request starts the period in which all *ex parte* communications must be reported prior to or at the October 14, 2025, Public Hearing, in accordance with the Rules and Procedures of City Council, Part 4-1 (B)(5).

"*Ex parte*" is defined to mean "[o]n or from one party only, usually without notice to or argument from the adverse party"; "done or made at the instance and for the benefit of one party only, and without notice to, or argument by, anyone having an adverse interest." Black's Law Dictionary 697 (10th ed. 2014).

In the context of a Colorado Springs Utilities' tariff change request, it is recommended that Councilmembers try to avoid receiving *ex parte* communications. Recognizing, however, that it may be extremely difficult to avoid these, it is important that *ex parte* communications be recorded and made a part of the record to enable this Office to defend City Council's ultimate decision in tariff change matters should it be challenged. Public utility law requires that City Council's decision on the tariff change request be based upon evidence in the record, including any *ex parte* communications. That way, all parties to the tariff change request proceeding will be able to address their positions and concerns fairly to City Council. As in a quasi-judicial land use matter, *ex parte* discussions can have an adverse effect on the outcome of a matter. It might be helpful to remind those wishing to discuss the tariff change request with you that City Council is obligated to hear all arguments on the record and that any customer or user is welcome to present their positions and concerns at the hearing.

To assist you, a form is enclosed with this memo to help you memorialize any *ex parte* contacts that occur prior to the tariff change request hearing. It would be helpful to staff if you would have these forms filled out and delivered to me or brought to the tariff change request hearing so that they can be included in the record of the hearing.

If you have any questions, you are welcome to contact Chris Bidlack or myself, at 385-5909.

Marc Smith
Acting City Attorney
Enc.

30 S. Nevada Avenue, Suite 501 · TEL 719-385-5909 FAX 719-385-5535
Mailing Address: Post Office Box 1575, Mail Code 510 · Colorado Springs, CO 80901-1575

City Council *Ex Parte* Communication Form
October 14, 2025 – Utilities' 2026 Rate Case

City Council Member: Lynette Crow-Iverson, Brian Risley, Dave Donelson, Tom Bailey, Brandy Williams, Kimberly Gold, Nancy Henjum, Roland Rainey, and David Leinweber

Date of Contact: September 19, 2025

Communication Type (please check one):

- [x] Email
- [ ] Telephone Call
- [ ] Personal Contact
- [ ] Letter
- [ ] Text

Name of Contact: Natalie Watts, Strategic Planning and Governance Manager, Colorado Springs Utilities

Phone: ________________________________

Address: 121 S Tejon St., Colorado Springs, CO 80903

____

Email: ________________________________

Summary of Communication: Utilities Board communication to provide information on October 7, 2025, Energy Wise and Net Metering Open House.

City Council *Ex Parte* Communication Form
October 14, 2025 – Utilities' 2026 Rate Case

City Council Member: __Lynette Crow-Iverson, Brian Risley, Dave Donelson, Tom Bailey, Brandy Williams, Kimberly Gold, Nancy Henjum, Roland Rainey, and David Leinweber

Date of Contact: September 29, 2025, and September 30, 2025

Communication Type (please check one):

- ☐ Email
- ☒ Telephone Call
- ☐ Personal Contact
- ☐ Letter
- ☒ Text

Name of Contact: _Tristan Gearhart, Chief Financial and Planning Officer, Colorado Springs Utilities

Phone: ___________________________________

Address: 121 S Tejon St., Colorado Springs, CO 80903

____

Email: ___________________________________

Summary of Communication: Notification and summary of Colorado Springs Supplemental Net Metering Information to Colorado Springs Utilities 2026 Rate Case.

City Council *Ex Parte* Communication Form
October 14, 2025 – Utilities' 2026 Rate Case

City Council Member: __Tom Bailey

Date of Contact: October 6, 2025

Communication Type (please check one):

- ☒ Email
- ☐ Telephone Call
- ☐ Personal Contact
- ☐ Letter
- ☐ Text

Name of Contact: Tristan Gearhart, Chief Financial and Planning Officer, Colorado Springs Utilities

Phone: ___________________________________

Address: 121 S Tejon St., Colorado Springs, CO 80903

____

Email: ___________________________________

Summary of Communication: Explanation of where certain information was contained in Utilities' September 9, 2025, Rate Filing.

Office of the City Auditor

Audit Report

OFFICE OF THE CITY AUDITOR
COLORADO SPRINGS, COLORADO

Shawn Alessio
Audit Manager, CPA, CFE

25-20 Colorado Springs Utilities Rate Case Filing Review - 2026

October 2025

Purpose

The purpose of this review focused on accuracy and consistency of the methodology used to develop proposed Colorado Springs Utilities (Utilities) rates and fees.

Highlights

We conclude that overall modifications included in the 2026 Rate Case Filing Reports and the supporting schedules for proposed rates and fees for the electric service were prepared accurately and consistently. Methodology changes were appropriately disclosed in the Utilities filing reports. Changes were consistent with rate design guidance approved by Utilities Board and based on the 5-year Electric Cost of Service Study approved by City Council, effective January 1, 2025.

Industrial Service - Large Load Tariff:

- A new industrial large load rate schedule effective January 1, 2026 to service industrial customers with loads in excess of 10MW. The large load rate schedule provides cost reflective rates to their customers, additional provisions needed to ensure resource and infrastructure adequacy, minimize cost shifting to other rate classes, and additional considerations to protect Utilities financial health.

Renewable Energy Net Metering:

- Changes to the net metering rate schedule effective January 1, 2027 for residential and commercial customers. Changes better reflect the actual cost of service for solar customers connected to Utilities' electrical infrastructure.

City Council's Office of the City Auditor
City Hall, 107 North Nevada Ave. Suite 205, Mail Code 1542, Colorado Springs CO 80901-1575
Tel 719-385-5991 Fax 719-385-5699 Reporting Hotline 719-385-2387
www.ColoradoSprings.gov/CityAuditor

Notice of Intent to

Present Witnesses

BEFORE THE COLORADO SPRINGS CITY COUNCIL

IN THE MATTER OF COLORADO SPRINGS UTILITIES' 2026 RATE CASE

REQUEST FOR PRESENTATION OF WITNESSES OF THE COLORADO SOLAR AND STORAGE ASSOCIATION, SOLAR UNITED NEIGHBORS, AND CERTAIN CSU CUSTOMERS

The Colorado Solar and Storage Association ("COSSA"), Solar United Neighbors ("SUN") and certain Colorado Springs ratepayers, including Tanner Cox and Scott Carter, (hereafter "Joint Solar Parties") hereby submit a Request for Presentation of Witnesses at the October 14 City Council Hearing. This request is being made pursuant to Colorado Springs City Code No. 12.1.108 (C)(3)(f).

Executive Summary

A. Requirements of Colorado Springs City Code

Code No. 12.1.108 (C)(3)(f) allows for the following:

> Customers or users, their representatives or attorneys, who desire to present witnesses other than themselves concerning the proposed resolution may request an opportunity to present testimony and/or exhibits by filing with the City Clerk and Utilities' Chief Executive Officer a notice of intent to present witnesses, which shall contain a list of the names of witnesses which the user or customer proposes to present at the public hearing and a short summary of testimony of each witness, including a copy of all exhibits and other documentation that the user or customer proposes to present to City Council for its consideration, not less than seven (7) working days prior to the public hearing.

Colorado City Council Rules and Procedures Chapter 4-1(8) allows for the following:

> The representative or attorney of a customer who wishes to present testimony by witnesses other than the customer must file a notice of intent with the City Clerk disclosing the names of witnesses, a short summary of testimony and a copy of all exhibits and other documentation to be presented to City Council no less than seven (7) working days prior to the public hearing. A copy of all such material must be filed at the same time with the Utilities' Pricing Department Manager.

In addition, the legal Notice for the October 14 Hearing provides for the following:

> Each Utilities Customer has the right to appear, personally or through counsel, for the purpose of providing testimony regarding the proposed

changes. Any Customer who desires to present witnesses, other than the Customer, should file a Notice of Intent to Present Witnesses and a short summary of the testimony of each witness, as provided in Section 12.1.108 (C) (3) of the City Code, with the City Clerk's Office, 30 South Nevada Avenue, Colorado Springs, Colorado 80903 or electronically to CityClerk@coloradosprings.gov and with the Colorado Springs Utilities Rates Manager, 121 South Tejon Street, Colorado Springs, Colorado 80903 on or before 5 p.m. on October 3, 2025. Customers desiring further information on the proposed rate changes described in this Notice, including the estimated impact on monthly bills, should telephone Colorado Springs Utilities at **(719) 448-4800.**

B. List of Names of Witnesses

Joint Solar Parties request that the following persons each be allowed to serve as witnesses at the October 14 meeting:

1. KC Becker, CEO, Colorado Solar and Storage Association;
2. Ellen Howard Kutzer, General Counsel, Colorado Solar and Storage Association;
3. Wil Gehl, Senior Manager, State Affairs, Intermountain West Region, Solar Energy Industries Association (remote)
4. Tanner Cox, Colorado Program Director, Solar United Neighbors, Colorado Springs ratepayer
5. Scott Carter, Colorado Springs Utilities ratepayer

C. Short Summary of Testimony of Each Witness

The listed witnesses for the Joint Solar Parties propose to address the following:

1. KC Becker: Ms. Becker intends to present evidence about the inconsistency of Colorado Springs Utilities' proposed rate with state-wide net metering policy. She will also speak to the impact of the rate on Users of Colorado Springs Utilities' electric system, including the impact of the proposed rate change on local clean energy businesses in and around Colorado Springs.
2. Ellen Howard Kutzer: Ms. Kutzer will present evidence and legal argument as to the reasons why the proposed rate is discriminatory against a single class of customers, and is therefore illegal under Colorado law. Ms. Kutzer will also discuss procedural irregularities with the proposed rate changes, including a failure to comply with the notice requirements of Colorado Springs Code Section 12.1.108(C)(2)(b) and Colorado Springs City Council Hearing Procedure 4-1(A)(6).
3. Wil Gehl: Mr. Gehl will speak to flaws in the proposed rate as proposed on September 9 and revised on October 1, 2025. Mr. Gehl will address fundamental flaws in the rate design and inconsistences with principles of

utility ratemaking, including: a) the proposed rate's application to solar-customers only, which represents discriminatory ratemaking; b) the proposed rate's failure to account for the value of solar, including the marginal cost of generation, transmission, and distribution of electricity from other resources, and environmental and emissions benefits; c) the difficulty of residential customers to manage load and respond to rate designs that include demand charges; d) the proposed rate changes and demand charges are not supported by the associated cost-of-service study; e) the rate design's reliance on a non-representative group of only 28 customers; f) flaws in CSU claimed cost shift arguments and inconsistency with the sales data presented. Mr. Gehl will also discuss inconsistencies between the tariffs proposed in the September 9 and October 1 versions of the proposed rate case.

If Mr. Gehl is not able to present testimony remotely, Ms. Kutzer will adopt Mr. Gehl's testimony.

4. Tanner Cox: Mr. Cox will present information about the impact of the proposed rates on Colorado Springs customers and SUN members, including the impact of the proposed rate changes on future adopters.
5. Scott Carter: Mr. Carter, a CSU customer with solar panels installed on his home, will address the impact of the proposed rates on his own utility bill.[1]

D. Exhibits and Documentation for Presentation

Joint Solar Parties will rely on exhibits already submitted by Colorado Springs Utilities, including the September 9 Rate case (Exhibit 1) and tariffs (Exhibit 2) and the October 1 revised rate case and tariffs (Exhibit 3). Joint Solar Parties may also rely on documents received from CSU through a CORA request, including a June 12, 2025 presentation from Brattle Group (Exhibit 4) July 8 presentation from Brattle Group (Exhibit 5), and the 2024 Class Cost of Service Study (Exhibit 6).

The Joint Solar Parties intend to present documentation of the impacts of the proposed rate design on customers who have adopted rooftop solar. Joint Solar Parties prepared an analysis based on the rate design proposed on September 9, 2025. However, on October 1, 2025, CSU proposed significant new changes to the proposed rate design. This changes many aspects of the written comment and slide presentations planned to be presented, with little time to make adjustments to the prepared analysis.

On the evening of October 1, 2025, Joint Solar Parties filed a Colorado Open Records Act (CORA) request for documents supporting the revised rate proposal. We received a copy of the revised rate proposal (Exhibit 3)from counsel for City Council. As of the date of filing this Notice, a full response to this CORA request has not yet been received.

Given the substantial changes proposed by CSU to the prospective rates less

[1] Mr. Carter may not be able to be present at the hearing on October 14, depending on the time of day.

than 2 working days before this deadline, Joint Solar Parties request the ability to present additional written materials received in response to the October 1 CORA request summarizing the October 1 revised rates no later than **October 10, 2025**.

E. Additional Requests

1. Time for Presentation: Joint Solar Parties request a total of **60 minutes** to present evidence and legal argument from the witnesses listed above. Joint Solar Parties further request for **15 minutes** allow for questioning of CSU staff and representatives as allowed under Colorado Springs Code section 12.1.108 (C)(3)(h).
2. Service of Documents: Part 4 of the Rules and Procedures for Colorado Springs City Council applies to pricing and tariff changes for regulated utility service. Under Section 4-1(A)(3), Council may be assisted by legal, technical, or other professional personnel as deemed necessary. The Consultant or advisor must prepare a written report to City Council 10 working days prior to the public hearing.
    a. Joint Solar Parties request that Council provide a copy of this report, if such a report exists.
    b. Joint Solar Parties further request any other documents required to be delivered under Part 4 of the Colorado Springs City Council Rules and Procedures

Respectfully submitted this 3rd day of October, 2025.

s/ Ellen Howard Kutzer
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ATTORNEY FOR COSSA

Certificate of Service

The undersigned hereby certifies that a copy of the Request for Presentation of Witnesses of the Joint Solar Parties was emailed to the Parties listed below on October 3, 2025.

Colorado Springs City Clerk's Office
CityClerk@coloradosprings.gov

Colorado Springs Utilities Rates Manager
sshirola@csu.org

Delivery also by mail to *Colorado Springs Utilities Rates Manager, 121 South Tejon Street, Colorado Springs, Colorado 80903*

/s/ Ellen Howard Kutzer