

Docket	:	<u>A.26-01-022</u>
Exhibit Number	:	<u>CA-07</u>
Commissioner	:	<u>K. Douglas</u>
Admin Law Judge	:	<u>D. Van Dyken</u>
Witness	:	<u>M. Sierra</u>



PUBLIC ADVOCATES OFFICE
CALIFORNIA PUBLIC UTILITIES COMMISSION

**Report on the Results of Operations
for
Bear Valley Electric Service, Inc.
Test Year 2027
General Rate Case**

**Result of Operations, Cost Allocation, and
Rate Design**

San Francisco, California
July 27, 2026

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BEAR VALLEY ELECTRIC SERVICE, INC.

I. INTRODUCTION

This exhibit presents the analyses and recommendations of the Public Advocates Office at the California Public Utilities Commission (Cal Advocates) regarding Bear Valley Electric Service Inc's (BVES) General Rate Case (GRC) forecast of the Result of Operations, Cost Allocation, and Rate Design for Test Year (TY) 2027.

BVES utilized an Excel Model to calculate the Results of Operations (RO) and the Revenue Requirement. Cal Advocates utilized this Excel model to compile the collective quantitative forecasts from its witnesses and to determine the revenue requirements for TY2027 presented in the Summary of Earnings in Appendix MPS-1.

Cal Advocates utilized BVES' Cost Allocation and Rate Design Excel Model to link its RO Model adjustments with the Marginal Costs and Rate Design Model, enabling it to compute the proposals discussed herein and presented in Appendix MPS-2 through MPS-3.

BVES serves approximately 24,965 customers in the Big Bear Lake area, consisting of about 23,465 residential (94%) and 1,500 commercial & industrial (6%) spread across eight rate classes: Residential Permanent, Residential Non-Permanent, A-1 through A-4 (commercial), A-5 (Secondary and Primary), and Street Lighting.¹

II. SUMMARY OF RECOMMENDATIONS

BVES is requesting an overall revenue requirement increase of \$78.37² million in TY2027.³ This represents a 16.4% increase in revenue requirement for the utility. BVES proposes to allocate the 2027 revenue requirement using a blend of two methods for calculating Marginal Cost. BVES uses 10% Equal Percentage of Marginal Cost (EPMC) and 90% System Average Percent (SAP).⁴ For the post-test years 2028

¹ BVES-Testimony, Volume (Vol.) 06, page (p.) 4.

² BVES-Testimony, Vol. 01, p. 29, Table 3A.

³ BVES-Testimony, Vol. 06, p. 18, Figure 8.

⁴ BVES-Testimony, Vol. 06, p. 16, and BVES's response to Data Request PubAdv-BVES-036-MPS, Questions 3 and 7. BVES states the blend "strikes an appropriate balance between

1 through 2030, BVES plans to use the SAP 100% method exclusively to establish all
2 revenue targets. For 2027, BVES calculates that its proposed 16.4% increase in
3 revenues,⁵ would result in Residential Permanent bill increase of \$17.21/month, or
4 9.61%.⁶

5 The Commission should adopt the following for BVES' Revenue Requirement,
6 Sales and Customer Forecast, Marginal Costs, and Rate Design for TY2027.

- 7 • Adopt a total revenue requirement of \$65.06 million, which is
8 \$13.30 million lower than BVES's request of \$78.37 million.⁷
- 9 • Set the customer charge for Residential Permanent customers at
10 \$0.762, compared to BVES's proposed charge of \$0.974.
- 11 • Set the customer charge for CARE at \$0.330 and for CARE Plus at
12 \$0.164, compared to BVES's proposed charges of \$0.224 and
13 \$0.224, respectively.
- 14 • Adopt the rate decrease proposed by Cal Advocates, which lowers
15 the total monthly bill for an average Residential Permanent
16 customer by \$(12.91) per month or -7.21% compared to BVES's
17 proposed increase of \$17.21 or 9.61%.⁸
- 18 • Adopt BVES's proposal to align the overall cost of service of each
19 EV charging schedule with the cost of service of the applicable
20 customer class.⁹

moving to cost-based rate structure (EPMC method) and addressing rate continuity concerns (SAP method)," and that a 100% EPMC allocation would increase Permanent Residential rates by 31.0%, more than twice the system average.

⁵ At current rates, the increase in revenue would be 14.4% The 16.4% and 14.4% figures reflect the same proposed 2027 target revenue of \$76.49 million measured against two baselines. The 16.4% is the increase over BVES's 2026 revenues of \$65.73 million. The 14.4% is the increase over projected 2027 revenues at current rates \$66.84 million, i.e., the revenue BVES projects it would collect in Test Year 2027 if currently effective rates remained in place, applied to its forecast 2027 sales and customers. Because BVES forecasts higher sales and customer counts in 2027 than in 2026, the present rate base is larger, so the same proposed revenue is a smaller percentage increase. See BVES Testimony, Vol. 06, p. 16 & n.7 (Figure 7); Ex. TAS 4 (Determination of Revenue Targets).

⁶ BVES-Testimony, Vol. 06, p. 16, Figure 7.

⁷ This is consistent with Cal Advocates' recommendation for 50% Common Equity capital structure and a 9.5% Return on Equity. See Cal Advocates' Exhibit (Ex.) CA-06.

⁸ The bill impact analyses are presented in Appendix MPS-5.

⁹ BVES-Testimony, Vol. 06, p. 19.

- Implement the customer charge for the TOU-EV-2 at (\$0.760/meter/day) and TOU-EV-3 at (\$6.690/meter/day + \$12.00/kW) classes.¹⁰
- If the Commission approves expanding TOU-EV-3 applicability to EV charging stations up to 1 MW on condition, it should require that BVES verify and report in its next GRC that TOU-EV-3 recovers the full cost of service at demand approaching 1 MW.
- In the next GRC, require BVES to provide a complete list of all outputs from the RO that connect to the Cost Allocation and Rate Design.
- Cal Advocates neither accepts nor rejects BVES's Sales and Customer Forecast.

III. OVERVIEW OF CAL ADVOCATES' ANALYSES

Cal Advocates conducted a comprehensive review of the testimony and analyzed the RO, Cost Allocation, and Rate Design Models, using information provided by BVES along with supporting testimony. To deepen its understanding of BVES' filings related to all three models, Cal Advocates issued several data requests and held meetings with BVES to discuss discovery and receive an overview of the Models.¹¹

IV. REVENUE REQUIREMENT AND SUMMARY OF EARNINGS

For the Test Year 2027 GRC, Cal Advocates estimates a total revenue requirement of \$65.06 million, which is \$13.30 million lower than BVES's request of \$78.37 million. Cal Advocates' Summary of Earnings is presented in Appendix MPS-1 along with a Summary of Earnings for BVES' proposals.

V. MARGINAL COSTS

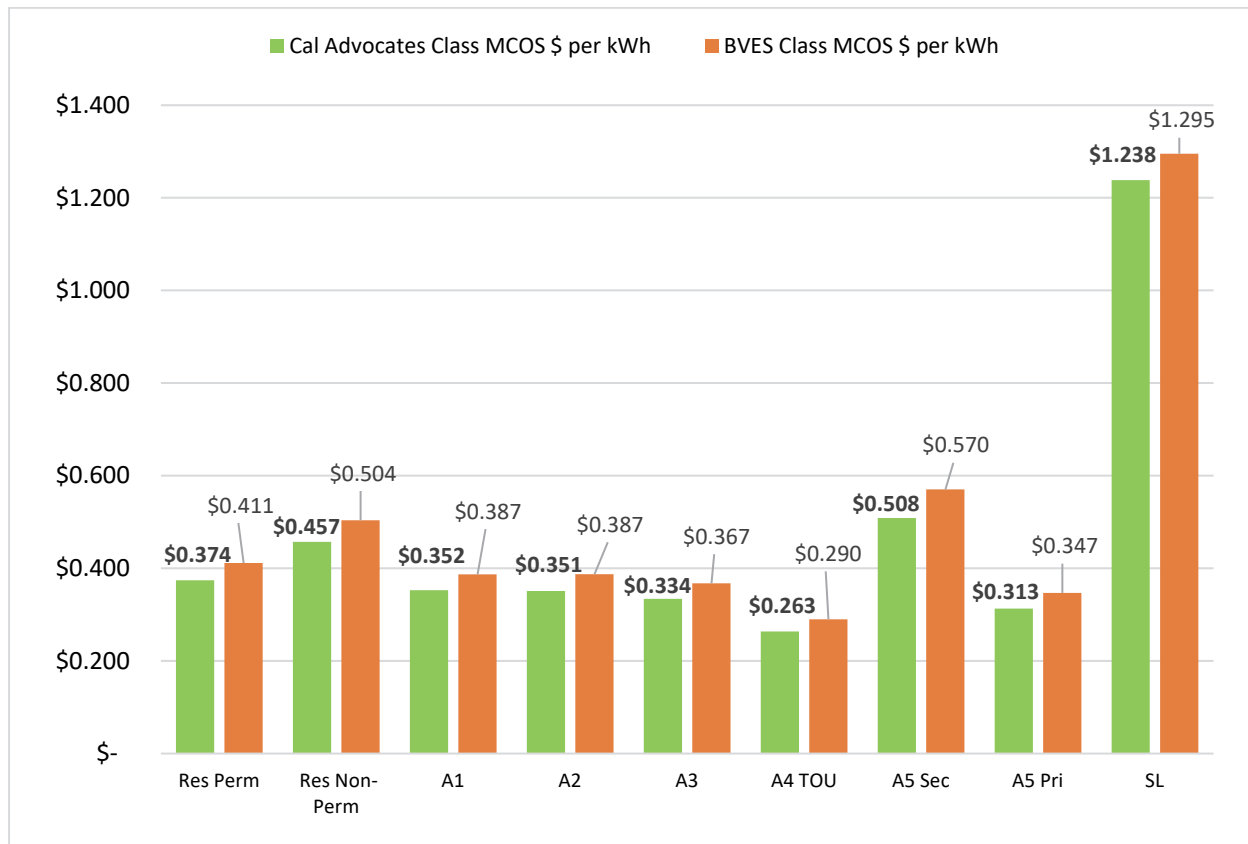
Cal Advocates used the Marginal Cost and Rate Design Models from BVES' original filing and incorporated the revenue requirement from the RO, resulting in

¹⁰ BVES-Testimony, Vol. 06, p. 19; TAS-6 Sheets 3770-E, 3771-E.

¹¹ Ex. Vol. 6, BVES' response to data requests PubAdv-BVES-036-MPS and PubAdv-BVES-040-MPS.

calculations that differ from BVES's request for TY 2027. Cal Advocates calculates a marginal cost of serving various class schedules, as shown in Figure 7-1.

Figure 7-1
Comparing BVES's and Cal Advocates' Positions
Regarding Marginal Cost of Service



Source for BVES: BVES' MCS Rate Design-vFinal.xlsx, Tab: Testimony Figures.

Cal Advocates' marginal cost of service is lower than BVES' across every class because of Cal Advocates' lower revenue requirement and lower Cost of Capital recommendations.¹² For the Residential Permanent Class, the marginal cost falls from \$0.411 to \$0.374 per kWh under Cal Advocates' proposal.

Table 7-1 presents BVES proposed versus Cal Advocates recommended revenue target for each rate class schedule below.

¹² See Cal Advocates' recommendations for 50% Common Equity capital structure and a 9.5% Return on Equity in Ex. CA-06.

Table 7-1
BVES Proposed versus Cal Advocates Recommended Revenue Targets by
Rate Class Schedule

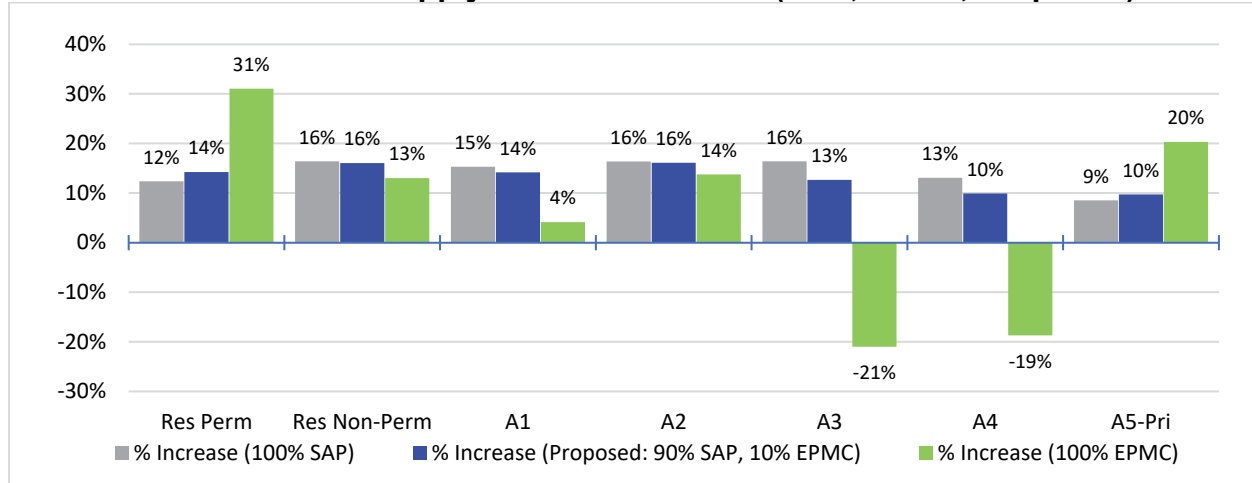
Revenue Targets	BVES		Cal Advocates		
Class Schedule	2027 Current (a)	2027 Proposed (b)	2027 Recommended (c)	BVES > Cal Advocates d=(b)-(c)	% e=(d)/(b)
Residential Permanent Service	\$ 15,216,196	\$ 17,127,990	\$ 14,303,204	\$ 2,824,786	16%
Residential Non-Permanent Service	25,975,341	31,055,814	\$ 25,413,040	\$ 5,642,774	18%
General Service - Small (A1)	8,804,498	10,360,778	\$ 8,527,998	\$ 1,832,780	18%
General Service - Medium (A2)	2,713,593	3,002,260	\$ 2,459,760	\$ 542,500	18%
General Service - Large (A3)	3,775,126	4,403,450	\$ 3,605,528	\$ 797,922	18%
General Service - Time-of-Use (A4-TOU)	2,379,828	2,910,748	\$ 2,426,066	\$ 484,682	17%
Time-of-Use Service (A5 TOU Secondary)	668,045	816,636	\$ 683,207	\$ 133,428	16%
Time-of-Use Service (A5 TOU Primary)	6,128,085	6,722,872	\$ 5,692,968	\$ 1,029,904	15%
Street Lighting	66,192	85,291	\$ 68,152	\$ 17,139	20%
Other Operating Revenues (OOR)	1,884,921	1,885,007	\$ 1,885,007	\$ -	0%
Total Revenues	\$ 67,611,825	\$ 78,370,845	\$ 65,064,930	\$ 13,305,915	17%

Source: BVES MCS Rate Design-vFinal.xlsx, Tab: Testimony Figures. Exhibit BVES Volume 6, p. 18, Figure 8.

BVES plans to allocate 10% of the proposed revenue requirement using the EPMC method and 90% with the SAP method, as illustrated in Table 7-1. The CPUC adopted this method in BVES' previous GRC Decision D.25-01-007. This method adopted benefits California Ratepayers only during the proposed 2027 TY.

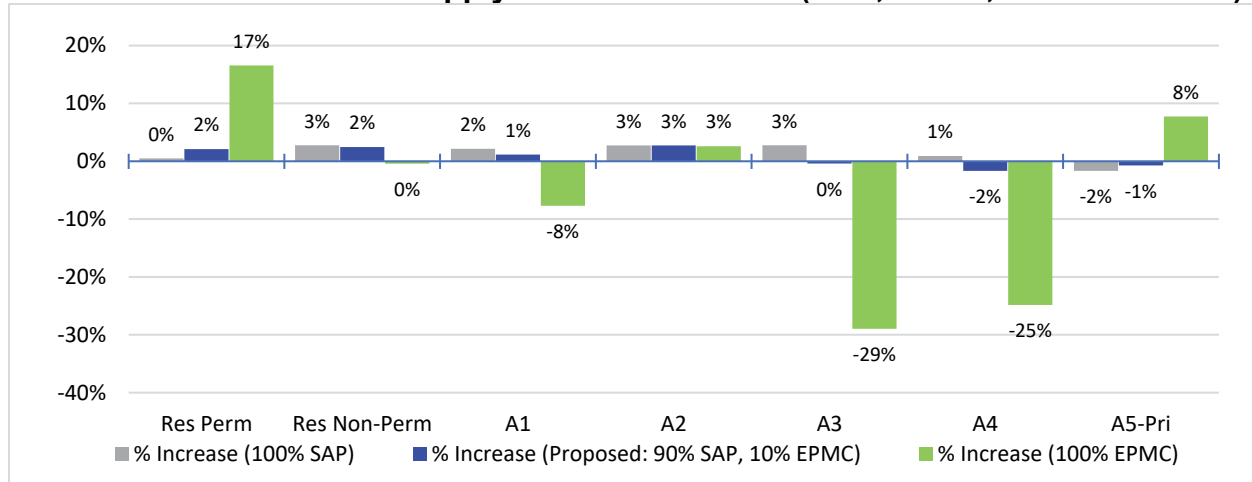
The following Figure 7-2 illustrates that supply costs are dropping across the board by (14% total average); this reduction is completely overshadowed by the massive increases BVES is requesting for its base rates, which ultimately results in the net total bill increases.

Figure 7-2
BVES Base and Supply Revenue Increase (SAP, EPMC, Proposed)



Source: Exhibit BVES Volume 6, p. 16, Figure 7.

Figure 7-3
Cal Advocates Base and Supply Revenue Increase (SAP, EPMC, Recommended)



Source: BVES MCS Rate Design-vFinal.xlsx, Tab: Testimony Figures.

The figures above show the BVES proposal under the 100% SAP method, 10% EPMC-90% SAP method, and the 100% EPMC method, compared to Cal Advocates recommendations under each method presented in Figure 7-3. Cal Advocates indicates a lower increase across all methods and a greater decrease under the 100% EPMC method. BVES proposed method of using 90% SAP and 10% EPMC offers the most benefit to permanent residential customers for TY2027. However, BVES' request to increase the rates overshadows this previously adopted method by the Commission.

VI. RATE DESIGN AND BILL ANALYSIS AND IMPACT

Cal Advocates applied the same model and methods as BVES to develop the base rates presented at the end of this exhibit in Appendix MPS-2. Cal Advocates recommends setting the Permanent Residential customer charge at \$0.762 (compared to BVES' \$0.974). The record shows the customer charge drives essentially the entire rate increase: under BVES' proposal, the Permanent Residential customer charge rises from \$8.52 to \$29.63 per month, while supply, transmission, and adjustment components decline.¹³ Using the BVES Rate Design model, Cal Advocates' proposed rates hold the average Residential Permanent customer's monthly bill essentially flat, changing it by roughly -7.21% (a decrease of about \$12.91 per month). In contrast, BVES proposes an increase of \$17.21 per month, or 9.61%.¹⁴ Cal Advocates presents the bill impacts for the residential and CARE customer class schedules in Appendix MPS-5.

VII. TOU-EV TARIFF REVISIONS (EXHIBIT TAS-6)

In Exhibit TAS-6, BVES revises its three time-of-use electric vehicle (EV) charging schedules and proposes three changes. First, BVES aligns the overall cost of service of each EV charging schedule with the cost of service of the applicable customer class; for example, BVES designs the TOU-EV-2 rates to recover the same overall cost of service as the A-1 class, because both apply to customers with demand below 20 kW.¹⁵ Second, BVES adds a customer charge to the TOU-EV-2 and TOU-EV-3 schedules to recover the meter and service-connection costs it incurs to serve

¹³ BVES' response to PubAdv-BVES-036, Attachment A, Tab "Non-CARE," Rows 35-56. The residential customer charge increases from \$8.52 to \$29.63 per month while supply energy, transmission, and adjustment line items decline, such that the net monthly bill increase is attributable almost entirely to the customer charge.

¹⁴ BVES-Testimony, Vol. 06, p. 20. BVES' response to PubAdv-BVES-036, Question 15, and "PubAdv-BVES-036-MPS Attachment A.xlsx," Tab "Non-CARE," Cells C58-C60 show a typical Schedule D bill increase from \$179.08 to \$196 per month, an increase of \$17.21, or 9.61%.

¹⁵ BVES-Testimony, Vol. 6, p. 19 (BVES aligns each EV charging schedule's overall cost of service with the applicable customer class's cost of service).

1 those customers.¹⁶ Third, BVES expands the applicability of Schedule TOU-EV-3 to
2 include EV charging stations with a maximum demand of up to 1 MW.¹⁷ BVES
3 identified these EV changes in its response to discovery question 8.¹⁸

4 Cal Advocates reviewed the revised tariff sheets and supports the cost-of-service
5 alignment and the new customer charges. The revised Schedule TOU-EV-2 sets a
6 service charge of \$0.760 per meter, per day,¹⁹ and the revised Schedule TOU-EV-3
7 sets a service charge of \$6.690 per meter, per day, together with a demand charge of
8 \$12.00 per kW.²⁰ These charges recover the metering and service-connection costs
9 that BVES incurs to serve EV charging customers, so the classes that cause the costs
10 pay for them. This approach follows cost causation and moves EV rates toward cost-
11 based rates.

12 These revisions protect residential customers. Each new charge falls on a
13 commercial EV class. Schedule TOU-EV-1, the only EV charging schedule available to
14 residential customers, applicable to single-family dwellings served under the Domestic
15 schedule, carries no customer charge,²¹ and Schedule TOU-EV-2 does not apply to

¹⁶ BVES Testimony, Vol. 6, p. 19 (BVES adds a customer charge for the TOU-EV-2 and TOU-EV-3 classes to recover meter and service-connection costs).

¹⁷ BVES Testimony, Vol. 6, p. 20 (BVES expands the applicability of Schedule TOU-EV-3 to include EV charging stations with maximum demand up to 1 MW).

¹⁸ BVES response to Data Request PubAdv-BVES-036-MPS, Question 8 (The response identifies the EV changes by cross-reference to Volume 6, pp. 19-20).

¹⁹ BVES Ex. TAS-6, Schedule TOU-EV-2, Revised Cal. P.U.C. Sheet No. 3770-E (service charge of \$0.760 per meter, per day; “This Schedule is not applicable to residential residents”; maximum demand less than 20 kW).

²⁰ BVES Ex. TAS-6, Schedule TOU-EV-3, Revised Cal. P.U.C. Sheet No. 3771-E (service charge of \$6.690 per meter, per day; demand charge of \$12.00 per kW; maximum demand greater than 20 kW but not to exceed 1 MW).

²¹ BVES Ex. TAS-6, Schedule TOU-EV-1, Revised Cal. P.U.C. Sheet No. 3769-E (applicable to single-family dwellings served under a Domestic schedule; lists energy charges only and carries no customer or service charge).

1 residential customers.²² By recovering EV metering and service-connection costs
2 directly from the commercial EV classes, the revisions keep those costs from shifting
3 onto the residential class, which makes up roughly 94 percent of BVES's customers.
4 Cal Advocates therefore recommends that the Commission adopt the alignment and the
5 new customer charges.

6 BVES proposes to expand Schedule TOU-EV-3 to serve larger charging stations,
7 which could advance transportation electrification in BVES's service area by raising the
8 schedule's maximum demand to 1 MW. BVES supports the change only by cross-
9 reference to its testimony, without a load or cost study for stations at that demand
10 level.²³ If Schedule TOU-EV-3 under-recovers the cost of serving stations approaching
11 1 MW, the shortfall shifts to other classes, including residential. To protect residential
12 ratepayers, if the Commission approves this proposal, it should require BVES verify and
13 report in its next General Rate Case that Schedule TOU-EV-3 recovers its full cost of
14 service at demand levels up to 1 MW.

15 The Commission should approve the TOU-EV tariff revisions in Exhibit TAS-6,
16 subject to the single cost-recovery condition stated above.

17 **VIII. CONCLUSION**

18 The Commission should adopt a total revenue requirement of \$65.98 million, set
19 the Residential Permanent and CARE customers' charges as shown in Appendix MPS-
20 5, adopt the class revenue targets derived from the 90% SAP and 10% EPMC method,
21 and approve BVES's TOU-EV tariff revisions subject to the cost-recovery condition on
22 Schedule TOU-EV-3. Together, these recommendations lower BVES's requested
23 increase, hold the average residential bill essentially flat, and keep cost responsibility
24 with the classes that cause the costs.

²² BVES Ex. TAS-6, Schedule TOU-EV-2, Revised Cal. P.U.C. Sheet No. 3770-E (service charge of \$0.760 per meter, per day; "This Schedule is not applicable to residential residents"; maximum demand less than 20 kW).

²³ BVES response to Data Request PubAdv-BVES-036-MPS, Question 8 (Subject: Cost Allocation and Rate Design, Volume 6; originated by Maricela Sierra; the response identifies the EV changes by cross-reference to Volume 6, pp. 19-20).

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I attained a Bachelor of Arts in Economics from California State University, Sacramento, in 2000. Throughout my tenure at the Commission, I have prepared expert testimony and served as an expert witness on various subject matters and proceedings, including General Rate Cases (GRC), the Biennial Cost Allocation Proceeding (BCAP), the Triennial Cost Allocation Proceeding (TCAP), the Cost Allocation Proceeding (CAP), the Energy Cost Adjustment Clause (ECAC), as well as Greenhouse Gas (GHG) emissions, Gas Transmission and Storage (GT&S), and the Track 3 Recovery of Costs associated with Wildfire Mitigation.

As an expert witness, I have performed econometric and non-econometric forecasts of sales, customers, and meters. My experience includes both linear and nonlinear regression analyses, as well as various statistical assessments. I have performed comprehensive cost-benefit analyses, analyzing cost allocation and rate design, complex models, plant additions, results of operations (RO), revenue requirements, capital expenditures, income tax, and rate base. This work has been integral to numerous proceedings involving electric, natural gas, and water utilities.

My responsibilities in this proceeding include conducting comprehensive analyses, analyzing the Results of Operations, Cost Allocation, and Rate Design complex models. In addition to Administrative & General Accounts, General Office Costs, Depreciation & Amortization Expense, the Accumulated Depreciation Reserve, and other operating revenues.

This completes my prepared testimony.

Appendix MPS-1
Summary of Earnings
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	BVES Present 2027	BVE Proposed 2027
615.00 Operating Revenue	\$68,596,480	\$78,370,845
727.00 Purchased Power for Resale & provision for supply	\$15,534,938	\$15,534,938
Total Supply Expense	\$15,534,938	\$15,534,938
REVENUE LESS SUPPLY EXPENSE	\$53,061,542	\$62,835,907
773.00 Common customer account	\$58,476	\$58,476
773.25 Postage	\$119,577	\$119,577
775.00 Uncollectibles	\$572,835	\$654,459
780.00 Operation labor	\$3,232,539	\$3,232,539
781.00 All other operation expenses	\$1,783,276	\$1,783,276
Total Operating Expenses	\$5,766,704	\$5,848,328
787.00 Maintenance Labor	\$469,525	\$469,525
788.00 All other maintenance expense	\$3,918,718	\$3,918,718
Total Maintenance Expenses	\$4,388,243	\$4,388,243
TOTAL O&M EXCLUDING A&G	\$10,154,947	\$10,236,571
792.00 Office supplies and expense	\$747,922	\$747,922
793.00 Property insurance	\$40,551	\$40,551
794.00 Injuries and damages	\$1,258,978	\$1,258,978
795.00 Pensions and benefits	\$1,888,464	\$1,888,464
796.00 Business meals	\$10,713	\$10,713
797.00 Regulatory commission	\$797,472	\$797,472
798.00 Outside services	\$3,237,722	\$3,237,722
799.00 Miscellaneous	\$128,510	\$128,510
799.10 Allocated A&G Labor	\$3,810,260	\$3,810,260
805.00 All other maintenance general	\$318,121	\$318,121
811.00 Rent	\$4,021	\$4,021
812.00 A & G expense capitalized	-\$161,790	-\$161,790
815.00 A & G labor	\$1,615,645	\$1,615,645
Total Admin and General Expense	\$13,696,588	\$13,696,588
DEPRECIATION AND AMORTIZATION	\$7,764,703	\$7,764,703
507.10 Property Taxes	\$3,546,945	\$3,546,945
507.20 Payroll Taxes	\$434,907	\$434,907
507.30 Local Taxes	\$729,797	\$729,797
Total Taxes Not on Income	\$4,711,649	\$4,711,649
TOTAL EXPENSE EXCLUDING INC TAXES	\$51,862,825	\$51,944,449
NET OPER REVENUE BEFORE INCOMES TAXES	\$16,733,655	\$26,426,396
908.00 State Taxes - Above the Line	\$870,228	\$1,734,282
909.00 Federal Taxes - Above the Line	\$2,381,035	\$4,433,652
Total Income Taxes	\$3,251,264	\$6,167,934
Net Operating Revenue	\$13,482,391	\$20,258,462
Rate Base	\$221,403,955	\$221,403,955
Rate of Return	6.09%	9.15%

Appendix MPS-1
Summary of Earnings
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	Cal Advocates Present 2027	Cal Advocates Proposed 2027
615.00 Operating Revenue	\$65,982,888	\$65,064,930
727.00 Purchased Power for Resale & provision for supply	\$15,534,938	\$15,534,938
Total Supply Expense	\$15,534,938	\$15,534,938
REVENUE LESS SUPPLY EXPENSE	\$50,447,950	\$49,529,992
773.00 Common customer account	\$58,476	\$58,476
773.25 Postage	\$119,577	\$119,577
775.00 Uncollectibles	\$551,010	\$543,344
780.00 Operation labor	\$2,710,847	\$2,710,847
781.00 All other operation expenses	\$1,352,152	\$1,352,152
Total Operating Expenses	\$4,792,063	\$4,784,397
787.00 Maintenance Labor	\$432,395	\$432,395
788.00 All other maintenance expense	\$3,889,368	\$3,889,368
Total Maintenance Expenses	\$4,321,764	\$4,321,764
TOTAL O&M EXCLUDING A&G	\$9,113,826	\$9,106,161
792.00 Office supplies and expense	\$747,922	\$747,922
793.00 Property insurance	\$22,080	\$22,080
794.00 Injuries and damages	\$1,133,673	\$1,133,673
795.00 Pensions and benefits	\$1,075,935	\$1,075,935
796.00 Business meals	\$10,713	\$10,713
797.00 Regulatory commission	\$571,264	\$571,264
798.00 Outside services	\$1,903,177	\$1,903,177
799.00 Miscellaneous	\$121,707	\$121,707
799.10 Allocated A&G Labor	\$3,126,721	\$3,126,721
805.00 All other maintenance general	\$318,121	\$318,121
811.00 Rent	\$4,021	\$4,021
812.00 A & G expense capitalized	-\$259,186	-\$259,186
815.00 A & G labor	\$1,479,144	\$1,479,144
Total Admin and General Expense	\$10,255,292	\$10,255,292
DEPRECIATION AND AMORTIZATION	\$6,283,300	\$6,283,300
507.10 Property Taxes	\$3,205,133	\$3,205,133
507.20 Payroll Taxes	\$428,570	\$428,570
507.30 Local Taxes	\$605,891	\$605,891
Total Taxes Not on Income	\$4,239,594	\$4,239,594
TOTAL EXPENSE EXCLUDING INC TAXES	\$45,426,950	\$45,419,285
NET OPER REVENUE BEFORE INCOMES TAXES	\$20,555,938	\$19,645,645
908.00 State Taxes - Above the Line	\$1,252,896	\$1,171,749
909.00 Federal Taxes - Above the Line	\$2,999,891	\$2,807,120
Total Income Taxes	\$4,252,788	\$3,978,869
Net Operating Revenue	\$16,303,150	\$15,666,776
Rate Base	\$203,200,729	\$203,200,729
Rate of Return	8.02%	7.71%

Appendix MPS-2
Marginal Cost of Service Allocation
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Cal Advocates										
Marginal Cost of Service Allocation										

Marginal Cost of Service Class Allocation	Total Company	Residential Permanent	Residential Non-Permanent	A1 Commercial	A2 Commercial	A3 Commercial	A4 TOU	A5 Secondary	A5 Primary	Street Lighting
Marginal Generation - Capacity	\$ 7,330,982	\$ 2,071,223	\$ 3,440,097	\$ 828,468	\$ 286,116	\$ 303,698	\$ 211,426	\$ 182,812	\$ -	\$ 7,143
Marginal Generation - Energy	13,976,673	3,633,324	4,557,793	1,835,187	569,572	634,868	566,653	191,354	1,978,977	8,944
Marginal T&D - Coincident	14,898,385	3,497,737	5,714,626	1,424,300	487,598	519,569	369,696	300,190	2,572,853	11,817
Marginal T&D - Non-Coincident	22,048,610	5,496,177	8,091,556	2,904,366	926,687	927,529	668,441	459,902	2,558,131	15,822
Marginal Distribution - Customer	7,409,478	2,018,743	3,690,710	1,035,238	197,001	235,566	32,246	27,964	83,892	88,118
Total Marginal Costs	\$ 65,664,127	\$ 16,717,203	\$ 25,494,783	\$ 8,027,559	\$ 2,466,973	\$ 2,621,230	\$ 1,848,461	\$ 1,162,222	\$ 7,193,853	\$ 131,844
Total Marginal Costs %	100.00%	25.46%	38.83%	12.23%	3.76%	3.99%	2.82%	1.77%	10.96%	0.20%

Marginal Cost of Service %										
Marginal Generation - Capacity	100.00%	28.25%	46.93%	11.30%	3.90%	4.14%	2.88%	2.49%	0.00%	0.10%
Marginal Generation - Energy	100.00%	26.00%	32.61%	13.13%	4.08%	4.54%	4.05%	1.37%	14.16%	0.06%
Marginal T&D - Coincident	100.00%	23.48%	38.36%	9.56%	3.27%	3.49%	2.48%	2.01%	17.27%	0.08%
Marginal T&D - Non-Coincident	100.00%	24.93%	36.70%	13.17%	4.20%	4.21%	3.03%	2.09%	11.60%	0.07%
Marginal Distribution - Customer	100.00%	27.25%	49.81%	13.97%	2.66%	3.18%	0.44%	0.38%	1.13%	1.19%
Marginal Generation %	100.00%	26.77%	37.54%	12.50%	4.02%	4.40%	3.65%	1.76%	9.29%	0.08%
Marginal Distribution-Demand %	100.00%	24.34%	37.37%	11.72%	3.83%	3.92%	2.81%	2.06%	13.89%	0.07%
Marginal Distribution-Customer %	100.00%	27.25%	49.81%	13.97%	2.66%	3.18%	0.44%	0.38%	1.13%	1.19%

Summary Metrics	Total Company	Residential Permanent	Residential Non-Permanent	A1 Commercial	A2 Commercial	A3 Commercial	A4 TOU	A5 Secondary	A5 Primary	Street Lighting
Class kWh Usage	170,539,914	44,680,997	55,800,035	22,775,399	7,031,879	7,853,839	7,019,248	2,286,530	22,985,492	106,496
Marginal Cost of Service (Generative) \$ per kWh	\$ 21,307,654 \$ 0.1249	\$ 5,704,546 \$ 0.1277	\$ 7,997,890 \$ 0.1433	\$ 2,663,654 \$ 0.1170	\$ 855,688 \$ 0.1217	\$ 938,566 \$ 0.1195	\$ 778,079 \$ 0.1108	\$ 374,166 \$ 0.1636	\$ 1,978,977 \$ 0.0861	\$ 16,087 \$ 0.1511
Marginal Cost of Service (Distribution) \$ per kWh	\$ 44,356,473 \$ 0.2601	\$ 11,012,657 \$ 0.2465	\$ 17,496,892 \$ 0.3136	\$ 5,363,904 \$ 0.2355	\$ 1,611,286 \$ 0.2291	\$ 1,682,663 \$ 0.2142	\$ 1,070,382 \$ 0.1525	\$ 788,056 \$ 0.3447	\$ 5,214,876 \$ 0.2269	\$ 115,757 \$ 1.0870
Marginal Cost of Service (Total) \$ per kWh	\$ 65,664,127 \$ 0.3850	\$ 16,717,203 \$ 0.3741	\$ 25,494,783 \$ 0.4569	\$ 8,027,559 \$ 0.3525	\$ 2,466,973 \$ 0.3508	\$ 2,621,230 \$ 0.3338	\$ 1,848,461 \$ 0.2633	\$ 1,162,222 \$ 0.5083	\$ 7,193,853 \$ 0.3130	\$ 131,844 \$ 1.2380

Marginal Generation (Capacity)										
Generation Marginal Costs (\$/kW) % Top 100 Hrs										
Winter TOU - Peak	\$	268.44		39.00%						
Winter TOU - Mid-Peak	\$	104.69		24.00%						
Winter TOU - Off-Peak	\$	64.43		37.00%						
Summer TOU - Peak	\$	99.32		0.00%						
Summer TOU - Mid-Peak	\$	-		0.00%						
Summer TOU - Off-Peak	\$	-		0.00%						
RA Capacity Costs (\$/kW)	\$	44.68								
Marginal Generation (Capacity)										
Cost Allocation	Company	Residential Permanent	Residential Non-Permanent	A1 Commercial	A2 Commercial	A3 Commercial	A4 TOU	A5 Secondary	A5 Primary	Street Lighting
Top 100 Hours (Average kW)										
Winter TOU - Peak	49,602	8,277	12,252	3,016	995	1,081	668	666	22,622	24
Winter TOU - Mid-Peak	48,246	6,632	10,599	2,333	868	923	620	499	25,754	19
Winter TOU - Off-Peak	48,474	4,851	9,904	2,458	858	884	718	552	28,225	24
Summer TOU - Peak	-	-	-	-	-	-	-	-	-	-
Summer TOU - Mid-Peak	-	-	-	-	-	-	-	-	-	-
Summer TOU - Off-Peak	-	-	-	-	-	-	-	-	-	-
Top 100 Hours (Average kW)	48,859	6,615	10,986	2,646	914	970	675	584	25,447	23
Generation Cost Allocation (\$)										
Winter TOU - Peak	\$ 2,824,635	\$ 866,595	\$ 1,282,687	\$ 315,781	\$ 104,160	\$ 113,140	\$ 69,982	\$ 69,741		\$ 2,549
Winter TOU - Mid-Peak	1,449,109	427,263	682,890	150,307	55,891	59,451	39,927	32,164		1,216
Winter TOU - Off-Peak	2,011,238	481,839	983,679	244,172	85,241	87,776	71,350	54,823		2,359
Summer TOU - Peak	-	-	-	-	-	-	-	-		-
Summer TOU - Mid-Peak	-	-	-	-	-	-	-	-		-
Summer TOU - Off-Peak	-	-	-	-	-	-	-	-		-
RA Capacity Costs	1,046,000	295,526	490,840	118,208	40,824	43,332	30,167	26,084		1,019
Total Generation Costs (\$)	\$ 7,330,982	\$ 2,071,223	\$ 3,440,097	\$ 828,468	\$ 286,116	\$ 303,698	\$ 211,426	\$ 182,812	\$ -	\$ 7,143

Marginal Generation (Energy)**Generation Marginal Energy Costs 2027-2030 Supply Forecast**

Winter TOU - Peak	\$	57.25
Winter TOU - Mid-Peak	\$	62.38
Winter TOU - Off-Peak	\$	68.47
Summer TOU - Peak	\$	46.01
Summer TOU - Mid-Peak	\$	55.92
Summer TOU - Off-Peak	\$	61.93

Marginal Generation (Energy) Cost Allocation	Total Company	Residential Permanent	Residential Non-Permanent	A1 Commercial	A2 Commercial	A3 Commercial	A4 TOU	A5 Secondary	A5 Primary	Street Lighting
Total Usage (MWh)										
Winter TOU - Peak	23,797,554	6,481,535	7,810,169	2,853,968	836,922	843,459	715,534	456,082	3,781,310	18,575
Winter TOU - Mid-Peak	50,583,493	12,755,801	15,466,166	6,311,343	1,768,718	1,989,041	1,702,026	467,420	10,111,919	11,058
Winter TOU - Off-Peak	25,991,736	5,839,844	7,845,151	2,425,948	833,990	917,852	805,931	569,334	6,727,555	26,131
Summer TOU - Peak	20,857,855	6,256,987	7,182,694	3,450,206	975,938	1,160,349	1,062,250	249,649	508,680	11,102
Summer TOU - Mid-Peak	23,714,416	6,282,645	7,847,954	4,287,175	1,315,233	1,495,138	1,368,851	35,662	1,081,742	16
Summer TOU - Off-Peak	25,594,860	7,064,184	9,647,901	3,446,759	1,301,077	1,447,998	1,364,656	508,383	774,286	39,615
Total Usage (MWh)	170,539,914	44,680,997	55,800,035	22,775,399	7,031,879	7,853,839	7,019,248	2,286,530	22,985,492	106,496

% Loss Factor : **0.00%** *Already included in usage***Generation Cost Allocation (\$)**

Winter TOU - Peak	\$	1,362,305	\$	371,039	\$	447,098	\$	163,377	\$	47,910	\$	48,284	\$	40,961	\$	26,109	\$	216,463	\$	1,063
Winter TOU - Mid-Peak		3,155,335		795,691		964,760		393,694		110,330		124,074		106,170		29,157		630,769		690
Winter TOU - Off-Peak		1,779,608		399,844		537,143		166,100		57,102		62,844		55,181		38,981		460,624		1,789
Summer TOU - Peak		959,658		287,880		330,472		158,742		44,902		53,387		48,874		11,486		23,404		511
Summer TOU - Mid-Peak		1,326,092		351,321		438,851		239,735		73,547		83,607		76,545		1,994		60,490		1
Summer TOU - Off-Peak		1,584,978		437,454		597,452		213,443		80,570		89,668		84,507		31,482		47,948		2,453
Total Generation Energy (\$)	\$	10,167,974	\$	2,643,229	\$	3,315,776	\$	1,335,091	\$	414,362	\$	461,864	\$	412,238	\$	139,209	\$	1,439,698	\$	6,507

% Adder : **37.46%** << For REC's and CAISO Charges

Total Generation Energy (\$)	\$	13,976,673	\$	3,633,324	\$	4,557,793	\$	1,835,187	\$	569,572	\$	634,868	\$	566,653	\$	191,354	\$	1,978,977	\$	8,944
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Marginal T&D - Coincident

	System	A-5P	
Coincident Distribution MC (\$/kW)	\$ 494.01	\$ 96.46	% Top 100 Hrs
Winter TOU - Peak	\$ 192.66	\$ 37.62	39.00%
Winter TOU - Mid-Peak	\$ 118.56	\$ 23.15	24.00%
Winter TOU - Off-Peak	\$ 182.78	\$ 35.69	37.00%
Summer TOU - Peak	\$ -	\$ -	0.00%
Summer TOU - Mid-Peak	\$ -	\$ -	0.00%
Summer TOU - Off-Peak	\$ -	\$ -	0.00%

Variable Transmission Costs for CAI 0.00515

Marginal T&D - Coincident Cost Allocation	Total Company	Residential Permanent	Residential Non-Permanent	A1 Commercial	A2 Commercial	A3 Commercial	A4 TOU	A5 Secondary	A5 Primary	Street Lighting
Top 100 Hours (Average kW)										
Winter TOU - Peak	49,602	8,277	12,252	3,016	995	1,081	668	666	22,622	24
Winter TOU - Mid-Peak	48,246	6,632	10,599	2,333	868	923	620	499	25,754	19
Winter TOU - Off-Peak	48,474	4,851	9,904	2,458	858	884	718	552	28,225	24
Summer TOU - Peak	-	-	-	-	-	-	-	-	-	-
Summer TOU - Mid-Peak	-	-	-	-	-	-	-	-	-	-
Summer TOU - Off-Peak	-	-	-	-	-	-	-	-	-	-
Top 100 Hours (Average kW)	48,859	6,615	10,986	2,646	914	970	675	584	25,447	23
T&D Coincident Allocation (\$)										
Winter TOU - Peak	\$ 6,049,069	\$ 1,594,756	\$ 2,360,473	\$ 581,119	\$ 191,681	\$ 208,206	\$ 128,785	\$ 128,341	\$ 851,017	\$ 4,691
Winter TOU - Mid-Peak	3,262,928	786,273	1,256,693	276,603	102,854	109,404	73,476	59,191	596,197	2,237
Winter TOU - Off-Peak	4,708,511	886,707	1,810,222	449,339	156,865	161,529	131,302	100,888	1,007,318	4,340
Summer TOU - Peak	-	-	-	-	-	-	-	-	-	-
Summer TOU - Mid-Peak	-	-	-	-	-	-	-	-	-	-
Summer TOU - Off-Peak	-	-	-	-	-	-	-	-	-	-
Variable Costs	\$ 877,876	\$ 230,001	\$ 287,238	\$ 117,239	\$ 36,198	\$ 40,429	\$ 36,132	\$ 11,770	\$ 118,321	\$ 548
Total T&D - Coincident (\$)	\$ 14,898,385	\$ 3,497,737	\$ 5,714,626	\$ 1,424,300	\$ 487,598	\$ 519,569	\$ 369,696	\$ 300,190	\$ 2,572,853	\$ 11,817
	100.0%	23.5%	38.4%	9.6%	3.3%	3.5%	2.5%	2.0%	17.3%	0.1%

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Marginal T&D - Non-Coincident

	System	A-5P
Non-Coincident (\$/kW)	\$ 405.46	\$ 74.99

Marginal T&D - Non-Coincident Cost Allocation	Total Company	Residential Permanent	Residential Non-Permanent	A1	A2	A3	A4	A5 (S)	A5 (P)	Street Lighting
Non-Coincident Demands (2027)	82,184	13,556	19,957	7,163	2,286	2,288	1,649	1,134	34,113	39
Total Non-Coincident Costs (\$)	\$ 22,048,610	\$ 5,496,177	\$ 8,091,556	\$ 2,904,366	\$ 926,687	\$ 927,529	\$ 668,441	\$ 459,902	\$ 2,558,131	\$ 15,822

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Cal Advocates

Derivation of Marginal Cost of Generation Capacity

Line No.	Description	Adjustment Factor	Generation
1	Long Run Unit Investment (\$ / kW)		\$ 2,125.01
2	With General Plant Loading	10.73%	\$ 2,352.93
3	Economic Carrying Charge		8.54%
4	With A&G Loading	2.28%	10.82%
5	Annualized Deferral Value (\$/kW)		\$ 254.56
6	CWC Plant-related Working Capital	2.77%	\$ 65.13
7	Weighted Average Cost of Capital	9.56%	\$ 6.22
8	Total Plant-related		<u>\$ 260.78</u>
9	Adjusted for Losses (Generation)	14.56%	\$ 298.75
10	O&M Expenses	0.63%	\$ 13.42
11	With A&G Loading	111.05%	\$ 14.90
12	Energy Arbitrage Benefit		\$ (45.21)
13	Marginal Generation Capacity Cost (\$/kW)		<u>\$ 268.44</u>

Cal Advocates

Derivation of Marginal Cost of Generation Energy (Based on Supply Forecast Model: 2027-2030)

Line No.	Description	4-Year Load 2027-2030 (GWh)	Forecast Expenditures 2027-2030 (\$ Million)	Forecast Expenditures 2027-2030 (\$ / MWh)
1	Winter - On-Peak	95.81	\$ 5.48	\$ 57.25
2	Winter - Mid-Peak	203.84	\$ 12.72	\$ 62.38
3	Winter - Off-Peak	104.09	\$ 7.13	\$ 68.47
4	Summer - On-Peak	84.09	\$ 3.87	\$ 46.01
5	Summer - Mid-Peak	95.49	\$ 5.34	\$ 55.92
6	Summer - Off-Peak	103.36	\$ 6.40	\$ 61.93

Cal Advocates

Derivation of Marginal Cost of Distribution (Demand)

Line No.	Description	Adjustment Factor	Transmission & Distribution		Distribution	
			Coincident System	A5 Primary	Non-Coincident System	A5 Primary
1	Long Run Unit Investment		\$ 3,702.84	\$ 723.00	\$ 3,215.72	\$ 594.75
2	General Plant Loading (\$/kW)	10.73%	\$ 4,099.99	\$ 800.54	\$ 3,560.62	\$ 658.54
3	Economic Carrying Charge		7.06%	7.06%	7.06%	7.06%
4	With A&G Loading	2.28%	9.34%	9.34%	9.34%	9.34%
5	Annualized Cost (\$/kW)		\$ 382.85	\$ 74.75	\$ 332.48	\$ 61.49
6	Demand-related O&M		\$ 65.01	\$ 12.69	\$ 33.27	\$ 6.15
7	With O&M-related A&G Loading	111.05%	\$ 72.19	\$ 14.10	\$ 36.95	\$ 6.83
8	Demand-related Costs Excl. Working Cap.		\$ 455.04	\$ 88.85	\$ 369.43	\$ 68.33
9	Working Capital					
10	CWC Plant-related	2.77%	\$ 113.49	\$ 22.16	\$ 98.56	\$ 18.23
11	O&M-related	2.29%	\$ 1.65	\$ 0.32	\$ 0.85	\$ 0.16
12	Total Working Capital		\$ 115.14	\$ 22.48	\$ 99.41	\$ 18.39
13	Revenue Requirement	9.56%	\$ 11.00	\$ 2.15	\$ 9.50	\$ 1.76
14	Total Demand-related		\$ 466.04	\$ 91.00	\$ 378.93	\$ 70.08
15	Adjusted for Losses (Coincident)	6.00%	\$ 494.01	\$ 96.46		
16	Adjusted for Losses (Non-Coincident)	7.00%			\$ 405.46	\$ 74.99
17	Final Unit Demand Cost (\$/kW)		\$ 494.01	\$ 96.46	\$ 405.46	\$ 74.99

Cal Advocates
Derivation of Marginal Cost of Distribution (Customer)

Customer-Related Investment: Transformer, Service and Metering Costs
Marginal Customer Costs Using the NCO Method

Line No.	Description	Adjustment Factor	Residential Permanent	Residential Non-Permanent	Small Commercial	Medium Commercial	Large Commercial	A4 TOU	A5 Secondary	A5 Primary	Street Lighting
1	Long Run Unit Investment		\$ 3,383	\$ 3,383	\$ 10,545	\$ 30,927	\$ 63,019	\$ 118,433	\$ 410,830	\$ 410,830	\$ 2,802
2	With General Plant Loading	10.73%	\$ 3,745	\$ 3,745	\$ 11,676	\$ 34,244	\$ 69,778	\$ 131,136	\$ 454,894	\$ 454,894	\$ 3,103
3	PVRR Cost	126.60%	\$ 4,742	\$ 4,742	\$ 14,782	\$ 43,352	\$ 88,338	\$ 166,017	\$ 575,893	\$ 575,893	\$ 3,928
4	Estimated Average Annual New Hookups		7	62	6	-	-	-	-	-	-
5	Total Number of Customers (2023)		8,616	14,727	1,322	94	55	4	1	3	4
6	PVRR of new hookups plus replacements		\$ 34.20	\$ 293.19	\$ 84.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	PVRR per customer		\$ 3.97	\$ 19.91	\$ 64.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Plant-Related A&G Loading	2.28%	\$ 0.09	\$ 0.45	\$ 1.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	With A&G Loading		\$ 4.06	\$ 20.36	\$ 65.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Customer Plant-Related O&M		\$ 41.21	\$ 41.21	\$ 128.48	\$ 376.81	\$ 767.81	\$ 1,442.97	\$ 5,005.48	\$ 5,005.48	\$ 34.14
11	Customer Accounts Expenses		\$ 62.96	\$ 62.96	\$ 196.28	\$ 575.63	\$ 1,172.96	\$ 2,204.38	\$ 7,646.72	\$ 7,646.72	\$ 52.16
12	Subtotal Customer-related O&M		\$ 104.17	\$ 104.17	\$ 324.76	\$ 952.44	\$ 1,940.77	\$ 3,647.35	\$ 12,652.20	\$ 12,652.20	\$ 86.30
13	With O&M-related A&G Loading	111.05%	\$ 219.85	\$ 219.85	\$ 685.40	\$ 2,010.12	\$ 4,095.99	\$ 7,697.72	\$ 26,702.39	\$ 26,702.39	\$ 182.13
14	Customer-related Costs Exc. Working Capital		\$ 223.91	\$ 240.21	\$ 750.95	\$ 2,010.12	\$ 4,095.99	\$ 7,697.72	\$ 26,702.39	\$ 26,702.39	\$ 182.13
15	Working Capital										
16	CWC Plant-related	2.77%	\$ 103.67	\$ 103.67	\$ 323.20	\$ 947.88	\$ 1,931.49	\$ 3,629.91	\$ 12,591.69	\$ 12,591.69	\$ 85.88
17	O&M-related	2.29%	\$ 5.03	\$ 5.03	\$ 15.68	\$ 45.98	\$ 93.70	\$ 176.09	\$ 610.85	\$ 610.85	\$ 4.17
18	Total Working Capital		\$ 108.70	\$ 108.70	\$ 338.88	\$ 993.87	\$ 2,025.19	\$ 3,806.01	\$ 13,202.54	\$ 13,202.54	\$ 90.05
19	Revenue Requirement	9.56%	\$ 10.39	\$ 10.39	\$ 32.38	\$ 94.97	\$ 193.52	\$ 363.69	\$ 1,261.60	\$ 1,261.60	\$ 8.60
20	Total Customer-related		\$ 234.30	\$ 250.60	\$ 783.33	\$ 2,105.09	\$ 4,289.51	\$ 8,061.41	\$ 27,963.98	\$ 27,963.98	\$ 190.73
21	Total Number of Customers / Street Lights (2023)		8,616	14,727	1,322	94	55	4	1	3	462
22	Total Marginal Cost of Distribution (Customer)		\$ 2,018,743	\$ 3,690,710	\$ 1,035,238	\$ 197,001	\$ 235,566	\$ 32,246	\$ 27,964	\$ 83,892	\$ 88,118
23	Monthly Cost		\$ 19.52	\$ 20.88	\$ 65.28	\$ 175.42	\$ 357.46	\$ 671.78	\$ 2,330.33	\$ 2,330.33	\$ 15.89

Appendix MPS-4
Determination of Revenue Targets
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Cal Advocates Determination of Revenue Targets											
Revenue Targets	Total Company	Residential Permanent	Residential Non-Permanent	A1 Commercial	A2 Commercial	A3 Commercial	A4 TOU	A5 Secondary	A5 Primary	Street Lighting	
Revenue Requirements (Generation)	\$ 15,534,938										
Revenue Requirements (Distribution - Demand)	\$ 42,316,650										
Revenue Requirements (Distribution - Customer)	\$ 5,328,336										
Added Facility Charge Revenues	\$ 1,801,512										
Other Revenues	\$ 83,495										
Total Revenue Requirement	\$ 65,064,930										
A. Equal Percentage of the Marginal Cost (EPMC) Method											
Marginal Cost of Service (Generation)	\$ 21,307,654	\$ 5,704,546	\$ 7,997,890	\$ 2,663,654	\$ 855,688	\$ 938,566	\$ 778,079	\$ 374,166	\$ 1,978,977	\$ 16,087	
Allocation %	100.0%	26.8%	37.5%	12.5%	4.0%	4.4%	3.7%	1.8%	9.3%	0.1%	
Generation Revenues (Reconciled)	\$ 15,534,938	\$ 4,159,058	\$ 5,831,084	\$ 1,942,011	\$ 623,863	\$ 684,288	\$ 567,280	\$ 272,796	\$ 1,442,828	\$ 11,729	
Marginal Cost of Service (Distribution-Dem)	\$ 36,946,995	\$ 8,993,914	\$ 13,806,182	\$ 4,328,666	\$ 1,414,284	\$ 1,447,098	\$ 1,038,136	\$ 760,092	\$ 5,130,984	\$ 27,638	
Allocation %	100.0%	24.3%	37.4%	11.7%	3.8%	3.9%	2.8%	2.1%	13.9%	0.1%	
Dist. Demand Revenues (Reconciled)	\$ 42,316,650	\$ 10,739,573	\$ 16,485,870	\$ 5,168,832	\$ 1,688,788	\$ 1,727,970	\$ 1,239,632	\$ 907,620	\$ 4,325,362	\$ 33,003	
Marginal Cost of Service (Distribution-Cust)	\$ 7,409,478	\$ 2,018,743	\$ 3,690,710	\$ 1,035,238	\$ 197,001	\$ 235,566	\$ 32,246	\$ 27,964	\$ 83,892	\$ 88,118	
Allocation %	100.0%	27.2%	49.8%	14.0%	2.7%	3.2%	0.4%	0.4%	1.1%	1.2%	
Dist. Customer Revenues (Reconciled)	\$ 5,328,336	\$ 1,451,727	\$ 2,654,079	\$ 744,465	\$ 141,668	\$ 169,401	\$ 23,189	\$ 20,110	\$ 60,329	\$ 63,368	
Marginal Cost of Service	\$ 65,664,127	\$ 16,717,203	\$ 25,494,783	\$ 8,027,559	\$ 2,466,973	\$ 2,621,230	\$ 1,848,461	\$ 1,162,222	\$ 7,193,853	\$ 131,844	
Allocation %	100.0%	25.5%	38.8%	12.2%	3.8%	4.0%	2.8%	1.8%	11.0%	0.2%	
Revenue Requirements (Excl. OOR)	\$ 63,179,923	\$ 16,350,358	\$ 24,971,034	\$ 7,855,308	\$ 2,454,319	\$ 2,581,658	\$ 1,830,100	\$ 1,200,526	\$ 5,828,519	\$ 108,100	
Marginal Cost of Service	\$ 65,664,127	\$ 16,717,203	\$ 25,494,783	\$ 8,027,559	\$ 2,466,973	\$ 2,621,230	\$ 1,848,461	\$ 1,162,222	\$ 7,193,853	\$ 131,844	
Allocation %	100.0%	25.5%	38.8%	12.2%	3.8%	4.0%	2.8%	1.8%	11.0%	0.2%	
Other Revenues (Reconciled)	\$ 1,885,007	\$ 21,257	\$ 32,418	\$ 10,207	\$ 3,137	\$ 3,333	\$ 2,350	\$ 1,478	\$ 1,810,659	\$ 168	
Revenue Requirements (Reconciled) (EPMC)	\$ 65,064,930	\$ 16,371,615	\$ 25,003,452	\$ 7,865,515	\$ 2,457,456	\$ 2,584,992	\$ 1,832,451	\$ 1,202,004	\$ 7,639,178	\$ 108,267	
Current Base Revenues (2026)	\$ 47,763,588	\$ 10,276,878	\$ 20,159,195	\$ 6,591,398	\$ 2,103,271	\$ 2,930,413	\$ 1,650,086	\$ 440,582	\$ 3,554,650	\$ 57,116	
Proposed Base Revenues (EPMC)	\$ 47,844,985	\$ 12,191,300	\$ 19,139,950	\$ 5,913,297	\$ 1,830,456	\$ 1,897,370	\$ 1,262,821	\$ 927,730	\$ 4,385,691	\$ 96,371	
Proposed Base Increase \$ (EPMC)	\$ (118,603)	\$ 1,914,422	\$ (1,019,245)	\$ (678,101)	\$ (272,815)	\$ (1,033,043)	\$ (387,265)	\$ 487,149	\$ 831,041	\$ 39,255	
Proposed Base Increase % (EPMC)	-0.25%	18.63%	-5.06%	-10.29%	-12.97%	-35.25%	-23.47%	110.57%	23.38%	68.73%	
Current Supply Revenues (2026)	\$ 17,963,315	\$ 4,939,318	\$ 5,816,145	\$ 2,213,100	\$ 610,322	\$ 844,713	\$ 729,742	\$ 227,464	\$ 2,573,435	\$ 9,076	
Proposed Supply Revenues (EPMC)	\$ 15,534,938	\$ 4,159,058	\$ 5,831,084	\$ 1,942,011	\$ 623,863	\$ 684,288	\$ 567,280	\$ 272,796	\$ 1,442,828	\$ 11,729	
Proposed Supply Increase \$ (EPMC)	\$ (2,428,378)	\$ (780,260)	\$ 14,939	\$ (271,089)	\$ 13,541	\$ (160,425)	\$ (162,462)	\$ 45,333	\$ (1,130,607)	\$ 2,652	
Proposed Supply Increase % (EPMC)	-13.52%	-15.80%	0.26%	-12.25%	2.22%	-18.99%	-22.26%	19.93%	-43.93%	29.22%	
Current Base + Supply Revenues - 2026	\$ 65,726,904	\$ 15,216,196	\$ 25,975,341	\$ 8,804,498	\$ 2,713,593	\$ 3,775,126	\$ 2,379,828	\$ 668,045	\$ 6,128,085	\$ 66,192	
Proposed Base + Supply Revenues (EPMC)	\$ 63,179,923	\$ 16,350,358	\$ 24,971,034	\$ 7,855,308	\$ 2,454,319	\$ 2,581,658	\$ 1,830,100	\$ 1,200,526	\$ 5,828,519	\$ 108,100	
Proposed Base + Supply Increase \$ (EPMC)	\$ (2,546,980)	\$ 1,134,162	\$ (1,004,306)	\$ (949,190)	\$ (259,274)	\$ (1,193,467)	\$ (549,727)	\$ 532,481	\$ (299,566)	\$ 41,908	
Proposed Base + Supply Increase % (EPMC)	-3.88%	7.45%	-3.87%	-10.78%	-9.55%	-31.61%	-23.10%	79.71%	-4.89%	63.31%	
Current Base + Supply Revenues - 2027	\$ 66,835,867	\$ 14,995,307	\$ 26,760,070	\$ 9,074,594	\$ 2,586,127	\$ 3,908,800	\$ 2,648,647	\$ 668,045	\$ 6,128,085	\$ 66,192	
Proposed Base + Supply Revenues (EPMC)	\$ 63,179,923	\$ 16,350,358	\$ 24,971,034	\$ 7,855,308	\$ 2,454,319	\$ 2,581,658	\$ 1,830,100	\$ 1,200,526	\$ 5,828,519	\$ 108,100	
Proposed Base + Supply Increase \$ (EPMC)	\$ (3,655,944)	\$ 1,355,052	\$ (1,789,036)	\$ (1,219,286)	\$ (131,808)	\$ (1,327,142)	\$ (818,547)	\$ 532,481	\$ (299,566)	\$ 41,908	
Proposed Base + Supply Increase % (EPMC)	-5.47%	9.04%	-6.69%	-13.44%	-5.10%	-33.95%	-30.90%	79.71%	-4.89%	63.31%	

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Appendix MPS-4
Determination of Revenue Targets
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Cal Advocates Determination of Revenue Targets											
Revenue Targets	Total Company	Residential Permanent	Residential Non-Permanent	A1 Commercial	A2 Commercial	A3 Commercial	A4 TOU	A5 Secondary	A5 Primary	Street Lighting	
B. System Average Percentage (SAP) Method											
Base Revenues											
Current Base Revenues (2026)	\$ 47,763,588	\$ 10,276,878	\$ 20,159,195	\$ 6,591,398	\$ 2,103,271	\$ 2,930,413	\$ 1,650,086	\$ 440,582	\$ 3,554,650	\$ 57,116	
Current Base Revenues (\$/kWh) - 2026	\$ 0.326	\$ 0.267	\$ 0.431	\$ 0.347	\$ 0.351	\$ 0.400	\$ 0.297	\$ 0.203	\$ 0.167	\$ 0.612	
Proposed Base Revenues (SAP)	\$ 47,644,985	\$ 9,925,209	\$ 20,352,998	\$ 6,657,778	\$ 1,964,398	\$ 2,973,515	\$ 1,799,759	\$ 431,773	\$ 3,483,582	\$ 55,974	
Proposed Base Revenues (SAP) (\$/kWh)	\$ 0.319	\$ 0.262	\$ 0.422	\$ 0.340	\$ 0.344	\$ 0.392	\$ 0.291	\$ 0.199	\$ 0.164	\$ 0.600	
Proposed Base Increase \$ (SAP)	\$ (118,603)	\$ (351,669)	\$ 193,803	\$ 66,380	\$ (138,873)	\$ 43,102	\$ 149,673	\$ (8,809)	\$ (71,068)	\$ (1,142)	
Proposed Base Increase % (SAP) - 2026	-0.25%	-3.42%	0.96%	1.01%	-6.60%	1.47%	9.07%	-2.00%	-2.00%	-2.00%	
Current Base Revenues (2027)	\$ 48,616,982	\$ 10,127,691	\$ 20,768,216	\$ 6,793,602	\$ 2,004,473	\$ 3,034,177	\$ 1,836,476	\$ 440,582	\$ 3,554,650	\$ 57,116	
Proposed Base Increase \$ (SAP)	\$ 47,644,985	\$ 9,925,209	\$ 20,352,998	\$ 6,657,778	\$ 1,964,398	\$ 2,973,515	\$ 1,799,759	\$ 431,773	\$ 3,483,582	\$ 55,974	
Proposed Base Increase % (SAP) - 2027	-2.0%	-2.0%	-2.0%	-2.0%	-2.0%	-2.0%	-2.0%	-2.0%	-2.0%	-2.0%	
Supply Revenues											
Current Supply Revenues (2026)	\$ 17,963,315	\$ 4,939,318	\$ 5,816,145	\$ 2,213,100	\$ 610,322	\$ 844,713	\$ 729,742	\$ 227,464	\$ 2,573,435	\$ 9,076	
Current Supply Revenues (\$/kWh) - 2026	\$ 0.122	\$ 0.128	\$ 0.124	\$ 0.117	\$ 0.102	\$ 0.115	\$ 0.131	\$ 0.105	\$ 0.121	\$ 0.097	
Proposed Supply Revenues (SAP)	\$ 15,534,938	\$ 4,150,534	\$ 5,109,154	\$ 1,944,963	\$ 495,966	\$ 745,777	\$ 692,525	\$ 193,954	\$ 2,194,325	\$ 7,739	
Proposed Supply Revenues (SAP) (\$/kWh)	\$ 0.104	\$ 0.109	\$ 0.106	\$ 0.099	\$ 0.087	\$ 0.098	\$ 0.112	\$ 0.089	\$ 0.103	\$ 0.083	
Proposed Supply Increase \$ (SAP)	\$ (2,428,378)	\$ (788,784)	\$ (706,991)	\$ (268,137)	\$ (114,356)	\$ (98,936)	\$ (37,217)	\$ (33,509)	\$ (379,110)	\$ (1,337)	
Proposed Supply Increase % (SAP)	-13.52%	-15.97%	-12.16%	-12.12%	-18.74%	-11.71%	-5.10%	-14.73%	-14.73%	-14.73%	
Current Supply Revenues (2027)	\$ 18,218,885	\$ 4,867,615	\$ 5,991,854	\$ 2,280,992	\$ 581,653	\$ 874,623	\$ 812,172	\$ 227,464	\$ 2,573,435	\$ 9,076	
Proposed Supply Increase \$ (SAP)	\$ 15,534,938	\$ 4,150,534	\$ 5,109,154	\$ 1,944,963	\$ 495,966	\$ 745,777	\$ 692,525	\$ 193,954	\$ 2,194,325	\$ 7,739	
Proposed Supply Increase % (SAP) - 2027	-14.7%	-14.7%	-14.7%	-14.7%	-14.7%	-14.7%	-14.7%	-14.7%	-14.7%	-14.7%	
Base + Supply Revenues											
Current Base + Supply Revenues (2026)	\$ 65,726,904	\$ 15,216,196	\$ 25,975,341	\$ 8,804,498	\$ 2,713,593	\$ 3,775,126	\$ 2,379,828	\$ 668,045	\$ 6,128,085	\$ 66,192	
Proposed Base + Supply Revenues (SAP)	\$ 63,179,923	\$ 14,075,743	\$ 25,462,152	\$ 8,602,741	\$ 2,460,364	\$ 3,719,291	\$ 2,492,284	\$ 625,727	\$ 5,677,907	\$ 63,713	
Proposed Base + Supply Increase \$ (SAP)	\$ (2,546,980)	\$ (1,140,454)	\$ (513,189)	\$ (201,757)	\$ (253,229)	\$ (55,834)	\$ 112,457	\$ (42,318)	\$ (450,178)	\$ (2,479)	
Proposed Base + Supply Increase % (SAP)	-3.88%	-7.49%	-1.98%	-2.29%	-9.33%	-1.48%	4.73%	-6.33%	-7.35%	-3.75%	
Current Base + Supply Revenues (2027)	\$ 66,835,867	\$ 14,995,307	\$ 26,760,070	\$ 9,074,594	\$ 2,586,127	\$ 3,908,800	\$ 2,648,647	\$ 668,045	\$ 6,128,085	\$ 66,192	
Proposed Base + Supply Revenues (SAP)	\$ 63,179,923	\$ 14,075,743	\$ 25,462,152	\$ 8,602,741	\$ 2,460,364	\$ 3,719,291	\$ 2,492,284	\$ 625,727	\$ 5,677,907	\$ 63,713	
Proposed Base + Supply Increase \$ (SAP)	\$ (3,655,944)	\$ (919,564)	\$ (1,297,919)	\$ (471,852)	\$ (125,763)	\$ (189,509)	\$ (156,363)	\$ (42,318)	\$ (450,178)	\$ (2,479)	
Proposed Base + Supply Increase % (SAP)	-5.47%	-6.13%	-4.85%	-5.20%	-4.86%	-4.85%	-5.90%	-6.33%	-7.35%	-3.75%	

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Appendix MPS-4
Determination of Revenue Targets
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Cal Advocates Determination of Revenue Targets											
Revenue Targets	Total Company	Residential Permanent	Residential Non-Permanent	A1 Commercial	A2 Commercial	A3 Commercial	A4 TOU	A5 Secondary	A5 Primary	Street Lighting	
C. Proposed Target Revenues: EPMC & SAP Proration Method											
EPMC %	10.00%										
SAP %	90.00%										
Proposed Base Revenues											
90.00% of SAP Method	\$ 42,880,487	\$ 8,932,688	\$ 18,317,698	\$ 5,992,000	\$ 1,767,958	\$ 2,676,163	\$ 1,619,783	\$ 388,596	\$ 3,135,224	\$	50,376
10.00% of EPMC Method	4,764,499	1,219,130	1,913,995	591,330	183,046	189,737	126,282	92,773	438,569		9,637
Proposed Base Revenues	\$ 47,644,985	\$ 10,151,818	\$ 20,231,693	\$ 6,583,330	\$ 1,951,004	\$ 2,865,900	\$ 1,746,065	\$ 481,369	\$ 3,573,793	\$	60,013
Base Revenue Increase %	-2.00%	0.24%	-2.58%	-3.10%	-2.67%	-5.55%	-4.92%	9.26%	0.54%		5.07%
Proposed Supply Revenues											
90.00% of SAP Method	\$ 13,981,444	\$ 3,735,481	\$ 4,598,238	\$ 1,750,467	\$ 446,369	\$ 671,199	\$ 623,273	\$ 174,559	\$ 1,974,893	\$	6,965
10.00% of EPMC Method	1,553,494	415,906	583,108	194,201	62,386	68,429	56,728	27,280	144,283		1,173
Proposed Supply Revenues	\$ 15,534,938	\$ 4,151,387	\$ 5,181,347	\$ 1,944,668	\$ 508,756	\$ 739,628	\$ 680,001	\$ 201,839	\$ 2,119,175	\$	8,138
Supply Revenue Increase %	-14.73%	-14.71%	-13.53%	-14.74%	-12.53%	-15.43%	-16.27%	-11.27%	-17.65%		-10.34%
Target Base + Supply Revenues											
	\$ 63,179,923	\$ 14,303,204	\$ 25,413,040	\$ 8,527,998	\$ 2,459,760	\$ 3,605,528	\$ 2,426,066	\$ 683,207	\$ 5,692,968	\$	68,152
Based on 10.00% EPMC & 90.00% SAP											
Proposed Increase vs. 2026 Revenues \$	\$ (2,546,980)	\$ (912,992)	\$ (562,301)	\$ (276,500)	\$ (253,834)	\$ (169,598)	\$ 46,238	\$ 15,162	\$ (435,117)	\$	1,960
Proposed Increase vs. 2026 Revenues %	-3.9%	-6.0%	-2.2%	-3.1%	-9.4%	-4.5%	1.9%	2.3%	-7.1%		3.0%
Current Base + Supply Revenues (2027)											
	\$ 66,835,867	\$ 14,995,307	\$ 26,760,070	\$ 9,074,594	\$ 2,586,127	\$ 3,908,800	\$ 2,648,647	\$ 668,045	\$ 6,128,085	\$	66,192
Proposed Base + Supply Revenues (EPMC/SAP)	\$ 63,179,923	\$ 14,303,204	\$ 25,413,040	\$ 8,527,998	\$ 2,459,760	\$ 3,605,528	\$ 2,426,066	\$ 683,207	\$ 5,692,968	\$	68,152
Proposed Base + Supply Increase \$ (EPMC/SAP)	\$ (3,655,944)	\$ (692,102)	\$ (1,347,030)	\$ (546,596)	\$ (126,367)	\$ (303,272)	\$ (222,581)	\$ 15,162	\$ (435,117)	\$	1,960
Proposed Base + Supply Increase % (EPMC/SAP)	-5.5%	-4.6%	-5.0%	-6.0%	-4.9%	-7.8%	-8.4%	2.3%	-7.1%		3.0%
Summary Metrics											
Class kWh Usage (2026)	146,673,655	38,504,448	46,783,665	18,987,150	5,998,789	7,320,409	5,550,061	2,173,125	21,262,668		93,341
Class kWh Usage (2027)	148,714,876	37,945,488	48,197,026	19,569,619	5,717,006	7,579,619	6,176,983	2,173,125	21,262,668		93,341
Marginal Cost of Service (Generation)	\$ 21,307,654	\$ 5,704,546	\$ 7,997,890	\$ 2,663,654	\$ 855,688	\$ 938,566	\$ 778,079	\$ 374,166	\$ 1,978,977	\$	16,087
\$ per kWh	\$ 0.1433	\$ 0.1503	\$ 0.1659	\$ 0.1361	\$ 0.1497	\$ 0.1238	\$ 0.1260	\$ 0.1722	\$ 0.0931	\$	0.1723
Marginal Cost of Service (Distribution)	\$ 44,356,473	\$ 11,012,657	\$ 17,496,892	\$ 5,363,904	\$ 1,611,286	\$ 1,682,663	\$ 1,070,382	\$ 788,056	\$ 5,214,876	\$	115,757
\$ per kWh	\$ 0.2983	\$ 0.2902	\$ 0.3630	\$ 0.2741	\$ 0.2818	\$ 0.2220	\$ 0.1733	\$ 0.3626	\$ 0.2453	\$	1.2402
Marginal Cost of Service (Total)	\$ 65,664,127	\$ 16,717,203	\$ 25,494,783	\$ 8,027,559	\$ 2,466,973	\$ 2,621,230	\$ 1,848,461	\$ 1,162,222	\$ 7,193,853	\$	131,844
\$ per kWh	\$ 0.4415	\$ 0.4406	\$ 0.5290	\$ 0.4102	\$ 0.4315	\$ 0.3458	\$ 0.2992	\$ 0.5348	\$ 0.3383	\$	1.4125
Current Revenues	\$ 65,726,904	\$ 15,216,196	\$ 25,975,341	\$ 8,804,498	\$ 2,713,593	\$ 3,775,126	\$ 2,379,828	\$ 668,045	\$ 6,128,085	\$	66,192
\$ per kWh	\$ 0.4420	\$ 0.4010	\$ 0.5389	\$ 0.4499	\$ 0.4747	\$ 0.4981	\$ 0.3853	\$ 0.3074	\$ 0.2882	\$	0.7091
Proposed Revenues	\$ 63,179,923	\$ 14,303,204	\$ 25,413,040	\$ 8,527,998	\$ 2,459,760	\$ 3,605,528	\$ 2,426,066	\$ 683,207	\$ 5,692,968	\$	68,152
\$ per kWh	\$ 0.4248	\$ 0.3769	\$ 0.5273	\$ 0.4358	\$ 0.4303	\$ 0.4757	\$ 0.3928	\$ 0.3144	\$ 0.2677	\$	0.7301

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Appendix MPS-5
Proposed Rate Design and Bill Impact Analysis
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Cal Advocates						
Residential Permanent Rate Design						
Revenues	Base	Supply	Base + Supply	Surcharges	Total Revenues	
Target Revenues	10,151,818	4,151,387	\$ 14,303,204	\$ 2,433,939	\$ 16,737,143	
Current Revenues	10,276,878	4,939,318	15,216,196	2,463,991	17,680,187	
\$ Difference	\$ (125,060)	\$ (787,932)	\$ (912,992)	\$ (30,052)	\$ (943,044)	
% Difference	-1.22%	-15.95%	-6.00%	-1.22%	-5.33%	

Residential Permanent Rate Design Current and Proposed Rates	2026 Billing Determinants	2026 Current Rates		Current Rate Revenues			2027 Billing Determinants	2027 Proposed Rates		2027 Rate Revenues		
		Base	Supply	Base	Supply	Total		Base	Supply	Base	Supply	Total
Rate Schedule 'D'												
Customer Charge	2,179,593	\$ 0.280		\$ 610,286	\$ -	\$ 610,286	2,172,993	\$ 0.762	\$ -	\$ 1,655,811	\$ -	\$ 1,655,811
Tier 1 Energy	18,004,142	0.20328	0.05776	3,659,882	1,039,919	4,699,801	17,884,126	0.20464	0.05481	3,659,896	980,269	4,640,166
Tier 2 Energy	2,944,043	0.23121	0.08939	680,692	263,168	943,860	2,917,262	0.23276	0.08483	679,029	247,466	926,495
Tier 3 Energy	8,026,402	0.25524	0.20749	2,048,659	1,665,398	3,714,057	8,103,295	0.25695	0.19690	2,082,173	1,595,546	3,677,719
Transmission	28,974,587		0.01904	-	551,676	551,676	28,904,683		0.01810	-	523,175	523,175
Base Adjustment	28,974,587			-	-	-	28,904,683			-	-	-
Supply Adjustment	28,974,587		0.01436	-	416,075	416,075	28,904,683			-	-	-
Total Rate Schedule 'D'	28,974,587			\$ 6,999,519	\$ 3,936,237	\$ 10,935,756	28,904,683			\$ 8,076,909	\$ 3,346,456	\$ 11,423,365
Rate Schedule 'DLI'												
Customer Charge (CARE)	433,509	\$ 0.224		\$ 97,106	\$ -	\$ 97,106	391,570	\$ 0.330		\$ 129,270	\$ -	\$ 129,270
Tier 1 Energy	3,637,274	0.16262	0.04621	591,508	168,071	759,579	3,283,492	0.16372	0.04385	537,560	143,980	681,540
Tier 2 Energy	540,251	0.18497	0.07151	99,929	38,634	138,564	488,103	0.18621	0.06786	90,890	33,124	124,014
Tier 3 Energy	1,431,743	0.20419	0.16599	292,351	237,658	530,008	1,356,033	0.20556	0.15752	278,750	213,603	492,354
Transmission	5,609,269		0.01523	-	85,429	85,429	5,127,628		0.01448	-	74,248	74,248
Base Adjustment	5,609,269			-	-	-	5,127,628			-	-	-
Supply Adjustment	5,609,269		0.01149	-	64,450	64,450	5,127,628			-	-	-
Total Rate Schedule 'DLI'	5,609,269			\$ 1,080,894	\$ 594,243	\$ 1,675,137	5,127,628			\$ 1,036,470	\$ 464,956	\$ 1,501,426
Rate Schedule 'DLI+'												
Customer Charge (CARE Plus)	48,168	\$ 0.224		\$ 10,790	\$ -	\$ 10,790	43,508	\$ 0.164		\$ 7,139	\$ -	\$ 7,139
Tier 1 Energy	404,142	0.16262	0.04621	65,723	18,675	84,398	364,832	0.16372	0.04385	59,729	15,998	75,727
Tier 2 Energy	60,028	0.18497	0.07151	11,103	4,293	15,396	54,234	0.18621	0.06786	10,099	3,680	13,779
Tier 3 Energy	159,083	0.20419	0.16599	32,483	26,406	58,890	150,670	0.20556	0.15752	30,972	23,734	54,706
Transmission	623,252		0.01523	-	9,492	9,492	569,736		0.01448	-	8,250	8,250
Base Adjustment	623,252			-	-	-	569,736			-	-	-
Supply Adjustment	623,252		0.01149	-	7,161	7,161	569,736			-	-	-
Total Rate Schedule 'DLI+'	623,252			\$ 120,099	\$ 66,027	\$ 186,126	569,736			\$ 107,939	\$ 51,662	\$ 159,601
Rate Schedule 'DE'												
Customer Charge	15,939	\$ 0.28	\$ -	\$ 4,463	\$ -	\$ 4,463	16,060	\$ 0.762	\$ -	\$ 12,238	\$ -	\$ 12,238
Tier 1 Energy	150,007	0.10164	0.02888	15,247	4,332	19,579	150,774	0.10232	0.02741	15,428	4,132	19,560
Tier 2 Energy	30,104	0.11560	0.04470	3,480	1,346	4,826	30,293	0.11638	0.04242	3,525	1,285	4,810
Tier 3 Energy	67,024	0.12762	0.10375	8,554	6,954	15,507	67,489	0.12848	0.09846	8,671	6,645	15,315
Transmission	247,135		0.00952	-	2,353	2,353	248,556		0.00905	-	2,249	2,249
Base Adjustment	247,135			-	-	-	248,556			-	-	-
Supply Adjustment	247,135		0.00718	-	1,774	1,774	248,556			-	-	-
Total Rate Schedule 'DE'	247,135			\$ 31,743	\$ 16,759	\$ 48,502	248,556			\$ 39,861	\$ 14,311	\$ 54,173
Rate Schedule 'DLS'												
Customer Charge	95,451	\$ 0.280	\$ -	\$ 26,726	\$ -	\$ 26,726	99,831	\$ 0.762	\$ -	\$ 76,070	\$ -	\$ 76,070
Tier 1 Energy	1,197,506	0.20328	0.05776	243,429	69,168	312,597	1,225,124	0.20464	0.05481	250,715	67,152	317,867
Tier 2 Energy	101,591	0.23121	0.08939	23,489	9,081	32,570	103,995	0.23276	0.08483	24,206	8,822	33,028
Tier 3 Energy	144,550	0.25524	0.20749	36,895	29,993	66,888	147,997	0.25695	0.19690	38,029	29,141	67,169
Transmission	1,443,648		0.01904	-	27,487	27,487	1,477,116		0.01810	-	26,736	26,736
Base Adjustment	1,443,648			-	-	-	1,477,116			-	-	-
Supply Adjustment	1,443,648		0.01436	-	20,731	20,731	1,477,116			-	-	-
Total Rate Schedule 'DLS'	1,443,648			\$ 330,539	\$ 156,460	\$ 486,999	1,477,116			\$ 389,020	\$ 131,850	\$ 520,870

Appendix MPS-5
Proposed Rate Design and Bill Impact Analysis
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Cal Advocates Residential Permanent Rate Design													
Revenues	Base	Supply	Base + Supply	Surcharges	Total Revenues								
Target Revenues	11,133,859	4,151,312	\$ 15,285,171	\$ 2,433,939	\$ 17,719,110								
Current Revenues	10,276,878	4,939,318	15,216,196	2,463,991	17,680,187								
\$ Difference	\$ 856,981	\$ (788,006)	\$ 68,975	\$ (30,052)	\$ 38,923								
% Difference	8.34%	-15.95%	0.45%	-1.22%	0.22%								

Residential Permanent Rate Design Current and Proposed Rates	2026 Billing Determinants		2026 Current Rates		Current Rate Revenues			2027 Billing Determinants	2027 Proposed Rates		2027 Rate Revenues		
	Base	Supply	Base	Supply	Base	Supply	Total		Base	Supply	Base	Supply	Total
Rate Schedule 'D ALL E'													
Customer Charge	8,730	\$ 0.280	\$ -	\$ 2,444	\$ -	\$ 2,444		8,882	\$ 0.762	\$ -	\$ 6,768	\$ -	\$ 6,768
Tier 1 Energy	98,923	0.20328	0.05776	20,109	5,714	25,823		99,897	0.20464	0.05481	20,443	5,476	25,919
Tier 2 Energy	10,262	0.23121	0.08939	2,373	917	3,290		9,756	0.23276	0.08483	2,271	828	3,098
Tier 3 Energy	41,979	0.25524	0.20749	10,715	8,710	19,425		43,684	0.25695	0.19690	11,225	8,601	19,826
Transmission	151,164		0.01904	-	2,878	2,878		153,337		0.01810	-	2,775	2,775
Base Adjustment	151,164			-	-	-		153,337			-	-	-
Supply Adjustment	151,164		0.01436	-	2,171	2,171		153,337			-	-	-
Total Rate Schedule 'D ALL E'	151,164			\$ 35,641	\$ 20,390	\$ 56,031		153,337			\$ 40,707	\$ 17,680	\$ 58,387
Rate Schedule 'NEMR'													
Customer Charge	227,822	\$ 0.28000	\$ -	\$ 63,790	\$ -	\$ 63,790		230,256	\$ 0.762	\$ -	\$ 175,454	\$ -	\$ 175,454
Tier 1 Energy	323,808	0.20328	0.05776	65,824	18,703	84,527		327,244	0.20464	0.05481	66,969	17,937	84,906
Tier 2 Energy	29,212	0.23121	0.08939	6,754	2,611	9,365		29,522	0.23276	0.08483	6,872	2,504	9,376
Tier 3 Energy	106,259	0.25524	0.20749	27,122	22,048	49,169		107,387	0.25695	0.19690	27,594	21,145	48,738
Transmission	459,279		0.01904	-	8,745	8,745		464,153		0.01810	-	8,401	8,401
Base Adjustment	459,279			-	-	-		464,153			-	-	-
Supply Adjustment	459,279		0.01436	-	6,595	6,595		464,153			-	-	-
Total Rate Schedule 'NEMR'	459,279			\$ 163,490	\$ 58,702	\$ 222,192		464,153			\$ 276,888	\$ 49,987	\$ 326,875
Rate Schedule 'DM'													
Customer Charge	2,130	\$ 0.280	\$ -	\$ 596	\$ -	\$ 596		1,825	\$ 0.762	\$ -	\$ 1,391	\$ -	\$ 1,391
Tier 1 Energy	34,392	0.20328	0.05776	6,991	1,987	8,978		29,335	0.20464	0.05481	6,003	1,608	7,611
Tier 2 Energy	9,346	0.23121	0.08939	2,161	835	2,996		7,965	0.23276	0.08483	1,854	676	2,530
Tier 3 Energy	21,438	0.25524	0.20749	5,472	4,448	9,920		18,340	0.25695	0.19690	4,713	3,611	8,324
Transmission	65,176		0.01904	-	1,241	1,241		55,640		0.01810	-	1,007	1,007
Base Adjustment	65,176			-	-	-		55,640			-	-	-
Supply Adjustment	65,176		0.01436	-	936	936		55,640			-	-	-
Total Rate Schedule 'DM'	65,176			\$ 15,220	\$ 9,447	\$ 24,667		55,640			\$ 13,960	\$ 6,902	\$ 20,862
Rate Schedule 'DMS - Service Charge'													
Customer Charge	2,190	\$ 0.280	\$ -	\$ 613	\$ -	\$ 613		2,190	\$ 0.762	\$ -	\$ 1,669	\$ -	\$ 1,669
Discount Per Unit Occupied (DMS)	98,915	(0.10000)	-	(9,892)	-	(9,892)		98,915	(0.10000)	-	(9,892)	-	(9,892)
Total Rate Schedule 'DMS - Service Charge'				\$ (9,278)	\$ -	\$ (9,278)					\$ (8,223)	\$ -	\$ (8,223)
Rate Schedule 'DMS - Perm'													
Tier 1 Energy	394,468	0.20328	0.05776	80,188	22,784	102,972		397,860	0.20464	0.05481	81,420	21,808	103,228
Tier 2 Energy	60,480	0.23121	0.08939	13,984	5,406	19,390		60,480	0.23276	0.08483	14,077	5,130	19,208
Tier 3 Energy	4,845	0.25524	0.20749	1,237	1,005	2,242		8,239	0.25695	0.19690	2,117	1,622	3,739
Transmission	459,793		0.01904	-	8,754	8,754		466,579		0.01810	-	8,445	8,445
Base Adjustment	459,793			-	-	-		466,579			-	-	-
Supply Adjustment	459,793		0.01436	-	6,603	6,603		466,579			-	-	-
Total Rate Schedule 'DMS - Perm'	459,793			\$ 95,408	\$ 44,553	\$ 139,961		466,579			\$ 97,615	\$ 37,005	\$ 134,620
Rate Schedule 'DMS - Low Income'													
Tier 1 Energy	390,711	0.16262	0.04621	63,539	18,054	81,593		394,071	0.16372	0.04385	64,516	17,280	81,796
Tier 2 Energy	59,904	0.18497	0.07151	11,080	4,284	15,364		59,904	0.18621	0.06786	11,155	4,065	15,220
Tier 3 Energy	4,799	0.20419	0.16599	980	797	1,776		8,160	0.20556	0.15752	1,677	1,285	2,963
Transmission	455,414		0.01523	-	6,936	6,936		462,135		0.01448	-	6,692	6,692
Base Adjustment	455,414			-	-	-		462,135			-	-	-
Supply Adjustment	455,414		0.01149	-	5,233	5,233		462,135			-	-	-
Total Rate Schedule 'DMS - Low Income'	455,414			\$ 75,599	\$ 35,303	\$ 110,902		462,135			\$ 77,348	\$ 29,322	\$ 106,670

Cal Advocates
Residential Permanent Rate Design

Revenues	Base	Supply	Base + Supply	Surcharges	Total Revenues
Target Revenues	11,133,859	4,151,312	\$ 15,285,171	\$ 2,433,939	\$ 17,719,110
Current Revenues	10,276,878	4,939,318	15,216,196	2,463,991	17,680,187
\$ Difference	\$ 856,981	\$ (788,006)	\$ 68,975	\$ (30,052)	\$ 38,923
% Difference	8.34%	-15.95%	0.45%	-1.22%	0.22%

Residential Permanent Rate Design Current and Proposed Rates	2026 Billing	2026 Current Rates		Current Rate Revenues			2027 Billing	2027 Proposed Rates		2027 Rate Revenues		
	Determinants	Base	Supply	Base	Supply	Total	Determinants	Base	Supply	Base	Supply	Total
Rate Schedule 'DMS - Life Support'												
Tier 1 Energy	13,137	0.20328	0.05776	2,670	759	3,429	13,331	0.20464	0.05481	2,728	731	3,459
Tier 2 Energy	-	0.23121	0.08939	-	-	-	-	0.23276	0.08483	-	-	-
Tier 3 Energy	-	0.25524	0.20749	-	-	-	-	0.25695	0.19690	-	-	-
Transmission	13,137		0.01904	-	250	250	13,331		0.01810	-	241	241
Base Adjustment	13,137			-	-	-	13,331			-	-	-
Supply Adjustment	13,137		0.01436	-	189	189	13,331			-	-	-
Total Rate Schedule 'DMS - Life Support'	13,137			\$ 2,670	\$ 1,198	\$ 3,868	13,331			\$ 2,728	\$ 972	\$ 3,700
Schedule 'TOU-EV-1'												
On-Peak Winter	384	\$ 0.48530		\$ 187	-	\$ 187	384	\$ 0.39212	\$ 0.15615	\$ 151	\$ 60	\$ 211
Off-Peak Winter	490	0.21699		106	-	106	490	0.17533	0.06982	86	34	120
Super Off-Peak Winter	451	0.19390		87	-	87	451	0.15667	0.06239	71	28	99
On-Peak Summer	165	0.41039		68	-	68	165	0.33159	0.13205	55	22	76
Off-Peak Summer	609	0.31555		192	-	192	609	0.25496	0.10153	155	62	217
Super Off-Peak Summer	495	0.19390		96	-	96	495	0.15667	0.06239	77	31	108
Transmission							2,594		0.01810	-	47	47
Total Schedule 'TOU-EV-1'	2,594			\$ 736	\$ -	\$ 736	2,594			\$ 595	\$ 284	\$ 878
Incremental 2026 Revenues	38,504,448	\$ 0.03466		\$ 1,334,597		\$ 1,334,597						
Total Residential Permanent	38,504,448			\$ 10,276,878	\$ 4,939,318	\$ 15,216,196	37,945,488			\$ 10,151,818	\$ 4,151,387	\$ 14,303,204

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Appendix MPS-5
Proposed Rate Design and Bill Impact Analysis
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Cal Advocates Residential Permanent Rate Design					
Revenues	Base	Supply	Base + Supply	Surcharges	Total Revenues
Target Revenues	11,133,859	4,151,312	\$ 15,285,171	\$ 2,433,939	\$ 17,719,110
Current Revenues	10,276,878	4,939,318	15,216,196	2,463,991	17,680,187
\$ Difference	\$ 856,981	\$ (788,006)	\$ 68,975	\$ (30,052)	\$ 38,923
% Difference	8.34%	-15.95%	0.45%	-1.22%	0.22%

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Residential Permanent Rate Design Current and Proposed Rates	2026 Billing Determinants	2026 Current Rates		Current Rate Revenues			2027 Billing Determinants	2027 Proposed Rates		2027 Rate Revenues		
		Base	Supply	Base	Supply	Total		Base	Supply	Base	Supply	Total

Bill Impact Analyses

Bill Impact Summary	Usage kWh	Proposed Bill (\$)	Current Bill (\$)	Increase (\$)	Increase (%)
Residential Permanent Average	404.6	\$ 166.17	\$ 179.08	\$ (12.91)	-7.21%
Residential CARE Tier 2 Average	397.8	\$ 120.83	\$ 139.28	\$ (18.45)	-13.25%
Residential CARE Plus Tier 1 Average	397.8	\$ 115.78	\$ 139.28	\$ (23.50)	-16.88%
Residential Non-Permanent Average	260.5	\$ 153.02	\$ 159.05	\$ (6.03)	-3.79%
Residential Average Usage	365.2	\$ 159.60	\$ 169.06	\$ (9.47)	-5.60%

CARE Discount

-27.3%

-30.3%

Non-Care Customers

Bill Impact Analysis	Monthly Usage (kWh)	Proposed Bill \$	Current Bill \$	Bill Increase / (Decrease) \$	Bill Increase / (Decrease) %
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Winter Season

50% Below Avg. Usage	227.3	\$ 99.48	\$ 100.24	\$ (0.76)	-0.76%
25% Below Avg. Usage	341.0	140.32	148.82	(8.50)	-5.71%
Average Usage	454.7	191.79	208.39	(16.60)	-7.97%
25% Above Avg. Usage	568.3	253.50	278.64	(25.14)	-9.02%
50% Above Avg. Usage	682.0	315.21	348.89	(33.68)	-9.65%

Summer Season

50% Below Avg. Usage	177.2	\$ 82.03	\$ 79.39	\$ 2.64	3.32%
25% Below Avg. Usage	265.9	112.91	116.29	(3.38)	-2.90%
Average Usage	354.5	145.80	155.24	(9.44)	-6.08%
25% Above Avg. Usage	443.1	185.52	201.26	(15.74)	-7.82%
50% Above Avg. Usage	531.7	233.64	256.03	(22.39)	-8.75%

Monthly Average Usage	404.6	\$ 166.17	\$ 179.08	\$ (12.91)	-7.21%
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Essential Usage Bills

Winter Basic Service	320.0	131.77	138.82	(7.05)	-5.08%
Summer Basic Service	320.0	131.77	138.82	(7.05)	-5.08%
Winter All-Electric	886.0	425.97	474.99	(49.01)	-10.32%
Summer All-Electric	320.0	131.77	138.82	(7.05)	-5.08%

Non-Care Rates

Current >>	0.26104	0.32060	0.46273
Proposed >>	0.25946	0.31759	0.45385
Trans. + Supply Adj. (Current)>>	0.03340	0.03340	0.03340
Trans. + Supply Adj. (Prop)>>	0.01810	0.01810	0.01810
Other Charges (Current) >>	0.08723	0.08723	0.08723
Other Charges (Proposed) >>	0.07093	0.07093	0.07093
Total Current >>	0.38167	0.44123	0.58336
Total Proposed >>	0.34849	0.40662	0.54288

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Cal Advocates Residential Permanent Rate Design					
Revenues	Base	Supply	Base + Supply	Surcharges	Total Revenues
Target Revenues	11,133,859	4,151,312	\$ 15,285,171	\$ 2,433,939	\$ 17,719,110
Current Revenues	10,276,878	4,939,318	15,216,196	2,463,991	17,680,187
\$ Difference	\$ 856,981	\$ (788,006)	\$ 68,975	\$ (30,052)	\$ 38,923
% Difference	8.34%	-15.95%	0.45%	-1.22%	0.22%

Residential Permanent Rate Design Current and Proposed Rates	2026 Billing Determinants	2026 Current Rates		Current Rate Revenues		
		Base	Supply	Base	Supply	Total
2027 Billing Determinants						
2027 Proposed Rates						
		2027 Rate Revenues				
		Base	Supply	Base	Supply	Total

CARE Rate - Tier 2					
Bill Impact Analysis	Monthly Usage (kWh)	Proposed Bill \$	Current Bill \$	Bill Increase / (Decrease) \$	Bill Increase / (Decrease) %
Total Rates					
Winter Season					
50% Below Avg. Usage	223.1	\$ 68.87	\$ 77.75	\$ (8.88)	-11.42%
25% Below Avg. Usage	334.7	\$ 100.43	\$ 115.38	\$ (14.96)	-12.96%
Average Usage	446.3	139.78	161.06	(21.28)	-13.21%
25% Above Avg. Usage	557.9	188.01	215.99	(27.99)	-12.96%
50% Above Avg. Usage	669.4	236.23	270.92	(34.69)	-12.81%
Summer Season					
50% Below Avg. Usage	174.7	\$ 55.46	\$ 61.71	\$ (6.25)	-10.13%
25% Below Avg. Usage	262.0	79.63	90.62	(10.99)	-12.13%
Average Usage	349.4	105.17	120.94	(15.77)	-13.04%
25% Above Avg. Usage	436.7	135.65	156.35	(20.71)	-13.24%
50% Above Avg. Usage	524.1	173.40	199.36	(25.96)	-13.02%
Monthly Average Usage	397.8	\$ 120.83	\$ 139.28	\$ (18.45)	-13.25%
Essential Usage Bills					
Winter Basic Service	320.0	95.66	109.80	(14.14)	-12.88%
Summer Basic Service	320.0	95.66	109.80	(14.14)	-12.88%
Winter All-Electric	886.0	329.85	377.56	(47.71)	-12.64%
Summer All-Electric	320.0	95.66	109.80	(14.14)	-12.88%

Care T2 Rates			
Current >>	0.20883	0.25648	0.37018
Proposed >>	0.20757	0.25407	0.36308
Trans. + Supply Adj. (Current)>>	0.02672	0.02672	0.02672
Trans. + Supply Adj. (Prop)>>	0.01448	0.01448	0.01448
Other Charges (Current) >>	0.06770	0.06770	0.06770
Other Charges (Proposed) >>	0.05466	0.05466	0.05466
Total Current >>	0.30325	0.35090	0.46460
Total Proposed >>	0.27671	0.32321	0.43222

Trans. + Supply Adj. (Current)>>

Trans. + Supply Adj. (Prop)>>

Other Charges (Current) >>

Other Charges (Proposed) >>

Total Current >>

Total Proposed >>

Care Plus Rate - Tier 1					
Bill Impact Analysis	Monthly Usage (kWh)	Proposed Bill \$	Current Bill \$	Bill Increase / (Decrease) \$	Bill Increase / (Decrease) %
Total Rates					
Winter Season					
50% Below Avg. Usage	223.1	\$ 63.82	\$ 77.75	\$ (13.93)	-17.92%
25% Below Avg. Usage	334.7	\$ 95.38	\$ 115.38	\$ (20.01)	-17.34%
Average Usage	446.3	134.73	161.06	(26.33)	-16.35%
25% Above Avg. Usage	557.9	182.95	215.99	(33.04)	-15.30%
50% Above Avg. Usage	669.4	231.18	270.92	(39.74)	-14.67%
Summer Season					
50% Below Avg. Usage	174.7	\$ 50.41	\$ 61.71	\$ (11.30)	-18.32%
25% Below Avg. Usage	262.0	74.58	90.62	(16.04)	-17.70%
Average Usage	349.4	100.12	120.94	(20.82)	-17.22%
25% Above Avg. Usage	436.7	130.60	156.35	(25.76)	-16.47%
50% Above Avg. Usage	524.1	168.35	199.36	(31.01)	-15.55%
Monthly Average Usage	397.8	\$ 115.78	\$ 139.28	\$ (23.50)	-16.88%
Essential Usage Bills					
Winter Basic Service	320.0	90.61	109.80	(19.19)	-17.48%
Summer Basic Service	320.0	90.61	109.80	(19.19)	-17.48%
Winter All-Electric	886.0	324.80	377.56	(52.76)	-13.97%
Summer All-Electric	320.0	90.61	109.80	(19.19)	-17.48%

Care Plus T1 Rates			
Current >>	0.20883	0.25648	0.37018
Proposed >>	0.20757	0.25407	0.36308
Trans. + Supply Adj. (Current)>>	0.02672	0.02672	0.02672
Trans. + Supply Adj. (Prop)>>	0.01448	0.01448	0.01448
Other Charges (Current) >>	0.06770	0.06770	0.06770
Other Charges (Proposed) >>	0.05466	0.05466	0.05466
Total Current >>	0.30325	0.35090	0.46460
Total Proposed >>	0.27671	0.32321	0.43222

Trans. + Supply Adj. (Current)>>

Trans. + Supply Adj. (Prop)>>

Other Charges (Current) >>

Other Charges (Proposed) >>

Total Current >>

Total Proposed >>