

MINUTES OF LINCOLN ELECTRIC SYSTEM ADMINISTRATIVE BOARD

Minutes of the regular meeting held at 9:30 a.m., Friday, May 16, 2025, at the Kevin Wailes Operations Center, 9445 Rokeby Road, Lincoln, Nebraska. Public notice of today's meeting was published in the Lincoln Journal Star on April 11, 2025.

Board Members Present: Carl Eskridge, David Spinar, Chelsea Johnson, Andy Hunzeker, Alyssa Martin, Kate Bolz, Karen Griffin.

Board Members Absent: Eric Schafer, Lucas Sabalka.

LES Staff Present: Emeka Anyanwu, Shelley Sahling-Zart, Emily Koenig, David Malcom, Jim Rigg, Wade Leibbrandt, Aaron Anderson, Scott Benson, Jonathan Jakob, Paul Ladd, Kelley Porter, Marc Shkolnick, Keith Snyder, Denise Parrott, Kellie Cave.

Others Present: Nathan Svatora, Bud Synhorst, Scott Williams, Jason Ball, Dan Pudenz, Gene Hanlon, Deborah Nicholson, and numerous virtual participants via Microsoft Teams.

News Media Present: None

Vice Chair David Spinar declared a quorum present and called the meeting to order at approximately 9:30 a.m. A safety briefing was provided. Spinar noted that LES conducts its meetings in compliance with the Nebraska Open Meetings Act and noted that a copy of the Act is located on the wall at the back of the room and with the Assistant Secretary. Shelley Sahling-Zart, General Counsel, reviewed duties and responsibilities of LES Board members. **Call to Order, Safety Briefing, and Board Member Duties and Responsibilities**

Vice Chair Spinar asked for approval of the minutes of the April 18, 2025, board meeting. Carl Eskridge moved approval of the minutes. Andy Hunzeker seconded the motion. The vote for approval of the minutes was: **Approval of Minutes**

Aye: Kate Bolz, Andy Hunzeker, Alyssa Martin, David Spinar, Karen Griffin, Chelsea Johnson, Carl Eskridge.

Nay: None

Absent: Lucas Sabalka, Eric Schafer.

Gene Hanlon, representing the Coalition for Environmental Improvement, expressed his appreciation of LES public

Customer Comments

meetings and outreach in the community. He described his preference for renewable energy sources and the use of battery storage to meet the SPP guidelines and standards. Hanlon emphasized the importance of net-zero goal as it pertains to the strategic plan. He suggested the board add an interim benchmark to assess progress while working toward the net-zero goal. He cited a study from 2023, and the need for greenhouse gas emissions to be reduced by 40% by 2030 (from a study in 2023). Hanlon suggested LES contribute additional funds toward the Sustainable Energy Program. He further explained the cost savings to LES by implementing energy efficiency and demand response programs.

Deborah Nicholson, representing the Lincoln Chapter of Citizens Climate Lobby, described the price rate-payers would pay for climate change, and encouraged LES to wean off fossil fuels. Before thanking the board for the opportunity to speak, Nicholson described the positive environmental experience future generations would have if more renewable resources were put into place instead of additional fossil fuels.

Scott Williams, on behalf of himself as a resident of Lincoln, thanked the board for the opportunity to speak and for the work done to explore options to meet accredited capacity guidelines. Williams then described the breakdown of his latest LES bill, which consisted mostly of energy use charges. He then emphasized the cost benefits of solar and energy efficiency. He described his disappointment that the March presentation given at the LES board meeting didn't seem to align with the net-zero goal. Williams indicated he looks forward to future conversations regarding renewable energy and hoped this would be the last time LES discussed adding non-renewable resources to the portfolio.

Jason Ball, President of the Lincoln Chamber of Commerce, spoke in support of the proposed additions to generation, while emphasizing sensitivity around the cost/rate-increase. As a Texas resident during Winter Storm Uri, he expressed a deep understanding of the importance of reliability in extreme situations. Ball further described support of SPP reserve margins to eliminate the need for load shedding. He explained his understanding that this change is not in response to one business or type of business (specifically data centers). Ball also commented on the impact of the cost, but considers the proposal to be a balanced approach. He commended LES and the forethought while TBGS was being constructed, which will save Lincoln residents millions of

dollars in construction costs. He also encouraged the board to create a long-term rate strategy.

David Malcom, Vice President of Technology Services and CTO, introduced Jonathan Jakub, Manager Enterprise Solutions, who was recognized by the board for 20 years of services to LES. The board commended Jakub on this achievement.

Introduction & Recognition of Staff

Chelsea Johnson, Chair of the Operations & Power Supply Committee, reported on Committee discussions held on May 5, 2025, including: 1) Generation Resource Adequacy Update. (Exhibit I)

Operations & Power Supply Committee Report

Carl Eskridge, Chair of the Finance Committee, reported on Committee discussions held on May 7, 2025, including: 1) 2025 Budget Amendment & Proposed Mid-Year Rate Increase. (Exhibit II)

Finance Committee Report

Andy Hunzeker, Chair of the Personnel & Organization Committee, reported on Committee discussions held on May 6, 2025, including: 1) LES policy 325/Employee Discipline Process, 2) 2025 Merit Cycle Review & Summary, 3) LES Benefits & Leave Program Update, 4) CPO Search Update, 5) CEO 2025 Evaluation & Merit Review. (Exhibit III)

Personnel & Organization Committee Report

Karen Griffin, Chair of the Communications & Customer Services Committee, reported on Committee discussions held on May 12, 2025, including: 1) Updated Service Regulations, 2) Low Income Energy Efficiency Program, 3) Education Plan & Demo, 4) Strategic Planning Communication Plan Update, 5) LES Brand Voice & Archetype. (Exhibit IV)

Communication & Customer Services Committee Report

Shelley Sahling-Zart, Vice President & General Counsel, provided the state legislative report. There are 10 days remaining in the legislative session. This week the Legislature approved an \$11 billion two-year budget.

- Of the bills LES is monitoring, LB 526 was passed by the Legislature this week. LB 526 requires cryptocurrency mining operators to notify the local public power supplier if they plan to install a cryptocurrency mining operation in the public power supplier's service area. LB 526 authorizes public power suppliers to require the cryptocurrency mining operator to pay for the costs of any infrastructure upgrades

State Legislative Report

necessitated by the operations subject to the public power supplier conducting a load study to determine such costs.

- LB 660 was also passed by the Legislature. LB 660, among other things, adopts the Secure Drone Purchasing Act which would prohibit political subdivisions from acquiring drones unless they are included on a list of secure drones authorized for purchase that would be maintained by the Department of Administrative Services. LB 660 includes a provision that provides that an electric supplier is exempt from the state Act if the supplier is in compliance with the critical infrastructure protection requirements of the North American Electric Reliability Corporation.

Sahling-Zart also noted several interim study resolutions that were introduced.

- LR 159 is an interim study to examine how the nameplate capacity tax affects the development, operation, and long-term viability of privately developed renewable energy generation facilities located in Nebraska.
- LR 234 proposes an interim study to examine the impact of the net-zero plans and goals of Nebraska's public power utilities.
- LR 250 proposes an interim study to evaluate whether public power utilities should be exempt from the provision of the Secure Drone Purchasing Act.

The Legislature is scheduled to adjourn sine die on June 9. (Exhibit V)

Marc Shkolnick provided a review of the 2025 service regulation updates. He indicated the recommended changes will be posted on les.com for 30 days to allow for public comment. Shkolnick described the proposed timeline and milestones for service regulation updates and reviewed the potential changes. He indicated the board would be asked to approve changes at a future board meeting. (Exhibit VI)

2025 Service Regulations Review

Scott Benson, Manager, Resource & Transmission Planning, and Emily Koenig, Vice President of Financial Services and Chief Financial Officer, provided a final proposal for addressing LES' resource adequacy efforts. LES has committed resource additions of 3 MW of battery storage, 22 MW of hydropower and 423 MW of wind, but additional generation is still needed to meet the Southwest Power Pool's new resource adequacy requirements. Scenario analysis

2025 Budget and Rates Amendment LES Resolution 2025-4

confirms that the proposed natural gas combustion turbines are the optimal choice. To help cover the costs of the generation additions, a mid-year rate increase of 4.0% beginning July 1, 2025, was proposed by Emily Koenig, who provided a breakdown of cost of service by rate class, as well a look-back at past rate-increases. She also provided an explanation of the components of the resolution including the budget amendment, rate increase, and forward movement of resolution to City Council if approved.

Vice Chair Spinar moved approval of the 2025 Budget and Rates Schedules Amendment – LES Resolution 2025-4. (Exhibit VII) Andy Hunzeker seconded the motion. The vote for the adoption of the resolution was:

Aye: Kate Bolz, Andy Hunzeker, Alyssa Martin, David Spinar, Karen Griffin, Chelsea Johnson, Carl Eskridge.

Nay: None

Absent: Lucas Sabalka, Eric Schafer.

Vice Chair Spinar asked for a motion to go into closed session for the purposes of discussing the Chief Executive Officer Performance and Salary Review. Alyssa Martin made the motion. Andy Hunzeker seconded the motion. The vote for entering executive session was:

**Executive Session: Chief
Executive Officer
Performance Review**

Aye: Kate Bolz, Andy Hunzeker, Alyssa Martin, David Spinar, Karen Griffin, Chelsea Johnson, Carl Eskridge.

Nay: None

Absent: Lucas Sabalka, Eric Schafer.

The Board entered Executive Session at 11:18 a.m.

The Board came out of Executive Session at 11:36 a.m.

Vice Chair Spinar asked for a motion to approve the Chief Executive Officer Performance and Salary Review – LES Resolution 2025-5. (Exhibit VIII) Andy Hunzeker moved to approve. Carl Eskridge seconded the motion. The vote for the adoption of the resolution was:

**Chief Executive Officer
Performance and Salary
Review – LES Resolution
2025-5**

Aye: Kate Bolz, Andy Hunzeker, Alyssa Martin,
David Spinar, Karen Griffin, Chelsea
Johnson, Carl Eskridge.

Nay: None

Absent: Lucas Sabalka, Eric Schafer.

The next regular meeting of the LES Administrative Board will be **Next Meeting**
Friday, June 20, 2025, at 9:30 a.m.

Without further business before the Board, Chair Sabalka declared **Adjournment**
the meeting adjourned at approximately 11:38 a.m.

Carl Eskridge, Secretary

BY: Kellie Cave
Kellie Cave, Assistant Secretary

Exhibit I



Operations and Power Supply Committee Meeting Summary May 5, 2025

Attendees: K. Griffin, C. Johnson (Committee Chair), L. Sabalka, D. Spinar
E. Anyanwu, S. Benson, P. Crist, J. Fortik, E. Koenig, W. Leibbrandt

Generation Resource Adequacy Review (Scott Benson):

- Staff presented information on LES's resource adequacy modelling assumptions and further analysis that was performed for varying fuel cost assumptions.
- An additional long-term decarbonization scenario was reviewed with the Committee.
- The Committee reviewed LES's near-term generating resource portfolio changes that include adding a battery storage project, a hydro generation addition, wind generation additions, and the proposed combustion turbine additions with updated cost estimates from external engineering consultants.
- Further discussion of the generation additions and the related 2025 Budget and rate modifications will be held at the May 16th LES Board meeting.

Exhibit II



Finance Committee – May 7, 2025 (Virtual)

Attendees: C. Eskridge (Chair), E. Schafer, L. Sabalka, E. Anyanwu, E. Koenig, J. Fortik, W. Leibbrandt, S. Benson, Absent - K. Bolz (*technical difficulties*)

1. 2025 Budget Amendment & Proposed Mid-Year Rate Increase (Scott & Emily)

- a. Staff provided a review of LES' near-term SPP resource adequacy requirements and the related proposal to add two natural gas aeroderivative turbines at Terry Bundy Generating Station (TBGS).
- b. A briefing was provided on the staff recommendation to propose a mid-year 4.0% system-wide rate increase to be effective July 1, 2025 to fund the 2025 resource additions that were not included in the 2025 Budget – the Jeffrey Hydroelectric contract and the proposed TBGS additions.
- c. A related presentation will be provided at today's board meeting as well as a resolution for the board's consideration.

At the conclusion of the presentation later in the meeting, Carl or Chelsea will need to make a move to recommend the resolution for a vote.

Exhibit III



LES PERSONNEL AND ORGANIZATION COMMITTEE

Meeting Summary

Tuesday May 6, 2025 | 12:00pm (Virtual)

Attendees: D. Spinar (Chair), A. Martin, A. Hunzeker, L. Sabalka (Board Chair), E. Anyanwu, J. Panko-Haberman, R. Grabow

- **Assistant General Counsel provided an update on proposed policy changes:**

- AGC Grabow provided a review of some proposed updates to LES policy for employee discipline.
- Updates are intended to provide improved process clarity and application.

Discussion included guidance from committee members that employees should be encouraged to seek representation during the course of the employee discipline process.

Interim HR Manager provided update on the 2025 Merit Cycle

- General update provided regarding recently completed performance and merit adjustment cycle.
- Provided updates on ongoing analysis of compensation metrics and distributions intended to support ongoing effort to establish a compensation strategy for the organization.

- **Interim HR Manager provided update on Benefits and Leave**

- Brief update on the benefits and leave offered by LES to employees.
- Advised that the LES Dental Plan is up for renewal in 2025 and will be solicited for proposals accordingly.

- **The CEO provided an update on LES's executive search:**

- Updated Committee members on the process to fill the newly created role of Chief People Officer.
- Reviewed information about the candidate pool in terms of number of applicants and qualifications.
- Provided review of the anticipated schedule for interviews, hiring decision, and onboarding.

- **Committee members discussed the CEO 2025 Evaluation & Merit Review**

- Committee dismissed the CEO in order to discuss the annual review with the assistance of the Interim HR Manager.

Exhibit IV



Communications and Customer Services Committee Meeting – May 12, 2025 (Virtual)

Attendees: Karen Griffin (committee chair), Alyssa Martin (committee member), L. Hale, K. Porter, M. Shkolnick, H. Schlautman, K. Detty, M. Ferguson-Fagan, A. Svoboda, J. Kneifl

Updated Service Regulations (this is an agenda item):

As part of its annual review and update of the Service Regulations, LES is proposing several clarifications and the addition of a new policy. The proposed revisions include:

- Verbiage Updates: Removal of a three-phase service voltage that is no longer offered as a standard, along with several wording adjustments to ensure consistency between the Service Regulations and the language used on the customer portal and website.
- New Policy Addition: Introduction of a requirement for customers requesting interconnection studies for multiple locations involving “speculative or transitory” loads to enter into a deposit agreement. This policy aligns with LES’s current practice for interconnection studies related to solar installations greater than 100 kW.

Low Income Energy Efficiency Program:

LES continues to strengthen its partnerships with Community Action, the City of Lincoln, and housing developers to promote energy efficiency in affordable housing. To date, 336 houses and apartments have benefited from these efforts, with projected utility bill savings of up to \$540 per unit.

To sustain and expand these impactful initiatives, LES is actively exploring potential grant funding opportunities. Additionally, this summer we are evaluating similar programs to identify our strengths and uncover areas for improvement—ensuring alignment with industry best practices.

Education Plan:

McKenzie Ferguson-Fagan, LES education & outreach specialist, provided an update on future summer educational and outreach activities. LES will participate in summer camps throughout different schools by bringing in hands-on activities such as snap circuits or the wind turbine kits. LES will host a couple of activities at the Lincoln Children’s Museum, including a STEM activity on a Saturday in June and the high-voltage demo for families on the morning of Saturday, July 27. Also in June, 150 students from the SPARK Summer Camp will be visiting LES to participate in hands-on learning. Students will rotate through different stations focused on electrical safety and how electricity gets to a home. The Lincoln City Libraries will be adding new books to the LES STEM Reading Program at all Lincoln libraries. Books are available to readers of all levels, including elementary to adult readers. We also received a demo on some of the activities that are brought into the schools such as the snap circuits and wind turbine kits.

Strategic Planning Communication Plan Update:

Amy Svoboda, LES communications specialist, provided an LES Strategic Planning Community Engagement Recap. LES initiated employee and community feedback in March and April. Employee feedback was obtained through subject matter expert meetings, a cross-divisional employee workshop and an all-employee survey, with a 55% completion rate. A community survey was open March 1-April 30, resulting in 1,130 responses. The community survey was promoted through dozens of communications channels, including all our newsletters and owned tools, and through community partners, like multi-cultural centers and the Lincoln Chamber of Commerce. LES hosted seven community meetings in April, inviting a stakeholder list of 1,400 customers and organizations, then opening remaining spots to the general public. A total of 90 attendees engaged in person or virtually in the community meetings.

Brand Voice and Archetype:

Amy Svoboda also provided a summary of LES' new brand voice. LES will shift how it converses with its mass audience. Internally dubbed "Watt Disney," content created will sound more like a real conversation, avoiding unnecessary jargon and infusing some personality when deemed appropriate. Examples were provided of social media posts and a newsletter article to help illustrate the difference.

Exhibit V



2025 NEW LEGISLATION IMPACTING LES

LEGISLATIVE BILL	STATUS OF LEGISLATION	SUMMARY OF LEGISLATION	LES POSITION
LB 18	Transportation and Telecommunications Committee Hearing February 11, 2025	(Cavanaugh, J.) Relates to Small Wireless Facilities on poles. This bill gives more rights to local authorities to ensure that new or modified utility poles for small wireless facilities in the right-of-way must be ADA compliant.	Monitor/Confer with the City
LB 20	Natural Resources Committee Approved by Governor	(Cavanaugh, J.) Ensures that no utility shall deny electric service to non-net metering agricultural self-generation facilities with a nameplate capacity of no more than 100 kW. State statutes only require net metering up to 25 kW. This will allow pork producers, farmers, and ranchers to install renewable generation facilities up to 100 kW, but they won't be compensated through net metering.	Monitor
LB 35	Natural Resources Committee Final Reading	(Brandt) LB 35 is intended to clarify provisions from LB 1370 that was passed last year relating to private renewable developers within proximity to a military installation certifying that the facility does not have any components from foreign adversaries. This bill clarifies that privately renewable developers have to certify compliance upon reaching commercial operation, as they apparently are unable to certify this during.	Monitor
LB 36	Natural Resources Committee Natural Resources Priority Bill Final Reading	(Brandt) Provides notice to any controlling entities of wellhead protection areas during any proposed land-use within those areas. LES has a few wellhead protection areas in the service territory. However, as introduced, LB 36 does not have a direct impact to LES as it only provides information and recommendations. LB 36 is a Natural Resource priority bill and has been amended to be a committee package that includes the original bill and adds LB 309, LB 459, LB 562, LB 480, LB 590, and LB 344. Among those, LES is only monitoring LB 590 which is in Section 26 through 32. These sections provide for a mitigation bank or in-lieu-fee program to create an endangered species conservation area that compensates for the loss of endangered species habitat resulting from transportation projects. This addition allows for Department of Transportation to use the power of eminent domain, among other powers, to acquire property for use with the mitigation bank or in-lieu-fee program. There doesn't appear to be significant changes to LB 590 as introduced.	Monitor



2025 NEW LEGISLATION IMPACTING LES

LEGISLATIVE BILL	STATUS OF LEGISLATION	SUMMARY OF LEGISLATION	LES POSITION
LB 43	Natural Resources Committee Emergency Clause Approved by Governor	<p>(DeKay, Hardin) LB 43 is also a bill to clarify provisions from LB 1370 that was passed last year. It was understood based on the testimony on last year's bill that the certification provisions would apply to all future construction of facilities. During the interim, there was discussion that it should also apply to any modifications or repairs to existing facilities. The Power Review Board (PRB) attempted to apply this understanding through a guidance document, but ultimately an Attorney General's opinion counseled the PRB to seek legislative clarification. LB 43 a) adds a definition of electronic-related equipment; b) clarifies that the required certification extends to both new facilities and modifications or repairs to existing facilities if such modifications include electronic-related equipment from foreign adversaries; and c) essentially requires a one-time certification and subsequent notification if a utility or developer finds itself out of compliance. The definition of military installation does not include the Lincoln Air National Guard base. For this reason, LES intends to monitor LB 43, but LES's position would change to opposition if an amendment extended the scope of the legislation to all electric facilities.</p> <p>The latest amendment clarifies that the restrictions in LB 43 only apply to electronic-related equipment or components manufactured by foreign adversaries. The bill also simplifies the approval process to provide that an electric supplier, before commencing construction or acquiring an electric generation or transmission facility and after consulting with the vendor, shall submit a one-time written notice to the PRB certifying that the facilities are and will continue to be in compliance. LES continues to remain unaffected with the exemption of the National Guard base.</p>	Monitor/Oppose if expanded beyond facilities close to military installations
LB 50	Revenue Committee Speaker Priority Bill Final Reading	<p>(DeKay, Dover, Hansen, McKeon) LB 50 amends the nameplate capacity tax statutes to carve out 5% for community colleges. Under current law, the nameplate capacity tax is distributed to local taxing entities that do not receive tax revenue from the renewable energy generation resources due to the personal property tax exception. LB 50 would add a 5% distribution of the amount collected to be distributed to the community colleges with the remaining 95% distributed to the remaining local taxing entities.</p>	Monitor/Confer with the City
LB 91	Natural Resources Committee Approved by Governor	<p>(DeKay, Brandt, Clouse) Relates to public power districts providing electric services to a city or village, where the city or village wants to take ownership of the distribution system, and the public power district has no debt on the system. This bill deletes "without cost" when transferring the assets so the public power district may negotiate the purchase and collect any additional appreciated value that would be lost. This is a decades-old provision that is likely obsolete in today's industry, but we will monitor this bill and any amendments.</p>	Monitor



2025 NEW LEGISLATION IMPACTING LES

LEGISLATIVE BILL	STATUS OF LEGISLATION	SUMMARY OF LEGISLATION	LES POSITION
LB 117	Revenue Committee Hearing January 31, 2025	(Holdcroft) LB 117 exempts from sales and use taxes any sales and purchases of utilities, including electricity, natural gas, propane and sewer for residential use. Residential use includes an apartment that is paid separately or as a separate line-item from rent, as well as use at a commercial property where the primary use of the property is as a residence. Sales tax is a pass-through obligation for LES so there is no financial impact to LES in eliminating the sales tax, though LES is assessing how the exemption will be applied in certain cases. As it's written, cities, like Lincoln, will not be able to collect a local option sales tax. However, at the committee hearing Sen. Holdcroft stated that they intended to add an amendment to carve out a local option in the bill.	Monitor/Confer with the City
LB 121	Natural Resources Committee Hearing January 30, 2025	(Hardin, Lippincott) Prohibits the land disposal of the component parts of solar panels and wind turbine blades. This will require sending such materials out of state for disposal.	Monitor
LB 129	Natural Resources Committee Hearing January 29, 2025	(McKeon, Hardin, Lippincott, Lonowski) LB 129 prevents a political subdivision from implementing any ordinance, code, resolution, rule, regulation, or policy that restricts, prohibits, or has the effect of prohibiting or restricting, any energy sources supplied by a retail marketer of any energy source. An energy source is defined as fuel or power source used to power an engine, including aviation fuel, biofuel, compressed or liquified natural gas, diesel fuel, electricity used for charging electric vehicles, gasoline including ethanol-blended gasoline, gas distillates, hydrogen and liquid petroleum gas. While this bill was primarily introduced on behalf of ethanol producers, LES is concerned about the inclusion of electricity used for charging electric vehicles. This would eliminate LES's ability to assess demand charges on certain charging stations, among other things. At the hearing, McKeon stated that he intended to remove electricity-related provisions. LES will continue to monitor to watch for amendments on general file.	Oppose/Seek an amendment to remove electricity-related provisions
LB 137	Judiciary Committee Hearing February 27, 2025	(Dungan) LB 137 prohibits a homeowner's association from restricting or charging a residential customer for solar panel installation or a pollinator garden. The bill does not impact LES but will be monitored for awareness.	Monitor
LB 163	Natural Resources Committee Hearing January 30, 2025	(Spivey, Cavanaugh, J., Dungan, Fredrickson, Guereca, Juarez, McKinney, Quick) Creates the Office of Climate Action which will operate within the Department of Environment and Energy to serve as a dedicated point of contact to assist with policies and programs and support federal grant initiatives dealing with climate action. The office would also create a climate action plan on or before July 1, 2026, to manage risks of climate change impacts on the state and reduce the causes of climate change within the state.	Support



2025 NEW LEGISLATION IMPACTING LES

LEGISLATIVE BILL	STATUS OF LEGISLATION	SUMMARY OF LEGISLATION	LES POSITION
LB 193	Government, Military and Veterans Affairs Committee General File	(Andersen, Bostar, Holdcroft, Sanders) LB 193 amends the Pacific Conflict Stress Test Act passed last session, specifically provisions relating to the Committee on Pacific Conflict. The bill merely deletes the provisions that provided that the appointments to the committee be made within 60 days after April 17, 2024. The bill seems like a placeholder for additional substantive provisions. LES will monitor the bill for any amendments.	Monitor
LB 264	Appropriations Committee Final Reading	(Arch, at the request of the Governor) Eliminates a number of existing Acts including the Nebraska Geologic Storage of Carbon Dioxide Act. This act was introduced in 2021 as LB 650 and established regulatory framework and support for carbon storage technology. LB 264 would eliminate this act which would impact ongoing and future carbon storage projects. The elimination of this act would create regulatory uncertainties with legal and procedural aspects of carbon storage projects and hinder funding or access to carbon storage projects. This would create a more challenging environment for electric utilities aiming to reduce their carbon emissions. An amendment was filed that no longer eliminates the Nebraska Geologic Storage of Carbon Dioxide.	Monitor
LB 291	Urban Affairs Committee Hearing February 04, 2025	(Urban Affairs Committee) Adopts the Aid to Municipalities Act to provide grants to municipalities to pay for infrastructure projects. The bill specifically includes, among other things, transmission lines in the definition of 'infrastructure project.' It includes an annual appropriation of \$15 million for the Aid to Municipalities Fund, with a cap of \$5 million per grant.	Monitor/Confer with the City
LB 317	Natural Resources Committee Natural Resources Priority Bill Approved by Governor	(Brandt, at the request of the Governor) LB 317 is a comprehensive bill of over 400 pages that effectuates the merging of the Department of Natural Resources with the Department of Environment and Energy. It appears that most of this bill is updating all titles as they currently appear in statutes. Sen. Brandt has indicated that he is working on an amendment to address some of the concerns with the bill. Most notably, the bill as introduced removes the professional engineer qualification for the director position. Brandt indicated that his intent was to only make the position more accessible and did not realize the importance of having that qualification for apprenticeships. LES has not seen a formal amendment to this bill but will continue to monitor with the bill's priority designation.	Monitor



2025 NEW LEGISLATION IMPACTING LES

LEGISLATIVE BILL	STATUS OF LEGISLATION	SUMMARY OF LEGISLATION	LES POSITION
LB 349	Natural Resources Committee Hearing March 06, 2025	<p>(Prokop) LB 349 specifically defines electric energy storage and is intended to clarify that both public and private electric suppliers can own and operate electric energy storage facilities. In talking to the bill sponsor, it appears the intent of the bill is that if the facility is a standalone energy storage facility, it would have to be approved by the Nebraska Power Review Board (PRB) under the same criteria as any other non-renewable generation facility. If it is part of a privately developed renewable generation facility, it would be approved subject to the certification provisions in statute for such privately developed facilities. LES has concerns about introducing state statutes regarding battery storage when SPP is still defining guidelines. The latest amendment filed intends to clarify the difference between standalone battery storage and storage associated with a generation resource. However, the language is still unclear whether standalone storage would be approved under the normal PRB approval process. The amendment also changes language in existing statutes regarding eminent domain for public power districts from a public power district “shall have and exercise the power of eminent domain to acquire from any... private corporation any and all property...” to “may exercise...”. This does not affect LES as it only applies to public power districts.</p> <p>An unofficial amendment has been shared with LES by the bill drafter that intends to align the language in LB 349 closer to the PRB’s guidance document 14. It also expands on the eminent domain language to provide that no property owned, used, or operated by an energy storage resource shall be subject to eminent domain by a consumer-owned electric supplier, which would include municipalities such as LES. While there may not be the intent to exercise its power of eminent domain, LES is opposed to giving it up all together. With the language that has been shared, LES is still opposed to LB 349 and would prefer to wait until SPP has finalized guidelines around energy storage.</p>	Oppose as introduced/Seek amendments on definitions
LB 396	Natural Resources Committee Approved by the Governor	(DeKay) LB 396 eliminates a requirement for public power districts to make their budgets available to the general public in a form approved by the Power Review Board. They are still required to make the budget available. The bill only eliminates the requirement for the form of the budget to be approved by the PRB. This bill does not impact LES and will just be monitored.	Monitor



2025 NEW LEGISLATION IMPACTING LES

LEGISLATIVE BILL	STATUS OF LEGISLATION	SUMMARY OF LEGISLATION	LES POSITION
LB 409	Natural Resources Committee Hearing February 20, 2025	(Cavanaugh, J.) LB 409 would change the composition of the Power Review Board to include at least one licensed journeyman electrician who is affiliated with a nonprofit labor organization for electrical workers. The board would still be comprised of five members—an attorney, an engineer, a union member, and two laypersons. It is unclear what purpose would be served by having a journeyman electrician on the PRB. The PRB’s role in approving the applications for generation and transmission is more geared toward evaluating the public convenience and necessity of a project and the overall economics of the project. The PRB does not evaluate any technical specifications, nor does it evaluate any aspects of project labor. LES does not see a purpose to be served by adding this requirement on the PRB. A journeyman electrician could already be appointed as one of the three laypersons.	Monitor/Seek clarity on the intent with bill introducer
LB 413	Natural Resources Committee Hearing February 05, 2025	(Clouse) LB 413 relates to rates and charges set by public power districts. This bill adds language to provide that rates and charges may be differentiated based on load size, load factor, firm and nonfirm service, technology risks, length of service commitment, and other objective criteria. It is LES’s understanding that the bill was introduced to give utilities greater flexibility in setting appropriate rates for large, transitory loads such as cryptomining. As introduced, the bill does not include municipalities. In addition, LES already has rates and charges that are differentiated based on things like load factor and other criteria, but we still maintain cost of service rates within rate classes that are fair, reasonable, and nondiscriminatory. LES has also evaluated mechanisms to deal with large, transitory loads, but it is not clear that this would provide the desired flexibility. An unofficial amendment has been shared with LES that intends to simplify this bill drastically where it only adds two words to the existing statute to clarify that rates are “not unduly” discriminatory . While this bill only applies to public power districts LES will continue to monitor it as it moves through the process.	Monitor
LB 450	Urban Affairs Committee Hearing February 11, 2025	(Fredrickson) LB 450 amends the Property Assessed Clean Energy Act to add grid resiliency improvements as a qualified improvement in a clean energy assessment district. Grid resiliency improvement would include acquisitions, modifications, or installations benefiting public or private property, and would include backup power generators, generators powered by renewables, solar panels with battery storage, and smart grid technology. There is no direct impact to LES, though the term “grid resiliency” generally refers to the utility level rather than to the customer level.	Monitor/Confer with the City



2025 NEW LEGISLATION IMPACTING LES

LEGISLATIVE BILL	STATUS OF LEGISLATION	SUMMARY OF LEGISLATION	LES POSITION
LB 468	Revenue Committee Clements Priority Bill Select File	(Clements) LB 468 lowers the inheritance tax and replaces the funds with several changes including increasing the nameplate capacity tax on renewable energy generation from \$3,500 to \$6,500 per megawatt of nameplate capacity.	Monitor
LB 477	Business and Labor Committee Hearing February 24, 2025	(Fredrickson) LB 477 amends the Workplace Privacy Act and includes provisions to prohibit employers from requiring employees to use or wear electronic tracking devices to track the employee's location or travel patterns. An employer can still track the employer's property as long as the property and employee possessing or using the property are not associated with the data collected. It's unclear how this would affect employer property, specifically cell phones and iPads, which are assigned to employees for cyber security purposes. LES is concerned that there may be unintended impacts in this bill which would negatively impact safety procedures.	Oppose/Seek amendments on definitions
LB 489	Natural Resources Committee Hearing February 05, 2025	(Brandt) LB 489 is intended to prohibit private entities from operating, maintaining, constructing, or acquiring a transmission line or related facility carrying more than seven hundred volts. As written, the language would impact new primary-metered customers who would construct or maintain 15 kV or 35 kV lines. It would also seem to preclude transmission lines built by private developers to interconnect privately developed renewable energy facilities with public power providers. An unofficial amendment has been shared with LES which, if filed, would alleviate LES's concerns. However, there is disagreement among the industry for how private transmission facilities should be handled in the state. LES intends to continue discussions around private transmission facilities to ensure current customers are not unintentionally affected and to close the gap in the approval process.	Oppose as introduced



2025 NEW LEGISLATION IMPACTING LES

LEGISLATIVE BILL	STATUS OF LEGISLATION	SUMMARY OF LEGISLATION	LES POSITION
LB 503	Revenue Committee Hearing February 19, 2025	<p>(Bosn, Ballard, Bostar) Allows counties to be able to adopt the American energy friendly designation which allows for privately developed renewable energy facilities to not have to abide by several county and zoning regulations. The bill provides that privately developed renewable energy generation facility has the same meaning currently in statute “and also includes any electric energy storage resource.” It is unclear whether this is intended as a renewable project that includes energy storage, or whether energy storage could be a standalone facility. A county can pursue designation as an American energy friendly county by either applying to the Department of Revenue for such designation, or by submitting the question of whether to apply for the designation to a vote of registered voters in the county. If the county receives the designation, it essentially agrees to a model set of zoning and setback requirements or parameters.</p> <p>LES would like clarification on the definition of energy storage before determining a position on this bill. While there has not been an official amendment filed for LB 503, the bill drafter has shared that battery storage will be removed from the language in LB 503. If this language is removed, LES would move to a neutral position. LES will continue to monitor this bill for any amendments.</p>	Oppose as introduced/seek amendments on definitions



2025 NEW LEGISLATION IMPACTING LES

LEGISLATIVE BILL	STATUS OF LEGISLATION	SUMMARY OF LEGISLATION	LES POSITION
LB 526	Revenue Committee Jacobson Priority Bill Final Reading	<p>(Jacobson, at the request of the Governor) Establishes an excise tax on cryptocurrency mining operations where these operations will be taxed at a rate of \$0.025 per kilowatt hour after the first 1,000 kilowatt hours in a calendar year. As introduced, the bill only applies to public power districts. LB 526 also provides that public power districts may require direct payment or a letter of credit from cryptocurrency mining operations for the cost of significant infrastructure upgrades required by such operations. Before requiring such direct payment or letter of credit, the public power district must conduct an independent grid impact study to determine the cost of required upgrades. LES has expressed concerns with this language as it is not clearly defined what this would entail. LES has also expressed concerns about identifying crypto mining customers and implementation of the tax as this may impact current, non-crypto mining customers. The excise tax does not apply to data processing centers, cloud computing, or any other industrial or commercial entities not engaged in cryptocurrency mining.</p> <p>The latest amendment completely removes the excise tax and includes municipalities in the bill. This language is unnecessary as LES already has and is exercising the powers provided in this bill. The amendment also changes to only include crypto mining operations of 1 megawatt and above, provides a requirement that such crypto mining operations notify the utility of their existence, require the utility to post the crypto mining operations in their service territory over 1 megawatt as well as each facilities annual energy usage on the utility's website, and provide that a utility can require a crypto mining operation to be on an interruptible rate schedule. While LES appreciates some of the changes Sen. Jacobson has made, there are concerns about providing customer information on the LES website.</p> <p>The bill passed on Final Reading, as of 5/14, and is awaiting action from the Governor.</p>	Monitor
LB 546	Government, Military and Veterans Affairs Committee Hearing March 12, 2025	<p>(Rountree) Allows a political subdivision that supplies electricity, natural gas, water, or sewer service to request an emergency proclamation directly from the Governor that covers one or more counties for a disaster, emergency, or civil defense emergency without having to first request a proclamation from a county or local government entity. This was introduced on behalf of OPPD. It does not impact LES as the LES service area is located in a single county. LES will monitor the bill.</p>	Monitor



2025 NEW LEGISLATION IMPACTING LES

LEGISLATIVE BILL	STATUS OF LEGISLATION	SUMMARY OF LEGISLATION	LES POSITION
LB 565	Government, Military and Veterans Affairs Committee Hearing February 12, 2025	<p>(Quick) LB 565 provides change requirements for guidance documents from agencies which introduces restrictions so guidance documents cannot be issued between July 1, 2025, through July 1, 2027, unless specifically requirement by federal rules and regulations and revokes guidance documents from July 1, 2022, through July 1, 2025. It also adds restrictions so guidance documents cannot impose greater regulation than federal requirements. LES is monitoring this bill as it may impact guidance documents implemented by the Nebraska Power Review Board.</p> <p>An amendment has been filed to clarify that this only includes guidance documents issued by the Division of Developmental Disabilities of the Department of Health and Human Services issued between July 1, 2022, and July 1, 2025. LES will continue to monitor this bill as it moves through the process.</p>	Monitor
LB 590	Natural Resources Committee General File	<p>(Moser) Allows for the Department of Transportation to establish and operate a mitigation bank or an in-lieu fee program to provide compensatory mitigation for the incidental take of threatened or endangered species and such species' habitat arising out of permitted activities. LES will monitor this bill for its potential application related to LES compliance with the Migratory Bird Treaty Act and other environmental laws. This bill has been added to a Natural Resources Committee package in LB 36.</p>	Monitor
LB 644	Government, Military and Veterans Affairs Committee Bostar Priority Bill Select File	<p>(Bostar, at the request of the Governor) Adopts the Foreign Adversary and Terrorist Agent Registration Act and the Crush Transnational Repression in Nebraska Act but also amends the Foreign Adversary Contracting Prohibition Act (FACPA) passed in 2024. The bill amends the FACPA to include unmanned aircraft (drones) in the definition of 'technology-related product or service' that cannot be procured from a foreign adversary. It grandfathers unmanned aircraft procured prior to July 1, 2026, but seems to potentially prohibit procurement of unmanned aircraft on or after July 1, 2028. The statute includes an exemption for electric suppliers in compliance with federal critical infrastructure protection requirements.</p> <p>The most recent amendment removes the sections regarding drones and combines it with LB 660.</p>	Monitor/Confer with the City



2025 NEW LEGISLATION IMPACTING LES

LEGISLATIVE BILL	STATUS OF LEGISLATION	SUMMARY OF LEGISLATION	LES POSITION
LB 660	Government, Military and Veterans Affairs Committee Government, Military and Veterans Priority Bill Final Reading	<p>(Andersen, Bosn, Holdcroft, Sanders, Sorrentino, Storer) Adopts the Drone Purchasing Act to regulate the purchase of drones. Starting January 1, 2027, political subdivisions are prohibited from purchasing or acquiring drones not cleared by the Division of Aeronautics of the Department of Transportation. This division will create and “regularly” maintain and document known as the List of Secure Drones Authorized for Purchase which contains the names of devices and vendors of drones and unmanned aerial systems that are “(a) cleared by the United States Department of Defense through its Blue UAS program; (b) Determined to be compliant with the requirements of the National Defense Authorization Act for Fiscal Year 2024, Public Law 118-31; (c) Determined by the division to be designed, maintained, modified, or operated in such a manner that they are incapable, under normal operating conditions, of transmitting data to unauthorized persons or entities; or (d) otherwise determined by the division to present no threat to the security of the State of Nebraska. Political subdivision must purchase or acquire only drones cleared by the division “to the extent practical,”. The most recent amendment includes changes to the original bill and also incorporates LB 445 (von Gillern), LB 664 (Storer), LB 29 (Conrad), and LB 662 (Andersen). Most notably, section 23, sub-section 5 provides an exemption for electric suppliers, purchasing drones and components for drones, that are NERC compliant. Sen. Andersen filed an amendment after the bill passed General File, which would remove the language providing an exemption for electric suppliers. He stated that he is not interested in providing carveouts in this bill. LES is opposed to removing this language as it would provide risks of increased costs and decreased reliability without any offsetting security benefits. After many discussions, Sen. Andersen agreed to pull the amendment with the condition that talks would continue during the interim and the issue would resurface in the next session.</p>	Monitor
LR 22CA	Natural Resources Committee Hearing February 26, 2025	<p>(Dungan) Proposes an amendment to the Constitution of Nebraska to provide that people have the right to a clean and healthy natural environment and that political subdivisions shall serve as trustee of the natural resources of Nebraska.</p>	Monitor

Exhibit VI

2025 LES Service Regulations Proposed Updates

Marc Shkolnick
Manager, Energy Services

Overview

- LES Service Regulations are the **guiding principles** that define and direct how LES provides electrical and customer service to the community.
- They are reviewed annually by multiple divisions, and we continue to focus on keeping the verbiage customer-friendly.

Review Process Milestones

- ✓ Reviewed internally by subject matter experts (SMEs)
- ✓ SMEs and Executive review proposed changes
- 5/16/25 – Board Meeting Presentation
- 5/16/25-6/13/25– Online Open House (*Redline documents posted on website for public review and comment.*)
- 6/20/25– Board Action (*Service Regulations do not require City Council approval.*)

Review Process Milestones

	Topic	Change	Type of Change
1.	LES Service Voltages (B.2.2.)	Eliminate 120/240 volts, three phase, four wire service voltage as no longer offered.	Verbiage Clarification
2.	LES Customer Services (B.3.)	Indicate that property owners and/or managers can put service in or take service out of the name of a tenant.	Verbiage Clarification
3.	General Billing Information (B.4.1.)	Specify that LES reserves the right to limit payment method based on payment history.	Verbiage
4.		Clarify that for a residential customer to participate in budget billing, they must have been at their current residence for 12 months and current on their electric bill balance. The initial budget bill amount will be calculated using the average of the most recent 12 monthly bills.	Verbiage Clarification

Review Process Milestones

	Topic	Change	Type of Change
5.	Facilities Investment Cost (C.3.2.)	<p>Speculative or transitory electric service as defined in C.3.2. may be subject to a Load Service Study Deposit Agreement to fund costs for performing an interconnection study.</p> <p><i>Background:</i> <i>Customers seeking speculative or transitory electric service have submitted requests for studies at multiple locations, many of which may not materialize. This has resulted in engineering study resource constraints. To address this, a deposit agreement will be implemented to establish a greater level of customer commitment and cover costs associated with studying interconnections at multiple locations.</i></p>	Policy

Questions?

SERVICE REGULATIONS



Effective July 1, ~~2024~~2025
Supersedes July 1, ~~2023~~2024

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LES SERVICE REGULATIONS

A. INTRODUCTION AND DEFINITIONS

A.1. INTRODUCTION

Lincoln Electric System (LES) is proud to be able to serve your electric energy needs. For over 50 years, LES has provided reliable, low-cost, efficient electric energy to Lincoln and surrounding communities, encompassing over 200 square miles of Service Area, currently serving over 150,000 customer metered accounts.

The LES Administrative Board has officially adopted these Service Regulations to ensure LES meets your electric energy expectations and fully informs you of what is required of LES and of you to receive electric service. These Service Regulations will guide both you and LES staff in Customer interactions from the inception of an idea to locate a business or residence in the LES Service Area throughout the time you are a Customer of LES. During this relationship, LES will strive to provide you reliable, low-cost, efficient electric energy and will work to meet the needs of your business and residence in a fair and non-discriminatory manner.

These Service Regulations may be revised, amended, superseded or repealed at any time by the LES Administrative Board. Where applicable within these Service Regulations, reference will be made to additional LES documentation that provides more detailed information. Where there is conflict, an agreement or contract for electric service, the Rate Schedules or an LES Administrative Board resolution will supersede the Service Regulations.

A.2. DEFINITIONS

The following defined terms are used throughout these Service Regulations. Unless otherwise indicated, the terms defined in this section have the meanings assigned.

Aid-to-Construction – A payment required from the Customer to LES involving a portion of construction costs. Such payment does not entitle the Customer to a right of ownership of LES equipment or facilities. The amount and manner of payment of the Aid-to-Construction cost will be determined by LES.

- *Aid-to-Construction* is required to:
 - Fairly apportion costs and reduce potential financial risks to Customers
 - Recover costs for service requests that would not otherwise be performed by LES.

Authority Having Jurisdiction – Defined in the National Electrical Code as an organization, office or individual responsible for enforcing the requirements of a code or standard or for approving equipment, materials, an installation or a procedure.

Billing Period – Bills for metered service are rendered based on the scheduled Meter reading dates or a date agreeable with LES for final readings. Under normal conditions, Billing Periods typically range from 27 to 35 days unless otherwise stated in the LES Rate

Schedule. Billing Periods for non-metered services are based on a monthly schedule set by LES.

Customer – Any person or entity requesting and/or receiving service from LES.

Customer-Owned Generation – Any equipment or device that produces electric energy and is owned and operated by a Customer or entity within the LES Service Area.

Meter – The device or devices, including all auxiliary equipment necessary to measure and register an electrical quantity (energy, demand and reactive power), that is supplied by LES to a Customer at a Point of Delivery.

Point of Delivery – The point where LES supplies service to a Customer. Unless otherwise agreed upon between LES and the Customer, the Point of Delivery is the point where the LES Service Wires are joined to the Customer's service terminals or conductor. For flat rate underground secondary service without a Meter, the Customer-owned disconnecting means/overcurrent protective device will be the Point of Delivery with the exception of public traffic signal service. For underground secondary service, the Meter socket and/or the Customer's current transformer (CT) cabinet will be the Point of Delivery.

Property Owner – Any person, partnership, association, firm, corporation (public or private) or government agency holding title to, and represented by that title, as having all rights and privileges of the property described in the title.

Qualifying Facilities – Defined by the Public Utility Regulatory Policies Act (PURPA) as cogeneration and small power production facilities.

Rate Code – A designation assigned to every electric service account, based on size and type of service, which determines the applicable Rate Schedule for Customer bills. LES assigns Customers to the appropriate Rate Code.

Rate Schedules – The document that defines the rates, charges and rules that apply to LES Customers. Rate Schedules are approved by the LES Administrative Board and the Lincoln City Council.

Service Area – The area within which the Nebraska Power Review Board has authorized LES to exclusively provide retail service.

Service Drop – For overhead conductors, the Service Drop is the Service Wires extending from the last pole or other aerial support, including splices, if any, connecting to the Point of Delivery at the Customer's building or other structure. For underground conductors, the Service Drop is the Service Wires between the pedestal, transformer, riser pole or other last point of supply and the first point of connection to the Service Entrance conductors in a terminal box, Meter or other enclosure inside or outside of a building.

Service Entrance – The single Point of Delivery through which LES delivers electricity. The Service Entrance includes the necessary equipment, usually consisting of a circuit breaker(s) or switch(es), fuse(s) and Meter socket(s) and accessories, connected to the load end of service conductors to a building or other structure, or otherwise designated area, and intended to constitute the main control and cutoff of supply.

Service Wires – The LES lines connecting the LES distribution system to a Customer’s Point of Delivery.

B. SERVICE REGULATIONS – GENERAL

B.1. GENERAL GUIDELINES

The following describes the overall guidelines for the day-to-day operation of LES.

B.1.1. Duty to Provide Service to All

LES, as a publicly-owned municipal electric utility, has a duty to provide electric service to every location in the LES Service Area where LES’ service requirements and standards are met for purposes of interconnection.

B.1.2. Cost of Service Rate Design

LES’ rates are developed and implemented based on the principle of cost of service. LES has published Rate Schedules which are based on the cost to serve each Rate Code group. LES will measure and charge for all electricity usage, with minor exceptions (see Section B.2.7.6. – Non-Metered Services), as noted within these Service Regulations and in the Rate Schedules.

B.1.3. System Disturbances and Service Disruptions

LES does not guarantee uninterrupted service, is not liable for service interruptions that may occur and is not responsible for any loss or damages caused by, but not limited to:

- 1) Failure of service or damages to a Customer’s property due to or as a result of, but not limited to, fire, strike, riot, flood, lightning, storm, forced curtailments, civil disturbance, war, cyber-attacks, acts of terrorism, animals, vehicle accidents, construction work, action of a public authority, failure of equipment on LES lines, pandemic and other unforeseeable events;
- 2) Interruptions of service for repairs, alterations or inability of LES to obtain power in a reasonable and economical manner;
- 3) Disconnection of electric service initiated by LES, with or without notice, for legal and justifiable reasons as set forth in the Disconnection of Electric Service provisions contained within these Service Regulations (see Section B.7.1. – Disconnection of Electric Service);
- 4) Interruption of service to a dual service (primary and secondary); and
- 5) Actions or omissions of LES employees, contractors/vendors or agents that result in a disturbance or disruption of service, including change of phase rotation or discontinuity of three-phase current.

When LES determines the operation of the Customer's equipment has or will result in (a) disturbances, (b) load ramp rates in excess of specified limits, or (c) costs to LES not otherwise recovered through established rates, LES will require the Customer to take corrective action, as approved by LES, to resolve the issues or pay the costs incurred by LES as a result of these issues. LES may immediately disconnect service if issues are disrupting LES operation or if the Customer has not taken corrective actions within an appropriate timeframe as determined by LES (see Section B.7.1. – Disconnection of Electric Service).

The Customer is responsible for providing any devices necessary to protect the Customer's equipment from loss or damage due to LES disturbances.

The Customer is responsible for the installation, operation, maintenance, replacement and renewal expenses of all Customer-owned equipment. The Customer is also responsible for loss or damage to the Customer-owned equipment caused by the Customer-owned equipment's failure or disturbances. Appendix A provides an example of a typical residential scenario depicting LES-owned and maintained equipment and Customer-owned and maintained equipment.

B.1.4. Service Response

LES strives to meet all Customer needs in a timely manner. However, LES will not complete any electrical interconnection until all required conditions have been met. These conditions may include, but are not limited to, obtaining the proper inspections, approvals and easements; making payments for Aid-to-Construction; obtaining approval from other jurisdictional entities to authorize requested electrical services; or acquiring special electrical equipment.

B.1.5. Illegal or Prohibited Acts

B.1.5.1. Meter Tampering

Tampering with, bypassing, or in any way altering, damaging, misusing or interfering with an LES Meter is prohibited by law. The discovery of a Customer tampering with, bypassing or otherwise misusing an LES Meter will result in the immediate disconnection of electric service without notice to the Customer (see Section B.7.1. – Disconnection of Electric Service). LES will bill the Customer for expenses incurred due to the tampering, bypassing or unauthorized metering, as well as costs associated with disconnection, reconnection, service calls, equipment, investigations and any legal actions including damages and reasonable attorney's fees. Additionally, a Meter tampering fee will be assessed (see Section B.4.3.7. – Meter Tampering Fee). Meter tampering and bypassing is illegal under state law and LES may advise appropriate authorities.

B.1.5.2. Data Transmission on the Distribution System

Third-party use of LES electric power lines for the purposes of data transmission, control and communication is prohibited. The discovery of a Customer misusing LES electric power lines will result in the immediate

disconnection of electric service without notice to the Customer (see Section B.7.1. – Disconnection of Electric Service).

B.1.5.3. Unauthorized Distributed Generation and Battery Storage

Unauthorized grid-connected Customer-owned distributed generation and battery storage is prohibited. All grid-connected Customer-Owned Generation and battery storage including, but not limited to, emergency or standby generation, batteries and net-metered solar generation, must go through any required submission and approval process of LES and the Authority Having Jurisdiction. See Section C.1. – Customer-Owned Generation for information on interconnection of Qualifying Facilities and non-qualifying facilities.

B.1.6. Damage or Injury caused by LES Contractors or Vendors

LES is not responsible for property damage or bodily injury or loss caused by the acts of omissions of its contractors or vendors. Claims for damage, injury or loss caused by contractors and vendors should be made directly to the respective contractor or vendor.

B.2. CONNECTING TO LES

Customers should contact LES as soon as it is known that a connection for electric service is going to be required. Providing LES with the specifics of the planned project and timing needs will allow LES to obtain the necessary equipment and properly schedule the work. An additional benefit of early contact with LES is that it provides LES the opportunity to advise Customers on all aspects of the planned service connection, including determining availability of service and the equipment to be used, available phase and voltage for the electric service, Service Entrance specifications, Meter locations and costs for any required Aid-to-Construction.

B.2.1. Customer Requirements for Service Connection

B.2.1.1. Application for Electrical Permit

Before a service connection to LES can be made, the Customer must submit an Application for Electrical Permit. This application can be obtained from the City of Lincoln Building and Safety Department, other Authority Having Jurisdiction or LES. It is the Customer's responsibility to submit a copy of the application to LES or verify that the Authority Having Jurisdiction has submitted a copy of the application to LES.

The Application for Electrical Permit is required for new service connections and wire replacements or upgrades involving any LES metering and/or service work. For information regarding how a Customer can put an existing service connection in their name, see Section B.3. – LES Customer Services.

B.2.1.2. Required Notice Period

LES must receive notice of an Application for Electrical Permit according to the timeframes listed below. If adequate time is not given, the interconnection date is subject to availability of equipment and LES' work schedule.

- **200 Amps or Less, Secondary Voltage (600 Volts or Less)**
 - 14 calendar days before final inspection if primary distribution facilities are in place
 - 45 calendar days before final inspection if primary distribution facilities must be extended
- **Between 201 and 1,000 Amps, Secondary Voltage (600 Volts or Less)**
 - 45 calendar days before final inspection
- **Greater Than 1,000 Amps (600 Volts or Less) or Primary Voltage (601 Volts to 34,500 Volts)**
 - As much advance notice as possible (six months or more may be required)

B.2.1.3. Disconnecting Means and Overcurrent Protective Devices

Each service must have a disconnecting means and overcurrent protective device(s) for service less than 600 volts. These may be one device. For Customers taking primary voltage service, the disconnecting means and overcurrent protective device(s) must be mutually agreed upon by LES and the Customer.

B.2.1.4. Additional Requirements

LES will make the service connection as soon as practical after final inspection notice from the Authority Having Jurisdiction, provided certain requirements are met. These include, but are not limited to, the requirements listed below.

- LES has received the Application for Electrical Permit with complete and accurate data according to the timeframe noted within these Service Regulations.
- All easements (if required) have been obtained and provided to LES.
- Final grade is established.
- Lot pins are in place.

- All obstacles have been removed to provide unobstructed access to the Service Entrance.
- Conduit (if required) is in place.
- A transformer pad (if required) and any other required items are in place.
- Aid-to-Construction payments (if required) have been received.

B.2.2. LES Service Voltages

LES provides service voltage extensions of 60 Hertz alternating current under the appropriate load conditions and availability as follows:

- From overhead secondary distribution lines:
 - 120 volts, single-phase, two wire
 - 120/208 volts, single-phase, three wire
 - 120/240 volts, single-phase, three wire
 - ~~120/240 volts, three-phase, four wire~~
 - 120/208 volts, three-phase, four wire
 - 277/480 volts, three-phase, four wire
- From underground secondary distribution lines:
 - 120 volts, single-phase, two wire
 - 120/208 volts, single-phase, three wire
 - 120/240 volts, single-phase, three wire
 - 120/208 volts, three-phase, four wire
 - 277/480 volts, three-phase, four wire
- From the downtown Lincoln underground network secondary distribution lines (approximately 9th to 17th, M to P Streets):
 - 125 volts, single-phase, two wire
 - 125/216 volts, single-phase, three wire
 - 125/216 volts, three-phase, four wire

- 277/480 volts, three-phase, four wire
- From primary distribution lines:
 - 7,200/12,470 volt, three-phase, four wire
 - 34,500 volt, three-phase, three wire

If a service connection at a voltage other than those listed above is required, contact LES to determine if other voltages can be made available for appropriate loads. LES will provide dual primary service in certain situations. Contact LES for more information.

B.2.3. Rate Code Assignment

All LES Customers are assigned a Rate Code based on the size and type of the installed service. This assignment is made when LES receives and processes the Application for Electrical Permit prior to Meter installation. The assigned Rate Code may be changed at a later date if an error in Rate Code assignment is identified or when usage and/or load characteristics change. In the event a Customer’s usage is determined to be different than initially determined, the Customer will be assigned a new Rate Code (see the LES Rate Schedules).

Newly installed temporary and permanent services for non-residential Customers will be initially assigned a Rate Code based on the following table.

Service Size (Amps)	208V or 240V 1-phase	208V or 240V 3-phase	480V 1-phase	480V 3-phase	12,470V 1- or 3-phase
200 or less	GS	GS	GS	GS	GSD
201 to 399	GS	GS	GS	GSD/LLP	LLP
400 to 599	GS	GS	GSD	GSD/LLP	LLP
600 to 999	GS	GSD	GSD	GSD/LLP	LLP
1,000 or greater	GS	GSD	GSD	GSD/LLP	LLP

(GS is General Service; GSD is General Service-Demand; LLP is Large Light & Power.)

B.2.4. Easements

Customers, without expense to LES, must provide LES with any required easements on their property. LES will not be required to install service connections until all necessary easements have been provided. LES may disconnect an existing service if necessary easements have not been granted (see Section B.7.1. – Disconnection of Electric Service).

Easement documents are filed within the office of the Lancaster County Register of Deeds. LES will coordinate with other utilities and entities such as cable or communications companies for any necessary inclusion within an easement to the extent that the needs are known and consistent with LES’ needs.

B.2.5. Service Entrance

Permanent single-phase or three-phase extensions will normally be built in the most direct route from the nearest source of supply to one Service Entrance location. Multiple points of service are not standard and, if permitted, may require an Aid-to-Construction. If one location has more than one Point of Delivery, the electrical use will be measured by the Meter at each point and each will be considered a separate service. Customer-owned equipment that can transfer load between separately metered services will not be allowed unless approved by LES for services at the same location and on the same Rate Code.

If the Service Entrance is installed without regard to the location of LES facilities and the Service Entrance equipment could have been planned for and installed closer to LES facilities, an Aid-to-Construction will be required for the additional cost to LES.

B.2.5.1. Mislabeled Meter Sockets or Cross-Wiring to a Service Entrance

LES is not responsible for and will not adjust erroneous Customer billing resulting from mislabeled Meter sockets or cross-wiring to a Service Entrance within the building's electrical system. Administrative costs associated with mislabeled Meter sockets or cross-wiring to a Service Entrance may be charged to the Property Owner at LES' discretion.

LES may be available to provide consultation about these matters to the Property Owner or a designated representative. LES will, under no circumstances, open or remove a Customer-owned cover which would result in exposure of electrical components or wiring with the exception of LES-sealed enclosures containing LES metering equipment. LES will not operate Customer-owned circuit breakers or electrical main switches for this purpose. If the investigation requires these procedures, the Property Owner must provide, at their own expense, a qualified electrical worker to perform these duties.

B.2.6. Installation and Equipment

The route of the service, the location of the service connection and the metering equipment will be determined by LES in coordination with the Customer. Any wiring installed without first determining the location of the service connection and/or Meters must be brought into conformance upon notification from LES or disconnection of electric service may be initiated (see Section B.7.1. – Disconnection of Electric Service).

Prior to connection with LES equipment, the Customer's wiring and other electrical equipment must conform to all requirements of the City of Lincoln's Municipal Code or the requirements of any applicable Authority Having Jurisdiction.

It is the Customer's responsibility to obtain information from LES regarding the maximum fault current available at the Point of Delivery. This information is utilized in the design of the Customer's protection equipment.

The attachment at the Point of Delivery of the overhead Service Wires on a building must be of sufficient height to provide the required clearances listed in the

latest edition of the National Electrical Safety Code. It is the responsibility of the Customer to maintain proper clearances between the overhead Service Wires and tree growth or other obstructions (see Section B.5. – LES Access to Equipment). It is the responsibility of the Customer and/or contractor to provide and install a service mast or other approved structure to terminate service conductors. The termination structure must be of adequate strength to support the service conductors as per loading requirements supplied by LES.

All instrument transformer enclosures, Meter enclosures, Meter sockets and conduits or raceways for Meter wiring must be furnished and installed by the Customer and must be an LES-approved type (see the Meter Services Specification Guide located on the LES website at www.les.com).

B.2.7. Metering

Metering requirements not otherwise contained in these Service Regulations are set forth in the LES Meter Services Specification Guide located on the LES website (www.les.com).

B.2.7.1. Metering Devices and Technology

All electric usage must be measured by an LES-owned metering device. LES has the right to implement any metering technology deemed to measure electrical usage accurately and adequately at LES' sole discretion. This includes Meters for purposes of interval recording for load survey. When the safety of LES personnel is potentially compromised, metering with remote disconnect capabilities will be used. LES retains the right to access, test and maintain its Meters and metering devices at any time. LES also retains the right to remove dormant Meters and other vacant assets at any time.

B.2.7.2. Data Acquisition from Billing Meters

At the Customer's request, LES will provide energy data pulses (KYZ) from LES-owned Meters equipped with pulse initiators via an isolation relay. The Customer is responsible for all costs incurred by LES to purchase and install any equipment necessary to provide this data. LES will own, operate and maintain the equipment. LES is not liable for any Customer losses and/or damages resulting from failure of this equipment or the operation thereof. Pulses may be interrupted during periods of annual Meter testing conducted by LES.

As technology continues to change, LES does NOT guarantee this service will continue as certain meters do not support this technology.

B.2.7.3. Location of Meters and Metering Equipment

Metering equipment must be located on the exterior of new and rewired building constructions. LES may grant exceptions under certain circumstances. Interior Meter locations in existence prior to January 1,

1996, are considered exceptions until the electric wiring is modified subsequent to this date. Other exceptions may be granted for an LES-approved interior location that allows for direct, unobstructed access to all Meters through no more than one keyed or lockable door. The Property Owner must ensure that LES is in possession of, or has 24-hour access to, the key granting access to LES Meters. If the manner of access changes, LES must be notified of the change and provided with information regarding the modified access. Contact LES for information on how to apply for approval for an interior Meter location. Approval is not guaranteed.

Customers taking electric service through primary metering will own all equipment including transformers on the load side of the primary Meter. LES will furnish metering equipment required to measure the electricity and will maintain equipment accuracy within reasonable limits. Customers must furnish adequate space and access in a suitable location for LES metering equipment. The Customer is responsible for installing the LES metering equipment in accordance with the Meter Services Specification Guide (located on the LES website at www.les.com). LES will wire the metering equipment.

All Meter locations obtaining service from an overhead Service Drop must meet National Electrical Safety Code requirements for overhead clearances.

B.2.7.4. Vacant Meter Sockets

Meter sockets that have had the Meter removed for longer than a two-year period will require an inspection from the Authority Having Jurisdiction prior to Meter installation and re-energization. LES also reserves the right to have the Customer-owned Meter socket and service inspected by the Authority Having Jurisdiction at any time prior to Meter installation. The Customer will be required to pay for the inspection and any required repair.

B.2.7.5. Meter Billing

LES will not totalize metering of separate service connections. Where LES is required to provide multiple services due to infrastructure limitations, metering intervals will be totaled and the coincident peak will be used for billing.

B.2.7.6. Non-Metered Services

LES only allows the non-metered services listed below.

- Security lighting (see Section C.5.5. – Area Security Lighting and Rate Schedule Security Lighting – 20)
- Festoon outlets (see Section C.5.7. – Banner, Sign Attachments, Festoon Outlets and Rate Schedule Security Lighting – 20)

- Traffic lighting for publicly-owned and maintained traffic lighting service conforming to LES traffic lighting specifications (see Rate Schedule Traffic Lighting Service – 24)
- Street lighting to public agencies for street lighting service conforming to LES street lighting specifications (see Rate Schedule Street Lighting Service – 26)
- **NOTE** – This is applicable for lighting of vehicle accessible public streets and alleyways as well as pedestrian/bike accessible tunnels under public streets. Civil defense sirens (outdoor storm warning devices) (Section B.7.7)
- Lights on driver information signage where energy consumption is fixed and the signage is constantly lit or controlled by a photocell

NOTE – Signage where the lights are only lit occasionally or the energy usage changes must be metered.

LES reserves the right to periodically coordinate with the responsible entity to ensure accuracy in service and billing details for non-metered services.

B.3. LES CUSTOMER SERVICES

LES requires each service connection to be in the name of the Customer who is responsible for the bill. Customers moving into or out of a property in the LES Service Area must have the electrical service put in or taken out of their name by contacting LES or by going to www.les.com. Property Owners and/or managers are also allowed to put service in **or take service out of** the name of a tenant (see Section B.6. – Landlord/Tenant Information for additional Property Owner information). LES reserves the right to back date requests for service in the event timely notification of change of service has not been received.

B.3.1. Residential Service

LES will own, install, operate and maintain the Service Wires to the Customer's Point of Delivery.

For mobile homes, LES provides service to the Customer-owned Meter pedestal or Meter loop. The Customer owns, installs and maintains all conductors to the mobile home. Meter centers will be required where two or more mobile homes are placed on the same lot; LES will serve up to the Meter center.

LES will, over time, eliminate existing Customer ownership of Service Wires. The most common occurrence of this is when LES has assumed new service territory in rural areas where Customers have electric poles with Meter sockets located on their property. In some cases, one Meter provided service to one or more residences, along with services to barns, outbuildings, wells and yard lights.

Existing Customer ownership of Service Wires does not need to be changed as stated above in B.2.7.3 until the Customer replaces/rewires the service equipment, at which time the installation must comply with current LES service requirements. LES will manage this circumstance as outlined below.

Where there is a Customer-owned Meter socket and a main disconnect on a pole, pedestal or current transformer (CT) cabinet, LES will maintain existing residential Service Wires from the Meter point to the residence if there are no other conductors to yard lights, outbuildings, wells or other structures on the load side of the Meter. Where there are multiple loads past the Meter, Meter pedestal, or CT cabinet, the Customer will continue to own and maintain the Meter socket, CT cabinet, pedestal, disconnect switch and Meter loop, along with all conductors to residences, yard lights, outbuildings and other structures.

In existing underground residential distribution subdivisions, LES will continue to own and maintain pedestals (with more than one Meter) and Meter sockets installed by a predecessor electric utility. In the event the conductor to the residence from the pole, pedestal or CT cabinet fails and there are no other connected conductors, LES will pay for an electrician to install a Meter socket on the residence as well as install replacement underground service at no charge to the Customer. The Meter socket will thereafter be owned and maintained by the Customer.

B.3.1.1. Meter Pole Ownership

LES will not install a Meter pole for new services. Customer-owned equipment is not allowed on LES poles. If a Meter pole is located on a Customer's property and ownership is unclear (not clearly marked as LES' or LES has more than a Service Drop attached to it), LES will consider it to be an LES pole. If a Meter pole needs to be replaced or relocated, or if the pole can be removed, LES will install underground service at no charge if the Customer moves the Meter to their residence and all other secondary service requirements are met, including, but not limited to, providing a clear path, any required easements and Service Entrance equipment to accommodate underground service.

At LES' discretion, LES will consider other options for the Customer-owned equipment to be removed from the pole at the least possible cost to the Customer. Such options include but are not limited to: setting a new LES pole to be used for LES equipment and using the Customer's existing pole exclusively for metering purposes; paying for an electrician to install a Meter socket on the residence to save LES the cost of setting and owning an extra pole; or replacing the existing pole and transferring the Customer's metering equipment to the new pole with the pole thereafter owned by the Customer.

B.3.1.2. Emergency Repair of Customer-Owned Equipment on/past Meter Poles and Meter Pedestals

In the event an emergency situation occurs on or past Meter poles, pedestals or current transformer (CT) cabinets, and it is possible to do so

in a safe manner, LES will make temporary repairs to restore service to the residence or correct other service problems provided there is a working main breaker (overcurrent protection) that has not been bypassed. The Customer will be required to hire an electrician at their own expense when an electrical inspection is required. LES will follow up with the Customer to ensure corrections and/or repairs have been made in a timely fashion. If corrections and/or repairs have not been made, LES will initiate disconnection of electric service (see Section B.7.1. – Disconnection of Electric Service).

B.3.2. Residential Overhead to Underground Conversion

If at the request of the Customer, LES will trench, at no charge, overhead residential Service Drops to underground if such work is deemed feasible by LES. However, the Customer is responsible for providing Service Entrance equipment to receive an LES underground service lateral with a minimum conductor size of #1/0 stranded aluminum. The Customer is also responsible for locating privately-owned utility lines, including, but not limited to, sewer, electric, gas, water and communications (see Section B.7.6. – Buried Cable (Call Before You Dig) for additional locating details). Furthermore, the Customer is responsible for repair of damage to flowers, garden shrubs, tree roots, sprinkler systems, hard-surface paving or other incidental damage resulting from the service installation, as well as removal of all obstructions, trench settling, resodding or reseeded. LES will offer the option of installing the service using directional boring equipment in which case the Customer will be billed the boring costs. LES will provide the exact cost if a Customer chooses this option.

If a clear path is not provided, the Customer must provide conduit for the cable path around or under present and future obstructions such as patios, driveways, sidewalks, tree roots and retaining walls. The Customer must also provide a separate conduit for communication wires, if applicable. All conduits are installed, owned and maintained by the Property Owner. PVC electric conduit must be UL Listed, gray and minimum schedule 40. Coilable smooth-wall conduit must meet LES specifications and be black with red stripes.

If an overhead Service Drop restricts the use of a residential Customer's property, including, but not limited to, the inability to maintain National Electrical Safety Code clearances, LES will relocate the Service Drop at no charge to a Customer-provided attachment point.

If code required clearances cannot be met by an overhead Service Drop, LES will install the service underground at no charge. The Customer, at their expense, will need to remodel the Service Entrance to accept an underground service, provide a clear path on their property including providing a conduit, if required, and restore the trench.

If the Service Drop in question crosses another Customer's property line, relocation will normally be done at no charge. However, approval from LES is required due to the potential of encountering unusual circumstances, such as a requirement to obtain an easement to set a yard pole.

If the Service Drop relocation is initiated by LES as part of a larger project, LES will pay for the relocation costs.

B.3.3. Underground Service in New Residential Areas (Single-Family Dwellings, Townhouses, Duplexes with a Meter Center and Mobile Homes)

LES will own, install, operate and maintain an underground distribution system, including the Service Wires and Meter on the outside of the house or structure, per the requirements stated in Section B.3.4. – Installation of Distribution Facilities.

In mobile home parks, the Customer or developer must own, install and maintain the Meter pedestal or Meter center. An Aid-to-Construction is required (see Section C.3.3. – Underground Service in New Residential Areas).

B.3.4. Installation of Distribution Facilities

Work to be performed by the developer at its sole cost shall include:

- The digging of trenches and bores for the placement of conduit/ducts at the locations specified by LES and the backfill of the trenches after the conduits/ducts have been laid. Developer shall be responsible for placing locate requests through Nebraska One-Call/811 and locating all private underground facilities including those used for water, sanitary sewer and stormwater.
- The installation and proofing of conduit/duct in accordance with LES specifications. Proofing shall consist of pulling an LES-approved mandrel through installed conduits to verify a clear path. All conduits and ducts shall be purchased by the developer at its cost and approved by LES prior to installation. The conduits and ducts shall have an LES-approved mule tape installed for the subsequent installation of cables by LES.
- The installation of pedestals, purchased and provided by LES, installed true and level in accordance with LES specifications.
- The installation of ground rods, purchased and provided by LES, installed vertically to specified depth in accordance with LES specifications.
- The installation of transformer pads purchased and provided by LES, with proper back tamping under the pad with a minimum compaction of 90%, installed true and level in accordance with LES specifications.
- The developer shall thereafter be responsible for any subsequent tamping, backfill, street repair or reconstruction, or other remediation or restoration which may be necessary due to the settling of the initial backfill, and LES shall not be liable for any injury to person or property which may occur by virtue of the developer's failure to make any subsequent tamp or backfill of any trench.
- Upon completion of the work, the developer shall have its work on the project segment inspected by a licensed professional engineer who shall execute a

written acknowledgement to LES that the developer has performed its work on the project segment in accordance with LES specifications. The developer shall have the sole responsibility to employ and pay all fees invoiced by the professional engineer responsible for inspecting the project segment.

- The developer shall assume the risk of loss and be responsible for the replacement of any damaged, stolen or lost pedestals, ground rods, transformer pads or other equipment provided by LES once the developer receives possession of said materials from LES.

Work performed and equipment/materials provided by LES will include:

- The installation of cables/wires in developer installed conduits/ducts.
- The installation of pad mounted transformers.
- The terminations of said cables/wires in transformers and pedestals.

The developer shall independently determine where boring is appropriate in lieu of trenching (i.e., roadway crossings, steep grades, pedestrian ways, drainage areas, water retention areas, wetlands, out lots, etc.). LES shall not be liable for any damages caused by the developer's trenching or boring.

LES shall not be liable for any damage or loss occasioned by the failure of LES to complete installation of the distribution system within a reasonable time.

Should LES determine that the developer has not adequately performed the tasks as previously stated, it shall notify the developer in writing of the deficiencies and the developer shall correct any defects in its performance at its sole expense prior to LES completing its work on the deficient portions of the project segment. [LES may, at its discretion, bill the developer for any corrections required due to improper materials or installation.](#)

B.3.5. Underground Service in Existing Residential Areas for New Constructions (Single-Family Dwellings, Townhouses and Duplexes with a Factory-Assembled Duplex Meter Socket)

LES will own, install, operate and maintain the underground Service Wires to the Customer-owned Meter socket wherever there is a clear path, as determined by LES, allowing for direct burial access. If there is not a clear path, the Customer is responsible for providing other means for LES to install service cable.

B.3.6. Underground Service to Newly Constructed Multi-Family Dwellings, Condominiums and Commercial Buildings (Excluding Duplexes with a Factory-Assembled Duplex Meter Socket)

LES will own, install, operate and maintain the primary and secondary conductors to the point of termination at the Customer's switchgear, bus ducts, CT cabinet or metering point.

The Customer must supply, install and maintain the secondary conduit(s), bus duct and transformer pad or vault which must meet LES specifications (see the Meter Services Specification Guide located on the LES website at www.les.com). In cases where LES does not require a transformer pad or vault, the Customer must supply and install the secondary conduit(s) to a point that meets LES specifications. Service from transformer vaults is not standard and, if allowed, may require an Aid-to-Construction.

B.3.7. New Overhead Commercial Service Initiated by a Customer

For overhead service the Customer must own, install and maintain the Meter loop. The Meter loop is comprised of the Meter socket or current transformer (CT) cabinet, conduit from the Meter socket/CT cabinet up to the conduit mast, the conduit mast, conduit from the Meter socket/CT cabinet into the service disconnect and all the conductor inside the conduit. The Customer must also own, install and maintain an approved attachment with sufficient anchorage for the LES service conductors. LES will own, install and maintain the overhead service conductors, Meter and other required metering equipment.

LES will not install more than one overhead transformer or transformer bank on a property to serve a Customer or multiple Customers, unless the Customer peak load exceeds the maximum available LES transformer size for requested voltage or is determined by LES to be justified for multiple points of service on a large property with multiple buildings and service locations within the same property. Where a Customer or multiple Customers are served from a single transformer or transformer bank, the Customer(s) will be required to provide a step-up or step-down transformer on the Customer side of the point of service where a different voltage other than the specified LES transformer voltage is desired.

B.3.8. New Underground Commercial Service, Overhead to Underground Conversion and Rewire to Underground Initiated by a Customer

For underground service from a pole, the Customer must own, install and maintain the conduit from the pole to the metering point. The Customer must also own, install and maintain the first 10 feet of conduit up the pole. This conduit must be rigid galvanized steel. LES will own, install and maintain the service conductor and Meter. LES will not assume responsibility for any future problems attributable to the installation of the service conduit.

For underground service from a padmount transformer, the Customer must own, install and maintain the transformer pad and conduit from the pad to the metering point. LES will own, install and maintain the padmount transformer, service conductor and Meter. LES will not assume responsibility for any future problems attributable to the installation of Customer-installed facilities.

Requests for commercial rewire require approval from LES. For approved requests, LES will install an underground secondary service lateral at no charge to the Customer if the Customer installs Service Entrance equipment to receive an LES underground service lateral and installs conduit to LES specifications. These specifications are determined on a case-by-case basis.

LES will not install more than one padmount transformer on a property to serve a Customer or multiple Customers, unless the Customer peak load exceeds the maximum available LES transformer size for requested voltage or is determined by LES to be justified for multiple points of service on a large property with multiple buildings and service locations within the same property. Where a Customer or multiple Customers are served from a single transformer, the Customer(s) will be required to provide a step-up or step-down transformer on the Customer side of the point of service where a different voltage other than the specified LES transformer voltage is desired.

B.3.9. Service Relocation Initiated by LES

There may be circumstances where it is necessary to relocate a Customer's service. This may require an overhead service to be relocated underground. Such circumstances could include, but are not limited to, road/street widening where the entire LES distribution line is relocated or placed underground.

For overhead to underground conversions and underground relocations initiated by LES, LES will install the transformer pad and conduit. For residential service, LES will also hire an electrician to complete the Service Entrance work, if required. For commercial service, the Customer is required to hire an electrician to complete any required Service Entrance work and LES will reimburse the Customer for the cost of the hired electrician. LES will contact the Customer to identify the conduit route, pad location and any required Service Entrance work. The Customer will own and maintain the transformer pad and conduit. LES will not assume responsibility for any future problems attributable to the installation of the transformer pad and service conduit.

If relocation of a Customer's Service Wire(s) becomes necessary as a result of an obstruction of the Service Wire(s) (i.e., placement of a structure or paving over an underground Service Wire) on the Customer's property, LES will relocate the Service Wire(s) and will invoice the Customer for the full cost of the relocation of the Service Wire(s). Customer agrees to hold LES and its employees and contractors harmless for any damage to vegetation or other personal property that occurs during repair, maintenance or relocation of a Service Wire(s).

B.3.10. Temporary Service Installation

An identifiable address is required before temporary service is provided. A one-time charge for installation and removal will be made for each temporary overhead or underground service connection. Overhead temporary service consists of the LES Service Wires and Meter. Underground temporary service consists only of connecting Customer-owned temporary service wires to an LES source and installing an LES Meter. LES has the right to disconnect service for non-payment of charges for temporary electric service installations (see Section B.7.1. – Disconnection of Electric Service). If the Customer and/or contractor becomes delinquent in paying the charges for temporary service, payment in advance may be required prior to providing additional service. An Aid-to-Construction may be required (see Section C.3.6. – Temporary Service Installation).

LES may establish special procedures for handling temporary service to short-term or seasonal retail locations, such as fireworks stands, holiday displays or special events. Fees for kilowatt-hour usage and service connection charges will be determined by LES.

B.4. BILLING

B.4.1. General Billing Information

LES requires each service connection to be in the name of the Customer who is responsible for the bill. The Customer must have a U.S. mailing address. LES bills all Customers for the electricity used during the previous billing cycle according to their Billing Period.

LES will accept credit card payments from Customers in the following Rate Codes (credit card payments will not be accepted from Customers billed on any other Rate Code):

- Residential (Rate Code 01 and Rate Code 03)
- General Service (Rate Code 10 and Rate Code 13)
- Security Light and Heating Service (Rate Code 20 and Rate Code 21, excluding Large Heating Service)

The LES website provides a convenient means of electronic bill payment including automated clearing house (ACH) payments for Customers in all Rate Codes and situations where available. [-LES also reserves the right to limit payment methods based on payment history.](#)

[After being in their home for a period of 12 months, Residential Customers can access information on the LES website and sign up for Budget Billing, a way to levelize bill payments throughout the year to avoid unexpected high bills during periods of high electricity use. Residential customers are eligible for budget billing if they have been at their current residence for at least 12 months and are current on their electric bill. LES will set the amount customers pay each month based on their average of the most recent 12 months of electric bills. LES reviews and recalculates budget regularly. -Recalculated budget amounts can fluctuate based on the Customer's 12 month average and account balances or credits.](#) Additional billing and payment information can be found on the LES website.

A new Customer taking service from an account with an existing demand history will not incur demand charges based on the previous Customer's load. However, if the new Customer only represents a name change for the existing Property Owner, historical demand will be used in calculating demand charges unless waived by the LES Vice President of Customer Services.

B.4.2. Miscellaneous Accounts Receivable

Payment will be required for items that are not retail electric service or wholesale energy sales. This includes charges to Customers for materials purchased from LES or services provided by LES, charges to appropriate individuals for damage to LES property, as well as charges to responsible parties for routine monthly billings and/or contractual arrangements.

B.4.3. LES Service Fees

In addition to requiring payment for the amount billed per the applicable Rate Code, LES also assesses certain fees pursuant to the LES Rate Schedules. LES service fees include, but are not limited to, the following fees/charges:

B.4.3.1. New Service Fee

A new service fee is applied to each new account, including circumstances where an existing Customer moves to a new address or transfers electric service to another name at a current address. In the event of construction of an apartment building, the new service fee will only be imposed on the Meter(s) that supplies service to the common area of the apartment building.

A new service fee is also applied to a bill when a service reconnection is required. In the case of a current transformer (CT) Meter installation or if a conductor reconnection is required, the Customer will be assessed a fee in addition to the new service fee to cover actual labor, material and equipment expenses.

The new service fee is waived only when a tenant transfers service to a landlord who has a Landlord Options form on file with LES or has registered their accounts in the online portal. (see Section B.6. – Landlord/Tenant Information) or if temporary service is being replaced by permanent service.

B.4.3.2. Security Deposit

LES will assess a security deposit to a residential Customer if the Customer:

- Has been disconnected for non-payment of an electric bill;
- Has an unpaid debt to LES that has been sent to a collection agency or has resulted in a write-off; and/or
- Knowingly provided inaccurate information when establishing service with LES.

LES will assess a security deposit from any nonresidential Customer desiring to continue service whose payment history with LES includes one or more of the following:

- Disconnection for nonpayment of the bill;

- Previous service that has been turned over to a collection agency or has resulted in a write-off; and/or
- Misrepresentation by providing false information when establishing service with LES.
- When management determines that a Customer is at financial risk of failure to pay future bills.

B.4.3.3. Disconnection Charge for Non-Payment

A disconnection charge for non-payment of an electric bill will be assessed on the account at the time the disconnection is entered into LES' system. The charge will be billed on the next regular billing (see Section B.7.1. – Disconnection of Electric Service).

B.4.3.4. Late Payment Fee

A late payment fee ~~may~~ will be assessed after the due date of an unpaid electric bill.

B.4.3.5. Returned Payment Fee

A returned payment fee may be assessed when payment is returned to LES from a financial institution.

B.4.3.6. Inaccessible Meter Fee

An inaccessible Meter fee may be assessed for each attempt by LES to read or service an obstructed or inaccessible Meter (see Section B.5.1. – Unobstructed Access).

B.4.3.7. Meter Tampering Fee

A Meter tampering fee will be assessed each time LES discovers a tampered, bypassed or otherwise misused Meter (see Section B.1.5.1. – Meter Tampering).

B.4.3.8. Mislabeled Meter Sockets or Cross Wiring Fee

To ensure there are no cross-wired services, LES will conduct a one-time initial Meter verification for multi-family and multi-tenant commercial properties. Subsequent to this verification, a fee will be assessed to the Property Owner each time LES is required to correct a mislabeled Meter socket or cross-wiring to a Service Entrance within a building's electrical system (see Section B.2.5.1. – Mislabeled Meter Sockets or Cross-Wiring to a Service Entrance).

B.4.3.9. Temporary Service Fee

A temporary service fee will be assessed when a Customer requests a temporary service installation (see Section B.3.10. – Temporary Service Installation).

B.4.3.10. After-Hours Reconnection Fee

Applicable when line crew reconnects service outside of normal weekday business hours on an account that was disconnected due to delinquency.

B.4.3.11. Past Due Reminder Fee

Applicable when a credit representative visits the premises for disconnection due to delinquency but does not disconnect service.

B.4.3.12. Customer Requested Maintenance & Switching Fee

Customer requested work will be billed at differing rates depending on when the work is completed as specified in Schedule SF-Service Fees.

B.4.4. Billing Adjustment

If a Customer is inadvertently overcharged for electric service as the result of reasons other than tampering, diversion, subterfuge, mislabeled Meter sockets or cross-wiring to a Service Entrance within the building's electric system, LES will adjust the bill going forward and refund or credit amounts due, without interest, to the Customer for whichever is the least of the following:

- The entire period of the inaccurate billing;
- The period of occupancy; or
- The 48 months prior to the discovery of the overcharge, in accordance with state statute.

If a Customer is inadvertently undercharged for electric service as the result of reasons other than tampering, diversion, subterfuge, mislabeled Meter sockets or cross-wiring to a Service Entrance within the building's electric system, LES will bill the Customer for whichever is the least of the following:

- The entire period of the inaccurate billing;
- The period of occupancy; or
- Twelve months.

B.4.5. Delinquent Account Balance

LES retains the right to transfer any delinquent account balance to any other service location or LES account for which the Customer with a delinquent balance is liable or becomes liable.

B.4.6. Special Billing Considerations

A Customer must arrange with LES in advance for any special billing considerations to be made concerning abnormal electric demands resulting from the Customer testing equipment. The Customer must contact LES at least seven calendar days before each expected abnormal electric demand occurrence. LES will inform the Customer in writing of any allowed conditions and provisions for special billing consideration, including, but not limited to, time, duration and frequency of occurrence, as well as any LES representatives required to be present during the testing process. (See Section B.7.4. – Notification of Load Increase.)

B.5. LES ACCESS TO EQUIPMENT

It is the Customer's, Property Owner's and/or occupant's responsibility to ensure that LES has unobstructed access to Meters and any other underground, at-grade, or overhead electric facilities (e.g., poles, wires, guys, transformers, pedestals, switchgears, overhead/underground electric lines, etc.). This means that LES must have a clear path and full access to such equipment, unimpeded by domestic animals, vegetation, fencing, landscaping, sheds, playsets and other obstructions. Additional information regarding the required clearances and correct placement can be found on the LES website (www.les.com) or by contacting LES.

B.5.1. Unobstructed Access

In an emergency, LES will take whatever steps are necessary to access obstructed LES equipment, including, but not limited to, contacting Animal Control, removing vegetation and dismantling structures to the extent necessary to access equipment. LES is not responsible for replacement or repair of vegetation or structures that were impacted by the steps LES took to access equipment.

If obstructed access is found during the course of routine Meter reading, maintenance, testing or inspection, LES will ask the Customer, Property Owner or occupant to remove the obstruction. This may require the installation of a gate, the removal of panels or other acts to facilitate LES access or operation of its equipment. If unobstructed access is not provided, LES will take necessary steps to ensure access or initiate disconnection of service (see Section B.7.1. – Disconnection of Electric Service). An inaccessible Meter fee will be assessed for each attempt by LES to read or service an obstructed and inaccessible Meter (see Section B.4.3.6. – Inaccessible Meter Fee).

B.5.2. Placement of Vegetation, Fencing, Structures and Equipment

If a Customer, Property Owner and/or occupant contacts LES about the placement of obstructions around, under, along or adjacent to LES equipment, LES will work with the Customer, Property Owner and/or occupant to ensure that the obstruction(s) complies with LES' operating and maintenance needs.

Whenever LES installs new or replacement electric facilities, every attempt will be made to place the equipment on or near an area free from existing obstructions in order to facilitate accessibility by LES crews and/or contractors. If this is not possible, LES will work with the Customer, Property Owner and/or occupant to

determine the best option while also ensuring system reliability, safety and accessibility.

Residential transformers are typically sited by LES in rear lot areas. Customers, Property Owners and/or occupants must ensure that obstructions do not hinder LES accessibility. Commercial transformer locations include Customer-owned conduits and concrete pads. LES works with commercial Customers for the placement of the transformer pad to avoid some of the difficulties associated with service restoration and replacement (see Section B.2.7.3. – Location of Meters and Metering Equipment for information on the location of Meters and associated equipment).

B.5.3. Vegetation Management

LES has a vegetation management program to ensure that trees and other vegetation do not interfere with LES lines and/or at-grade equipment or present a safety hazard. LES has the legal right to trim and remove trees, including removing limbs, to avoid vegetation-related outages, safety hazards, system interference or other system interruptions. All trimming is completed by certified arborists. LES makes every effort to notify Customers, Property Owners and/or occupants when tree trimming will occur. LES will clean up any debris due to routine LES maintenance.

If trees, limbs or other debris have fallen as a result of storm conditions or other unavoidable events, it is the Customer's, Property Owner's and/or occupant's responsibility to clean up the debris so LES has access to its electric facilities at all times. If trees, limbs or other debris in the natural path of falling are suspended onto LES lines or other at-grade electric facilities, LES is not responsible for any damage that may occur as a result of freeing the tree, limb or debris and continuing the natural fall path. The Customer, Property Owner, and/or occupant is responsible for any property damage resulting from the trimming of storm damaged trees for LES' service restoration efforts.

LES works cooperatively with the City of Lincoln and other jurisdictions within the Service Area and in rights-of-way outside the Service Area to maintain all vegetation in order to avoid system interruptions.

B.5.4. Transmission Line Corridor Restrictions

LES transmission corridors connect the high voltage power grid and are subject to right-of-way easement restrictions to help ensure public safety, maintain reliability and provide ready access by LES crews and/or contractors. These high voltage power lines are patrolled annually to identify safety hazards, line maintenance needs, obstructions and encroachments. LES reserves the right to remove fencing, if necessary, to maintain these high voltage transmission lines. LES works with Customers, Property Owners and/or occupants to correct issues identified during line patrols. Items prohibited within LES transmission corridors include the following: vegetation not meeting LES guidelines, structures, swimming pools, lagoons, ponds, grade changes, billboards, poles, antennas, bulk materials, hay bales, large equipment, combustible materials and anything that may endanger, impede access or interfere with LES operations. Additional information regarding

required clearances and correct placements can be found on the LES website (www.les.com) or by contacting LES.

B.6. LANDLORD/TENANT INFORMATION

B.6.1. General Information

Electric service must be in the name of the Customer who is responsible for the electric bill. The new service fee is waived only when a tenant transfers service to a landlord who has a Landlord Options form on file with LES or has registered their accounts in the online customer portal. (see Section B.4.3.1. – New Service Fee).

A Customer must notify LES regarding vacating service in their name, at which time LES will place the service in the name of the Property Owner or their agent if a Landlord Options form is on file with LES. If there is no Landlord Options form on file, electric service will be disconnected until LES receives a new request for service.

Landlords are not responsible for unpaid bills by a tenant while the service is in the tenant's name.

Landlords or designated third parties cannot resell or redistribute electric service (see Section B.7.2. – Resale and Redistribution of Electric Service).

B.7. ADDITIONAL INFORMATION

B.7.1. Disconnection of Electric Service

LES will remove or disconnect service at the request of, and upon notice from, the Property Owner if the Property Owner occupies the service address or the service address is vacant (see Section B.6. – Landlord/Tenant Information). Customers who are members of a protected class under federal law are not exempt from disconnection.

LES will disconnect electric service with notice to the Customer due to:

- Non-payment of an account
- Failure to provide and maintain unobstructed access to LES Meters or other LES equipment (see Section B.5.1. – Unobstructed Access);
- Failure or refusal to provide a required security deposit (see Section B.4.3.2. – Security Deposit);

- Withdrawal of or failure to furnish required permits, easements and rights-of-way (see Section B.2.4. – Easements);
- Improper interconnection of Customer-Owned Generation (see Section C.1. – Customer-Owned Generation);
- Failure to provide assurance of payment for future electric bills in a timely manner after filing a petition of bankruptcy; and/or
- Violation or non-compliance with any provision of these Service Regulations except those conditions where notice of disconnection is not required as outlined below.

LES will disconnect electric service without notice to the Customer due to:

- Apparent hazardous conditions or safety concerns as determined by LES or an Authority Having Jurisdiction, including, but not limited to, the following:
 - Temporary wiring that connects Service Wires to a permanent Meter socket;
 - Conduit or other approved ducts containing LES wires that have pulled away from a structure or have become disjointed, broken or separated from metering equipment;
 - Attachments supporting overhead Service Wires that are damaged or pulled out of the structure;
 - Customer-owned wires or equipment that interfere with LES wires or equipment; and/or
 - Inadequate or insufficient working clearance.
- Improper use of equipment that may affect LES equipment or LES' service to others; and/or
- Apparent theft or unauthorized use of service in whatever form it may take, including, but not limited to, tampering with LES equipment, as defined by state law (see Section B.1.5. – Illegal or Prohibited Acts).

LES will disconnect or interrupt service without notice to the Customer or a third-party designee and without providing the Customer an opportunity for a hearing for a disputed electric bill when such disconnection or interruption of service is necessary for reasons of repair or maintenance or to protect the health or safety of the Customer, the general public or the integrity of the LES distribution system (see Section B.1.3. – System Disturbances and Service Disruptions).

LES will notify Customers prior to disconnection of service as required by state law and allow eligible Customers the right to appeal a notice of intent to disconnect

electric service. LES can provide additional information regarding the process of disconnection of electric service upon request.

LES does not notify Customers prior to reconnecting services disconnected as a result of reasons described in Section B.7.1. – Disconnection of Electric Service. Customers/Property Owners are responsible to ensure flammable items are clear of potential electric hazards prior to reconnection of service.

B.7.2. Resale and Redistribution of Electric Service

Electric service purchased by a Customer is for the sole use of the Customer in and upon the premises to which such service is supplied. Customers are prohibited from reselling energy as well as rendering a bill on a kilowatt-hour basis to lessees, tenants and others. Existing sub-metered facilities can remain as is if the end user does not pay more for electric consumption than the applicable LES rate. Violations may result in legal recourse. The Nebraska Power Review Board and Guidance Document No. 12 should be consulted for further guidance regarding a non-utility providing electricity to third parties.

LES will, in general, require separate metering for electric power to each individual residential, industrial or commercial unit. Exceptions can be requested and will be considered through an application process under limited circumstances. LES can provide additional information regarding master metering upon request.

B.7.3. Claims Processing

Claims against LES for incidents of suspected bodily injury or property damage due to LES activities must be filed with the Lincoln City Clerk within one year from the date the damage or loss was discovered pursuant to the Nebraska Political Subdivisions Tort Claims Act. Upon request, LES will provide Customers with instructions on filing a claim with the Lincoln City Clerk.

B.7.4. Notification of Load Increase

A Customer must notify LES of expected load increases that are more than 20 percent of the highest kilowatt demand recorded for that service in the previous 12 Billing Periods. Examples of when this notification may be required include, but are not limited to, situations in which a Customer installs or adds new equipment, expands operations or is testing equipment.

The Customer is responsible for any damage to Customer-owned equipment and LES equipment related to a load increase that was not disclosed. The Customer is also responsible for personal injuries resulting from failing to notify LES of changes and failing to provide LES with adequate time to engineer and install the required electrical equipment, as well as damage or injury that results from the Customer's service having been loaded above its designed limit. The Customer is solely responsible if changes in load result in a change in Rate Code and billing-related modifications (see Section B.4.6. – Special Billing Considerations).

B.7.5. Painting Padmount Transformers

Property Owners may paint an LES padmount transformer if the requirements listed below are met.

- The paint is environmentally safe and suitable for use on metallic surfaces in outdoor locations.
- The transformer is sanded in a manner that allows the new paint to adhere properly.
- Spray paint or a paint roller is used (applying paint with a brush is not allowed).
- LES-installed numbers and decals are masked prior to painting and the masking is removed after painting has been completed.

NOTE – Decals, wraps or other decorations are not allowed on the transformer.

B.7.6. Buried Cable (Call Before You Dig)

State statutes pertaining to the One-Call Notification System Act require any person who excavates to first notify the statewide one-call notification center (at 811 or 800-331-5666) at least two business days, but not more than 10 business days, before they start to excavate. There are civil penalties, fines and strict liability repair assessments for failure to call before excavating.

The one-call notification center identifies buried, noncustomer-owned facilities before digging or other underground work is performed. Each underground facility member/owner, including LES, is to either mark its facilities, issue a clearance that no facilities are nearby or offer to meet jointly with the excavator to discuss the request. LES and the one-call notification center have information available regarding the request process.

B.7.7. Fire Alarms, Fire Water Pumps, Exit Lights and Civil Defense Sirens (Outdoor Storm Warning Devices)

All fire alarm systems, fire water pumps, and exit lights must be metered. This may require the Customer to install a Meter socket exclusively for these circuits. The installation must conform to all applicable code requirements and LES specifications (see the Meter Services Specification Guide located on the LES website at www.les.com).

A Customer requesting service to a civil defense siren (outdoor storm warning device) must submit an Application for Electrical Permit obtained from the City of Lincoln Building and Safety Department, other Authority Having Jurisdiction or LES. It is the Customer's responsibility to submit a copy of the application to LES or verify that the Authority Having Jurisdiction has submitted a copy of the application to LES. Civil defense sirens are generally non-metered (see Section B.2.7.6. – Non-Metered Services) and the account is billed on the current General Service Rate Schedule. Civil defense sirens that have a rectifier for battery operation or other load in addition to the motor must be metered.

B.7.8. Joint Trench Occupancy and Pole Attachments

Customer-owned equipment is not allowed on LES facilities or in LES provided trenches. However, LES will allow joint trench occupancy and joint pole attachments with other utilities and certain entities that have the right to occupy public rights-of-way. Joint use agreements must be executed prior to joint occupancy. Payment for pole attachments is subject to Rate Schedule Pole Attachment – 50 (see the LES Rate Schedules for applicable conditions and fees). Any powered equipment must comply with these Service Regulations and LES specifications (see the Meter Services Specification Guide located on the LES website at www.les.com). Antenna and antenna equipment are prohibited except pursuant to a negotiated agreement.

B.7.9. Grade Changes, Settlement and Erosion

The Property Owner is responsible for all costs incurred for the relocation and repair of LES overhead and underground facilities necessitated by grade changes, settlement and erosion on the property.

B.7.10. Ramp Rate

Distribution-level services shall generally be limited to a load ramp rate – the rate of change for both increases and decreases – of no more than the greater of 1 MW or 20 percent of the Customer’s nominal peak load, per minute, provided this rate of change doesn’t prove detrimental to other Customers as determined by LES. Transmission-level services shall be limited to a load ramp rate of no more than 8 MW/minute. These limits are not applicable to (a) Customer load reductions as a result of forced outages, or (b) Customer load changes conducted in coordination with, or under the direction of, LES or the Southwest Power Pool.

C. SERVICE REGULATIONS – SPECIAL

C.1. CUSTOMER-OWNED GENERATION

The Federal Energy Regulatory Commission (FERC), through the Public Utility Regulatory Policies Act (PURPA), sets forth the requirements and guidelines for Customer-Owned Generation. The LES Administrative Board, as required by law, has considered and approved the PURPA guidelines that apply to Qualifying Facilities as defined below.

LES does not allow Customer-Owned Generation and battery storage to export power onto LES secondary spot or grid networks (i.e., the LES downtown network). In these applications, production from Customer-Owned Generation shall be limited in real time to Customer’s load minus an LES-determined safety margin.

C.1.1. Qualifying Facilities (Cogeneration and Small Power Production)

Under the PURPA guidelines, cogeneration and small power production facilities are considered Qualifying Facilities. A cogeneration Qualifying Facility is a generating facility that sequentially produces electric energy and another form of useful thermal energy (e.g., heat or steam) in a way that is more efficient than the

separate production of both forms of energy. A small power production Qualifying Facility is a generating facility of 80 megawatts or less whose primary energy source is renewable (i.e., hydro, wind, or solar), biomass, waste, or geothermal resources. Cogeneration and small power production Qualifying Facilities include, but are not limited to, conventional facilities as well as renewable generation.

Cogeneration and small power production Qualifying Facilities are covered by PURPA and have specific requirements for interconnection with LES. In order to operate in parallel with LES, the Qualifying Facility must meet all applicable LES interconnection requirements, including, but not limited to, submission of an application for parallel operation as well as entering into an interconnection agreement. Contact LES or visit the LES website (www.les.com) for additional information on Customer-Owned Generation.

C.1.2. Non-Qualifying Facilities

Standby and emergency generation facilities that do not meet the criteria for Qualifying Facilities are only allowed to operate in parallel with LES for periodic testing purposes or at the direction of LES. Any generation produced during testing that is in excess of a Customer's/entity's load will not be compensated by LES. Customers/entities that operate in parallel for more than testing purposes may only do so under agreement with and at the direction of LES.

All non-qualifying facilities operating in parallel must meet all applicable LES interconnection requirements, including, but not limited to, submission of an application for parallel operation as well as entering into an interconnection agreement. Contact LES or visit the LES website (www.les.com) for additional information on Customer-Owned Generation.

C.2 JURISDICTIONAL FILINGS RELATED TO ELECTRICAL FACILITIES

There are a variety of laws, regulations, committees, commissions, districts and boards that may have jurisdiction over specific projects involving the installation of electrical facilities. Required submissions of plans or designs to these entities may delay or otherwise impact construction and development timelines. Coordination with these entities should be factored into every project's schedule.

C.2.1. Urban Design Committee, Historic Preservation Commission and Nebraska Capitol Environs Commission

The City of Lincoln Planning Department coordinates work with the Urban Design Committee, Historic Preservation Commission and the Nebraska Capitol Environs Commission.

The Urban Design Committee reviews projects involving construction within a historic district or within 300 feet of a historic landmark. Review is not required for work that involves only the replacement of comparable facilities.

The Historic Preservation Commission reviews projects in historic areas with the goal of preventing the obstruction of scenic vistas.

The Nebraska Capitol Environs Commission reviews activities regarding height restrictions and beautification work in the street corridors as they extend from the State Capitol Building. This includes the following areas:

- 15th Street Corridor (Goodhue Boulevard/Centennial Mall) – Washington Street to R Street
- J Street Corridor – 10th Street to Capitol Parkway including J Street beyond Capitol Parkway to 35th Street

LES will prepare an estimate for review by the Nebraska Capitol Environs Commission to bury electric lines when there is a project to rebuild lines in these areas.

C.2.2. Nebraska Public Service Commission

Approval from the Nebraska Public Service Commission is required for any new extensions and/or alterations of existing lines (e.g., an increase in voltage, phasing, number of wires or relocation of lines) greater than 700 volts located outside the limits of any incorporated city (Lincoln and Waverly) or village. Cheney, Emerald, Prairie Home and Walton are not incorporated and will require approval from the Nebraska Public Service Commission.

Approval from the Nebraska Public Service Commission is not required to extend service to a single Customer between an existing transmission or distribution line on the same side of the road as the Customer's transformer location if no part of it is along a section line, public road or property owned by another. This only covers primary voltage extensions to a single Customer. The line cannot be extended to serve another Customer.

C.2.3. Utilities on State Highway Right-of-Way

LES must meet the requirements for filing with the Nebraska Department of Transportation to use and occupy a state right-of-way. LES will work with the Nebraska Department of Transportation to obtain and submit any applicable permits. LES must also meet the requirements for filing with the Nebraska Department of Environment and Energy for projects in which more than one acre of ground is disturbed.

C.2.4. Railroad Crossing

LES must obtain an easement or agreement from the railroad to cross any railroad right-of-way. LES will take into account all railroad crossings even if the crossing is in a public right-of-way. LES will work with the appropriate railroad to meet any applicable policies, procedures and application processes.

C.2.5. Lincoln Municipal Airport

Height permits may be required for the construction of electrical facilities in defined zones around the Lincoln Municipal Airport. Applicable regulations and applications

can be obtained from the Lincoln Airport Authority and the City of Lincoln Building and Safety Department.

C.2.6. Federal Aviation Administration

There may be requirements to file with the Federal Aviation Administration for the proposed construction of electrical facilities. Applicable requirements and applications can be obtained from the Federal Aviation Administration.

C.2.7. Salt Creek Levee Protection Zone

Construction work associated with providing new service within the Salt Creek Levee Protection Zone as identified by the U.S. Army Corps of Engineers will, at a minimum, require coordination with the Lower Platte South Natural Resource District but could further require full review in accordance with federal law. Construction work requiring this type of review includes, but is not limited to, excavation, installation of drainage structures and directional drilling. Coordination with the proper regulatory review body and the associated review process can take up to twelve months. The development of required documentation for regulatory review involves a more extensive timeframe and should be factored into the project schedule. Special requirements and work practices may be required for construction activities in the Salt Creek Levee Protection Zone including, but not limited to, grouting bores, soil sampling and sealed submittals.

LES is responsible for restoration and stabilization of any soil that is disturbed. An Aid-to-Construction from the Customer may be required for costs related to the use of a third-party consultant specializing in soil restoration and stabilization.

A map of the Salt Creek Levee can be obtained from the Lower Platte South Natural Resource District.

C.2.8. West Haymarket Redevelopment Area

Construction work associated with providing new service within the City of Lincoln's West Haymarket Redevelopment Area must conform to the West Haymarket Area Environmental Operations and Maintenance Plan and any use limitations applicable to the work area. The construction activity must, at a minimum, be coordinated with the City of Lincoln and the West Haymarket Joint Public Agency but could further require coordination with the Nebraska Department of Environment and Energy. Construction work requiring this type of coordination includes, but is not limited to, excavation, installation of drainage structures and directional drilling. As a result of regulatory coordination, special requirements and work practices may be required for construction activities in the West Haymarket Redevelopment Area.

LES is responsible for restoration and stabilization of any soil that is disturbed. An Aid-to-Construction from the Customer may be required for costs related to the use of a third-party consultant specializing in soil restoration and stabilization.

A map of the West Haymarket Redevelopment Area can be obtained from the City of Lincoln Public Works Department.

C.3. AID-TO-CONSTRUCTION CHARGES

LES supplies electric service to Customers by providing the Service Drop to a Customer's Point of Delivery. In many cases, this service is provided only with a new service fee (see Section B.4.3. – LES Service Fees). However, LES may require an Aid-to-Construction in some cases, such as for a major construction project, specialized equipment, work that must be completed or installed in order for the Customer to receive service or relocations not initiated by LES. The Aid-to-Construction may be charged to private entities or to public entities, depending on the project.

C.3.1. Electrical Facility Conflict and Coordination

There may be times when existing electrical facilities conflict with proposed projects. The conflict may require coordination with City, County or State Engineering or with developers. When a conflict is identified, an Aid-to-Construction may be required to cover LES costs in providing the electric service. LES will determine the amount of the required Aid-to-Construction and will notify the affected party or parties of the amount that must be received prior to scheduling the work or ordering materials. The amount will be determined based on the cost of replacing comparable facilities in order to complete the project.

C.3.2. Facilities Investment Cost

LES takes into consideration a facilities investment cost when determining which projects will require an Aid-to-Construction. The facilities investment cost is a calculation that considers the total cost to LES, including design, material, equipment, labor and labor overheads, to build and install additional facilities above and beyond the existing facilities or to reinforce existing facilities -to serve a Customer's load or additional load.

Subject to all other requirements of these Service Regulations, electric service will be installed at no charge for new or existing services up to 2.5 MW if the facilities investment cost to LES does not exceed 2.5 times the estimated additional annual revenue resulting from providing the service. Generally, if the facilities investment cost to LES does exceed 2.5 times the estimated additional annual revenue resulting from providing the service, an Aid-to-Construction will be charged and will be based on the difference between the facility investment cost and 2.5 times the estimated additional annual revenue from providing the service. Revenue estimates to determine the required Aid-to-Construction are based upon projected electric usage calculations or upon LES records of average usage for similar types of service. LES will notify the Customer of the required Aid-to-Construction. No equipment will be ordered and no work will be scheduled until this payment is received from the Customer.

In addition, electric service up to 2.5 MW will be identified as speculative or transitory ~~and at the discretion of LES, be subject to an engineering estimate~~

~~application fee and a service agreement with LES~~ if a Customer's business operations meet four or more of the following criteria:

1. High energy use density
2. High load factor
3. Ability to quickly relocate business operations in response to economic signals
4. Highly sensitive to volatile commodity or asset prices
5. Need for more than customary or routine alterations to the LES electric service facilities to maintain safety and reliability
6. Highly variable load growth or load reduction

~~A customer seeking speculative or transitory electric service may be required to sign and remit payment for a Load Serving Study Deposit Agreement LES will notify the Customer if they are required to complete an engineering estimate application, with fee and enter a service agreement.~~ No equipment will be ordered, and no work will be scheduled until the Customer agrees to ~~the a subsequent~~ Sservice Agreement.

Electric service facility investment costs for new or expanded services above 2.5 MW are subject to negotiation with LES.

C.3.3. Underground Service in New Residential Areas

LES will coordinate with the Customer or developer to minimize the permanent electric facilities required to serve a new residential development. The Customer or developer will be required to provide an Aid-to-Construction for any temporary facilities and for any facilities in excess of what would otherwise be required to provide electric service to the development.

C.3.4. Underground Residential Service Relocation

An Aid-to-Construction equivalent to the cost of replacing comparable facilities is required for underground relocations. LES will provide payment quotes for the Customer's consideration. The Customer is responsible for all restoration work, including, but not limited to, resodding, reseeding, trench settling and hard-surface paving repair.

C.3.5. Overhead to Underground Line Construction or Relocation

C.3.5.1. City of Lincoln

City of Lincoln projects may require an Aid-to-Construction for:

- Relocation of an LES facility in an easement area that falls within a City of Lincoln right-of-way due to the City expanding the right-of-way;
- Relocation of street lights;
- Relocation of an LES facility not in a City of Lincoln right-of-way; and

- Relocation of an LES facility in a City of Lincoln right-of-way when: the relocation is a result of a City water/sanitary sewer project not related to a City road project; the relocation is a result of an executive order requiring construction of streets or other infrastructure (the Aid-to-Construction will be billed to the applicable private entity); or the LES facility is on a state right-of-way.

C.3.5.2. City of Waverly

LES operates pursuant to a franchise agreement inside the city limits of the City of Waverly. There is no charge to the City of Waverly when the City of Waverly requests the relocation of an LES facility in a City of Waverly right-of-way/property. This includes relocations required due to the City of Waverly widening or improving its public rights-of-way.

City of Waverly projects may require an Aid-to-Construction for:

- Relocation of an LES facility in an easement area that falls within a City of Waverly right-of-way/property due to the City expanding the right-of-way/property; and
- Relocation of an LES facility not in a City of Waverly right-of-way/property.

C.3.5.3. Natural Resources District

Natural Resources District projects may require an Aid-to-Construction for the relocation of an LES facility in a Natural Resources District right-of-way/property. Joint City and Natural Resources District projects will be reviewed on a case-by-case basis to determine any required Aid-to-Construction.

C.3.5.4. Rural Arterial Roads and Existing Urban Arterial Widening and Rehabilitation

New, rebuilt and relocated lines for rural arterial roads are installed or remain overhead unless the area is developed at final grade and underground lines can be in an easement 60 to 75 feet from the street center line. An Aid-to-Construction may be required from the applicable government agency.

For existing urban arterial widening, LES will install the distribution circuit underground if the existing pole line must be removed or if the poles will be less than a reasonable distance, as determined by LES, from the back of the curb after the arterial is widened. If feasible, overhead lines will be replaced with underground lines when the pole line conflicts with a four-lane widening. Poles of overhead lines that cross the arterial are generally relocated and remain overhead. An Aid-to-Construction may be required from the applicable government agency.

For existing urban arterial rehabilitation, when a project has a conflict with poles, LES will move or replace the affected poles to avoid conflict. LES will assess the feasibility of underground conversion. An Aid-to-Construction may be required from the applicable government agency.

C.3.5.5. Discretionary Projects and Requests

The LES Administrative Board, through the annual budget process, approves an amount dedicated to discretionary overhead to underground rebuild or relocation projects. Projects are recommended by LES and may or may not be in conjunction with other projects associated with a public entity. There is no Aid-to-Construction required for this process. The City of Lincoln, through the Comprehensive Plan, encourages a program, whenever feasible and affordable, to relocate existing overhead utility lines underground.

Public or private entities or individuals requesting existing overhead facilities to be installed underground or requesting the relocation of existing overhead or underground facilities may be required to pay an Aid-to-Construction. LES will determine the feasibility of such conversions or relocations, as well as the associated Aid-to-Construction cost.

C.3.6. Temporary Service Installation

Temporary service may require an Aid-to-Construction if LES has to extend facilities and the extension will not be used for permanent service. The Aid-to-Construction is non-recoverable and must be paid in full prior to the start of LES construction. Material used in providing temporary service may be used in the permanent connection when conversion to a permanent service is requested. Total charges for the permanent connection will not be considered in determining the connection charge for the temporary service.

C.4. CONSTRUCTION BILLING GUIDELINES

C.4.1. No Billing

LES will not bill the Customer for costs incurred for work initiated by LES or for work that is a benefit to LES which must be completed outside of normal LES line crew working hours. Such work includes, but is not limited to:

- Distribution rebuilds;
- Replacing an overloaded transformer;
- Repairing a damaged transformer or damaged secondary/service conductors;
- Installation of service conductors for new or rewired service if the work is completed according to LES' schedule; and

- Replacing bar connectors inside a transformer and current transformer (CT) cabinet to accommodate an additional service if the work is completed according to LES' schedule.

NOTE – Whenever possible, this work will be scheduled to occur during normal LES line crew working hours. All non-emergency construction work for residential Customers will be done during normal LES line crew working hours.

LES will also not bill the Customer for costs incurred for work that is initiated by a Customer or electrician when the Customer/electrician needs minor assistance from LES to work safely on their own facilities. Such work includes, but is not limited to:

- Standby, switching or barricading LES equipment when LES personnel are not required to be on-site at a specific time or to remain on-site;
- De-energizing primary and secondary underground cable; and
- Applying a protective cover to an overhead line to facilitate Customer construction or non-electrical maintenance to the Customer's own facilities for situations that last less than a week and which meet LES' operating requirements.

C.4.2. Billing

LES will bill for all costs at the appropriate prevailing rates (regular, overtime or holiday) incurred for planned or emergency work that is initiated by a Customer or electrician that is not a benefit to LES and/or that occurs outside of normal LES line crew working hours. Such work includes, but is not limited to:

- Standby, switching or barricading LES equipment when LES personnel must be on-site at a specific time according to the Customer's/electrician's schedule or remain on-site;
- Switching or de-energizing LES equipment because the Customer does not want to operate the Customer-owned equipment that would de-energize the same equipment;
- Raising conductors to move houses;
- Installation of service conductors for new or rewired service that the Customer/electrician requests be installed ahead of LES' schedule;
- Authorized work on Customer-owned electric utility equipment;
- Installation of permanent service that the Customer/electrician requests be installed outside of normal LES working hours to avoid de-energizing temporary construction service; and

- Customer requests for LES to perform work outside of normal LES working hours in order for the Customer to avoid having an outage during their normal working hours even though the LES work would take a short amount of time (i.e., less than one hour) if the LES work for this only affects the service of the requesting Customer and does not require other Customers to be de-energized.

C.5. OUTDOOR LIGHTING

LES may install, operate and maintains the street light systems in the Cities of Lincoln and Waverly, as well as within the Service Area for the Lancaster County Board and Nebraska Department of Transportation. LES designs street light facilities in a manner that encourages energy conservation while also providing for public safety. Standard street lights are installed on a wood pole with a mast arm luminaire at predetermined interval spacing. All City of Lincoln street lighting will adhere to 3.100, City of Lincoln's Design Standards for Outdoor Lighting. LES installs, replaces and maintains standard street lighting wherever provisions have not been made for other types of lighting installations. LES bills the appropriate government agency per Rate Schedule Street Lighting Service – 26.

C.5.1. Requests for Standard Residential Street Lighting

Individuals can request additional lighting on a street or alley. Upon receipt of a request, LES will inspect to determine if there is a need for additional lighting. If a need is identified, the individual submitting the request will receive information explaining the petition street light process. This information will include a map, addresses of homes that will be directly affected by the additional lighting and a petition form. The individual submitting the request will need to obtain the signatures of the Property Owners in the affected area. If 100 percent of the affected Property Owners approve, a street light will be installed.

If a request is approved through the petition process, LES will install a standard street light at no cost to the requesting individual or other Property Owners. However, if the individual is requesting an underground feed to the new light in an overhead distribution area, the individual must pay the difference in costs between the overhead and underground service. If the individual is requesting something other than a standard street light, the individual must pay the difference in costs. If an individual requests a new street light in an area that already has ornamental (i.e., non-standard) lighting, there will be no charge to provide the matching luminaire if the current spacing of street lights warrants the installation of a new pole.

C.5.2. Ornamental Street Lighting

When a new subdivision is approved, the developer of the subdivision is required to designate a lighting design on the plans. The developer must post a bond guaranteeing the installation of the street lights by a specified date. To obtain ornamental street lighting, the developer has the options of obtaining an executive order, in which case the developer is responsible for all lighting installation costs (this is the majority of cases), or establishing an Ornamental Lighting District, in

which case the entity requesting the Ornamental Lighting District pays all lighting installation costs and assesses the installation costs to the benefited properties.

In existing subdivisions or neighborhoods, Ornamental Lighting Districts can be set up by Property Owners or developers if they obtain approval from 51 percent of front footage Property Owners through a petition process. The street lights will either match the neighboring area or the style will be designated by the developer. All designs must be approved by LES and meet LES' minimum standards. The entity requesting the Ornamental Lighting District is billed for LES engineering and design services, as well as for LES to stake, make final connections to obtain service and inspect the completed project. The requesting entity or the Customer and/or developer will be billed for all distribution extension costs for Ornamental Lighting Districts that exceed the amount assessed to the City of Lincoln for street lights.

C.5.3. Street Light Relocation

Individuals can initiate requests for street light relocation via a phone call, a plan for development or another project plan. The individual requesting the relocation will be required to pay the full cost of the project. The costs will be reviewed with the individual and must be paid in full prior to any work being performed. Relocation requests made by public entities are billed to the public entity for the full cost of the project. Contact LES for more information on street light relocation requests.

C.5.4. Arterial Lighting

Arterial lighting projects are initiated by the public entity. LES works with the requesting entity by completing drawings and design details for interconnection, removing and replacing existing street lights, and making final connections. Once the construction is complete, LES operates and maintains the arterial lighting. If there are existing unlit arterials within the City of Lincoln, LES will work with the City to determine required lighting installations.

C.5.5. Area Security Lighting

LES will consider requests for area security lighting. Residential area security lighting may require approval from Property Owners adjacent to the light location through a petition process. Commercial area security lighting normally does not require a petition if such lighting is requested unless the location of the requested light is immediately adjacent to a residential area. Area security lighting will be installed only on existing utility-owned poles. Payment for area security lighting is subject to Rate Schedule Security Lighting – 20 (see the LES Rate Schedules for applicable conditions and fees).

C.5.6. Private Roadway Lighting

LES will work with the Customer and/or developer to ensure private roadway lighting designs meet the same standards as those of a public street. All costs are paid by the Customer and/or developer. The lighting circuit must be terminated at the Customer-installed Meter pedestal. The developer or homeowner association is

responsible for Meter charges, as well as all maintenance and upkeep costs for the lighting system.

If areas with existing private roadway lighting or subdivision with no street lighting are annexed by the City, existing or newly installed lighting remains privately owned and the Property Owner is responsible for maintenance and operation unless the public entity provides written acceptance agreeing to ownership, in which case the public entity is responsible for all energy and maintenance expenses.

Newly annexed subdivisions with no existing lighting on public streets will not be required to install lighting. Private roadway lighting requests may be initiated either through a petition request or the Ornamental Lighting District process (see Section C.5.2. – Ornamental Street Lighting).

C.5.7. Banner, Sign Attachments and Festoon Outlets

Attaching anything to an LES or City-owned pole without the express written approval of LES is prohibited. Government or private entities authorized to attach banners or signs to LES or City-owned poles are determined solely by LES. Any entity requesting the placement of an attachment to a pole must meet LES' minimum standards. These standards will be explained by LES to the entity prior to LES' authorization.

Payment for festoon outlets is subject to Rate Schedule Security Lighting – 20. Customers must contact LES for specific guidelines for a festoon outlet installation.

APPENDIX A – ELECTRIC SUPPLY GRAPHIC

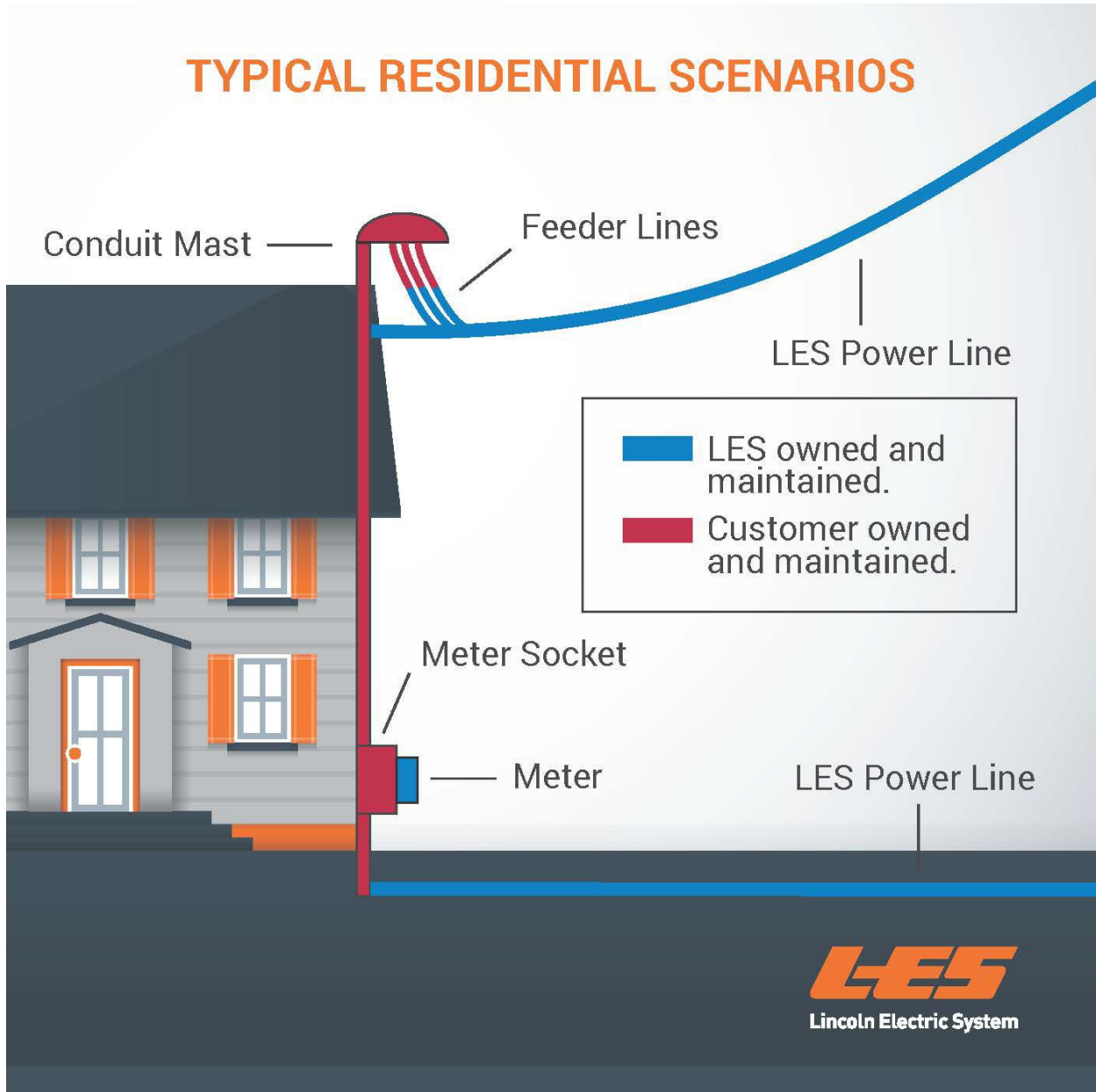


Exhibit VII

LES Resource Adequacy

Final Proposal

Scott Benson
Manager, Resource & Transmission Planning

Emily N. Koenig
Vice President, Financial Services & CFO

May 16, 2025

Updated Aero CT Pricing

Aero CT Project (100 MW) Cost Estimate History

Date	Source	Cost	Notes
April 2024	Consultant 1	\$164.5M	What LES modeled in previous analysis.
May 2025	Consultant 1	\$180M	Assumes ~ 50% of cost committed in 2025 (i.e., Aero CTs and GSU transformers).
May 2025	Consultant 2	\$174M	Consultant for Aero CT project that is ~ 1 year ahead of LES.

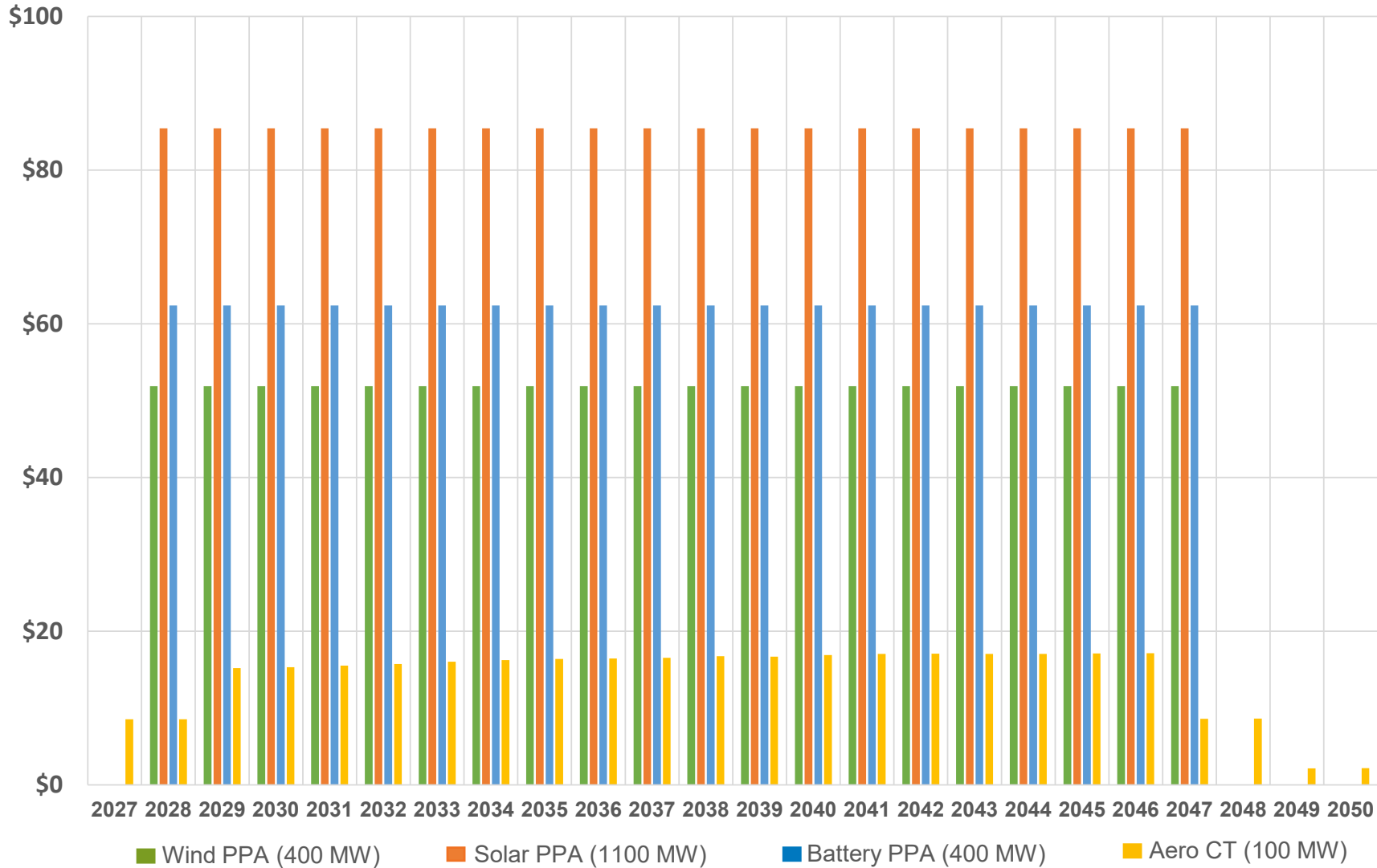
Proposed LES Budget (~ 9% ↑ from original cost estimate).

SCENARIO ANALYSIS

“Modular” Revenue Requirement Comparisons

Resource Analysis

Estimated Revenue Requirement w/20-Year Borrowing from April Board Meeting (\$M)

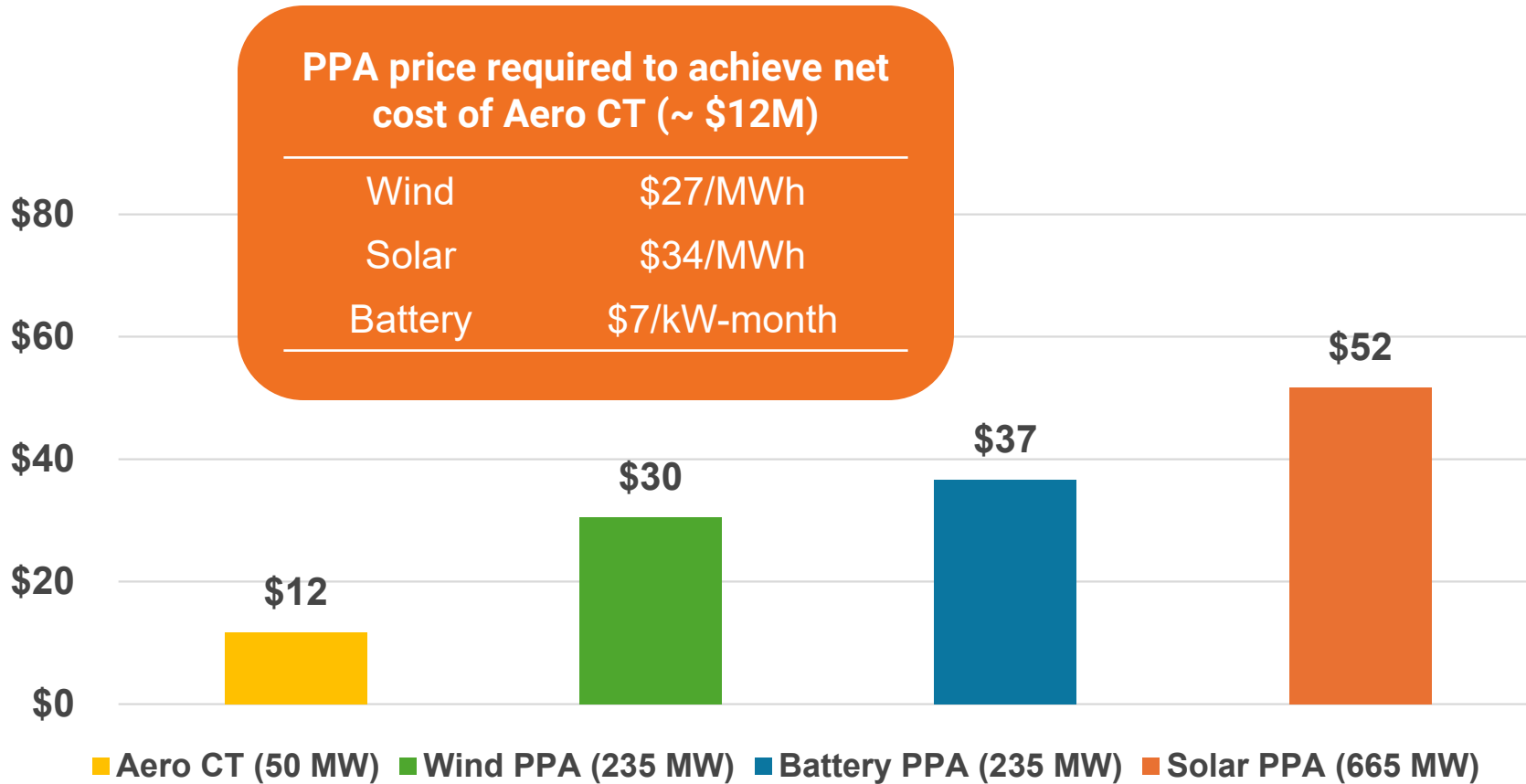


Following the April meeting, board members have had questions regarding the potential impact of lower PPA pricing or different combinations of resources.

* Assuming 2023 market conditions every year.

2040 Revenue Requirement

Annual Net Cost (\$M) of 40-MW Accredited Capacity in Lowest Rated Season (Summer or Winter)



Assumes 20-yr borrowing, latest pricing for Aero CT (\$90M/unit), and "High" carbon offset forecast.

Low	\$11/Ton
Base Case	\$35/Ton
High	\$63/Ton

AlliedOffsets

Forecasting the Voluntary Carbon Market

Projecting VCM growth to 2040

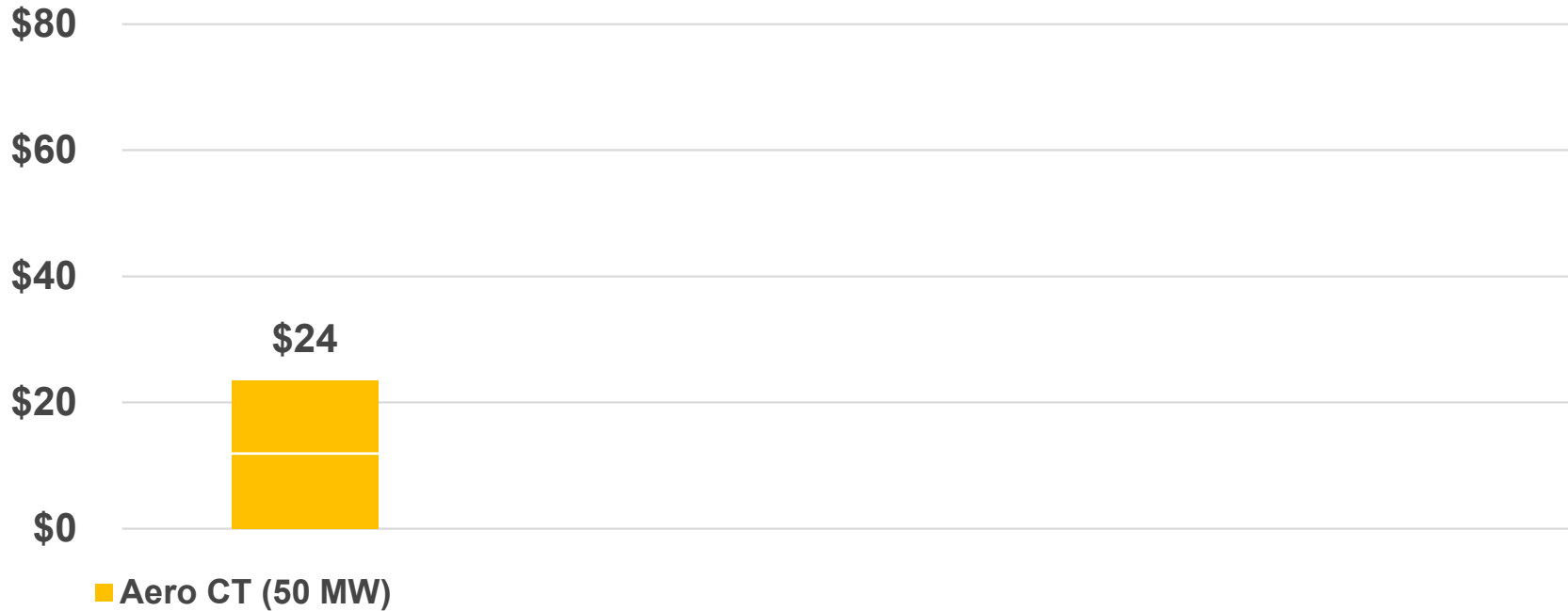


Source: [Forecasting the Voluntary Carbon Market](#), AlliedOffsets.

2040 Revenue Requirement

Annual Net Cost (\$M) of 80-MW Accredited Capacity in Lowest Rated Season (Summer or Winter)

Moves need for next resource to 2036.



Assumes 20-yr borrowing, latest pricing for Aero CT (\$90M/unit), and “High” carbon offset forecast.

Low	\$11/Ton
Base Case	\$35/Ton
High	\$63/Ton

AlliedOffsets

Forecasting the Voluntary Carbon Market

Projecting VCM growth to 2040

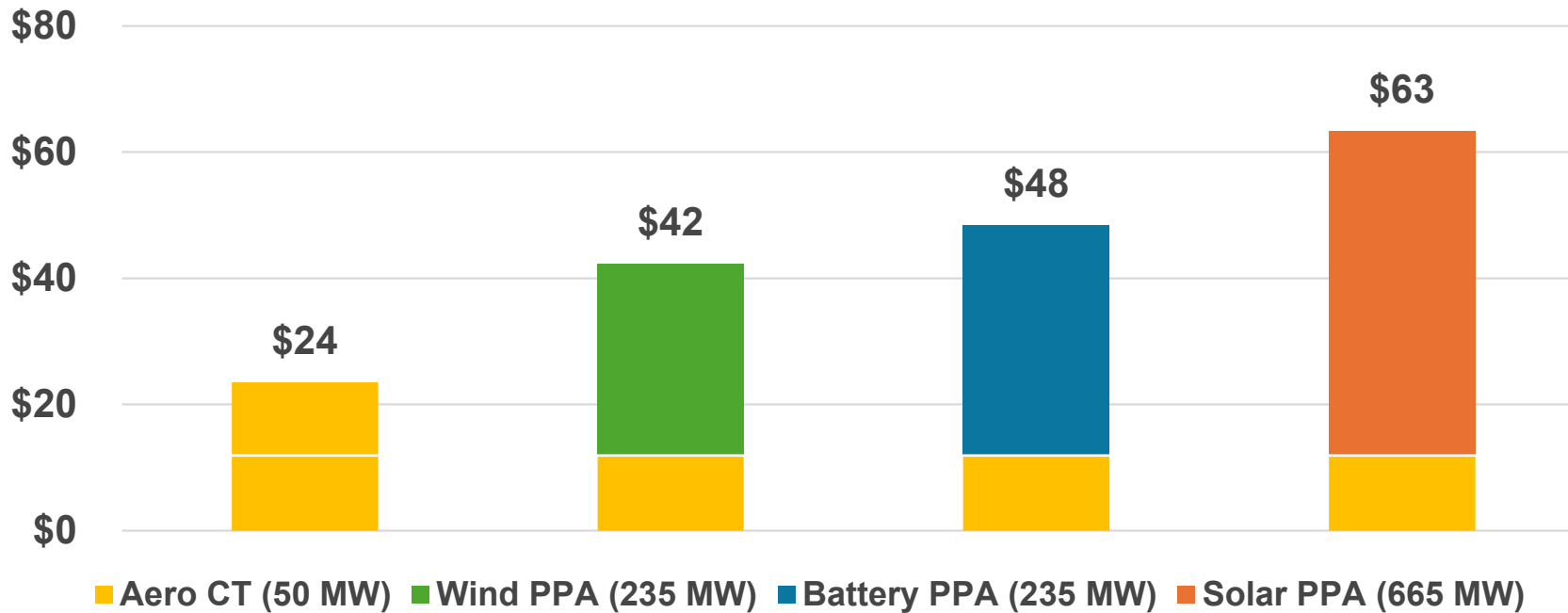


Source: [Forecasting the Voluntary Carbon Market](#), AlliedOffsets.

2040 Revenue Requirement

Annual Net Cost (\$M) of 80-MW Accredited Capacity in Lowest Rated Season (Summer or Winter)

Moves need for next resource to 2036.



Assumes 20-yr borrowing, latest pricing for Aero CT (\$90M/unit), and "High" carbon offset forecast.

Low	\$11/Ton
Base Case	\$35/Ton
High	\$63/Ton

AlliedOffsets
Forecasting the Voluntary Carbon Market

Projecting VCM growth to 2040

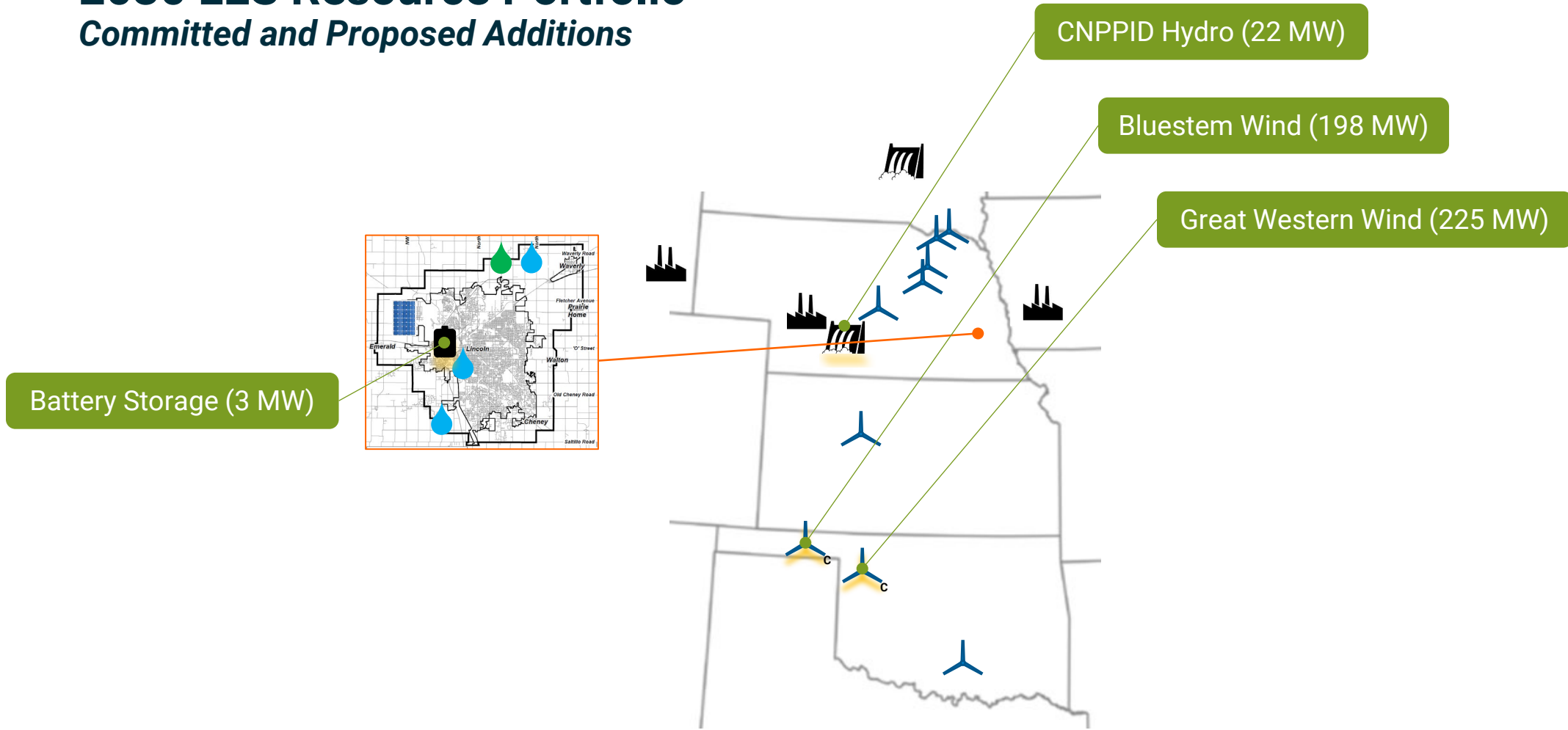




Source: [Forecasting the Voluntary Carbon Market](#), AlliedOffsets.

Proposed Near-Term Solution

2030 LES Resource Portfolio

Committed and Proposed Additions



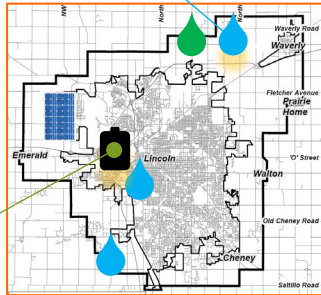
 Battery
  Coal
  Hydro
  Natural Gas
  Landfill Gas
  Solar
  Wind

- LES either does not receive or is selling the Renewable Energy Certificates (RECs) associated with its applicable resources and the renewable attributes reside with the REC owner.
- C – Capacity-only resource

2030 LES Resource Portfolio

Committed and Proposed Additions

Aero CT x 2 (100 MW)
PROPOSED

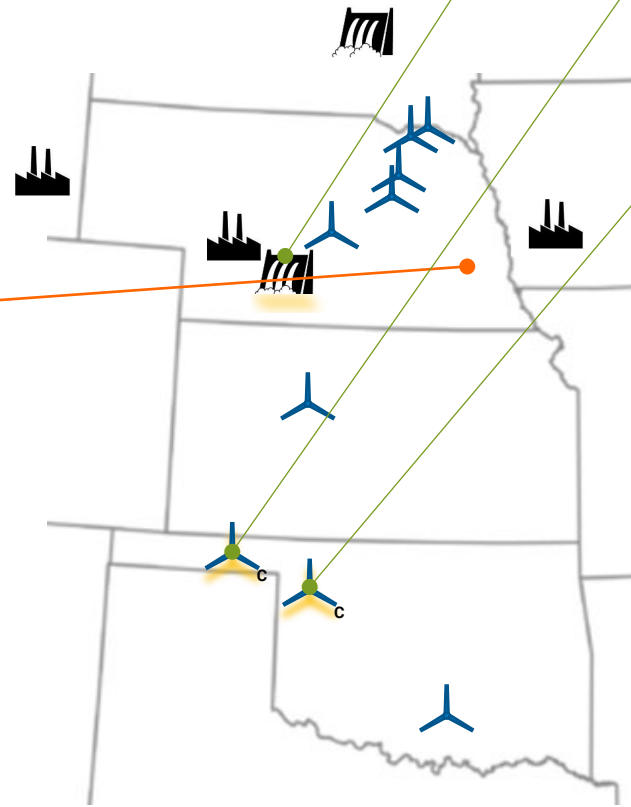


Battery Storage (3 MW)

CNPPID Hydro (22 MW)

Bluestem Wind (198 MW)

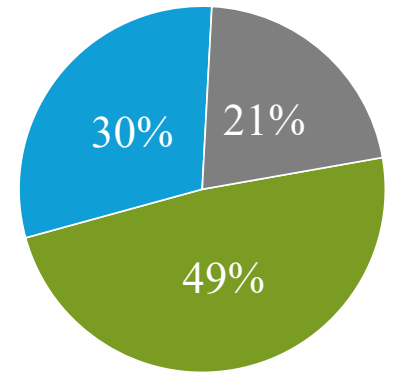
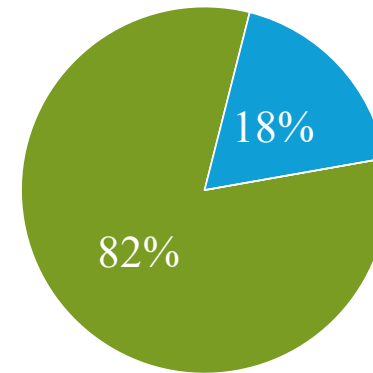
Great Western Wind (225 MW)



Nameplate Capacity

Plan Additions

2030 Portfolio



■ Renewable/Battery ■ Natural Gas ■ Coal

Battery
 Coal
 Hydro
 Natural Gas
 Landfill Gas
 Solar
 Wind

- LES either does not receive or is selling the Renewable Energy Certificates (RECs) associated with its applicable resources and the renewable attributes reside with the REC owner.
- C – Capacity-only resource

Proposed 2025 Mid-Year Rate Increase

Cash outflows for the Terry Bundy Generating Station and Jeffrey Hydroelectric additions were not included in the 2025 Budget

- Cash payments in 2025 for the new generation resource additions could be as high as **\$25 million**, but the final number is not known at this time.

Ongoing contract negotiations for the new turbines will dictate cash flow requirements for the remainder of 2025.

- LES is proposing a system-wide, mid-year rate increase of **4.0%**, effective **July 1, 2025**.

*Mid-year rate increase would collect approximately **\$6.5 million** through the remainder of 2025.*

Proposed Terry Bundy Generating Station additions are significant utility infrastructure investments

Estimated Retail Rate Impact of New Aeroderivative Turbines at TBGS

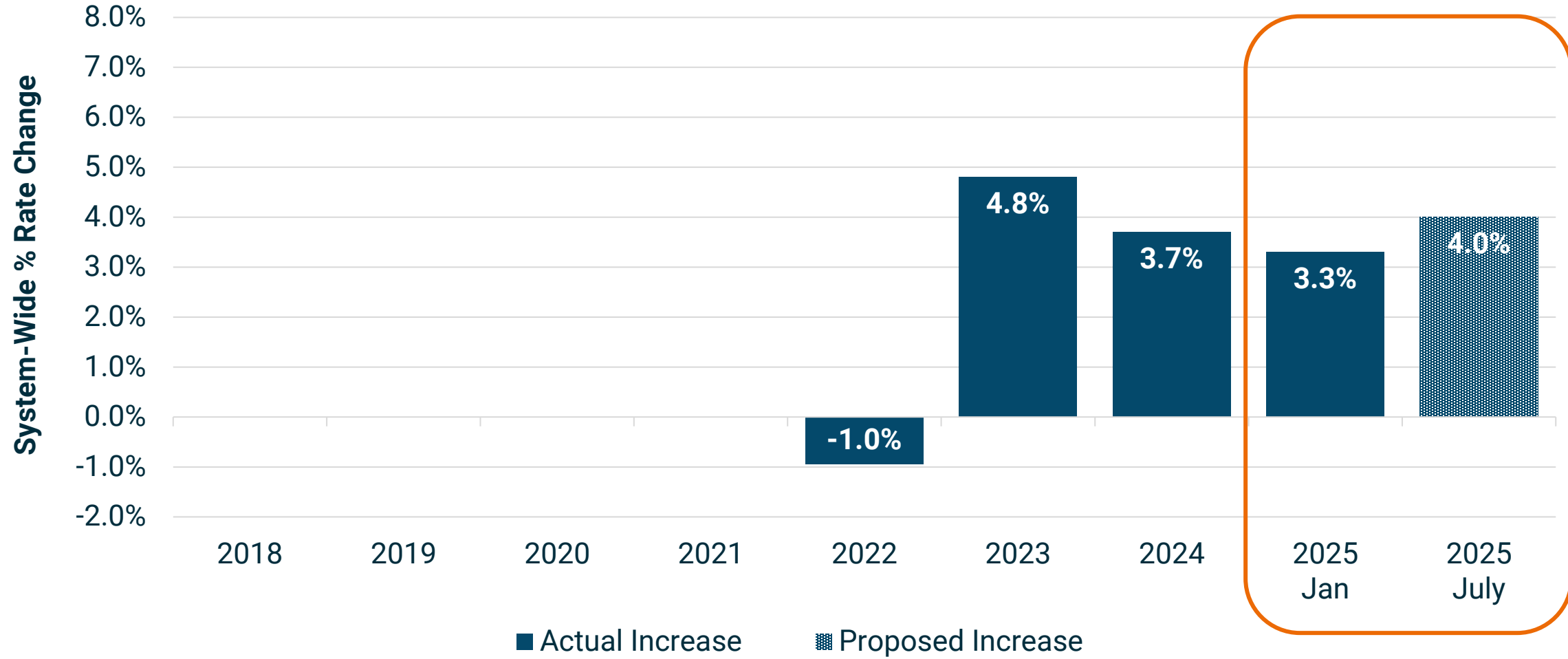
<i>(\$ in Millions)</i>	May 2025 Estimate
Borrowing Amount (Construction Estimate)	\$180.0
Additional Annual Retail Revenue Required	\$14.6
Estimated Rate Impact *	4.5%

* Does not include issuance costs
Will vary based on financing structure
Includes coverage estimate to achieve 1.40x Fixed Charge Coverage
Based on 2025 Budgeted retail revenue plus nominal load growth
Could vary once 2026 budget is complete

LES will issue long-term debt to finance construction of the new turbines.

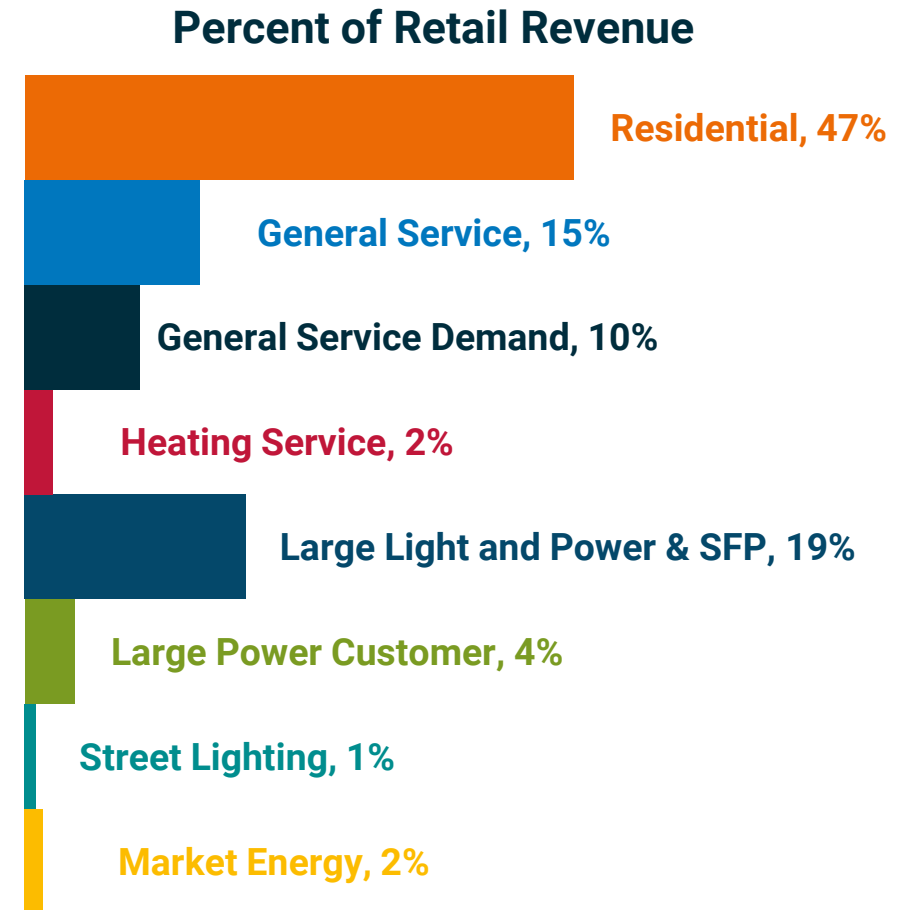
The estimated rate impact is based on projected debt service for a borrowing of \$180 million.

LES Rate Increases



Proposed 2025 Mid-Year Rate Increases and Cost of Service by Rate Class

Rate Class	2025 Rate Increase	2025 Mid-Year Cost of Service	2025 Cost of Service
Residential	4.0%	98.5%	98.7%
General Service	4.0%	105.1%	105.0%
General Service Demand	4.0%	101.2%	101.6%
Heating Service	4.1%	75.9%	76.5%
Large Light & Power	4.1%	104.9%	105.0%
Large Power Customer	4.0%	102.5%	103.0%
Street Lighting	4.0%	95.6%	92.1%
Market Energy	4.0%		
Total Retail System	4.0%	100.0%	100.0%



Rate Targets = 95% to 105% Cost of Service

Proposed Resolution 2025-4

For LES Administrative Board Consideration

- Authorizes a 2025 LES Budget Amendment of \$180 million for the full estimated cost of the TBGS capital additions (2 aeroderivative-based turbines).
- Authorizes revisions to the 2025 Rate Schedules to incorporate a 4.0% system-wide retail rate increase to fund the Jeffrey Hydroelectric and TBGS generation additions.
- Instructs LES staff to transmit the budget amendment and revised rate schedules to the City Council for full consideration and adoption.

Questions?

Rate Schedules 2025



Lincoln Electric System

Proposed 7/1/2025

**SUMMARY OF RATE SCHEDULES REVISIONS
FOR RATES EFFECTIVE
July 1, 2025**

- Charges have been updated consistent with a proposed 4.0% system-wide rate increase

INTRODUCTION

Retail Rates (including those items listed under Miscellaneous) are approved by the LES Administrative Board and the Lincoln City Council pursuant to Lincoln Municipal Code Chapter 4.24.

Non-Retail Pricing is approved by the LES Administrative Board.

Capitalized terms in the Rate Schedules are defined in the Service Regulations.

Rate Schedules (tariff) list the various types and amounts of charges that can be billed to customers in a particular rate category. These charges include the customer charge, the rate for energy, the demand charge, charges for low power factor, and other charges.

A Rider is an addition to the Rate Schedule and is typically voluntary. A Rider defines and offers provisions and requirements not included in the Rate Schedules.

RATE SCHEDULES TABLE OF CONTENTS

	<u>Rate Code</u>	<u>Page</u>
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Residential Service	01 & 03 ⁽¹⁾	1
General Service	10 & 13 ⁽²⁾	3
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Notes:

⁽¹⁾ Rate Code 03 is Residential with Electric Heating.

⁽²⁾ Rate Codes 12, 13, 16, 31, 28, 45, and 48 receive service at the primary voltage level. Rate Codes 32,39, 41, 42, 46 and 49 receive service at the 35 kV voltage level.

Schedule RS - RESIDENTIAL SERVICE - 01 (Standard) & 03 (with Electric Heating)

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: To single family residences and individually metered apartments.

CHARACTER OF SERVICE: Single-phase, or three-phase if available, 60 Hertz alternating current, supplied at LES' standard voltages through an LES-owned meter.

BILL: Customer Charge + Facilities Charge + Energy Charge + All Riders (if applicable) + Service Fees (if applicable) + City Dividend for Utility Ownership + Sales Tax (if applicable); based on the RATE in effect and LES' Service Regulations. Plus, for BILLING PERIODS less than 27 days, on the CUSTOMER'S first and final BILLS, a per day credit times the difference between 30 and the actual number of days in the BILLING PERIOD.

BILLING PERIOD: Bills are rendered on the basis of the scheduled meter reading dates or a date agreeable with LES for final readings. Under normal conditions, BILLING PERIODS typically range from 27 to 35 days.

SEASONAL PROVISION: Summer and winter periods are defined as:

Summer – The four-month period from June 1 through September 30

Winter – The eight-month period from October 1 through May 31

Energy Charges on the BILL will be prorated between seasons in transitional months (i.e., June and October) according to the number of days corresponding to each season covered by the BILL.

RATE:

RESIDENTIAL	Summer	Winter
Customer Charge \$/BILL	\$5.00	
Facilities Level 1 Charge \$/BILL	\$28.50	
Less than 27 day billing period credit Level 1 \$/day (first & final bills)	\$0.95	
Facilities Level 2 Charge \$/BILL	\$42.00	
Less than 27 day billing period credit Level 2 \$/day (first & final bills)	\$1.40	
Facilities Level 3 Charge \$/BILL	\$63.75	
Less than 27 day billing period credit Level 3 \$/day (first & final bills)	\$2.13	
Facilities Charge Three Phase \$/BILL	\$63.75	
Less than 27 day billing period credit Three Phase \$/day (first & final bills)	\$2.13	
Energy Charge \$/kWh	\$0.07800- 0709	\$0.0560 0-0535

Schedule RS - RESIDENTIAL SERVICE - 01 (Standard) & 03 (with Electric Heating)

FACILITIES LEVEL: Facilities Charges are based on average monthly energy for bills rendered during the twelve-month period of December 1 through November 30. LES will assign CUSTOMERS to the applicable Facilities Level. Newly constructed single family dwelling services, with no prior energy usage history, will initially be assigned to Level 2. Newly constructed multi-family dwelling services, with no prior energy usage history, will initially be assigned to Level 1. Levels are reviewed and changed as necessary each January 1. Exceptions to the below thresholds for Facilities Level assignments will only be made in rare instances and with the approval of LES.

- Level 1 – Average monthly energy less than 800 kWh
- Level 2 – Average monthly energy 800 kWh to 1,500 kWh
- Level 3 – Average monthly energy greater than 1,500 kWh

RESIDENTIAL ELECTRIC HEATING WITH SECOND METER: Existing residential CUSTOMERS, where service has been provided for electric heating purposes only and is metered on a separate circuit, shall have energy use from these two services combined into one BILL. This type of electric heating service is only available to existing services and is not available for application to new service requests.

TERMS AND CONDITIONS:

1. Service will be furnished subject to LES' policies and Service Regulations.
2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. FLUCTUATING LOADS AND HARMONICS – CUSTOMERS operating equipment causing harmonic currents and/or highly fluctuating or large instantaneous demands, including, but not limited to, variable speed drives, motor starting, welders and X-ray machines, shall be required to pay all nonbetterment costs of corrective action required to maintain acceptable service quality to the CUSTOMER and not interfere with service on LES' lines or to other CUSTOMERS. See System Disturbances and Service Disruptions, and Disconnection of Electric Service in the Service Regulations.
4. COGENERATION OR SMALL POWER PRODUCTION - Refer to Customer-Owned Generation in the Service Regulations.

Schedule GS - GENERAL SERVICE - 10 (Secondary) & 13 (Primary)

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: A CUSTOMER will receive service on this schedule if the following conditions are met:

- a. Energy usage does not exceed 25,000 kWh per BILLING PERIOD for each of nine consecutive BILLING PERIODS, and
- b. The CUSTOMER'S demand does not exceed 100 kW in two summer BILLING PERIODS including the current BILLING PERIOD and all BILLING PERIODS in the preceding 11 months.
- c. For new CUSTOMER accounts, usage and demand projections will be prepared by LES' Energy Delivery Division and the account will be placed on the appropriate schedule.
- d. OUTDOOR RECREATIONAL LIGHTING, as defined in the TERMS AND CONDITIONS, is not subject to the limitation of (b) above.

CHARACTER OF SERVICE: Single-phase, or three-phase if available, 60 Hertz alternating current, supplied at LES' standard voltages through an LES-owned meter.

BILL: Customer Charge + Facilities Charge + Energy Charge + All Riders (if applicable) + Service Fees (if applicable) + City Dividend for Utility Ownership + Sales Tax (if applicable); based on the RATE in effect and LES' Service Regulations. Plus, for BILLING PERIODS less than 27 days, on the CUSTOMER'S first and final BILLS, a per day credit times the difference between 30 and the actual number of days in the BILLING PERIOD.

BILLING PERIOD: Bills are rendered on the basis of the scheduled meter reading dates or a date agreeable with LES for final readings. Under normal conditions, BILLING PERIODS typically range from 27 to 35 days.

SEASONAL PROVISION: Summer and winter periods are defined as:

Summer – The four-month period from June 1 through September 30

Winter – The eight-month period from October 1 through May 31

Energy Charges on the BILL will be prorated between seasons in transitional months (i.e., June and October) according to the number of days corresponding to each season covered by the BILL.

Schedule GS - GENERAL SERVICE - 10 (Secondary) & 13 (Primary)

RATE:

GENERAL SERVICE	Summer	Winter
Customer Charge \$/BILL	\$6.50	
Facilities Charge \$/BILL	\$26.50	
Less than 27 day billing period credit \$/day (first & final bills)	\$0.88	
Facilities Charge Three Phase \$/BILL	\$82.25	
Less than 27 day billing period credit Three Phase \$/day (first & final bills)	\$2.74	
Facilities Charge Primary \$/BILL	\$45.50	
Less than 27 day billing period credit Primary \$/day (first & final bills)	\$1.52	
Energy Charge Secondary \$/kWh	\$0.10540- 0955	\$0.06520 -0649
Energy Charge Primary \$/kWh	\$0.09720- 0940	\$0.0620

PRIMARY VOLTAGE DELIVERY: Where the CUSTOMER takes service and is metered at an available LES standard primary distribution voltage of either 7,200/12,470 volts three phase, four wire or 34,500 volts three phase, three wire; and the CUSTOMER owns, operates and maintains all voltage transformation and other distribution equipment past the primary meter.

TERMS AND CONDITIONS:

1. Service will be furnished subject to LES' policies and Service Regulations.
2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. FLUCTUATING LOADS AND HARMONICS – CUSTOMERs operating equipment causing harmonic currents and/or highly fluctuating or large instantaneous demands, including, but not limited to, variable speed drives, motor starting, welders and X-ray machines, shall be required to pay all nonbetterment costs of corrective action required to maintain acceptable service quality to the CUSTOMER and not interfere with service on LES' lines or to other CUSTOMERS. See System Disturbances and Service Disruptions, and Disconnection of Electric Service in the Service Regulations.
4. COGENERATION OR SMALL POWER PRODUCTION - Refer to Customer-Owned Generation in the Service Regulations.
5. OUTDOOR RECREATIONAL LIGHTING is metered service to off-peak, dusk-to-dawn area lighting for outdoor recreational facilities. OUTDOOR RECREATIONAL LIGHTING service must be wired and metered separate from any use other than OUTDOOR RECREATIONAL LIGHTING so that only OUTDOOR RECREATIONAL LIGHTING fixtures are on this metered circuit.

Schedule HS - HEATING SERVICE - 21 (Secondary) & 23 (Primary)

The HS rate will be closed to new customers beginning January 1st 2025. The rate will be discontinued no later than December 31st, 2030.

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: To any nonresidential CUSTOMER for space heating and/or approved water heating installations where this Heating Service is supplied through a separately metered circuit. For the Heating Service, summer demands shall not exceed the highest winter demand of the past 12 months. An exception to this demand requirement includes heat pump technologies including water loop and air-to-air systems.

A Heating Service CUSTOMER will receive the Large Heating Service classification if that CUSTOMER'S energy usage is greater than 25,000 kWh per BILLING PERIOD for two BILLING PERIODS, including the current BILLING PERIOD and all BILLING PERIODS in the preceding 11 months.

Removal from the Large Heating Service classification will occur when the CUSTOMER'S energy usage fails to exceed 25,000 kWh per BILLING PERIOD for 12 consecutive months.

CHARACTER OF SERVICE: Single-phase, or three-phase if available, 60 Hertz alternating current, supplied at LES' standard voltages through an LES-owned meter.

BILL: Customer Charge + Facilities Charge + Energy Charge + All Riders (if applicable) + Service Fees (if applicable) + City Dividend for Utility Ownership + Sales Tax (if applicable); based on the RATE in effect and LES' Service Regulations. Plus, for BILLING PERIODS less than 27 days, on the CUSTOMER'S first and final BILLS, a per day credit times the difference between 30 and the actual number of days in the BILLING PERIOD.

BILLING PERIOD: BILLS are rendered on the basis of the scheduled meter reading dates or a date agreeable with LES for final readings. Under normal conditions, BILLING PERIODS typically range from 27 to 35 days.

SEASONAL PROVISION: Summer and winter periods are defined as:

Summer – The four-month period from June 1 through September 30

Winter – The eight-month period from October 1 through May 31

Energy Charges on the BILL will be prorated between seasons in transitional months (i.e., June and October) according to the number of days corresponding to each season covered by the BILL.

Schedule HS - HEATING SERVICE - 21 (Secondary) & 23 (Primary)

The HS rate will be closed to new customers beginning January 1st 2025. The rate will be discontinued no later than December 31st, 2030.

RATE:

HEATING SERVICE	Summer	Winter
Customer Charge \$/BILL	\$5.30	
Facilities Charge \$/BILL	\$53.25	
Less than 27 day billing period credit \$/day (first & final bills)	\$1.78	
Facilities Charge Three Phase \$/BILL	\$205.00	
Less than 27 day billing period credit Three Phase \$/day (first & final bills)	\$6.83	
Facilities Charge Large \$/BILL	\$422.00	
Less than 27 day billing period credit Large \$/day (first & final bills)	\$14.07	
Facilities Charge Primary \$/BILL	\$335.00	
Less than 27 day billing period credit Primary \$/day (first & final bills)	\$11.17	
Energy Charge Secondary \$/kWh	\$0.0920 0.0874	\$0.0665 \$0.0640
Energy Charge Primary \$/kWh	\$0.0900 0.0850	\$0.0640 0.0625

TERMS AND CONDITIONS:

1. Service will be furnished subject to LES’ policies and Service Regulations.
2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. The installation of the main disconnect, meter socket and other equipment required to accept service under this schedule (except the Meter), shall be arranged and paid for by the CUSTOMER.
4. When the same permanently installed all-electric equipment is used for both heating and cooling, such as a heat pump (and certain other combination units upon specific approval) this rate schedule shall apply.
5. FLUCTUATING LOADS AND HARMONICS – CUSTOMERs operating equipment causing harmonic currents and/or highly fluctuating or large instantaneous demands, including, but not limited to, variable speed drives, motor starting, welders and X-ray machines, shall be required to pay all nonbetterment costs of corrective action required to maintain acceptable service quality to the CUSTOMER and not interfere with service on LES’ lines or to other CUSTOMERS. See System Disturbances and Service Disruptions, and Disconnection of Electric Service in the Service Regulations.
6. COGENERATION OR SMALL POWER PRODUCTION – Refer to Customer-Owned Generation in the Service Regulations.

Schedule GSD - GENERAL SERVICE-DEMAND - 11 (Secondary) & 12 (Primary)

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: A CUSTOMER will receive service on this schedule if the LLP schedule is not applicable and if any of the following conditions are met:

- (a) Energy usage is greater than 25,000 kWh per BILLING PERIOD for each of nine consecutive BILLING PERIODS.
- (b) The CUSTOMER'S demand is greater than 100 kW in two summer BILLING PERIODS including the current summer BILLING PERIOD and all summer BILLING PERIODS in the preceding 11 months.
- (c) For new CUSTOMER accounts, usage and demand projections will be prepared by LES' Energy Delivery Division and the account will be placed on the appropriate schedule.

The minimum BILLING DEMAND for this schedule is 25 kW.

Removal from the GSD to the GS schedule will take place if the account demonstrates in the previous 12 BILLING PERIODS no summer BILLING DEMAND greater than 100 kW and no energy usage greater than 25,000 kWh per BILLING PERIOD for nine consecutive BILLING PERIODS.

Accounts are required to stay on a rate schedule for a minimum of 12 months.

CHARACTER OF SERVICE: Single-phase, or three-phase if available, 60 Hertz alternating current, supplied at LES' standard voltages through an LES-owned meter.

BILL: Customer Charge + Demand Charge + Facilities Charge + Energy Charge + Dual Primary Service Charge (if applicable) + All Riders (if applicable) + Service Fees (if applicable) + City Dividend for Utility Ownership + Sales Tax (if applicable); based on the RATE in effect and LES' Service Regulations.

BILLING PERIOD: BILLS are rendered on a calendar-month basis or a date agreeable with LES for final readings.

SEASONAL PROVISION: Summer and winter periods are defined as:

Summer – The four-month period from June 1 through September 30

Winter – The eight-month period from October 1 through May 31

Schedule GSD - GENERAL SERVICE-DEMAND - 11 (Secondary) & 12 (Primary)

RATE:

GENERAL SERVICE DEMAND	Summer	Winter
Customer Charge \$/BILL	\$25.00	
Demand Charge Secondary \$/kW of BILLING DEMAND	\$13.48 <u>12.55</u>	
Facilities Charge Secondary \$/kW of BILLING DEMAND	\$7.10	
Demand Charge Primary \$/kW of BILLING DEMAND	\$13.30 <u>12.00</u>	
Facilities Charge Primary \$/kW of BILLING DEMAND	\$5.00	
Energy Charge Secondary \$/kWh	\$0.0277 <u>\$0.0273</u>	\$0.0250 <u>\$0.0245</u>
Energy Charge Primary \$/kWh	\$0.0270 <u>\$0.0265</u>	\$0.0245 <u>\$0.0240</u>
Dual Primary Service Charge \$/kW of DUAL PRIMARY DEMAND	\$5.00	

MAXIMUM DEMAND: The highest integrated kilowatt load during any 30-minute period occurring in the BILLING PERIOD for which the determination is made.

BILLING DEMAND: Either (a), (b) or (c), whichever is higher:

- (a) The MAXIMUM DEMAND occurring during the BILLING PERIOD.
- (b) 65 percent of the highest MAXIMUM DEMAND established for the BILLS rendered for June, July, August or September of the preceding 11 months.
- (c) 25 kW.

PRIMARY VOLTAGE DELIVERY: Where the CUSTOMER takes service and is metered at an available LES standard primary distribution voltage of either 7,200/12,470 volts three phase, four wire or 34,500 volts three phase, three wire; and the CUSTOMER owns, operates and maintains all voltage transformation and other distribution equipment past the primary meter.

DUAL PRIMARY SERVICE: When LES provides capacity from two primary service sources and where the CUSTOMER controls the switchgear transferring load between the two primary service sources. One of the services may be sufficient to serve part of the CUSTOMER'S load, but not all of the load. The CUSTOMER-controlled switchgear shall have either a break before make transfer switch or two keyed interlock single throw switches within the same lineup to prevent paralleling of the two primary service sources. LES may also require Aid-to-Construction payments for the dual service installation.

Schedule GSD - GENERAL SERVICE-DEMAND - 11 (Secondary) & 12 (Primary)

DUAL PRIMARY DEMAND: Either (a) or (b), whichever is applicable:

- (a) Full service: When both primary services are adequate for the CUSTOMER'S entire load, DUAL PRIMARY DEMAND will be the BILLING DEMAND.
- (b) Partial service: When one of the primary services is only adequate for part of the CUSTOMER'S load, DUAL PRIMARY DEMAND will be either (1), (2) or (3), whichever is higher:
 - (1) The CUSTOMER requested kilowatt capacity of the DUAL PRIMARY SERVICE providing partial service.
 - (2) The MAXIMUM DEMAND during the BILLING PERIOD of the DUAL PRIMARY SERVICE providing partial service.
 - (3) 100 percent of the highest MAXIMUM DEMAND of the preceding 11 months of the DUAL PRIMARY SERVICE providing partial service.

TERMS AND CONDITIONS:

- 1. Service will be furnished subject to LES' policies and Service Regulations.
- 2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
- 3. FLUCTUATING LOADS AND HARMONICS – CUSTOMERs operating equipment causing harmonic currents and/or highly fluctuating or large instantaneous demands, including, but not limited to, variable speed drives, motor starting, welders and X-ray machines, shall be required to pay all nonbetterment costs of corrective action required to maintain acceptable service quality to the CUSTOMER and not interfere with service on LES' lines or to other CUSTOMERS. See System Disturbances and Service Disruptions, and Disconnection of Electric Service in the Service Regulations.
- 4. COGENERATION OR SMALL POWER PRODUCTION - Refer to Customer-Owned Generation in the Service Regulations.

**Schedule LLP - LARGE LIGHT AND POWER
15 (Secondary), 16 (Primary), & 39 (35 kV)**

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: A CUSTOMER will receive service on this schedule if any of the following conditions are met:

- (a) Energy usage is greater than 100,000 kWh per BILLING PERIOD for each of nine consecutive BILLING PERIODS.
- (b) The CUSTOMER'S demand is greater than 400 kW but less than 20,000 kW in any two summer BILLING PERIODS including the current summer BILLING PERIOD and all summer BILLING PERIODS in the preceding 11 months.
- (c) For new CUSTOMER accounts added to LES, usage and demand projections will be prepared by LES' Energy Delivery Division and the account will be placed on the appropriate schedule.

CUSTOMERS will be moved from the LLP to LPC schedule if they display demand greater than or equal to 4,000 kW per BILLING PERIOD for nine consecutive BILLING PERIODS.

Removal from the LLP to the GSD schedule will take place if the account demonstrates in the previous 12 BILLING PERIODS no summer BILLING DEMAND greater than 400 kW and no energy usage greater than 100,000 kWh per BILLING PERIOD for nine consecutive BILLING PERIODS.

Removal from the LLP to the GS schedule will take place if the account demonstrates in the previous 12 BILLING PERIODS no summer BILLING DEMAND greater than 100 kW and no energy usage greater than 25,000 kWh per BILLING PERIOD for nine consecutive BILLING PERIODS.

Accounts are required to stay on a rate schedule for a minimum of 12 months.

CHARACTER OF SERVICE: Three-phase, 60 Hertz alternating current, supplied at LES' standard voltages through an LES-owned meter.

BILL: Customer Charge + Demand Charge + Facilities Charge + Energy Charge + Dual Primary Service Charge (if applicable) + Excess kVAR Charge (if applicable) + All Riders (if applicable) + Service Fees (if applicable) + City Dividend for Utility Ownership + Sales Tax (if applicable); based on the RATE in effect and LES' Service Regulations.

BILLING PERIOD: BILLS are rendered on a calendar-month basis or a date agreeable with LES for final readings.

SEASONAL PROVISION: Summer and winter periods are defined as:

- Summer – The four-month period from June 1 through September 30
- Winter – The eight-month period from October 1 through May 31

**Schedule LLP - LARGE LIGHT AND POWER
 15 (Secondary), 16 (Primary), & 39 (35 kV)**

RATE:

LARGE LIGHT AND POWER		Summer	Winter
Customer Charge \$/BILL		\$400.00	
Demand Charge Secondary \$/kW of BILLING DEMAND		\$17.70 \$16.25	
Facilities Charge Secondary \$/kW of BILLING DEMAND		\$6.43	
Demand Charge Primary \$/kW of BILLING DEMAND		\$17.00 15.50	
Facilities Charge Primary \$/kW of BILLING DEMAND		\$5.20	
Demand Charge 35 kV \$/kW of BILLING DEMAND		\$17.00 15.50	
Facilities Charge 35 kV \$/kW of BILLING DEMAND		\$2.40	
Energy Charge Secondary \$/kWh		\$0.0255	\$0.0245
Energy Charge Primary and 35 kV \$/kWh		\$0.0242	\$0.0235
Excess kVAR Charge \$/kVAR for all EXCESS kVARs		\$2.60	
Dual Primary Service Charge \$/kW of DUAL PRIMARY DEMAND		\$3.15	

MAXIMUM DEMAND: The highest integrated kilowatt load during any 30-minute period occurring in the BILLING PERIOD for which the determination is made.

BILLING DEMAND: Either (a) or (b), whichever is higher:

- (a) The MAXIMUM DEMAND occurring during the BILLING PERIOD.
- (b) 65 percent of the highest MAXIMUM DEMAND established for the BILLS rendered for June, July, August or September of the preceding 11 months.

PRIMARY VOLTAGE DELIVERY: Where the CUSTOMER takes service and is metered at an available LES standard primary distribution voltage of either 7,200/12,470 volts three phase, four wire or 34,500 volts three phase, three wire; and the CUSTOMER owns, operates and maintains all voltage transformation and other distribution equipment past the primary meter.

DUAL PRIMARY SERVICE: When LES provides capacity from two primary service sources and where the CUSTOMER controls the switchgear transferring load between the two primary service sources. One of the services may be sufficient to serve part of the CUSTOMER'S load, but not all of the load. The CUSTOMER controlled switchgear shall have either a break before make transfer switch or two keyed interlock single throw switches within the same lineup to prevent paralleling of the two primary service sources. LES may also require Aid-to-Construction payments for the dual service installation.

DUAL PRIMARY DEMAND: Either (a) or (b), whichever is applicable:

- (a) Full service: When both primary services are adequate for the CUSTOMER'S entire load, DUAL PRIMARY DEMAND will be the BILLING DEMAND.
- (b) Partial service: When one of the primary services is only adequate for part of the CUSTOMER'S load, DUAL PRIMARY DEMAND will be either (1), (2) or (3), whichever is higher:

**Schedule LLP - LARGE LIGHT AND POWER
15 (Secondary), 16 (Primary), & 39 (35 kV)**

- (1) The CUSTOMER requested kilowatt capacity of the DUAL PRIMARY SERVICE providing partial service.
- (2) The MAXIMUM DEMAND during the BILLING PERIOD of the DUAL PRIMARY SERVICE providing partial service.
- (3) 100 percent of the highest MAXIMUM DEMAND of the preceding 11 months of the DUAL PRIMARY SERVICE providing partial service.

EXCESS kVARS: Maximum kVARS for the BILLING PERIOD minus the product of the MAXIMUM DEMAND for the BILLING PERIOD multiplied by .39523 (representing a power factor of 93 percent). The CUSTOMER will be responsible for limiting kVAR requirements at or below this calculated level at all times and will be charged for EXCESS kVARS.

TERMS AND CONDITIONS:

1. Service will be furnished subject to LES' policies and Service Regulations.
2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. LES may, in its discretion, require prepayment for services, render bills on a more frequent basis and require payment on a more frequent basis. Additionally, LES may require payments to be made using electronic means (wire, ACH). BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. FLUCTUATING LOADS AND HARMONICS – CUSTOMERs operating equipment causing harmonic currents and/or highly fluctuating or large instantaneous demands, including, but not limited to, variable speed drives, motor starting, welders and X-ray machines, shall be required to pay all nonbetterment costs of corrective action required to maintain acceptable service quality to the CUSTOMER and not interfere with service on LES' lines or to other CUSTOMERS. See System Disturbances and Service Disruptions, and Disconnection of Electric Service in the Service Regulations.
4. LOAD INCREASE MAXIMUMS - CUSTOMERS with loads in excess of 2 MW shall be required not to increase one-half hour interval loading by more than 1 MW per one-half hour. For equipment testing or other conditions producing abnormal increases in BILLING DEMANDS see Special Billing Considerations in the Service Regulations.
5. COGENERATION OR SMALL POWER PRODUCTION - Refer to Customer-Owned Generation in the Service Regulations.

**Schedule LLP-TOUD - LARGE LIGHT AND POWER TIME-OF-USE DEMAND
30 (Secondary), 31 (Primary), & 32 (35 kV)**

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: A CUSTOMER may receive service on this schedule if any of the following conditions are met:

- (a) Energy usage is greater than 100,000 kWh per BILLING PERIOD for each of nine consecutive BILLING PERIODS.
- (b) The CUSTOMER'S demand is greater than 400 kW but less than 20,000 kW in any two summer BILLING PERIODS including the current summer BILLING PERIOD and all summer BILLING PERIODS in the preceding 11 months.
- (c) For new CUSTOMER accounts, the CUSTOMER will not be placed on this rate schedule until a complete year of billing history has been established. This requirement may be waived at LES' option, if the CUSTOMER agrees to an estimate of the ON-PEAK AND OFF-PEAK BILLING DEMAND made by LES which may be used for billing purposes.

Removal from this schedule to another applicable LLP schedule may take place after a minimum of one year on this schedule.

Removal from this LLP to GSD schedule will take place if the account demonstrates in the previous 12 BILLING PERIODS no summer BILLING DEMAND greater than 400 kW and no energy usage greater than 100,000 kWh per BILLING PERIOD for nine consecutive BILLING PERIODS.

Removal from the LLP to the GS schedule will take place if the account demonstrates in the previous 12 BILLING PERIODS no summer BILLING DEMAND greater than 100 kW and no energy usage greater than 25,000 kWh per BILLING PERIOD for nine consecutive BILLING PERIODS.

CHARACTER OF SERVICE: Three-phase, 60 Hertz alternating current, supplied at LES' standard voltages through an LES-owned meter.

BILL: Customer Charge + Off Peak Demand Charge + On Peak Demand Charge + Facilities Charge + Energy Charge + Dual Primary Service Charge (if applicable) + Excess kVAR Charge (if applicable) + All Riders (if applicable) + Service Fees (if applicable) + City Dividend for Utility Ownership + Sales Tax (if applicable); based on the RATE in effect and LES' Service Regulations.

BILLING PERIOD: BILLS are rendered on a calendar-month basis or a date agreeable with LES for final readings.

ENERGY SEASONAL PROVISION: Summer and winter periods are defined as:

- Summer – The four-month period from June 1 through September 30
- Winter – The eight-month period from October 1 through May 31

DEMAND SEASONAL PROVISION: Summer, winter, and shoulder periods are defined as:

- Summer – The four-month period from June 1 through September 30
- Shoulder – The two-month period of May 1 to May 31 and October 1 through October 31
- Winter – The six-month period from November 1 through April 30

**Schedule LLP-TOUD - LARGE LIGHT AND POWER TIME-OF-USE DEMAND
 30 (Secondary), 31 (Primary), & 32 (35 kV)**

RATE:

LARGE LIGHT AND POWER TIME-OF-USE DEMAND	Summer	Winter
Customer Charge \$/BILL	\$400.00	
Demand Charge Secondary \$/kW of ON-PEAK BILLING DEMAND	\$12.55	
Demand Charge Secondary \$/kW of OFF-PEAK BILLING DEMAND	\$3.92	
Facilities Charge Secondary \$/kW of PEAK BILLING DEMAND	\$5.25	
Demand Charge Primary \$/kW of ON-PEAK BILLING DEMAND	\$12.04	
Demand Charge Primary \$/kW of OFF-PEAK BILLING DEMAND	\$3.76	
Facilities Charge Primary \$/kW of PEAK BILLING DEMAND	\$4.50	
Demand Charge 35 kV \$/kW of ON-PEAK BILLING DEMAND	\$11.98	
Demand Charge 35 kV \$/kW of OFF-PEAK BILLING DEMAND	\$3.74	
Facilities Charge 35 kV \$/kW of PEAK BILLING DEMAND	\$2.40	
Energy Charge Secondary \$/kWh	\$0.0265	\$0.0243
Energy Charge Primary and 35 kV \$/kWh	\$0.0252	\$0.0232
Excess kVAR Charge \$/kVAR for all EXCESS kVARs	\$2.60	
Dual Primary Service Charge \$/kW of DUAL PRIMARY DEMAND	\$2.40	

WINTER OFF-PEAK PERIOD: The Winter OFF-PEAK PERIOD is every day (Monday through Sunday) 12 a.m. - 7 a.m., 12 p.m. - 6 p.m., and 9 p.m. -12 a.m. in the BILLING PERIODS of January, February, March, April, November, and December as recorded by LES' billing meters.

WINTER ON-PEAK PERIOD: The WINTER ON-PEAK PERIOD is every day (Monday through Sunday) 7 a.m. - 12 p.m. and 6 p.m. - 9 p.m. in the BILLING PERIODS of January, February, March, April, November, and December as recorded by LES' billing meters.

SHOULDER OFF-PEAK PERIOD: The SHOULDER OFF-PEAK PERIOD is every day (Monday through Sunday) 12 a.m.- 12 p.m. and 9 p.m. - 12 a.m. in the BILLING PERIODS of May and October as recorded by LES' billing meters.

SHOULDER ON-PEAK PERIOD: The SHOULDER ON-PEAK PERIOD is every day (Monday through Sunday) 12 p.m. - 9 p.m. in the BILLING PERIODS of May and October as recorded by LES' billing meters.

SUMMER OFF-PEAK PERIOD: The SUMMER OFF-PEAK PERIOD is every day (Monday through Sunday) 12 a.m. - 12 p.m. and 9 p.m. - 12 a.m. in the BILLING PERIODS of June, July, August, and September as recorded by LES' billing meters.

SUMMER ON-PEAK PERIOD: The SUMMER ON-PEAK PERIOD is every day (Monday through Sunday) 12 p.m. - 9 p.m. in the BILLING PERIODS of June, July, August, and September as recorded by LES' billing meters.

**Schedule LLP-TOUD - LARGE LIGHT AND POWER TIME-OF-USE DEMAND
30 (Secondary), 31 (Primary), & 32 (35 kV)**

ON-PEAK DEMAND: The highest integrated kilowatt load during any 30-minute period occurring in the ON-PEAK PERIOD during the BILLING PERIOD for which the determination is made.

OFF-PEAK DEMAND: The highest integrated kilowatt load during any 30-minute period occurring in the OFF-PEAK PERIOD during the BILLING PERIOD for which the determination is made.

MAXIMUM DEMAND: The highest integrated kilowatt load during any 30-minute period occurring in the BILLING PERIOD for which the determination is made.

ON-PEAK DEMAND: Either (a) or (b), whichever is higher:

- (a) The ON-PEAK DEMAND occurring during the ON-PEAK PERIOD during the BILLING PERIOD.
- (b) 65 percent of the highest MAXIMUM DEMAND established for the BILLS rendered for the preceding 11 months.

OFF-PEAK DEMAND: Either (a) or (b), whichever is higher:

- (a) The OFF-PEAK DEMAND occurring during the OFF-PEAK PERIOD during the BILLING PERIOD.
- (b) 65 percent of the highest MAXIMUM DEMAND established for the BILLS rendered for the preceding 11 months.

PEAK BILLING DEMAND: Either (a) or (b), whichever is higher:

- (a) The PEAK DEMAND occurring during the BILLING PERIOD.
- (b) 65 percent of the highest MAXIMUM DEMAND established for the BILLS rendered for June, July, August or September of the preceding 11 months.

PRIMARY VOLTAGE DELIVERY: Where the CUSTOMER takes service and is metered at an available LES standard primary distribution voltage of either 7,200/12,470 volts three phase, four wire or 34,500 volts three phase, three wire; and the CUSTOMER owns, operates and maintains all voltage transformation and other distribution equipment past the primary meter.

DUAL PRIMARY SERVICE: When LES provides capacity from two primary service sources and where the CUSTOMER controls the switchgear transferring load between the two primary service sources. One of the services may be sufficient to serve part of the CUSTOMER'S load, but not all of the load. The CUSTOMER controlled switchgear shall have either a break before make transfer switch or two keyed interlock single throw switches within the same lineup to prevent paralleling of the two primary service sources. LES may also require Aid-to-Construction payments for the dual service installation.

**Schedule LLP-TOUD - LARGE LIGHT AND POWER TIME-OF-USE DEMAND
30 (Secondary), 31 (Primary), & 32 (35 kV)**

DUAL PRIMARY DEMAND: Either (a) or (b), whichever is applicable:

- (a) Full service: When both primary services are adequate for the CUSTOMER'S entire load, DUAL PRIMARY DEMAND will be the BILLING DEMAND.
- (b) Partial service: When one of the primary services is only adequate for part of the CUSTOMER'S load, DUAL PRIMARY DEMAND will be either (1), (2) or (3), whichever is higher:
 - (1) The CUSTOMER requested kilowatt capacity of the DUAL PRIMARY SERVICE providing partial service.
 - (2) The MAXIMUM DEMAND during the BILLING PERIOD of the DUAL PRIMARY SERVICE providing partial service.
 - (3) 100 percent of the highest MAXIMUM DEMAND of the preceding 11 months of the DUAL PRIMARY SERVICE providing partial service.

EXCESS KVARs: Maximum KVARs for the BILLING PERIOD minus the product of the MAXIMUM DEMAND for the BILLING PERIOD multiplied by .39523 (representing a power factor of 93 percent). The CUSTOMER will be responsible for limiting KVAR requirements at or below this calculated level at all times and will be charged for EXCESS KVARs.

TERMS AND CONDITIONS:

1. Service will be furnished subject to LES' policies and Service Regulations.
2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. LES may, in its discretion, require prepayment for services, render bills on a more frequent basis and require payment on a more frequent basis. Additionally, LES may require payments to be made using electronic means (wire, ACH). BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. FLUCTUATING LOADS AND HARMONICS – CUSTOMERs operating equipment causing harmonic currents and/or highly fluctuating or large instantaneous demands, including, but not limited to, variable speed drives, motor starting, welders and X-ray machines, shall be required to pay all nonbetterment costs of corrective action required to maintain acceptable service quality to the CUSTOMER and not interfere with service on LES' lines or to other CUSTOMERs. See System Disturbances and Service Disruptions, and Disconnection of Electric Service in the Service Regulations.
4. LOAD INCREASE MAXIMUMS - CUSTOMERs with loads in excess of 2 MW shall be required not to increase one-half hour interval loading by more than 1 MW per one-half hour. For equipment testing or other conditions producing abnormal increases in BILLING DEMANDS see Special Billing Considerations in the Service Regulations.
5. COGENERATION OR SMALL POWER PRODUCTION - Refer to Customer-Owned Generation in the Service Regulations.
6. PEAK PERIODS - CUSTOMERs will be given a 2-year notice prior to any changes to On-peak and Off-peak time periods.

**Schedule LLP-OPD – LARGE LIGHT AND POWER – OFF-PEAK DAILY
27 (Secondary), 28 (Primary), & 29 (35 kV)**

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: CUSTOMERS may receive service on this schedule if any of the following conditions are met:

- (a) Energy usage is greater than 100,000 kWh per BILLING PERIOD for each of nine consecutive BILLING PERIODS.
- (b) The CUSTOMER'S demand is greater than 400 kW but less than 20,000 kW in two summer BILLING PERIODS including the current summer BILLING PERIOD and all summer BILLING PERIODS in the preceding 11 months.
- (c) For new CUSTOMER accounts, the CUSTOMER will not be placed on this rate schedule until a complete summer of billing history has been established. This requirement may be waived at LES' option, if the CUSTOMER agrees to an estimate of the SUMMER BASE BILLING DEMAND made by LES which may be used for billing purposes.

Removal from this schedule to another applicable LLP schedule may take place after a minimum of one year on this schedule.

Removal from this LLP to the GSD schedule will take place if the account demonstrates in the previous 12 BILLING PERIODS no summer BILLING DEMAND greater than 400 kW and no energy usage greater than 100,000 kWh per BILLING PERIOD for nine consecutive BILLING PERIODS.

Removal from the LLP to the GS schedule will take place if the account demonstrates in the previous 12 BILLING PERIODS no summer BILLING DEMAND greater than 100 kW and no energy usage greater than 25,000 kWh per BILLING PERIOD for nine consecutive BILLING PERIODS.

CHARACTER OF SERVICE: Three-phase, 60 Hertz alternating current, supplied at LES' standard voltages through an LES-owned meter.

BILL: Customer Charge + Demand Charge + Facilities Charge + Energy Charge + Dual Primary Service Charge (if applicable) + Excess kVAR Charge (if applicable) + All Riders (if applicable) + Service Fees (if applicable) + City Dividend for Utility Ownership + Sales Tax (if applicable); based on the RATE in effect and LES' Service Regulations.

BILLING PERIOD: BILLS are rendered on a calendar-month basis or a date agreeable with LES for final readings.

SEASONAL PROVISION: Summer and winter periods are defined as:

- Summer – The four-month period from June 1 through September 30
- Winter – The eight-month period from October 1 through May 31

**Schedule LLP-OPD – LARGE LIGHT AND POWER – OFF-PEAK DAILY
 27 (Secondary), 28 (Primary), & 29 (35 kV)**

RATE:

LARGE LIGHT AND POWER OFF-PEAK DAILY		Summer	Winter
Customer Charge \$/BILL		\$400.00	
Demand Charge Secondary \$/kW of SUMMER BASE BILLING DEMAND		\$17.70 16.25	
PLUS Demand Charge Secondary \$/kW of OFF-PEAK EXCESS BILLING DEMAND		\$6.80	
Facilities Charge Secondary \$/kW of SUMMER BASE BILLING DEMAND		\$6.43	
PLUS Facilities Charge Secondary \$/kW of OFF-PEAK EXCESS BILLING DEMAND		\$6.43	
Demand Charge Primary \$/kW of SUMMER BASE BILLING DEMAND		\$17.00 15.50	
PLUS Demand Charge Primary \$/kW of OFF-PEAK EXCESS BILLING DEMAND		\$6.50 6.00	
Facilities Charge Primary \$/kW of SUMMER BASE BILLING DEMAND		\$5.20	
PLUS Facilities Charge Primary \$/kW of OFF-PEAK EXCESS BILLING DEMAND		\$5.20	
Demand Charge 35 kV \$/kW of SUMMER BASE BILLING DEMAND		\$17.00 15.50	
PLUS Demand Charge 35 kV \$/kW of OFF-PEAK EXCESS BILLING DEMAND		\$5.75 5.25	
Facilities Charge 35 kV \$/kW of SUMMER BASE BILLING DEMAND		\$2.40	
PLUS Facilities Charge 35 kV \$/kW of OFF-PEAK EXCESS BILLING DEMAND		\$2.40	
Energy Charge Secondary \$/kWh		\$0.0255	\$0.0245
Energy Charge Primary and 35 kV \$/kWh		\$0.0242	\$0.0235
Excess kVAR Charge \$/kVAR for all EXCESS kVARs		\$2.60	
Dual Primary Service Charge \$/kW of DUAL PRIMARY DEMAND		\$4.90	

MAXIMUM DEMAND: The highest integrated kilowatt load during any 30-minute period occurring in the BILLING PERIOD for which the determination is made.

SUMMER ON-PEAK PERIOD: The SUMMER ON-PEAK PERIOD is every weekday (Monday through Friday) between 2 p.m. and 8 p.m. (daylight saving time) in the summer BILLING PERIODS as recorded by LES' billing meters. Weekend days (Saturday and Sunday) and weekday observations (Federal Holiday designation) of Independence Day and Labor Day are not in the SUMMER ON-PEAK PERIOD.

**Schedule LLP-OPD – LARGE LIGHT AND POWER – OFF-PEAK DAILY
27 (Secondary), 28 (Primary), & 29 (35 kV)**

SUMMER BASE BILLING DEMAND: Shall be (a) below unless the current billing is for a summer month; then the SUMMER BASE BILLING DEMAND shall be the greater of (a) or (b) below:

- (a) 100 percent of the MAXIMUM DEMAND occurring during the SUMMER ON-PEAK PERIOD established for the BILLS rendered for June, July, August or September of the preceding 11 months.
- (b) The MAXIMUM DEMAND occurring during the SUMMER ON-PEAK PERIOD of the current summer BILLING PERIOD.

OFF-PEAK EXCESS BILLING DEMAND: Shall be the current month's MAXIMUM DEMAND minus the SUMMER BASE BILLING DEMAND. Should the SUMMER BASE BILLING DEMAND be greater than the current BILLING PERIOD'S MAXIMUM DEMAND, the OFF-PEAK EXCESS BILLING DEMAND will be zero.

BILLING DEMAND: Either (a) or (b), whichever is higher:

- (a) The MAXIMUM DEMAND occurring during the BILLING PERIOD.
- (b) SUMMER BASE BILLING DEMAND.

PRIMARY VOLTAGE DELIVERY: Where the CUSTOMER takes service and is metered at an available LES standard primary distribution voltage of either 7,200/12,470 volts three phase, four wire or 34,500 volts three phase, three wire; and the CUSTOMER owns, operates and maintains all voltage transformation and other distribution equipment past the primary meter.

DUAL PRIMARY SERVICE: When LES provides capacity from two primary service sources and where the CUSTOMER controls the switchgear transferring load between the two primary service sources. One of the services may be sufficient to serve part of the CUSTOMER'S load, but not all of the load. The CUSTOMER controlled switchgear shall have either a break before make transfer switch or two keyed interlock single throw switches within the same lineup to prevent paralleling of the two primary service sources. LES may also require Aid-to-Construction payments for the dual service installation.

DUAL PRIMARY DEMAND: Either (a) or (b), whichever is applicable:

- (a) Full service: When both primary services are adequate for the CUSTOMER'S entire load, DUAL PRIMARY DEMAND will be the BILLING DEMAND.
- (b) Partial service: When one of the primary services is only adequate for part of the CUSTOMER'S load, DUAL PRIMARY DEMAND will be either (1), (2) or (3), whichever is higher:

**Schedule LLP-OPD – LARGE LIGHT AND POWER – OFF-PEAK DAILY
27 (Secondary), 28 (Primary), & 29 (35 kV)**

- (1) The CUSTOMER requested kilowatt capacity of the DUAL PRIMARY SERVICE providing partial service.
- (2) The MAXIMUM DEMAND during the BILLING PERIOD of the DUAL PRIMARY SERVICE providing partial service.
- (3) 100 percent of the highest MAXIMUM DEMAND of the preceding 11 months of the DUAL PRIMARY SERVICE providing partial service.

EXCESS kVARS: Maximum kVARS for the BILLING PERIOD minus the product of the MAXIMUM DEMAND for the BILLING PERIOD multiplied by .39523 (representing a power factor of 93 percent). The CUSTOMER will be responsible for limiting kVAR requirements at or below this calculated level at all times and will be charged for EXCESS kVARS.

TERMS AND CONDITIONS:

1. Service will be furnished subject to LES' policies and Service Regulations.
2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. LES may, in its discretion, require prepayment for services, render bills on a more frequent basis and require payment on a more frequent basis. Additionally, LES may require payments to be made using electronic means (wire, ACH). BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. FLUCTUATING LOADS AND HARMONICS – CUSTOMERS operating equipment causing harmonic currents and/or highly fluctuating or large instantaneous demands, including, but not limited to, variable speed drives, motor starting, welders and X-ray machines, shall be required to pay all nonbetterment costs of corrective action required to maintain acceptable service quality to the CUSTOMER and not interfere with service on LES' lines or to other CUSTOMERS. See System Disturbances and Service Disruptions, and Disconnection of Electric Service in the Service Regulations.
4. LOAD INCREASE MAXIMUMS - CUSTOMERS with loads in excess of 2 MW shall be required not to increase one-half hour interval loading by more than 1 MW per one-half hour. For equipment testing or other conditions producing abnormal increases in BILLING DEMANDS see Special Billing Considerations in the Service Regulations.
5. COGENERATION OR SMALL POWER PRODUCTION - Refer to Customer-Owned Generation in the Service Regulations.

Schedule SF - SUPPLEMENTAL FIRM POWER 61 (Secondary) & 62 (Primary)

AVAILABLE: Within Lincoln, Nebraska and the LES Service Area.

APPLICABLE: To Western Area Power Administration (WAPA) Preference Customers.

TERM: This schedule shall be effective August 1, 2018 and shall remain in effect until such time that it is superseded. The CUSTOMER shall remain on this rate schedule for a minimum of one year. The cost to provide service under this schedule can be reviewed by LES and is subject to change.

CHARACTER OF SERVICE: For supplemental power and energy deliveries through a LES-owned meter at 60 Hertz to the CUSTOMER within LES' available capacity. Supplemental power and energy shall be the power and energy required by the CUSTOMER over and above power and energy provided by WAPA, and if applicable the CUSTOMER'S generation, at the designated Point(s) of Delivery. Delivery shall be at primary or secondary voltage.

BILL: Customer Charge + Meter Charge + Demand Charge + Facilities Charge + Energy Charge + WAPA Distribution Energy Losses + Dual Primary Service Charge (if applicable) + Excess kVAR Charge (if applicable) + All Riders (if applicable) + Service Fees (if applicable) + City Dividend for Utility Ownership + Sales Tax (if applicable); based on the RATE in effect, LES' Service Regulations, and all contractual agreements.

BILLING PERIOD: BILLS are rendered on a calendar-month basis or a date agreeable with LES for final readings.

SEASONAL PROVISION: Summer and winter periods are defined as:

Summer – The four-month period from June 1 through September 30

Winter – The eight-month period from October 1 through May 31

Energy Charges on the BILL will be prorated between seasons in transitional months (i.e., June and October) according to the number of days corresponding to each season covered by the BILL.

SUPPLEMENTAL FIRM POWER – 61 (Secondary) & 62 (Primary)

RATE:

SUPPLEMENTAL FIRM POWER	Summer	Winter
Customer Charge \$/Bill	\$400.00	
Meter Charge \$/meter in addition to the first meter per delivery point	\$50.00	
Demand Charge Secondary \$/kW of SUPPLEMENTAL BILLING DEMAND	\$17.70 16.25	
Facilities Charge Secondary \$/kW of DELIVERED DEMAND	\$6.43	
Demand Charge Primary \$/kW of SUPPLEMENTAL BILLING DEMAND	\$17.00 15.50	
Facilities Charge Primary \$/kW of DELIVERED DEMAND	\$5.20	
Energy Charge Secondary \$/kWh SUPPLEMENTAL ENERGY	\$0.0255	\$0.0245
Energy Charge Primary \$/kWh SUPPLEMENTAL ENERGY	\$0.0242	\$0.0235
Excess kVAR Charge \$/kVAR for all EXCESS kVARs	\$2.60	
Dual Primary Service Charge \$/kW of DUAL PRIMARY DELIVERED DEMAND	\$3.15	

WAPA DISTRIBUTION ENERGY LOSSES: Shall be the arithmetic sum of the CUSTOMER’S entitled WAPA energy multiplied by the Distribution Energy Loss factor of 3%. These losses shall be billed at the applicable Supplemental Firm Power Energy Charge Rate.

MAXIMUM SUPPLEMENTAL DEMAND: Shall be the arithmetic sum of all metering points highest coincident integrated kilowatt load that is over and above the CUSTOMER’S entitled WAPA power and, if applicable the CUSTOMER’S generation power output, at the point(s) of metering during any 30-minute interval occurring in the BILLING PERIOD.

SUPPLEMENTAL BILLING DEMAND: Shall be either (a) or (b), whichever is higher:

- (a) The MAXIMUM SUPPLEMENTAL DEMAND occurring during the BILLING PERIOD.
- (b) 65% of the MAXIMUM SUPPLEMENTAL DEMAND established for the BILLS rendered for June, July, August or September of the preceding 11 months.

MAXIMUM DEMAND: The highest integrated kilowatt load on a delivery point during any 30-minute period occurring in the BILLING PERIOD for which the determination is made.

DELIVERED DEMAND: For each delivery point, either (a) or (b), whichever is higher:

- (a) The MAXIMUM DEMAND occurring during the BILLING PERIOD.
- (b) 65% of the highest MAXIMUM DEMAND established for the BILLS rendered for June, July, August or September of the preceding 11 months.

SUPPLEMENTAL FIRM POWER – 61 (Secondary) & 62 (Primary)

SUPPLEMENTAL ENERGY: Shall be the sum of all kilowatt-hours over and above the WAPA energy entitlement and, if applicable, the CUSTOMER'S generation output, at the point(s) of metering.

DUAL PRIMARY DEMAND: Either (a) or (b), whichever is applicable:

- (a) Full service: When both primary services are adequate for the CUSTOMER'S entire load, DUAL PRIMARY DEMAND will be the DELIVERED DEMAND.
- (b) Partial service: When one of the primary services is only adequate for part of the CUSTOMER'S load, DUAL PRIMARY DEMAND will be either (1), (2) or (3), whichever is higher:
 - 1. The CUSTOMER requested kilowatt capacity of the DUAL PRIMARY SERVICE providing partial service.
 - 2. The MAXIMUM DEMAND during the BILLING PERIOD of the DUAL PRIMARY SERVICE providing partial service.
 - 3. 100 percent of the highest MAXIMUM DEMAND of the preceding 11 months of the DUAL PRIMARY SERVICE providing partial service.

EXCESS KVARs: Maximum kVARs for the BILLING PERIOD minus the product of the MAXIMUM DEMAND for the BILLING PERIOD multiplied by .39523 (representing a power factor of 93 percent). The CUSTOMER will be responsible for limiting kVAR requirements at or below this calculated level at all times and will be charged for EXCESS KVARs.

PRIMARY VOLTAGE DELIVERY: Where the CUSTOMER takes service and is metered at an available LES standard primary distribution voltage of either 7,200/12,470 volts three phase, four wire or 34,500 volts three phase, three wire; and the CUSTOMER owns, operates and maintains all voltage transformation and other distribution equipment past the primary meter.

TRANSMISSION VOLTAGE DELIVERY: Where the Customer takes service and is metered at an available system transmission voltage at or above 50,000 volts.

SUPPLEMENTAL FIRM POWER – 61 (Secondary) & 62 (Primary)

TERMS AND CONDITIONS:

1. Unless expressly modified by Agreement or Contract, service will be furnished subject to LES' Policies and Service Regulations. Dual Primary Service and other special service arrangements will be handled as a provision in the appropriate supplemental contracts.
2. TERMS OF PAYMENT - BILLS are due in full 23 days after rendered. LES may, in its discretion, require prepayment for services, render bills on a more frequent basis and require payment on a more frequent basis. Additionally, LES may require payments to be made using electronic means (wire, ACH). Any past due amounts are subject to the LES Policy – Termination of Electric Service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. FLUCTUATING LOADS AND HARMONICS - CUSTOMERS operating equipment causing harmonic currents and/or highly fluctuating or large instantaneous demands, including, but not limited to, variable speed drives, motor starting, welders and x-ray machines, shall be required to pay all nonbetterment costs of corrective action required to maintain acceptable service quality to the CUSTOMER and not interfere with service on LES' lines or to other CUSTOMERS. See System Disturbances and Service Disruptions, and Disconnection of Electric Service in the Service Regulations.
4. COGENERATION OR SMALL POWER PRODUCTION - Refer to Customer-Owned Generation in the Service Regulations.

Schedule TF - Transmission Facilities 33

AVAILABLE: Only under contract for use of LES-owned transmission facilities.

APPLICABLE: For Western Area Power Administration (WAPA) Preference Customers who contract to use the LES interconnected transmission system. The minimum length of the contract shall be for one year and cancelable with one-year notice.

TERM: This schedule shall be effective August 1, 2018 and shall remain in effect until such time that it is superseded. The cost to provide service under this schedule can be reviewed by LES and is subject to change.

CHARACTER OF SERVICE: For WAPA power and energy deliveries utilizing the existing transmission and distribution network owned and operated by LES or approved extensions thereof at the designated Point(s) of Delivery.

BILL: Transmission Facilities Charge + Transmission Losses +All Credits or Charges (if applicable), based on the CHARGES in effect, the LES' Service Regulations, and all contractual agreements.

BILLING PERIOD: BILLS are rendered on a calendar-month basis or a date agreeable with LES for final readings.

RATE:

TRANSMISSION FACILITIES	Rate
Transmission Facilities Charge \$/kW of WAPA Demand	\$5.25

WAPA DEMAND: The pre-arranged amount of WAPA power for the BILLING PERIOD.

CREDITS OR CHARGES: Where the CUSTOMER has a WAPA allocation and LES is receiving payment from an agent for wheeling the CUSTOMER'S WAPA power and energy or LES is making payment to an agent for wheeling the CUSTOMER'S WAPA power and energy, the appropriate credit or charge shall be applied to the CUSTOMER'S BILL.

TRANSMISSION LOSSES: Power and energy losses associated with Delivery over the interconnected transmission and distribution system from LES point of receipt to the LES Point(s) of Delivery to the CUSTOMER shall be determined for the prior year and applied to the BILL evenly over the current calendar year.

Schedule TF - Transmission Facilities 33

TERMS AND CONDITIONS:

1. Unless expressly modified by Agreement or Contract, service will be furnished subject to LES' Policies and Service Regulations.
2. TERMS OF PAYMENT - BILLS are due in full 23 days after rendered. Any past due amounts are subject to the LES Policy – Termination of Electric Service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. FLUCTUATING LOADS AND HARMONICS - CUSTOMERS operating equipment causing harmonic currents and/or highly fluctuating or large instantaneous demands, including, but not limited to, variable speed drives, motor starting, welders and x-ray machines, shall be required to pay all non-betterment costs of corrective action required to maintain acceptable service quality to the CUSTOMER and not interfere with service on LES' lines or to other CUSTOMERS. See System Disturbances and Service Disruptions, and Disconnection of Electric Service in the Service Regulations.
4. COGENERATION OR SMALL POWER PRODUCTION -Refer to Customer-Owned Generation in the Service Regulations.

**Schedule Cogen – COGENERATION - 35 kV
42 (Backup & Supplemental)**

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: A CUSTOMER under contract will receive service on this schedule as part of a contract for electric service if all of the following conditions are met:

- (a) The CUSTOMER has generation facilities of at least 100 kW_{AC} that maintain qualifying generation facilities status pursuant to Public Utility Regulatory Policies Act of 1978 (PURPA) and Federal Energy Regulatory Commission (FERC) regulations. See <https://www.ecfr.gov/current/title-18/part-292>
- (b) The CUSTOMER'S generation facilities operate in parallel to LES' generation facilities.
- (c) The CUSTOMER and LES have entered into an interconnection agreement covering the CUSTOMER'S generating facilities for which supplemental and backup power is being requested.

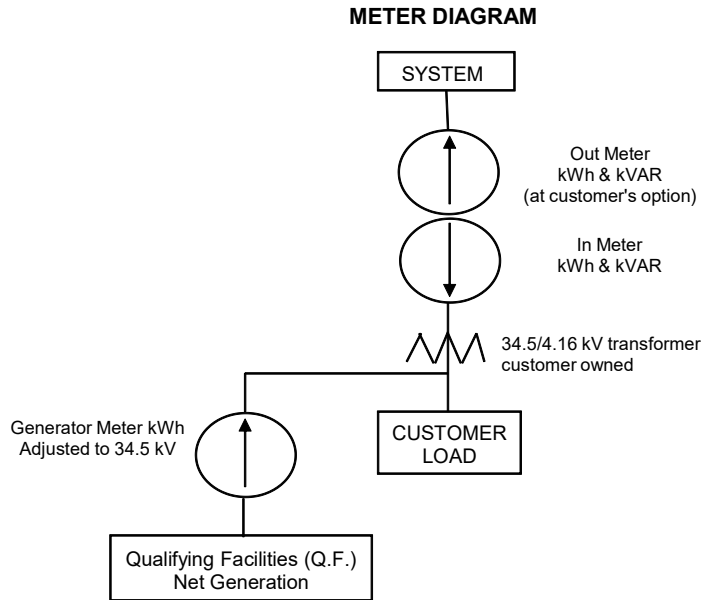
CHARACTER OF SERVICE: For power and energy deliveries through an LES-owned meter at 60 Hertz to the CUSTOMER within LES' available capacity. Supplemental power and energy shall be the power and energy required by the CUSTOMER over and above power and energy provided by the CUSTOMER'S generation, at the designated Point of Delivery.

BILL: Customer Charge + Demand Charge (Backup and Supplemental) + Facilities Charge + Energy Charge (Backup and Supplemental) + Excess kVAR Charge (if applicable) + All Riders (if applicable) + Service Fees (if applicable) + City Dividend for Utility Ownership + Sales Tax (if applicable); based on the RATE in effect, LES' Service Regulations, and all contractual agreements (as applicable).

BILLING PERIOD: BILLS are rendered on a calendar-month basis or a date agreeable with LES for final readings.

**Schedule Cogen – COGENERATION - 35 kV
 42 (Backup & Supplemental)**

DEFINITIONS: The following definitions are applicable to this schedule and some refer to the metering diagram below.



All meters are detented so only power flowing in the indicated direction is measured. Generator Meter readings are multiplied by 1.003 to bring them to the same voltage as the In Meter.

- **Backup Power-Demand:** The integrated kilowatt load during each 30-minute period as measured by the lower of (a) the In Meter, or (b) the Contract Demand minus the Generator Meter, but not less than zero.
- **Backup Power-Energy:** The sum of the 30-minute Backup Power-Demand over the total BILLING PERIOD in kilowatt-hours as measured by the In Meter and the Generator Meter, all divided by two (divided by two since there will be two readings per hour).
- **Contract Demand:** The contract capacity specified in Exhibit A of the applicable Qualifying Facility Cogeneration and Interconnection Agreement. This quantity is approximately equal to the maximum net generating capability of the CUSTOMER's qualifying facility in kilowatts as recorded by the Generator Meter. This amount shall apply for a minimum of twelve (12) consecutive months.
- **On-Peak Period:** The period occurring between the hours of 10:00 a.m. and 10:00 p.m. in the BILLING PERIOD.

**Schedule Cogen – COGENERATION - 35 kV
42 (Backup & Supplemental)**

- **Qualifying Facility-Demand:** The integrated kilowatt output of the CUSTOMER's generator during 30-minute periods as measured by the Generator Meter minus the Out Meter. If there is no Out Meter, the Out Meter reading will be zero. Depending on how the CUSTOMER's generation support equipment is connected, the Qualifying Facility-Demand may be either gross or net generator output.
- **Qualifying Facility-Energy:** The sum of the 30-minute Qualifying Facility-Demand over the total BILLING PERIOD in kilowatt-hours as measured by the Generator Meter, all divided by two.
- **Supplemental Power-Demand:** The integrated kilowatt load during 30-minute periods as measured by the In Meter plus the Generator Meter minus the Contract Demand, but not less than zero.
- **Supplemental Power-Demand Delivered:** The integrated kilowatt load during 30-minute periods as measured by the lower of (a) the In Meter, or (b) the In Meter plus the Generator Meter minus the Contract Demand, but not less than zero.
- **Supplemental Power-Energy:** The sum of the 30-minute Supplemental Power-Demand Delivered over the total BILLING PERIOD in kilowatt-hours, all divided by two (divided by two since there will be two readings per hour).
- **Total Customer Demand:** The integrated kilowatt load during 30-minute periods as measured by the In Meter plus the Generator Meter minus the Out Meter. If there is no Out Meter, the Out Meter reading will be zero.

SEASONAL PROVISION: Summer and winter periods are defined as:

Summer – The four-month period from June 1 through September 30
Winter – The eight-month period from October 1 through May 31

**Schedule Cogen – COGENERATION - 35 kV
 42 (Backup & Supplemental)**

RATE:

COGENERATION	Summer	Winter
Customer Charge Backup Power \$/BILL	\$400.00	
Demand Charge Backup Power \$/kW Higher of (a) or (b)		
(a) Maximum Backup Power-Demand during the On-Peak Period multiplied by the Backup Demand Charge + Backup Facilities Charge	\$14.00 <u>13.00</u>	
(b) Contract Demand multiplied by the Contract Demand Charge + Contract Facilities Charge	\$6.756 <u>50</u>	
Facilities Charge Backup Power \$/kW Higher of (a) or (b)		
(a) Maximum Backup Power-Demand during the On-Peak Period multiplied by the Backup Demand Charge + Backup Facilities Charge	\$2.40	
(b) Contract Demand multiplied by the Contract Demand Charge + Contract Facilities Charge	\$2.40	
Demand Charge Supplemental Power \$/kW Higher of (a) or (b) (a) the maximum Supplemental Power-Demand occurring during the BILLING PERIOD (b) 65% of the highest Supplemental Power-Demand established during June, July, August or September of the preceding 11 months		\$17.00 <u>15.50</u>
Facilities Charge Supplemental Power \$/kW Higher of (a) or (b) (a) the maximum Supplemental Power-Demand occurring during the BILLING PERIOD (b) 65% of the highest Supplemental Power-Demand established during June, July, August or September of the preceding 11 months		\$2.40
Energy Charge Backup Power \$/kWh	\$0.0242	\$0.0235
Energy Charge Supplemental Power \$/kWh	\$0.0242	\$0.0235
Excess kVAR Charge \$/kVAR for all EXCESS kVARs	\$2.60	

MAINTENANCE ALLOWANCE: Up to five (5) separate planned maintenance outages totaling no greater than 30 days per year may be allowed by LES when proper advanced notice and approval is given for each maintenance period. During these scheduled maintenance periods, the **Backup Power-Demand** charge will be waived for the purpose of allowing maintenance of the CUSTOMER’S generation. The procedures and conditions of the maintenance period shall be those set out in the applicable Qualifying Facility Cogeneration and Interconnection Agreement between the CUSTOMER and LES.

**Schedule Cogen – COGENERATION - 35 kV
42 (Backup & Supplemental)**

EXCESS kVARS: All kVARS in excess of the maximum kW demand for **Supplemental, Backup and Maintenance Power** measured by meter M2 for the BILLING PERIOD multiplied by .39523 (representing a power factor of 93 percent).

The CUSTOMER is responsible for maintaining a power factor of not less than 93 percent leading or lagging at all times and will be charged for EXCESS kVARS.

35 kV PRIMARY VOLTAGE DELIVERY: Where the CUSTOMER takes service and is metered at the LES nominal voltage of 35,000 volts three phase, three wire; and the CUSTOMER owns, operates and maintains all voltage transformation and other distribution equipment past the primary meter.

TERMS AND CONDITIONS:

1. Unless expressly modified by Agreement or Contract, the terms and conditions of LES' policies and Service Regulations shall apply.
2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. LES may, in its discretion, require prepayment for services, render bills on a more frequent basis and require payment on a more frequent basis. Additionally, LES may require payments to be made using electronic means (wire, ACH). BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. FLUCTUATING LOADS AND HARMONICS – CUSTOMERs operating equipment causing harmonic currents and/or highly fluctuating or large instantaneous demands, including, but not limited to, variable speed drives, motor starting, welders and x-ray machines, shall be required to pay all nonbetterment costs of corrective action required to maintain acceptable service quality to the CUSTOMER and not interfere with service on LES' lines or to other CUSTOMERS. See System Disturbances and Service Disruptions, and Disconnection of Electric Service in the Service Regulations.
4. LOAD INCREASE MAXIMUMS - For equipment testing or other conditions producing abnormal increases in BILLING DEMANDS see Special Billing Considerations in the Service Regulations.
5. COGENERATION OR SMALL POWER PRODUCTION - Refer to Customer-Owned Generation in the Service Regulations.

**Schedule LPC – LARGE POWER CUSTOMER
44 (Secondary), 45 (Primary), & 46 (35 kV)**

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: A CUSTOMER will receive service on this schedule if any of the following conditions are met:

- (a) Energy usage is greater than 100,000 kWh per BILLING PERIOD for each of nine consecutive BILLING PERIODS.
- (b) The CUSTOMER'S demand is at minimum of 4,000 kW but less than 20,000 kW.
- (c) For new CUSTOMER accounts added to LES, usage and demand projections will be prepared by LES' Energy Delivery Division and the account will be placed on the appropriate schedule.

Removal from the LPC to the LLP schedule will take place if the account demonstrates in the previous 12 BILLING PERIODS no BILLING DEMAND greater than 4,000 kW per BILLING PERIOD for nine consecutive BILLING PERIODS.

Removal from the LPC to the GSD schedule will take place if the account demonstrates in the previous 12 BILLING PERIODS no BILLING DEMAND greater than 400 kW and no energy usage greater than 100,000 kWh per BILLING PERIOD for nine consecutive BILLING PERIODS.

Accounts are required to stay on a rate schedule for a minimum of 12 months.

CHARACTER OF SERVICE: Three-phase, 60 Hertz alternating current, supplied at LES' standard voltages through an LES-owned meter.

BILL: Customer Charge + Demand Charge + Facilities Charge + Energy Charge + Dual Primary Service Charge (if applicable) + Excess kVAR Charge (if applicable) + All Riders (if applicable) + Service Fees (if applicable) + City Dividend for Utility Ownership + Sales Tax (if applicable); based on the RATE in effect and LES' Service Regulations.

BILLING PERIOD: BILLS are rendered on a calendar-month basis or a date agreeable with LES for final readings.

SEASONAL PROVISION: Summer and winter periods are defined as:

- Summer – The four-month period from June 1 through September 30
- Winter – The eight-month period from October 1 through May 31

**Schedule LPC – LARGE POWER CUSTOMER
 44 (Secondary), 45 (Primary), & 46 (35 kV)**

RATE:

LARGE POWER CUSTOMER	Summer	Winter
Customer Charge \$/Bill Secondary	\$500.00	
Customer Charge \$/BILL Primary and 35 kV	\$500.00	
Demand Charge Secondary \$/kW of BILLING DEMAND	\$17.45 <u>16.00</u>	
Facilities Charge Secondary \$/kW of BILLING DEMAND	\$6.65	
Demand Charge Primary \$/kW of BILLING DEMAND	\$16.80 <u>15.60</u>	
Facilities Charge Primary \$/kW of BILLING DEMAND	\$6.40	
Demand Charge 35 kV \$/kW of BILLING DEMAND	\$16.80 <u>15.60</u>	
Facilities Charge 35 kV \$/kW of BILLING DEMAND	\$2.55	
Energy Charge Secondary \$/kWh	\$0.0265 \$0.0260	\$0.0250 <u>\$0.0245</u>
Energy Charge Primary and 35 kV \$/kWh	\$0.0255 \$0.0250	\$0.0245 <u>\$0.0243</u>
Excess kVAR Charge \$/kVAR for all EXCESS kVARs	\$2.60	
Dual Primary Service Charge \$/kW of DUAL PRIMARY DEMAND	\$6.25	

MAXIMUM DEMAND: The highest integrated kilowatt load during any 30-minute period occurring in the BILLING PERIOD for which the determination is made.

BILLING DEMAND: Either (a), (b) or (c), whichever is higher:

- (a) The MAXIMUM DEMAND occurring during the BILLING PERIOD.
- (b) 65 percent of the highest MAXIMUM DEMAND established for the BILLS rendered for June, July, August or September of the preceding 11 months.
- (c) 4,000 kW.

PRIMARY VOLTAGE DELIVERY: Where the CUSTOMER takes service and is metered at an available LES standard primary distribution voltage of either 7,200/12,470 volts three phase, four wire or 34,500 volts three phase, three wire; and the CUSTOMER owns, operates and maintains all voltage transformation and other distribution equipment past the primary meter.

DUAL PRIMARY SERVICE: When LES provides capacity from two primary service sources and where the CUSTOMER controls the switchgear transferring load between the two primary service sources. One of the services may be sufficient to serve part of the CUSTOMER'S load, but not all of the load. The CUSTOMER controlled switchgear shall have either a break before make transfer switch or two keyed interlock single throw switches within the same lineup to prevent paralleling of the two primary service sources. LES may also require Aid-to-Construction payments for the dual service installation.

**Schedule LPC – LARGE POWER CUSTOMER
44 (Secondary), 45 (Primary), & 46 (35 kV)**

DUAL PRIMARY DEMAND: Either (a) or (b), whichever is applicable:

- (a) Full service: When both primary services are adequate for the CUSTOMER'S entire load, DUAL PRIMARY DEMAND will be the BILLING DEMAND.
- (b) Partial service: When one of the primary services is only adequate for part of the CUSTOMER'S load, DUAL PRIMARY DEMAND will be either (1), (2) or (3), whichever is higher:
 - (1) The CUSTOMER requested kilowatt capacity of the DUAL PRIMARY SERVICE providing partial service.
 - (2) The MAXIMUM DEMAND during the BILLING PERIOD of the DUAL PRIMARY SERVICE providing partial service.
 - (3) 100 percent of the highest MAXIMUM DEMAND of the preceding 11 months of the DUAL PRIMARY SERVICE providing partial service.

EXCESS KVARs: Maximum kVARs for the BILLING PERIOD minus the product of the MAXIMUM DEMAND for the BILLING PERIOD multiplied by .39523 (representing a power factor of 93 percent). The CUSTOMER will be responsible for limiting kVAR requirements at or below this calculated level at all times and will be charged for EXCESS KVARs.

TERMS AND CONDITIONS:

1. Service will be furnished subject to LES' policies and Service Regulations.
2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. LES may, in its discretion, require prepayment for services, render bills on a more frequent basis and require payment on a more frequent basis. Additionally, LES may require payments to be made using electronic means (wire, ACH). BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. FLUCTUATING LOADS AND HARMONICS – CUSTOMERs operating equipment causing harmonic currents and/or highly fluctuating or large instantaneous demands, including, but not limited to, variable speed drives, motor starting, welders and X-ray machines, shall be required to pay all nonbetterment costs of corrective action required to maintain acceptable service quality to the CUSTOMER and not interfere with service on LES' lines or to other CUSTOMERs. See System Disturbances and Service Disruptions, and Disconnection of Electric Service in the Service Regulations.
4. LOAD INCREASE MAXIMUMS - CUSTOMERs with loads in excess of 2 MW shall be required not to increase one-half hour interval loading by more than 1 MW per one-half hour. For equipment testing or other conditions producing abnormal increases in BILLING DEMANDS see Special Billing Considerations in the Service Regulations.
5. COGENERATION OR SMALL POWER PRODUCTION - Refer to Customer-Owned Generation in the Service Regulations.

**Schedule LPC-OPD – LARGE POWER CUSTOMER – OFF-PEAK DAILY
47 (Secondary), 48 (Primary) & 49 (35 kV)**

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: A CUSTOMER may receive service on this schedule if any of the following conditions are met:

- (a) Energy usage is greater than 100,000 kWh per BILLING PERIOD for each of nine consecutive BILLING PERIODS.
- (b) The CUSTOMER'S demand is at minimum of 4,000 kW but less than 20,000 kW.
- (c) For new CUSTOMER accounts added to LES, usage and demand projections will be prepared by LES' Energy Delivery Division and the account will be placed on the appropriate schedule.

Removal from this schedule to another applicable LLP schedule may take place after a minimum of one year on this schedule.

Removal from the LPC to the LLP schedule will take place if the account demonstrates in the previous 12 BILLING PERIODS no BILLING DEMAND greater than 4,000 kW per BILLING PERIOD for nine consecutive BILLING PERIODS.

Removal from the LPC to the GSD schedule will take place if the account demonstrates in the previous 12 BILLING PERIODS no BILLING DEMAND greater than 400 kW and no energy usage greater than 100,000 kWh per BILLING PERIOD for nine consecutive BILLING PERIODS.

Accounts are required to stay on a rate schedule for a minimum of 12 months.

CHARACTER OF SERVICE: Three-phase, 60 Hertz alternating current, supplied at LES' standard voltages through an LES-owned meter.

BILL: Customer Charge + Demand Charge + Facilities Charge + Energy Charge + Dual Primary Service Charge (if applicable) + Excess kVAR Charge (if applicable) + All Riders (if applicable) + Service Fees (if applicable) + City Dividend for Utility Ownership + Sales Tax (if applicable); based on the RATE in effect and LES' Service Regulations.

BILLING PERIOD: BILLS are rendered on a calendar-month basis or a date agreeable with LES for final readings.

SEASONAL PROVISION: Summer and winter periods are defined as:

- Summer – The four-month period from June 1 through September 30
- Winter – The eight-month period from October 1 through May 31

**Schedule LPC-OPD – LARGE POWER CUSTOMER – OFF-PEAK DAILY
 47 (Secondary), 48 (Primary) & 49 (35 kV)**

RATE:

LARGE POWER CUSTOMER OFF-PEAK DAILY	Summer	Winter
Customer Charge \$/BILL	\$500.00	
Demand Charge Secondary \$/kW of SUMMER BASE BILLING DEMAND	\$17.45 \$16.00	
PLUS Demand Charge Secondary \$/kW of OFF-PEAK EXCESS BILLING DEMAND	\$6.30	
Facilities Charge Secondary \$/kW of SUMMER BASE BILLING DEMAND	\$6.65	
PLUS Facilities Charge Secondary \$/kW of OFF-PEAK EXCESS BILLING DEMAND	\$6.65	
Demand Charge Primary \$/kW of SUMMER BASE BILLING DEMAND	\$16.80 \$15.60	
PLUS Demand Charge Primary \$/kW of OFF-PEAK EXCESS BILLING DEMAND	\$6.20	
Facilities Charge Primary \$/kW of SUMMER BASE BILLING DEMAND	\$6.40	
PLUS Facilities Charge Primary \$/kW of OFF-PEAK EXCESS BILLING DEMAND	\$6.40	
Demand Charge 35 kV \$/kW of SUMMER BASE BILLING DEMAND	\$16.80 \$15.60	
PLUS Demand Charge 35 kV \$/kW of OFF-PEAK EXCESS BILLING DEMAND	\$6.15	
Facilities Charge 35 kV \$/kW of SUMMER BASE BILLING DEMAND	\$2.55	
PLUS Facilities Charge 35 kV \$/kW of OFF-PEAK EXCESS BILLING DEMAND	\$2.55	
Energy Charge Secondary \$/kWh	\$0.0265 \$0.0260	\$0.0250 \$0.0245
Energy Charge Primary and 35 kV \$/kWh	\$0.0255 \$0.0250	\$0.0245 0.0243
Excess kVAR Charge \$/kVAR for all EXCESS kVARs	\$2.60	
Dual Primary Service Charge \$/kW of DUAL PRIMARY DEMAND	\$6.25	

MAXIMUM DEMAND: The highest integrated kilowatt load during any 30-minute period occurring in the BILLING PERIOD for which the determination is made.

**Schedule LPC-OPD – LARGE POWER CUSTOMER – OFF-PEAK DAILY
47 (Secondary), 48 (Primary) & 49 (35 kV)**

SUMMER ON-PEAK PERIOD: The SUMMER ON-PEAK PERIOD is every weekday (Monday through Friday) between 2 p.m. and 8 p.m. (daylight saving time) in the SUMMER BILLING PERIODS as recorded by LES' billing meters. Weekend days (Saturday and Sunday) and weekday observations (Federal Holiday designation) of Independence Day and Labor Day are not in the SUMMER ON-PEAK PERIOD.

SUMMER BASE BILLING DEMAND: Shall be (a) below unless the current billing is for a summer month; then the SUMMER BASE BILLING DEMAND shall be the greater of (a) or (b) below:

- (a) 100 percent of the MAXIMUM DEMAND occurring during the SUMMER ON-PEAK PERIOD established for the BILLS rendered for June, July, August or September of the preceding 11 months.
- (b) The MAXIMUM DEMAND occurring during the SUMMER ON-PEAK PERIOD of the current summer BILLING PERIOD.

OFF-PEAK EXCESS BILLING DEMAND: Either (a) or (b), whichever is higher:

- (a) The current month's MAXIMUM DEMAND minus the SUMMER BASE BILLING DEMAND. Should the SUMMER BASE BILLING DEMAND be greater than the current BILLING PERIOD'S MAXIMUM DEMAND, the OFF-PEAK EXCESS BILLING DEMAND will be zero.
- (b) 4,000 kW minus the SUMMER BASE BILLING DEMAND, but not less than zero.

BILLING DEMAND: Either (a) or (b), whichever is higher:

- (a) The MAXIMUM DEMAND occurring during the BILLING PERIOD.
- (b) SUMMER BASE BILLING DEMAND.

PRIMARY VOLTAGE DELIVERY: Where the CUSTOMER takes service and is metered at an available LES standard primary distribution voltage of either 7,200/12,470 volts three phase, four wire or 34,500 volts three phase, three wire; and the CUSTOMER owns, operates and maintains all voltage transformation and other distribution equipment past the primary meter.

DUAL PRIMARY SERVICE: When LES provides capacity from two primary service sources and where the CUSTOMER controls the switchgear transferring load between the two primary service sources. One of the services may be sufficient to serve part of the CUSTOMER'S load, but not all of the load. The CUSTOMER controlled switchgear shall have either a break before make transfer switch or two keyed interlock single throw switches within the same lineup to prevent paralleling of the two primary service sources. LES may also require Aid-to-Construction payments for the dual service installation.

DUAL PRIMARY DEMAND: Either (a) or (b), whichever is applicable:

- (a) Full service: When both primary services are adequate for the CUSTOMER'S entire load, DUAL PRIMARY DEMAND will be the BILLING DEMAND.

**Schedule LPC-OPD – LARGE POWER CUSTOMER – OFF-PEAK DAILY
47 (Secondary), 48 (Primary) & 49 (35 kV)**

- (b) Partial service: When one of the primary services is only adequate for part of the CUSTOMER'S load, DUAL PRIMARY DEMAND will be either (1), (2) or (3), whichever is higher:
- (1) The CUSTOMER requested kilowatt capacity of the DUAL PRIMARY SERVICE providing partial service.
 - (2) The MAXIMUM DEMAND during the BILLING PERIOD of the DUAL PRIMARY SERVICE providing partial service.
 - (3) 100 percent of the highest MAXIMUM DEMAND of the preceding 11 months of the DUAL PRIMARY SERVICE providing partial service.

EXCESS KVARs: Maximum KVARs for the BILLING PERIOD minus the product of the MAXIMUM DEMAND for the BILLING PERIOD multiplied by .39523 (representing a power factor of 93 percent). The CUSTOMER will be responsible for limiting KVAR requirements at or below this calculated level at all times and will be charged for EXCESS KVARs.

TERMS AND CONDITIONS:

1. Service will be furnished subject to LES' policies and Service Regulations.
2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. LES may, in its discretion, require prepayment for services, render bills on a more frequent basis and require payment on a more frequent basis. Additionally, LES may require payments to be made using electronic means (wire, ACH). BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. FLUCTUATING LOADS AND HARMONICS – CUSTOMERs operating equipment causing harmonic currents and/or highly fluctuating or large instantaneous demands, including, but not limited to, variable speed drives, motor starting, welders and X-ray machines, shall be required to pay all nonbetterment costs of corrective action required to maintain acceptable service quality to the CUSTOMER and not interfere with service on LES' lines or to other CUSTOMERs. See System Disturbances and Service Disruptions, and Disconnection of Electric Service in the Service Regulations.
4. LOAD INCREASE MAXIMUMS - CUSTOMERs with loads in excess of 2 MW shall be required not to increase one-half hour interval loading by more than 1 MW per one-half hour. For equipment testing or other conditions producing abnormal increases in BILLING DEMANDS see Special Billing Considerations in the Service Regulations.
5. COGENERATION OR SMALL POWER PRODUCTION - Refer to Customer-Owned Generation in the Service Regulations.

**Schedule LP-M – LARGE POWER WITH MARKET ENERGY
 55 (115 kV), 56 (345 kV)**

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area. Please contact LES to discuss geographic availability within the Service Area.

APPLICABLE: To CUSTOMERS within the LES Service Area which take service at 115 kV or 345 kV, are served through a fully dedicated LES substation, and have a minimum of 20,000 kW BILLING DEMAND (or expected within the first 12 months of taking services from LES).

CHARACTER OF SERVICE: Three-phase, 60 Hertz alternating current, supplied at 115 kV or 345 kV through an LES-owned meter.

BILL: (Customer Charge + Demand Charge + Market Energy Charge + Excess kVAR Charge (if applicable)) * 1.05 for Payment in Lieu of Tax + All Riders (if applicable) + Service Fees (if applicable) + City Dividend for Utility Ownership + Sales Tax (if applicable); based on the RATE in effect and LES’ Service Regulations.

BILLING PERIOD: BILLS are rendered on a calendar-month basis or a date agreeable with LES for final readings.

RATE:

LARGE POWER WITH MARKET ENERGY	Rate
Customer Charge \$/BILL	\$2,635.00
Demand Charge 115 kV \$/kW of BILLING DEMAND	\$16.30 15.03
Demand Charge 345 kV \$/kW of BILLING DEMAND	\$16.15 14.92
Market Energy Charge	SPP Asset Owner Load Charges
Excess kVAR Charge \$/kVAR for all EXCESS kVARS	\$2.60

ENERGY LOSSES: Losses will be calculated by multiplying the amount of kilowatt-hours consumed in any given hour by a loss factor of .006.

MARKET ENERGY CHARGE: LES will register the CUSTOMER load as an Asset Owner in SPP, for the purposes of billing. The energy charge will be the aggregate of all CUSTOMER-specific load related charges assessed by SPP in the applicable BILLING PERIOD. LES will notify the Customer of the SPP node used to price the energy and all applicable SPP charges.

MAXIMUM DEMAND: The highest integrated kilowatt load during any 15-minute period occurring in the BILLING PERIOD for which the determination is made.

**Schedule LP-M – LARGE POWER WITH MARKET ENERGY
 55 (115 kV), 56 (345 kV)**

BILLING DEMAND: Either (a), (b) or (c), whichever is higher:

- (a) The MAXIMUM DEMAND occurring during the BILLING PERIOD.
- (b) 65 percent of the highest MAXIMUM DEMAND established for the BILLS rendered for June, July, August or September of the preceding 11 months.
- (c) 20,000 kW.

EXCESS KVARs: The CUSTOMER will be responsible for limiting kVAR requirements at or below the calculated level below at all times and will be charged for EXCESS kVARs. If the EXCESS KVARs calculated by the formula below is equal to or less than 0, then no penalty will be charged.

$$EXCESS\ KVARs = MAXIMUM\ KVARs - \sqrt{MAXIMUM\ DEMAND^2 \left(\frac{1}{POWER\ FACTOR\ FROM\ SUPPLY\ AGREEMENT^2} - 1 \right)}$$

TERMS AND CONDITIONS:

1. Service will be furnished subject to LES' policies and Service Regulations.
2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. LES may, in its discretion, require prepayment for services, render bills on a more frequent basis and require payment on a more frequent basis. Additionally, LES may require payments to be made using electronic means (wire, ACH). CUSTOMER is required to pay to LES the full amount due, regardless of CUSTOMER'S dispute of MARKET ENERGY CHARGES, due to such charges being a pass-through by LES from SPP. BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. For CUSTOMERS that request to take service at a voltage other than 115 kV or 345 kV, the rate and other terms and conditions will be determined on a case-by-case basis.
4. FLUCTUATING LOADS AND HARMONICS – CUSTOMERs operating equipment causing harmonic currents and/or highly fluctuating or large instantaneous demands, including, but not limited to, variable speed drives, motor starting, welders and X-ray machines, shall be required to pay all nonbetterment costs of corrective action required to maintain acceptable service quality to the CUSTOMER and not interfere with service on LES' lines or to other CUSTOMERS. See System Disturbances and Service Disruptions, and Disconnection of Electric Service in the Service Regulations.
5. COGENERATION OR SMALL POWER PRODUCTION - Refer to Customer-Owned Generation in the Service Regulations.

Schedule SEC LIGHT – SECURITY LIGHTING – 20

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: To any CUSTOMER, to light an area of an existing meter service location agreeable to LES, for which LES-owned lamps with photocell dusk-to-dawn control will be installed on LES poles.

CHARACTER OF SERVICE: Single-phase, 60 Hertz alternating current, 120 volts, two wire, non-metered.

BILL: Applicable Security Lighting and Festoon Outlet Charges + Riders added on to the BILL of an existing metered account + Service Fees (if applicable) + Sales Tax (if applicable); based on the Schedule in effect and LES' Service Regulations.

BILLING PERIOD: Non-metered services BILLING PERIODS are based on a monthly schedule set by LES.

RATE:

Poles and Secondaries: Additional charges per BILLING PERIOD for poles and/or secondaries installed prior to January 1, 1979, for the operation of the lamp(s). Subsequent to January 1, 1979, LES discontinued pole installations. LES will maintain existing installations of poles and overhead/underground secondary. No poles or underground secondary will be installed for new installations.

Festoons: Outlets mounted on street light poles as per [Festoon Outlet Guidelines](#). For 120 V, 2 amp breaker.

SECURITY LIGHTING	Rate
Security Lighting Charge \$/lamp/BILLING PERIOD	
Mercury Vapor 175 Watt*	\$15.81 \$15.20
Mercury Vapor 250 Watt*	\$18.72 \$18.00
Mercury Vapor 400 Watt*	\$20.80 20.00
Mercury Vapor 1,000 Watt*	\$34.32 \$33.00
High Pressure Sodium Vapor 70 Watt*	\$14.87 \$14.30
High Pressure Sodium Vapor 150 Watt*	\$16.85 \$16.20
High Pressure Sodium Vapor 250 Watt*	\$18.72 \$18.00
Metal Halide 400 Watt*	\$23.92 \$23.00
LED Small	\$7.90 7.60
LED Medium	\$8.32 8.00

Lincoln Electric System

LES Administrative Board Resolution: ~~2024-6~~

Schedule Issued ~~July~~ January 1, 2025

City Council Resolution: ~~A-94922~~

Effective with all services provided after ~~June~~ December 30, 2025

LED Large	\$9.52 9.15
Pole	\$2.75
OH Overhead Secondary span up to 150 feet	\$1.35
UG Underground Secondary	\$3.00
Festoon Photocell Outlet (\$/outlet)	\$0.97
Festoon Continuous Outlet (\$/lamp)	\$2.69

*Only for existing installations - no new installations of these luminaires. Damaged or failed luminaires, beyond field repair, will be replaced with LED luminaires.

Schedule SEC LIGHT – SECURITY LIGHTING – 20

TERMS AND CONDITIONS:

1. Service will be furnished subject to LES' policies and Service Regulations.
2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. Existing poles which have been provided prior to January 1, 1979, and replacement of such poles, shall not be used for any purposes other than the mounting of LES-owned security lamps.
4. All costs related to the installation of a Festoon Outlet will be paid by the CUSTOMER prior to installation. Installations will be made where feasible as determined by LES' Energy Delivery Division.
5. For Festoon Outlets, the CUSTOMER taking service shall indemnify, protect and save harmless LES and its officers, agents and employees, from and against any and all claims, demands, suits, judgments, liabilities, loss or damages, which may arise out of or be caused by erection, maintenance, presence, use or removal of their equipment.
6. Temporarily disconnected security lighting (at the CUSTOMER'S request), which is reconnected at a later date, will be subject to LES Service Fees and Disconnection of Electric Service in the Service Regulations. Lighting installations disconnected for more than 90 consecutive days shall be removed by LES.

Schedule TRAF LIGHT – TRAFFIC LIGHTING SERVICE – 24

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: For publicly-owned and maintained traffic lighting service which conforms to LES’ traffic lighting specifications pursuant to the terms and conditions of City of Lincoln Executive Order #42127. Public traffic signals (pre-timed, actuated or school crossing) are defined as a set of electrically operated signal lights to direct or control pedestrian and vehicular traffic on public streets. Traffic signals on private property and any other traffic control related equipment (message boards, communication amplifiers, etc.) shall be metered as a general service. Traffic cameras that are a component of a public intersection may be non-metered. All other cameras shall be metered and billed as General Service.

CHARACTER OF SERVICE: Single-phase, 60 Hertz alternating current, supplied at LES’ standard voltages on a non-metered service pursuant to agreements between the CUSTOMER and LES.

BILL: Energy & Facilities Charge + Capital Investment Charge (if applicable) + All Riders (if applicable) + Service Fees (if applicable) + City Dividend for Utility Ownership + Sales Tax (if applicable); based on the RATE in effect and LES’ Service Regulations.

BILLING PERIOD: Non-metered services BILLING PERIODS are based on a monthly schedule set by LES.

RATE:

TRAFFIC LIGHTING	Rate
Energy & Facilities Charge (\$/kWh)	\$0.0625 \$.0600

CAPITAL INVESTMENT CHARGE: 0.75 of one percent per BILLING PERIOD (9 percent per year) of the Traffic Light capital investment by LES for the prior 20-year period, plus 0.3 debt service coverage charge.

MINIMUM BILL: \$1.00

TERMS AND CONDITIONS:

1. Service will be furnished subject to LES’ policies and Service Regulations.
2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. COGENERATION OR SMALL POWER PRODUCTION - Refer to Customer-Owned Generation in the Service Regulations.

Schedule ST LIGHT – STREET LIGHTING SERVICE – 26

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: To all public agencies for street lighting service which conforms to LES’ street lighting specifications. For lighting of vehicle accessible public streets and alleyways, and pedestrian/bike accessible tunnels under public streets. Street lights may be placed (if reasonable) on existing LES poles, joint use poles or City street light poles for the sole purpose of area lighting in public areas, upon agreement with the respective government agency and LES. All other lighting, for private property and City-owned property, shall be metered on another rate.

CHARACTER OF SERVICE: LES will provide photocell controlled energy at 60 Hertz to all lighting systems and will construct, operate and maintain those lighting systems pursuant to agreements between the CUSTOMER and LES.

BILL: Energy & Facilities Charge + Maintenance Charge (if applicable) + Capital Investment Charge (if applicable) + All Riders (if applicable) + Service Fees (if applicable) + City Dividend for Utility Ownership + Sales Tax (if applicable); based on the RATE in effect and LES’ Service Regulations.

BILLING PERIOD: Non-metered services BILLING PERIODS are based on a monthly schedule set by LES.

RATE:

STREET LIGHTING	Rate
Energy & Facilities Charge (\$/kWh)	\$0.0567 \$0.0550
Maintenance Charge (\$/lamp/BILLING PERIOD)	
Mercury Vapor 175 Watt*	\$6.68 \$6.42
High Pressure Sodium Vapor 35 Watt - 400 Watt	\$6.68 \$6.42
High Pressure Sodium Vapor 1,000 Watt*	\$7.42 \$7.14
Metal Halide 70 Watt*	\$8.16 \$7.84
Metal Halide 100 Watt*	\$7.70 \$7.40
Metal Halide 175 Watt*	\$8.28 \$8.00
Metal Halide 250 Watt*	\$8.28 \$8.00
Metal Halide 400 Watt*	\$6.64 \$6.40
Metal Halide 1,000 Watt*	\$8.79 \$8.45
LED All Watts	\$6.11 \$5.88
Induction 23 Watt*	\$5.39 \$5.18

*Only for existing installations.

CAPITAL INVESTMENT CHARGE: 0.75 of one percent per BILLING PERIOD (9 percent per year) of the Street Light capital investment by LES for the prior 20 year period, plus 0.3 debt coverage charge.

Schedule ST LIGHT – STREET LIGHTING SERVICE – 26

TERMS AND CONDITIONS:

1. Service will be furnished subject to LES' policies and Service Regulations.
2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. INVESTMENT IN EQUIPMENT - LES shall install additional lighting units in any of the standard lamp sizes so long as the average life of said investment is estimated to be in excess of 20 years. Lighting not in conformance with these limits will be installed, if feasible. LES will either (a) bill the CUSTOMER for street light installations completed, or (b) bill the CUSTOMER the Capital Investment charge.
4. COGENERATION OR SMALL POWER PRODUCTION - Refer to Customer-Owned Generation in the Service Regulations.

Schedule CURT – CURTAILMENT RIDER

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: To any CUSTOMER not on the Interruptible Service Rider and taking service under the following LES rate schedules:

- Schedule LLP – Large Light & Power 15 (Secondary), 16 (Primary), & 39 (35 kV)
- Schedule LPC – Large Power Customer 44 (Secondary), 45 (Primary), & 46 (35 kV)
- Schedule Cogen – Cogeneration 42 (35 kV)
- Supplemental Firm Power Contracts

CHARACTER OF SERVICE: As identified under the applicable rate schedule.

CURTAILED DEMAND: The amount of demand the CUSTOMER curtails during an event.

DEMAND: The integrated kilowatt load during any 30-minute period.

CURTAILMENT PAYMENT: The payment made to the CUSTOMER for CURTAILED DEMAND during that summer period.

CURTAILMENT PERIOD: Any day during the summer period from 4 p.m. to 8 p.m. in which LES calls for curtailment.

SEASONAL PROVISION: Summer and winter periods are defined as:

- Summer – The four-month period from June 1 through September 30
- Winter – The eight-month period from October 1 through May 31

RATE: Following the summer period, LES will make a CURTAILMENT PAYMENT to the CUSTOMER based on the amount of CURTAILED DEMAND during the CURTAILMENT PERIODS.

- Once a CURTAILMENT PERIOD has occurred, LES will review the CUSTOMER meter data to determine the CURTAILED DEMAND.
- Upon the end of the summer season, LES will multiply the total CURTAILED DEMAND over all CURTAILMENT PERIODs by the rate to determine the CURTAILMENT PAYMENT.

CURTAILMENT RIDER	Rate
Curtailment Payment \$/kW of CURTAILED DEMAND	\$2.40

Schedule CURT – CURTAILMENT RIDER

TERMS AND CONDITIONS:

1. Service will be furnished subject to LES' policies and Service Regulations.
2. All applicable Terms and Conditions from the CUSTOMER's applicable rate schedule apply.
3. LES will notify CUSTOMERS by at least 9 am the morning of a CURTAILMENT PERIOD event.
4. There will be no more than 10 CURTAILMENT PERIOD events per summer period.
5. The CUSTOMER will furnish, install and maintain all equipment necessary to measure and provide curtailable capability. The CUSTOMER is responsible for all CUSTOMER equipment operation and maintenance. LES assumes no liability for the operation and maintenance of the CUSTOMER's equipment or for protection of any property or person associated with the CUSTOMER's business operation, and the CUSTOMER agrees to indemnify and hold LES harmless from any claim or liability resulting from the curtailable service to be provided pursuant to this rider or from any load curtailment request.

Suspended as of 08/01/2023

Sheet 1 of 2

Schedule EDR – ECONOMIC DEVELOPMENT RIDER

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: This EDR is a way to encourage business expansion and economic development in the LES Service Area. This EDR is available to CUSTOMERS who are eligible for the ImagiNE Nebraska Act and are being served under the following LES Rate Schedules:

Schedule LLP – Large Light & Power 15 (Secondary), 16 (Primary), 39 (35 kV) where service is available

Schedule LPC – Large Power Customer 44 (Secondary), 45 (Primary), 46 (35 kV) where service is available

Schedule LP-M – Large Power with Market Energy 55 (115 kV), 56 (345 kV) where service is available

The provisions of the EDR are applicable to new CUSTOMERS and to existing CUSTOMERS adding a separately metered account on an applicable rate schedule. (See Terms & Conditions #6.)

In any billing period where the CUSTOMER’S load factor is equal to or greater than 55%, an EDR Credit will be calculated and applied to the CUSTOMER’S BILL.

Service under the EDR is conditional upon LES approval of an EDR Service Agreement and Attachment 1 (the “EDR Service Agreement”).

CHARACTER OF SERVICE: As identified under the applicable rate schedule.

RATE: CUSTOMERS taking service under the EDR shall be served according to all the rates, terms, and conditions of the normally applicable rate schedule. “Demand Charge” (for purposes of this rider) includes any credits provided under any other demand applicable rider. Credits shall not apply to Customer, Facilities, Energy, Dual Service, or Excess kVAR charges. The contract years over which the EDR credits are applied are referred to as the “EDR Credit Period.” Variations in these terms shall be permitted so long as the total term of the agreement is twice as long as the EDR Credit Period, with the EDR Credit Period not to exceed five (5) years (60 billing periods).

A CUSTOMER shall receive an EDR credit (the “EDR Credit”) in any billing period where the CUSTOMER’s load factor is equal to or greater than 55% and it will be determined as follows (unless otherwise agreed upon. See TERMS & CONDITIONS):

- a) for the twelve consecutive monthly billings of the first contract year, the EDR Credit shall be 50% of the Demand Charge;
- b) for the twelve consecutive monthly billings of the second contract year, the EDR Credit shall be 40% of the Demand Charge;
- c) for the twelve consecutive monthly billings of the third contract year, the EDR Credit shall be 30% of the Demand Charge;
- d) for the twelve consecutive monthly billings of the fourth contract year, the EDR Credit shall be 20% of the Demand Charge;
- e) for the twelve consecutive monthly billings of the fifth contract year, the EDR Credit shall be 10% of the Demand Charge; and
- f) all subsequent billings shall be at full charges stated in the applicable rate schedule.

Suspended as of 08/01/2023

Sheet 2 of 2

Schedule EDR – ECONOMIC DEVELOPMENT RIDER

TERMS AND CONDITIONS:

1. A signed EDR Service Agreement between LES and the CUSTOMER is required. The standard term of the EDR Service Agreement shall be ten (10) years (120 billing periods) and the standard EDR Credit Period shall be five (5) years (60 billing periods). An EDR Service Agreement can be obtained by contacting the Manager, Energy Services.
2. In accordance with the EDR Service Agreement, the CUSTOMER must deliver to LES a letter of credit, or other security deemed acceptable by LES, in an amount and format agreed upon by LES to cover the financial risk to LES associated with discontinuation of service by the CUSTOMER prior to the expiration of the EDR Service Agreement.
3. All applicable charges under the applicable rate schedule shall apply.
4. If at any time during the term of the EDR Service Agreement the CUSTOMER violates any of the terms and conditions of the EDR or the EDR Service Agreement, LES may discontinue service under this EDR without notice and bill the CUSTOMER under the applicable schedule without further credits or discounts. In the event electric service is terminated or discontinued under this EDR by the CUSTOMER or LES, the CUSTOMER shall pay LES, in addition to all other applicable charges, the sum of all EDR Credits received plus 5% for Payment in Lieu of Tax, net of any amount collected by LES through the letter of credit or other security provided by the CUSTOMER. LES shall have the right to adjust the total payment required by the CUSTOMER, as previously described, at its sole discretion.
5. EDR is not available to a new CUSTOMER which results from a change in ownership of an existing establishment without qualifying new load. However, if a change in ownership occurs after the CUSTOMER enters into an EDR Service Agreement for service under this EDR, the successor CUSTOMER shall be allowed to fulfill the balance of the EDR Service Agreement under this EDR. EDR is also not available for renewal of service following interruptions such as equipment failure, temporary plant shutdown, strike, or economic conditions. EDR is not available for load shifted from one CUSTOMER to another within LES' service area.
6. In the event of suspension of the EDR, existing EDR customers will continue to receive credits with continued adherence to the Terms and Conditions and the EDR Service Agreement.
7. All EDR loads must be separately metered. For existing customers, this may require a submeter.
8. For LES economic development information, or questions about the administration of the EDR, please contact the Vice President, Customer Services at 402-475-4211.

Schedule INT – INTERRUPTIBLE SERVICE RIDER

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: To any CUSTOMER not on the Curtailment Rider taking service under the following LES rate schedules:

- Schedule LLP – Large Light & Power 15 (Secondary), 16 (Primary), & 39 (35 kV)
- Schedule LPC – Large Power Customer 44 (Secondary), 45 (Primary), & 46 (35 kV)
- Supplemental Firm Power Contracts

CHARACTER OF SERVICE: As identified under the applicable rate schedule.

DEMAND: The integrated kilowatt load during any 30-minute period.

FIRM LOAD: The portion of DEMAND a CUSTOMER defines as uninterruptible.

INTERRUPTIBLE LOAD: The portion of a CUSTOMER’s load which is in excess of its FIRM LOAD and can be reduced upon notice by LES.

INTERRUPTIBLE CREDIT: The credit, in dollars, provided to a CUSTOMER in exchange for being able to interrupt a portion of their load.

INTERRUPTION PERIOD: The time, when called on by LES, the CUSTOMER will be required to reduce their load to not exceed their FIRM LOAD.

FAILURE TO INTERRUPT PENALTY: This penalty shall be the peak INTERRUPTIBLE LOAD, during an event in which the CUSTOMER does not reduce their DEMAND below their FIRM LOAD, multiplied by the FAILURE TO INTERRUPT PENALTY rate.

$$\begin{aligned}
 & \text{FAILURE TO INTERRUPT PENALTY} \\
 & = (\text{INTERRUPTIBLE LOAD during INTERRUPTION PERIOD} - \text{FIRM LOAD}) \\
 & * \text{FAILURE TO INTERRUPT PENALTY Rate}
 \end{aligned}$$

BILL: All charges applicable under the metered rate schedule plus the INTERRUPTIBLE CREDIT or FAILURE TO INTERRUPT PENALTY.

BILLING PERIOD: BILLS are rendered on a calendar-month basis or a date agreeable with LES for final readings.

RATE: At the end of the BILLING PERIOD LES will apply an INTERRUPTIBLE CREDIT to the CUSTOMER’s BILL for all DEMAND in excess of the CUSTOMER’s FIRM LOAD.

Schedule INT – INTERRUPTIBLE SERVICE RIDER

- Prior to the beginning of each calendar year, LES and the CUSTOMER will review the CUSTOMER’s load profile. During this time the CUSTOMER will notify LES what portion of their DEMAND will be FIRM LOAD for the next year.
- After the beginning of the year, when called upon, the CUSTOMER must reduce their DEMAND to at or below, their FIRM LOAD.
- If a CUSTOMER fails to reduce their DEMAND to at or below their FIRM LOAD, a FAILURE TO INTERRUPT PENALTY shall be applied to the bill for each event (there could be more than one event in a BILLING PERIOD), and no INTERRUPTIBLE CREDIT will be applied for that BILLING PERIOD.
- To accommodate unforeseen changes, a CUSTOMER may contact LES to adjust their FIRM LOAD designation one time during a calendar year.

INTERRUPTIBLE RIDER	Rate
Interruptible Credit \$/kW of INTERRUPTIBLE LOAD	(\$5.14)
Failure to Interrupt Penalty \$/kW of INTERRUPTIBLE LOAD during INTERRUPTION PERIOD	\$51.40

TERMS AND CONDITIONS:

1. Service will be furnished subject to LES' policies and Service Regulations.
2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. All applicable Terms and Conditions from the CUSTOMER’s applicable rate schedule apply.
4. LES will notify CUSTOMERS at least 30 minutes, and when possible, up to 24 hours, prior to an INTERRUPTION PERIOD.
5. INTERRUPTION PERIODS can take place at any time and can last for up to 4 hours.
6. There will be no more than 20 INTERRUPTION PERIODS in a calendar year.
7. If during a calendar year, a CUSTOMER opts to no longer participate in the Interruptible Service Rider, INTERRUPTIBLE CREDITS received by the CUSTOMER for that calendar year must be paid back to LES. In addition, the CUSTOMER will not be eligible for the Interruptible Service Rider for a period of one year from the date of going off the Interruptible Service Rider. In addition, FAILURE TO INTERRUPT PENALTY amounts will not be charged to the CUSTOMER.
8. The CUSTOMER will furnish, install and maintain all equipment necessary to measure and provide interruption capability. The CUSTOMER is responsible for all CUSTOMER equipment operation and maintenance. LES assumes no liability for the operation and maintenance of the CUSTOMER's equipment or for protection of any property or person associated with the CUSTOMER's business operation, and the CUSTOMER agrees to indemnify and hold LES harmless from any claim or liability resulting from the interruptible service to be provided pursuant to this Interruptible Service Rider or from any load interruption request.

Schedule PA – POLE ATTACHMENT – 50

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: To other utilities and certain entities which may occupy public right-of-way and who attach communication cables and other communication appliances on LES poles where such attachments are made in accordance with National Electrical Safety Code (NESC) and local laws; and are in compliance with the provisions of an applicable Pole Attachment Contract, if any.

CHARACTER OF SERVICE: Generally attachments are made on poles at heights stipulated by the National Electrical Safety Code (<http://standards.ieee.org/about/nesc/>).

ANNUAL ATTACHMENT RATE:

POLE ATTACHMENT		Rate
Pole Attachment (\$/Year)		\$17.00

TERMS AND CONDITIONS:

1. LES approval is required before attachments are made to poles.
2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. The attaching entity shall pay the non-betterment cost for any LES work required to accommodate the pole attachment.
4. The annual attachment bill shall be based on the number of attachments to LES poles as of November 30. No prorating is allowed.
5. The attaching entity shall, at its own expense, install, maintain, transfer and relocate attachments in accordance with LES requirements and standards of the National Electrical Safety Code.
6. The attaching entity shall indemnify, protect and save harmless LES and its officers, agents and employees, from and against any and all claims, demands, suits, judgments, liabilities, loss, damages, which may arise out of or be caused by the erection, maintenance, presence, use or removal of their equipment.
7. The attaching entity shall notify LES of all pole attachment removals.

Schedule PA – POLE ATTACHMENT – 50

8. LES may require removal of pole attachments if any of the following occur:
 - a. The attaching entity fails to pay attachment fees or other charges when due.
 - b. The attaching entity uses its equipment in such a manner as to adversely affect LES' equipment, LES' service to others, or creates a hazard.
 - c. The attaching entity fails to comply with any of the other terms and conditions of this rate, LES' Service Regulations, or the provisions of an applicable contract.
 - d. LES removes the pole(s).
9. Other provisions for attachments will be provided for as necessary and regulated under a required Pole Attachment Contract between the utility or entity and LES, or as provided in the rules and procedures established by LES.

TAX CLAUSE

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: To any CUSTOMER taking service from LES, unless proper tax exemption certificate is presented.

In the event of the imposition of any new or increased tax or any payment in lieu thereof, in excess of that provided for under Article VIII, Section 12 of the Charter of the City of Lincoln, the rate provided herein may be increased to reflect the amount of such tax or in lieu of tax increase.

NON-RETAIL PRICING

Schedule VNM – VIRTUAL NET METERING RIDER

AVAILABLE: To CUSTOMERS billed on the Residential, General Service or Heating Service rate schedule.

APPLICABLE: The charges and credits (payments) of this rider will apply to CUSTOMERS who enroll in the LES virtual net metering program (“VNM Program”). Only a CUSTOMER with an acceptable payment history, as determined by LES, will qualify for this rider.

CHARACTER OF SERVICE: The VNM Program is a way for customers to virtually serve part of their energy consumption with solar power from the LES Community Solar Project located at 7501 W Holdrege St. This VNM Program replicates net metering benefits without an actual customer-owned installation. All energy provided to the CUSTOMER in excess of the virtual net metering generation will continue to be provided and billed under the appropriate rate schedule. The character of the electric service received is identified under the applicable rate schedule.

PURCHASE OF OUTPUT FROM VIRTUAL NET METERING CUSTOMERS: A CUSTOMER in the VNM Program will be allowed to use the electrical output of the virtual generation to supply all or a portion of their own load and deliver the surplus to LES.

RATE: At the end of the BILLING PERIOD, LES will net the metered energy which was supplied by LES, the Renewable Net Meter energy delivered to LES by the CUSTOMER, and the virtual solar energy delivered to LES by the CUSTOMER.

- Energy supplied by LES to the CUSTOMER in a BILLING PERIOD will be billed at the applicable retail rate.
- The net amount of energy supplied to the CUSTOMER is calculated in this specific order: the energy supplied by LES, less any renewable net meter energy delivered to LES, less the virtual solar energy delivered to LES.
- Any virtual solar energy in excess of the net amount of energy provided to the CUSTOMER in a BILLING PERIOD will be purchased by LES at LES’ avoided cost.
- Other applicable fees and charges, including the Customer Charge and the Facilities Charge, will be billed to the CUSTOMER at the applicable retail rate.
- Sales tax will be applied to the net amount of energy provided to the CUSTOMER.

Virtual solar energy delivered to LES by a CUSTOMER will be based on the following:

Number of virtual panels subscribed by the CUSTOMER *multiplied by* (Total kWh produced by the LES Community Solar Project in the previous calendar month *divided by* 15,333 total panels in the LES Community Solar Project).

Virtual solar energy delivered to LES will appear as credits on the BILL. Credits which exceed charges for a BILLING PERIOD will roll-over to the following BILLING PERIOD. At the end of each calendar year, any credits remaining will be paid by check from LES in the final BILLING PERIOD of the year.

Schedule VNM – VIRTUAL NET METERING RIDER

ENROLLMENT: The enrollment fee will be based on the number of virtual panels subscribed by the CUSTOMER and the Program Rate that is in effect on the date of enrollment (see table below). A CUSTOMER will have the option to pay the Program Rate in either (a) one lump sum at the time of enrollment or (b) on a monthly basis over a 36-month period. Monthly payments will be fixed at the Program Rate in effect on the date of enrollment for the entire 36-month term.

Enrollment will be limited to increments of half panels. Sales tax will be assessed at the time of the enrollment. The sales tax rate will be determined by the address of the CUSTOMER.

A CUSTOMER'S enrollment level will be limited to the lesser of the following:

- (a) Whole number of virtual panels with Projected Annual Production (see table below) equivalent to no more than 80% of the CUSTOMER'S net energy consumption in the previous twelve-month period of December 1 through November 30, or as determined by LES.
- (b) 100 virtual panels, which is approximately commensurate to the 25 kW_{AC} production capacity limit under Schedule RNM, Renewable Net Metering Rider.

CANCELLATION: LES will provide compensation, including the sales tax on the refund amount, to a CUSTOMER upon cancellation. The compensation will be based on the number of virtual panels being cancelled by the CUSTOMER and the Refund Rate that is in effect on the date of cancellation (see table below).

For any virtual panel that is still under an active 36-month payment period, the portion of the virtual panel being cancelled will be prorated according to the Equivalent Virtual Panel Subscribed, calculated per the following:

$$\text{Equivalent Virtual Panel Subscribed} = \frac{\text{Total payments to date } (\$)}{36 \text{ Month Program Rate} * 36}$$

RESTRICTIONS: During the final five calendar years of the program (2032 – 2036), no new enrollments or increases in existing enrollment will be allowed. Full or partial cancellation will be allowed at any time.

RENEWABLE ENERGY CERTIFICATES: All renewable energy certificates related to virtual solar energy production will be retired by LES on behalf of the CUSTOMER.

TERMS AND CONDITIONS:

1. This is an incentive program that is subject to review and revision. LES will resolve discrepancies or other issues regarding interpretation or implementation of the VNM Program.
2. The VNM Program will terminate on July 1, 2036. Enrollment of all participating CUSTOMERS will be canceled and all related energy purchases by LES will cease.
3. Projected Annual Production is an estimate based on the expected LES Community Solar Project output. While not expected, there could be periods where there is no output. LES makes no guarantee of actual output levels.

Schedule VNM – VIRTUAL NET METERING RIDER

4. VNM Program enrollment is specific to the CUSTOMER and non-transferrable.
5. It is LES' understanding that VNM Program enrollment does not entitle the CUSTOMER to federal tax credits related to the LES Community Solar Project or the energy produced.

Year	One-Time Program Rate (\$/virtual panel)	36-Month Program Rate (\$/virtual panel/month)	Refund Rate (\$/virtual panel)	Projected Annual Production (kWh_{AC}/virtual panel)
2017	\$685.00	N/A	\$515.00	515
2018	\$665.00	N/A	\$500.00	513
2019	\$640.00	\$18.30	\$480.00	510
2020	\$620.00	\$17.80	\$465.00	508
2021	\$595.00	\$17.00	\$445.00	505
2022	\$570.00	\$15.90	\$430.00	502
2023	\$540.00	\$15.50	\$405.00	500
2024	\$510.00	\$14.60	\$385.00	497
2025	\$480.00	\$13.80	\$360.00	495
2026	\$450.00	\$12.90	\$340.00	493
2027	\$420.00	\$12.00	\$315.00	490
2028	\$385.00	\$11.00	\$290.00	488
2029	\$350.00	\$10.00	\$265.00	485
2030	\$310.00	\$8.90	\$235.00	483
2031	\$270.00	\$7.70	\$205.00	480
2032	N/A	N/A	\$100.00	478
2033	N/A	N/A	\$75.00	476
2034	N/A	N/A	\$50.00	473
2035	N/A	N/A	\$25.00	471
2036	N/A	N/A	\$0.00	468

Schedule RNM – 25 kW_{AC}
RENEWABLE NET METERING RIDER

AVAILABLE: To renewable generation with production capacity of 25 kW_{AC} or less, in conjunction with a retail load. No single METER may exceed 25 kW_{AC}. Renewable generation includes electric generators powered by methane, wind, solar, biomass, hydro or waste technologies. New renewable generation will be placed on this rider until the total generating capacity of all renewable generation using net metering is equal to or exceeds one percent (1.0%) of the capacity necessary to meet LES' average aggregate CUSTOMER monthly peak demand forecast for that calendar year. At that point, this rider will no longer be offered to CUSTOMERS.

APPLICABLE: The credits (payments) of this rider will apply to CUSTOMERS with renewable generation who purchase energy from LES under an appropriate retail rate and who may supply energy to LES.

CHARACTER OF SERVICE: Unless otherwise provided by contract, the character of purchased power will be single- or three-phase alternating electric current at 60 hertz. Voltage shall be determined by the voltage of LES' distribution system in the vicinity unless otherwise agreed. Facilities on this service will be metered with an LES supplied bi-directional meter.

PURCHASE OF OUTPUT FROM RENEWABLE GENERATOR CUSTOMERS: Owners of renewable generation will be allowed to parallel these facilities with LES and use the electrical output of their renewable generation to supply all or a portion of their own load and deliver the surplus to LES.

RATE: At the end of the BILLING PERIOD, LES will net the metered energy which was delivered to LES and the metered energy which was supplied by LES.

- Net energy supplied by LES to the CUSTOMER in a BILLING PERIOD will be billed at the applicable retail rate.
- Net energy delivered to LES in a BILLING PERIOD will be purchased by LES at the applicable Renewable Net Metering Rider Energy Payment rate.
- Other applicable fees and charges, including the Customer Charge, the Facilities Charge and the Demand Charge (if any), will be billed to the CUSTOMER at the applicable retail rate.

Purchases by LES will appear as credits on the BILL. Credits which exceed charges for a BILLING PERIOD will roll-over to the following BILLING PERIOD. At the end of each calendar year, any credits remaining will be paid by check from LES in the final BILLING PERIOD of the year.

**Schedule RNM – 25 kW_{AC}
RENEWABLE NET METERING RIDER**

Renewable Net Metering Rider Energy Payment rate: The Energy Payment rate will be the Energy Charge based on the Tier (see table below) that is in effect on the date of the interconnection with LES (bi-directional meter set) and the Energy Payment rate will remain at this Tier for 10 years (regardless of any changes in the underlying Tier) from the month of the interconnection or the year 2014, whichever comes later.

The Customer Charge and the Facilities Charge will be equal to the Customer Charge and the Facilities Charge for the applicable retail customer class as determined and periodically adjusted by LES.

Subsequent to the first ten years of a CUSTOMER’S initial LES-approved installation, the Energy Payment rate will transition to the Tier that is currently in effect and will continue to transition to each subsequent Tier as of the effective date for each Tier as determined by LES.

If a CUSTOMER increases the renewable generation production capacity at the same CUSTOMER location for which the CUSTOMER has an existing Renewable Net Metering Agreement with LES, the Energy Payment rate of the expanded facility will coincide with the timing and provisions of the Tier for the existing facility; except that the total renewable generation production capacity may not exceed 25 kW_{AC} for a single METER.

RENEWABLE NET METERING RIDER	Summer	Winter
Tier 1 Energy Payment rate for energy delivered to the SYSTEM, \$/kWh	100% of the current Residential Energy Charge	
Tier 2 Energy Payment rate for energy delivered to the SYSTEM, \$/kWh	50% of the current Residential Energy Charge	
Tier 3 Energy Payment rate for energy delivered to the SYSTEM, \$/kWh	To Be Determined	

In no case will the Energy Payment rate be less than [LES’ Avoided Cost](#) of electricity.

TIER DEFINITIONS:

- **Tier 1:** Tier 1 will be defined as the period up to the point where there is total CUSTOMER renewable energy generation of one (1) megawatt_{AC} as determined by LES, or May 31, 2024, whichever is earlier. Tier 1 closed on December 31, 2017.
- **Tier 2:** Tier 2 will be defined as the period when Tier 1 ends (December 31, 2017) and up to the point where there is total CUSTOMER renewable energy generation of five(5) megawatts_{AC} as determined by LES, or 10 years after the Tier 2 commencement date, whichever is earlier.
- **Tier 3:** Tier 3 will be defined as the period when Tier 2 ends.

Schedule RNM – 25 kW_{AC}
RENEWABLE NET METERING RIDER

CAPACITY PAYMENT: LES will make a one-time Capacity Payment to the owner of the renewable generation based on the contribution of peak reduction by the renewable resource, valued at a traditional resource cost of \$1,000 per kW_{AC}. Capacity increases or additions in future years will be eligible for the Capacity Payment based on the then current Capacity Payment. The Capacity Payment will be paid on the following basis:

- Predominantly southern facing fixed solar: \$375.00 per kW_{DC} of nameplate capacity.
- Predominantly western facing fixed solar: \$475.00 per kW_{DC} of nameplate capacity.
- Single or dual-axis tracking solar: \$475.00 per kW_{DC} of nameplate capacity.
- Other solar installations: No Capacity Payment.
- Wind: No Capacity Payment.
- Other technologies besides solar and wind: \$1,000.00 per average kW_{AC} net demand output of the generation at 5:00 pm during the months of July and August (as determined by LES).

Capacity Payments may be adjusted based on the value to LES and Capacity Payments will terminate effective with the commencement of Tier 3.

TERMS AND CONDITIONS:

1. This is an incentive rate rider that is subject to review and revision as new technologies and economic factors change. LES will resolve discrepancies or other issues regarding interpretation or implementation of this rate rider.
2. A signed written agreement between the renewable generator CUSTOMER and LES will be required. [View the Net Metering 25 kW_{AC} or less Agreement for Interconnection of Customer-Owned Generation.](#)
3. The renewable generation's connection to LES' distribution system must pass an inspection by LES for safety and power quality.
4. The renewable generator CUSTOMER must supply a meter socket and a disconnect switch between the renewable generation/inverter and LES' service drop.
5. The renewable generator CUSTOMER must comply with all applicable city, county, and state sales tax, laws and regulations.
6. Service will be furnished subject to LES' policies and Service Regulations, and the [Net Metering 25 kW_{AC} or less Agreement for Interconnection of Customer-Owned Generation.](#)

Schedule REC - Renewable Energy Certificate Rider

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: The charges of this rider will apply to CUSTOMERS who enroll in the LES renewable energy certificate rider (“REC Rider”). Only a CUSTOMER with an acceptable payment history, as determined by LES, will qualify for this rider.

CHARACTER OF SERVICE: The character of the electric service received is as identified under the applicable rate schedule. The REC represents the renewable aspect of the energy produced at LES resources. Purchasing a REC certifies that the renewable energy is being generated on behalf of the customer.

BILL: CUSTOMER Bill under applicable rate schedule + REC Charge

RATE:

RENEWABLE ENERGY CERTIFICATE RIDER	Rate
Enrollment Fee (One time at enrollment) \$/account	\$10.00
REC Charge \$/kWh	\$0.00206

TERMS AND CONDITIONS:

1. Service will be furnished subject to LES' Policies and Service Regulations.
2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to the LES Policy – Termination of Electric Service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. All applicable Terms and Conditions from the CUSTOMER’s applicable rate schedule apply.
4. Enrollment of 100% of a CUSTOMERS energy consumption is required.
5. This program is 100 percent voluntary.
6. LES will establish the REC Charge once per year, based on market conditions.

Schedule REC - Renewable Energy Certificate Rider

7. At the end of each year, all RECs sold under this rider will be retired by LES on behalf of the CUSTOMER.
8. Participation in the REC Rider will continue each month until LES is notified to discontinue participation by the CUSTOMER.
9. LES has a limited number of RECs. LES does not guarantee that RECs will be available to all customers. LES reserves the right to suspend the REC Rider at any time.
10. If a CUSTOMER moves within the LES service territory, the REC Rider will be automatically applied to the new location unless LES is notified otherwise.
11. While supplies last, LES will match each REC purchased by a CUSTOMER with a free REC from LES' federal hydropower allocation. LES' hydropower RECs cannot be resold but may be retired on behalf of an LES CUSTOMER.

Schedule RG – RENEWABLE GENERATION
(Intended for Generation Without Load, 26 kW_{AC}-100 kW_{AC})

AVAILABLE: To renewable generation with production capacity of greater than 25 kW_{AC} and less than, or equal to, 100 kW_{AC}. No single CUSTOMER or project location may exceed 100 kW_{AC}. Renewable generation includes electric generators powered by methane, wind, solar, biomass, hydro or waste technologies. New renewable generation will be placed on the Renewable Generation Rate until the total generating capacity of all renewable generation on the Renewable Generation Rate (not including Renewable Net Metering projects) is equal to or exceeds one percent (1.0%) of the capacity necessary to meet LES' average aggregate CUSTOMER monthly peak demand forecast for that calendar year. At that point, this schedule will no longer be offered to CUSTOMERS.

APPLICABLE: The charges and credits (payments) of this rate will apply to CUSTOMERS with renewable generation who supply energy to LES. This rate is intended to limit renewable generation to projects of greater than 25 kW_{AC} and less than, or equal to, 100 kW_{AC} per CUSTOMER or location to allow for diversity in CUSTOMER participation in this incentive rate. LES will make the final determination as to whether a proposed renewable generation project qualifies for the Renewable Generation Rate.

CHARACTER OF SERVICE: Unless otherwise provided by contract, the character of purchased power will be single- or three-phase alternating electric current at 60 hertz. Voltage shall be determined by the voltage of LES' distribution system in the vicinity unless otherwise agreed. Facilities on this service will be metered with an LES supplied bi-directional meter. The Renewable Generation Rate is intended for generation without load (other than generation auxiliaries and related systems). Any netting of energy is expected to be minimal.

PURCHASE OF OUTPUT FROM RENEWABLE GENERATOR CUSTOMERS: Owners of renewable generation will be allowed to parallel these facilities with LES and sell energy to LES. Energy generated cannot be used to offset a CUSTOMER'S load. Positive net energy delivered to the CUSTOMER in more than two BILLING PERIODS in a 12 month period will immediately disqualify this service from continuing to receive this Renewable Generation Rate for a period of one year from the date of disqualification. Such disqualification will cause this service to be billed at the applicable retail energy rate and energy delivered to LES will be credited at the Small Power Production rate.

RATE: At the end of the BILLING PERIOD, LES will net the metered energy which was delivered to LES and any incidental metered energy which was supplied by LES.

- Net energy delivered to LES in a BILLING PERIOD will be purchased by LES at the CUSTOMER'S appropriate Renewable Generation Rate Energy Payment rate.
- Net energy supplied by LES to the CUSTOMER in a BILLING PERIOD will be billed at the General Service retail energy rate. Any netting of energy is expected to be minimal.
- Other applicable fees and charges, including the Customer Charge, the Facilities Charge, the Distribution Facilities Charge, the City Dividend for Utility Ownership and Sales Tax (if applicable) will be billed to the CUSTOMER.

Purchases by LES will appear as credits on the BILL. Credits which exceed charges for a BILLING PERIOD will be paid by check from LES. Owners of renewable generation will be allowed to allocate credits to designated participant properties or as applied to individual tenant accounts as part of the Multi-tenant Shared Solar Rate.

**Schedule RG – RENEWABLE GENERATION
(Intended for Generation Without Load, 26 kW_{AC}-100 kW_{AC})**

Renewable Generation Rate Energy Payment rate: The Energy Payment rate will be the Energy Charge based on the Tier (see table below) that is in effect on the date the Renewable Generation up to 100 kW_{AC} Application for Review of Interconnection and Parallel Operation of Customer-Owned Generation (Application for Review) is approved by LES. This Energy Payment rate will remain fixed at this level for 10 years (regardless of any changes in the underlying Tier or Energy Charge) from the month of the date of the interconnection with LES (bi-directional meter set) as long as the Parallel Operations, Power Sales and Interconnection Agreement is approved and site inspection is conducted within one year of submitting the Application for Review.

The Customer Charge and the Facilities Charge will be equal to the General Service Customer Charge and Facilities Charge as determined and periodically adjusted by LES. The Distribution Facilities Charge will be as identified on this rate schedule and as determined and periodically adjusted by LES.

Subsequent to the first ten years of a CUSTOMER'S initial LES-approved installation, the Energy Payment rate will transition to the Tier that is currently in effect and will continue to transition to each subsequent Tier as of the effective date for each Tier as determined by LES.

If a CUSTOMER increases the renewable generation production capacity at the same CUSTOMER location for which the CUSTOMER has an existing Renewable Generation Rate Agreement with LES, the Energy Payment rate of the expanded facility will coincide with the timing and provisions of the Tier for the existing facility; except that the total renewable generation production capacity may not exceed 100 kW_{AC} for a CUSTOMER or single location.

RENEWABLE GENERATION RATE	Summer	Winter
Tier 1 Energy Payment rate for energy delivered to the SYSTEM, \$/kWh	100% of the Residential Energy Charge in effect at the time Application for Review is approved	
Tier 2 Energy Payment rate for energy delivered to the SYSTEM, \$/kWh	50% of the Residential Energy Charge in effect at the time Application for Review is approved	
Tier 3 Energy Payment rate for energy delivered to the SYSTEM, \$/kWh	To Be Determined	
Distribution Facilities Charge \$/BILL	\$27.00	
Customer Charge \$/BILL	\$6.50	
Facilities Charge Single Phase \$/BILL	\$26.50	
Facilities Charge Three Phase \$/BILL	\$82.25	
Facilities Charge Primary \$/BILL	\$45.50	

In no case will the Energy Payment rate be less than the [LES Avoided Cost](#).

Schedule RG – RENEWABLE GENERATION
(Intended for Generation Without Load, 26 kW_{AC}-100 kW_{AC})

TIER DEFINITIONS:

- **Tier 1:** Tier 1 will be defined as the period up to the point where there is total CUSTOMER renewable energy generation of one (1) megawatt_{AC} as determined by LES, or May 31, 2024, whichever is earlier. Tier 1 closed on December 31, 2017.
- **Tier 2:** Tier 2 will be defined as the period when Tier 1 ends (December 31, 2017) and up to the point where there is total CUSTOMER renewable energy generation of five (5) megawatts_{AC} as determined by LES, or 10 years after the Tier 2 commencement date, whichever is earlier.
- **Tier 3:** Tier 3 will be defined as the period when Tier 2 ends.

CAPACITY PAYMENT: LES will make a one-time Capacity Payment to the owner of the renewable generation based on the contribution of peak reduction by the renewable resource, valued at a traditional resource cost of \$1,000.00 per kW_{AC}. Capacity increases or additions in future years will be eligible for the Capacity Payment based on the then current Capacity Payment. The Capacity Payment will be paid on the following basis:

- Predominantly southern facing fixed solar: \$375.00 per kW_{DC} of nameplate capacity.
- Predominantly western facing fixed solar: \$475.00 per kW_{DC} of nameplate capacity.
- Single or dual-axis tracking solar: \$475.00 per kW_{DC} of nameplate capacity.
- Other solar installations: No Capacity Payment.
- Wind: No Capacity Payment
- Other technologies besides solar and wind: \$1,000.00 per average kW_{AC} net demand output of the generation at 5:00 p.m, during the months of July and August (as determined by LES).

Capacity Payments may be adjusted based on the value to LES and Capacity Payments will terminate effective with the commencement of Tier 3.

TERMS AND CONDITIONS:

1. This is an incentive rate that is subject to review and revision as new technologies and economic factors change. LES will resolve discrepancies or other issues regarding interpretation or implementation of this rate.
2. A signed written agreement between the renewable generator CUSTOMER and LES will be required. [View the Renewable Generation up to 100 kW_{AC} Agreement for Interconnection of Customer-Owned Generation.](#)
3. The renewable generation's connection to LES' distribution system must pass an inspection by LES for safety, power quality and verification that no loads are drawing power from LES.

Schedule RG – RENEWABLE GENERATION
(Intended for Generation Without Load, 26 kW_{AC}-100 kW_{AC})

4. The renewable generator CUSTOMER must supply a meter socket and a disconnect switch between the renewable generation/inverter and LES' service drop.
5. The renewable generator CUSTOMER must comply with all applicable city, county, and state sales tax, laws and regulations.
6. Service will be furnished subject to LES' policies and Service Regulations, Lincoln Building & Safety codes and the [Renewable Generation up to 100 kW_{AC} Agreement for Interconnection](#).
7. Any proposed generation installation of 25 kW_{AC} or greater requires approval by the Nebraska Power Review Board and a review by LES for system adequacy. Proof of approval by the Nebraska Power Review Board must be provided to LES prior to interconnection to LES.
8. For renewable generation installations above 100 kW_{AC}, contact LES for the appropriate rates and interconnection requirements.

Schedule SS - SUNSHARES RIDER

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: To any CUSTOMER.

CHARACTER OF SERVICE: SunShares is a way to support operation of a utility scale photovoltaic array. No energy will be supplied to CUSTOMERS under this rider. All energy provided to CUSTOMERS will continue to be provided and billed under appropriate rate schedules. The character of the electric service received is as identified under the applicable rate schedule.

BILL: SunShares Contribution plus all charges applicable under the metered rate schedule.

BILLING PERIOD: BILLING PERIODS are based on a monthly schedule set in the applicable rate schedule.

RATE:

SunShares Contribution: \$1.00 per SunShare per BILLING PERIOD
Minimum contribution is three (3) SunShares per BILLING PERIOD. Other monthly contributions in even dollar amounts and one-time contributions are available.

TERMS AND CONDITIONS:

1. Service will be furnished subject to LES' policies and Service Regulations.
2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later.
3. This program is 100% voluntary.
4. Participation in SunShares will continue each month until LES is notified in writing.
5. SunShares Contributions are not subject to sales tax

Schedule C&SPP-100 kW_{AC}
COGENERATION AND SMALL POWER PRODUCTION

AVAILABLE: To cogeneration and small power production facilities with production capacity of 100 kW_{AC} and less that qualify under the guidelines for implementing Public Utility Regulatory Policies Act (PURPA) Sections 201 and 210 as adopted by the LES Administrative Board.

CHARACTER OF SERVICE: Unless otherwise provided by contract, the character of purchased power will be single or three phase alternating electric current at 60 hertz. Voltage shall be determined by the voltage of LES' distribution system in the vicinity unless otherwise agreed.

PURCHASE OF OUTPUT FROM QUALIFYING FACILITIES: Owners of Qualifying Facilities will be allowed the option to either (1) sell the entire electrical output of their Qualifying Facilities to LES, or (2) use the electrical output of their Qualifying Facilities to instantaneously supply all or a portion of their own load and sell the instantaneous surplus to LES.

PURCHASE PRICE Energy will be purchased from the CUSTOMER at the [LES Avoided Cost](#) for that Period.

COGENERATION & SMALL POWER PRODUCTION PURCHASE	Summer	Winter
Energy Price \$/kWh for all power and/or energy delivered to the Lincoln Electric System	LES Avoided Cost for the Period	LES Avoided Cost for the Period

SEASONAL PROVISION: Summer and winter periods are defined as:

Summer – The four-month period from June 1 through September 30

Winter – The eight-month period from October 1 through May 31

Energy Charge on the BILL will be prorated between seasons in transitional months (i.e., June and October) according to the number of days corresponding to each season covered by the BILL.

**Schedule C&SPP-100 kW_{AC}
COGENERATION AND SMALL POWER PRODUCTION**

TERMS AND CONDITIONS:

1. A signed written agreement between the Qualifying Facility and LES will be required.
2. Unless modified by contract, LES' policies and Service Regulations shall apply to this schedule.
3. For facilities with more than 100 kW_{AC} of capacity, the purchase rate and other terms and conditions will be determined on a case-by-case basis.
4. Application and interconnectivity must be compliant with the Policy and Guidelines for Customer-Owned Generation.
5. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
6. FLUCTUATING LOADS AND HARMONICS – CUSTOMERS operating equipment causing harmonic currents and/or highly fluctuating or large instantaneous demands, including, but not limited to, variable speed drives, motor starting, welders and X-ray machines, shall be required to pay all nonbetterment costs of corrective action required to maintain acceptable service quality to the CUSTOMER and not interfere with service on LES' lines or to other CUSTOMERS. See System Disturbances and Service Disruptions, and Disconnection of Electric Service in the Service Regulation.

SCHEDULE RGS – RENEWABLE GENERATION STANDBY CAPACITY RIDER

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: A CUSTOMER under contract will receive service on this schedule as part of a contract for electric service if the following conditions are met:

- a) The CUSTOMER takes service under one of the following LES rate schedules:
 - Schedule LLP – Large Light & Power 15 (Secondary), 16 (Primary), & 39 (35 kV)
 - Schedule LPC – Large Power Customer 44 (Secondary), 45 (Primary), & 46 (35 kV)
- b) The CUSTOMER has renewable generation facilities of at least 100 kW_{AC} consisting of qualifying generation facilities status pursuant to Public Utility Regulatory Policies Act of 1978 (PURPA) and Federal Energy Regulatory Commission (FERC) regulations with or without battery storage.
- c) The CUSTOMER'S generation facilities operate in parallel to LES' generation facilities.
- d) The CUSTOMER and LES have entered into an interconnection agreement covering the CUSTOMER's generating facilities for which supplemental and backup power is being requested.

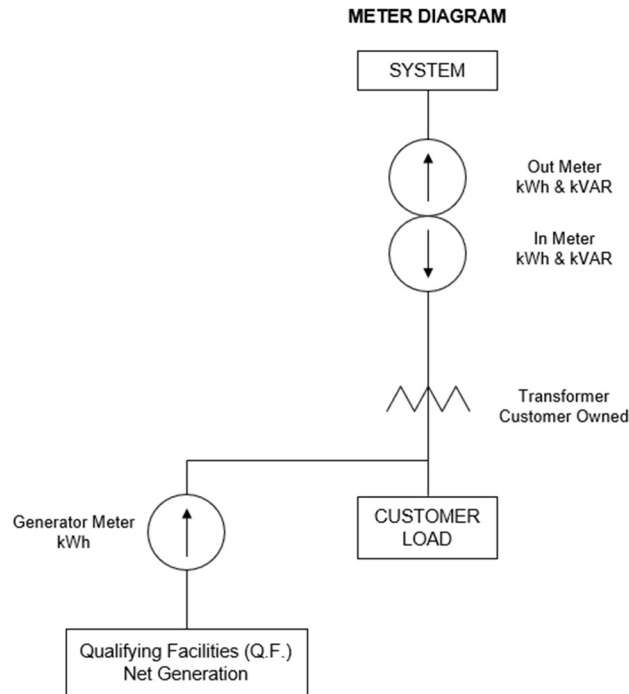
For new CUSTOMER accounts added to LES, usage and demand projections will be prepared by LES' Energy Delivery Division prior to being placed on the rider.

CHARACTER OF SERVICE: As identified under the applicable rate schedule.

BILLING PERIOD: BILLS are rendered on a calendar-Month basis or a date agreeable with LES for final readings.

SCHEDULE RGS – RENEWABLE GENERATION STANDBY CAPACITY RIDER

DEFINITIONS: The following definitions are applicable to this schedule, and some refer to the metering diagram below.



All meters are detented so only power flowing in the indicated direction is measured. Generator Meter readings are multiplied by 1.003 to bring them to the same voltage as the In Meter.

- **Qualifying Facility-Demand:** The integrated kilowatt output of the CUSTOMER's generator during 30-minute periods as measured by the Generator Meter minus the Out Meter. If there is no Out Meter, the Out Meter reading will be zero. Depending on how the CUSTOMER's generation support equipment is connected, the Qualifying Facility-Demand may be either gross or net generator output.
- **Qualifying Facility-Energy:** The sum of the 30-minute Qualifying Facility-Demand over the total BILLING PERIOD in kilowatt-hours as measured by the Generator Meter, all divided by two.
- **Delivered Power-Demand:** The integrated kilowatt load during 30-minute periods as measured by the In Meter.
- **Delivered Power-Energy:** The sum of the 30-minute Delivered Power-Demand over the total BILLING PERIOD in kilowatt-hours as measured by the In Meter, all divided by two.

SCHEDULE RGS – RENEWABLE GENERATION STANDBY CAPACITY RIDER

- **Total Customer Demand:** The integrated kilowatt load during 30-minute periods as measured by the In Meter plus the Generator Meter minus the Out Meter. If there is no Out Meter, the Out Meter reading will be zero.
- **Total Customer Energy:** The sum of the 30-minute Total Customer Demand over the total BILLING PERIOD in kilowatt-hours as measured by the In Meter plus Generator Meter, all divided by two.
- **Excess Energy:** Energy supplied to the system that is measured by the difference between the Total Customer Energy and Qualifying Facility-Energy over the total BILLING PERIOD. If the value is greater than zero Excess energy reading will be zero. If value is less than zero, the absolute value of the difference will be used.

SEASONAL PROVISION: Summer and winter periods are defined as:

Summer – The four-month period from June 1 through September 30

Winter – The eight-month period from October 1 through May 31

PURCHASE OF OUTPUT FROM RENEWABLE GENERATOR CUSTOMERS: Owners of renewable generation will be allowed to parallel these facilities with LES and use the electrical output of their renewable generation to supply all or a portion of their own load and deliver the surplus to LES.

BILLING DEMAND:

- **BILLED DELIVERED DEMAND:** Is either (a) or (b), whichever is higher, if the CUSTOMER receives service at the LLP rates. If service is received at LPC rates it is either (a), (b), or (c), whichever is higher:
 - a) The max Delivered Power-Demand during the Billing Period
 - b) 65 percent of the highest established BILLED DELIVERED DEMAND for the bills rendered for June, July, August or September of the preceding 11 months.
 - c) 4,000 kW
- **BILLED TOTAL CUSTOMER DEMAND:** Is either (a) or (b), whichever is higher, if the CUSTOMER receives service at the LLP rates. If service is received at LPC rates it is either (a), (b), or (c), whichever is higher:
 - a) The max Total Customer Demand during the Billing Period
 - b) 65 percent of the highest BILLED TOTAL CUSTOMER DEMAND established for the bills rendered for June, July, August or September of the preceding 11 months.
 - c) 4,000 kW

SCHEDULE RGS – RENEWABLE GENERATION STANDBY CAPACITY RIDER

RATE:

Demand and Standby Charge: Under this rider the CUSTOMER will no longer be billed their regular Demand Charge as written in their applicable rate schedule. Instead, they will pay a new Demand Charge and a Standby Charge. The Demand Charge will be billed at the CUSTOMER’S BILLED DELIVERED DEMAND and the Standby Charge will be billed at the CUSTOMER’S BILLED TOTAL CUSTOMER DEMAND.

Energy Payment: The Energy Payment rate will be set at the customer’s applicable rate’s Energy Charge for Summer and Winter.

RENEWABLE GENERATION STANDBY CAPACITY RIDER	Summer	Winter
15 LLP Demand Charge, \$/kW of BILLED DELIVERED DEMAND	\$11.49	\$10.55
15 LLP Standby Charge, \$/kW of BILLED TOTAL CUSTOMER DEMAND	\$6.21	\$5.70
16 LLP Demand Charge, \$/kW of BILLED DELIVERED DEMAND	\$11.08	\$10.10
16 LLP Standby Charge, \$/kW of BILLED TOTAL CUSTOMER DEMAND	\$5.92	\$5.40
39 LLP Demand Charge, \$/kW of BILLED DELIVERED DEMAND	\$11.08	\$10.10
39 LLP Standby Charge, \$/kW of BILLED TOTAL CUSTOMER DEMAND	\$5.92	\$5.40
44 LPC Demand Charge, \$/kW of BILLED DELIVERED DEMAND	\$11.34	\$10.40
44 LPC Standby Charge, \$/kW of BILLED TOTAL CUSTOMER DEMAND	\$6.11	\$5.60
45 LPC Demand Charge, \$/kW of BILLED DELIVERED DEMAND	\$10.98	\$10.20
45 LPC Standby Charge, \$/kW of BILLED TOTAL CUSTOMER DEMAND	\$5.82	\$5.40
46 LPC Demand Charge, \$/kW of BILLED DELIVERED DEMAND	\$10.98	\$10.20
46 LPC Standby Charge, \$/kW of BILLED TOTAL CUSTOMER DEMAND	\$5.82	\$5.40
Energy Payment for Excess Energy, \$/kWh	Applicable Rate Energy Charge	

Facilities Charge: The CUSTOMER will face the same Facilities Charge as written in their applicable rate schedule. The CUSTOMER’S BILLED DEMAND for the charge will change to be the CUSTOMER’S BILLED TOTAL CUSTOMER DEMAND

The CUSTOMER’S remaining charges will be billed as described in their applicable rate schedule for any service LES provides.

SCHEDULE RGS – RENEWABLE GENERATION STANDBY CAPACITY RIDER

TERMS AND CONDITIONS:

1. A signed written agreement between the renewable generator CUSTOMER and LES will be required.
2. The renewable generation's connection to LES' distribution system must pass an inspection by LES for safety, power quality and verification that no loads are drawing power from LES.
3. The renewable generator CUSTOMER must supply a meter socket and a disconnect switch between the renewable generation/inverter and LES' service drop.
4. The renewable generator CUSTOMER must comply with all applicable city, county, and state sales tax, laws and regulations.
5. Service will be furnished subject to LES' policies and Service Regulations, Lincoln Building & Safety codes and written agreement with LES.

Schedule MTSS – MULTI-TENANT SHARED SOLAR

AVAILABLE: To Multi-tenant Property Owners (defined as owners of dwellings accommodating and occupied by more than two families, excluding townhomes) of residential properties, with renewable generation greater than 100 kW_{AC} but no greater than 120% of estimated annual multi-tenant facility load as approved by LES. Renewable generation includes electric generators powered by methane, wind, solar, biomass, hydro or waste technologies.

APPLICABLE: The charges and credits (payments) of this rate will apply to CUSTOMERS with renewable generation who supply energy to LES. The CUSTOMER will be charged and credited under this rate type of service and level of renewable generation. LES will make the final determination as to whether a proposed renewable generation project qualifies for the Multi-tenant Shared Solar rate.

CHARACTER OF SERVICE: Unless otherwise provided by contract, the character of purchased power will be single- or three-phase alternating electric current at 60 hertz. Voltage shall be determined by the voltage of LES' distribution system in the vicinity unless otherwise agreed. Facilities on this service will be metered with an LES supplied bi-directional meter. The Renewable Generation Rate is intended for generation without load (other than generation auxiliaries and related systems). Any netting of energy is expected to be minimal.

PURCHASE OF OUTPUT FROM RENEWABLE GENERATOR CUSTOMERS: Owners of renewable generation will be allowed to parallel these facilities with LES and sell energy to LES. Energy purchases by LES are limited to a maximum of 120% of the estimated annual load of all properties included in the Shared Renewable Bill Credit Allocation Program. Energy generated cannot be used to offset a CUSTOMER'S load. Positive net energy delivered to the CUSTOMER in more than two BILLING PERIODS in a 12-month period will immediately disqualify this service from continuing to receive this Multi-Tenant Shared Solar Rate for a period of one year from the date of disqualification. Such disqualification will cause this service to be billed at the applicable retail energy rate and energy delivered to LES will be credited at the Small Power Production rate.

Shared Renewable Bill Credit Allocation Program (also see Schedule SRCA): To designate allocation of credits, Multi-tenant Property Owners must submit a Shared Renewable Bill Credit Allocation Form providing the building address for each renewable generator and the addresses and unit numbers which should receive bill credits. Renewable generators are not required to be collocated on the property receiving the energy credits nor will there be a limit to the number of units that can receive monthly energy credits. A one-time setup fee of \$10 per unit will be assessed to the CUSTOMER (the Multi-tenant Property Owner) for enrollment in the program.

Schedule MTSS – MULTI-TENANT SHARED SOLAR

RATE: At the end of the BILLING PERIOD, LES will net the metered energy which was delivered to LES and any incidental metered energy which was supplied by LES. LES will allocate net energy and associated credits generated to each of the multi-tenant CUSTOMERS, equally or as designated by the Multi-tenant Property Owner in their Shared Renewable Bill Credit Allocation Form.

- Net energy delivered to LES in a BILLING PERIOD will be purchased by LES at the CUSTOMER’S appropriate Renewable Generation Rate Energy Payment rate.
- Net energy supplied by LES to the renewable system in a BILLING PERIOD will be billed at the General Service retail energy rate and be paid by the CUSTOMER (Multi-tenant Property Owner).
- Other applicable fees and charges, including the Customer Charge, the Facilities Charge, the Distribution Facilities Charge, the City Dividend for Utility Ownership and Sales Tax (if applicable) will be netted from the credited energy. The remaining credit will be distributed to multi-tenant CUSTOMERS as outlined in the Shared Renewable Bill Credit Allocation Form.

Purchases by LES will appear as credits on the BILL. Credits which exceed charges for a BILLING PERIOD will be paid by check from LES.

Renewable Generation Rate Energy Payment rate: The Energy Payment rate will be the set at LES daytime avoided cost.

The Customer Charge and the Facilities Charge will be equal to the General Service Customer Charge and Facilities Charge as determined and periodically adjusted by LES. The Distribution Facilities Charge will be as identified on this rate schedule and as determined and periodically adjusted by LES.

MULTI-TENANT SHARED SOLAR RATE	Summer	Winter
Energy Payment rate for energy delivered to the SYSTEM, \$/kWh	LES Seasonal Daytime Avoided Cost	
Distribution Facilities Charge \$/BILL	\$27.00	
Customer Charge \$/BILL	\$6.50	
Facilities Charge Single Phase \$/BILL	\$26.50	
Facilities Charge Three Phase \$/BILL	\$82.25	
Facilities Charge Primary \$/BILL	\$45.50	
Enrollment Fee for Shared Renewable Credit Allocation Program \$/unit	\$10.00	

Schedule MTSS – MULTI-TENANT SHARED SOLAR

TERMS AND CONDITIONS:

1. This is an incentive rate that is subject to review and revision as new technologies and economic factors change. LES will resolve discrepancies or other issues regarding interpretation or implementation of this rate.
2. A signed written agreement between the renewable generator CUSTOMER and LES will be required.
3. The renewable generator must be interconnected to LES' distribution system and pass an inspection by LES for safety, power quality and verification that no loads are drawing power from LES.
4. The renewable generator CUSTOMER must supply a meter socket and a disconnect switch between the renewable generation/inverter and LES' service drop.
5. The renewable generator CUSTOMER must comply with all applicable city, county, and state sales tax, laws and regulations.
6. Service will be furnished subject to LES' policies and Service Regulations, Lincoln Building & Safety codes and the written agreement with LES.
7. Any proposed generation installation of 25 kW_{AC} or greater requires approval by the Nebraska Power Review Board and a review by LES for system adequacy. Proof of approval by the Nebraska Power Review Board must be provided to LES prior to interconnection to LES.

Schedule SRCA – Shared Renewable Credit Allocation

AVAILABLE: Within Lincoln, Nebraska, and LES Service Area.

APPLICABLE: To any CUSTOMER that is placed under the Shared Renewable Bill Credit Allocation Program by their property owner.

CHARACTER OF SERVICE: As identified under the applicable rate schedule.

RATE: CUSTOMER will receive a credit on their bill for their allocated share of the property owner’s renewable generation.

RENEWABLE GENERATION RATE	Summer	Winter
Shared Renewable Credit	Share of Renewable Credit as allocated by the property owner.	

TERMS AND CONDITIONS:

1. Service will be furnished subject to LES’ policies and Service Regulations.
2. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.
3. FLUCTUATING LOADS AND HARMONICS – CUSTOMERS operating equipment causing harmonic currents and/or highly fluctuating or large instantaneous demands, including, but not limited to, variable speed drives, motor starting, welders and X-ray machines, shall be required to pay all nonbetterment costs of corrective action required to maintain acceptable service quality to the CUSTOMER and not interfere with service on LES' lines or to other CUSTOMERS. See System Disturbances and Service Disruptions, and Disconnection of Electric Service in the Service Regulations.
4. COGENERATION OR SMALL POWER PRODUCTION - Refer to Customer-Owned Generation in the Service Regulations.

Schedule NORRIS PUBLIC POWER DISTRICT

AVAILABLE: Within LES and Norris Joint Use Area.

APPLICABLE: This schedule is applicable to Norris Public Power District for their Wholesale power needs in the LES and Norris Joint Use Area.

CHARACTER OF SERVICE: To be determined by engineering staff at the points of integration of the LES and Norris systems.

BILL: Customer Charge + Demand Charge + Facilities Charge + Energy Charge; based on the RATE in effect and LES' Service Regulations.

BILLING PERIOD: BILLS are rendered on a calendar-month basis or a date agreeable with LES for final readings.

SEASONAL PROVISION: Summer and winter periods are defined as:

Summer – The four-month period from June 1 through September 30

Winter – The eight-month period from October 1 through May 31

RATE:

Norris Joint Use Area	Summer	Winter
Customer Charge \$/BILL	\$460.00	
Demand Charge Secondary \$/kW of BILLING DEMAND	\$15.55	
Facilities Charge Secondary \$/kW of BILLING DEMAND	\$2.50	
Energy Charge \$/kWh	\$0.0220	\$0.0215

MAXIMUM DEMAND: The highest integrated kilowatt load during any 60-minute period occurring in the BILLING PERIOD for which the determination is made.

BILLING DEMAND: Either (a) or (b), whichever is higher:

(a) The MAXIMUM DEMAND occurring during the BILLING PERIOD.

(b) 65 percent of the highest MAXIMUM DEMAND established for the BILLS rendered for June, July, August or September of the preceding 11 months.

TERMS AND CONDITIONS:

1. Service will be furnished subject to LES' policies and Service Regulations.
2. Norris will provide LES interval data from the applicable customers in order to determine billing and cost of service.
3. TERMS OF PAYMENT - BILLS on active accounts are due in full 23 days after rendered. BILLS on final accounts are due upon receipt or the date of the most recently issued BILL, whichever is later. Any past due amounts are subject to LES policies regarding termination of electric service and applicable Service Fees. Charges are subject to all applicable State and Local sales tax.

Schedule Norris

4. FLUCTUATING LOADS AND HARMONICS – CUSTOMERs operating equipment causing harmonic currents and/or highly fluctuating or large instantaneous demands, including, but not limited to, variable speed drives, motor starting, welders and X-ray machines, shall be required to pay all nonbetterment costs of corrective action required to maintain acceptable service quality to the CUSTOMER and not interfere with service on LES' lines or to other CUSTOMERS. See System Disturbances and Service Disruptions, and Disconnection of Electric Service in the Service Regulations.

Schedule SF – SERVICE FEES

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: To any CUSTOMER taking service from LES.

CUSTOMER SERVICE FEES:

New Service Fee

Applicable to every new account, move, transfer, etc., upon the request for service initiation. (Excluding accounts with a current Landlord Options form on file.) \$10

Late Payment Fee

Applicable to all accounts for amounts not paid by the due date on or after the first business day past the due date. 3.0 Percent of Past Due Amount

Disconnection Charge for Nonpayment

Applicable when credit representative visits premises for disconnection due to delinquency but does not disconnect service.

Disconnection Reminder Charge. \$10

Applicable to delinquent accounts.

Basic disconnection. \$65

Meter technician disconnection. \$115

Line crew disconnection. \$200

After-Hours Reconnection Charge

Applicable when line crew reconnects service outside of normal weekday business hours on an account that was disconnected due to delinquency. \$100

Returned Payment Fee

Applicable to accounts when a CUSTOMER'S payment is returned to LES from a financial institution. \$15

Inaccessible Meter Fee

Applicable when an attempt by LES to read, service or access a METER is unsuccessful. \$75

Mislabeled Meter Sockets or Cross Wiring Fee

Applicable when LES is required to correct property-owner's mislabeled meters or cross-wired services. \$80 / hour / employee

Temporary Service Fee

Applicable when a temporary service and meter are required. \$200

Meter Tampering Fee

Applicable each time LES discovers a tampered, bypassed, or otherwise misused METER. \$315

Schedule SF – SERVICE FEES

Residential Line Extension Fee:

A fee charged for a portion of the construction cost.

Underground Extension (Subdivision):	\$472 for lots with rear lot lines 100 ft. in width or less OR \$4.72 per rear lot foot for lots with rear lot line greater than 100 ft. in width, not to exceed \$944 per lot
Underground Primary Extension (Single Acreage-Non Subdivisions):	\$944 minimum
Underground Extension (Mobile Home Parks):	\$175 per lot

CUSTOMER Requested Outage:

A fee charged for switching functions to de-energize and re-energize LES facilities.

Customer requested switching rate for overnight hours (10:00 PM – 8:00 AM):	\$500
Customer requested switching rate for Sundays and Holidays:	\$700

CITY DIVIDEND FOR UTILITY OWNERSHIP

Schedule CD – CITY DIVIDEND FOR UTILITY OWNERSHIP

AVAILABLE: Within Lincoln, Nebraska, and the LES Service Area.

APPLICABLE: To any CUSTOMER taking any service listed below.

CITY DIVIDEND FOR UTILITY OWNERSHIP: The City Dividend for Utility Ownership is added to the following rate schedules. The City Dividend is charged sales tax. Charges will be pro-rated on the CUSTOMER’S first and final BILLS according to the number of days covered by the BILL. The City Dividend shall be adjusted on September 1 each year.

Residential (Rate Codes 01, 03)	\$ 3.68 per BILL
General Service (Rate Codes 10, 13, RG)	Single-phase: \$ 5.16 per BILL Three-phase: \$ 16.10 per BILL
Heating Service (Rate Codes 21, 23)	Single-phase: \$ 12.77 per BILL Three-phase: \$ 37.80 per BILL Large & Primary: \$ 139.50 per BILL
General Service-Demand (Rate Codes 11, 12)	\$ 0.00405 per kWh
Large Light & Power and Supplemental Firm Power (Rate Codes 15, 16, 27, 28, 29, 31, 32, 39, 42, 61, 62)	\$ 0.00393 per kWh
Large Power Customer (Rate Codes 44, 45, 46, 47, 48, 49, 53)	\$ 0.00307 per kWh
Large Power with Market Energy (Rate Code 55, 56)	\$ 0.00307 per kWh
Traffic Lighting (Rate Code 24)	\$ 0.68 per BILL
Street Lighting (Rate Code 26)	\$ 2.76 per BILL



Lincoln Electric System

LES RESOLUTION 2025-4

WHEREAS, the LES Administrative Board and the Board's Operations & Power Supply Committee, as part of their ongoing responsibilities to review and assess anticipated power supply needs, have worked with LES staff to review anticipated generating resource needs and alternatives for meeting those needs:

WHEREAS, the Southwest Power Pool (SPP) has proposed and implemented new generation planning reserve requirements;

WHEREAS, SPP has recently enacted certain other resource adequacy rules that modify the processes to assign accredited capacity ratings to specific generation resources to meet SPP planning reserve requirements;

WHEREAS, based on the annual, long-range forecast, SPP planning reserve requirements, and the effect of SPP's resource adequacy rules on LES's existing generating resources, LES has determined there is an immediate need to initiate the process to procure additional generating capacity to meet projected customer load levels and remain compliant with SPP requirements;

WHEREAS, LES has initiated the process to fulfill the SPP requirements, starting with the LES Administrative Board approval of the acquisition of all electric energy, associated capacity and environmental attributes from the approximately 20-MW Jeffrey Hydroelectric Generating Plant, pursuant to LES Resolution 2025-2, and such agreement was subsequently executed and became effective on April 1, 2025;

WHEREAS, the addition of the Jeffrey Hydroelectric Generating Plant only partially fulfills the resource need, still leaving a necessity to immediately initiate action to procure additional generating capacity for needs in future years;

WHEREAS, LES staff has provided analysis and information to the Board and community demonstrating the ability to procure the necessary generating capacity in a manner that is consistent with and preserves the ability to achieve the community goals of carbon dioxide reduction from LES generation resources as provided for by LES Resolution 2020-16;

WHEREAS, the LES Administrative Board adopted the 2025 LES Operating & Capital Budget pursuant to LES Resolution 2024-5 in the amount of \$474,816,000 and transmitted the budget to the Lincoln City Council for its full consideration and adoption;

WHEREAS, the LES Administrative Board adopted the 2025 LES Rate Schedules pursuant to LES Resolution 2024-6 and transmitted the rate schedules to the Lincoln City Council for its full consideration and adoption;

WHEREAS, the Lincoln City Council, under provisions of Section 4.24.090 of the Lincoln Municipal Code, adopted the 2025 LES Operating & Capital Budget in the amount of \$474,816,000 pursuant to Resolution No. A-94923 and the 2025 LES Rate Schedules pursuant to Resolution No. A-94922;

WHEREAS, subsequent to the 2025 budget and rate schedule approval, LES has determined that the prudent course of action to meet SPP requirements and projected customer load levels in full is to amend the 2025 budget with an increase of \$180,000,000 (“the 2025 LES Budget Amendment”) to fund the estimated expenses to engineer, procure, and construct two additional aeroderivative based combustion turbine generating resources at the existing Terry Bundy Generating Station;

WHEREAS, LES has determined that the Jeffrey Hydroelectric Generating Plant and 2025 LES Budget Amendment collectively require a 4.0% system-wide average retail electric rate increase to be effective July 1, 2025;

WHEREAS, LES staff provided customer information and outreach on the proposed 2025 LES Budget Amendment throughout the period April 18, 2025, through May 15, 2025, including a public meeting held on May 8, 2025;

WHEREAS, the LES Administrative Board reviewed the 2025 LES Budget Amendment and has been provided related customer feedback for review and consideration;

WHEREAS, LES has further affirmed a commitment to continue to explore all options for future generation needs, and has committed in the near term to proposing via Board resolution additional resource planning efforts for evaluating clean energy resource options, provided such planning does not delay or impede the immediate action necessary to make the proposed additions to the Terry Bundy Generating station;

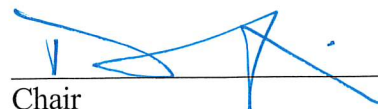
WHEREAS, it has been determined that said recommendations are consistent with LES financial targets, financial strategy, and the requirements of the City of Lincoln’s Bond Ordinance for LES;

WHEREAS, the 2025 LES Budget Amendment expenditures will be made from revenues and may be reimbursed to the LES revenue fund or other funds from the issuance of LES electric system revenue obligations.

NOW, THEREFORE, BE IT RESOLVED, that the LES Administrative Board hereby approves the 2025 LES Budget Amendment of \$180,000,000, resulting in a total 2025 LES Operating and Capital Budget of \$654,816,000 and directs that it be properly transmitted to the Lincoln City Council for its full consideration and adoption;

BE IT FURTHER RESOLVED that the LES Administrative Board hereby approves the Revised 2025 LES Rate Schedules, attached in substantially complete form, which includes a 4.0% system-wide average retail electric rate increase to be effective July 1, 2025 and directs that they be properly transmitted to the Lincoln City Council for its full consideration and adoption;

BE IT FURTHER RESOLVED that LES staff are authorized and directed to proceed to develop all engineering, procurement, construction, and contractual documents and arrangements necessary to place these additional generating resources in service at the existing Terry Bundy Generating Station and to provide periodic updates on the status of the project to the Administrative Board and the Operations & Power Supply Committee and will schedule such updates with appropriate project milestones to allow Board oversight of project cost and execution.


Chair

Adopted: MAY 16, 2025

Exhibit VIII



Lincoln Electric System

LES RESOLUTION 2025-5

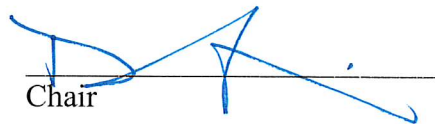
WHEREAS, the Lincoln Electric System (LES) Administrative Board's Personnel & Organization Committee, with input from the LES Administrative Board, has reviewed the performance of CEO Emeka Anyanwu for the 2024 calendar year;

WHEREAS, the Personnel & Organization Committee review concluded that Emeka Anyanwu's performance is Exceptional and Exceeds Expectations, set by the Board for LES;

WHEREAS, LES is well-known and well-respected throughout the local community and among both public power and privately-owned utilities, and in particular, is viewed by the financial markets as a well-run, innovative, stable organization worthy of the highest levels of financial ratings;

WHEREAS, Emeka Anyanwu has used his leadership skills to lead his team in pursuit of maintaining electric service in a low-cost, reliable, and environmentally conscious manner.

NOW, THEREFORE, BE IT RESOLVED, that the LES Administrative Board authorizes and approves a merit increase for Emeka Anyanwu, CEO, of 3.3% of his salary for an annualized salary of \$630,130 effective June 1, 2025.


Chair

Adopted: MAY 16, 2025

Exhibit IX



Revenue & Expense Statement (Condensed)

APRIL 2025

Year-to-date financial results were favorable primarily due to higher than budgeted interest income

(Dollar amounts in 000)

YEAR TO DATE	2025 Actual	2025 Budget	Difference	Percentage Difference	Comments
1) Total Revenue	\$117,858	\$109,491	\$8,367	8%	Wholesale revenue exceeded budget by 75% (\$5.2M), primarily due to higher than expected revenues from SPP IM activities. Retail revenue was over budget by 2% (\$1.8M). Other revenue was over budget by 45% (\$1.3M) mainly due to reimbursement of repairs for Rokeby Unit 1, REC sales, and higher than budgeted natural gas capacity releases.
2) Power Costs	51,585	42,605	8,980	21%	Purchased power was over budget by 22% (\$5.2M) due to higher SPP purchases, compensated curtailment charges for Arbuckle Wind Farm resulting from nearby transmission outages, and the addition of the Jeffrey Hydro plant. Produced power was 20% (\$3.7M) over budget due primarily to higher than budgeted energy costs for LRS, WS4, TBGS & Rokeby and higher O&M expenses for TBGS, J St & Landfill Gas.
3) Other Operating Expenses	36,285	36,182	103	0%	Other operating expenses were slightly over budget, primarily due to payroll and benefits expenses related to the March Blizzard response (\$900K); offset by timing of TS invoices received for payment (\$310K), lower Sustainable Energy Program incentives (\$210K), lower inspection costs (\$180K), and reduced line clearance expenses (\$140K).
4) Depreciation	13,505	14,094	(589)	-4%	
5) Total Expenses	<u>101,375</u>	<u>92,881</u>	<u>8,494</u>	9%	
6) Operating Income	16,483	16,610	(127)	-1%	
7) Non-Operating Expense (Income)	<u>12,357</u>	<u>13,348</u>	<u>(991)</u>	-7%	
8) Change in Net Position (Net Revenue)	<u>\$4,126</u>	<u>\$3,262</u>	<u>\$864</u>	26%	
	<u>Year End Projection</u>	<u>Year End Budget</u>			
9) Fixed Charge Coverage	1.67x	1.46x			
10) Debt Service Coverage	2.58x	2.27x			
	<u>Month End Actual</u>	<u>Month End Budget</u>			
11) Days Cash on Hand	124	120			

LINCOLN ELECTRIC SYSTEM

FINANCIAL AND OPERATING STATEMENT

April 2025



INDEX

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NOTE: Federal Energy Regulatory Commission accounting guidance for the Southwest Power Pool Integrated Market (SPP IM) transactions (purchases, sales and other charges) requires netting together these transactions based on the time increments. If, during the time increment, sales to SPP are greater than purchases from SPP, the net amount is recorded as wholesale revenue. If, during the time increment, purchases from SPP are greater than sales to SPP, the net amount is recorded as purchased power cost. Because of this netting process, the energy (MWH's) amounts no longer directly correlate to wholesale revenue.



REVENUE & EXPENSE STATEMENT

CURRENT MONTH

APRIL 2025

DESCRIPTION	CURRENT MONTH	CURRENT MONTH	VARIANCE FROM BUDGET		LAST YEAR MONTH	VARIANCE FROM LAST YEAR	
	ACTUAL	BUDGET	AMOUNT	%	ACTUAL	AMOUNT	%
OPERATING REVENUES							
1. Retail	\$21,529,518	\$21,544,724	(\$15,206)	-0.1%	\$21,174,018	\$355,500	1.7%
2. Wholesale	2,234,889	1,540,810	694,079	45.0%	2,372,329	(137,440)	-5.8%
3. Other Revenue	933,515	405,708	527,807	130.1%	1,097,934	(164,419)	-15.0%
4. CDFUO (a)	1,082,451	1,093,944	(11,493)	-1.1%	1,047,662	34,789	3.3%
5. Total Operating Revenues	25,780,373	24,585,186	1,195,187	4.9%	25,691,943	88,430	0.3%
OPERATING EXPENSES							
6. Purchased Power	7,093,101	6,117,126	975,975	16.0%	4,269,046	2,824,055	66.2%
7. Produced Power	4,908,246	3,924,322	983,924	25.1%	4,760,555	147,691	3.1%
8. Operations	2,583,796	2,430,377	153,419	6.3%	2,355,325	228,471	9.7%
9. Maintenance	1,546,497	1,162,821	383,676	33.0%	1,284,504	261,993	20.4%
10. Admin. & General	5,285,422	5,529,871	(244,449)	-4.4%	5,177,501	107,921	2.1%
11. Depreciation	3,372,202	3,541,945	(169,743)	-4.8%	2,970,548	401,654	13.5%
12. Total Operating Expenses	24,789,264	22,706,462	2,082,802	9.2%	20,817,479	3,971,785	19.1%
13. OPERATING INCOME	991,109	1,878,724	(887,615)	-47.2%	4,874,464	(3,883,355)	-79.7%
NONOPERATING EXPENSES (INCOME)							
14. Interest Expense (b)	1,469,192	1,483,737	(14,545)	-1.0%	1,430,528	38,664	2.7%
15. PILOT (c)	1,054,020	1,098,659	(44,639)	-4.1%	998,365	55,655	5.6%
16. CDFUO Expense (a)	1,143,204	1,143,204	0	0.0%	1,046,389	96,815	9.3%
17. Other Expense	0	0	0	--	0	0	--
18. Total Other Nonoperating Expense	3,666,416	3,725,600	(59,184)	-1.6%	3,475,282	191,134	5.5%
19. Other (Income)	(44,712)	(44,608)	(104)	0.2%	(2,815)	(41,897)	1488.3%
20. Interest (Income)	(762,147)	(377,419)	(384,728)	101.9%	(548,937)	(213,210)	38.8%
21. Total Other Nonoperating (Income)	(806,859)	(422,027)	(384,832)	91.2%	(551,752)	(255,107)	46.2%
22. Total Nonoperating Expenses (Income)	2,859,557	3,303,573	(444,016)	-13.4%	2,923,530	(63,973)	-2.2%
23. Income Before Contributions	(1,868,448)	(1,424,849)	(443,599)	-31.1%	1,950,934	(3,819,382)	-195.8%
CONTRIBUTED CAPITAL							
24. Contributed Capital Received	5,650,413	50,207	5,600,206	11154.2%	132,160	5,518,253	4175.4%
25. Contributed Capital Used (d)	(5,650,413)	(50,207)	(5,600,206)	-11154.2%	(132,160)	(5,518,253)	-4175.4%
26. Net Contributed Capital	0	0	0	--	0	0	--
27. CHANGE IN NET POSITION	(\$1,868,448)	(\$1,424,849)	(\$443,599)	-31.1%	\$1,950,934	(\$3,819,382)	-195.8%

(a) City Dividend for Utility Ownership.

(b) Bond Interest \$1,477,519 + Software Agreements Interest \$8,895 + Variable Interest \$269,082 + Amortization of Issuance Costs on Outstanding Debt \$80,747 + Amortization of Loss on Refunded Debt \$107,776 - Amortization of Discount/

(c) Payment In Lieu of Tax.

(d) Reduction of Plant Costs Recovered through Contributions.



REVENUE & EXPENSE STATEMENT

YEAR-TO-DATE

APRIL 2025

DESCRIPTION	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	VARIANCE FROM BUDGET		LAST YEAR YEAR TO DATE ACTUAL	VARIANCE FROM LAST YEAR	
			AMOUNT	%		AMOUNT	%
OPERATING REVENUES							
1. Retail	\$97,051,465	\$95,222,633	\$1,828,832	1.9%	\$91,659,999	\$5,391,466	5.9%
2. Wholesale	12,140,759	6,939,076	5,201,683	75.0%	10,945,967	1,194,792	10.9%
3. Other Revenue	4,331,170	2,992,836	1,338,334	44.7%	4,228,648	102,522	2.4%
4. CDFUO (a)	4,334,617	4,336,115	(1,498)	0.0%	4,208,635	125,982	3.0%
5. Total Operating Revenues	117,858,011	109,490,660	8,367,351	7.6%	111,043,249	6,814,762	6.1%
OPERATING EXPENSES							
6. Purchased Power	29,481,536	24,250,531	5,231,005	21.6%	24,082,050	5,399,486	22.4%
7. Produced Power	22,103,767	18,354,099	3,749,668	20.4%	18,232,226	3,871,541	21.2%
8. Operations	9,884,111	9,417,684	466,427	5.0%	8,899,195	984,916	11.1%
9. Maintenance	6,065,373	4,732,003	1,333,370	28.2%	3,954,227	2,111,146	53.4%
10. Admin. & General	20,335,458	22,032,774	(1,697,316)	-7.7%	19,796,116	539,342	2.7%
11. Depreciation	13,504,946	14,094,199	(589,253)	-4.2%	11,869,386	1,635,560	13.8%
12. Total Operating Expenses	101,375,191	92,881,290	8,493,901	9.1%	86,833,200	14,541,991	16.7%
13. OPERATING INCOME	16,482,820	16,609,370	(126,550)	-0.8%	24,210,049	(7,727,229)	-31.9%
NONOPERATING EXPENSES (INCOME)							
14. Interest Expense (b)	5,835,300	5,755,616	79,684	1.4%	5,655,806	179,494	3.2%
15. PILOT (c)	4,611,288	4,699,946	(88,658)	-1.9%	4,315,330	295,958	6.9%
16. CDFUO Expense (a)	4,572,816	4,572,816	0	0.0%	4,185,556	387,260	9.3%
17. Other Expense	102,315	0	102,315	--	0	102,315	--
18. Total Other Nonoperating Expense	15,121,719	15,028,378	93,341	0.6%	14,156,692	965,027	6.8%
19. Other (Income)	(180,261)	(178,432)	(1,829)	1.0%	(139,207)	(41,054)	29.5%
20. Interest (Income)	(2,584,842)	(1,501,996)	(1,082,846)	72.1%	(2,581,551)	(3,291)	0.1%
21. Total Other Nonoperating (Income)	(2,765,103)	(1,680,428)	(1,084,675)	64.5%	(2,720,758)	(44,345)	1.6%
22. Total Nonoperating Expenses (Income)	12,356,616	13,347,950	(991,334)	-7.4%	11,435,934	920,682	8.1%
23. Income Before Contributions	4,126,204	3,261,420	864,784	26.5%	12,774,115	(8,647,911)	-67.7%
CONTRIBUTED CAPITAL							
24. Contributed Capital Received	15,595,587	200,788	15,394,799	7667.2%	1,004,961	14,590,626	1451.9%
25. Contributed Capital Used (d)	(15,595,587)	(200,788)	(15,394,799)	-7667.2%	(1,004,961)	(14,590,626)	-1451.9%
26. Net Contributed Capital	0	0	0	--	0	0	--
27. CHANGE IN NET POSITION	\$4,126,204	\$3,261,420	\$864,784	26.5%	\$12,774,115	(\$8,647,911)	-67.7%

(a) City Dividend for Utility Ownership.

(b) Bond Interest \$5,910,076 + Software Agreements Interest \$35,973 + Variable Interest \$998,442 + Amortization of Issuance Costs on Outstanding Debt \$359,012 + Amortization of Loss on Refunded Debt \$431,105 - Amortization of Discount/

(c) Payment In Lieu of Tax.

(d) Reduction of Plant Costs Recovered through Contributions.



REVENUES, ENERGY & CUSTOMERS

CURRENT MONTH

APRIL 2025

DESCRIPTION	CURRENT	CURRENT	VARIANCE FROM		LAST YEAR	VARIANCE FROM	
	MONTH ACTUAL	MONTH BUDGET	AMOUNT	%	MONTH ACTUAL	AMOUNT	%
REVENUE							
1. Residential	\$9,512,776	\$10,089,602	(\$576,826)	-5.7%	\$9,360,432	\$152,344	1.6%
2. Commercial & Street Light	9,367,783	9,083,359	284,424	3.1%	9,104,594	263,189	2.9%
3. Industrial	<u>2,648,959</u>	<u>2,371,763</u>	<u>277,196</u>	11.7%	<u>2,708,992</u>	<u>(60,033)</u>	-2.2%
4. Total Retail	21,529,518	21,544,724	(15,206)	-0.1%	21,174,018	355,500	1.7%
5. SPP Sales	1,565,676	896,680	668,996	74.6%	1,812,707	(247,031)	-13.6%
6. Contract Sales	669,213	644,130	25,083	3.9%	559,622	109,591	19.6%
7. Total Wholesale	<u>2,234,889</u>	<u>1,540,810</u>	<u>694,079</u>	45.0%	<u>2,372,329</u>	<u>(137,440)</u>	-5.8%
8. Total	\$23,764,407	\$23,085,534	\$678,873	2.9%	\$23,546,347	\$218,060	0.9%
ENERGY (MWH'S)							
9. Residential	77,642	81,575	(3,933)	-4.8%	77,579	63	0.1%
10. Commercial & Street Light	108,955	108,215	740	0.7%	107,546	1,409	1.3%
11. Industrial	<u>34,588</u>	<u>35,918</u>	<u>(1,330)</u>	-3.7%	<u>38,178</u>	<u>(3,590)</u>	-9.4%
12. Total Retail	221,185	225,708	(4,523)	-2.0%	223,303	(2,118)	-0.9%
13. SPP Sales	36,377	13,051	23,326	178.7%	29,515	6,862	23.2%
14. Contract Sales	<u>5,345</u>	<u>5,341</u>	<u>4</u>	0.1%	<u>4,430</u>	<u>915</u>	20.7%
15. Total Wholesale	<u>41,722</u>	<u>18,392</u>	<u>23,330</u>	126.8%	<u>33,945</u>	<u>7,777</u>	22.9%
16. Total	262,907	244,100	18,807	7.7%	257,248	5,659	2.2%
CUSTOMERS - AT MONTH END							
17. Residential	136,572	136,535	37	0.0%	134,498	2,074	1.5%
18. Commercial & Street Light	17,995	18,468	(473)	-2.6%	17,935	60	0.3%
19. Industrial	<u>236</u>	<u>239</u>	<u>(3)</u>	-1.3%	<u>239</u>	<u>(3)</u>	-1.3%
20. Total Retail	154,803	155,242	(439)	-0.3%	152,672	2,131	1.4%
21. Wholesale	<u>5</u>	<u>5</u>	<u>0</u>	0.0%	<u>6</u>	<u>(1)</u>	-16.7%
22. Total	154,808	155,247	(439)	-0.3%	152,678	2,130	1.4%



REVENUES, ENERGY & CUSTOMERS

YEAR-TO-DATE

APRIL 2025

DESCRIPTION	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	VARIANCE FROM BUDGET		LAST YEAR YEAR TO DATE ACTUAL	VARIANCE FROM LAST YEAR	
			AMOUNT	%		AMOUNT	%
REVENUE							
1. Residential	\$46,228,741	\$45,560,795	\$667,946	1.5%	\$43,076,682	\$3,152,059	7.3%
2. Commercial & Street Light	40,243,465	39,842,149	401,316	1.0%	37,876,838	2,366,627	6.2%
3. Industrial	<u>10,579,259</u>	<u>9,819,689</u>	<u>759,570</u>	7.7%	<u>10,706,479</u>	<u>(127,220)</u>	-1.2%
4. Total Retail	97,051,465	95,222,633	1,828,832	1.9%	91,659,999	5,391,466	5.9%
5. SPP Sales	8,432,137	3,349,002	5,083,135	151.8%	8,039,324	392,813	4.9%
6. Contract Sales	<u>3,708,622</u>	<u>3,590,074</u>	<u>118,548</u>	3.3%	<u>2,906,643</u>	<u>801,979</u>	27.6%
7. Total Wholesale	<u>12,140,759</u>	<u>6,939,076</u>	<u>5,201,683</u>	75.0%	<u>10,945,967</u>	<u>1,194,792</u>	10.9%
8. Total	\$109,192,224	\$102,161,709	\$7,030,515	6.9%	\$102,605,966	6,586,258	6.4%
ENERGY (MWH'S)							
9. Residential	458,702	433,281	25,421	5.9%	417,511	41,191	9.9%
10. Commercial & Street Light	475,677	466,625	9,052	1.9%	458,896	16,781	3.7%
11. Industrial	<u>139,562</u>	<u>135,641</u>	<u>3,921</u>	2.9%	<u>154,741</u>	<u>(15,179)</u>	-9.8%
12. Total Retail	1,073,941	1,035,547	38,394	3.7%	1,031,148	42,793	4.2%
13. SPP Sales	130,621	57,628	72,993	126.7%	95,149	35,472	37.3%
14. Contract Sales	<u>76,502</u>	<u>72,200</u>	<u>4,302</u>	6.0%	<u>60,660</u>	<u>15,842</u>	26.1%
15. Total Wholesale	<u>207,123</u>	<u>129,828</u>	<u>77,295</u>	59.5%	<u>155,809</u>	<u>51,314</u>	32.9%
16. Total	1,281,064	1,165,375	115,689	9.9%	1,186,957	94,107	7.9%
CUSTOMERS AVERAGE							
17. Residential	136,388	136,333	55	0.0%	134,251	2,137	1.6%
18. Commercial & Street Light	18,004	18,427	(423)	-2.3%	17,882	122	0.7%
19. Industrial	<u>235</u>	<u>239</u>	<u>(4)</u>	-1.7%	<u>239</u>	<u>(4)</u>	-1.7%
20. Total Retail	154,627	154,999	(372)	-0.2%	152,372	2,255	1.5%
21. Wholesale	<u>5</u>	<u>5</u>	<u>0</u>	0.0%	<u>6</u>	<u>(1)</u>	-16.7%
22. Total	154,632	155,004	(372)	-0.2%	152,378	2,254	1.5%



OPERATING EXPENSE STATEMENT

CURRENT MONTH

APRIL 2025

DESCRIPTION	CURRENT	CURRENT	VARIANCE FROM		LAST YEAR	VARIANCE FROM	
	MONTH	MONTH	BUDGET	%	MONTH	LAST YEAR	%
	ACTUAL	BUDGET	AMOUNT		ACTUAL	AMOUNT	
POWER COST							
1. SPP Purchased Power	\$1,435,240	\$1,473,495	(\$38,255)	-2.6%	(\$504,969)	\$1,940,209	384.2%
2. Non-Owned Asset Power	<u>5,657,861</u>	<u>4,643,631</u>	<u>1,014,230</u>	21.8%	<u>4,774,015</u>	<u>883,846</u>	18.5%
3. Total Purchased Power	7,093,101	6,117,126	975,975	16.0%	4,269,046	2,824,055	66.2%
4. Produced Power	<u>4,908,246</u>	<u>3,924,322</u>	<u>983,924</u>	25.1%	<u>4,760,555</u>	<u>147,691</u>	3.1%
5. Total Power Cost	12,001,347	10,041,448	1,959,899	19.5%	9,029,601	2,971,746	32.9%
OPERATION & MAINTENANCE (O&M)							
6. Energy Delivery	3,027,391	2,446,771	580,620	23.7%	2,682,013	345,378	12.9%
7. Transmission	<u>1,102,902</u>	<u>1,146,427</u>	<u>(43,525)</u>	-3.8%	<u>957,816</u>	<u>145,086</u>	15.1%
8. Total O & M Expense	4,130,293	3,593,198	537,095	14.9%	3,639,829	490,464	13.5%
ADMINISTRATIVE & GENERAL (A&G)							
9. Administration	396,264	291,285	104,979	36.0%	321,992	74,272	23.1%
10. Communication & Corporate Records	193,752	277,741	(83,989)	-30.2%	165,550	28,202	17.0%
11. Corporate Operations	859,478	1,226,305	(366,827)	-29.9%	944,940	(85,462)	-9.0%
12. Customer Services	1,337,604	1,133,356	204,248	18.0%	1,258,350	79,254	6.3%
13. Financial Services	550,535	508,990	41,545	8.2%	531,331	19,204	3.6%
14. Power Supply	521,683	513,045	8,638	1.7%	465,743	55,940	12.0%
15. Technology Services	<u>1,426,106</u>	<u>1,579,149</u>	<u>(153,043)</u>	-9.7%	<u>1,489,595</u>	<u>(63,489)</u>	-4.3%
16. Total A & G Expense	5,285,422	5,529,871	(244,449)	-4.4%	5,177,501	107,921	2.1%
17. DEPRECIATION	3,372,202	3,541,945	(169,743)	-4.8%	2,970,548	401,654	13.5%
18. TOTAL OPERATING EXPENSE	\$24,789,264	\$22,706,462	\$2,082,802	9.2%	\$20,817,479	\$3,971,785	19.1%



OPERATING EXPENSE STATEMENT

YEAR-TO-DATE

APRIL 2025

DESCRIPTION	YEAR TO DATE		VARIANCE FROM BUDGET		LAST YEAR YEAR TO DATE		VARIANCE FROM LAST YEAR	
	ACTUAL	BUDGET	AMOUNT	%	ACTUAL	AMOUNT	%	
POWER COST								
1. SPP Purchased Power	\$7,545,065	\$4,140,353	\$3,404,712	82.2%	\$4,977,203	\$2,567,862	51.6%	
2. Non-Owned Asset Power	<u>21,936,471</u>	<u>20,110,178</u>	<u>1,826,293</u>	9.1%	<u>19,104,847</u>	<u>2,831,624</u>	14.8%	
3. Total Purchased Power	29,481,536	24,250,531	5,231,005	21.6%	24,082,050	5,399,486	22.4%	
4. Produced Power	<u>22,103,767</u>	<u>18,354,099</u>	<u>3,749,668</u>	20.4%	<u>18,232,226</u>	<u>3,871,541</u>	21.2%	
5. Total Power Cost	51,585,303	42,604,630	8,980,673	21.1%	42,314,276	9,271,027	21.9%	
OPERATION & MAINTENANCE (O&M)								
6. Energy Delivery	11,485,394	9,539,797	1,945,597	20.4%	8,949,087	2,536,307	28.3%	
7. Transmission	<u>4,464,090</u>	<u>4,609,890</u>	<u>(145,800)</u>	-3.2%	<u>3,904,335</u>	<u>559,755</u>	14.3%	
8. Total O & M Expense	15,949,484	14,149,687	1,799,797	12.7%	12,853,422	3,096,062	24.1%	
ADMINISTRATIVE & GENERAL (A&G)								
9. Administration	1,478,397	1,306,383	172,014	13.2%	1,102,728	375,669	34.1%	
10. Communication & Corporate Records	794,253	929,211	(134,958)	-14.5%	783,790	10,463	1.3%	
11. Corporate Operations	3,703,493	4,930,346	(1,226,853)	-24.9%	4,388,067	(684,574)	-15.6%	
12. Customer Services	4,242,194	4,336,016	(93,822)	-2.2%	4,003,302	238,892	6.0%	
13. Financial Services	2,118,604	2,032,818	85,786	4.2%	1,944,930	173,674	8.9%	
14. Power Supply	1,919,359	2,007,199	(87,840)	-4.4%	1,744,621	174,738	10.0%	
15. Technology Services	<u>6,079,158</u>	<u>6,490,801</u>	<u>(411,643)</u>	-6.3%	<u>5,828,678</u>	<u>250,480</u>	4.3%	
16. Total A & G Expense	20,335,458	22,032,774	(1,697,316)	-7.7%	19,796,116	539,342	2.7%	
17. DEPRECIATION	13,504,946	14,094,199	(589,253)	-4.2%	11,869,386	1,635,560	13.8%	
18. TOTAL OPERATING EXPENSE	\$101,375,191	\$92,881,290	\$8,493,901	9.1%	\$86,833,200	\$14,541,991	16.7%	



BALANCE SHEET

APRIL 2025

ASSETS & DEFERRED OUTFLOWS OF RESOURCES

LIABILITIES, DEFERRED INFLOWS OF RESOURCES & NET POSITION

DESCRIPTION	END OF MONTH BALANCE	VARIANCE SINCE JANUARY 1	DESCRIPTION	END OF MONTH BALANCE	VARIANCE SINCE JANUARY 1
CURRENT ASSETS:			CURRENT LIABILITIES:		
1. Revenue Fund (includes CDFUO)	\$66,674,487	\$23,164,060	OTHER LIABILITIES		
2. Payment in Lieu of Tax Fund	3,749,039	(8,939,817)	1. Accounts Payable	\$28,571,588	\$3,233,047
3. Rate Stabilization Fund	42,110,104	753,553	2. Accrued Payments in Lieu of Taxes	4,528,168	(9,176,249)
4. Bond Principal & Interest Funds	27,187,039	9,280,520	3. City Dividend for Utility Ownership Payable	2,286,408	(2,286,408)
5. Other Restricted/Designated Funds (a)	<u>3,892,722</u>	<u>(265,211)</u>	4. Commercial Paper Notes	107,500,000	42,000,000
6. Restricted/Designated Funds Total	<u>73,189,865</u>	<u>9,768,862</u>	5. Accrued Software Interest	63,531	33,792
7. Total Current Asset Funds (b)	143,613,391	23,993,105	6. Accrued Liabilities	<u>17,999,651</u>	<u>(428,015)</u>
8. Receivables Less Uncollectible Allowance	27,221,006	1,174,448	7. Total Other Liabilities	160,949,346	33,376,167
9. Unbilled Revenue	15,514,948	(2,492,360)	CURRENT LIABILITIES - RESTRICTED ASSETS		
10. Accrued Interest Receivable	477,510	(266,090)	8. Current Portion of Long-Term Debt	35,740,000	0
11. Materials, Supplies & Fuel Inventory	34,978,783	44,804	9. Accrued Interest	3,570,904	(2,382,518)
12. Plant Operation Assets	22,640,720	1,019,529	10. Other Current Liabilities (d)	<u>1,070,293</u>	<u>51,676</u>
13. Other Current Assets	<u>6,254,879</u>	<u>478,842</u>	11. Total Current Liabilities - Restricted Assets	<u>40,381,197</u>	<u>(2,330,842)</u>
14. Total Current Assets	250,701,237	23,952,278	12. Total Current Liabilities	201,330,543	31,045,325
NONCURRENT ASSETS:			NONCURRENT LIABILITIES:		
15. Bond Reserve Funds	9,576,088	178,489	13. 2013 Bonds	12,385,000	0
16. Self-Funded Benefits Reserve Fund (IBNP)	1,187,309	294,789	14. 2015A Bonds	70,605,000	0
17. Segregated Funds (c)	<u>23,605,953</u>	<u>(1,516,180)</u>	15. 2016 Bonds	65,960,000	0
18. Restricted Funds Total (b)	34,369,350	(1,042,902)	16. 2018 Bonds	121,205,000	0
19. Unamortized Debt Expense	1,651,032	(103,000)	17. 2020A Bonds	72,200,000	0
21. Accrued Lease Interest	149,634	16,717	18. 2020B Bonds	<u>151,300,000</u>	<u>0</u>
22. Other Noncurrent Assets	<u>6,673,364</u>	<u>(20,730)</u>	19. Total Revenue Bonds	493,655,000	0
23. Total Noncurrent Assets	\$50,333,874	(\$501,914)	20. Less Current Maturities	35,740,000	0
CAPITAL ASSETS:			21. Less Unamortized Discounts/Premiums	(26,900,032)	1,899,308
24. Utility Plant in Service	1,884,981,569	12,775,014	22. Note Purchase Agreement	0	0
25. Accumulated Depreciation & Amortization	(978,854,113)	(11,986,868)	23. Revolving Credit Agreement	<u>0</u>	<u>0</u>
26. Construction Work in Progress	<u>164,577,780</u>	<u>7,090,410</u>	24. Net Long Term Debt	484,815,032	(1,899,308)
27. Total Capital Assets	1,070,705,236	7,878,556	25. Liabilities Payable from Segregated Funds (e)	21,978,670	(3,140,853)
DEFERRED OUTFLOWS OF RESOURCES:			26. Asset Retirement Obligation	2,877,370	(95,733)
28. Deferred Loss on Refunded Debt	6,402,806	(431,104)	27. Software Liabilities	2,607,474	174,678
29. Deferred Costs for Asset Retirement Obligations	<u>2,877,370</u>	<u>(95,733)</u>	28. Other Noncurrent Liabilities	<u>19,294,214</u>	<u>1</u>
30. Total Deferred Outflows of Resources	9,280,176	(526,837)	29. Total Liabilities	732,903,303	26,084,110
			DEFERRED INFLOWS OF RESOURCES:		
			30. Deferred Inflow of Resource	<u>6,892,410</u>	<u>591,769</u>
			31. Total Deferred Inflows of Resources	6,892,410	591,769
			NET POSITION:		
			32. Net Investment in Capital Assets	453,657,376	(33,819,551)
			33. Restricted for Debt Service	24,327,110	11,841,527
			34. Restricted for Employee Health Insurance Claims	2,885,300	128,626
			35. Unrestricted	<u>160,355,024</u>	<u>25,975,602</u>
			36. Total Net Position	641,224,810	4,126,204
			37. TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & NET POSITION		
31. TOTAL ASSETS & DEFERRED OUTFLOWS OF RESOURCES	\$1,381,020,523	\$30,802,083		\$1,381,020,523	\$30,802,083



STATEMENT OF CASH FLOWS
APRIL 2025

	CURRENT MONTH	YEAR-TO-DATE
CASH FLOW FROM OPERATING ACTIVITIES:		
1. Received from Sales to Customers and Users	\$25,168,666	\$124,679,987
2. Sales Tax Receipts	\$1,246,593	\$5,617,103
3. Paid to Suppliers for Goods & Services	(\$6,044,990)	(\$70,177,090)
4. Paid to Employees for Services	(\$4,639,957)	(\$16,864,470)
5. Payments for Sales Tax	(1,362,198)	(5,617,843)
6. Cash Flow from Operating Activities (a)	14,368,114	37,637,687
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
7. Payment in Lieu of Tax	(13,708,100)	(13,787,537)
8. City Dividend for Utility Ownership Payments	0	(6,859,224)
9. Other	0	0
10. Cash Flow from (used for) Noncapital Financing Activities	(13,708,100)	(20,646,761)
CASH FLOWS FROM INVESTING ACTIVITIES:		
11. Net (Purchases) Sales of Investments	6,657,904	(40,512,654)
12. Interest Income	925,622	2,785,002
13. Cash Flow from (used for) Investing Activities	7,583,526	(37,727,652)
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:		
14. Acquisition and Construction of Capital Assets	(14,065,540)	(37,971,390)
15. Salvage on Retirement of Plant	0	0
16. Cost of Removal of Property Retired	(34,895)	(166,274)
17. Debt Issuance Cost Paid	0	0
18. Debt Premiums Collected	0	0
19. Net Capital Contributions	4,023,130	8,454,734
20. Capital Contributions Recv'd in Advance	0	0
21. Cash Received from Leases	43,194	173,240
23. Net Proceeds from Issuance of Long-Term Debt	0	0
24. Proceeds from Commercial Paper Issuance	0	42,000,000
25. Principal Payments on Long-Term Debt	0	0
26. Interest Payments on Debt	0	(9,291,035)
27. Cash Flow from (used for) Capital Financing Activities	(10,034,111)	3,199,275
27. Cash Flow from (used for) Capital Financing Activities	(1,790,571)	(17,537,451)
28. Net Increase (Decrease) in Cash and Cash Equivalents	31,608,293	47,367,673
29. Cash and Cash Equivalents Beginning of Period	\$29,817,722	\$29,830,222
STATEMENT OF CASH FLOW FOOTNOTES		
(a) Reconciliation of operating income to cash flows from operating activities		
1. Net Operating Revenue	\$991,109	\$16,482,820
2. Noncash items included in operating income	3,478,402	13,926,333
3. Changes in Assets & Liabilities Increase/(Decrease)	9,898,603	7,228,534
4. Net cash flows from operating activities	\$14,368,114	\$37,637,687
(b) Cash and cash equivalents are defined as cash and investments with original maturities of three months or less.		



DEBT SERVICE COVERAGE

APRIL 2025

DESCRIPTION	----- CURRENT MONTH -----			----- YEAR-TO-DATE -----		
	ACTUAL THIS YEAR	BUDGET THIS YEAR	ACTUAL LAST YEAR	ACTUAL THIS YEAR	BUDGET THIS YEAR	ACTUAL LAST YEAR
1. Total Operating Revenues	\$25,780,373	\$24,585,186	\$25,691,943	\$117,858,011	\$109,490,660	\$111,043,249
2. Total Operating Expenses	24,789,264	22,706,462	20,817,479	101,375,191	92,881,290	86,833,200
3. Less Depreciation	(3,372,202)	(3,541,945)	(2,970,548)	(13,504,946)	(14,094,199)	(11,869,386)
4. Operating Expense Net of Depreciation	21,417,062	19,164,517	17,846,931	87,870,245	78,787,091	74,963,814
5. Net Operating Revenue for Debt Service	4,363,311	5,420,669	7,845,012	29,987,766	30,703,569	36,079,435
6. Interest Income (a)	561,484	303,410	479,869	1,803,866	1,170,732	2,191,344
7. Other Income	44,712	44,608	2,815	180,261	178,432	139,207
8. Rate Stabilization Fund	0	0	0	0	1,350,000	0
9. AVAILABLE FOR DEBT SERVICE	4,969,507	5,768,687	8,327,696	31,971,893	33,402,733	38,409,986
10. DEBT SERVICE (b)	\$4,455,852	\$4,455,851	\$4,682,116	\$17,823,408	\$17,823,404	\$18,728,464
11. DEBT SERVICE COVERAGE	1.12	1.29	1.78	1.79	1.87	2.05

(a) Excludes Interest from Rate Stabilization Fund.

(b) Includes Bond Principal & Interest only.

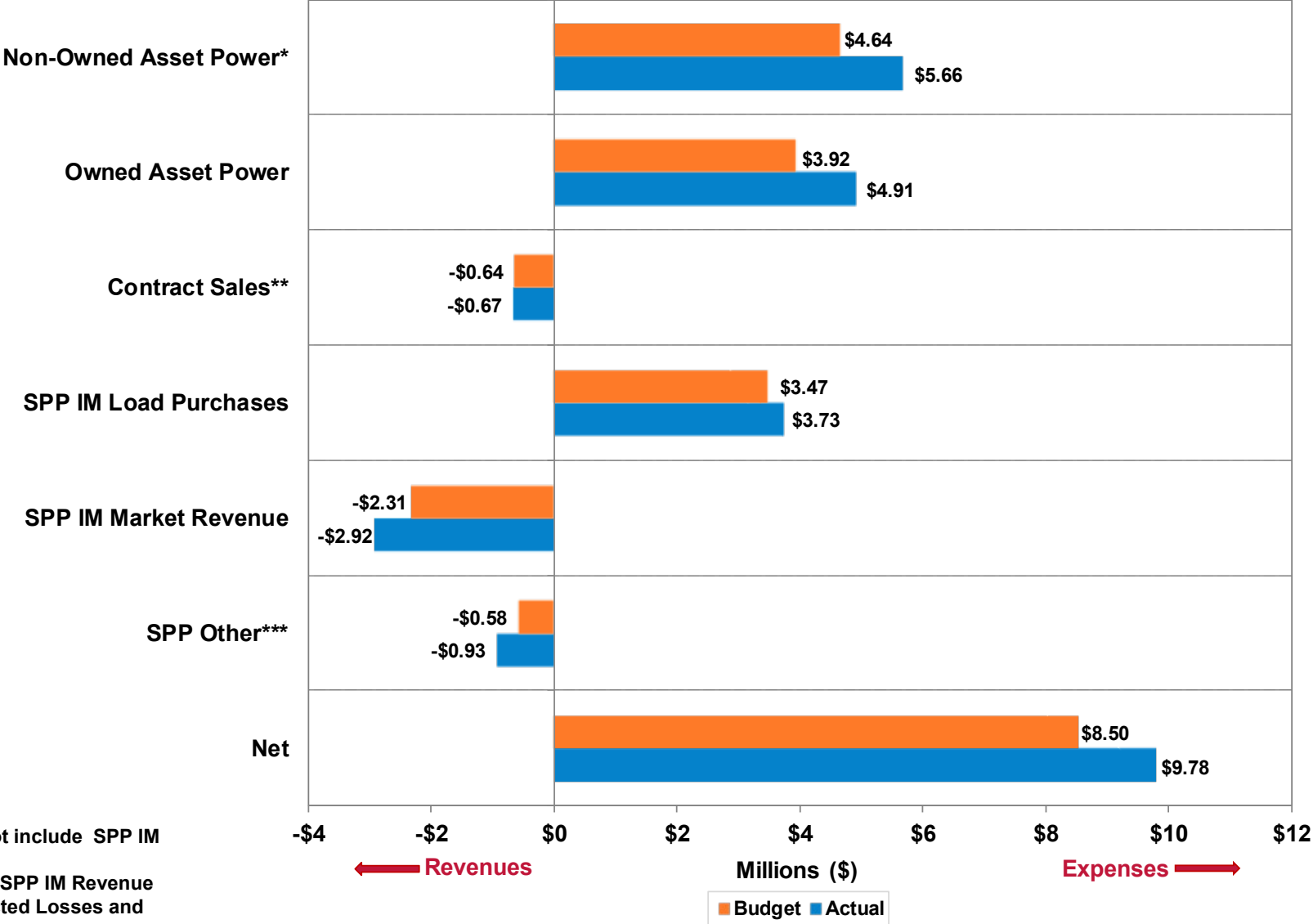
Power Supply Division 2025 April Monthly Report

May 16, 2025

Jason Fortik

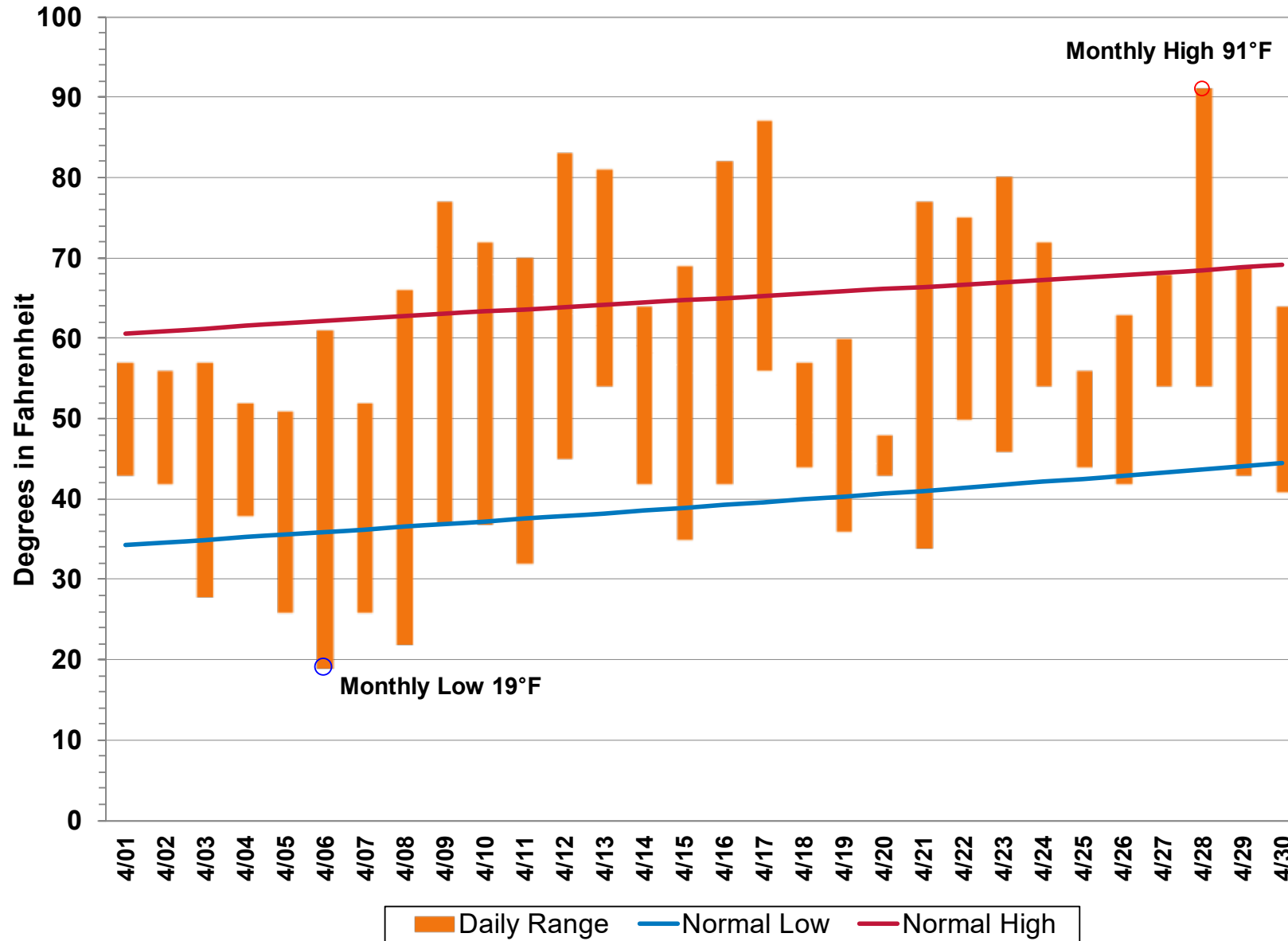
Vice President, Power Supply

Monthly Actual vs. Budget

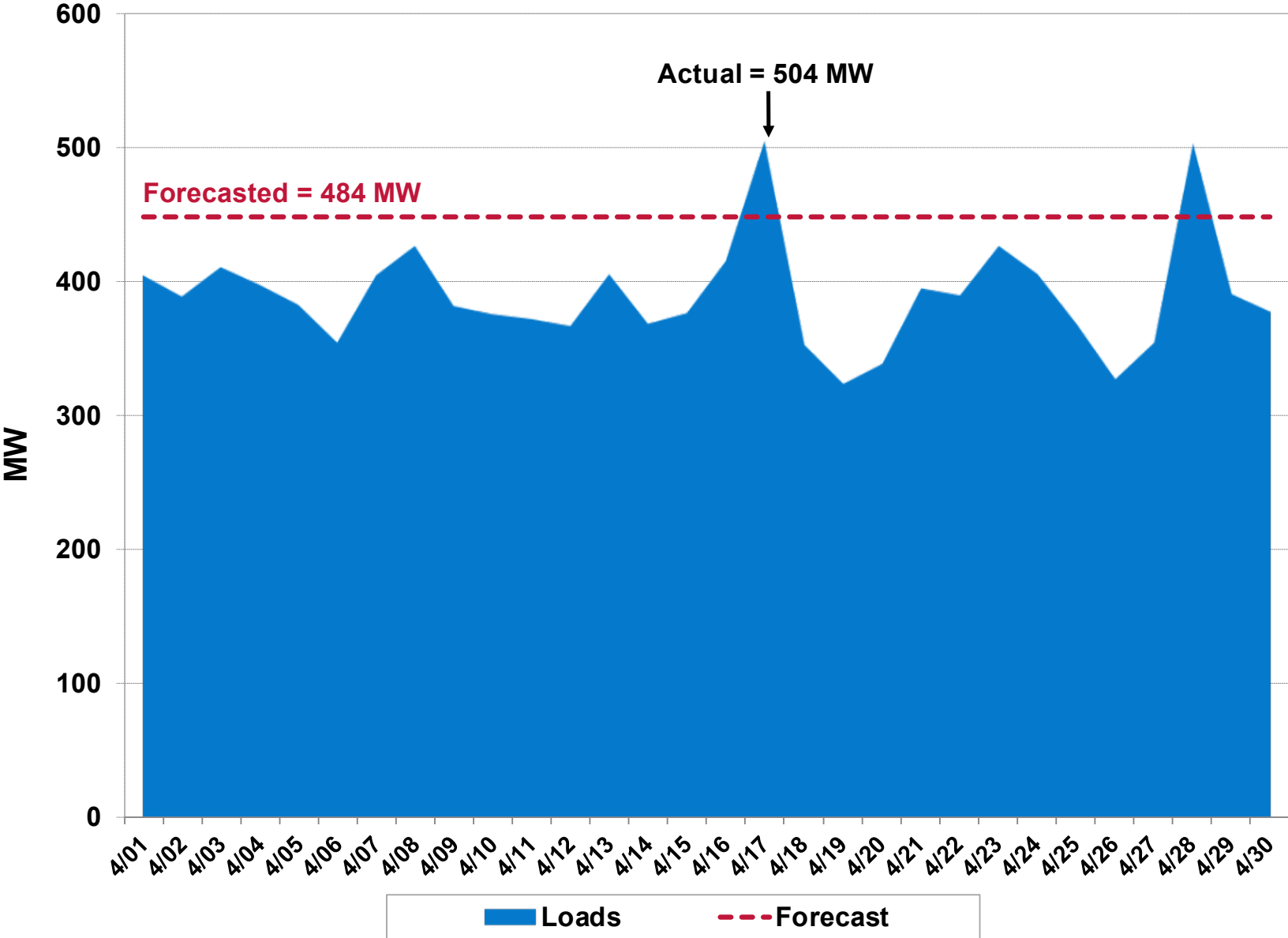


*Non-Owned Asset Power does not include SPP IM Purchased
 **Contract Sales does not include SPP IM Revenue
 ***SPP Other includes Over-Collected Losses and ARR's/TCR

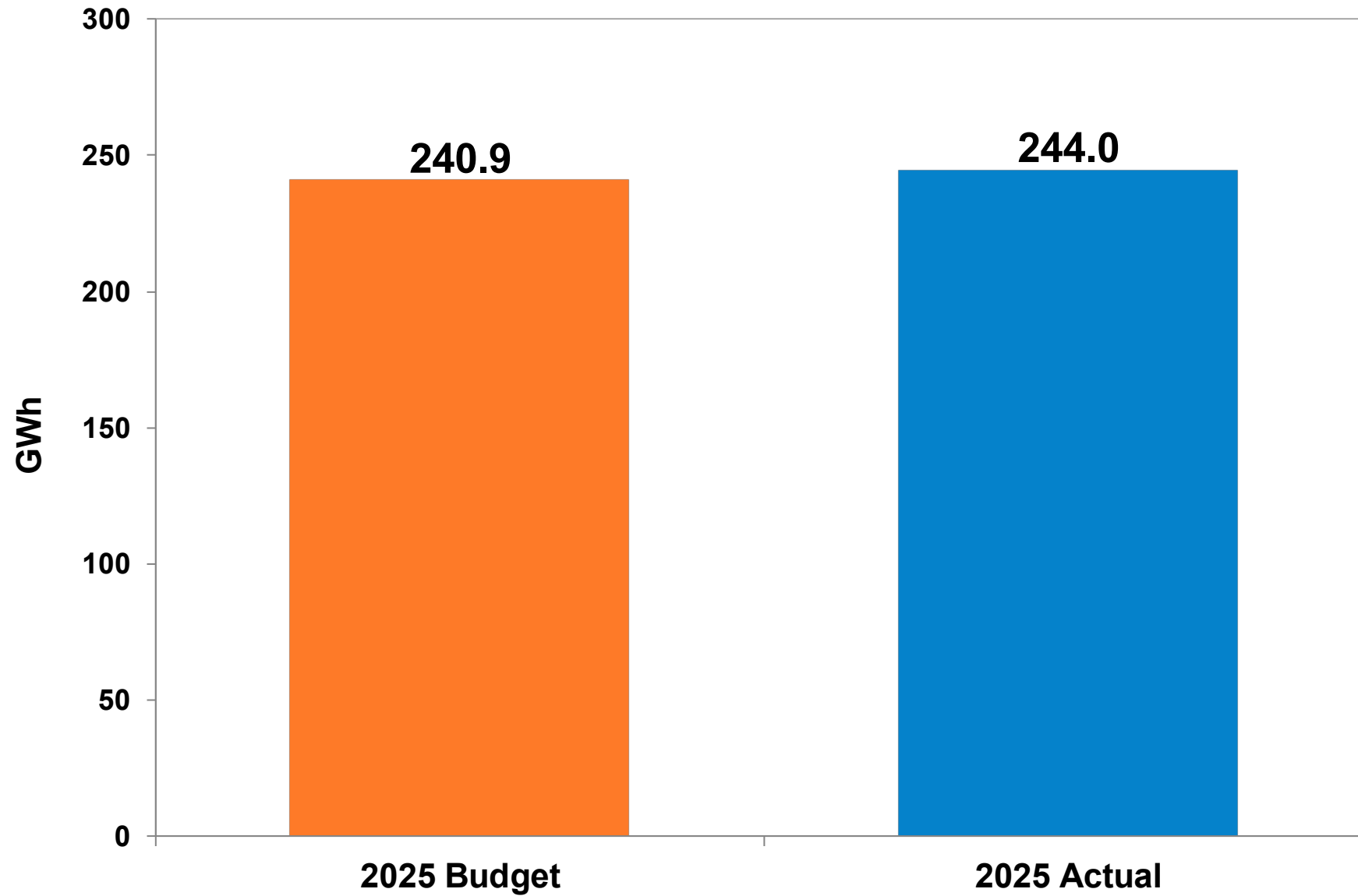
Daily Temperature Range



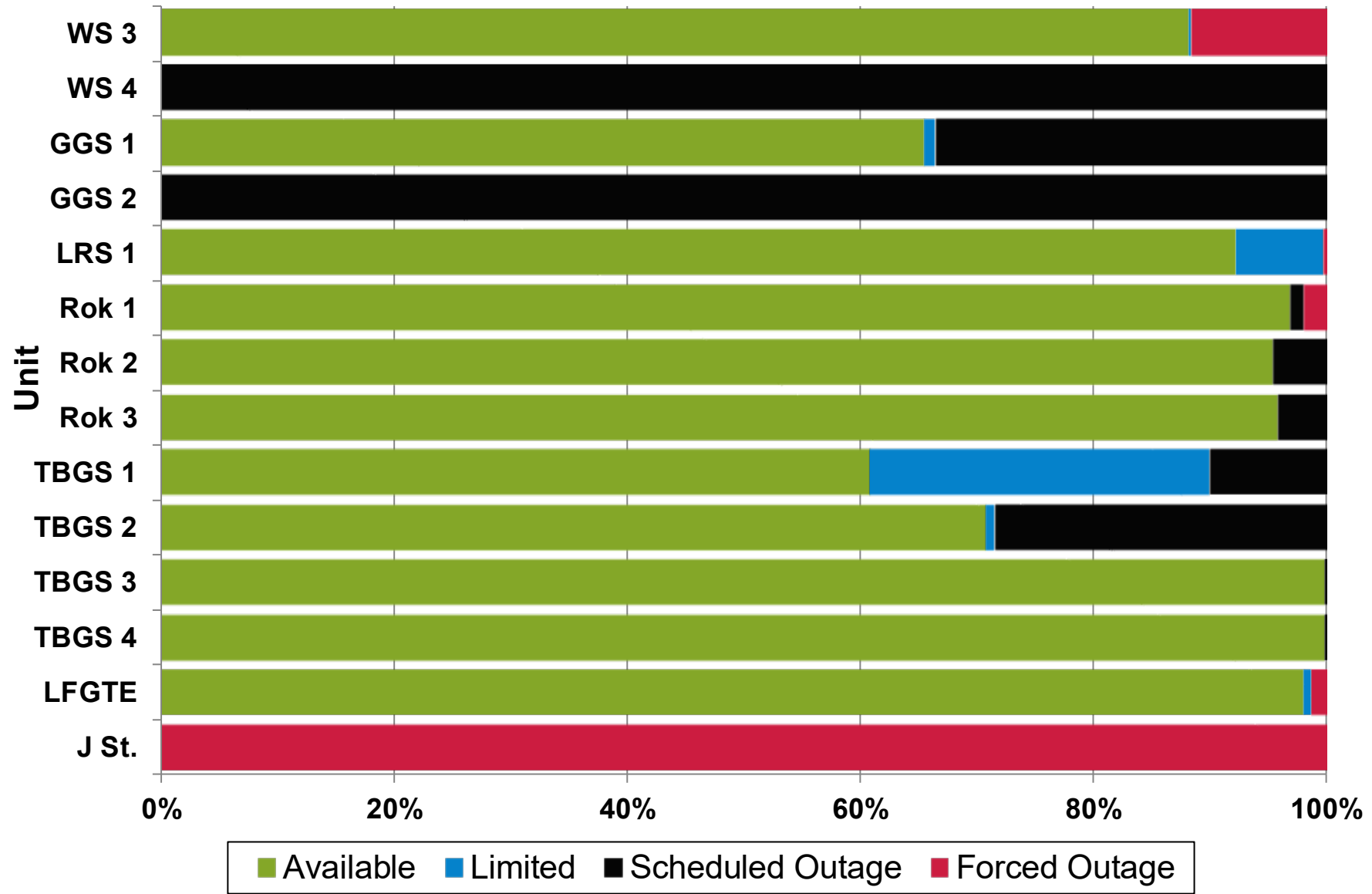
Loads



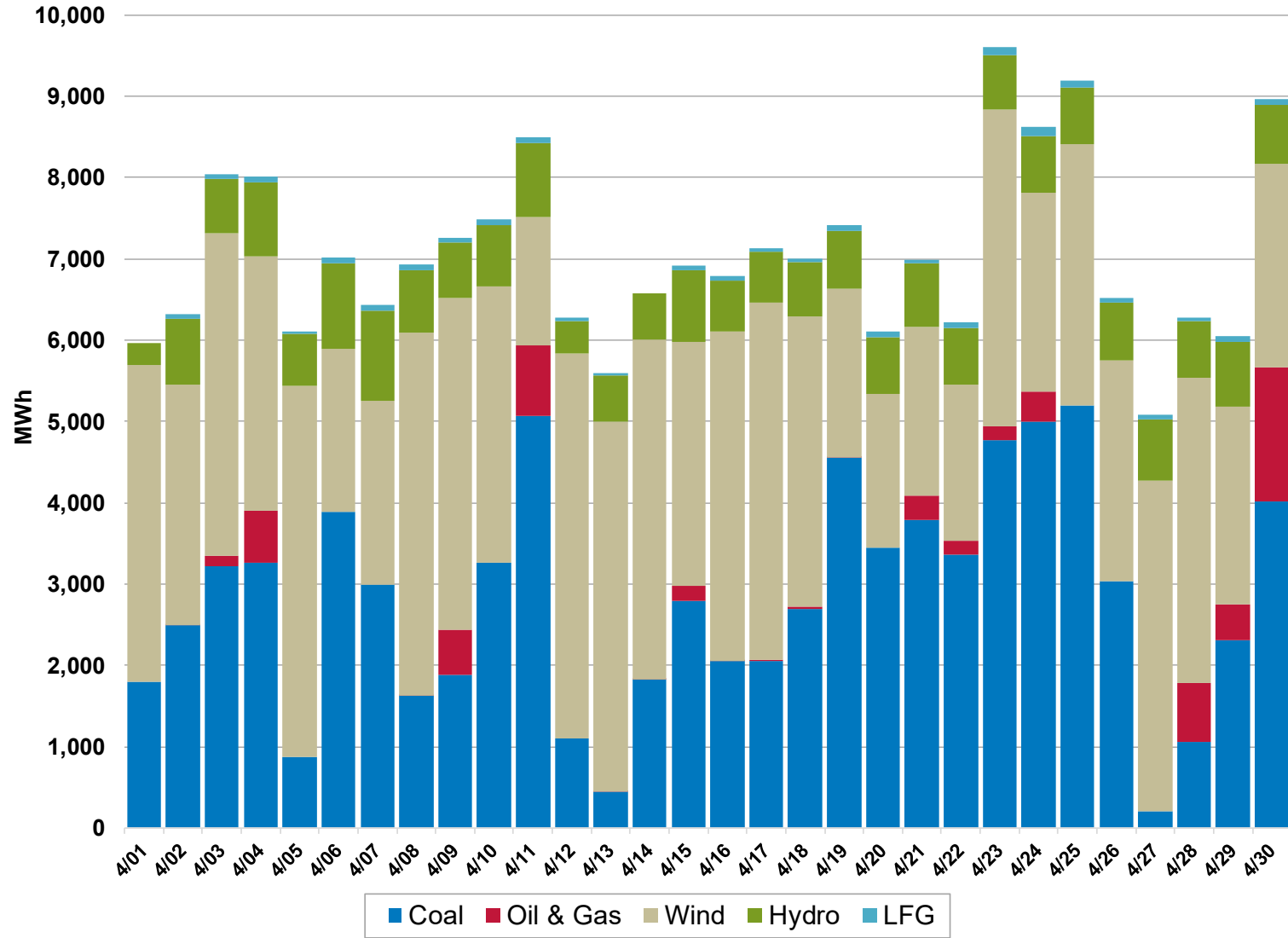
Customer Energy Consumption



Unit Equivalent Availability

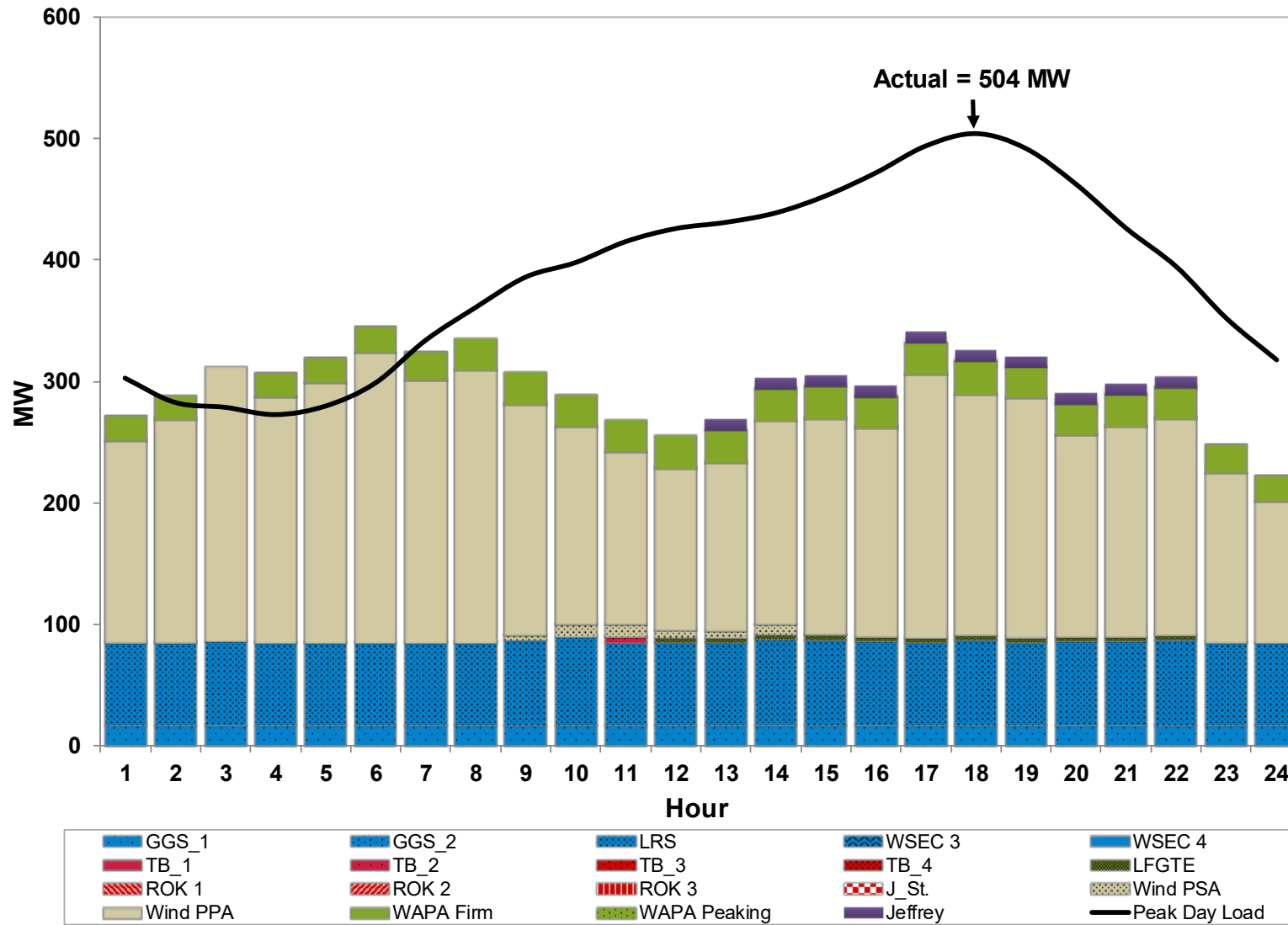


Resource Energy



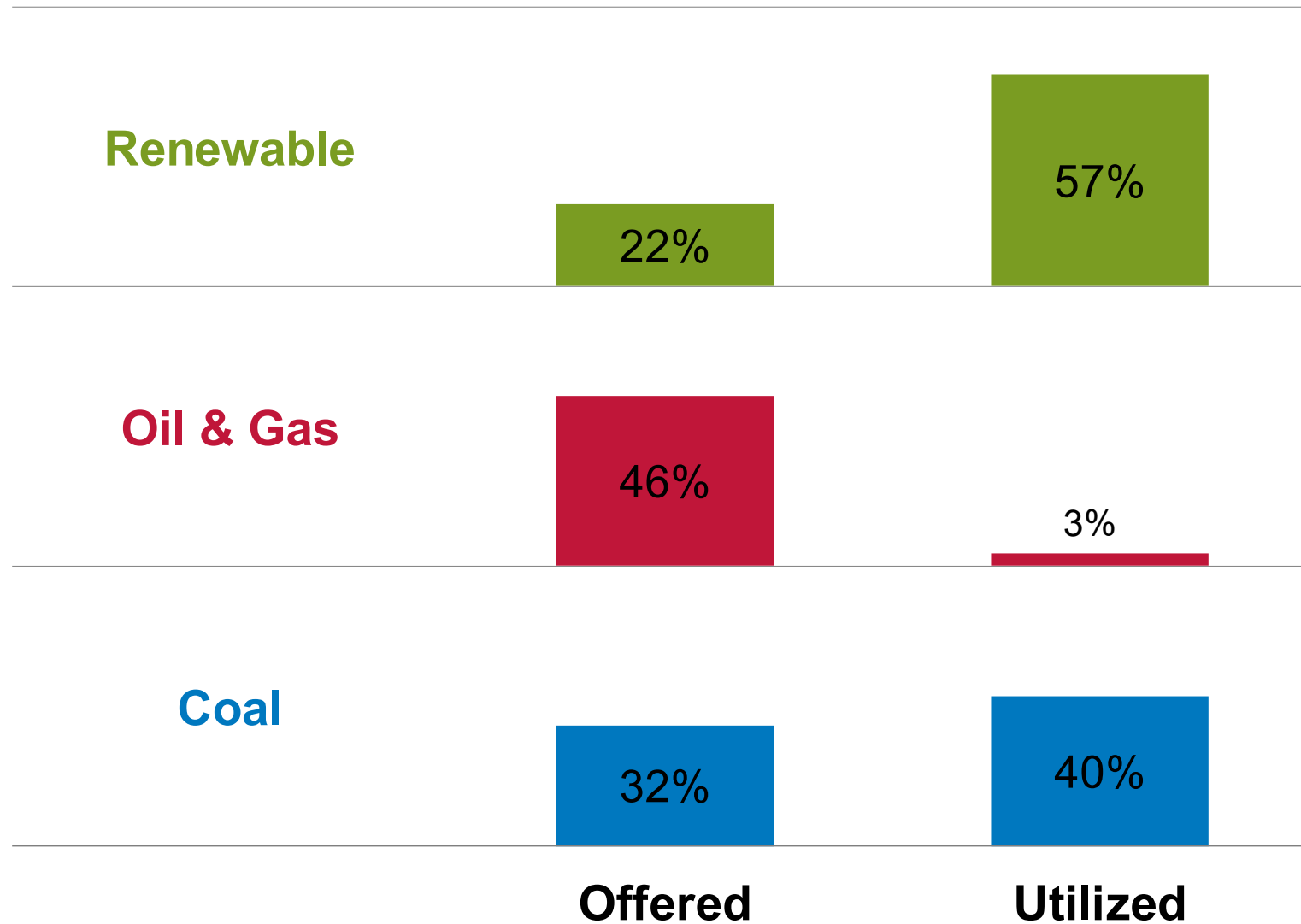
Note: LES is selling the Renewable Energy Certificates (RECs) associated with its applicable resources and the renewable attributes are transferred to the REC recipient.

Peak Load Day – April 17, 2025



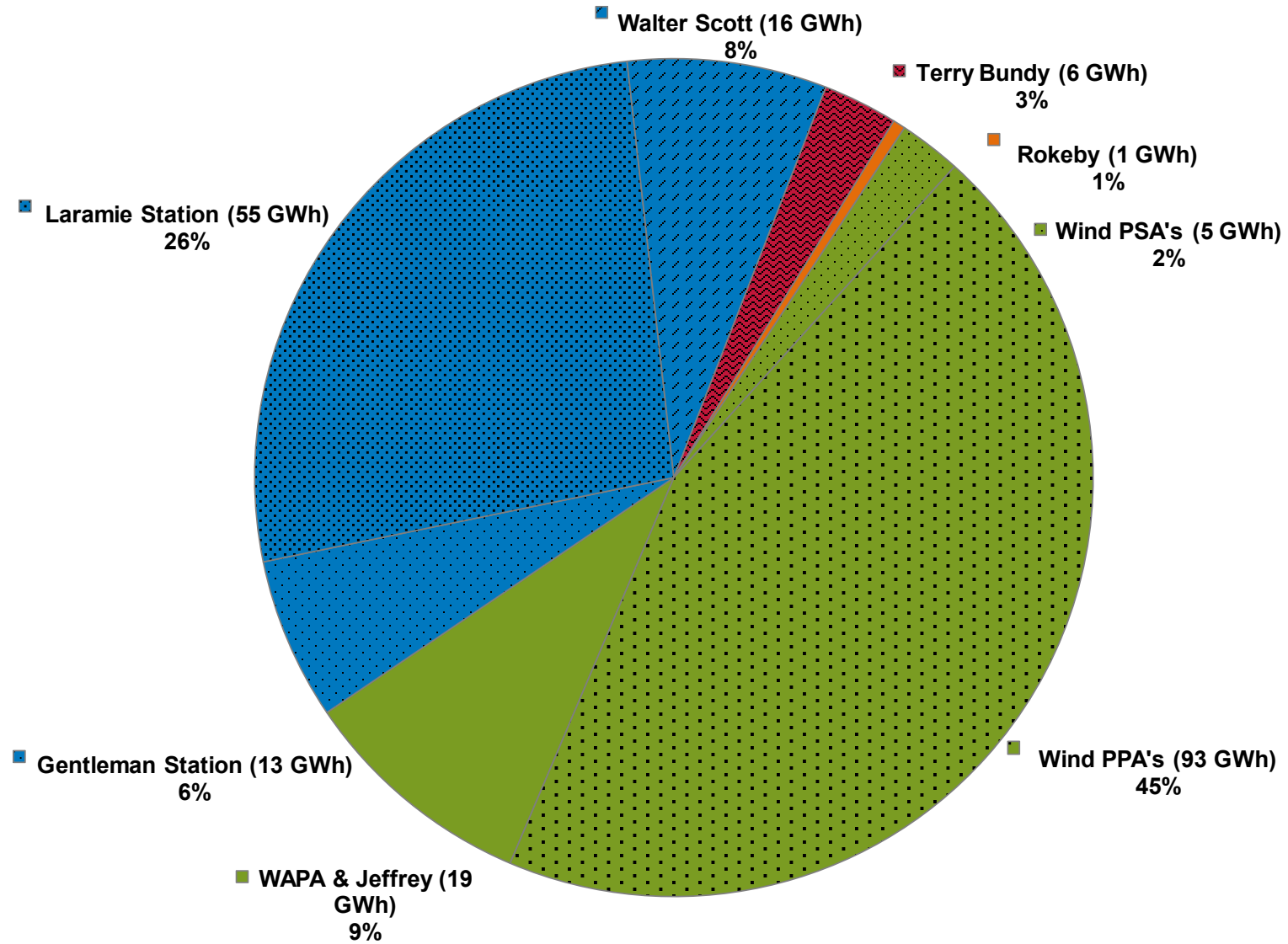
Note: LES is selling the Renewable Energy Certificates (RECs) associated with its applicable resources and the renewable attributes are transferred to the REC recipient.

Energy Offered and Utilized by the SPP Integrated Marketplace (Fuel Type)



Note: LES is selling the Renewable Energy Certificates (RECs) associated with its applicable resources and the renewable attributes are transferred to the REC recipient. Total percentage may not add up to 100% due to rounding

Energy Utilized by the SPP Integrated Marketplace



Note: LES is selling the Renewable Energy Certificates (RECs) associated with its applicable resources and the renewable attributes are transferred to the REC recipient. Total percentage may not add up to 100% due to rounding

Exhibit X

2025 General Fund Transfers

Payments in Lieu of Taxes and City Dividend for Utility Ownership

Administrative Board
May 16, 2025

Helpful Terms

General Fund Transfer

- Transfer of monies from LES to the city, county and Lincoln Public Schools

PILOT

- Payment in Lieu of Taxes, LES is not subject to property tax

CDFUO

- City Dividend for Utility Ownership

LES makes two General Fund Transfers

PILOT

- **Established in 1966 (with the creation of LES)**
- **In City Charter**
- **Requires vote of the people to change**
- **Embedded in LES rates for cost recovery**

CDFUO

- **Established in 2011 (by City Council Action)**
- **In Lincoln Municipal Code**
- **Requires City Council Action to change**
- **Separate line item on LES customer bills**

Defined General Fund Transfers are a Best Practice

Benefits of Defined Formula

- **The Utility can budget appropriately and avoid large surprises**
- **The receiving entity can reasonably estimate transfer amounts**
- **Rating agencies prefer defined general fund transfers**
- **PILOT and CDFUO transfer amounts are defined**

PILOT: Revenue Based – Distributed by Tax Levy Rates

Calculation

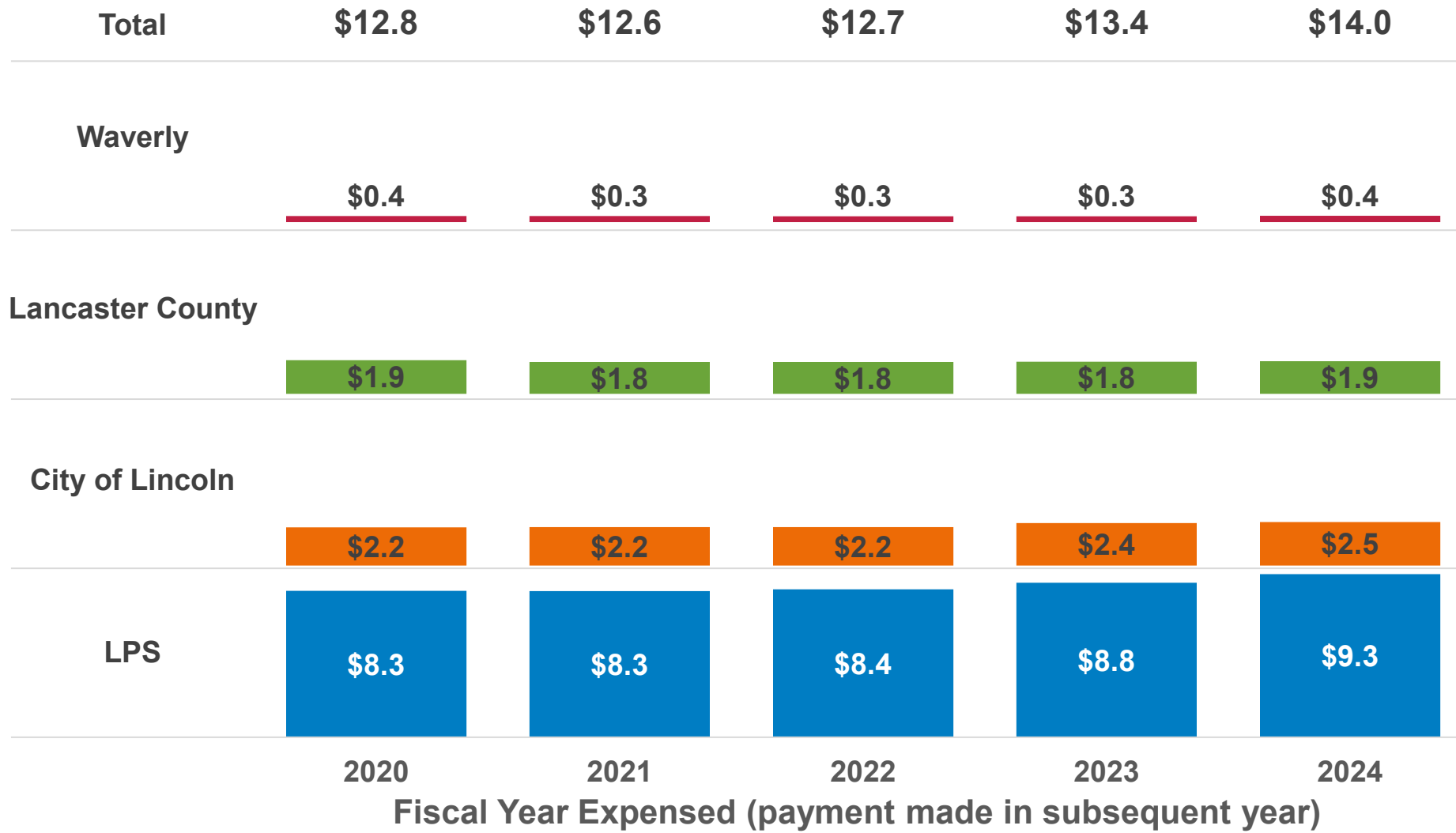
- 5% of Total Gross Revenues from retail sales of electricity within city limits (includes Lincoln, Waverly)
- Approximately 97% of sales are subject to PILOT

Distributed annually at end of April

- Lincoln
 - Lancaster County
 - Lincoln Public Schools
- } Based on Property Tax Levy Rates
- Waverly (5% of Revenues, quarterly payments)

Five Year History of PILOT Distribution

(\$ in Millions)



LES PILOT payments are nearly 3x that of the largest Lincoln property taxpayer in 2024

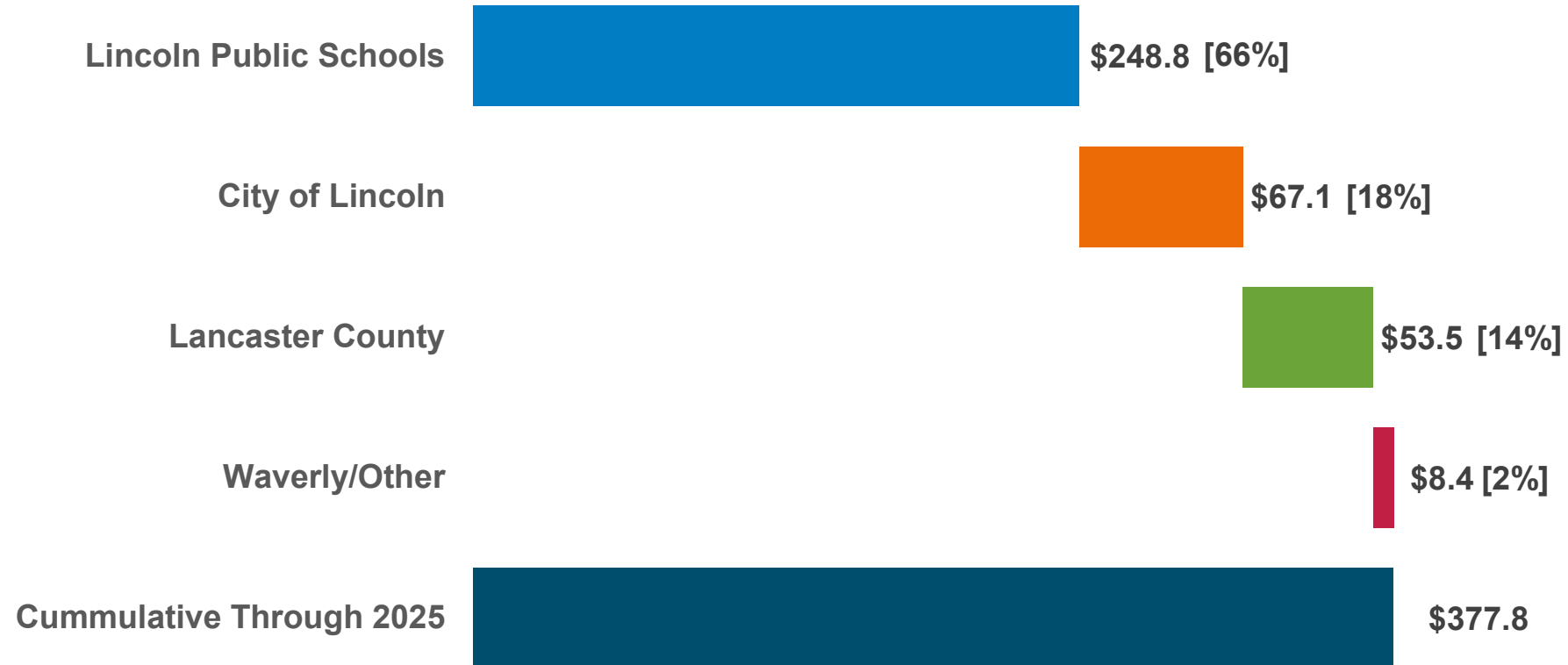
The largest property taxpayers in Lincoln*

Property Owner	Assessed Value	Tax Rate	Calculated Tax Bill
Burlington Northern	\$277,630,714	1.70%	\$4,723,054
B & J Partnership Ltd.	\$216,902,700	1.70%	\$3,689,949
ALLO Communications	\$180,728,623	1.70%	\$3,074,555
Windstream	\$179,614,858	1.70%	\$3,055,608
NEBCO INC	\$164,111,128	1.70%	\$2,791,859

**Based on Analysis completed by LES Financial Services*

Lincoln Public Schools receives the majority of the PILOT payment

(\$ in Millions)

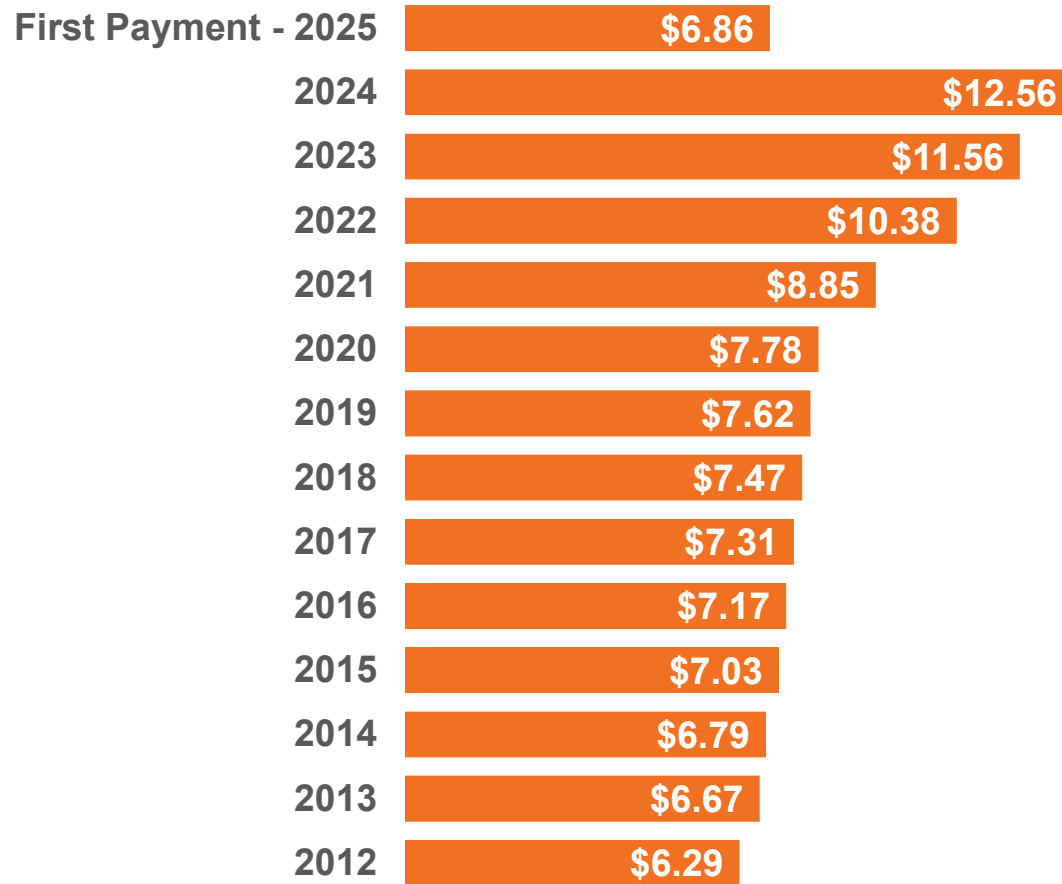


CDFUO represents the City's ownership of LES

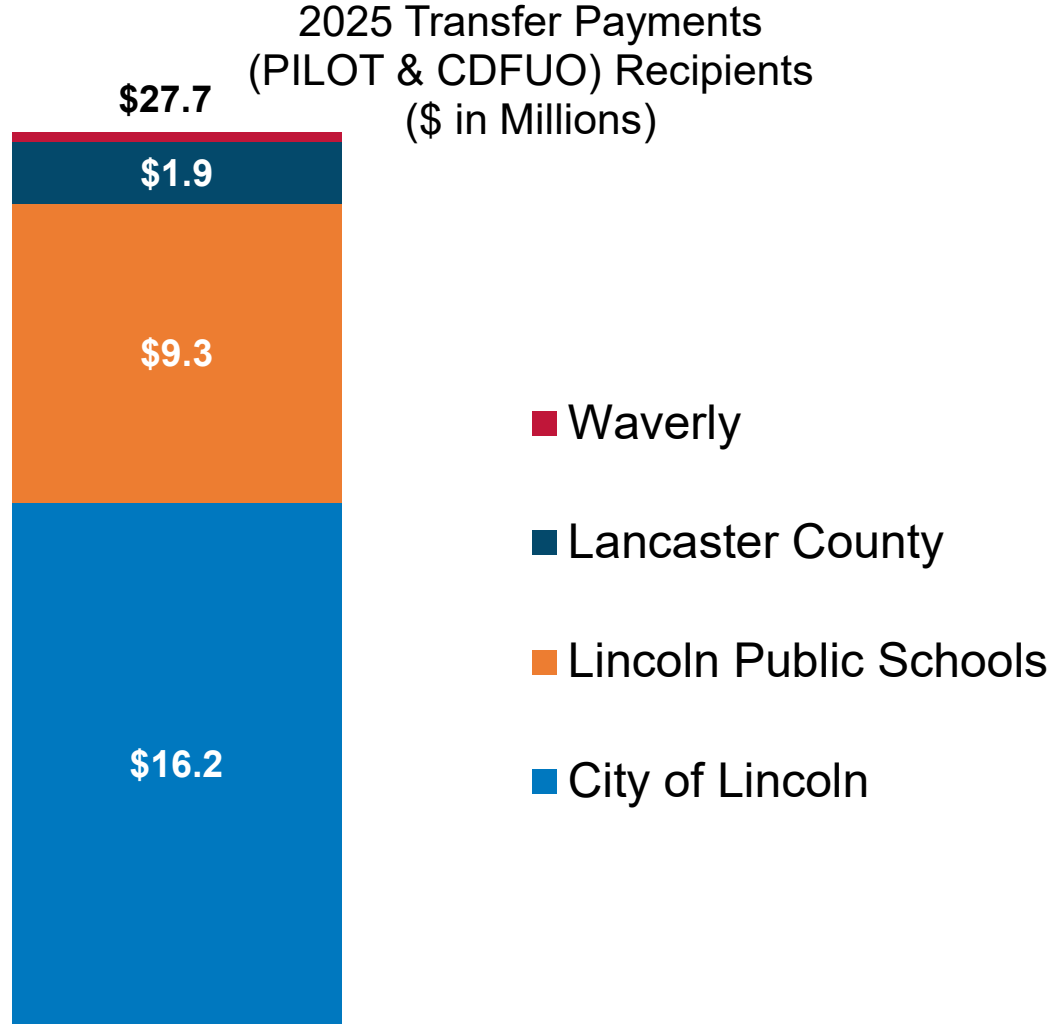
- Ordinance effective September 1, 2011
 - 2.4% of year-end Equity (Net Position) – until payment reached \$7M
 - CDFUO rate adjusted each September
-
- On August 3, 2020, an amendment removed the \$7M cap
 - Effective September 1, 2020, the CDFUO payment was set at \$8.85M
 - Effective September 1, 2021, 2.4% of year-end Equity (Net Position)

CDFUO paid semiannually (Feb & Aug) and solely to City of Lincoln, \$114.3M To Date

(\$ in Millions)



LES' general fund transfer payments are of great benefit to the local community

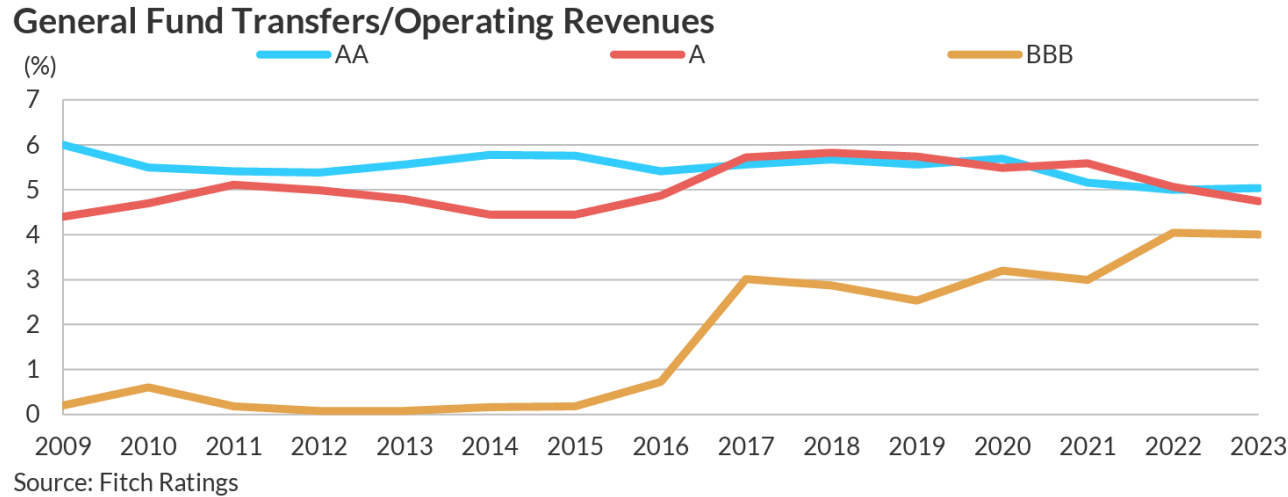


Total general fund transfers are in line with peer utilities

Fitch Ratings
(U.S. Public Power – Peer Review, Published June 2024)

General Fund Transfers to Operating Revenue

LES = 7.0%*
AA Rated Median = 7.0%**



APPA Public Power Pays Back
(General Fund Transfer Survey, Published May 2024)

Central Region Median = 5.0%

Class Size (Revenues \$100M and higher) Median = 6.4%

*As of 12/31/2024

**As of 12/31/2023