

# **Attachment E**

**Schedule 93**  
**DECOUPLING REVENUE ADJUSTMENT**

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PURPOSE:

This schedule implements an annual rate adjustment mechanism that decouples the recovery of the Company's Commission authorized revenues and establishes a single balancing account for the residential schedules 16, 17, 18, and 19, and separate balancing accounts for Schedules 24, 36 and 29, and 40.

APPLICABLE:

To all retail customers taking service under Residential Schedules 16, 17, 18, and 19, Small General Service Schedule 24, Non-Residential Time of Use Pilot Schedule 29, Large General Service Schedule 36, and Agricultural Pumping Service Schedule 40. This schedule does not apply to Large General Service Schedule 47T—Partial Requirement Service Metered Time of Use 1,000 KW and Over, Large General Service Schedule 48T—Metered Time of Use 1,000 KW and Over or to Lighting Schedules 15 and 51 through 54. All bills calculated in accordance with the above applicable schedules contained in presently effective Tariff WN. No. U-76 shall have applied an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour.

Schedule 16/17/18/19	0.139 cents
Schedule 24	0.178 cents
Schedule 29/36	0.000 cents
Schedule 40	0.000 cents

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DECOUPLING MECHANISM:

The decoupling mechanism includes a monthly deferral to capture the differences between the allowed and actual decoupled revenue. Decoupled revenue includes all revenue from the applicable rate schedules excluding net power costs and fixed monthly basic charges. The monthly allowed decoupled revenue per customer is determined as follows for each of the applicable rate schedule balancing accounts:

Calculation of Monthly Allowed Decoupled Revenue Per Customer:

Step 1 – Determine the Total Revenue – The Total Revenue will be the revenue for the 12-month period used to set rates for the applicable rate schedules.

Step 2 – Determine Net Power Cost Revenue – Total Net Power Cost Revenue is equal to the total net power cost in rates as approved in UE-140762 or the net power costs in rates from the Company's latest general rate case.

Step 3 – Determine Fixed Basic Charge Revenue –Fixed Basic Charge Revenue is equal to the revenue for the fixed basic charge and the fixed minimum charge for the 12-month period used to set rates.

(continued)

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