January 2019
Rate Brochure
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**ABOUT THE PUD**

**Governance**

Lewis County PUD is a municipal corporation of the State of Washington, formed by the people of Lewis County to provide electric service. Public utility districts are governed by commissioners who are elected locally to represent specific districts within the service area of the utility. The District has a board of three commissioners that serve individual six-year terms representing their respective districts.

The District’s board of commissioners meets every Tuesday at 10:00 a.m. with a workshop beginning at 9:00 a.m. at the PUD’s Chehalis Auditorium located at 345 NW Pacific Avenue, except that the first meeting of every month is held at the District’s Morton Auditorium located at 240 7th Street. Please be aware that if a holiday falls on a Monday or Tuesday, that week’s commission meeting and workshop is canceled. Commission Meeting agendas, commission meeting packets, and past minutes can be viewed on the District’s website at [www.lcpud.org](http://www.lcpud.org).

**Rate Setting**

Lewis County PUD strives to maintain the lowest rates possible while maintaining safe and reliable power. Final rates are set by the publicly elected board of commissioners. Rates are set by resolution upon completion of publicly held hearings where the commissioners gather input from staff, 3rd party consultants and the public. Rate hearings are open to the public and notices are posted in local newspapers and on the District’s website at [www.lcpud.org](http://www.lcpud.org).

**Electric Service**

There are twenty-eight public utility districts throughout the State of Washington. PUDs have the authority to provide electric, water, sewer service and wholesale telecommunications service. Lewis County PUD provides electric service to substantially all of Lewis County (with the exception of the City of Centralia) and the southeast portion of Pierce County. The District serves about 32,000 electric customers and its electric rates are among the lowest in the state and nation.

**Electric Generation**

The District owns and operates the Cowlitz Falls Hydroelectric Project that produces on average 260,000 megawatt hours (Mwhs) annually. The District and the Bonneville Power Administration (BPA) cooperatively developed the Cowlitz Falls Project. The District is the owner of the Project, while BPA has purchased the annual output under a long-term contract. In exchange for receiving the output of the Project, BPA pays all costs associated with its operation and maintenance. The District buys its power from BPA, so the power generated by the Cowlitz Falls Project helps supply the needs of Lewis County.

**Retail Electric Customer Information**

The following information is available from Lewis County PUD upon request without charge by accessing the District’s website at [www.lcpud.org](http://www.lcpud.org) or by calling our Customer Service Representatives at (360) 748-9261 or (800) 562-5612.

- Customer Information/Customer Rights and Responsibilities, including:
  - Credit and Deposit Requirements
  - Charges
  - Metering/Measurement Procedures
- Bill Payment Procedures
- Payment Arrangements
- Discontinuing Service
- Filing a complaint
- Electric Service Rates
- Public Records Policy
- Annual Report
- Annual Fuel Mix
SCHEDULE 4-GREEN POWER RATE
Resolution No. 2353, Effective May 1, 2004

AVAILABILITY:
This schedule is available in all territory served by the District to customers currently served under the District’s Residence and Farm Service (Schedule 7) and/or Lighting and Power Service (Schedule 20) who agree to purchase a portion of their energy usage under this rider. This rider is not available to customers served under any other rate schedule(s).

MONTHLY CHARGE:
The applicable monthly charge and quantity of 100 kilowatt-hour blocks shall be based on the customer’s rate schedule to which this schedule is a rider. The energy requirement of each block will be met with qualifying renewable resources. The customer shall designate the level of participation in accordance with the following option:

For Schedules 7 and 20:
$2.00 per Block

Each block is equivalent to purchase of 100 kilowatt-hours. The monthly charge is in addition to all other charges contained in the rate schedule to which this rider is associated. This rider’s monthly charge shall be applied to the customer’s billing regardless of actual energy consumption.

ENROLLMENT:
The customer shall be required to complete the District’s enrollment form to participate in this program. Initiation of service under this rider shall occur on the next regularly scheduled meter-reading date following the acceptance of enrollment, but with not less than ten (10) working days before the next scheduled meter-reading date. The District will not accept enrollments for accounts that have a time-payment agreement in effect or have received one or more disconnect notices, or have been disconnected within the last 12 months.

PROGRAM COMPONENTS:
The District shall maintain a record of the monthly payments. The District shall attempt on an annual basis to generate, purchase or otherwise acquire sufficient energy from applicable resources to meet 100 percent of the expected block purchases by customers during the year.

GENERAL PROVISIONS:
1. The District may limit customer participation in this rider to balance available renewable resource generation supply amounts acquired by the District with blocks purchased by customers under this rider.

2. The District shall forecast and plan energy purchases from wind and renewable resources to meet projected quantities of blocks purchased on an annual basis.

3. The District makes no guarantee of any kind that this program will result in the development of any amount of wind/renewable resources.
4. For the purpose of this tariff, “renewable resources” includes wind generation, solar, biomass, landfill gas, low impact hydro and geothermal energy sources used to produce electric power.

5. Service under this schedule is subject to applicable adjustments approved by the District for the schedule to which the schedule is a rider. Service is also subject to local jurisdictional taxes, franchise and/or privilege taxes.

TERM OF AGREEMENT:
Service may be terminated at the next regularly scheduled meter reading on thirty days’ notice by customer.

TAX ADDITIONS:
The above rate is subject to proportional increases to compensate for any gross revenue, kilowatt-hour, or other form of tax hereafter imposed by any municipal, state or federal taxing body, in accordance with provisions of Schedule X-2.
SCHEDULE 5-SECURITY LIGHTING SERVICE
Resolution No. 2827, Effective January 1, 2019

AVAILABILITY:
This schedule is available in all territory served by the District, upon receipt of an authorized application and contract for security lighting service where the District has, or is willing to establish, area lighting service. The District will provide security lighting service in outside public-accessible areas and/or private areas where lights can be installed on existing utility poles. Service under this schedule may be discontinued if poles being utilized for this service are removed due to an undergrounding program. Mercury vapor lighting is available only to present customers at their present locations and may be replaced with a sodium vapor lamp or removed at the District’s discretion.

APPLICABLE:
To overhead security lighting from dusk to dawn in accordance with the District’s specifications.

MONTHLY RATE:
1. Security lighting service, District owned.
   - 1000 watt mercury vapor lamp: $39.42 for 430 KWH
   - 400 watt mercury vapor lamp: 19.92 for 178 KWH
   - 175 watt mercury vapor lamp: 12.67 for 81 KWH
   - 400 watt sodium vapor lamp: 21.91 for 180 KWH
   - 250 watt sodium vapor lamp: 17.20 for 115 KWH
   - 200 watt sodium vapor lamp: 15.24 for 91 KWH
   - 100 watt sodium vapor lamp: 11.38 for 43 KWH

PROVISIONS:
1. General:
   a. All fixtures and reflectors shall be approved, supplied and owned by the District.
   b. The customer shall notify the District when the security light needs attention. Maintenance by the District shall be on regular service runs to the area.
   c. The customer shall be liable for all malicious damage to security lights contracted under this schedule.
   d. The District will not install ornamental lighting poles and fixtures under this schedule, only wood poles.

2. Overhead:
   a. The District can install a lighting fixture on any pole in its distribution system provided 120 volt service is available within 150 feet of said pole. Transformers will not be installed to serve a lighting fixture. The customer will pay a $100 installation fee for each light.
   b. If a pole is required, existing District facilities will be extended up to 150 feet provided the pole can be located in an outside public accessible area. The cost for installation of
the pole will be billed based on the engineers estimated time and materials cost consistent with the District’s Line Extension Policy.

3. **Underground:**
   a. The customer shall furnish the ditching and conduit, not to exceed 150 feet in length. The customer will pay a $100 installation fee for each light.

   b. If a pole is required, existing District facilities will be extended up to 150 feet provided the pole can be located in an outside public accessible area. The cost for installation of the pole will be billed based on the engineers estimated time and materials cost consistent with the District’s Line Extension Policy.

   c. The customer shall pay a customer service charge of $100.00 per pole riser and $1.00 per foot, including riser length, for the underground service.

**TAX ADDITIONS:**
The above rate is subject to proportional increases to compensate for any gross revenue, kilowatt hour, or other form of tax hereafter imposed by any municipal, state or federal taxing body, in accordance with provisions of Schedule X-2.
SCHEDULE 7-RESIDENCE AND FARM SERVICE (non-commercial)
Resolution No. 2827, Effective January 1, 2019

AVAILABILITY:
This schedule is available in all territory served by the District to customers in single family residences. The service is to be constructed according to the District’s Line Extension Policy.

Single phase motor installations of 7-1/2 H.P. or less may be connected and served by this schedule. Larger motors may be connected upon special permission of the District.

CHARACTER OF SERVICE:
Energy delivered under this schedule shall be single phase, 60 cycle, alternating current at nominal 120/240 volts. Three phase service is not available under this rate schedule except to present customers at present locations.

RATE:
$0.95 per day basic charge, plus
$0.06293 per kilowatt hour

TAX ADDITIONS:
The above rate is subject to proportional increases to compensate for any gross revenue, kilowatt hour, or other form of tax hereafter imposed by any municipal, state or federal taxing body, in accordance with provisions of Schedule X-2.
**SCHEDULE 10-IRRIGATION SERVICE**
Resolution No. 2827, effective January 1, 2019

**AVAILABILITY:**
Service is available for irrigation purposes only. The service is to be constructed according to the District’s Line Extension Policy.

**CHARACTER OF SERVICE:**
Service to be furnished under this schedule shall be single or three phase, 60 cycle alternating current at nominal 240 volts, except motor loads 60 horsepower and greater and fixed pump installations may be served at 480 volts at the option of the District. Metering shall be at a point on the service which is convenient to the District.

**RATE:**
- Energy Charge: $0.04734 per kilowatt hour, plus
- Demand Charge: $13.21 per connected horsepower per season

**MINIMUM CHARGE:**
Minimum charge shall not be less than the demand charge.

**TAX ADDITIONS:**
The above rate is subject to proportional increases to compensate for any gross revenue, kilowatt hour, or other form of tax hereafter imposed by any municipal, state or federal taxing body, in accordance with provisions of Schedule X-2.
**SCHEDULE 20-LIGHTING AND POWER SERVICE**

Resolution No. 2827 effective January 1, 2019

**AVAILABILITY:**
This schedule is available throughout the entire territory served by the District. The service is to be constructed according to the District’s Line Extension Policy. This schedule applies to energy used for lighting and power purposes.

**CHARACTER OF SERVICE:**
Service to be furnished under this schedule shall be single phase or three phase, 60 cycle, alternating current at such voltages as the District has available. Single and three phase service may be combined through one meter.

**RATE:**
Basic Charge:
$0.95 per day for single phase and $1.57 per day for three phase, plus

Energy Charge:
$0.06416 for the first 15,000 kilowatt hours per month, plus
$0.04292 for all over 15,000 kilowatt hours per month, plus

Demand Charge:
First 50 kilowatts of measured demand - no demand charge
Excess over 50 kilowatts at $5.81 per kilowatt per month of measured demand
Power Factor Adjustment at $5.81 per adjusted billing demand kilowatt

**MINIMUM CHARGE:**
The minimum charge shall be the basic charge.

**DETERMINATION OF DEMAND:**
The demand shall be determined by the installation of a demand meter. The demand for the month shall be the average kilowatt delivery of the fifteen-minute interval in which the utilization of electrical energy is greater than in any other fifteen-minute interval in that month. Where the load is subject to excessive fluctuations, the demand measuring interval may be five minutes at the option of the District. The demand is to be expressed in kilowatts to the nearest kilowatt.

**POWER FACTOR:**
The District shall not be obligated under the terms of this schedule to deliver energy to the customer at any time the power factor of the customer’s load is below 80% lagging. When the power factor of the customer’s load shall fall below 95% lagging, as indicated by a test meter installed to measure power factor, the billing demand shall be determined by multiplying the measured demand by 95% and dividing this amount by the actual power factor, expressed in percent, as determined by test or measurement.

**TAX ADDITIONS:**
The above rate is subject to proportional increases to compensate for any gross revenue, kilowatt hour, or other form of tax hereafter imposed by any municipal, state or federal taxing body, in accordance with provisions of Schedule X-2.
SCHEDULE 20A-LIGHTING AND POWER SERVICE
Resolution No. 2827 effective January 1, 2019

AVAILABILITY:
This schedule is available throughout the entire territory served by the District. This schedule applies to energy used for lighting and power purposes. This rate schedule applies where a single customer is served by dedicated District facilities for which the District provides only routine maintenance as reasonably determined by the District.

The District assumes no responsibility for continued service to the customer in the event of the need for non-routine maintenance, additions, betterment or replacements of the facilities serving the customer. In the event of such need, the District shall be under no further obligation to provide service to the customer until the customer completes the needed non-routine maintenance, additions, betterments or replacement of District facilities at customer’s sole expense.

By accepting service under Schedule 20-A, the customer agrees to be served subject to these limitations.

CHARACTER OF SERVICE:
Service to be furnished under this schedule shall be single phase or three phase, 60 cycle, alternating current at such voltages as the District has available. Single and three phase service may be combined through one meter.

RATE:
Basic Charge:
$0.95 per day for single phase and $1.57 per day for three phase, plus

Energy Charge:
$0.06416 for the first 15,000 kilowatt hours per month, plus
$0.04292 for all over 15,000 kilowatt hours per month, plus

Demand Charge:
First 50 kilowatts of measured demand - no demand charge
Excess over 50 kilowatts at $5.81 per kilowatt per month of measured demand
Power Factor Adjustment at $5.81 per adjusted billing demand kilowatt

MINIMUM CHARGE:
The minimum charge shall be the basic charge.

DETERMINATION OF DEMAND:
The demand shall be determined by the installation of a demand meter. The demand for the month shall be the average kilowatt delivery of the fifteen-minute interval in which the utilization of electrical energy is greater than in any other fifteen-minute interval in that month. Where the load is subject to excessive fluctuations, the demand measuring interval may be five minutes at the option of the District. The demand is to be expressed in kilowatts to the nearest kilowatt.

POWER FACTOR:
The District shall not be obligated under the terms of this schedule to deliver energy to the customer at any time the power factor of the customer’s load is below 80% lagging. When the power factor of the
customer’s load shall fall below 95% lagging, as indicated by a test meter installed to measure power factor, the billing demand shall be determined by multiplying the measured demand by 95% and dividing this amount by the actual power factor, expressed in percent, as determined by test or measurement.

**TAX ADDITIONS:**
The above rate is subject to proportional increases to compensate for any gross revenue, kilowatt hour, or other form of tax hereafter imposed by any municipal, state or federal taxing body, in accordance with provisions of Schedule X-2.
**SCHEDULE 31-PRIMARY POWER SERVICE**
Resolution No. 2827 effective January 1, 2019

**AVAILABILITY:**
Service is available at unregulated primary voltages of 7.2 KV and above at one or more points of delivery for industrial and large commercial use where the connected load is in excess of 1,000 kilowatts, and the user owns, or has the use of, primary distribution or high voltage transmission facilities, including transformers, and assumes other responsibilities under Schedule 31 as referenced in Resolution No. 1366, and provided further that, in the judgment of the Manager, the District has adequate transmission, distribution and power supply resources to serve the proposed customer. This schedule is available only to customers that execute a power supply contract with the District for a period of not less than five years. Loads that are determined to be New Large Single Loads by the Bonneville Power Administration (BPA) are not eligible for service under this Schedule 31.

**CHARACTER OF SERVICE:**
Service delivered under this Schedule 31 shall be three phase, 60 cycle, alternating current at the primary voltage to be specified by the District. Energy and demand amounts (kilowatt-hours and kilowatts) will be measured by meters located at or near the point(s) of delivery.

**RATE:**
Energy Charge:  
$0.04194 per kilowatt hour, plus

Demand Charge:  
$5.22 per kilowatt per month of heavy load hour (HLH) billing demand  
$3.07 per kilowatt per month for each kilowatt the light load hour (LLH) billing demand exceeds the HLH billing demand

For service delivered under this Schedule 31 where the District does not own, operate, or maintain high voltage electric transmission and/or distribution facilities for delivery of the demand and energy, the following Demand Charge will apply:

Demand Charge:  
$2.95 per kilowatt per month of heavy load hour (HLH) billing demand  
$0.99 per kilowatt per month for each kilowatt the light load hour (LLH) billing demand exceeds the HLH billing demand

HLH and LLH shall have the meaning given such terms is the then applicable BPA General Rate Schedule Provisions.

**MINIMUM CHARGE:**
The minimum charge shall be $500.00 per month.

**DETERMINATION OF DEMAND:**
The HLH billing demand for the month shall be the average kilowatt delivery of the thirty-minute interval in which the utilization of electrical energy is greater than in any other thirty-minute interval in that month during the HLH period. The LLH billing demand for the month shall be the amount by which the average kilowatt delivery of the thirty-minute interval in which the utilization of electrical energy is
greater than in any other thirty-minute interval in that month during the LLH period exceeds the HLH billing demand for such month.

For customers with more than one metered points of delivery, the HLH and LLH billing demand for the month may, at the election of the district, be the sum of the demand amounts for all such meters measured coincidentally during the thirty minute interval when the monthly peak demand occurs on any one of the meters during the HLH and LLH periods respectively. Where the load is subject to excessive fluctuation, the demand measuring interval may be five minutes at the option of the District. The demand is to be expressed in kilowatts to the nearest kilowatt.

The District’s Manager may waive all or a portion of the purchaser’s Demand Charge for a month if the purchaser’s HLH billing demand was not coincident with the hour used by the BPA to calculate the District’s demand charge for such month. The District may assess purchaser an additional Demand Charge using the BPA Demand Rate then in effect for any month that BPA charges the District its Demand Rate for exceeding its Contract Demand Quantity. Such additional Demand Charge will based on the purchaser’s contribution to the District’s system peak load in the hour used by BPA to calculate the charge to the District.

Demand Rate and Contract Demand Quantity shall have the meaning given such terms is the then applicable BPA General Rate Schedule Provisions.

**POWER FACTOR:**
Purchaser’s billing demand shall be subject adjustment pursuant to Schedule 82.

**TAX ADDITIONS:**
The above rate, including both the Energy Charge and the Demand Charge, is subject to proportional increases to compensate for any gross revenue, kilowatt hour, or other form of tax imposed by any municipal, state or federal taxing body after the date of adoption of Resolution No. 2481, in accordance with provisions of Schedule X-2.

**OTHER COST ADDITIONS:**
Purchaser shall be subject in each month to any costs, charges, penalties and surcharges imposed pursuant to the provision of the written power supply contract between Purchaser and the District.
**SCHEDULE 35F-LOCAL AREA BROADBAND FIBER SERVICE**
Resolution No. 2353 effective May 1, 2004

**AVAILABILITY:**
This schedule is available in all territory served by the District’s Fiber Optic System, upon receipt of an authorized application and contract for broadband service. This schedule is available only under the terms of a written contract for a period of not less than five years. The District will make the determination as to whether the Fiber Optic System is capable of or can be expanded to serve new customers or increased service.

**CHARACTER OF SERVICE:**
Service under this schedule shall be for lease of broadband service.

**RATE:**
$120.00 per 100 megabit per second per month
SCHEDULE 50-STREET LIGHTING SERVICE
Resolution No. 2827 effective January 1, 2019

AVAILABILITY:
This schedule is available in all territory served by the District, upon receipt of an authorized application and contract for total street lighting service to ten or more lights from the same account where service can be provided from the District’s existing distribution system.

APPLICABLE:
To overhead lighting from dusk to dawn for public streets, alleys, thoroughfares and grounds, installed in accordance with the District’s specifications, where District’s facilities are already available, and where the District has, or is willing to establish, street lighting service.

MONTHLY RATE:
1. Street lighting service, District owned facilities.
   
<table>
<thead>
<tr>
<th>Lamp Type</th>
<th>Rate</th>
<th>KWH</th>
</tr>
</thead>
<tbody>
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<td>250 watt sodium vapor lamp</td>
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<td>200 watt sodium vapor lamp</td>
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<tr>
<td>100 watt sodium vapor lamp</td>
<td>8.24</td>
<td>43 KWH</td>
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</table>

2. Street lighting service, energy only, customer owned facilities.

<table>
<thead>
<tr>
<th>Lamp Type</th>
<th>Rate</th>
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</thead>
<tbody>
<tr>
<td>400 watt sodium vapor lamp</td>
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<td>250 watt sodium vapor lamp</td>
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</tbody>
</table>

PROVISIONS:
1. General:
   a. Fixtures and reflectors of all District owned street lighting shall be approved and supplied by the District.
   b. Maintenance by the District of District owned facilities shall be on regular service runs to the area.
   c. The rates as provided above for District owned facilities shall be applicable to all District owned street light fixtures, and the District shall commence billing at said rates at the regular billing date nearest the date of installation.
   d. The rates as provided above for customer owned facilities are applicable only to existing facilities at their present locations. All new facilities shall be metered and all existing facilities shall be converted to metered service at time of alteration and upgrade.
e. All customer owned lighting systems or fixtures shall be metered and have an electrical disconnect. These accounts will be billed under the District’s Rate Schedule 20.

2. **Overhead:**
   a. No overhead services are permitted for ornamental standards.

   b. The District can install a lighting fixture on any pole in its distribution system provided 120 volt service is available within 150 feet of said pole. Transformers will not be installed to serve a lighting fixture. The customer will pay a $100 installation fee for each light.

   c. Where the District does not have overhead facilities, existing District-owned overhead service will be extended to customer furnished and maintained poles provided:
      1) Such extensions do not exceed 150 feet per fixture served.
      2) If a pole is required, existing District facilities will be extended up to 150 feet provided the pole can be located in an outside public accessible area. The cost for installation of the pole will be billed based on the engineers estimated time and materials cost consistent with the District’s Line Extension Policy.
      3) The District will then install its lighting fixture on said pole for the above provided rate.

3. **Underground:**
   a. Generally, all underground served lighting fixtures will be customer owned.

   b. For isolated single pole installations not feasible (in the opinion of the District) to connect to a lighting system, existing District owned underground service will be extended to an individual customer furnished and maintained pole provided:
      1) Such extensions do not exceed 150 feet in length.
      2) If a pole is required, existing District facilities will be extended up to 150 feet provided the pole can be located in an outside public accessible area. The cost for installation of the pole will be billed based on the engineers estimated time and materials cost consistent with the District’s Line Extension Policy.
      3) The District will not furnish unmetered service to ornamental metal standards, only wood poles.
      4) The customer furnishes the ditch and conduit.
      5) The customer pays a customer service charge of $100.00 per pole riser and $1.00 per foot, including riser length, for the underground service.
      6) The District will then install its lighting fixture on said pole for the above provided rate.

**TAX ADDITIONS:**
The above rate is subject to proportional increases to compensate for any gross revenue, kilowatt hour, or other form of tax hereafter imposed by any municipal, state or federal taxing body, in accordance with provisions of Schedule X-2.
SCHEDULE 55F-LOCAL AREA FIBER OPTIC EXTENSION FEES
Resolution No. 2353 effective May 1, 2004

AVAILABILITY:
This schedule is available in all territory served by the District’s Fiber Optic System, upon receipt of an authorized application and contract for fiber service. This schedule is available only under the terms of a written contract. The District will make the determination as to whether the Fiber Optic System is capable of or can be expanded to serve new customers or increased service.

CHARGES:
The cost to provide fiber optic service shall be subject to engineering and economic feasibility as determined by the District, and charges to customers for fiber optic service may be based upon actual estimated cost at the District’s option.

The customer shall be responsible for the cost of the extension of fiber optic facilities to be used solely by that customer and for the cost of the extension to the customer’s premises. The District will prepare a cost estimate for such extensions and the customer will make payment in advance for the extension. The District will own, operate and maintain the facilities located on public right-of-way, while the facilities located on private property shall be the responsibility of the customer.
**SCHEDULE 82-POWER FACTOR PROVISING FOR POWER LOADS**
Resolution No. 2481 effective January 1, 2010

**APPLICABILITY:**
All loads equivalent to 100 horsepower and over shall be subject to these provisions.

**PROVISIONS:**
Power factor shall be calculated using values from meters measuring kilowatt-hours and kilovoltampere-hours located at or near the point(s) of delivery. If the average power factor of power delivered to the purchaser during the month is 0.95 or more, no adjustment will be made in the purchaser’s billing demand. If such average power factor is less than 0.95, then the billing demand shall be adjusted by multiplying by 0.95 and dividing the result by the average power factor.

The District’s Manager is authorized in his sole discretion to waive, by power contract amendment or letter agreement, the foregoing billing demand adjustment for power factor in whole or in part in any month that the District is not assessed a power factor charge by the Bonneville Power Administration (BPA).

If the BPA monthly power billings to the District include a charge calculated using a power factor ratchet, a proportionate share of this charge shall be passed on to the purchaser.

Unless specifically otherwise agreed, the District shall not be obligated to deliver power to the purchaser at any time at a power factor below 0.80. The formula for determining average power factor is as follows:

Average Power Factor Equals: \[
\frac{\text{Kilowatt Hours}}{\sqrt{[\text{(Kilowatt Hours)}^2 + (\text{Reactive Kilovoltamperehours})^2]}}
\]

In applying the above formula, the meter for measurement of reactive kilovoltamperehours will be ratcheted to prevent reverse registration.
**SCHEDULE X-1-SPECIAL CONTRACTS**
Resolution No. 2353 effective May 1, 2004

**RATE:**
The rate for any special contract covering any class and character of service under any availability, when specially set forth in a special contract recommended by the Manager and adopted by special resolution of the Commission, shall have such rate as may be set forth in such resolution and contract.

**TAX ADDITIONS:**
Any special contract entered into shall be subject to proportional increases to compensate for any gross revenue, kilowatt hour or other form of tax hereafter imposed by any municipal, federal or state taxing body, in accordance with provisions of Schedule X-2.

**SCHEDULE X-2-TAX ADDITIONS**
Resolution No. 2353 effective May 1, 2004

The amount of the total of any or all revenue, kilowatt hour, or other form of tax hereafter imposed by any municipal, federal or state taxing body upon the District shall be apportioned by the Commission of the District according to the territory in which such tax or taxes may be effective and among the various different classes of service furnished therein and shall constitute an additional charge to any amounts which may be billed to any customer under any rate schedule or special contract covered by this resolution.