



Linn County Rural Electric Cooperative

Tariff No. 8

April 1, 2024

Revisions

June 27, 2024: Article 14 Service Calls

September 23, 2024: Changed Iowa Utilities Board to Iowa Utilities Commission

March 27, 2025: Section 17.5.9 – Heat Plus Rate - Restrictions and Eligibility

March 27, 2025: Sections 17.5.2 and 17.5.7 – Removed Power Factor Adjustment Charge

March 27, 2025: Sections 17.5.3 and 17.5.8 – Modified Power Factor Adjustment Charge Language

Tariff No. 8 Supersedes IUB Tariff No. 7 Effective April 1, 2024

STATEMENT OF OPERATIONS

Linn County Rural Electric Cooperative Association of Marion, Iowa (Cooperative), is a cooperative corporation organized under the provisions of Chapter 499, Code of Iowa. Linn County Rural Electric Cooperative Association provides electric distribution service in parts of Linn, Johnson, Jones, Benton, Cedar and Iowa counties, Iowa. Membership is available non-discriminatorily to all persons within the cooperative's assigned service area. Each member-consumer has one vote and the cooperative's affairs are conducted by a Board of Directors who are elected from among the members-consumers by the members-consumers.

This document contains Linn County Rural Electric Cooperative Association's written policies which govern the supply and receipt of electrical energy for good service, safety, and the well-being of the member-consumer and the cooperative. Additionally, they contain the prices and charges collected for rendering of electric service. They are subject to periodic change and are issued in compliance with Iowa Code Chapter 476.

As an electric cooperative, Linn County Rural Electric Cooperative Association is not subject to Iowa Utilities Commission regulation, except for regulatory action pertaining to items identified in Iowa Code 476.1A, of which relevant to this tariff include:

- a. Safety and engineering standards for equipment, operations, and procedures.
- b. Filing of alternative energy purchase program plans with the Iowa Utilities Commission, and offering such programs to members, pursuant to Iowa Code section 476.47.
- c. Disconnection of service and winter moratorium pursuant to Iowa Code sections 476.20(1) through 476.20(4).
- d. Discrimination against renewable energy pursuant to Iowa Code section 476.21.
- e. Annual energy costs to be provided pursuant to Iowa Code section 476.56.
- f. Energy-efficient lighting pursuant to Iowa Code section 476.62.
- g. Customer contribution fund pursuant to Iowa Code section 476.66.

The Iowa Utilities Commission has adopted rules to implement Iowa Code 476.1A. These rules are contained in the Iowa Administrative Code. The Iowa Administrative Code chapters relevant to this tariff include 199 IAC Chapters 15 and 27.

For purposes of this document, Articles 1 through 6 below are subject to Iowa Utilities Commission regulations and have the effect of law pursuant to Iowa Code chapter 476. Articles 7 through 17 are subject to local control of Linn County Rural Electric Cooperative Association Cooperative's board of directors and are not subject to Iowa Utilities Commission jurisdiction.

Certain provisions in 199 IAC Chapter 27; which establish Linn County Rural Electric Cooperative Association's requirements for engineering practice, metering, service quality standards, safety,

reliability, and outage notification; are not included within this tariff. Linn County Rural Electric Cooperative Association contains additional documents which address these jurisdictional areas, including a reliability plan, reliability report, inspection and maintenance plan, and meter testing plan. Linn County Rural Electric Cooperative Association will provide members with a copy of these documents upon request.

Definitions

Throughout this document, certain unique terms are used consistently. To ensure proper understanding of these terms, certain definitions have been listed below. All other terms have their ordinary meaning.

"Cooperative" means the Linn County Rural Electric Cooperative Association, which furnishes electric service under these rules and regulations.

"G&T" means Central Iowa Power Cooperative, a generation and transmission cooperative. Cooperative is a member of G&T and obtains all its wholesale power from G&T.

"Applicant" means a person, partnership, association, firm, public or private corporation, or governmental agency applying for Cooperative membership to receive electric service supplied by Cooperative.

"Member-consumer" means a person, partnership, association, firm, public or private corporation, or governmental agency whose application for membership has been approved by Cooperative's Board of Directors and who is receiving, capable of receiving, or will receive electric service supplied by Cooperative.

"Premises" means the tract of land, building, part of a building, or facility to which electric service is provided. Each freestanding residential dwelling constitutes a separate premises even though they may have common ownership.

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Article 1 BILL PAYMENT (27.3(3))**1.1 Billing (27.3(3))**

Cooperative shall provide Member-consumer with a bill. The bill is considered provided to Member-consumer when deposited in the U.S. mail with postage prepaid or sent by electronic mail to Member-consumer, if agreed to by Member-consumer. If delivery is by other than U.S. mail, the bill is considered provided when delivered to Member-consumer's last-known address or electronic mail address.

1.2 Delinquency Date (27.3(3))

If Member-consumer is billed monthly, Member-consumer shall have no less than 20 days from the date the bill is provided to make payment before the bill may be considered delinquent.

If Member-consumer is billed more frequently than monthly, Member-consumer shall have no less than 5 days from the date the bill is provided to make payment before the bill may be considered delinquent. However, no late payment charge may be assessed if payment is received within 20 days of bill being provided.

If the delinquency date is a Saturday, Sunday or legal holiday, Member-consumer will receive an additional working day to make payment without a late payment charge.

If Member-consumer pays the bill by check or other negotiable instrument where the funds are not immediately available, payment is not considered received until the negotiable instrument has been honored by the financial institution upon which the instrument is drawn. If the instrument is not honored, the payment will be deemed late, and a late payment charge will apply. Payments received by mail after the delinquency date and postmarked on or before the delinquency date will be accepted without a late payment charge.

1.3 Partial Payment (27.3(3)c)

If Member-consumer makes timely partial payment and does not designate the service or product for which payment is made, payment shall be credited pro rata between the utility bill and related taxes.

1.4 Late Payment Charge (27.3(3)b; Iowa Code 476.54)

If Member-consumer fails to pay Member-consumer's bill on or before the delinquency date, a late payment charge of 1.5 percent per month of the past due amount will be added to the bill. Cooperative shall not levy any collection fee in addition to a late payment charge; however, Cooperative may levy cost justified fees for disconnection and/or reconnection of service.

1.5 Late Payment Forgiveness (27.3(3)d)

Once each calendar year, Member-consumer shall receive one late payment charge forgiveness. Cooperative will show forgiveness use on Member-consumer's subsequent bill statement. Such forgiveness will not affect Member-consumer's credit rating.

1.6 Change of Delinquency Date (27.3(3)a)

If Member-consumer receives residential service or Member-consumer's consumption is less than 3,000 kWh per month, Member-consumer's delinquency date shall be changeable for cause in writing, such as, but not limited to, fifteen days from approximate date each month upon which income is received by the person responsible for payment. However, the delinquency date delay will not be more than 30 days beyond the previous bill's preparation date.

1.7 Failure to Receive Bill

If Member-consumer fails to receive a bill, Member-consumer may contact Cooperative to request a copy. Member-consumer shall not be entitled to forgiveness of any charge due to non-timely payment for failure to receive a bill, provided Cooperative has, in the case of a bill sent by U.S. mail, deposited the bill in the U.S. mail properly addressed to Member-consumer's last known address or, in the case of a bill sent electronically, properly sent the bill to an email address identified by Member-consumer in a writing evidencing Member-consumer's consent to delivery of the bill electronically.

1.8 Parties Responsible for Payment

Only those persons who are signatories to the Membership application, shall be jointly and severally liable for all bills for service at said premises. Cooperative cannot require other adult residents to be listed on the Membership application.

Article 2 PAYMENT AGREEMENTS

2.1 Procedure

If Member-consumer's bill is not paid by the due date, Cooperative shall send a notice to Member-consumer that the bill is delinquent, late payment charge will apply, and disconnection/collection procedures will be instituted as explained in Article 1. Cooperative shall comply with all applicable regulatory requirements for any disconnection.

2.2 First Payment Agreement (27.3(2))

2.2.1 Availability (27.3(2)a)

If Member-consumer receives residential service and cannot pay in full a delinquent bill for electric service and electric service has not been disconnected and is not in default of a payment agreement with Cooperative, then Cooperative will offer Member-consumer an opportunity to enter into a reasonable payment agreement. Cooperative must make the offer prior to disconnection.

2.2.2 Reasonableness (27.3(2)b)

The payment agreement's reasonableness is determined by considering the current household income, ability to pay, payment history (including prior defaults on similar agreements), bill size, the amount of time and reasons why the bill is outstanding, and any special circumstances creating extreme hardships within the household. Cooperative may require Member-consumer to confirm financial difficulty with an acknowledgement from the department of human services or another agency.

2.2.3 Terms (27.3(2)c(1))

The payment agreement will spread payments evenly over at least 12 months by paying specific amounts at scheduled times. The agreement will require payment of the current account. Cooperative may also require Member-consumer to utilize budget billing to pay the current bill.

If Member-consumer makes the agreement in person, Cooperative will provide Member-consumer with a signed copy of the agreement.

Cooperative may allow Member-consumer to make the agreement over the telephone or through electronic transmission. If Member-consumer makes the agreement over the telephone or through electronic transmission, Cooperative shall provide Member-consumer with a written document reflecting the agreement's terms and conditions within three days of entering into the oral or electronic agreement. The document will be considered provided to Member-consumer when addressed to Member-consumer's last-known address and deposited in the U.S. mail with postage prepaid. If delivery is made by other than U.S. mail, the document

shall be considered provided to Member-consumer when delivered to Member-consumer's last-known address. The document will state that unless Member-consumer notifies Cooperative within ten days from the date the document is provided, Member-consumer will be deemed to accept the terms as reflected in the written document. The document will also include the address and a toll-free or collect telephone number where a Cooperative qualified representative can be reached. Once the first payment required by the agreement is made by Member-consumer, or on behalf of Member-consumer, the oral or electronic agreement is deemed accepted.

Cooperative shall grant Member-consumer at least one late payment which is made four days or less beyond payment due date and the first payment agreement shall remain in effect.

Member-consumer is not required to make an up-front payment as a condition of entering into a first payment agreement.

Member-consumer may pay off delinquent amount early without incurring any prepayment penalties.

Cooperative shall not charge interest or late payment charges on the payment agreement amount so long as Member-consumer adheres to the payment agreement terms.

2.3 Second Payment Agreement (27.3(2)c(2))

Cooperative will offer Member-consumer a second payment agreement if Member-consumer is in default of a first payment agreement and has made at least two consecutive full payments under the first payment agreement. Cooperative must offer the second payment agreement prior to disconnection. The second payment agreement will include the same terms and conditions as and must be for the same length as or longer than the first payment agreement. Member-consumer may be required to make the first payment up-front as a condition of entering into the second payment agreement. Cooperative may offer additional payment agreements to Member-consumer.

2.4 Refusal by Cooperative (27.3(2)d & e)

Member-consumer may offer Cooperative a proposed payment agreement. Cooperative may refuse the offer orally, but Cooperative must provide a written refusal to Member-consumer, stating the reason(s) for refusal, within three days of oral refusal. The written refusal is considered provided to Member-consumer when addressed to Member-consumer's last-known address and deposited in the U.S. mail with postage prepaid. If delivery is by other than U.S. mail, the written refusal is considered provided to Member-consumer when handed to Member-consumer or when delivered to Member-consumer's last-known address.

2.5 Request for Assistance (27.3(2)e)

Member-consumer may ask the Iowa Utilities Commission for assistance in working out a reasonable payment agreement. The request for assistance must be made to the Iowa Utilities Commission within ten days after Cooperative provides written refusal. During the review of this request, Cooperative shall not disconnect the service.

Article 3 ELECTRIC SERVICE DISCONNECTION (27.4)

3.1 Electric Service Disconnections Prohibited (27.4(3))

Cooperative shall not disconnect electric service from November 1 through April 1 to a resident who has been certified to Cooperative by the local community action agency as eligible for either the low-income home energy assistance program or weatherization assistance program.

If Cooperative is notified that one of the heads of household, as defined in Iowa Code section 476.20, is a service member deployed for military service, as defined in Iowa Code section 29A.90, Cooperative shall not disconnect the residence during the deployment or prior to 90 days after deployment end.

3.2 Electric Service Disconnection (27.4(1))

Cooperative may disconnect Member-consumer's electric service as provided in this tariff and the Iowa Administrative Rules. Cooperative will provide Member-consumer the charges for disconnection and reconnection upon request.

3.2.1 Electric Service Disconnections without Notice (27.4(1)a)

Cooperative may disconnect electric service without notice to Member-consumer:

- a. If a condition on Member-consumer's premises is hazardous, as determined by Cooperative.
- b. If Member-consumer's use of equipment adversely affects Cooperative's equipment or Cooperative's service to others.
- c. For tampering with the equipment furnished and owned by Cooperative. For this purpose, a broken or absent meter seal alone shall not constitute tampering.
- d. For unauthorized use.

3.2.2 Electric Service Disconnections with Notice (27.4(1))

Cooperative may disconnect electric service to Member-consumer, after providing proper written notice of the pending disconnection:

- a. For violation of or noncompliance with Cooperative's electric service rules.
- b. For Member-consumer's failure to furnish service equipment, permits, certificates, or rights-of-way which are specified to be furnished in Cooperative's rules as conditions of obtaining service, or for the withdrawal of that same equipment, or for the termination of those same permissions or rights, or for Member-consumer's failure to fulfill the contractual obligations imposed as conditions of obtaining service.

- c. For Member-consumer's failure to permit Cooperative reasonable access to Cooperative's equipment.
- d. For nonpayment of a bill or deposit, except as restricted by the Iowa Administrative Code Section 199--27.3, provided Cooperative has complied with the following provisions:
 - 1. **Reasonable Opportunity.** Member-consumer is given a reasonable opportunity to dispute the reasons for disconnection.
 - 2. **12 Day & 1 Day Notice.** Member-consumer, and any other person or agency designated by Member-consumer, is sent written notice that Member-consumer has at least 12 days in which to settle the account to avoid disconnection and a written summary of the rights and responsibilities available.

If Member-consumer is billed more frequently than monthly pursuant to Iowa Administrative Code 199—27.4(1)b, Member-consumer does not receive 12-day notice but is given posted written 24-hour notice to settle the account to avoid disconnection with a written summary of the rights and responsibilities.

All written notices include a toll-free or collect telephone number where a Cooperative representative qualified to provide additional information about the disconnection can be reached. Each Cooperative representative will provide the representative's name and have immediate access to current, detailed information concerning Member-consumer's account, and previous contacts with Cooperative.

- 3. **Diligent Attempt to Contact.** When disconnecting service to a residence, Cooperative will make a diligent attempt to contact Member-consumer or other party responsible for service payment, by telephone or in person, to inform Member-consumer of the pending disconnection and Member-consumer's rights and responsibilities. From November 1 through April 1, if the contact attempt fails, the premises shall be posted at least one day prior to disconnection with a notice informing Member-consumer of the pending disconnection and rights and responsibilities available to avoid disconnection.

If Member-consumer occupies a rental unit and attempt at personal or telephone contact has been unsuccessful, the landlord, if known, shall be contacted to determine if Member-consumer is still in occupancy and, if so, Member-consumer's present location. The landlord shall also be informed of the date when service may be disconnected. Cooperative will make a diligent

attempt to contact the landlord at least 48 hours prior to disconnection.

If Member-consumer's disconnection will affect occupants of residential units leased from Member-consumer, the premises of any building known by Cooperative to contain residential units affected by disconnection must be posted, at least two days prior to disconnection, with a notice informing any occupants of the date when service will be disconnected and the reasons for the disconnection.

The landlord/owner of any rental unit is responsible for notifying Cooperative of ownership.

4. **Disputed bill.** If Member-consumer receives a disconnection notice and disputes a portion of the electric service bill, Cooperative may require Member-consumer to pay the bill's undisputed portion pending settlement and thereby avoid disconnection of service. Cooperative shall delay disconnection for nonpayment of the disputed bill for up to 45 days after providing the bill if Member-consumer pays the undisputed amount. The 45 days shall be extended by up to 60 days if requested of Cooperative by the Iowa Utilities Commission in the event Member-consumer files a written complaint with the Iowa Utilities Commission in compliance with IAC 199—Chapter 6.
5. **Disconnection and Reconnection Time.** If Member-consumer receives residential service, disconnection may occur only between the hours of 6 a.m. and 2 p.m. on a weekday and not on weekends or holidays. If Member-consumer makes payment or other arrangements during normal business hours, all reasonable efforts shall be made to reconnect electric service for Member-consumer that day. If Member-consumer makes payment or other arrangements after normal business hours, all reasonable efforts shall be made to reconnect electric service for Member-consumer not later than 11 a.m. the next day. Cooperative may charge only a cost-based disconnection or reconnection charge; however, a higher charge may be assessed for reconnection outside normal business hours.
6. **Severe cold weather.** Disconnection may not take place where electricity is used as the only source of space heating or to control or operate the only space heating equipment at the residence when the actual temperature or the 24-hour forecast of the National Weather Service for the residence's area is predicted to be 20 degrees Fahrenheit or colder. In any case where Cooperative has posted a disconnect notice in compliance with subparagraph 27.4(1) but is precluded

from disconnecting service because of a National Weather Service forecast, Cooperative may immediately proceed with appropriate disconnection procedures, without further notice, when the temperature in the area where the residence is located rises above 20 degrees Fahrenheit and is forecasted to be above 20 degrees Fahrenheit for at least 24 hours, unless Member-consumer has paid in full the past due amount or is otherwise entitled to postponement of disconnection.

7. **Health of a resident.** If Member-consumer receives residential service, disconnection shall be postponed if disconnection would present an especial danger to the health of any permanent resident. An especial danger to health is indicated if a person appears to be seriously impaired and may, because of mental or physical problems, be unable to manage the person's own resources, to carry out activities of daily living or to be protected from neglect or hazardous situations without assistance from others. Indicators of an especial danger to health include but are not limited to age, infirmity, or mental incapacitation; serious illness; physical disability, including blindness and limited mobility; and any other factual circumstances which indicate a severe or hazardous health situation.

Cooperative may require written verification of the especial danger to health by a physician or a public health official, including the endangered person's name; a statement that the person is a resident of the premises in question; the name, business address, and telephone number of the certifying party; the health danger's nature; and approximately how long the danger will continue. Initial verification by the verifying party may be by telephone if written verification is forwarded to Cooperative within five days.

Verification shall postpone disconnection for 30 days. If service is terminated within 14 days prior to verification of illness by or for a qualifying resident, service shall be restored to that residence if proper verification is thereafter made in accordance with the foregoing provisions. If Member-consumer does not enter into a reasonable payment agreement for the retirement of the account's unpaid balance within the first 30 days and does not keep the current account paid during the period that the unpaid balance is to be retired, Member-consumer is subject to disconnection.

8. **Winter energy assistance (November 1 through April 1).** If Cooperative is informed that Member-consumer's household may qualify for winter energy assistance or weatherization funds, there shall be no service disconnection for 30

days from the date Cooperative is notified to allow Member-consumer time to obtain assistance. Disconnection shall not take place from November 1 through April 1 for a resident who is a head of household and who has been certified to Cooperative by the community action agency as eligible for either the low-income home energy assistance program or weatherization assistance program.

Cooperative will, prior to November 1, mail Member-consumer a notice describing the availability of winter energy assistance funds and the application process. The notice will be of a type size that is easily legible and conspicuous and will contain the information set out by the state agency administering the assistance program.

9. **Deployment.** If Cooperative is informed that one of the heads of household as defined in Iowa Code section 476.20 is a service member deployed for military service, as defined in Iowa Code section 29A.90, Cooperative shall not disconnect the residence during the deployment or prior to 90 days after deployment end.
- e. **Abnormal electric consumption.** If Member-consumer is subject to disconnection for nonpayment and has electric consumption which appears to Member-consumer to be abnormally high, Member-consumer may request Cooperative to assist in identifying the factors contributing to this usage pattern and to suggest remedial measures. Cooperative shall assist by discussing patterns of electric usage which may be readily identifiable, suggesting that an energy audit be conducted and identifying sources of energy conservation information and financial assistance which may be available to Member-consumer.
- f. **Payment Agreement Default.** Cooperative may disconnect electric service after 24-hour notice and without written 12-day notice for Member-consumer's failure to comply with the terms of a payment agreement.

3.3 Member-consumer Rights and Responsibilities to Avoid Disconnection (27.4(2))

The following is a summary of Member-consumer's rights and responsibilities under the Iowa Utilities Commission's rules to avoid utility service disconnection.

MEMBER RIGHTS AND RESPONSIBILITIES TO AVOID SHUT OFF OF ELECTRIC SERVICE FOR NONPAYMENT

1. What can I do if I receive a notice from the utility that says my electric service will be shut off because I have a past due bill?

- a. Pay the bill in full; or
- b. Enter into a reasonable payment plan with the utility (see #2 below); or

- c. Apply for and become eligible for low-income energy assistance (see #3 below); or
- d. Give the utility a written statement from a doctor or public health official stating that shutting off your electric service would pose an “especial” health danger for a person living at the residence (see #4 below); or
- e. Tell the utility if you think part of the amount shown on the bill is wrong. However, you must still pay the part of the bill you agree you owe the utility (see #5 below).

2. How do I go about making a reasonable payment plan? (Residential Members Only)

- a. Contact the utility as soon as you know you cannot pay the amount you owe. If you cannot pay all the money you owe at one time, the utility shall offer you a payment plan which spreads payments evenly over at least 12 months. The plan may be longer depending on your financial situation.
- b. If you have not made the payments you promised in a previous payment plan with the utility and still owe money, you may qualify for a second payment agreement under certain conditions.
- c. If you do not make the payments you promise, the utility may shut off your utility service on one day’s notice unless all the money you owe the utility is paid or you enter into another payment agreement.

3. How do I apply for low-income energy assistance? (Residential Members Only)

- a. Applications are taken at your local community action agency. If you are unsure where to apply, dial 2-1-1 or 1-800-244-7431, or visit humanrights.iowa.gov/dcaa. To prevent disconnection, you must contact the utility prior to disconnection of your service; or
- b. To avoid disconnection, you must apply for energy assistance or weatherization before your service is shut off. Notify your utility that you may be eligible and have applied for energy assistance. Once your service has been disconnected, it will not be reconnected based on approval for energy assistance.
- c. Being certified eligible for energy assistance will prevent your electric service from being disconnected from November 1 through April 1.

4. What if someone living at the residence has a serious health condition? (Residential Members Only)

Contact the utility if you believe this is the case. Contact your doctor or a public health official and ask the doctor or health official to contact the utility and state that shutting off your utility service would pose an especial health danger for a person living at your residence. The doctor or public health official must provide a written statement to the utility office within 5 days of when your doctor or public health official notifies the utility of the health condition; otherwise, your utility service may be shut off. If the utility receives this written statement, your service will not be shut off for 30 days. This 30-day delay is to allow you time to arrange payment of

your utility bill or find other living arrangements. After 30 days your service may be shut off if payment arrangements have not been made.

5. What should I do if I believe my bill is not correct?

You may dispute your utility bill. You must tell the utility that you dispute the bill. You must pay the part of the bill you think is correct. If you do this, the utility will not shut off your service for 45 days from the date the bill was mailed while you and the utility work out the dispute over the part of the bill you think is incorrect. You may ask the Iowa Utilities Commission for assistance in resolving the dispute. (See #9 below)

6. When can the utility shut off my utility service because I have not paid my bill?

- a. Your utility can shut off service between the hours of 6 a.m. and 2 p.m., Monday through Friday.
- b. The utility will not shut off your service on nights, weekends, or holidays for nonpayment of a bill.
- c. The utility will not shut off your service if you enter into a reasonable payment plan to pay the overdue amount (see #2).
- d. The utility will not shut off your service if the temperature is forecasted to be 20 degrees Fahrenheit or colder during the following 24-hour period, including the day your service is scheduled to be shut off.
- e. If you have qualified for low-income energy assistance, the utility cannot shut off your service from November 1 through April 1. However, you will still owe the utility for the service used during this time.
- f. The utility will not shut off your service if you have notified the utility that you dispute a portion of your bill and you pay the part of the bill that you agree is correct.
- g. If one of the heads of household is a service member deployed for military service, utility service cannot be shut off during the deployment or within 90 days after the end of deployment. For this exception to disconnection to apply, the utility must be informed of the deployment prior to disconnection. However, you will still owe the utility for service used during this time.

7. How will I be told the utility is going to shut off my electric service?

- a. You must be given a written notice at least 12 days before the utility service can be shut off for nonpayment. This notice will include the reason for shutting off your service.
- b. If you have not made payments required by an agreed-upon payment plan, you may be disconnected with only one day notice.
- c. The utility must also try to reach you by telephone or in person before it shuts off your service. From November 1 through April 1, if the utility cannot reach you by telephone or in person, the utility will put a written notice on the door (or in another conspicuous location on

the premises if posting on the door is not practical) of your residence to tell you that your utility service will be shut off.

8. If service is shut off, when will it be turned back on?

- a. The utility will turn your service back on if you pay the whole amount you owe or make other arrangements with the utility. (See #2).
- b. If you make your payment during regular business hours, the utility must make a reasonable effort to turn your service back on that day. If service cannot reasonably be turned on that same day, the utility must do it by 11 a.m. the next day.
- c. The utility may charge you a fee to turn your service back on. Those fees may be higher in the evening or on weekends, so you may ask that your service be turned on during normal utility business hours.

9. Is there any other help available besides my utility?

If the utility has not been able to help you with your problem, you may contact the Iowa Utilities Commission toll free at 1-877-565-4450. You may also write the Iowa Utilities Commission at 1375 E. Court Avenue, Room 69, Des Moines, Iowa 50319-0069, or by E-mail at customer@iuc.iowa.gov. Low-income members may also be eligible for free legal assistance from Iowa Legal Aid and may contact Legal Aid at 1-800-532-1275.

Article 4 DISTRIBUTED GENERATION INTERCONNECTION STANDARDS

4.1 Acceptable Interconnection Standards (15.10(1))

Member-consumer's electric generating equipment shall be designed, operated, and maintained to not adversely affect Cooperative's or G&T's system or their service to other member-consumers.

Member-consumer shall comply with acceptable standards for interconnection, safety, and operating reliability. Acceptable standards include the most current revisions of the following, as adopted in the Iowa Administrative Code section 199-15.10(1) to be eligible for interconnection to Cooperative's or G&T's electric system:

- a. Standards for Interconnecting Distributed Resources with Electric Power Systems, ANSI/IEEE Standard 1547. For guidance in applying IEEE Standard 1547, Cooperative may refer to:
 - i. IEEE Recommended Practices and Requirements for Harmonic Control in Electrical Power Systems - IEEE Standard 519-2014; and,
 - ii. IEC/TR3 61000-3-7 Assessment of emission limits for fluctuating loads in MV and HV power systems.
- b. Iowa Electrical Safety Code, as defined in 199—Chapter 25.
- c. National Electrical Code (NEC), ANSI/NFPA 70-2014.

4.2 Facility Interconnection (15.10(3))

1. A distributed generation facility placed in service after July 1, 2015, is required to have installed a disconnection device. The disconnection device shall be installed, owned, and maintained by the distributed generation facility's owner and shall be easily visible and adjacent to Member-consumer's electric meter at the facility. Disconnection devices are considered easily visible and adjacent: for a home or business, up to ten feet away from the meter and within the line of sight of the meter, at a height of 30 inches to 72 inches above final grade; or for large areas with multiple buildings that require electric service, up to 30 feet away from the meter and within the line of sight of the meter, at a height of 30 inches to 72 inches above final grade. The disconnection device shall be labeled with a permanently attached sign with clearly visible letters that give procedures/directions for disconnecting the distributed generation facility.
 - a. If Member-consumer has distributed generation facilities installed prior to July 1, 2015 and adds generation capacity to its existing system which does not require upgrades to the electric meter or electrical service, a disconnection device is required. Member-consumer must notify Cooperative before the generation capacity is added to the existing system, which may require a new/amended application form and interconnection agreement.
 - b. If Member-consumer has distributed generation facilities installed prior to July 1, 2015 and upgrades or changes its electric service, the new or modified electric service must

meet all current Cooperative service rule requirements and receive electrical inspection from the authority having jurisdiction.

2. For all distributed generation installations, Member-consumer is required to provide and place a permanent placard no more than ten feet away from the electric meter. The placard must be visible from the electric meter. The placard must clearly identify the disconnection device's presence and location for the distributed generation facilities on the property. The placard must be made of material that is suitable for the environment and must be designed to last for the duration of the distributed generation facility's anticipated operating life. If no disconnection device is present, the placard must state "no disconnection device". If the distributed generation facility is not installed near the electric meter, an additional placard must be placed at the electric meter to provide specific information regarding the distributed generation facility and the disconnection device.
3. The interconnection must include overcurrent devices on the facility to automatically disconnect the facility at all currents that exceed the facility's full-load current rating.
4. Distributed generation facilities must be equipped with automatic disconnection upon loss of Cooperative-supplied voltage.
5. Distributed generation facilities that produce a terminal voltage prior to the interconnection's closure shall be provided with synchronism-check devices to prevent interconnection closure under conditions other than a reasonable degree of synchronization between the voltages on each side of the interconnection switch.
6. If the distributed generation facility is larger than or equal to 1 MVA, it shall be designed to maintain an interconnection point power factor between .95 lagging and .95 leading at all times. If the distributed generation facility is smaller than 1 MVA, it shall be designed to maintain an interconnection point power factor between .90 lagging and .90 leading at all times.

4.3 Facility Access (15.10(4))

The distributed generation facility's operator, Cooperative, and emergency personnel shall have access to the disconnection device at all times. For distributed generation facilities installed prior to July 1, 2015, the disconnection device may be contained within a building or other area not otherwise accessible to Cooperative. In such case, Member-consumer may provide Cooperative with access to the disconnection device by installing a lockbox (provided by Cooperative and installed at a location determined by Cooperative in consultation with Member-consumer) which provides Cooperative ready access to the disconnection device. Member-consumer shall permit Cooperative to affix a placard, in a location of Cooperative's choosing, which provides instructions to Cooperative operating personnel for accessing the disconnection device. If Cooperative needs to isolate the distributed generation facility, Cooperative shall not be held liable for any damages resulting from the actions necessary to isolate the generation facility.

4.4 Inspections and Testing (15.10(5))

The distributed generation facility's operator shall adopt an inspection and testing program for the generator and its appurtenances and the interconnection facilities to determine necessity for replacement and repair. Such program must include all periodic tests and maintenance prescribed by the manufacturer. If the periodic testing of interconnection-related protective functions is not specified by the manufacturer, periodic testing must occur at least once every five years. All interconnection-related protective functions must be periodically tested, and a system that depends upon a battery for trip power must be checked and logged. The operator shall maintain test reports and shall make them available upon request by Cooperative. Cooperative representatives shall have access at all reasonable hours to the interconnection equipment specified in 199 IAC 15.10(3) for inspection and testing with reasonable prior notice to Member-consumer. Such inspections shall not relieve Member-consumer's obligation to maintain Member-consumer's facilities in satisfactory operating conditions.

4.5 Emergency Disconnection (15.10(6))

If Cooperative or other member-consumers experience problems of a type that could be caused by the presence of alternating currents or voltages with a frequency higher than 60 hertz, Cooperative may open and lock the interconnection switch pending a complete investigation. Where Cooperative believes the condition creates a hazard to the public or to property, the disconnection may be made without prior notice. However, Cooperative shall notify the distributed generation facility operator by written notice and, where possible, verbal notice as soon as practicable after the disconnection.

4.6 Fire Department Notification (15.10(7))

When the distributed generation facility is placed in service, owners of interconnected distributed generation facilities must notify local fire departments via U.S. mail of the location of distributed generation facilities and the associated disconnection device(s). The owner must provide any information related to the distributed generation facility as reasonably required by that local fire department including but not limited to:

1. A site map showing property address; service point from Cooperative; distributed generation facility and disconnect location(s); location of rapid shutdown and battery disconnect(s), if applicable; property owner's or owner's representative's emergency contact information; Cooperative's emergency telephone number; and size of the distributed generation facility.
2. Information to access the disconnection device.
3. A statement from the owner verifying that the distributed generation facility was installed in accordance with the current state-adopted National Electrical Code.

4.7 Disconnection (15.10(8))

If Member-consumer fails to comply with the foregoing requirements, Cooperative may disconnect Member-consumer's distributed generation facility until the facility complies. The disconnection process shall be in accordance with the provisions of this tariff or Member-consumer's separate interconnection agreement. If separate disconnection of only the distributed generation facility is not

feasible or safe, Member-consumer's electric service may be disconnected as provided in Cooperative's tariff consistent with the provisions of 199 IAC Chapter 27.

4.8 Reconnection (15.10(9))

If Member-consumer's distributed generation facility or electric service is disconnected due to noncompliance with the foregoing requirements, Member-consumer shall pay any costs associated with reconnection once the facility is compliant.

Article 5 ELECTRIC VEHICLE CHARGING SERVICE**5.1 Utility Status (27.12)**

A commercial or public electric vehicle charging station served by Cooperative is not a public utility under Iowa Code section 476.1 if the charging station receives all electric power from Cooperative. If an electric vehicle charging station obtains electric power from a source other than Cooperative, the determination of whether the commercial or public electric vehicle charging station is a public utility shall be resolved by the Iowa Utilities Commission.

Article 6 PLANNED SERVICE INTERRUPTIONS (27.7(10))

Cooperative may interrupt service to Member-consumer to perform routine maintenance repairs, changes, or improvements to Cooperative's distribution system. Cooperative will interrupt service at a time which will not cause Member-consumer unreasonable inconvenience. If the service interruption is expected to last longer than one hour, Cooperative will provide advance adequate notice to Member-consumer when such advance notice can be reasonably provided.

Article 7 SERVICE REQUIREMENTS

7.1 Application

Applicant shall submit a written electric service application to Cooperative on Cooperative's application form(s). Cooperative requires a separate service application for each separate location. Upon application acceptance and upon confirmation that service can be provided, Cooperative will, as promptly as practical, supply service to Applicant in accordance with Cooperative's tariff. Cooperative will determine the price classification for each service. Following application acceptance and upon confirmation that service can be provided, Applicant becomes Member-consumer and is entitled to all membership rights detailed in Cooperative's articles of incorporation, bylaws, tariffs, and policies.

7.2 Non-discriminatory Service

Subject to payment of rates and charges as set forth in this Tariff, Cooperative will provide electric service to users on an area coverage basis, without regard to race, color, religion, sex, age, national origin, or disability.

7.3 Deposit

Cooperative may require from Member-consumer a deposit intended to guarantee partial payment of bills for service. In lieu of a cash deposit, Cooperative may accept the written guarantee of a surety or another responsible party as surety for an account. This subsection does not prohibit Cooperative from requiring payment of Member-consumer's past due account with Cooperative prior to reinstatement of service.

7.3.1 Deposit Amount

The total deposit for a residential premises which has previously received service will not be greater than the premises' highest monthly service billing in the previous 12-month period. The deposit for a residential premises which has not previously received service, or for a non-residential account, will be Member-consumer's projected one-month usage, as determined by Cooperative, for the premises to be served, or as may be reasonably required by Cooperative for temporary service or special occasions.

7.3.2 Deposit Interest

Cooperative will pay interest to Member-consumer on a required deposit. Cooperative's Board of Directors will establish the interest rate and may adjust the rate periodically. The current interest rate may be obtained by contacting Cooperative. Interest will be paid from the deposit date to the refund date or to the date the deposit is applied to Member-consumer's account or to the date Member-consumer's bill becomes permanently delinquent. The refund date is the date on which the refund or the refund notice is forwarded to Member-consumer's last known

address. The date Member-consumer's bill becomes permanently delinquent relative to an account treated as an uncollectible account; is the most recent date the account became delinquent.

7.3.3 Receipts

Cooperative will give Member-consumer a receipt for all deposits. If such receipt is lost, a duplicate may be issued if Member-consumer provides adequate identification to Cooperative.

7.3.4 Deposit Refund

Cooperative will refund a deposit after twelve consecutive months of prompt payment. For refund purposes, Cooperative will review Member-consumer's account for prompt payment after twelve months of service following deposit receipt and for each twelve-month interval thereafter. However, surety deposits or guarantees may be retained until final billings. Any deposit, plus accumulated interest, less any unpaid bill, will be refunded to Member-consumer during final billing settlement upon service termination.

7.3.5 Additional Deposits

Cooperative may require a new or additional deposit from Member-consumer when no deposit exists or is inadequate. Cooperative will mail written notice advising Member-consumer of any new or additional deposit requirement. Member-consumer shall have no less than twelve days from the notice mailing date to comply. The new or additional deposit is payable at Cooperative's business office. An appropriate receipt will be provided. No written notice will be given for a deposit required as a prerequisite for commencing initial service.

7.3.6 Non-compliance

If Member-consumer fails to comply with any deposit requirements, Member-consumer service will be disconnected twelve days after written notice, consistent with Article 3 of this Tariff.

7.4 Right-of-Way

7.4.1 Procurement

Applicant or Member-consumer shall provide a cleared easement for electric service. Cooperative's engineer or staff will assist the Applicant or Member-consumer in procuring said right-of-way. Cooperative may assess the Applicant or Member-consumer for any costs incurred to procure right-of-way and/or easements to get to Members property. In such cases, Applicant or Member-consumer will be required to make a contribution in aid to construction for such costs.

7.4.2 Initial Clearing

Applicant or Member-consumer shall provide or pay for costs incurred by initial tree or brush clearing on right-of-way and/or easements. Cooperative will provide subsequent clearing.

7.4.3 Applicant's Premises – Right-of-Way

Applicant, Member-consumer, or property owner shall grant or cause to be granted to Cooperative, without charge, right-of-way over, along, across, and under the premises and any adjacent road right-of-way for the construction, operation, maintenance, and repair of Cooperative's lines and all appurtenances and equipment connected or used in connection therewith. Cooperative and its representatives may enter at reasonable times to construct, operate, maintain, repair, or perform any other duties necessary to maintain Cooperative's facilities, including the right to undertake vegetation management efforts.

7.5 Resale of Energy

Electric service furnished by Cooperative is for the sole use of Member-consumer. Member-consumer shall not sell or redeliver electric service to any other person or company without Cooperative's written consent. If electric energy supplied by Cooperative to Member-consumer is resold without Cooperative's written consent, service may be disconnected upon notice to Member-consumer. If service is disconnected for this cause, the reconnection charge set forth in Subsection 16.5 will apply.

Article 8 SPECIAL SERVICE CONDITIONS

8.1 Corrective Equipment

Member-consumer shall install and use equipment, such as welders, hoists, grain dryers, or other equipment where the use of electricity is intermittent or the load fluctuates rapidly, in a manner as to not adversely affect voltage regulation or impair Cooperative's service to other member-consumers. If such equipment creates fluctuating voltage, power factor conditions, or any other disturbance detrimental to service to other member-consumers or to Cooperative's use of its own equipment, Member-consumer shall install and maintain, at Member-consumer's expense, suitable corrective equipment to eliminate said detrimental effects.

8.2 Arc Welding Installations

Cooperative recommends, for small intermittent use, Member-consumer use only welders meeting NEMA standards, with power factor correction, operating at 230-volts, and a maximum of 180 amperes output current. Larger welders will be considered by Cooperative upon application by Member-consumer.

8.3 Requirements for Electric Motors

8.3.1 Safety Requirements

All installations of power loads on Cooperative's system shall conform to the safety rules and regulations set forth in the National Electrical Code and such other codes and specifications as may be applicable, and to any other Cooperative requirements.

8.3.2 Protective Devices

Member-consumer shall provide suitable protective devices so that the motors and equipment to which they are connected will be protected from injury and from improper or dangerous operation in case of overload, loss of voltage, low voltage, single-phasing of poly-phase motors, reversal of phase rotation of poly-phase motors, or the reestablishment of normal service after any of the above. Cooperative is not responsible for motor damage caused by any of the above conditions.

8.3.3 Large Motor Applications

Member-consumer shall not install any 230-volt motor with inrush current exceeding 260 amperes without Cooperative's express approval. Cooperative reserves the right to limit the number and size of motors installed on a single-phase service.

8.3.4 Starting Equipment

Member-consumer and/or an agent shall contact Cooperative regarding requirements for motor starting equipment, protective equipment, wiring, and other motor specifications.

8.3.5 Maximum Single-Phase Loads

If the simultaneous single-phase load is approaching the installed transformer's capability, Member-consumer shall arrange with Cooperative to install a suitable transformer before such simultaneous load exceeds the existing transformer's capability. Cooperative reserves the right to limit the capacity of any single-phase service when, in its judgment, such service will impair the service to other member-consumers, or such service will exceed Cooperative's facilities' capacity.

8.4 Standby Generators

Member-consumer shall not use or introduce any other source of electricity in conjunction with electric service supplied by Cooperative without Cooperative's prior approval.

If standby facilities are to be employed, Member-consumer shall install a single-change-over switch or relay of adequate capacity so that Cooperative lines cannot become energized by a standby power source under any condition.

8.5 Bi-directional Electric Vehicle Chargers

If Member-consumer intends to install an electric vehicle charger in a manner which allows bi-directional energy flows, Member-consumer shall install the charger consistent with Cooperative's requirements for a standby generation installation.

Article 9 COOPERATIVE FACILITIES**9.1 Facility Extension**

Cooperative will provide service to anyone within its assigned service territory restricted by service feasibility established by Cooperative's tariff, policy, and procedures; RUS standards; and Iowa Utilities Commission regulations. Member-consumer shall comply with all terms and conditions contained in the documents listed above.

Cooperative will construct, own, and maintain all facilities up to the point of delivery. Interconnection costs for qualifying facilities (small power producers and co-generators) will be determined in accordance with the tariff, terms, and conditions for such facilities.

Cooperative will supply electric service at a delivery point, or meter location, as agreed upon by Cooperative and Member-consumer. This location will be determined as the best load center available to serve all Member-consumer's electrical requirements that are near enough to be served from one metering point. Cooperative will install and maintain the line and all equipment up to the point of delivery. Cooperative will also furnish and own the meter.

Before service will be provided to a premises not currently receiving service, Applicant or Member-consumer must notify Cooperative for service. Additionally, Applicant or Member-consumer must provide space for any Cooperative equipment required to serve Applicant.

9.1.1 Definitions

1. "Advance for Construction" means cash payments, surety bonds, or an equivalent surety made to Cooperative by Member-consumer for an extension, portions of which may be refunded.
2. "Contribution in Aid of Construction" means a nonrefundable cash payment covering extension costs that exceed Cooperative funded allowances.
3. Estimated Annual Revenue is calculated for similarly situated members based on, but not limited to, the following factors:
 - a. The size of the facility to be used by the member;
 - b. The size and type of equipment to be used by the member;
 - c. The average annual amount of service required by the equipment; and
 - d. The average number of hours per day and days per year the equipment will be used.
4. Estimated Base Revenue is calculated by subtracting Cooperative's purchase power costs from Estimated Annual Revenue.
5. Estimated Construction Costs are calculated using the previous calendar year's average construction cost per foot for each type of extension plus site specific right of way costs. The overhead transformer cost, meter cost and facilities built for Cooperative's convenience are not included. These costs are adjusted annually.

6. "Extension" means a distribution or secondary line extension other than a service line extension.
7. "Service Line Extension" means any secondary line extension on private property serving a single meter.
8. "Similarly Situated Member" means a member-consumer whose annual consumption or service requirements, as defined by Estimated Annual Revenue, are similar to Member-consumer's requirements.
9. "Permanent Service" means any service that is intended to remain in place on a continuing basis. A mobile home, which has had the undercarriage removed, been set on a permanent foundation, had its license turned in, and become part of the real estate is classified as a permanent service.
10. "Point of Delivery" on overhead construction is the end of the service drop where it is attached to the structure on which the meter is located. On underground construction, it is the point of attachment to the meter socket.
11. "Temporary Service" means any service that is not intended to remain in place on a continuing basis. Temporary Service may be extended according to the terms and conditions imposed by Cooperative.
12. "Agreed upon attachment period" means a period of not less than 30 days or more than one year mutually agreed upon by the Cooperative and the applicant within which a permanent service will be attached. If no time period is mutually agreed upon, the agreed upon attachment period shall be deemed to be 30 days.
13. "Adverse Construction Charges" means base installation costs for the electric facilities assume installation under normal weather, soil and site conditions. If installation is required under adverse weather conditions additional charges will be applied. Adverse conditions include but are not limited to snow, freezing rain, ground frost, extreme cold, or unusually muddy or rugged terrain. In the case of extremely rocky soil conditions, actual costs incurred which may be higher than adverse condition charges will be applied.

9.1.2 Distribution or Secondary Line Extension

Plant Addition. In those circumstances where extensive plant additions are required before the member-consumer can be served, or where the member-consumer will not attach within the agreed upon time period, the Cooperative may require an Contribution in Aid of Construction from the party requesting service based on 100% of the average costs of such construction including transformers and other required apparatus, calculated from the previous construction work plan. This charge must be paid prior to construction.

When a member-consumer requests an extension but will not attach within the agreed upon time period, the member-consumer will contract with the Cooperative. A Contribution in Aid of Construction will be provided to the Cooperative for construction equal to the estimated construction costs no more than 30 days prior to commencement of construction.

9.1.3 Line Extension - Single Phase

Line extensions will be provided to the closest side or corner of the house or building, where possible at the discretion of Cooperative personnel. Closest side of the house is defined as the side of the house or building that is nearest the primary distribution line (transformer, pedestal, etc.) source. Cooperative will provide a maximum of 250 feet single-phase, overhead line or 170 feet single-phase underground line, for line extensions to the closest side of the house or building where justified based upon the estimated annual base revenue of the service. When the total line extension cost to the closest side of the house or building exceeds the maximum overhead or underground footages, and when the estimated annual base revenue requirements are met, Member-consumer shall provide a Contribution in Aid of Construction within 30 days after completion. Under these circumstances, the Contribution in Aid of Construction will be calculated as follows:

1. Overhead

35% x Avg. OH line extension cost from previous Construction Work Plan x length in excess of 250 feet.

2. Underground

45% x Avg. Underground line extension cost from the current Construction Work Plan x length in excess of 170 feet.

3. Adverse Construction Charges

Base installation costs for electric facilities assume installation under normal weather, soil and site conditions. If installation is required under adverse conditions, additional charges will be applied. Adverse construction conditions include but are not limited to snow, freezing rain, ground frost, extreme cold, or unusually muddy or rugged terrain. In the case of extremely rocky soil conditions, actual costs incurred which may be higher than the adverse condition charges will be applied.

For installations where the estimated annual base revenues do not justify a line extension, Member-consumer will be asked for a Contribution in Aid of Construction based on 100% of the average costs as determined by the most current Cooperative Work Plan.

If a request for a distribution line extension has a benefit to Cooperative such as a planned future upgrade or changing the line route to be more convenient for Cooperative, Cooperative will waive the Contribution in Aid of Construction for that portion of the distribution line extension which benefits Cooperative.

Because of the special requirements for various commercial or industrial member-consumers, each application will be reviewed to determine if a contribution in aid of construction or an advance for construction costs is required.

Cooperative will call for underground locations through One Call before any work is completed. However, if Member-consumer has facilities such as septic, water, wires that have been installed beyond the meter, etc., it is Member-consumer's responsibility to have these facilities located.

9.1.4 Line Extension – Multi-Phase

Member-consumer will make a Contribution in Aid of Construction equal to the entire cost of the multi-phase facility to be installed. Member-consumer shall provide Cooperative the Contribution in Aid of Construction no later than 30 days following completion of the installation.

9.1.5 Temporary Service

If Cooperative believes service may be temporary, Cooperative may supply temporary electric service if Member-consumer makes a Contribution in Aid of Construction equal to the estimated labor and overhead costs of installing and removing the service, plus non-salvageable materials. Cooperative will meter and bill electricity consumed at the regular applicable price schedule. Cooperative may require a deposit intended to guarantee payment of bills for service in addition to the Contribution in Aid of Construction.

9.1.6 Right-of-Way

Member-consumer must provide a cleared, unobstructed right-of-way on their property at their expense. The right-of-way shall meet Cooperative's specifications.

Member-consumer must grant or cause to be granted to Cooperative, without charge, right-of-way over, along, across, and under the premises and any adjacent road right-of-way for the construction, operation, maintenance, and repair of Cooperative's lines and all appurtenances and equipment connected or used in connection. Cooperative and its representatives may enter at reasonable times to construct, operate, maintain, repair, or perform any other duties necessary to maintain Cooperative's facilities, including vegetation management. (See also Section 7.4)

9.1.7 New Facilities – Platted Areas

Cooperative will develop a written agreement for installing a distribution system, including primaries, secondaries, services, and pad mount transformers, and street lighting facilities in a platted real estate development. It is the developer's responsibility to work with the City or government municipality on street light design. Cooperative will determine the residential distribution system to be installed in each development and the written agreement will be signed by both parties before construction is undertaken.

Easements.

The developer will provide easements for electric distribution and service facilities as approved by Cooperative prior to recording the plat. Easements will also be provided for streetlight and secondary laterals as required. Nothing in this section shall require Cooperative to provide maintenance to streetlights.

Lot pins and easements shall be in place and visibly marked at Member-consumer's expense prior to installation of permanent electric service.

Grade.

Member-consumer shall certify that the project is at final grade prior to Cooperative installation of distribution, service, or secondary lines.

For underground installations, the developer will grade the cable route area to within 6" of final grade and install roads, sewer, and water lines prior to installation of electrical facilities.

Slope of electric easements in platted subdivisions shall be no more than 2% grade.

9.2 Facility Design

9.2.1 Extension Other Than Cooperative Design

If Member-consumer requests a more expensive line or service extension design (including route selection) than Cooperative proposes based on good engineering practice, then Member-consumer must pay, as a Contribution in Aid of Construction, the difference between the higher cost design and Cooperative's design.

Member-consumer requests for an alternate design will be considered to the extent such alternate design is feasible and will not negatively impact any other member-consumers.

9.2.2 Excess Facilities

Cooperative will install facilities adequate to meet Member-consumer's anticipated load as a standard installation. If Member-consumer desires facilities exceeding a standard installation, Member-consumer must contact Cooperative to determine availability and possible charges.

9.2.3 Transformer Size

Cooperative will determine the size transformer to be installed to provide adequate service and voltage regulation for all types and classifications of service based on the information provided by Member-consumer and the availability of historical data. Maximum single-phase load at any location will be the lesser of maximum load as specified by Cooperative based upon system conditions or load that can be served by a 167 kVa transformer. When transformers 75 kVa or larger are necessary to serve large motors or other special loads and the expected normal use does not justify maintaining a large transformer, Cooperative may require a Contribution in Aid of Construction. Monthly minimum bills will be determined by transformer capacity required, in accordance with applicable price schedules.

Cooperative provides transformer pads for single-phase transformers sized 167 KVA or less. When Member-consumer requires three-phase underground service, Member-consumer shall install a concrete pad built to Cooperative specifications. Such transformer pads will be provided at Member-consumer expense. Cooperative will inspect the concrete pad prior to transformer installation.

9.2.4 Underground Facilities

Member-consumer shall consult with Cooperative prior to planning any underground service installation. If Member-consumer desires new underground service, it will be provided in a situation which Cooperative determines to be reasonable and feasible. Member-consumer will pay the difference between the cost of overhead installation and the cost of underground installation.

Specifications.

Cooperative reserves the right to specify the underground service's size and type.

9.2.5 Necessary Approvals

Member-consumer is responsible for ensuring the necessary approvals for their facilities by the local authority having jurisdiction.

9.3 Facility Conversion

9.3.1 Conversion of Single-Phase to Multi-Phase at Member-consumer's Request

At Member-consumer's request, Cooperative may convert a single-phase facility to a multi-phase facility. Member-consumer will make a Contribution in Aid of Construction equal to the cost of the multi-phase facility to be installed. The proposed conversion will be installed at such time that will not unreasonably interfere with the service to other member-consumers. Member-consumer must make payment prior to construction.

9.3.2 Replace Existing Facilities with Underground Facilities

At Member-consumer's request, Cooperative may install and maintain underground electric facilities to the existing premises if Cooperative determines the proposed conversion to be reasonable and feasible.

Member-consumer will make a Contribution in Aid of Construction equal to the cost of the underground facility to be installed. The proposed installation will be done at such time that will not unreasonably interfere with the service to other member-consumers. Member-consumer must make payment prior to construction.

9.4 Relocation of Cooperative Facilities

9.4.1 Moving Cooperative Facilities

If Cooperative is asked to move any of its wires or equipment, temporarily or permanently, to provide physical clearance for any reason, a payment to cover the estimated expenses will be required. Only authorized Cooperative representatives may move or remove any facilities belonging to Cooperative. The move's actual cost shall be borne entirely by the persons requesting such moving of facilities. Any move or removal of Cooperative facilities upon request of any governmental authority shall be in accordance with applicable franchises, ordinances, statutes, or regulations. The payment for the move of facilities must be made before the move takes place.

If Member-consumer is receiving adequate service and requests Cooperative to move poles, wires, anchors, or guys or other facilities belonging to Cooperative and such move will benefit only Member-consumer, then said move will be made only if Member-consumer pays all actual costs, including overhead charges, incidental to said move. Member-consumer shall make an Contribution in Aid of Construction prior to said move.

9.4.2 Moving of Buildings

All persons moving houses, buildings, or other large objects along or through Cooperative's distribution, secondary, or service lines, which move will require Cooperative personnel assistance, shall notify Cooperative in advance of said move.

The party responsible for said move shall pay all costs incurred by Cooperative incidental to said move. Cooperative reserves the right to require an advance payment to cover the estimated costs prior to the move. If the advance exceeds the actual costs incurred, including time, transportation, overhead and materials used, Cooperative will refund the excess. If the advance is less than the actual costs incurred, Cooperative will bill the person for the difference.

9.5 Member-consumer use of Cooperative Facilities

Member-consumer or an agent shall not, without Cooperative's written consent, use any of Cooperative's or G&T's poles, structures, or other facilities for fastening thereto, support or for any other purpose whatsoever, nor shall Member-consumer locate anything in such proximity to Cooperative's or G&T's facilities to cause, or be likely to cause, interference with the supply of electric service, or a dangerous condition in connection therewith.

9.5.1 Meter Pole

Cooperative will furnish, install, and maintain a meter pole at the point of delivery of electric service where same is necessary. Member-consumer must make a Contribution in Aid of Construction for the meter pole's joint use. Cooperative will install the meter pole on Member-consumer's premises.

1. Member-consumer or their agent may install on the meter pole such wiring or appurtenances thereto as are required to provide the necessary electric service to the premises, provided that the installation is in accordance with Cooperative's rules and regulations, all applicable codes, and, where required, an approval of the local authority having jurisdiction.
2. Member-consumer or their agent are not permitted to install any wiring on Cooperative's support poles or transformer poles.
3. Cooperative shall own and maintain the meter pole and the meter.
4. When conditions require Cooperative to change out the meter pole, Member-consumer shall pay the cost of removal and reattachment of their equipment within 30 days of notice. Member-consumer shall have all applicable inspections completed and provide proof of such inspections to Cooperative.

9.5.2 Poles Owned by Cooperative Other Than Meter Poles

Member-consumer or an agent shall not install any wiring or equipment on any Cooperative pole, other than the meter pole, except by special written agreement with Cooperative.

9.5.3 Non-Liability of Cooperative

Cooperative assumes no liability for unauthorized attachments, equipment, or appurtenances whether attached by individuals or companies and upon becoming aware of such attachments will remove same after sixty (60) days notification. If Cooperative personnel become aware of illegally attached lines, equipment, or appurtenances which are hazardous to life, limb, or property, Cooperative may remove such attachments immediately without notification.

9.6 Damage to Cooperative Facilities

9.6.1 Member-Consumer's Responsibility

Member-consumer shall be responsible for all damage to, or loss of Cooperative property located upon the premises unless occasioned by causes beyond control. This includes, but is not limited to, such things as:

1. Damage caused by overloading of transformers.
2. Damage caused by improper or faulty wiring.
3. Damage to poles, guys, meters, or other equipment caused by vehicles that are Member-consumer's responsibility.
4. Damage caused by Member-consumer or an agent by cutting trees, which fall into a line owned by Cooperative.

9.6.2 Protection of Cooperative's Facilities on Member-Consumer's Premises

All meters, transformers, wires, and other equipment installed by Cooperative at its own expense are Cooperative's facilities and Member-consumer shall protect said Cooperative facilities on Member-consumer's premises and shall not interfere with or alter or permit interference with or alteration of Cooperative's facilities except by Cooperative's duly authorized representatives.

Under no circumstances or conditions shall any person not a Cooperative representative connect or disconnect any meter, connect to a meter, or disturb any wiring between the meter and the service wires from Cooperative's distribution system after the meter has been installed. Any infraction of this rule shall be considered sufficient cause for immediate discontinuance of electric service without further notice.

Electric service will be connected only by a Cooperative authorized representative after Member-consumer's installation and wiring has met the wiring standards as set forth by these rules and regulations.

Article 10 METERING

10.1 Meter Installation

Cooperative will furnish, install, and maintain the meter. The meter may include additional or special equipment which enables certain functions to be performed from a remote location, including the disconnection or reconnection of service. If installed, Cooperative will furnish, install, and maintain such equipment. Cooperative reserves the right to determine under what circumstances such equipment will be installed.

Member-consumer will provide, own, and install the meter socket (See Cooperative's "Guide to Metering" for approved sockets). Member-consumer will also furnish and install the conductor, conduit, disconnect, and all other required appurtenances.

On loads requiring current transformer metering, (see Cooperative's "Guide to Metering" for allowed applications), Cooperative will provide the meter socket which must be installed by Member-consumer and Cooperative will provide and install the wiring, current transformers and primary bars, all of which will be charged to Member-consumer, in the member-provided CT cabinet.

Where local ordinances or the state electrical inspection program require inspection and approval of Member-consumer's wiring by state or local authorities, such inspection shall be completed, and certificate of approval obtained before Cooperative will render service. Cooperative reserves the right to require Member-consumer or applicable authority execute an exemption certificate if Member-consumer claims exemption from such requirements. For specifics regarding Cooperative metering equipment and installation requirements contact Cooperative.

10.1.1 Meter Location

Cooperative will normally furnish a single meter at the point of connection to Member-consumer's premises at a location designated by Cooperative. If Member-consumer requires service at two or more separately metered points of connection to Cooperative's distribution system, Member-consumer will be billed separately at each such metering point.

10.1.2 Meter Placement

Cooperative will install meter outside the building at a location designated by Cooperative and must be accessible to Cooperative personnel without interference. The meter shall not be enclosed, be under or encircled by a deck or porch, or be over six feet off the ground. The unprotected, un-metered service entrance conductors shall not be enclosed (except where allowed by National Electrical Code). If Member-consumer or agent alters the building or anything else that in any way causes the meter to no longer be located outside the building, Member-consumer shall notify Cooperative and pay all costs to have the meter relocated outside the building.

10.1.3 Self-contained Metering

For loads not exceeding 400 amperes, Member-consumer shall provide the necessary accessories for secondary metering.

10.1.4 Current Transformer Metering

Cooperative will furnish and install current transformers, required hardware, and metering, at Member-consumer's expense, on loads exceeding 400 amperes or at Cooperative's determination of need for secondary service.

10.1.5 Primary Metering

Cooperative shall install primary metering when the load is expected to be greater than 1,500 kW in monthly demand and requires more than two (2) transformers or the load requires a transformer over 2,500 kVA. Cooperative may install primary metering, if requested by Member-consumer, when the load is expected to be greater than 1,000 kW in monthly demand. Member-consumer shall provide and install the primary metering cabinet. At Member-consumer's expense, Cooperative will furnish and install current transformers, metering, and any required hardware. Kilowatt hour and demand consumption will be reduced by five (5%) percent to reflect any savings caused by primary metering.

10.1.6 Meter Seals

Cooperative will place visible seals on all meters and meter enclosures and such seals shall not be broken or disturbed by anyone other than authorized Cooperative representatives. Tampering with seals or any wiring between the meter and Cooperative's service wires by anyone other than authorized Cooperative representatives may be sufficient cause for discontinuance of service.

10.1.7 Multi-occupancy Premises

Each individual unit of multi-occupancy premises will be separately metered.

Exceptions:

- Electricity used in centralized heating, cooling, water heating, or ventilation.
- In a facility designated for elderly or handicapped persons where utility costs are not apportioned to individual tenants.
- Where submetering or resale of service was permitted prior to 1966.
- Where impractical.

"Impractical" means: (1) where conditions or structural barriers exist in the multioccupancy building that make individual meters unsafe or physically impossible to install; (2) where the cost of providing individual metering exceeds the long-term benefits of individual metering; or

(3) where the benefits of individual metering (reduced and controlled energy consumption) are more effectively accomplished through a master meter arrangement.

This provision shall not prohibit Cooperative from requiring more extensive individual metering than otherwise required.

10.1.8 Master Metering to Multiple Buildings

Master metering to multiple buildings is prohibited. Multiple buildings owned by the same person or entity may be master metered if approved in writing by Cooperative.

10.2 Meter Loop Installation

10.2.1 Meter Loop Construction

Meter loops must be constructed to meet jurisdictional code requirements.

10.2.2 Temporary Meter Loops (Construction Sites)

Cooperative will connect a temporary meter loop provided by Member-consumer's electrician to provide electric service for construction until a permanent meter loop is installed; provided the need for temporary service does not exceed one year. Cooperative may charge Member-consumer to provide the temporary service.

10.3 Meter Reading

Member-consumers' meters will be read each month by a Cooperative representative or by an automatic meter reading (AMR) device. Meters normally will be read on or about the last day of the month. Cooperative will check-read the meter whenever they are on Member-consumer's premises.

Member-consumer is responsible for assuring that the meter is located where it can be easily accessed, read, and removed.

If for some reason a meter reading is still not available, Cooperative will estimate the consumption and render a bill accordingly.

Cooperative will be responsible for designating and approving the location of the meter to insure proper readings.

10.4 Meter Testing

Cooperative will test watt-hour meters annually for accuracy and mechanical condition, in accordance with Cooperative's meter testing plan. Additionally, Member-consumer may request a meter test consistent with Cooperative's meter testing plan.

Article 11 MEMBER-CONSUMER FACILITIES

11.1 Wiring Specifications

Cooperative requires compliance with specifications set forth in the National Electrical Code when Member-consumer or other responsible party wires or rewires buildings, premises, etc. Member-consumer, especially if Member-consumer maintains livestock, is encouraged to consult the Iowa Stray Voltage Guide, including the Farm Wiring Checklist and the Proper Farm Wiring Summary contained therein. A copy of said publication can be obtained by contacting Cooperative or through: www.iowastrayvoltageguide.com.

11.2 Inspections

Normally, Cooperative inspects only the service entrance and meter location, but Cooperative reserves the privilege, for protection of its facilities and safeguarding its service to others, to inspect Member-consumer's installation at any time and to refuse service whenever such installation, in its opinion, fails to meet minimum safety and operating standards. If Cooperative undertakes to inspect Member-consumer's facilities, either on its own initiative or at Member-consumer's request, Cooperative does not warrant such inspection and disclaims all liability arising from such inspection. In addition, Cooperative disclaims all liability that may arise from either its failure to undertake an inspection or from its failure to notify Member-consumer of a defect in Member-consumer's facilities. Member-consumer shall be solely responsible for ensuring that its facilities are properly installed and meet all applicable electrical or building codes, rules, or regulations.

When the State or a government agency requires permits for or an inspection of new installations, Cooperative will not connect service until such permit is obtained and the installation passes the required inspection. If Member-consumer contends the installation is exempt from such requirement, Cooperative reserves the right to require a certificate be executed by Member-consumer and/or the applicable regulatory authority attesting to the installation's exempt nature.

11.3 Grounds on Member-consumer's Premises

If an accidental ground is found on Member-consumer's equipment, and thereupon removed, Cooperative will estimate, from comparison with previous consumption, Member-consumer's normal consumption for each regular billing period during which the "ground" has been known to have existed and will re-bill Member-consumer for the estimated normal consumption for each billing period at the standard price applicable, plus billing for the "lost energy". The "lost energy" due to the ground is the difference between the measured consumption for any period and the estimated normal total consumption for that period as determined above. Member-consumer will be billed for such "lost energy" at the lowest price schedule applicable.

Cooperative will make no adjustments for a greater period than six months immediately preceding detection of the ground on Member-consumer's equipment, regardless of evidence that such ground existed for a longer time. Additionally, Cooperative will make no adjustment unless Cooperative has

sufficient proof that the ground existed, and that the extra energy was not used in some way by Member-consumer.

11.4 Iowa Electrician's Licensing and Inspection Program Requirements

When a permit and/or an inspection by the State of Iowa, a municipality, or other governmental agency is required for a newly connected or reconnected installation which is subject to the statewide electrician's licensing and inspection program, Cooperative will not energize such service until such permit is obtained and the installation passes the required inspection. For those installations not requiring an inspection, Cooperative reserves the right to require a certificate of exemption be executed by Member-consumer or the applicable regulatory authority attesting to the installation's exempt nature.

11.5 Moving Member-consumer Facilities

All facilities on the meter's load side belong to Member-consumer and are Member-consumer's responsibility to maintain. Member-consumer should call on independent electricians to make necessary relocations or improvements to Member-consumer facilities.

11.6 Hazardous Conditions

When wiring on Member-consumer's premises is found to be dangerous, Cooperative may disconnect the service. Cooperative will not reconnect the service until an inspection is completed by the authority having jurisdiction.

Article 12 UNCOLLECTED ACCOUNTS

12.1 Service Reconnection

If Member-consumer owes Cooperative for any past electric service, prior to reconnection, Member-consumer shall pay the past due amount for electric service, plus a deposit for service as per Article 6.3, or as may reasonably be required for service for short periods or special occasions, unless an agreement has been made as applies in Article 2.

12.2 Prior Indebtedness

Cooperative shall not connect or reconnect and supply electric service to Member-consumer if Member-consumer, or Member-consumer's spouse (unless they are parties to a pending divorce) is indebted to Cooperative until such prior indebtedness has been paid or other acceptable arrangements have been made with Cooperative.

If electric service is disconnected for non-payment, service will not be reconnected in Member-consumer's name or the name of any other person liable for the delinquent bill's payment or any individual or entity failing to meet Cooperative's creditworthiness standard, until such prior indebtedness has been paid or other acceptable arrangements have been made with Cooperative. An individual or entity leasing or utilizing a grain bin or other outbuilding, equipment, or facility on the premises which is not separately metered shall be deemed to occupy the premises for purposes of this paragraph, even though said individual may not reside at the premises.

12.3 Collection Agency

Cooperative reserves the right to use any process of law, including collection agents, to collect uncollected accounts Member-consumer.

12.4 Right of Off-Set

Cooperative reserves the right to off-set or deduct any amounts owed by Member-consumer to Cooperative against amounts owed by Cooperative to Member-consumer, including but not limited to patronage dividends.

Article 13 TEMPORARY DISCONNECTION AND IDLE SERVICE

13.1 Temporary Disconnection

Temporary disconnection means a specified period during which service is not required by Member-consumer for reasons deemed adequate by Cooperative for discontinuance of service.

13.1.1 Availability

Temporary disconnection may be obtained by written request to Cooperative's office. Requests are subject to all rules and charges pertaining to temporary disconnection. Member-consumer will not be eligible for temporary disconnection until the initial duration of time specified in the service contract has expired.

13.1.2 Inspection Requirements

A service which has been temporarily disconnected for 12 months or longer will not be reconnected or energized until the installation passes an inspection conducted by the State of Iowa, a municipality or other governmental agency under the authority of the Iowa statewide electrician's licensing and inspection program. If Member-consumer contends the installation is exempt from such requirement, Cooperative reserves the right to require a certificate be executed by Member-consumer and/or the applicable regulatory authority attesting to the installation's exempt nature.

13.1.3 Charges

If Member-consumer requests service discontinued temporarily, Cooperative will charge a trip fee for both the disconnection and reconnection of service. See Section 17.6 for additional information.

13.2 Idle Service

An idle service charge will be applicable where Cooperative, pursuant to an application for service at a given premises, has installed the necessary facilities to provide said electric service, but where Member-consumer or owner fails to accept and use said service within 30 days; or if Member-consumer or owner, after having taken service at the given premises, thereafter, discontinues service for a period of 30 days. In either event, Cooperative will, after due notice to Member-consumer or owner, by phone, by registered or certified mail, require Member-consumer or owner to pay a monthly idle service charge to retain Cooperative's facilities in readiness so that the said service may be available when needed by Member-consumer or owner. In the event the address of Member-consumer or the owner of the property is unknown, or Member-consumer or the owner does not respond to Cooperative's correspondence, the service will be retired.

13.2.1 Charges

Member-consumer or owner may retain Cooperative's facilities in readiness for service by making a minimum monthly payment as defined in the applicable tariff within thirty (30) days of the date of the notice.

So long as the idle service charge is paid by Member-consumer or owner, Cooperative's facilities will remain in place. However, any time Member-consumer or owner refuses to pay the idle service charge, Member-consumer or owner will be notified, pursuant to 13.2, that the facilities may be removed from the given premises by Cooperative whenever Cooperative determines it is economical to do so.

13.2.2 Rebuilding

If Member-consumer or owner applies for service restoration at the location after facilities have been removed, Member-consumer must pay, in advance, an amount equal to the removal cost, plus the estimated replacement cost of the necessary facilities. This will not apply, however, if ownership of the premises has changed.

Article 14 SERVICE CALLS

Cooperative will make every reasonable effort to provide electric service continuity, but Cooperative does not guarantee electric service continuity and shall not be held liable for electric service interruption, shortage, insufficiency, or irregularity. In no event shall Cooperative be liable for consequential or punitive damages.

Cooperative will service and maintain all facilities up to the point of delivery, including the meter. Any damage to any lines or equipment, or any interruptions to electric service up to the point of delivery, will be restored as quickly as possible by Cooperative's personnel and at Cooperative's expense.

Cooperative is not responsible for damages resulting from any electric service failures, interruption, shortage, insufficiency, or irregularity, increase or decrease in voltage, or change in characteristics of electricity supply, or any act of omission in any way association with service provided under this Tariff, unless the cooperative is found liable for gross negligence or intentional misconduct.

14.1 Member-consumer Responsibility

Member-consumer will give prompt notice to Cooperative of any interruption, irregularity, or unsatisfactory electric service, or any known damage or defect to Cooperative's facilities. All wiring and equipment on the meter's load side belongs to Member-consumer and is Member-consumer's responsibility to maintain. Member-consumer should call on independent electricians to make any necessary repairs or improvements to their wiring or equipment.

14.2 Charges

Cooperative reserves the right to charge Member-consumer for the service trip cost including labor and materials if Member-consumer calls out Cooperative's personnel to correct an interruption to service and the cause is found to be Member-consumer's wiring or equipment.

Article 15 COMPLAINTS

Cooperative will act promptly upon any Member-consumer complaint. Member-consumer may complain by mail, telephone, or in person. Cooperative telephone number (319) 377-1587 and 1-800-332-5420 are answered continuously to handle emergency problems or complaints.

Telephone number (319)377-1587 and 1-800-332-5420 are answered Monday through Friday, to handle routine business complaints and other communications.

Upon receipt, the complaint will be promptly transmitted to the appropriate department. Such action as necessary to resolve the problem will be made promptly by mail, telephone, or personal contact.

If Member-consumer is unable to travel, provisions will be made for Cooperative personnel to contact Member-consumer at their residence in the assigned service area during regular working hours.

In case a complaint cannot be resolved, Member-consumer or Cooperative can refer the problem to the Iowa Utilities Commission for resolution.

15.1 Records

Records concerning resolution of routine service problems and complaints are filed in Member-consumer's personal file at Cooperative's headquarters office.

Records concerning resolution of complaints of major consequences will be filed in a complaint file maintained at Cooperative's headquarters office.

Article 16 LOCAL GOVERNMENT COMPLIANCE

16.1 Applicability

This rider is applicable to member-consumers located within the boundaries of a Local Government Unit that enacts an ordinance or otherwise utilizes its constitutional or statutory powers to compel Cooperative; directly or indirectly; to perform any combination of the items described in the Overview section of this rider.

16.2 Purpose

This rider's purpose is to allow Cooperative to recover costs incurred to provide service or install, remove, replace, modify, or maintain facilities described in the Overview section below.

16.3 Overview

If a Local Government Unit enacts an ordinance or otherwise utilizes its constitutional or statutory powers to compel Cooperative, directly or indirectly, to perform any combination of the following:

- a. provide a service in addition to, different from, or instead of a service which Cooperative is otherwise required to provide;
- b. install facilities in addition to, different from, or instead of facilities which Cooperative is otherwise required to install;
- c. remove existing facilities and replace them with facilities different from facilities which Cooperative is otherwise required to provide in such replacement;
- d. remove existing facilities and replace them with facilities at a different time than Cooperative is otherwise required to provide such replacement;
- e. modify facilities which Cooperative is otherwise not required to modify, or modify facilities in a manner different from the manner in which Cooperative is otherwise required to perform the modification;
- f. maintain its facilities in a manner that imposes additional requirements on, or is different from the manner in which Cooperative is otherwise required to maintain its facilities;
- g. non-standard installation of transmission service, including but not limited to underground transmission installation, specifications for substation walls exceeding standard installation, and/or additional requests regarding transmission construction which exceed G&T's average cost of installation;

The costs of providing such service, or installing, removing, replacing, modifying, or maintaining such facilities shall be recovered from such Local Government Unit or from Cooperative's member-consumers located within the boundaries of such Local Government Unit in accordance with the provisions of the Adjustment Computation and Application section of this rider. As described in such Adjustment Computation and Application section, if Cooperative recovers amounts exceeding such costs, such excess amounts are credited to Member-consumers.

All facilities Cooperative is compelled to install in accordance with the provisions of this rider shall remain Cooperative's property.

For the purposes of this rider, Cooperative is otherwise required to provide a service, or install, remove, replace, modify, or maintain facilities in a particular manner only if it is obliged to do so (a) under a state or federal statute, (b) under a state or federal regulation, or (c) in accordance with the provisions for providing standard service and facilities in Cooperative's then current Tariff.

16.4 Definitions

The following definitions are for use in this rider.

"Costs" mean the expenditures incurred by Cooperative in undertaking a project that it was directly or indirectly compelled to undertake by the Local Government Unit as described in the Overview section of this rider. Such Costs include the entire amount so recorded on Cooperative's books of account. Such Costs may be estimated, subject to adjustment to actual Costs as they become available.

"Local Government Unit" means any county, municipality, township, special district, or unit designated as a unit of local government by law and which exercises limited governmental powers or powers in respect to limited governmental subjects.

"Revenues" mean cumulative amounts charged to member-consumers located within the boundaries of the Local Government Unit for a project under this rider, less cumulative amounts credited to such member-consumers for such project.

16.5 Adjustment Computation and Application

Cooperative's Board of Directors shall determine the manner and method of recovering Costs from member-consumers located within the boundaries of the applicable Local Government Unit. Such Costs may be recovered on a per kilowatt hour basis, or as a fixed monthly fee; provided, however, such Costs shall be separately identified and labelled on Member-consumer's bills for service.

If Revenues exceed Costs, Member-consumer will be provided credits equal to the excess.

If Costs exceed Revenues, Cooperative reserves the right to adjust the charge or fee to recover the shortfall.

Notice of fee imposition will be provided to Member-consumer at least thirty (30) days prior to the imposition of the same.

This Rider shall apply to all Cooperative retail rate schedules.

Article 17 RATES, FEES, AND CHARGES

17.1 Electric Tax Adjustment Rider

Applicable: To All Electric Prices, Charges, and Fees

Adjustment: When any franchise, occupation, sales, license, excise, privilege or similar tax or fee of any kind is imposed upon Cooperative by any governmental authority based upon (I) the sale of electric service to members, (II) the amounts of electric energy sold to members, (III) the gross receipts, net receipts, or revenues to Cooperative therefrom, or when Cooperative is required pursuant to pre-existing agreements to provide service without charge, such tax or fee or value of service shall, insofar as practical, be charged on a pro rate basis to all members receiving electric service from Cooperative within the boundaries of such taxing authority. Any such charge shall continue in effect only for the duration of such tax, assessment, or service period.

Iowa Sales Tax: A state sales tax, as set forth in Section 423.2 of the Iowa Code, shall be applied to all billings for electric service, unless exempted under the provisions of Section 423.3, Iowa Code, and regulations applicable thereto.

Local Option Sales Tax: Where a local option tax, as set forth in Section 422B of the Iowa Code, has been imposed in a county, it shall be applied to all billings for electric service to members within the designated area(s) of application, except where such billings are subject to a franchise or user fee and therefore exempt under Rule 701-107.9 of the Iowa Administrative Code.

Franchise Requirements: A franchise tax, as set forth in any franchise documents, shall be applied to all billings for electric service in the applicable jurisdictions.

Cedar Rapids: A surcharge of 3% shall be applied to the gross receipts from the sale of electricity to member-consumers within the limits of the City of Cedar Rapids, as required by Ordinance No. 075-13, authorized December 17, 2013, and amended July 1, 2016.

Central City: A surcharge of 5% shall be applied to the gross receipts from the sale of electricity to member-consumers within the limits of the City of Central City, as required by Ordinance No. 04102013, authorized April 10, 2013.

Center Point: A surcharge of 3% shall be applied to the gross receipts from the sale of electricity to member-consumers within the limits of the City of Center Point, as required by Ordinance No. 452, authorized September 9, 2014, and amended May 28, 2019.

Coralville: A surcharge of 1% shall be applied to the gross receipts from the sale of electricity to member-consumers within the limits of the City of Coralville, as required by Ordinance No. 2010-1009, authorized May 29, 2010.

Hiawatha: A surcharge of 3% shall be applied to the gross receipts from the sale of electricity to member-consumers within the limits of the City of Hiawatha, as required by Ordinance No. 863, authorized May 18, 2016.

Ely: A surcharge of 1% shall be applied to the gross receipts from the sale of electricity to member-consumers within the limits of the City of Ely, as required by Ordinance No. 267, authorized April 04, 2018.

Marion: A surcharge of 5% shall be applied to the gross receipts from the sale of electricity to member-consumers within the limits of the City of Marion, as required by Ordinance No. 23.09, authorized May 18, 2023.

North Liberty: A surcharge of 3% shall be applied to the gross receipts from the sale of electricity to member-consumers within the limits of the City of North Liberty, as required by Ordinance No. 2023.27 authorized November 14, 2023.

17.2 Alternate Energy Purchase Program

Service Area: All areas.

Availability: Available to any member taking service concurrently under another rate schedule. This rate is for the purchase of energy from a qualifying alternate energy production facility as defined by Iowa Administrative Code 199-15.1 (476). Participation in this rate is voluntary. Members subscribing for this rate will be billed until they request to discontinue participation. The rate is subject to Cooperative's established rules and regulations.

Program

Description: Cooperative obtains all its wholesale power from G&T. Cooperative will arrange for the payment of Alternate Energy through G&T which has been produced by alternate energy production facilities ("Alternate Energy") in amounts sufficient to meet Cooperative's member-consumers demand for this rate.

The rate will allow Cooperative members to purchase Alternate Energy in 100 kWh blocks. The blocks will be made available to members in the form of an additional fee to the member's ordinary applicable energy rate. This Alternate Energy rate will be added to the member's electric bill each month. The member bill forms will separately itemize the amount being charged to the member for participating in this rate. Members who purchase through this rate will not be guaranteed that Alternate Energy will be delivered to their premises for use; but rather their purchase will cause Alternate Energy

to be purchased by Cooperative for delivery into the G&T system, from which the member is served.

Subscription

Requirement: Members desiring to participate in this rate will specify the average monthly amount of Alternate Energy (in 100 kWh blocks only) that they will purchase. Members may subscribe to more than one 100 kWh block. A subscription level may not exceed a member's actual or estimated minimum monthly consumption level.

Monthly Rate: Alternate Energy (per 100 kWh) \$2.00
Plus Applicable Sales Tax

Rate

Adjustments: The monthly rate will be adjusted annually under the following two circumstances. First, the rate will change to reflect changes in wholesale power costs associated with this service as of January 1 of each year. Second, the monthly rate will be adjusted annually for any over- or under-recovery of renewable energy costs approved for recovery under this schedule. These adjustments will be made to the monthly rate in April 1 of each year.

Members will be notified of rate adjustments that increase the amount necessary to participate through the Cooperative's newsletter and web site 60 days prior to implementation of changes.

Billing: Bills are rendered on or about the 3rd working day of each month and are due on or before the 25th of each month. Payments received in the office after the 25th of the month will be considered late.

A late payment charge calculated as 1.5% of the current unpaid balance will be added after the 25th of the month.

An additional day will be allowed for payment to be received at the office of the Cooperative if the 25th falls on a day when the office is not open to receive payments. Each service account shall be granted one complete forgiveness of a late payment charge per calendar year.

Tax: The State of Iowa Sales Tax shall be added to the total bill as determined in the above listed provisions. In the event any governmental taxing body shall impose any tax or charge of any kind based on the amount of electricity sold under this schedule, or upon receipts from such sales, Cooperative will add the amount of such tax or charge to the billing.

17.3 Distributed Generation Purchased Power

Cooperative is a member of Central Iowa Power Cooperative, a generation and transmission cooperative ("G&T") and obtains all its wholesale power from G&T. Accordingly, any qualifying facility seeking services pursuant to this tariff must coordinate their efforts with Cooperative, which will then coordinate with G&T, if necessary.

17.3.1 Availability

This section shall apply to any member-consumer within Cooperative's assigned service area owning or leasing a qualifying facility as defined under the rules of the Public Utility Regulatory Policies Act of 1978, as a qualifying alternate energy production facility, or a qualifying small hydro facility ("QF" or "qualifying Facility").

17.3.2 Notice and Compliance

Member-consumer shall not connect any owned or leased electric generating equipment in parallel with Cooperative or G&T's system without the prior written consent of Cooperative or G&T. Any third-party locating a qualifying facility on Member-consumer's premises intending to sell the facility output to Member-consumer, shall not operate the facility in parallel with Cooperative or G&T's system without prior written consent from Cooperative and/or G&T. Installation and operation of generating equipment without Cooperative's or G&T's prior approval will result in the disconnection and lock out of the generating equipment or, if facility disconnection is not readily available, disconnection of electric service until all terms and conditions contained within this tariff have been satisfied and Member-consumer has effectuated the proper interconnection agreements or until the interconnection equipment has been removed. Failure of Member-consumer or third-party to comply with Cooperative or G&T's requirements for parallel generation shall be justification for discontinuance of such parallel operation in such a manner as to least inconvenience Member-consumer until such time as full compliance has been accomplished. All facilities shall comply with all Cooperative and G&T requirements and electric service rules, including specific provisions of this section. For purposes of interconnecting a qualifying facility owned by a third-party to Cooperative or G&T's system, the third-party shall comply with the interconnection requirements shall be deemed the interconnection member-consumer for the purpose of this tariff.

17.3.3 Application for Interconnection

Member-consumer or third-party shall submit an application and any associated fees to Cooperative, using Cooperative's application form. (Level 1 or Level 2-4) Member-consumer shall contact Cooperative with any questions regarding interconnection.

Member-consumer's facility shall meet the standards for interconnection as set forth in Cooperative's Interconnection Agreements and the attachments thereto. Said Agreements are available by contacting Cooperative.

17.3.4 Interconnection Agreement

Member-consumer and Cooperative shall execute the applicable Interconnection Agreement prior to interconnection. Cooperative has developed a 4-level review process and will assist Member-consumer in determining the appropriate review level required for the interconnection. If Member-consumer desires to sell any excess output from its facility to Cooperative and/or G&T, a separate power purchase agreement shall be required for all interconnections except Level 1. For Level 1 interconnections, the terms of purchase are set out on Attachment 2 to the Level 1 Application Form and Interconnection Agreement.

17.3.5 Insurance and Indemnification

Member-consumer shall indemnify and defend Cooperative and G&T and their representatives against liability for any injuries or damages caused by operation of Member-consumer's equipment or by Member-consumer's failure to maintain such equipment in satisfactory or safe operating condition. Member-consumer must arrange for and maintain liability insurance with limits not less than those set forth in the Interconnection Agreements. Failure to maintain required insurance or proof of financial responsibility shall be cause for disconnection. Cooperative and G&T shall be named as additional insureds, to the extent specified in the Interconnection Agreements.

17.3.6 Interconnection Costs

Member-consumer shall reimburse Cooperative or G&T for all costs of connection, switching, metering, transmission, distribution, safety provisions, power factor correction, and administrative costs incurred by Cooperative or G&T directly related to necessary physical facilities installed and maintained to permit interconnected operations with a qualifying facility (or qualifying alternate energy production facilities, or qualifying small hydro facilities), to the extent such costs exceed the corresponding costs which Cooperative or G&T would have incurred if not engaged in interconnected operations, but instead generated an equivalent amount of electric energy itself or purchased an equivalent amount of electric energy or capacity from other sources. Interconnection costs do not include any costs included in the avoided cost calculation.

17.3.7 Purchase Rate by Member-consumer from Cooperative

See applicable rate schedule.

Member-consumer shall purchase electric power and energy from Cooperative at Cooperative's applicable price or rate, depending upon Member-consumer's operations and requirements. Cooperative does not currently have a separate price or rate schedule for co-generators and

small power producers but reserves the right to create a separate price or rate based upon the unique characteristics of such service.

17.3.8 Purchase Rates from Member-consumer by Cooperative

QFs with design capacity of 100 kW or less

Payment for purchases from Member-consumer pursuant to this tariff will be as follows:

The rate(s) for purchases from qualifying facility (as defined above) and with a design capacity of 100 kilowatts or less are available by contacting Cooperative. These rates will be consistent with 18 CFR 292.304.

QFs greater than 100 kW

The rate(s) for purchases from qualifying facilities (as defined above) and with a design capacity above 100 kilowatts are available on a negotiated case-by-case basis.

17.3.9 Wheeling Charges

Cooperative/G&T may provide a wheeling service to a facility interconnected to its electric delivery system. Any charges for the wheeling of power will be determined by Cooperative/G&T and in accordance with any applicable regulations. In addition, Cooperative/G&T reserve(s) the right to refuse to wheel power where its existing facilities do not have adequate capacity and Member-consumer refuses to pay the costs to upgrade those facilities. If a qualifying facility agrees, Cooperative/G&T, which is otherwise obligated to purchase electricity from such facility, may transmit the electricity to any other electric utility. Any electric utility to which such electricity is transmitted will purchase such electricity as if the facility were supplying electricity directly to such electric utility. The rate for purchase by the electric utility to which such electricity is transmitted will be adjusted downward according to the mutual agreement of the transmitting and receiving utilities, to reflect any wheeling line losses and will not include any charges for transmission.

17.4 Billing

The bill will be the amount computed by applying the applicable price schedule to the consumption with all applicable taxes and fees.

17.4.1 Billing Period

Bills will be for a period of approximately one-month on a calendar month basis. Large accounts, under a contract rate, may be billed more frequently as detailed in their contract using estimated consumption for the mid-month bill.

When the meter reading date causes a given billing period to deviate by more than 10% (counting only business days), from the normal meter reading period, such bills will be prorated on a daily basis.

17.4.2 Budget Billing

Member-consumer may participate in budget billing if Member-consumer is a residential member or Member-consumer's consumption is less than 3,000 kWh per month. Budget billing is designed to limit Member-consumer's bill volatility and maintain reasonable account balances. Budget billing includes at least the following:

1. Member-consumer, if eligible, is offered participation when Member-consumer initially requests service.
2. Member-consumer may enter budget billing anytime during the calendar year.
3. Member-consumer may terminate budget billing at any time. If the account is in arrears at termination, the balance shall be due and payable immediately. If there is a credit balance, Member-consumer may obtain a refund or may apply the credit to future charges. Member-consumer may not rejoin budget billing six months after termination.
4. The monthly budget bill amount will be 1/12 of the projected cost for the next 12 months subject to any adjustments discussed below.

Cooperative will give Member-consumer notice when it changes the budget billing computation method. The budget bill amount is computed at the time of entry and is recomputed at least annually. Cooperative may recompute the budget bill amount monthly, quarterly, when requested by Member-consumer, or whenever price, consumption, or a combination of factors results in a new estimate differing by 10 percent or more from that in use. When recomputed, the budget bill account balance will be divided by 12, and the resulting amount will be added to the monthly budget bill amount.

Member-consumer will be notified of the recomputed payment amount not less than one full billing period prior to the delinquency date for the recomputed payment. The notice may accompany the bill prior to the bill that is affected by the recomputed payment amount.

5. Irrespective of the account balance, a delinquency in payment may result in Member consumer being removed from budget billing and shall be subject to the same collection and disconnection procedures as other accounts, with the late payment charge applied to the account.

17.4.3 Billing Information

Cooperative recognizes that members benefit from having information about their energy use. Cooperative will normally provide Member-consumer with their usage information for the prior 12-month period on the monthly bill.

When readily available, up to 36 months of prior billing information will be provided to Member-consumer upon request at no cost.

Cooperative restricts access to member information to those individuals whose names are on the account or to those having a legal right to access that information. Cooperative shall use reasonable efforts to protect the confidentiality of said information but shall have no liability for the release of any information.

17.5 Rates

17.5.1 Rate Designation: Small Commercial Service; Rate Code 03 (3MCOM)

Class of Service: Multi-Phase, Non-residence and residences.

Service Area: All Areas.

Availability: Applicable for service through a single meter to all member-consumers of the Cooperative for commercial multi-phase uses including lighting, heating, and power, subject to the Cooperative's standard service as described in Article Seven of this Tariff, within the service area of the Cooperative, all subject to the terms of the service contract and membership application approved by the Linn County REC Board of Directors. Service hereunder is subject to the provisions of the Cooperative Electric Service Standards.

Monthly Rate:	Facility Charge:	\$50.00
	Non-Coincident Demand Charge:	\$5.00 per kW
	Energy Charge:	\$0.08750 per kWh

Monthly Non-Coincident Demand Charge: The billing demand shall be the maximum average kW demand established by the member-consumer for any period of 15 consecutive minutes during the month for which the bill is rendered.

Monthly Minimum KVA Charge: In addition to the monthly facility charge, member-consumers who request or require a transformer greater than 10 kVA will have a monthly kVA minimum charge assigned to their account. The kVA minimum charge will be \$0.75 per kVA over 10 kVA. The kVA minimum charge will be applied as a kVA upcharge if the energy charge and applicable transformer charge are less than the assigned kVA minimum charge in any billing month. The kVA upcharge will be reduced by the amount of energy charge and applicable transformer charge.

Monthly Transformer Charge: Transformer Charge > 75 kVa assigned/required is \$0.11 per kVa.

Billing: The bill is the amount computed when applying the energy adjustment clause and the above rate to the number of kWhs consumed. Bills are rendered on or about the 3rd working day of each month and are due on or before the 25th of each month.

A late payment charge calculated as 1.5% of the current unpaid balance will be added after the 25th of the month.

An additional day will be allowed for payments received at the office of the Cooperative if the 25th falls on a day when the office is not open to receive payments. Each service account shall be granted one complete forgiveness of a late payment charge per calendar year.

Restrictions:

1. Demand: The maximum billing demand required shall not exceed 75 kW in any of the months of January, February, June, July, August, September, or December.

Energy Adjustment Clause: See Rider No. 1

Tax: The State of Iowa Sales Tax shall be added to the total bill as determined in the above-listed provisions. In the event any governmental taxing body shall impose any tax or charge of any kind based on the amount of electricity sold under this schedule, or upon receipts from such sales, the Cooperative will add the amount of such tax or charge to the billing.

17.5.2 Rate Designation: Commercial and Industrial; Rate Code 04 (4LCOM)

Class of Service: Single and Multi-Phase. Service Area: All Areas.

Availability: Large Power service is available to all member-consumers subject to the Cooperative's standard service as described in Article Seven of this Tariff, within the Cooperative's service area, all subject to the terms of the service contract and membership application approved by the Board of Directors. Service hereunder is subject to the provisions of the Cooperative Electric Service Standards. Member-consumers choosing to discontinue service under this schedule must wait at least 12 months before returning to this schedule.

Monthly Rate:	Facility Charge:	\$65.00
	Non-Coincident Demand Charge:	\$14.75 per kW
	Energy Charge:	
	First kWh Block:	\$.05963 (100 x kW in Demand)
	Next kWh Block:	\$.05642 (200 x kW in Demand)
	Remaining kWh Block:	\$.04720 Remaining

Monthly Non-Coincident Demand Charge: The billing demand shall be the maximum kW demand established by the member-consumer for any period of 15 consecutive minutes during the month for which the bill is rendered.

Monthly Minimum kVA Charge: In addition to the monthly facility charge, member-consumers who request or require a transformer greater than 10 kVA will have a monthly kVA minimum charge assigned to their account. The kVA minimum charge will be \$0.75 per kVA over 10 kVA. The kVA minimum charge will be applied as a kVA upcharge if the energy charge and applicable transformer charge are less than the assigned kVA minimum charge in any billing month. The kVA upcharge will be reduced by the amount of energy charge and applicable transformer charge.

Monthly Transformer Charge: Transformer Charge > 75 kVa assigned/required is \$0.11 per kVa.

Billing: The bill is the amount computed when applying the energy adjustment clause and the above rate to the number of kWhs consumed. Bills are rendered on or about the 3rd working day of each month and are due on or before the 25th of each month. Payments received in the office after the 25th of the month will be considered late.

A late payment charge calculated as 1.5% of the current unpaid balance will be added after the 25th of the month.

An additional day will be allowed for payment to be received at the office of the Cooperative if the 25th falls on a day when the office is not open to receive payments. Each service account shall be granted one complete forgiveness of a late payment charge per calendar year.

Restrictions:

1. Delivery Point: If service is furnished at secondary voltage the delivery point shall be the metering point unless otherwise specified in the contract for service.
2. Ownership: All wiring, pole lines and other electric equipment (except metering equipment) on the load side of the delivery point shall be owned and maintained by the member–consumer.
3. Primary Service: If service is furnished at primary distribution voltage, a discount of five percent shall apply to the demand and energy charges, and if the minimum charge is based on transformer capacity, a discount of five percent shall also apply to the minimum charge. However, the seller shall have the option of metering secondary voltage and adding the estimated transformer losses to the metered kilowatt hours and kilowatt demand.
4. Demand: The minimum billing demand shall not be less than 25 kW and the maximum shall not exceed 1000 kW in any of the months of January, February, June, July, August, September, or December.

Energy Adjustment Clause: See Rider No. 1

Tax: The State of Iowa Sales Tax shall be added to the total bill as determined in the above-listed provisions. In the event any governmental taxing body shall impose any tax or charge of any kind based on the amount of electricity sold under this schedule, or upon receipts from such sales, the Cooperative will add the amount of such tax or charge to the billing.

17.5.3 Rate Designation: Large Power Service; Rate Code 05 (5LCOM)

Class of Service: Three-Phase.

Service Area: All Areas.

Availability: Large Power service is available to member-consumers that are located on or near the Cooperative's three phase lines for all types of usage, subject to the Cooperative's standard service as described in Article Seven of this Tariff, within the Cooperative's service area, all subject to the terms of the service contract and membership application approved by the Linn County REC Board of Directors. Service hereunder is subject to the provisions of the Cooperative Electric Service Standards. Member-consumers choosing to discontinue service under this schedule must wait at least 12 months before returning to this schedule.

Monthly Rate: Facility Charge:	\$150.00
Demand Charges:	
Coincident Production Demand:	\$7.25 per kW
Coincident Transmission Demand:	\$8.50 per kW
Non-Coincident Demand:	\$9.00 per kW
Energy Charge:	\$0.03964 per kWh

Monthly Coincident Production Demand Charge: Production Demand is defined as the average of the seven monthly 60-minute hour ending demands of the Member occurring in December, January, February, June, July, August, and September which are recorded coincident with the highest recorded CIPCO system peak demand. The Production Demand seven-month average will be calculated in February and September for the most recent applicable seven months and the Production Demand will remain constant between those months.

Monthly Coincident Transmission Demand Charge: The billing demand for monthly Transmission Demand is defined as the member's average 60-minute hour ending demand that is coincident to Linn County REC's system peak demand.

Monthly Non-Coincident Demand Charge: The billing demand for monthly Non-coincidental Demand shall be the maximum kW demand established by the member-consumer for any period of 15 consecutive minutes during the month for which the bill is rendered.

Monthly Minimum kVA Charge: In addition to the monthly facility charge, member-consumers who request or require a transformer greater than 10 kVA will have a monthly kVA minimum charge assigned to their account. The kVA minimum charge will be \$0.75 per kVA over 10 kVA. The kVA minimum charge will be applied as a kVA upcharge if the energy charge and applicable transformer charge are less than the assigned kVA minimum charge in any billing month. The kVA upcharge will be reduced by the amount of energy charge and applicable transformer charge.

Power Factor Adjustment Charge: Billed demand values will be increased when the power factor at the point of the maximum noncoincident 15 minute demand value is less than 90% lagging. Billed demand values will be increased by 1% for each 1% by which the power factor at the point of the maximum noncoincident 15-minute demand value is less than 90% lagging.

Billing: Bills are rendered on or about the 10th working day of each month and are due on or before the 25th of each month. Payments received in the office after the 25th of the month will be considered late.

A late payment charge calculated as 1.5% of the current unpaid balance will be added after the 25th of the month.

An additional day will be allowed for payments received at the office of the Cooperative if the 25th falls on a day when the office is not open to receive payments. Each service account shall be granted one complete forgiveness of a late payment charge per calendar year.

Restrictions:

1. Delivery Point: If service is furnished at secondary voltage the delivery point shall be the metering point unless otherwise specified in the contract for service.
2. Ownership. All wiring, pole lines and other electric equipment (except metering equipment) on the load side of the delivery point shall be owned and maintained by the member-consumer.
3. Primary Service. If service is furnished at primary distribution voltage, a discount of five percent shall apply to the demand and energy charges, and if the minimum charge is based on transformer capacity, a discount of five percent shall also apply to the minimum charge. However, the Cooperative shall have the option of metering secondary voltage and adding the estimated transformer losses to the metered kilowatt hours and kilowatt demand.
4. Demand. The minimum monthly non-coincident billing demand shall exceed 600 kW at least one month per calendar year.

Energy Adjustment Clause: See Rider No. 4

Tax: The State of Iowa Sales Tax shall be added to the total bill as determined in the above-listed provisions. In the event any governmental taxing body shall impose any tax or charge of any kind based on the amount of electricity sold under this schedule, or upon receipts from such sales, the Cooperative will add the amount of such tax or charge to the billing.

17.5.4 Rate Designation: Industrial and Large Power Flexible Rate; Rate Code 09

Class of Service: Three-Phase.

Service Area: All Areas.

Availability: Applicable for service through a single meter to all member-consumers of the Cooperative for commercial, industrial, and large power uses within the Cooperative's service area, subject to the Cooperative's standard service as described in Article Seven of this Tariff, all subject to the terms of the service contract and membership application approved by the Linn County REC Board of Directors. Service hereunder is subject to the provisions of the Cooperative Electric Service Standards.

Terms and Guidelines:

1. In deciding whether to offer a specific discount, the individual member- consumer's, group's, or class's situation shall be evaluated and a cost-benefit analysis shall be performed before offering the discount.
2. Any discount offered should be such as to significantly affect the member-consumer's or member-consumers' decision to stay on the system or to increase consumption, or to significantly affect a prospective member-consumer's decision to locate in the service territory.
3. The cost-benefit analysis must demonstrate that offering the discount will be more beneficial than not offering the discount and will not adversely affect the rates of other member-consumers.
4. The ceiling for all discounted rates shall be the approved rate on file for the member-consumer's rate class. Discounted rates shall not result in aggregate bills over the term of the agreement which are greater than the aggregate bills which would have been produced by the approved rate on file for the member-consumer's rate class.
5. The floor for the discount rate shall be equal to the energy costs and consumer costs of serving the specific member-consumer.
6. No discount shall be offered for a period longer than five years, unless the Iowa Utilities Commission determines upon good cause shown that a longer period is warranted.
7. Discounts will not be offered if they encourage deterioration in the load characteristics of the member-consumer receiving the discount.
8. Each applicant for flexible rates must agree to release the information required under the reporting requirements of this rate.

9. Discounts for directly competing member-consumers are applicable only to the portion of the operation which is directly competing.

10. All agreements made under the rate schedule shall be in writing.

The Cooperative and the member-consumer or prospective member-consumer to which flexible rates are offered shall agree on the procedure under which bills are to be calculated to provide discounts, or opportunities for discounts, from the provisions of the existing tariff. However, the discounts shall not result in bills less than identifiable energy costs and consumer costs.

**17.5.5 Rate Designation: Residential Time of Day Service; Rate Code 11 (11TOD)
Residential All-Electric Time of Day Service; Rate Code 12 (12TOD)**

Class of Service: Single-Phase, Farm and non-farm residences (Rate Code 11).
Single-Phase, All-electric farm and non-farm residences (Rate Code 12).

Service Area: All Areas.

Availability: Applicable for all farm and home, single-phase service, use through a single meter to a member-consumer using the Cooperative's standard service as described in Article Seven of this Tariff, all subject to the terms of the service contract and membership application approved by the Linn County REC Board of Directors. Service hereunder is subject to the provisions of the Cooperative Electric Service Standards.

Monthly Rate: Facility Charge: \$27.00
Energy Charge:
Off-Peak kWh: \$0.11450 per kWh
On-Peak kWh: \$0.15700 per kWh
Super Saver kWh: \$0.05000 per kWh

Time Periods: Off-Peak hours are from 5:01 a.m. through 4:00 p.m. (7 days/week)
On-Peak hours are from 4:01 p.m. through 10:00 p.m. (7 days/week)
Super Saver hours are from 10:01 p.m. through 5:00 a.m. (7 days/week)

Monthly Minimum KVA Charge: In addition to the monthly facility charge, member-consumers who request or require a transformer greater than 10 kVA will have a monthly kVA minimum charge assigned to their account. The kVA minimum charge will be \$0.75 per kVA over 10 kVA. The kVA minimum charge will be applied as a kVA upcharge if the energy charge and applicable transformer charge are less than the assigned kVA minimum charge in any billing month. The kVA upcharge will be reduced by the amount of energy charge and applicable transformer charge.

Monthly Transformer Charge: Transformer Charge > 75 kVa assigned/required is \$0.11 per kVa.

Billing: The bill is the amount computed when applying the energy adjustment clause and the above rate to the number of kWhs consumed. Bills are rendered on or about the 3rd day of each month and are due on or before the 25th of each month. Payments received in the office after the 25th of the month will be considered late.

A late payment charge calculated as 1.5% of the current unpaid balance will be added after the 25th of the month.

An additional day will be allowed for payments received at the office of the Cooperative if the 25th falls on a day when the office is not open to receive payments. Each service account shall be granted one complete forgiveness of a late payment charge per calendar year.

Restrictions:

1. Demand: The maximum billing demand required shall not exceed 75 kW in any of the months of January, February, June, July, August, September, or December.

Energy Adjustment Clause: See Rider No. 1

Tax: The State of Iowa Sales Tax shall be added to the total bill as determined in the above-listed provisions. In the event any governmental taxing body shall impose any tax or charge of any kind based on the amount of electricity sold under this schedule, or upon receipts from such sales, the Cooperative will add the amount of such tax or charge to the billing.

17.5.6 Rate Designation: Small Commercial Single-Phase; Rate Code 13 (13TOD)

Class of Service: Single-Phase, Non-residence.

Service Area: All Areas.

Availability: Applicable for all farm and home, single-phase service, use through a single meter to a member-consumer using the Cooperative's standard service as described in Article Seven of this Tariff, all subject to the terms of the service contract and membership application approved by the Linn County REC Board of Directors. Service hereunder is subject to the provisions of the Cooperative Electric Service Standards.

Monthly Rate: Facility Charge:	\$27.00
Energy Charge:	
Off-Peak kWh:	\$0.11450 per kWh
On-Peak kWh:	\$0.15700 per kWh
Super Saver kWh:	\$0.05000 per kWh

Time Periods: Off-Peak hours are from 5:01 a.m. through 4:00 p.m. (7 days/week)
On-Peak hours are from 4:01 p.m. through 10:00 p.m. (7 days/week)
Super Saver hours are from 10:01 p.m. through 5:00 a.m. (7 days/week)

Monthly Minimum KVA Charge: In addition to the monthly facility charge, member-consumers who request or require a transformer greater than 10 kVA will have a monthly kVA minimum charge assigned to their account. The kVA minimum charge will be \$0.75 per kVA over 10 kVA. The kVA minimum charge will be applied as a kVA upcharge if the energy charge and applicable transformer charge are less than the assigned kVA minimum charge in any billing month. The kVA upcharge will be reduced by the amount of energy charge and applicable transformer charge.

Monthly Transformer Charge: Transformer Charge > 75 kVa assigned/required is \$0.11 per kVa.

Billing: The bill is the amount computed when applying the energy adjustment clause and the above rate to the number of kWhs consumed. Bills are rendered on or about the 3rd day of each month and are due on or before the 25th of each month. Payments received in the office after the 25th of the month will be considered late.

A late payment charge calculated as 1.5% of the current unpaid balance will be added after the 25th of the month.

An additional day will be allowed for payments received at the office of the Cooperative if the 25th falls on a day when the office is not open to receive payments. Each service account shall be granted one complete forgiveness of a late payment charge per calendar year.

Restrictions:

1. Demand: The maximum billing demand required shall not exceed 75 kW in any of the months of January, February, June, July, August, September, or December.

Energy Adjustment Clause: See Rider No. 1

Tax: The State of Iowa Sales Tax shall be added to the total bill as determined in the above-listed provisions. In the event any governmental taxing body shall impose any tax or charge of any kind based on the amount of electricity sold under this schedule, or upon receipts from such sales, the Cooperative will add the amount of such tax or charge to the billing.

17.5.7 Rate Designation: Commercial, Industrial Time of Day Service; Rate Code 14 (14TOD) (Optional Rate)

Class of Service: Multi-Phase.

Service Area: All Areas.

Availability: Large Power service is available on an optional basis, to all members subject to the Cooperative's standard service as described in Article Seven of this Tariff, within the Cooperative's service area, subject to the terms of the service contract and membership application approved by the Board of Directors. Resale of electric service is not allowed. Electric service shall be provided through a single meter. The total number of members served under this rate schedule is limited annually by the Board of Directors. Member-consumers choosing to discontinue service under this schedule must wait at least 12 months before returning to this schedule.

Monthly Rate: Facility Charge:	\$65.00 per month
Demand Charge:	
Non-Coincident On-Peak Demand:	\$15.50 per kW per month.
Non-Coincident Off-Peak Demand:	\$7.80 per kW per month
Energy Charge:	\$0.03644 per kWh

Time Periods: On-Peak demand hours are from 4:01 p.m. through 9:00 p.m. on all days including holidays. Off-Peak demand hours are from 9:01 p.m. through 4:00 p.m.

Monthly Non-Coincident Demand Charge: The billing on-peak and off-peak demand shall be the maximum kW demand established by the member-consumer for any period of 15 consecutive minutes during the month for which the bill is rendered.

Monthly Minimum kVA Charge: In addition to the monthly facility charge, member-consumers who request or require a transformer greater than 10 kVA will have a monthly kVA minimum charge assigned to their account. The kVA minimum charge will be \$0.75 per kVA over 10 kVA. The kVA minimum charge will be applied as a kVA upcharge if the energy charge and applicable transformer charge are less than the assigned kVA minimum charge in any billing month. The kVA upcharge will be reduced by the amount of energy charge and applicable transformer charge.

Monthly Transformer Charge: Transformer Charge > 75 kVa assigned/required is \$0.11 per kVa.

Billing: The bill is the amount computed when applying the energy adjustment clause and the above rate to the number of kWhs consumed. Bills are rendered on or about the 3rd working day of each month and are due on or before the 25th of each month. Payments received in the office after the 25th of the month will be considered late.

A late payment charge calculated as 1.5% of the current unpaid balance will be added after the 25th of the month.

An additional day will be allowed for payment to be received at the office of the Cooperative if the 25th falls on a day when the office is not open to receive payments. Each service account shall be granted one complete forgiveness of a late payment charge per calendar year.

Restrictions:

1. Delivery Point: If service is furnished at secondary voltage the delivery point shall be the metering point unless otherwise specified in the contract for service.
2. Ownership: All wiring, pole lines and other electric equipment (except metering equipment) on the load side of the delivery point shall be owned and maintained by the member–consumer.
3. Primary Service: If service is furnished at primary distribution voltage, a discount of five percent shall apply to the demand and energy charges, and if the minimum charge is based on transformer capacity, a discount of five percent shall also apply to the minimum charge. However, the seller shall have the option of metering secondary voltage and adding the estimated transformer losses to the metered kilowatt hours and kilowatt demand.
4. Demand: The minimum billing demand shall not be less than 25 kW and the maximum shall not exceed 1000 kW in any of the months of January, February, June, July, August, September, or December.

Energy Adjustment Clause: See Rider No. 1

Tax: The State of Iowa Sales Tax shall be added to the total bill as determined in the above-listed provisions. In the event any governmental taxing body shall impose any tax or charge of any kind based on the amount of electricity sold under this schedule, or upon receipts from such sales, the Cooperative will add the amount of such tax or charge to the billing.

**17.5.8 Rate Designation: Large General Service Time of Day, Interruptible Service;
Rate Code 16 (16TOD) (Optional Rate)**

Class of Service: Three Phase.

Service Area: All Areas.

Availability: Large General Service member-consumers on an optional basis for all electric uses in one establishment adjacent to an electric circuit of adequate capacity. No resale of electric service is permitted. Electric service shall be provided through one meter and one point of delivery. Member-consumers must exhibit a high monthly demand of 150 kW at least once in each calendar year but shall not exceed 2,500 kW. The total number of member-consumers served under this rate schedule is limited annually by the Board of Directors.

Monthly Rate:	Facility Charge:	\$150.00	
		Winter	Summer
	Firm Demand:	\$14.79 per kW	\$20.83 per kW
	Interruptible Demand:	\$10.33 per kW	\$14.56 per kW
	Excess Demand:	\$25.00 per kW	\$25.00 per kW
	Distribution Demand:	\$ 7.00 per kW	\$7.00 per kW.
	Energy Charge:	Winter	Summer
	On-Peak kWhs	\$0.03186	\$0.03841 per kWh
	Off-Peak kWhs	\$0.02618	\$0.03186 per kWh

Time Periods: 1. Summer shall be the calendar months of June, July, and August.
2. On-Peak hours shall be from 7:00 a.m. through 8:00 p.m. CST (8 a.m. to 9:00 p.m. during daylight savings time), Monday through Friday. Off-Peak period shall be all remaining hours.

Monthly Firm Demand Charge: The Contracted Firm Demand shall be the 15-minute maximum demand that the member-consumer will not exceed during periods of curtailment. The consumer shall designate this value for each season, a minimum of six months in advance of the effective date. The maximum allowable Contracted Firm Demand shall be established at the time service is initiated.

Monthly Interruptible Demand Charge: The Interruptible Demand shall be calculated as the larger of:

1. 75% of the interruptible demand in the previous June, July, or August.
- Or
2. The distribution demand measured during any 15-minute interval in the billing month is less than the contracted firm demand.

Monthly Excess Demand Charge: The Excess Demand shall be the total 15-minute demand measured during periods of curtailment in excess of the Contracted Firm Demand. Excess

Demand shall carry a minimum 6-month ratchet for each power season in which an excess occurs.

Monthly Distribution Demand Charge: The Distribution Demand shall be the maximum average kW demand established by the member-consumer for any period of 15 consecutive minutes during the month for which the bill is rendered.

Power Factor Adjustment Charge: Billed demand values will be increased when the power factor at the point of the maximum noncoincident 15 minute demand value is less than 90% lagging. Billed demand values will be increased by 1% for each 1% by which the power factor at the point of the maximum noncoincident 15-minute demand value is less than 90% lagging.

Backup Generation: The customer must provide backup generation equivalent to its largest Interruptible Demand in any calendar year. Generation will be located at a mutually agreeable site.

Curtailement: Curtailment may be called for by the Cooperative or its representative anytime there is a need to reduce load for system emergencies or for peak shaving. Notice of curtailment is normally provided two hours in advance.

Billing: Bills are rendered on or about the 10th working day of each month and are due on or before the 25th of each month. Payments received in the office after the 25th of the month will be considered late.

A late payment charge calculated as 1.5% of the current unpaid balance will be added after the 25th of the month.

An additional day will be allowed for payments received at the office of the Cooperative if the 25th falls on a day when the office is not open to receive payments. Each service account shall be granted one complete forgiveness of a late payment charge per calendar year.

Restrictions:

1. **Delivery Point:** If service is furnished at secondary voltage the delivery point shall be the metering point unless otherwise specified in the contract for service.
2. **Ownership:** All wiring, pole lines and other electric equipment (except metering equipment) on the load side of the delivery point shall be owned and maintained by the member–consumer.
3. **Primary Service:** If service is furnished at primary distribution voltage, a discount of five percent shall apply to the demand and energy charges, and if the minimum charge is based on transformer capacity, a discount of five percent shall also apply to the minimum charge. However, the seller shall have the option of metering secondary voltage and adding the estimated transformer losses to the metered kilowatt hours and kilowatt demand.

4. Demand: The minimum billing demand shall not be less than 150 kW and the maximum shall not exceed 2500 kW in any of the months of January, February, June, July, August, or December.

Terms and Conditions: This rate is subject to the terms and conditions established by a Service Agreement between the Cooperative and the member- consumer.

Energy Adjustment Clause: See Rider No. 6.

Tax: The State of Iowa Sales Tax shall be added to the total bill as determined in the above-listed provisions. In the event any governmental taxing body shall impose any tax or charge of any kind based on the amount of electricity sold under this schedule, or upon receipts from such sales, the Cooperative will add the amount of such tax or charge to the billing.

**17.5.9 Rate Designation: Heat Plus; Rate Code 17 (17DFM) and Rate Code 19 (19DFM)
(Optional Rate)**

Class of Service: Residences, Single-Phase, Farm and non-farm residences (Rate Code 17).
Small Commercial, Single-Phase, Non-residence (Rate Code 19).

Service Area: All Areas.

Availability: Available to all member-consumers who presently have or agree to install a Heat Plus space heating system. Service will be provided by the Cooperative pursuant to the provisions above and to the following specific conditions. The total number of members served under this rate schedule is limited annually by the Board of Directors.

- a. Heat Plus service will be available for all approved separately metered electric space heating installations meeting the Cooperative's space heating design and equipment requirements and wiring specifications, and where electric service is also provided for lighting, domestic water heating, and other purposes. The member-consumer shall make provisions in their electrical wiring for the installation of a separate meter.
- b. Heat Plus installations may have an approved backup heating system that can maintain a satisfactory comfort level in the building during the period when the electric space heating equipment may be interrupted.

Monthly Rate: Facility Charge:	\$5.00 per month
Energy Charge:	\$0.06017 per kWh

Billing: All kWhs billed for the Heat Plus rate will be billed from October through May billing months.

The bill is the amount computed when applying the energy adjustment clause and the above rate to the number of kWhs consumed. Bills are rendered on or about the 3rd day of each month and are due on or before the 25th of each month. Payments received in the office after the 25th of the month will be considered late.

A late payment charge calculated as 1.5% of the current unpaid balance will be added after the 25th of the month.

An additional day will be allowed for payments received at the office of the Cooperative if the 25th falls on a day when the office is not open to receive payments. Each service account shall be granted one complete forgiveness of a late payment charge per calendar year.

Restrictions:

1. The maximum billing demand required shall not exceed 75 kW in any of the months of January, February, June, July, August, September, or December.
2. Heat Plus Rate eligibility does not extend to multifamily units.

Energy Adjustment Clause: See Rider No. 5

Tax: The State of Iowa Sales Tax shall be added to the total bill as determined in the above-listed provisions. In the event any governmental taxing body shall impose any tax or charge of any kind based on the amount of electricity sold under this schedule, or upon receipts from such sales, the Cooperative will add the amount of such tax or charge to the billing.

17.5.10 Rate Designation: Alternative Energy Production (AEP) (Optional Rate)

Class of Service: Any single-phase or multi-phase member-consumer with a certified, qualifying alternate energy production facility or a qualifying small hydro facility.

Service Area: All Areas.

Availability: This section shall apply to any member-consumer with qualifying alternate energy production facilities or qualifying small hydro facilities as defined in Section 199-15.1, Iowa Administrative Code. Service will be accepted by the Cooperative pursuant to the provisions above and to the Cooperative's Electric Interconnection Requirements.

Rate: The member-consumer must purchase electricity on Rates 3, 4, 5, 11, 12 or 13. Alternate energy provided by the member-consumer to the Cooperative is netted against recorded kWh provided by the utility to the member-consumer on a monthly basis. If a member-consumer purchases energy on Rates 11, 12, or 13, alternate energy provided by the member-consumer to the Cooperative is netted against recorded kWh provided at the individual time-block by the utility to the member-consumer on a monthly basis.

The cooperative will pay a monthly rate "Avoided Cost" per kWh as determined by the cooperative's power supplier for kWh's in excess of net for AEP projects up to 100 kW nameplate rating. AEP projects greater than 100 kW nameplate rating requires a separate purchase agreement for the balance of the facility's capacity.

Restrictions:

1. Demand Requirement. The Cooperative's Board of Directors will review AEP projects where the nameplate rating of the facility is over 100 kW to ensure that the project or the total of all AEP projects do not adversely affect the distribution system or the members of the distribution system.
2. The AEP site shall be in the Cooperative's service territory and shall be a member of the Cooperative.
3. The AEP facility shall be for the purpose of supplying energy for the member-consumer's sole use.

17.5.11 Rate Designation: Private Outdoor and Street Lighting; Rate Code X

Class of Service: Private Outdoor and Street Lighting.

Service Area: All Areas.

Availability: Private outdoor and streetlights are available to all member-consumers. The Cooperative will furnish, install, and maintain the photo- electrically controlled light and reserves the right to remove it. The member-consumer agrees to a minimum of twelve-monthly billings from the date of initial installation. The unit as installed remains the property of the Cooperative and may be removed upon 30 days' written request by the member-consumer. Some lighting contractual agreements will necessarily be individually considered. Due to the varied applications and extent of these lighting requirements, this lighting shall be approved through contractual lighting agreements between the member-consumer and the Cooperative.

The Cooperative will replace HPS lighting requiring maintenance with equivalent light-emitting diode (LED) lighting at the Cooperative's option. A request outside of the Cooperative's lighting replacement schedule will be honored but will require the member-consumer be charged \$100 per fixture for the accelerated replacement.

Monthly Rate: Applicable monthly charges identified in the following tables are for lamp and fixture. These charges also apply to other Cooperative-owned installations where a contribution in aid of construction has been paid in advance, resulting in comparable cost installation. When an existing wood distribution pole is not available for use with the desired lights, the member-owner shall pay the Cooperative a contribution in aid of construction at the time of installation or replacement for the full cost of the wood or non-wood pole and installation. These payments shall not be subject to a refund.

These charges are subject to adjustment clauses and riders specified herein.

Non-Metered Lighting

Light-Emitting Diode (LED)		High Pressure Sodium	
Wattage	Rate/Mo	Wattage	Rate/Mo
100 HPS/LED equivalent	\$6.25	100 HPS/LED equivalent	\$6.25
150 HPS/LED equivalent	\$7.00	150 HPS/LED equivalent	\$13.00
250 HPS/LED equivalent	\$7.50		

Contracts: From time to time there will be special requests from member- consumers for lighting facilities not addressed in other private outdoor/street light rates. Contracts shall be used to deal with these instances in a fair and equitable manner for the Cooperative and the member- consumer desiring lighting facilities. These rates shall also be fair in that other rate classes shall not bear the burden of costs for these private outdoor/streetlights.

Facilities: Upon member-consumer request, a standard set of private outdoor or streetlights will be furnished and maintained at no expense to the member-consumer. The Cooperative will offer a limited selection of optional lights. The material cost of the cooperative's optional light less the cost of a standard light will be billed to the member- consumer prior to installation.

The Cooperative will provide the energy used by the non- metered lights. The member-consumer will only pay the energy charges through the existing meter for metered lights.

Requests for temporary lighting will be charged all applicable costs for installation and removal. Temporary lighting is a lighting installation where it is known the lights will be removed prior to the 12-month requirement. Lights will be billed at the applicable rate for the duration the lights are installed.

When using Cooperative installed lights, a location mutually agreeable to the member-consumer and the Cooperative shall be determined in accordance with all applicable city, county, and state rules and regulations.

Disclaimer of Liability: Although the Cooperative has agreed, pursuant to this tariff to provide certain maintenance for private outdoor or street lighting service equipment, the Cooperative does not have the ability to continuously monitor the equipment and disclaims all liability from such maintenance activities or the failure to perform such activities, whether the lighting equipment is owned by the Cooperative or the member-consumer. The Cooperative makes no guarantees or assurances as to the availability, adequacy, or operation of the Lighting equipment provided pursuant to this tariff. The member-consumer is encouraged to notify the Cooperative if the member-consumer believes the Lighting equipment needs maintenance or is inadequate for the member- consumer's needs.

The Cooperative will not designate, design, or assess the need for street lighting. It is assumed that when street lighting is requested from Cooperative using Cooperative standard or optional Cooperative lighting the design criteria for lighting the street has been completed and the resulting request to the Cooperative meets all applicable design and lighting standards for the government agency requesting the lights and for the municipality in which the lights will be installed.

Billing: The bill is the amount computed when applying the energy adjustment clause and the above rate to the number of kWhs consumed. Bills are rendered on or about the 3rd day of each month and are due on or before the 25th of each month. Payments received in the office after the 25th of the month will be considered late.

A late payment charge calculated as 1.5% of the current unpaid balance will be added after the 25th of the month.

An additional day will be allowed for payments received at the office of the Cooperative if the 25th falls on a day when the office is not open to receive payments. Each service account shall be granted one complete forgiveness of a late payment charge per calendar year.

Tax: The State of Iowa Sales Tax shall be added to the total bill as determined in the above-listed provisions. In the event any governmental taxing body shall impose any tax or charge of any kind based on the amount of electricity sold under this schedule, or upon receipts from such sales, the Cooperative will add the amount of such tax or charge to the billing.

17.5.12 Energy Adjustment Clause: Rider No. 1

Applicable to All Rates - Except: Heat Plus, Rate Code 17,19, or 38; Large Power Service, Rate Code 05; Large General Service Time of Day, Interruptible Service, Rate Code 16

The energy adjustment clause shall provide for change of the price per kilowatt hour consumed to equal the average cost per kilowatt hour delivered by the Cooperative's system plus the per kilowatt hour energy efficiency program costs incurred by the Cooperative. Prior to each billing cycle the Cooperative shall determine the adjustment amount to be charged for each energy unit consumed under rates set forth by the Iowa Utilities Commission. The calculation shall be:

$$EO = \left[\frac{C2 + C3 + C4}{Q2 + Q3 + Q4} + \frac{A2}{J2 + J3 + J4} - B \right] + EE$$

EO is the energy cost adjustment to be used in the next customer billing cycle rounded on a consistent basis to the nearest \$0.0001/kWh. For deliveries at voltages higher than secondary line voltages, appropriate factors should be applied to the energy cost adjustment to recognize the lower losses associated with these deliveries.

C2, C3, and C4 are the charges by the wholesale suppliers as recorded in account 555 of the Uniform System of Accounts for the first three of the four months prior to the month in which EO will be used.

Q2, Q3, and Q4, is the total electric energy delivered by the utility system during each of the months in which the expenses C2, C3, and C4, were incurred.

B is the amount of electric energy cost included in the base rates of the utility's rate schedules.

$$B = \frac{\text{*Test Year Power Cost}}{\text{*Test Year kWh Sold}}$$

$$B = \frac{\$26822586}{\$382838802} = \$0.07006$$

*Test year base information—pro forma Test Year 2020.

A2 is the end of the month energy cost adjustment account balance for the month of consumption J2. This would be the most recent month's balance available from actual accounting data.

J2, J3, and J4, is the electric energy consumed in the months corresponding to C2, C3, and C4.

EE is the energy efficiency programs costs allocated to this rider for the first three of the four months prior to the month in which the EO will be used, adjusted for the balance of any prior

month over or under recovery, and divided by the kilowatt hour energy consumed with the same months.

17.5.13 Energy Adjustment Clause: Rider No. 4

Applicable to Large Power Service: Rate Code 05 (5LCOM)

The four purchased power components in Rate Code 05 and their base costs included in the base rates of the Cooperatives rate schedule are listed below:

(B1) = Production Demand (7 month)	\$7.81/kW*
(B2) = Transmission Demand (12 month)	\$7.80/kW*
(B3) = Energy – On Peak	\$0.0306/kWh*
(B4) = Energy – Off Peak	\$0.0306/kWh*

The energy adjustment clause shall provide for the recovery of allocated energy efficiency program cost per kWh in addition to changes of the four purchased power components whenever the cost for these components is adjusted by the power supplier. Prior to each billing cycle the Cooperative shall determine the adjusted amount to be charged for each energy unit consumed. Calculations are as follows:

Production Demand:

(Purchase Production Demand Cost \$/kW - B1) = EO1 (\$/kW)

Transmission Demand:

(Purchase Transmission Demand Cost \$/kW - B2) = EO2 (\$/kW)

Energy:

On-Peak - (Purchase Energy Cost/kWh Sold) – B3 = EO3 + EE(\$/kWh)

Off-Peak - (Purchase Energy Cost/kWh Sold) - B4 = EO4 + EE(\$/kWh)

The energy cost adjustment (EO1 - EO4) for each component will be determined from the current month wholesale power bill and applied to the Cooperative's current month billing, rounded on a consistent basis to the nearest \$0.01/kW and \$0.0001/kWh. The Energy Efficiency (EE) program costs allocable to this rider and expressed on a per kWh basis will be added.

* Test year base information - pro forma Test Year 2020.

17.5.14 Energy Adjustment Clause: Rider No. 5

Applicable to Rates for Heat Plus Service: The energy adjustment clause shall provide for recovery of allocated energy efficiency program costs per kWh in addition to potential changes in the wholesale rate the Cooperative is charged for qualifying purchases of Heat Plus Service. Following any change in its wholesale power supplier's rates, the Cooperative shall determine the adjustment amount, if any, to be charged for each energy unit consumed under the Heat Plus rate set forth by the Iowa Utilities Commission. The calculation shall be:

$$\text{EAC} = (\text{CR} - \text{BR}) + \text{EE}$$

EAC is the energy cost adjustment to be used and will be rounded on a consistent basis to the nearest \$0.0001 per kWh.

CR is the Current wholesale rate charged by the Cooperative's power supplier applicable to qualifying Heat Plus energy (kWh) sales.

BR is the Base wholesale rate charged by the Cooperative's power supplier applicable to qualifying Heat Plus energy (kWh) sales. The base wholesale rate as determined for the pro forma Test Year 2020 is \$0.0400 per kWh.

EE is the Energy Efficiency (EE) program costs allocable to this rider and expressed on a per kWh basis.

* Test year base information - pro forma Test Year 2020.

17.5.15 Energy Adjustment Clause: Rider No. 6

Applicable to Large Power Time of Day Interruptible Service; Rate Code 16: As of the Test Year, the Cooperative purchases capacity and energy for the Large Power Time of Day Interruptible Service class under its wholesale power supplier's Rate Schedule A-2. This energy adjustment clause shall correspond to any change in purchased power costs that the Cooperative is subjected to by its power supplier. Immediately following any change in its corresponding purchased power costs, the Cooperative shall determine the adjustment amount, if any, to be charged for each demand and energy unit consumed under the rates set forth. In addition, this energy adjustment clause shall recover allocated energy program costs per kWh.

The energy cost adjustment base rates are determined, from the power supplier's Rate Schedule A-2, for the adjusted pro forma Test Year 2020, to be:

Base Demand Charges:		Winter	Summer
	Contract Firm	\$14.14/kW	\$20.81/kW
	Interruptible	\$ 9.88/kW	\$14.04/kW
Base Energy Charges:			
	On-Peak	\$0.02712/kWh	\$0.03337/kWh
	Off-Peak	\$0.02503/kWh	\$0.02712/kWh

To calculate the EAC, the current rates the Cooperative pays for these purchases will be compared against the base rates as identified above, with the increase/(decrease) as determined on a per unit basis, rounded on a consistent basis to the nearest \$0.01/kW and \$0.0001/kWh. The components will be calculated separately, combined with the allocated energy efficiency program costs per kWh, totaled and shown as one amount on the member-consumer's bill as the EAC.

Unless the power supplier changes its methodology for charging the Cooperative for these purchases, the calculation will not separately adjust for line loss, as such are included in determining the rate charged by the power supplier. However, for deliveries at voltages higher than secondary line voltages, appropriate factors will be applied to the adjustment to recognize lower line losses associated with such deliveries.

* Test year base information - pro forma Test Year 2020.

17.5.16 Government Authority Adjustment Clause: Rider No. 7

Applicable to All Electric Rates: The government authority adjustment clause shall be applicable if a governmental unit (state, county, municipal, township, special district or unit designated as a unit of local government by law) requests transmission service be constructed in a non-standard installation. "Non-standard installation" refers to underground transmission installation and/or additional requests regarding transmission construction which exceed the cooperative's generation and transmission organization, Central Iowa Power Cooperative's (CIPCO), average cost of installation. If CIPCO bills the cooperative the difference in the cost of a non-standard and standard transmission line build, those costs will be charged to all cooperative accounts that purchase electricity within the boundaries of the governmental unit and within the cooperative's service territory on a per kilowatt-hour (kWh) basis until the cost is fully recovered by the cooperative.

The charges due under this provision will be determined as follows: L=ACRS, L= Government Authority Adjustment Charge per kWh: The amount in dollars per kWh the nearest \$.0001 to be charged for each kWh in any monthly billing period during the year due to the costs of the underground facilities compelled by the governmental unit directly or indirectly.

ACR= Annual Cost Recovery is determined by the cumulative compliance costs as charged by CIPCO for the governmental unit times an annual capital recovery rate based upon the interest rate secured for financing the cost over the remaining term of the existing franchise agreement not to exceed 10 years plus an annual one percent administration fee. The Recovery charge will be trued up on an annual basis.

S= Estimated kWh sales will be determined by taking the prior year energy sales for the within the boundaries of the governmental unit times the anticipated annual growth percentage from the cooperative's load forecast and shall:

- Include the governmental unit in its capacity as a member; and
- Exclude any Cooperative facilities located with the boundaries of the Governmental unit.

17.6 Fees

17.6.1 Reconnection Fee

Member-consumer shall pay a reconnection fee to have electric service reconnected following any service disconnection unless an exception listed elsewhere within the tariff applies. Member-consumer shall pay a reconnection fee of \$50.00 if the meter can be remotely reconnected. If the trip is completed on regular time, Member-consumer shall pay a reconnection fee of \$100.00. The charge shall be \$150.00 if any part of the trip is on overtime.

17.6.2 Trip Fee

Member-consumer shall pay a trip fee of \$75.00 anytime Cooperative representatives travel to Member-consumer's premises other than normal Cooperative facility maintenance. This includes any trips associated with distributed generation installed without prior Cooperative approval.

17.6.3 Check Return Charge

If a person's check, draft, or order is dishonored (returned unpaid) by the bank or financial institution upon which it was drawn, Cooperative will send the person a notice and require immediate settlement of the account. A \$30.00 charge for processing returned checks, drafts, or orders may apply. Bills are not considered paid with such checks, drafts or orders and the late payment charge will apply.

In the event more than two checks, drafts, or orders of a person are dishonored by the bank or financial institution upon which they were drawn, within a six-month period, Cooperative shall demand the future payments for service rendered must be made by cash, post office money order, or other acceptable legal tender.