

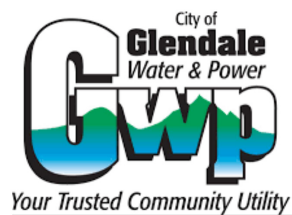
NewGen Strategies & Solutions

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REPORT

ELECTRIC RATE STUDY

NOVEMBER 9, 2023



Prepared for:
Glendale Water and Power
City of Glendale
613 E. Broadway,
Glendale, CA 91206

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EXECUTIVE SUMMARY

Introduction

In 2023, NewGen Strategies and Solutions, LLC (NewGen) was retained by Glendale Water and Power (GWP) to perform an Electric Cost of Service (COS) and Rate Design Study (Study). As part of this Study, NewGen's Project Team (Project Team) developed a five-year financial forecast including revenue requirements, expected debt issuances, and rate changes from fiscal year (FY) 2024 through FY 2028 (Study Period). The goal was to evaluate and identify the optimal combination of debt and rate (i.e., cash) funded portions of the capital program while maintaining financial stability over the five-year planning period.

This report contains five sections as follows:

- Section 1 – Provides an introduction and brief background.
- Section 2 – Discusses the development of the revenue requirement.
- Section 3 – Provides the COS results.
- Section 4 – Presents the proposed electric rates.
- Section 5 – Summarizes conclusions and recommendations.

Utility Description

GWP is a municipal utility that provides electric and water service to the community of Glendale, California. GWP is governed by the City Council with input from the GWP Commission. The GWP Commission is an advisory commission that provides recommendations to the City Council regarding changes in policy, improvements to the system, and financing of improvements. The GWP Commission's five members are appointed and serve a four-year term with a three-term limit. GWP's last Electric Utility Rate Study was presented to the City Council in 2018 and rate increases were approved for each year from 2019 through 2023.

The Electric Utility is projected to serve an average of 90,565 retail electric customers with average annual retail sales of 979,104 megawatt-hours (MWh) of electricity during the Test Year, or on average over the Study Period.

The Electric Utility provides power to their customers through a combination of GWP-owned generation, purchase power contracts, and market purchases. Currently, GWP operates the Grayson Power Plant and plans to repower the plant, upgrading from boilers and steam turbines to Wärtsilä internal combustion engines and a large battery. GWP also has various purchase power contracts for renewable energy. As of 2022, GWP's power supply was 35.3% renewable.¹ GWP has a goal of 50% renewable resources by 2030.

The Electric Utility transmission system consists of approximately 57 miles of 34 kilovolt (kV) and 69 kV line, of which 27 miles is underground. The Electric Utility distribution system consists of approximately 503 miles of line, of which approximately 50% is underground.

¹ GWP Annual Report 2021–2022

<https://www.glendaleca.gov/home/showpublisheddocument/69635/638095488622500000>

Cost of Service and Rate Design Process Overview

The COS and rate design process includes five steps as follows:

1. *Determination of the Revenue Requirement* – This first step examines the utility’s financial needs and determines the amount of revenue that must be generated from rates. For municipal utilities, the revenue requirement is determined on a “cash basis.” A “cash basis” analysis examines the cash obligations of the utility such as operations and maintenance (O&M) expenses, debt service, cash funded capital projects, and City Transfers. Rates are set such that the utility can pay its bills on an annual going-forward basis.

In preparing our analysis of the electric rates and developing the revenue requirement, NewGen relied upon GWP’s historical audited data, the 2024 Budget, records of operation, customer billing data, and other detailed information and data compiled and provided by GWP’s management and staff.

2. *Functionalization and Sub-functionalization of Costs* – The revenue requirement is then assigned to the particular function or sub-function of the utility. Electric utilities like GWP typically have power supply, transmission, distribution, and customer services functions. Power Supply sub-functions may include utility-owned generation or purchased power from contracts or the market. Distribution sub-functions may include distribution infrastructure by voltage, metering, billing, collection, etc. Customer sub-functions include billing and collections, customer service, meter reading, etc.
3. *Classification of Costs* – Once costs are functionalized, they are then classified based on their underlying nature. Of particular importance is the determination of fixed versus variable costs. Fixed costs remain a financial obligation of the utility regardless of the amount of energy produced whereas variable costs fluctuate based on system energy requirements. Further, fixed and variable costs are associated with utility requirements to meet customer demand, energy, and customer service needs.
4. *Allocation of Costs* – Once costs are classified, they are then allocated to the various customer classes. Allocation factors align with cost classification. Therefore, demand-related costs are allocated on measures of class demand such as class contribution to the system coincident peak (CP). Energy allocation factors are based on the amount of energy consumed by customers. Customer allocation factors are based on the number of customers.

These first four steps in the COS process are depicted in the figure below.

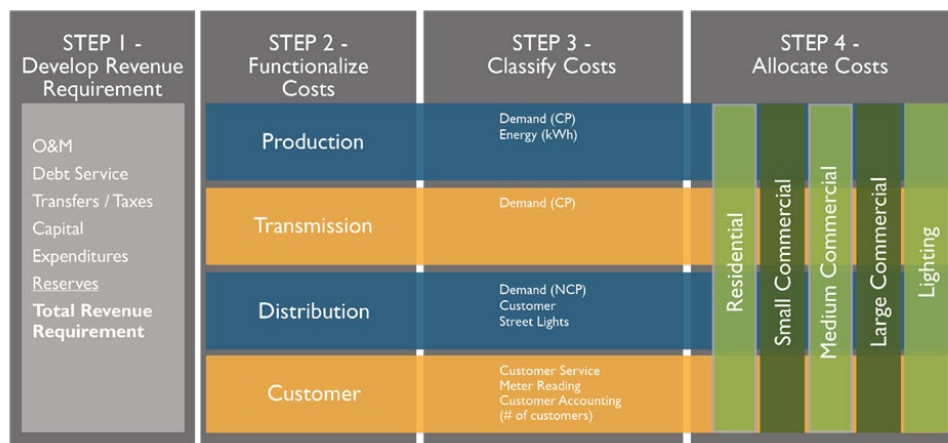


Figure ES-1. Typical Cost of Service Process

5. *Rate Design* – The fifth and final step is rate design, which translates COS results into rates for each customer class.

Revenue Requirement

NewGen utilized the 2022 actual expenses account detail provided by GWP to develop the base year for the financial forecast model and subsequent projections. The 2022 Expenses were used to project the 2023 year-end totals, then projected for the Study Period 2024 through 2028. After review and discussion with GWP staff, the Project Team adjusted the 2022 Expenses data to account for any unusual or one-time expenses. Projected non-recurring expenses or revenues were identified and incorporated in the financial forecast, as appropriate. A key input to the financial forecast model was the power supply cost projections provided by GWP and Ascend Analytics. Power supply represents the majority of the total costs to provide electric service to retail customers.

Based on the financial forecast model, NewGen developed a Test Year Revenue Requirement. The Test Year Revenue Requirement reflects GWP's total cost of providing electric utility services to various rate classes that must be recovered through retail rate revenues. The Test Year Revenue Requirement was calculated by developing an average of GWP's Electric Utility costs for the Study Period. Based on the Test Year, NewGen calculated the difference between the projected revenues and revenue requirements over the Study Period. Table ES-1 summarizes the forecasted operating expenses and revenue requirements for the Electric Utility over the Study Period. The Test Year Revenue Requirement of \$306,802,972 is the five-year average of the annual revenue requirements and is shown in Table ES-1.

Table ES-1
Test Year Revenue Requirement ⁽¹⁾

Account	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Average Five-Year
O&M Expenses ⁽²⁾	\$266,329,279	\$249,362,629	\$255,258,417	\$263,796,970	\$270,225,840	\$260,994,627
City Transfer	\$21,219,281	\$21,450,640	\$21,650,777	\$21,908,649	\$22,162,121	\$21,678,294
Debt Service ⁽³⁾	\$14,043,663	\$26,946,803	\$37,215,749	\$42,377,000	\$42,377,500	\$32,592,143
Capital Paid from Current Earnings ⁽⁴⁾	(\$36,000,000)	\$0	\$19,904,341	\$27,431,835	\$27,316,087	\$7,730,453
Contribution to (from) Reserves	\$5,638,219	\$5,638,219	\$5,638,219	\$5,638,219	\$5,638,219	\$5,638,219
Other Expenses/(Income) ⁽⁵⁾	(\$25,757,834)	(\$23,616,038)	(\$21,725,504)	(\$19,563,606)	(\$18,490,835)	(\$21,830,764)
Revenue Requirement	\$245,472,608	\$279,782,254	\$317,941,998	\$341,589,067	\$349,228,932	\$306,802,972
Test Year Projected Revenues ⁽⁶⁾						\$230,130,506
Over (Under) Recovery of Costs						(\$76,672,465)
Over (Under) Recovery of Costs						(33.3%)

(1) Please note that the total amounts shown in the table may not properly add as shown due to rounding.

(2) O&M Expenses exclude non-cash related items such as Gas Depletion and Depreciation.

(3) Debt service reflects the annual total principal and interest payments associated with current and expected new debt financing.

(4) Capital Paid from Current Earnings includes a one-time payment of \$36 million from restricted cash reserves to partially fund the Scholl Canyon Biogas project. This transfer is represented by a cash inflow to capital from current earnings in FY 2024.

(5) Other Expenses/(Income) include interest income, capital contributions, miscellaneous revenues, and sales to other utilities.

(6) Test Year Projected Revenues vary each year as kilowatt-hour (kWh) sales vary.

NewGen has included the contribution to GWP's cash reserves to increase the Test Year Revenue Requirement in Table ES-1. The purpose of this contribution is to meet GWP reserve and debt service coverage policies. The Test Year projected revenues are under collecting by approximately 33.3%.

If GWP does not institute rate increases, there will not be sufficient funds to maintain operations and fund the repowering of the Grayson facility.

Cost of Service Results

The COS analysis translates the Electric Utility's Test Year Revenue Requirement of \$306,802,972 into a revenue requirement by customer class. The Test Year Revenue Requirement is functionalized or "unbundled" into four functions of the system (i.e., Power Supply, Transmission, Distribution, and Customer Service), then classified as customer-, demand-, or energy-related, and finally allocated to each of the customer classes as shown in Table ES-2. The result provides a COS revenue requirement for each customer class, which are then compared to the projected revenues for the Study Period to determine the class rate changes.

Table ES-2
Comparison of Current Rate Revenues with Cost of Service Results

Customer Class	Cost of Service ⁽¹⁾	Test Year Projected Revenue ^(2,3)	Difference (\$)	Difference (%)
Residential (L-1)	\$144,082,437	\$100,811,925	(\$43,270,512)	(42.9%)
Small Business (L-2)	\$29,925,170	\$20,845,918	(\$9,079,251)	(43.6%)
Medium Business (LD-2)	\$59,947,259	\$50,107,775	(\$9,839,484)	(19.6%)
Large Business (PC-1)	\$71,125,712	\$55,458,888	(\$15,666,824)	(28.2%)
Lighting (SL1, SL2, SL3)	\$1,722,395	\$2,906,000	\$1,183,605	40.7%
Total	\$306,802,972	\$230,130,506	(\$76,672,465)	(33.3%)

(1) Total COS represents the five-year average revenue requirement for the Electric Utility.

(2) Rate revenue represents the projected five-year average rate revenues for the Electric Utility under current rates.

(3) Assumes Energy Cost Adjustment Charge (ECAC), Regulatory Adjustment Charge (RAC), and the Revenue Decoupling Charge (RDC) rates of \$0.00 per kWh.

As shown in Table ES-2, overall COS analysis forecasts a 33.3% rate increase to meet the Electric Utility's revenue requirements. In addition, when evaluated on a customer basis, rate adjustments are required to ensure that each customer is appropriately charged based on their impact to the system.

Based on the financial forecast and COS results, GWP decided to support their revenue requirement needs with a combination of rate increases, bond issuances, and use of reserves. GWP set annual retail revenue increases of 14.8% for FY 2024, 11.3% for FY 2025, 11.3% for FY 2026, 0.0% for FY 2027, and 0.0% for FY 2028. These rate increases are necessary to maintain the reserve fund balance at adequate levels.

With GWP's rate increases, the ending balance in FY 2028 increases from the estimated \$208 million to \$217 million, equivalent to 295 days cash on hand. The cash reserve balances resulting from the proposed rate increases are adequate based on industry practices and provide GWP flexibility and financial stability in supporting future operating and capital needs. The reserves also provide GWP with the flexibility to address changes in construction, schedule, and financing related costs (e.g., the debt interest rates) for

the proposed Grayson repowering project, as it is currently forecast. In addition, these cash reserves are utilized for multiple purposes at the utility, such as working capital, rate stabilization (i.e., reducing rate volatility and impacts), and capital improvements.

Rate Design

Rate design includes proposed rates to collect the additional revenue goals. The GWP revenue increases were not applied equally to each customer class, as the COS results support a higher rate increase for Residential and Small Business customers in order to gradually align those rates with the COS. NewGen recommends an increase in Residential rates of 18.6% in year 1 and 14% in years 2 and 3 to align rates more closely with the COS results over the three-year period.

Based on the forecasted expenses to operate the Electric Utility from FY 2024 through FY 2028, NewGen recommends rate adjustments over three phases rather than five to align with the proposed Grayson repowering schedule and to maintain financial metrics. Table ES-3 shows the revenues for each phase based on projected load. The load growth was provided by GWP and averages 0.8% per year. The total revenues reflect rate increases and load growth. If the load growth is removed, the increases in annual revenues are in line with the recommended rate changes. The results of the gradual rate change and revenue generated in each phase are provided in Table ES-3.

Table ES-3
Electric Utility Rate Revenue Increase in Five Phases

Class	Current Rate (2023) Revenue ⁽¹⁾	Phase 1 (2024) Revenue ⁽²⁾	Phase 2 (2025) Revenue ⁽²⁾	Phase 3 (2026) Revenue ⁽²⁾	Phase 4 (2027) Revenue ⁽²⁾	Phase 5 (2028) Revenue ⁽²⁾
Residential (L-1)	\$98,483,612	\$115,736,690	\$133,555,919	\$153,628,243	\$155,689,323	\$157,633,274
Small Business (L-2)	\$20,530,813	\$24,026,048	\$27,630,935	\$31,430,108	\$31,850,057	\$32,246,775
Medium Business (LD-2)	\$48,874,629	\$53,363,383	\$57,875,304	\$62,678,273	\$63,358,545	\$64,058,178
Large Business (PC-1)	\$54,832,608	\$61,182,036	\$67,554,173	\$74,622,239	\$75,460,529	\$76,307,540
Lighting (SL1, SL2, SL3)	\$2,906,000	\$2,906,000	\$2,906,000	\$2,906,000	\$2,906,000	\$2,906,000
Total	\$225,627,661	\$257,214,157	\$289,522,331	\$325,264,863	\$329,264,454	\$333,151,768
Change in Revenues		14.0%	12.6%	12.3%	1.2%	1.2%
Load Growth ⁽³⁾		(1.2%)	1.5%	1.1%	1.5%	1.3%
Effective Revenue Increase ⁽⁴⁾		14.8%	11.3%	11.3%	0.0%	0.0%

(1) Assumes ECAC, RAC, and RDC rates effective July 1, 2023.

(2) Assumes ECAC, RAC, and RDC rates of \$0.00 per kWh.

(3) Load Growth provided by GWP. Percent increase reflects increase in retail sales kWh.

(4) The effective revenue increase reflects the increase in revenues if there were no load growth.

The L-1 class receives rate increases of approximately 18.6% in phase 1 and 14% in phase 2 and 3. The L-2 class receives rate increases of approximately 18.2% in phase 1, 13.5% in phase 2, and 12.6% in phase 3. The LD-2 class receives rate increases of approximately 9.7% in phase 1, 7.5% in phase 2, and 7.4% in phase 3. The PC-1 class receives rate increases of approximately 12.1% in phase 1, 9.3% in phase 2, and 9.5% in phase 3. The SL classes' rates do not change. There are no rate increases for any class in phases

4 and 5. The rate increases outlined in Table ES-3 are largely due to increasing power supply costs and capital needs of the Electric Utility. The capital needs outlined in GWP's Electric Utility Capital Improvement Plan (CIP) total approximately \$723 million for the Study Period. Ultimately, an increase in electric rates is necessary to ensure that GWP has sufficient financial resources to cover the cost of providing service and to fund the needed capital improvements.

Section 1

INTRODUCTION

In 2023, NewGen Strategies and Solutions, LLC (NewGen) was retained by Glendale Water and Power (GWP) to perform an Electric Cost of Service (COS) and Rate Design Study (Study). As part of this Study, GWP requested that NewGen's Project Team (Project Team) forecast revenue requirements and rates from Fiscal Year (FY) 2024 through FY 2028 (Study Period). GWP's FY runs from July 1 through June 30. All data contained in this report represents the GWP FY unless otherwise stated. This report describes the analysis performed for the Electric Utility and makes projections of the rates charged to the electric customers. This report consists of five sections and an Executive Summary.

Following the Executive Summary, this section provides the introduction for the Study. Section 2 discusses the development of the revenue requirement through FY 2028. Section 3 discusses the COS process and the resulting revenue requirement by customer class. Section 4 discusses the recommended rates required to recover the estimated revenue requirement. Section 5 provides our conclusions and recommendations.

Regular reviews of the performance of a utility's rates are an integral part of any utility's management, and failure to monitor the Electric Utility's rates can result in the need for significant rate actions. Our Project Team recommends that, going forward, GWP continue to regularly monitor and review the performance of their adopted rates and perform rate adjustments in a timely manner to preserve the financial integrity of the Electric Utility.

The analysis performed by NewGen was designed to consider foreseeable, known, and measurable adjustments during the Study Period. The goal was to construct a financial planning tool for GWP to gain an understanding of the key issues and required rate, debt, and capital decisions facing the Electric Utility over the Study Period. A critical benefit of the financial planning tool is the ability to quantify the impacts of decisions made today regarding debt issuances and rate changes required in the future. As with any forecast, assumptions were made and GWP should note that the actual expenses and revenues generated each year may differ from the projected expenses and revenues outlined in this report due to unforeseen changes such as system growth, inflation, etc.

Background

GWP is a municipal utility that provides electric and water service to the community of Glendale, California. GWP is governed by the City Council with input from the GWP Commission. The GWP Commission is an advisory commission that provides recommendations to the City Council regarding changes in policy, improvements to the system, and financing of improvements. The GWP Commission's five members are appointed and serve a four-year term with a three-term limit. GWP's last Electric Utility Rate Study was presented to the City Council in 2018 and rate increases were approved for each year from 2019 through 2023.

The Electric Utility is projected to serve an average of 90,565 retail electric customers with average annual retail sales of 979,104 megawatt-hours (MWh) of electricity during the Test Year, or on average over the Study Period.



The Electric Utility provides power to their customers through a combination of GWP-owned generation, purchase power contracts, and market purchases. Currently, GWP operates the Grayson Power Plant and plans to repower the plant, upgrading from boilers and steam turbines to Wärtsilä internal combustion engines and a large battery. GWP also has various purchase power contracts for renewable energy. As of 2022, GWP's power supply was 35.3% renewable.² GWP has a goal of 50% renewable resources by 2030.

GWP's capital plan includes the proposed repowering of the Grayson Power Plant for approximately \$514 million. This project would be funded entirely by debt.

The Electric Utility transmission system consists of approximately 57 miles of 34 kilovolt (kV) and 69 kV line, of which 27 miles is underground. The Electric Utility distribution system consists of approximately 503 miles of line, of which approximately 50% is underground.

Cost of Service and Rate Design Process Overview

The COS and rate design process includes five steps as follows:

1. *Determination of the Revenue Requirement* – This first step examines the utility's financial needs and determines the amount of revenue that must be generated from rates. For municipal utilities, the revenue requirement is determined on a "cash basis." A "cash basis" analysis examines the cash obligations of the utility such as operations and maintenance (O&M) expenses, debt service, cash funded capital projects, and City Transfers. Rates are set such that the utility can pay its bills on an annual going-forward basis.
2. *Functionalization and Sub-functionalization of Costs* – The revenue requirement is then assigned to the particular function or sub-function of the utility. Electric utilities like GWP typically have power supply, transmission, distribution, and customer services functions. Power Supply sub-functions may include utility-owned generation or purchased power from contracts or the market. Distribution sub-functions may include distribution infrastructure by voltage, metering, billing, collection, etc. Customer sub-functions include billing and collections, customer service, meter reading, etc.
3. *Classification of Costs* – Once costs are functionalized, they are then classified based on their underlying nature. Of particular importance is the determination of fixed versus variable costs. Fixed costs remain a financial obligation of the utility regardless of the amount of energy produced whereas variable costs fluctuate based on system energy requirements. Further, fixed and variable costs are associated with utility requirements to meet customer demand, energy, and customer service needs.
4. *Allocation of Costs* – Once costs are classified, they are then allocated to the various customer classes. Allocation factors align with cost classification. Therefore, demand-related costs are allocated on measures of class demand such as class contribution to the system coincident peak (CP). Energy allocation factors are based on the amount of energy consumed by customers. Customer allocation factors are based on the number of customers.

² GWP Annual Report 2021–2022

<https://www.glendaleca.gov/home/showpublisheddocument/69635/638095488622500000>

These first four steps in the COS process are depicted in the figure below.

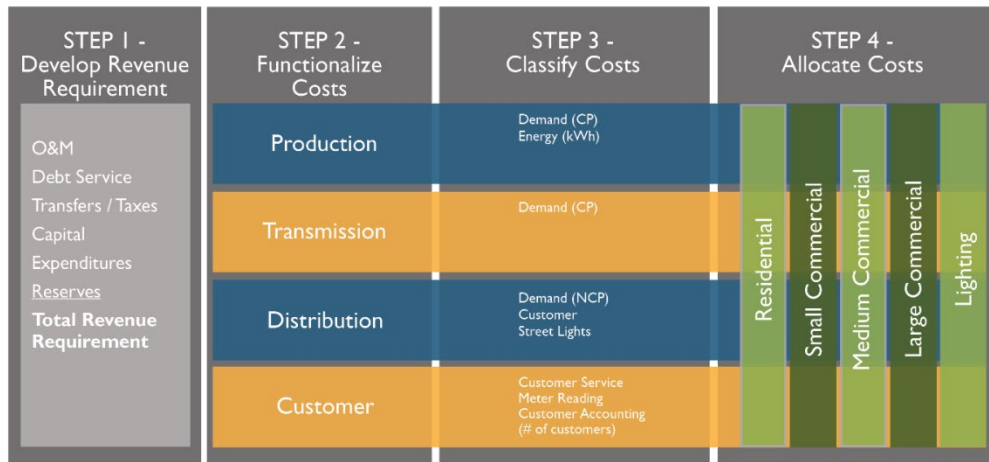


Figure 1-1. Typical Cost of Service Process

5. *Rate Design* – The fifth and final step is rate design, which translates COS results into rates for each customer class.

Section 2

REVENUE REQUIREMENTS

Developing the Test Year Revenue Requirement is the first step in the COS and rate design process, as shown in Figure 1-1. The Test Year Revenue Requirement for the Electric Utility was based on the average expenses for the Study Period with adjustments for unusual or one-time expenses, the Capital Improvement Program (CIP), existing debt amortization schedules, projected debt issuances, and forecasted escalation assumptions and factors. NewGen developed a five-year financial forecast for the Study Period. The average revenue requirement for the five-year Study Period was used as the Test Year Revenue Requirement and represented all costs that must be recovered through the Electric Utility's rates. The Test Year Revenue Requirement serves as a basis for determining the overall level of revenue recovery and provides a foundation for the COS analysis.

Financial Forecast

The financial forecast includes projections of revenues, expenses, capital spending, debt service, and changes in reserves over the five-year Study Period (FY 2024–FY 2028). To develop the financial forecast, NewGen utilized GWP's 2022 actual expenses, the 2023 Budget, load forecast documents, records of operations, customer billing data, and other detailed information and data compiled and provided by GWP's management and staff. GWP provided the 2022 actual expenses which were used as the base year in the financial forecast. After review and discussion with GWP staff, the Project Team adjusted the 2022 totals to account for any known and measurable or one-time expenses. Any projected non-recurring expenses or revenues are identified and incorporated in the financial forecast, as appropriate.

To forecast expenses through FY 2028, NewGen used multiple escalation and forecast factors. Specific inflation and customer growth rates were applied to the baseline FY 2023 projected year-end data.

Projected Energy Requirements

The Electric Utility's forecasted electric consumption is a key driver in projections of expenses and revenues. The load forecast was developed by a separate consultant as part of a compliance filing required by the California Public Utilities Commission (CPUC). The forecasted retail electric consumption includes an annual energy growth rate of less than 1% which reflects sales to GWP's retail customers.

Table 2-1
Estimated Energy Requirements

	Retail Sales (MWh)	Losses (MWh)	Total (MWh)
Test Year	979,105	60,577	1,039,682

Operations and Maintenance Expenses

The first step in developing the revenue requirement forecast was the creation of the base year O&M expenses. GWP'S historical data and 2023 Budget provide Electric Utility O&M expenses based on five Electric Works Revenue Funds. In discussions with GWP management, NewGen selected the detailed FY 2023 Budget as the base year in the financial forecast for projections of O&M expenses.

Based on the FY 2023 Budget from GWP, NewGen forecast the O&M costs for the Study Period. In addition to the projected other expenses/revenues (including interest income, capital contributions, miscellaneous revenues and sales to other utilities), CIP, debt service projections, and City Transfer, these forecasted O&M expenses supported the development of the Test Year Revenue Requirement. The Test Year Revenue Requirement for the Study Period includes all costs required to operate the utility and ensure financial stability for the Electric Utility.

O&M Forecast Account Detail

Table 2-2 below summarizes the forecasted Electric Works Revenue Funds included in the O&M expenses. The average five-year O&M expenses were used in the Test Year Revenue Requirement.

Table 2-2
Forecasted O&M Detailed Funds

Account	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Average Five-Year
Administration	\$14,223,801	\$14,793,939	\$15,387,599	\$16,005,770	\$16,649,478	\$15,412,117
Customer Services	\$10,739,555	\$11,054,655	\$11,379,668	\$11,714,926	\$12,060,776	\$11,389,916
Conservation & Utility Modernization	\$5,936,454	\$6,105,095	\$6,275,906	\$6,414,888	\$6,557,004	\$6,257,869
Utility Finance	\$704,824	\$725,750	\$747,299	\$769,490	\$792,342	\$747,941
Business System Support	\$3,218,760	\$3,289,349	\$3,361,510	\$3,435,278	\$3,510,691	\$3,363,118
Environmental & Safety	\$670,497	\$688,459	\$706,914	\$725,877	\$745,362	\$707,422
Utility Operation Center & Warehouse	\$1,106,752	\$1,133,563	\$1,161,049	\$1,189,228	\$1,218,117	\$1,161,742
Yard Administration	\$184,356	\$189,730	\$195,263	\$200,958	\$206,820	\$195,426
Engineering	\$5,764,859	\$5,922,121	\$6,083,772	\$6,249,936	\$6,420,742	\$6,088,286
Customer Support	\$1,127,282	\$1,160,728	\$1,195,170	\$1,230,637	\$1,267,160	\$1,196,195
Street Light	\$634,072	\$651,421	\$669,256	\$687,589	\$706,436	\$669,755
Howard Substation	\$3,408,250	\$3,507,521	\$3,609,708	\$3,714,897	\$3,823,176	\$3,612,710
Meter & Test Shop	\$3,260,602	\$3,356,211	\$3,454,648	\$3,556,207	\$3,660,769	\$3,457,687
Station Maintenance	\$6,316,782	\$6,537,316	\$6,762,605	\$6,992,784	\$7,227,993	\$6,767,496
Overhead & Underground	\$15,282,944	\$15,694,210	\$16,116,821	\$16,551,099	\$16,997,371	\$16,128,489
Substructure	\$2,690,734	\$2,769,167	\$2,849,905	\$2,933,017	\$3,018,571	\$2,852,279
Power Management	\$176,509,151	\$156,843,447	\$159,960,293	\$165,671,231	\$169,186,392	\$165,634,103
Power Plant	\$14,549,606	\$14,939,948	\$15,341,031	\$15,753,158	\$16,176,638	\$15,352,076
Total	\$266,329,279	\$249,362,629	\$255,258,417	\$263,796,970	\$270,225,840	\$260,994,627

Power Supply Expenses

Power Supply expenses are the largest portion of the total O&M expenses and are associated with take or pay contracts (i.e., Intermountain Power Plant, Magnolia Power Plant, and Tieton Hydropower), purchased power agreements (i.e., Hoover Hydropower, High Winds Solano, and Skylar Renewable), and spot market purchases to balance GWP's needs to meet load. The majority of the power supply costs forecast and used in the Study were provided by Ascend Analytics and reviewed by GWP. Additional power supply expenses include fuel costs for GWP-owned generation plants, labor, and other supporting O&M accounts. The tables below summarize the total power supply expenses.

Table 2-3
Power Supply Expenses

	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2027	Year 5 FY 2028	Average Five-Year
Power Management						
Salaries and Benefits	\$2,837,863	\$2,922,998	\$3,010,688	\$3,101,009	\$3,194,039	\$3,013,320
Fuel – Natural Gas	\$36,466,514	\$32,204,378	\$32,497,830	\$33,120,985	\$34,764,334	\$33,810,808
Purchased Power	\$132,491,430	\$113,903,746	\$116,538,391	\$121,432,672	\$123,106,106	\$121,494,469
Remaining/Other O&M	\$4,713,344	\$7,812,325	\$7,913,383	\$8,016,565	\$8,121,912	\$7,315,506
Subtotal	\$176,509,151	\$156,843,447	\$159,960,293	\$165,671,231	\$169,186,392	\$165,634,103
Power Plant						
Salaries and Benefits	\$9,422,280	\$9,704,948	\$9,996,096	\$10,295,979	\$10,604,859	\$10,004,832
Remaining/Other O&M	\$5,127,326	\$5,235,000	\$5,344,935	\$5,457,179	\$5,571,779	\$5,347,244
Subtotal	\$14,549,606	\$14,939,948	\$15,341,031	\$15,753,158	\$16,176,638	\$15,352,076
Total Power Supply O&M	\$191,058,756	\$171,783,395	\$175,301,324	\$181,424,389	\$185,363,030	\$180,986,179

Table 2-4 below summarizes the specific GWP power supply resources and projected costs for the Study Period included in the purchased power supply expense account. These costs were based on the contracts and pricing structures available to NewGen and/or projections of historical costs of the contract(s). The expense projections also account for the proposed repowering of the Grayson Power Plant.

Table 2-4
Purchased Power Detailed Costs

	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Average Five-Year
Purchased Power	\$132,491,430	\$113,903,746	\$116,538,391	\$121,432,672	\$123,106,106	\$121,494,469
Fuel Natural Gas	\$36,466,514	\$32,204,378	\$32,497,830	\$33,120,985	\$34,764,334	\$33,810,808
Renewable Energy Credits	\$0	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$2,400,000
Total	\$168,957,944	\$149,108,124	\$152,036,221	\$157,553,658	\$160,870,440	\$157,705,277

Non-Power Supply Expenses

Non-power supply expense accounts, as seen in Table 2-2 (i.e., Administration, Customer Services, and Utility Finance) were forecast to increase at various inflation rates.

Transfer to the City General Fund (City Transfer)

The City Transfer is defined by the City Charter, Article XI, Section 22, which provides:

At the end of each fiscal year an amount equal to twenty-five (25) percent of the operating revenues of the department of Glendale Water and Power for such year, excluding receipts from water or power supplied to other cities or utilities at wholesale rates, shall be transferred from said Glendale Water and Power surplus fund to the general reserve fund; provided, that the council may annually, at or before the time for adopting the general budget for the ensuing fiscal year, reduce said amount or wholly waive such transfer if, in its opinion, such reduction or waiver is necessary to ensure the sound financial position of said department of Glendale Water and Power and it shall so declare by resolution.

In the financial forecast and Test Year Revenue Requirement, the City Transfer forecast was provided by GWP.

Debt Service

The debt service represents existing and projected debt service. The existing debt service within the Study Period and Test Year Revenue Requirement includes the 2013 Refunding Bond and 2016 Refunding Bond amortization schedules as provided by GWP.

There were several scenarios considered for issuing new debt. The primary driver of new debt is the repowering of the Grayson Power Plant. The following scenarios were considered.

1. One issuance of \$600 million in 2024. \$34.0 million average annual debt service.
2. Two issuances of \$300 million in 2024 and 2025. \$29.0 million average annual debt service.
3. Three issuances of \$200 million in 2024, 2025, and 2026. \$26.0 million average annual debt service.
4. One issuance of \$500 million in 2024. \$27.2 million average annual debt service.
5. Three issuances of \$166 million in 2024, 2025, and 2026. \$21.5 million average annual debt service.
6. Three issuances: \$140 million in 2024, \$170 million in 2025, and \$190 million in 2026. \$20.3 million average annual debt service.

Ultimately, GWP decided that \$500 million in total debt issuances would be sufficient with expected cash reserves to fund the repowered Grayson Power Plant. The fifth scenario with three issuances of \$166 million in 2024, 2025, and 2026 was selected to allow for timely payments to contractors for the Grayson repowering project while also delaying some of the debt service cost impacts and allowing GWP to meet metrics required of the bond such as net income and debt service coverage. The bond issuance for the repowered Grayson Power Plant includes an additional refunding on the 2013 Electric Revenue Bond. Table 2-5 summarizes the projected debt service for the Electric Utility under the fifth scenario.

Table 2-5
Electric Debt Service ⁽¹⁾

	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Average Five-Year
Debt Service						
Existing	\$8,977,760	\$11,635,750	\$11,631,000	\$11,625,500	\$11,623,500	\$11,098,702
Future	\$5,065,903	\$15,311,053	\$25,584,749	\$30,751,500	\$30,754,000	\$21,493,441
Total	\$14,043,663	\$26,946,803	\$37,215,749	\$42,377,000	\$42,377,500	\$32,592,143

(1) Please note that the total amounts shown in the table may not properly add as shown due to rounding.

Table 2-6 summarizes the projected debt service coverage ratio (DSCR) for the Electric Utility at the recommended rate increases for FYs 2024, 2025, and 2026. The operating expenses shown in Table 2-6 do not include capital expenses. By bond covenants, GWP must maintain a minimum 1.1 DSCR and has a target of 2.0 aligned with industry practices.

Table 2-6
Electric Debt Service ⁽¹⁾

	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Average Five-Year
Operating Revenues ⁽²⁾	\$281,753,190	\$312,647,617	\$347,641,988	\$351,482,087	\$355,006,439	\$329,706,264
Operating Expenses	\$266,329,279	\$249,362,629	\$255,258,417	\$263,796,970	\$270,225,840	\$260,994,627
Net Revenues Available	\$15,423,911	\$63,284,987	\$92,383,571	\$87,685,117	\$84,780,599	\$68,711,637
Debt Service						
Existing	\$8,977,760	\$11,635,750	\$11,631,000	\$11,625,500	\$11,623,500	\$11,098,702
Future	\$5,065,903	\$15,311,053	\$25,584,749	\$30,751,500	\$30,754,000	\$21,493,441
Total	\$14,043,663	\$26,946,803	\$37,215,749	\$42,377,000	\$42,377,500	\$32,592,143
Debt Service Coverage Ratio ⁽³⁾	1.10	2.35	2.48	2.07	2.00	2.11

(1) Please note that the total amounts shown in the table may not properly add as shown due to rounding.

(2) Operating revenues include retail rate revenues, sales to other utilities, interest income, and other or miscellaneous revenues.

(3) DSCR equals the Net Revenues Available divided by the total Debt Service. Per the 2016 bond refunding Official Statement, GWP is required to maintain a 1.1 DSCR.

Capital Paid from Current Earnings

The Electric Utility capital expenses are identified within the 2023 Budget five-year CIP. The utility utilizes a combination of debt, cash from rate revenues, and cash reserves to finance the capital expenses and upgrades. The proposed debt issuance would fund the Grayson repowering project. The remaining CIP is funded from rate revenues and cash reserves. If the rates are not adjusted, cash reserves must be used to fund a large portion of the annual CIP over the Study Period. The average annual amount of capital expenses funded from current earnings, rate revenues, or cash reserves included in the Test Year Revenue

Requirement is \$27 million. Table 2-7 outlines the annual capital outlays paid from annual rate revenues and cash reserves over the Study Period.

Table 2-7
Electric Capital Funded with Current Earnings and Reserves

	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Average Five-Year
Cash Funded Capital ⁽¹⁾	(\$36,000,000)	\$0	\$19,904,341	\$27,431,835	\$27,316,087	\$7,730,453

(1) Capital Paid from Current Earnings includes a one-time payment of \$36 million from restricted cash reserves to partially fund the Scholl Canyon Biogas project. This transfer is represented by a cash inflow to capital from current earnings in FY 2024.

Other Income and Expenses

Other income and expenses represent miscellaneous non-operating revenues or expenses and net \$16 million (net revenues) in the Test Year. This amount reflects non-operating revenues, which include sales to other utilities, interest income, and miscellaneous revenues (e.g., late fees, connection fees, etc.). These net revenues of \$16 million reduce the overall Test Year Revenue Requirement.

Revenue Requirement

There are two primary revenue requirement methodologies employed in the utility industry: the cash basis and the utility basis. The primary differences between the cash basis and the utility basis involve the treatment of depreciation, return on invested capital, and debt service. The cash basis, which is the most common method used by municipalities, includes debt service but excludes depreciation and return on invested capital in the revenue requirement determination. The cash basis focuses on meeting the cash demands of the utility. The utility basis most commonly used by private or for-profit utilities includes depreciation and return on invested capital but excludes debt service from the revenue requirement determination.

In this COS analysis, the Project Team utilized the cash basis, as it follows the traditional cash-oriented budgeting practices frequently used by government entities. In addition, the cash basis is generally easier to explain to customers since it attempts to match revenue and expenditures.

NewGen developed the Test Year Revenue Requirement for the five-year Study Period including all costs required to operate the utility and ensure its financial stability. The revenue requirements for each year of the Study Period are shown below. The Test Year Revenue Requirement of \$306,802,972 is the five-year average of the annual revenue requirements and is shown in Table 2-8. The current rates do not adequately recover the total operating and capital costs by approximately \$76.7 million per year.

Table 2-8
Test Year Revenue Requirement ⁽¹⁾

Account	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Average Five-Year
O&M Expenses ⁽²⁾	\$266,329,279	\$249,362,629	\$255,258,417	\$263,796,970	\$270,225,840	\$260,994,627
City Transfer	\$21,219,281	\$21,450,640	\$21,650,777	\$21,908,649	\$22,162,121	\$21,678,294
Debt Service ⁽³⁾	\$14,043,663	\$26,946,803	\$37,215,749	\$42,377,000	\$42,377,500	\$32,592,143
Capital Paid from Current Earnings ⁽⁴⁾	(\$36,000,000)	\$0	\$19,904,341	\$27,431,835	\$27,316,087	\$7,730,453
Contribution to (from) Reserves	\$5,638,219	\$5,638,219	\$5,638,219	\$5,638,219	\$5,638,219	\$5,638,219
Other Expenses/(Income) ⁽⁵⁾	(\$25,757,834)	(\$23,616,038)	(\$21,725,504)	(\$19,563,606)	(\$18,490,835)	(\$21,830,764)
Revenue Requirement	\$245,472,608	\$279,782,254	\$317,941,998	\$341,589,067	\$349,228,932	\$306,802,972
Test Year Projected Revenues ⁽⁶⁾						\$230,130,506
Over (Under) Recovery of Costs						(\$76,672,465)
Over (Under) Recovery of Costs						(33.3%)

(1) Please note that the total amounts shown in the table may not properly add as shown due to rounding.

(2) O&M Expenses exclude non-cash related items such as Gas Depletion and Depreciation.

(3) Debt service reflects the annual total principal and interest payments associated with current and expected new debt financing.

(4) Capital Paid from Current Earnings includes a one-time payment of \$36 million from restricted cash reserves to partially fund the Scholl Canyon Biogas project. This transfer is represented by a cash inflow to capital from current earnings in FY 2024.

(5) Other Expenses/(Income) include interest income, capital contributions, miscellaneous revenues, and sales to other utilities.

(6) Test Year Projected Revenues vary each year as kilowatt-hour (kWh) sales vary.

NewGen has included the contribution to GWP's cash reserves to increase the Test Year Revenue Requirement shown in Table 2-8. The purpose of this contribution is to meet GWP reserve and debt service coverage requirements and policies.

Reserves

Unrestricted cash reserves by GWP are used to provide working capital, fund capital projects, mitigate market or price volatility risks to customers, and manage the cash flow of the utility. The annual balance and contributions/use of reserves if GWP does not adjust base rates are shown in Table 2-9.

As shown in Table 2-8, the Test Year projected revenues are under collecting by approximately 33.3%. If GWP does not institute rate increases, the estimated annual \$76.7 million shortage will be taken from reserves, drawing down the cash reserve balance. The estimated reserve balance as of July 1, 2023, is \$209 million or 287 days of cash on hand. Without any rate increases, the cash reserve balance of \$209 million will decrease by \$355 million over the Study Period to negative \$146 million.

Table 2-9
Electric Cash Reserve Balances – No Rate Increases ⁽¹⁾

	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028
Fund Balance – BOY	\$208,786,089	\$194,209,460	\$147,779,223	\$65,313,845	(\$38,061,107)
Deposits from Earnings ⁽²⁾	(\$50,576,630)	(\$46,430,236)	(\$62,561,038)	(\$75,943,116)	(\$81,007,948)
Withdrawals (Capital & Operating)	\$36,000,000	\$0	(\$19,904,341)	(\$27,431,835)	(\$27,316,087)
Fund Balance – EOY	\$194,209,460	\$147,779,223	\$65,313,845	(\$38,061,107)	(\$146,385,143)
Days Cash on Hand BOY	287	284	211	90	(52)
Days Cash on Hand EOY	267	216	93	(53)	(198)

(1) Please note that the total amounts shown in the table may not properly add as shown due to rounding.

(2) Deposits from earnings represent the operating revenues less operating expenses, City Transfer, and debt service.

If the proposed rate increases of 14.8% for FY 2024, 11.3% for FY 2025, 11.3% for FY 2026, 0.0% for FY 2027, and 0.0% for FY 2028 are implemented, the ending balance in FY 2028 increases from negative \$146 million to \$218 million, equivalent to 295 days cash on hand. The cash reserve balances resulting from the proposed systemwide rate increases are adequate based on industry practices and provide GWP flexibility and financial stability in supporting future operating and capital needs. The reserves also provide GWP with the flexibility to address changes in construction, schedule, and financing-related costs (e.g., the debt interest rates) for the proposed Grayson repowering project, as it is currently estimated in the forecast. In addition, these cash reserves are utilized for multiple purposes at the utility, such as working capital, rate stabilization (e.g., reducing rate volatility and impacts), and capital improvements.

Section 3

COST OF SERVICE RESULTS

Developing the Test Year Revenue Requirement is the first step in the Rate Study, as shown in Figure 1-1. After determining the system revenue requirement, a COS for each customer class is developed to determine the specific costs to serve each class. Customer class revenues are compared to class revenue requirements to evaluate the current rate's abilities to fully recover costs. NewGen analyzed the cost to serve each customer class based on the revenue requirement developed in Section 2.

Once completed, the COS results indicate the degree to which existing rates recover the costs to serve customers. The COS results are then used to design new electric rates.

The COS analyses relied on the following key supporting data and analysis:

- Test Year reported revenue requirements and revenues based on current rates;
- Total System and customer class demand and energy requirements;
- Actual and assumed customer service characteristics; and
- Information obtained from customer accounts and records.

Functionalization of Revenue Requirement

The second step in the COS and rate design process, as shown in Figure 1-1, is to functionalize the revenue requirement. The Electric Utility's rates were unbundled into four functions: power supply, transmission, distribution, and customer service. The assignment of costs by function falls into two general categories: 1) direct assignments and 2) derived allocations. Direct assignments are costs that are readily associated with a specific utility function and are directly assigned to that function. For example, the purchase power contracts are an expense solely related to power supply, so it is directly assigned to that function.

Derived allocators are allocation factors that are based on the sum, average, or weighted effect of different underlying factors. Derived allocators can be complex and should reflect the logical answer to the following question: what underlying activities drive the cost of this item? For example, administrative and general expenses are associated with the O&M of all utility functions. Thus, administrative and general expenses are allocated to each utility function using various derived allocators. Each of the four utility functions is described below.

Power Supply Function

The power supply function consists of costs associated with power generation, the cost of purchased power, and procuring and administering power supply contracts.

Transmission Function

The transmission function consists of costs associated with operating and maintaining the transmission portion of the electric grid and making capital investments, as necessary. The transmission facilities transmit electricity at a high voltage from the generation stations to the distribution system.

Distribution Function

The distribution function consists of costs associated with operating and maintaining the distribution portion of the electric grid and making capital investments, as necessary. The distribution facilities deliver power to the retail customers after it has been transmitted. This includes low voltage distribution lines, distribution poles, underground lines, customer service connections, meters, and lighting-related assets.

Customer Service Function

The customer service function consists of costs associated with operating and maintaining the customer related facilities to meet customer support needs. This includes, but is not limited to, customer service, billing and collection, and meter reading.

Unbundling of Revenue Requirement

The revenue requirement determined for the Test Year was “unbundled” into the four functional areas of the system: power supply, transmission, distribution, and customer. The results of the functional unbundling are summarized in Table 3-1.

Table 3-1
Functionalized Test Year Revenue Requirement

Function	Revenue Requirement	\$/kWh ⁽¹⁾	% of Total
Power Supply	\$235,946,706	\$0.241	77%
Transmission	\$7,122,397	\$0.007	2%
Distribution	\$43,355,464	\$0.044	14%
Customer	\$20,378,404	\$0.021	7%
Total	\$306,802,972	\$0.313	100%

(1) Based on Test Year retail energy sales of 1,116,355 MWh.

The power supply function includes the vast majority of the costs for GWP and represents 77% of the Test Year Revenue Requirement. The distribution function is the second largest cost center, representing 14% of the Test Year Revenue Requirement. The transmission function represents 2% of the Test Year Revenue Requirement. The remaining 7% of the revenue requirement is associated with the customer function.

Classification of the Revenue Requirement

The third step in the COS and rate design process is to classify the functionalized revenue requirement. System costs can be classified into four generally accepted rate-making cost classifications: (1) demand or fixed costs, (2) energy or variable costs, (3) customer-related costs, and (4) directly assignable costs. In order to provide a reasonable basis for the assignment of total revenue requirements (costs) to each customer class, costs for each function have been analyzed and classified into four categories as described below.

- **Demand Costs – Capacity** (fixed- or demand-related) costs are those costs incurred to maintain a utility system in a state of readiness to serve, enabling it to meet the total combined demands of its

customers. Capacity costs include the fixed portion of O&M expenses, debt service, capital expenditures, and other costs that are generally fixed and do not vary materially with the quantity of usage or that cannot be designated specifically as a customer or variable cost.

- **Energy Costs** – Energy, or variable costs, are costs that vary directly with energy usage, including such items as fuel, energy-related purchased power, and a portion of O&M expenses.
- **Customer Costs** – Customer costs are those costs directly related to the number and type of customers, such as customer accounting, customer service, billing, and meter-related expenses.
- **Direct Assignment Costs** – Direct assignment costs are those costs that are readily identifiable and applicable to a particular customer or customer class (e.g., Lighting).

Once the costs within each function are assigned to each service category, the demand, energy, customer, and direct assignment components of each service are calculated. As seen in Table 3-2, three major cost categories (demand, energy, and customer) cover most functional costs. This breakdown of demand, energy, customer, and direct assignment costs is later applied to each customer class to facilitate rate design, as provided in Section 4.

Table 3-2
Classified Test Year Revenue Requirement

Classification	Revenue Requirement	\$/kWh ⁽¹⁾	% of Total
Power Supply			
Demand	\$114,631,365	\$0.117	37%
Energy	\$121,315,341	\$0.124	40%
Subtotal	\$235,946,706	\$0.241	77%
Transmission			
Demand	\$7,122,397	\$0.007	2%
Subtotal	\$7,122,397	\$0.007	2%
Distribution			
Demand	\$37,953,781	\$0.039	12%
Customer	\$4,716,069	\$0.005	2%
Direct Assignment – Lighting	\$685,614	\$0.001	0%
Subtotal	\$43,355,464	\$0.044	14%
Customer			
Customer	\$20,378,404	\$0.021	7%
Subtotal	\$20,378,404	\$0.021	7%
Total			
Demand	\$159,707,543	\$0.163	52%
Energy	\$121,315,341	\$0.124	40%
Customer	\$25,094,473	\$0.026	8%
Direct Assignment – Lighting	\$685,614	\$0.001	0%
Total Costs	\$306,802,972	\$0.313	100%

(1) Based on Test Year retail energy sales of 979,105 MWh.

In total, 40% of the Electric Utility's revenue requirement is energy-related or variable costs. The remaining 60% of the revenue requirement is fixed in nature and classified as demand, customer, or directly assigned to particular customer classes.

Allocation of Revenue Requirement

The fourth step in the COS and rate design process is to allocate the functionalized, classified revenue requirement to the various customer classes. Customer classes represent aggregations of customers that have similar customer usage characteristics and use the system in a similar manner. These groups of customers have similar COS results, which justify similar rates.

Class Allocation Factors

Based upon actual and assumed customer service and consumption characteristics, NewGen developed various factors for use in allocating the revenue requirement to individual customer classes. These allocation factors reflect accepted ratemaking principles and were based upon embedded cost allocation procedures. Embedded costs are the total system costs assuming utility resources are spread across all customers. Embedded costs are generally based on historical or known costs such as audited financial statements and budgets.

We have developed demand-related, energy-related, customer-related, and direct assignment allocation factors as described below.

Demand Allocations

Demand allocators are derived based on the demand requirements of individual customers and classes of customers. Costs are allocated to classes based on the class contribution to the system peak, or coincident peak allocators. This is a measure of each class's cost responsibility associated with the infrastructure required to meet the system peak demand. As you move from the generator to the meter, the measure of peak demand responsibility changes from a system perspective (coincident peak) to a class perspective (non-coincident peak) to a customer perspective (demand at meter). Demand contributions at these various points in the system are determined based on advanced metering infrastructure (AMI) and billing data available to GWP and NewGen.

For customer class allocation purposes, the four-month coincident peak (4CP), 12-month coincident peak (12CP), and four-month non-coincident peak (4NCP) were used to allocate demand-related power supply, transmission, and distribution related costs. The 12CP allocator was used to allocate baseload related power supply costs. The 4CP was used to allocate the peaking related power supply costs. Transmission costs for the Electric Utility were also allocated using the 4CP method, which recognizes that the transmission system is constructed to deliver power at the time of the maximum system peak.

To verify the demand allocators chosen for power supply and transmission, we performed the three peak load tests used to determine whether the system demands are characteristic of a 4CP, 6CP, 12CP, etc. These tests are commonly referred to as the "FERC Tests" as the methodology has been used and supported at the Federal Energy Regulatory Commission (FERC). The three tests are the On- and Off-Peak test, the Low to Annual Peak test, and the Average to Annual Peak test. Each of these tests supported the use of a 4CP allocator for peak load.

Similarly, distribution costs are designed to meet the maximum demands of the localized system or customers, so the 4NCP allocation factor was used. Distribution demand-related costs were allocated to customer classes based on the 4NCP. An NCP allocator is typically used to allocate distribution costs, as distribution facilities are sized to meet localized peak demands rather than the system peak demand. The 4NCP method was used to allocate the distribution system demand-related costs associated with substations, poles, conductors, and distribution transformers.

Table 3-3 compares the various demand allocators utilized in the Study.

Table 3-3
Demand Allocation Factors

Customer Class	12CP (%)	4CP (%)	4NCP (%)
Residential (L-1)	43.7%	49.3%	55.8%
Small Business (L-2)	9.7%	9.2%	7.9%
Medium Business (LD-2)	21.4%	19.6%	17.0%
Large Business (PC-1)	25.0%	21.7%	19.0%
Lighting (SL1, SL2, SL3)	0.2%	0.1%	0.4%
Total	100.0%	100.0%	100.0%

Energy Allocations

Energy allocation factors are the basis for allocating costs or expenses classified as variable or energy related and are assumed to vary directly with kWh sales. Energy-related costs classified as variable were energy costs from fuel, renewable contracts, and spot market purchases. Typically, net energy for load (NEFL), or the energy necessary to supply each customer class, is used to allocate these types of costs to individual customer classes. NEFL is also sometimes called adjusted metered load or energy at generation, as it takes into consideration energy losses that occur on the transmission and distribution systems between the power supplier delivery point and the customer's meter. Table 3-4 lists the energy allocation factors utilized in the Study.

Table 3-4
Energy Allocation Factors

Customer Class	Net Energy for Load (%)
Residential (L-1)	39.2%
Small Business (L-2)	9.1%
Medium Business (LD-2)	22.6%
Large Business (PC-1)	28.5%
Lighting (SL1, SL2, SL3)	0.6%
Total	100.0%

Customer Allocations

Customer costs are defined as those costs related to the number of customers and the type of service required. Included in the customer-related costs are the costs associated with meter reading, customer service, sales, billing, collection, and other customer-related activities. The customer allocation factors were largely based on the number of customers in each class.

In allocating certain customer-related costs to the various customer classifications, weighted customer allocation factors were utilized. Weighting reflects that servicing certain types of customers requires more effort and expenses than other types of customers. Weighting factors were developed based on discussions with GWP staff, as well as by applying industry knowledge and practices. Weighting factors reflect the relationships between the customer classes and the types of equipment or services needed to serve the class and the relative costs of those items. For example, utilities typically have “key account” customer service representatives dedicated to serving large business customers, which results in higher customer service costs for these customers on a per customer basis.

Cost of Service Results

The unbundled COS results by customer class are shown in Table 3-5.

Table 3-5
Unbundled Revenue Requirement by Class ⁽¹⁾

	L-1	L-2	LD-2	PC-1	SL	Total
Functionalized by Class						
Power Supply	\$100,451,286	\$21,932,046	\$51,025,645	\$61,646,452	\$891,278	\$235,946,706
Transmission	\$3,512,322	\$656,862	\$1,398,669	\$1,546,694	\$7,849	\$7,122,397
Distribution	\$25,249,688	\$3,515,431	\$6,543,019	\$7,224,205	\$823,121	\$43,355,464
Customer	\$14,869,141	\$3,820,831	\$979,925	\$708,361	\$147	\$20,378,404
Total COS	\$144,082,437	\$29,925,170	\$59,947,259	\$71,125,712	\$1,722,395	\$306,802,972
Classified by Class						
Demand Related	\$77,544,673	\$14,529,852	\$31,516,090	\$35,783,146	\$333,782	\$159,707,543
Energy Related	\$47,578,496	\$11,048,979	\$27,361,393	\$34,624,463	\$702,011	\$121,315,341
Customer Related	\$18,959,268	\$4,346,338	\$1,069,775	\$718,104	\$988	\$25,094,473
Direct Assignment	\$0	\$0	\$0	\$0	\$685,614	\$685,614
Total COS	\$144,082,437	\$29,925,170	\$59,947,259	\$71,125,712	\$1,722,395	\$306,802,972

(1) Please note that the total amounts shown in the table may not properly add as shown due to rounding.

Cost of Service Results Compared to Current Revenue

Estimated operating revenues were developed by the NewGen Project Team to compare the revenue generated under current rates to the current operating costs of the Electric Utility. Table 3-6 summarizes the variance between the Test Year Revenue Requirement or COS over the five-year Study Period and the annual revenue generated from current rates by customer class. The results of comparing the projected

revenues to the customer class revenue requirements indicate the degree to which existing rates recover revenues from each customer class on a COS basis and are considered in designing new electric rates.

Table 3-6
Comparison of Current Rate Revenues with Cost of Service Results

Customer Class	Cost of Service ^(1,2)	Test Year Projected Revenue ^(2,3)	Difference (\$)	Difference (%)
Residential (L-1)	\$144,082,437	\$100,811,925	(\$43,270,512)	(42.9%)
Small Business (L-2)	\$29,925,170	\$20,845,918	(\$9,079,251)	(43.6%)
Medium Business (LD-2)	\$59,947,259	\$50,107,775	(\$9,839,484)	(19.6%)
Large Business (PC-1)	\$71,125,712	\$55,458,888	(\$15,666,824)	(28.2%)
Lighting (SL1, SL2, SL3)	\$1,722,395	\$2,906,000	\$1,183,605	40.7%
Total	\$306,802,972	\$230,130,506	(\$76,672,465)	(33.3%)

(1) Total COS represents the five-year average revenue requirement for the Electric Utility.

(2) Rate revenue represents the projected five-year average rate revenues for the Electric Utility.

(3) Assumes ECAC, RAC, and RDC rates of \$0.00 per kWh.

As shown in Table 3-6, overall COS analysis forecasts the need for a rate increase to meet the Electric Utility's operating expenses. All customer classes except Lighting are collecting revenues below the class's COS requirements. NewGen discusses proposed changes to the current electric rates in Section 4 of this report.

Section 4

PROPOSED RATES

Rate design is the culmination of a COS study where the rates and charges for each customer class are established in such a manner that the total revenue requirement of the utility will be recovered in the most equitable and consistent manner, to the extent reasonable and practical. During rate design, consideration was given to the recovery of fixed costs in the customer and demand charges and the implications of Proposition 26, as well as phasing in the proposed rates over time.

Rate Design Objectives

In general, proposed and recommended rate structures should meet the following objectives and best practices:

- Rates should be equitable among customer classes and individuals within classes, taking into consideration the costs incurred to serve each customer class.
- Rates should be designed to encourage the most efficient use of the utility's system.
- Rates may take into consideration other important factors, such as competitive concerns, conservation, GWP or City Council policies, etc.
- Rates should be simple and understandable.

Rate design typically combines COS results and policy considerations important to the community. Specific rate design goals for GWP include:

- Aligning rates with COS results in improving fixed cost recovery.
- Aligning rates with the COS results to address differences between and within classes.
- While moving rates toward the COS, to the extent possible, minimize customer and class adverse impacts to proposed rates.

Electric Rate Structure

The proposed electric rates include a customer charge, energy charge, demand charge (if applicable), Energy Cost Adjustment Charge (ECAC), Regulatory Adjustment Charge (RAC), and the Revenue Decoupling Charge (RDC). The customer, energy, and demand charges are commonly referred to as “base rates,” while the ECAC, RAC, and RDC are referred to as pass-through adjustment rates.

Base Rate Charges

The customer charge should be designed to recover customer-related costs. The expenses to the utility for providing customer-related functions do not change with the energy the customer consumes and should therefore be on a \$/month or \$/day basis. The energy charges (\$/kWh) should be designed to recover all variable costs including O&M, fuel, and applicable power supply costs. The demand charge should be designed to recover demand-related costs and should be on a \$/kilowatt (kW) month or \$/kW day basis.

Customer and demand charges should collect revenues to fund the Electric Utility's fixed costs. However, due to rate design, energy charges may collect revenues to recover both fixed and variable costs. For customer classes that do not have demand charges, a large portion of fixed costs are collected through the energy charge.

Certain customer classes have seasonal rates that reflect the higher demand periods (e.g., summer) and lower demand periods (e.g., non-summer) for the Electric Utility system. The High Season is July through October and the Low Season is November through June. These seasonal charges provide price signals to customers that reflect the higher costs associated with system peaking periods. The COS results also indicate customer and demand charges are too low for some classes and thus should be increased. This is a common result for many utilities throughout the industry.

Pass-Through Adjustment Charges

Utilities often have adjustment charges that pass through variable costs, allowing the utility to fully recover these costs as the costs are not controlled by the utility. The utility uses the pass-through cost adjustment rates to recover costs when they vary from the projected basis. The Electric Utility rates have three adjustment charges, which include the ECAC, RAC, and RDC.

The ECAC is a mechanism to pass through the fuel and purchased power variable costs. The ECAC passes through charges or credits for any differences in the projected fuel and purchased power-related costs to the customers without the need for a formal rate change. The ECAC is reviewed semi-annually with any changes to become effective January 1 and/or July 1. GWP, upon its discretion, can utilize electric reserves to offset all or a portion of these costs. The current ECAC is \$0.0250 per kWh; however, GWP may implement an adjustment in the future, if or when needed. When GWP completes a COS study and implements new rates, the recommended base rates integrate current ECAC and related pass-through charges; thus, recommended rates include the ECAC, RDC, and RAC moving to \$0.00 per kWh. For the purposes of this report, NewGen has maintained the ECAC at \$0.000 per kWh in each of the five phases of the proposed rates.

The RAC is designed to recover costs associated with variances from projected regulatory compliance costs related to federal, state, and local laws regarding reliability standards, environmental laws and regulations, renewable portfolio standard requirements, air quality, and greenhouse gas regulations. Specifically, the mechanism is designed to recover costs associated with business process design, recordkeeping and reporting, training, compliance assessments, judgments, orders or decisions, environmental remediation costs, emission reduction costs, energy efficiency, energy storage, and load reduction costs and mandated power supplies. The RAC is reviewed semi-annually with any changes to become effective January 1 and/or July 1. GWP, upon its discretion, can utilize electric reserves to offset all or a portion of these costs. The current RAC is \$0.00011 per kWh; however, GWP may implement an adjustment in the future, if or when needed. For the purposes of this report, NewGen has maintained the RAC at \$0.000 per kWh in each of the five phases of the proposed rates.

The RDC is an adjustment mechanism to collect costs associated with differences between projected and actual retail sales. This mechanism is designed to recover costs when sales are impacted by weather, lower electricity consumption, and other factors. The RDC is reviewed semi-annually with any changes to become effective January 1 and/or July 1. GWP, upon its discretion, can utilize electric reserves to offset all or a portion of these costs. The current RDC is \$0.0159 per kWh; however, GWP may implement an adjustment in the future, if or when needed. For the purposes of this report, NewGen has maintained the RDC at \$0.000 per kWh in each of the five phases of the proposed rates.

Public Benefits Charge

Each electric rate bill prepared by GWP includes a Public Benefits Charge (PBC). The PBC is imposed at a rate of 3.6% of the charges made for such electricity, and for any supplemental services or other associated activities directly related to and/or necessary for the provision of electricity to the service user. Please note that the PBC is applied to each customer bill; however, we have not included the PBC amount in the proposed rate tables for each customer class within this section.

Electric Utility Proposed Rates

Based on the COS results, GWP decided to support their revenue requirement needs with a combination of rate increases and use of reserves. GWP set annual retail revenue increases of 14.8% for FY 2024, 11.3% for FY 2025, 11.3% for FY 2026, 0.0% for FY 2027, and 0.0% for FY 2028. These rate increases are necessary to maintain the reserve fund balance at adequate levels.

The Rate Design section of this report includes proposed rates for each class to meet the required revenue goals. The GWP revenue increases were not applied equally to each customer class, as the COS results support a higher rate increase for Residential and Small Commercial customers and slightly lower rate increases for Medium Commercial and Large Commercial classes. Due to the larger rate increases required each year at a system level, a rate strategy of limiting the increase for any class at 1.25 times the system average rate increase needed was applied. This capped the rate increases recommended for Residential and Small Commercial. However, over the course of the three years, all classes moved to align with their COS results. The results of the rate strategy and rate recommendations by class are summarized in Table 4-1.

Table 4-1
Recommended Rate Increases by Class

Customer Class	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Residential (L-1)	18.6%	14.0%	13.8%	0%	0%
Small Business (L-2)	18.2%	13.5%	12.6%	0%	0%
Medium Business (LD-2)	9.7%	7.5%	7.4%	0%	0%
Large Business (PC-1)	12.1%	9.4%	9.5%	0%	0%
Lighting (SL1, SL2, SL3)	0%	0%	0%	0%	0%
Total	14.8%	11.3%	11.3%	0%	0%

The proposed Electric Utility rates include a demand charge (where applicable), energy charge, customer charge, ECAC, RAC, and RDC. Seasonal, inclining block, and time-of-use (TOU) rates are also contained in the proposed rates. Based on the forecasted expenses to operate the Electric Utility from FY 2024 through FY 2028, NewGen recommends rate adjustments over three phases rather than five to align with the proposed Grayson repowering schedule and to maintain financial metrics required to ensure financial health at GWP. The forecasted revenue generated in each phase is provided in Table 4-2.

Table 4-2
Electric Utility Rate Revenue – Proposed Rates

Class	Current Rate (2023) Revenue ⁽¹⁾	Phase 1 (2024) Revenue ⁽²⁾	Phase 2 (2025) Revenue ⁽²⁾	Phase 3 (2026) Revenue ⁽²⁾	Phase 4 (2027) Revenue ⁽²⁾	Phase 5 (2028) Revenue ⁽²⁾
Residential (L-1)	\$98,483,612	\$115,736,690	\$133,555,919	\$153,628,243	\$155,689,323	\$157,633,274
Small Business (L-2)	\$20,530,813	\$24,026,048	\$27,630,935	\$31,430,108	\$31,850,057	\$32,246,775
Medium Business (LD-2)	\$48,874,629	\$53,363,383	\$57,875,304	\$62,678,273	\$63,358,545	\$64,058,178
Large Business (PC-1)	\$54,832,608	\$61,182,036	\$67,554,173	\$74,622,239	\$75,460,529	\$76,307,540
Lighting (SL1, SL2, SL3)	\$2,906,000	\$2,906,000	\$2,906,000	\$2,906,000	\$2,906,000	\$2,906,000
Total	\$225,627,661	\$257,214,157	\$289,522,331	\$325,264,863	\$329,264,454	\$333,151,768
Change in Revenues		14.0%	12.6%	12.3%	1.2%	1.2%
Load Growth ⁽³⁾		(1.2%)	1.5%	1.1%	1.5%	1.3%
Effective Revenue Increase ⁽⁴⁾		14.8%	11.3%	11.3%	0.0%	0.0%

(1) Assumes ECAC, RAC, and RDC rates effective July 1, 2023.

(2) Assumes ECAC, RAC, and RDC rates of \$0.00 per kWh.

(3) Load Growth provided by GWP. Percent increase reflects increase in retail sales kWh.

(4) The effective revenue increase reflects the increase in revenues if there were no load growth.

The revenues by customer class used for the financial forecast were based on the audited 2022 data provided by GWP. The revenues and billing impacts estimated in this section of the Report are based on the 2022 customer billing database provided by GWP. The 2022 audited revenues are approximately 0.7% higher than the revenues from the 2022 customer billing database. Billing database revenues often vary slightly from audited revenues based on adjustments performed as part of the audit and, less commonly, from missing customer information from the billing database.

Rate Design Results

The proposed rates and example monthly customer bills for each customer class are presented below. Graphs have been included to provide visual information with respect to current rates, proposed rates, and COS results. Please note that each phase corresponds to the GWP FY (e.g., Phase 1 is FY 2024, Phase 2 is FY 2025, etc.).

Residential Service

The Residential class is composed of a standard rate and a TOU rate. L-1-A is the standard rate in which residential customers are served on a retail basis. L-1-B is composed of residential customers served on a retail basis with TOU rates. The COS results showed that the Test Year revenues were 42.9% less than the COS for the class. Tables 4-3 and 4-4 compare the current and proposed rates for Phases 1 through 5. As previously mentioned, when GWP completes a COS study and recommends new rates, the pass-through rates (ECAC, RDC, and RAC) are all absorbed into the base rates and subsequently set to \$0.00 per kWh. Those pass-through rates will adjust in the future to address the differences in the forecasted

or expected costs in the COS and base rates versus the actual costs and conditions GWP experiences each year.

Table 4-3
Current and Proposed Electric Rates:
Residential Service L-1-A

Item	Unit	Current Rate	Proposed Rates				
			Phase 1	Phase 2	Phase 3	Phase 4	Phase 5
Customer	\$/Meter/ Day	\$0.64	\$0.70	\$0.75	\$0.75	\$0.75	\$0.75
Energy	\$/kWh						
High Season – First 10 kWh/day		\$0.1661	\$0.2481	\$0.2863	\$0.3335	\$0.3335	\$0.3335
High Season – Next 10 kWh/day		\$0.2059	\$0.3075	\$0.3549	\$0.4134	\$0.4134	\$0.4134
High Season – Remaining kWh		\$0.2459	\$0.3673	\$0.4238	\$0.4937	\$0.4937	\$0.4937
Low Season – First 10 kWh/day		\$0.1393	\$0.2081	\$0.2401	\$0.2797	\$0.2797	\$0.2797
Low Season – Next 10 kWh/day		\$0.1725	\$0.2577	\$0.2973	\$0.3464	\$0.3464	\$0.3464
Low Season – Remaining kWh		\$0.2128	\$0.3179	\$0.3668	\$0.4273	\$0.4273	\$0.4273
ECAC	\$/kWh	\$0.0001	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RAC	\$/kWh	\$0.0250	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RDC	\$/kWh	\$0.0159	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

Note: These rates also apply to Residential Solar (L-1-D).

High Season are months July through October.

Low Season are months November through June.

Table 4-4
Current and Proposed Electric Rates:
Residential Service L-1-B

Item	Unit	Current Rate	Proposed Rates				
			Phase 1	Phase 2	Phase 3	Phase 4	Phase 5
Customer	\$/Meter/ Day	\$0.82	\$0.70	\$0.75	\$0.75	\$0.75	\$0.75
Energy	\$/kWh						
High Season – Base		\$0.1227	\$0.1870	\$0.2141	\$0.2456	\$0.2456	\$0.2456
High Season – Peak		\$0.3681	\$0.5610	\$0.6423	\$0.7368	\$0.7368	\$0.7368
Low Season – Base		\$0.1023	\$0.1559	\$0.1785	\$0.2048	\$0.2048	\$0.2048
Low Season – Peak		\$0.3068	\$0.4676	\$0.5353	\$0.6141	\$0.6141	\$0.6141
ECAC	\$/kWh	\$0.0001	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RAC	\$/kWh	\$0.0250	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RDC	\$/kWh	\$0.0159	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

High Season are months July through October.

Low Season are months November through June.

The COS analysis indicates that the current revenues collected for the Residential class are below COS levels, and the proposed rates are designed to move this customer class closer to COS levels. The current customer charge is slightly lower than the COS, results in L-1 A, and is proposed to increase in each phase. The proposed increases will help offset the differences between the current revenues and the COS, and will increase fixed cost recovery. The energy charges are also proposed to increase in each phase to assist this customer class to move closer towards COS levels. For the L-1-B or TOU class, the customer charge was adjusted to align with the non-TOU customer charge.

Figure 4-1 compares the unit costs (\$/kWh) for the current rates, five phases of rate adjustments, and the COS for a series of monthly energy usage amounts within the Residential class. As shown in the figure, each phase of the rate changes moves the Residential class rate curve closer to its COS curve. Please note that as the rates are phased in over a three-year period, the final phases of rates are slightly above the COS. COS-based rates assume an implementation in year 1 of the full COS indicated rate change. When rates are gradually phased in, the later phases must re-collect the lost revenue in the early phases as rates are not at the proper COS levels. This situation exists for each rate class and recommended rates.

As illustrated in Figure 4-1, the proposed rates closely mirror the current rates. At lower usage levels or load factors, the total bill is driven more by the fixed customer charges than the variable energy charges. This results in a higher rate per kWh for lower usage customers than higher usage customers. As a customer's usage increases, the rate per kWh for each phase slightly decreases.

The figure also shows a bar graph representing the number of customers at each energy usage interval. The majority of customers use between 200 and 600 kWh per month.

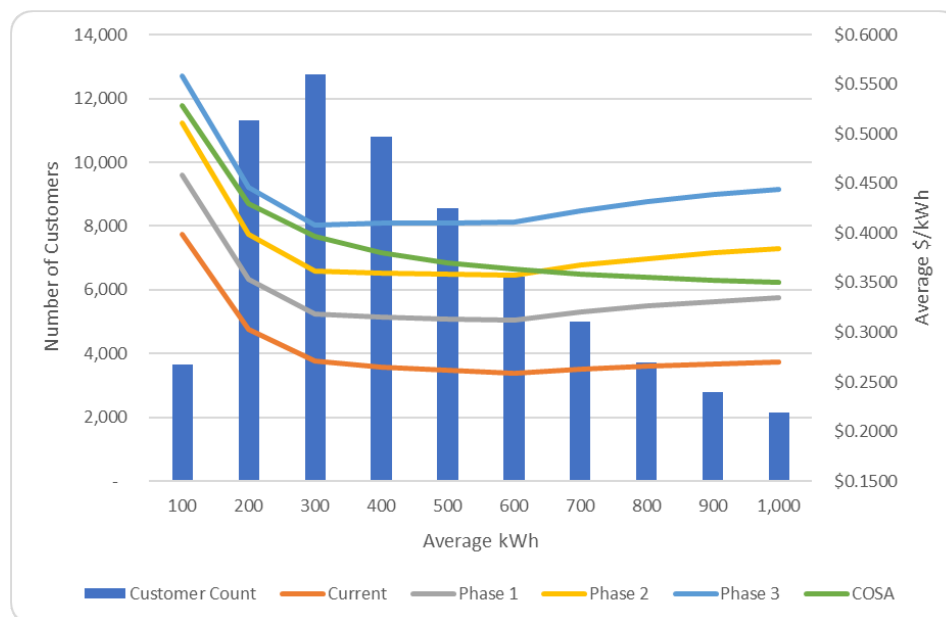


Figure 4-1. Residential L-1-A Cost Curves (High Season)

The average Residential Customer uses approximately 400 kWh per month. The average customer will experience an overall rate increase of 18.6% in Phase 1. Figure 4-2 reflects the monthly bill adjustment per customer that Residential accounts will experience from Current rates to Phase 1.

As illustrated in Figure 4-2, the majority of Residential customers will experience a bill increase of less than \$15.00 from Current rates to Phase 1.

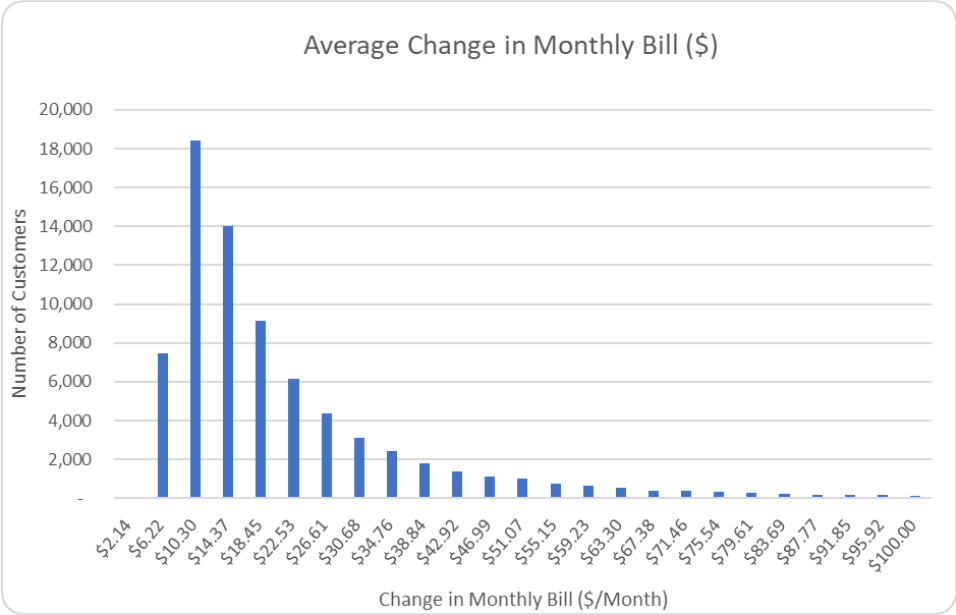


Figure 4-2. Residential Phase 1 Monthly Billing Impacts

The average customer will experience an overall rate increase of 14.0% in Phase 2. As illustrated in Figure 4-3, the majority of Residential customers will experience a bill increase less than \$15.00 from Phase 1 to Phase 2.

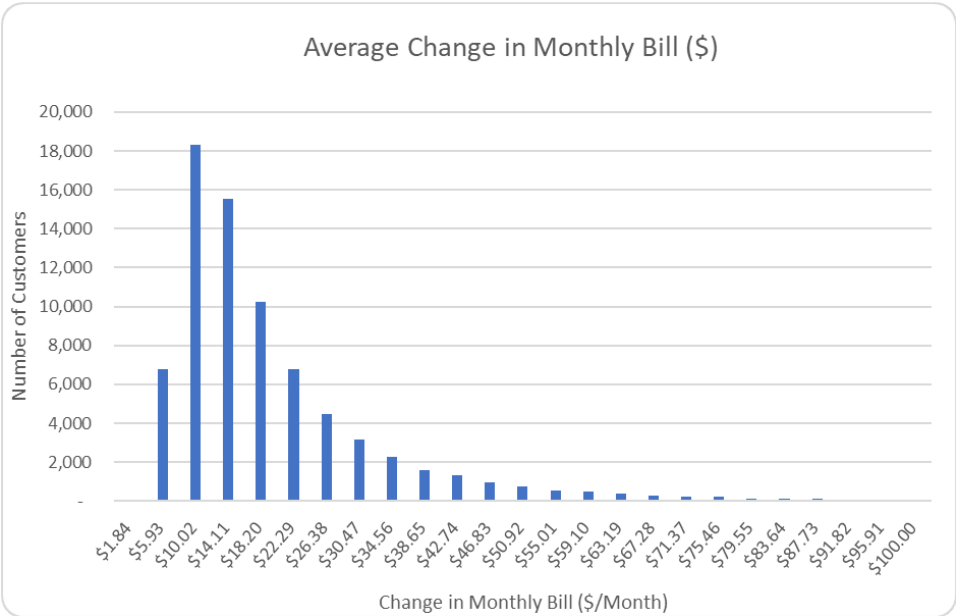


Figure 4-3. Residential Phase 2 Monthly Billing Impacts

The average customer will experience an overall rate increase of 13.9% in Phase 3. As illustrated in Figure 4-4, the majority of Residential customers will experience a bill increase less than \$13.00 from Phase 2 to Phase 3.

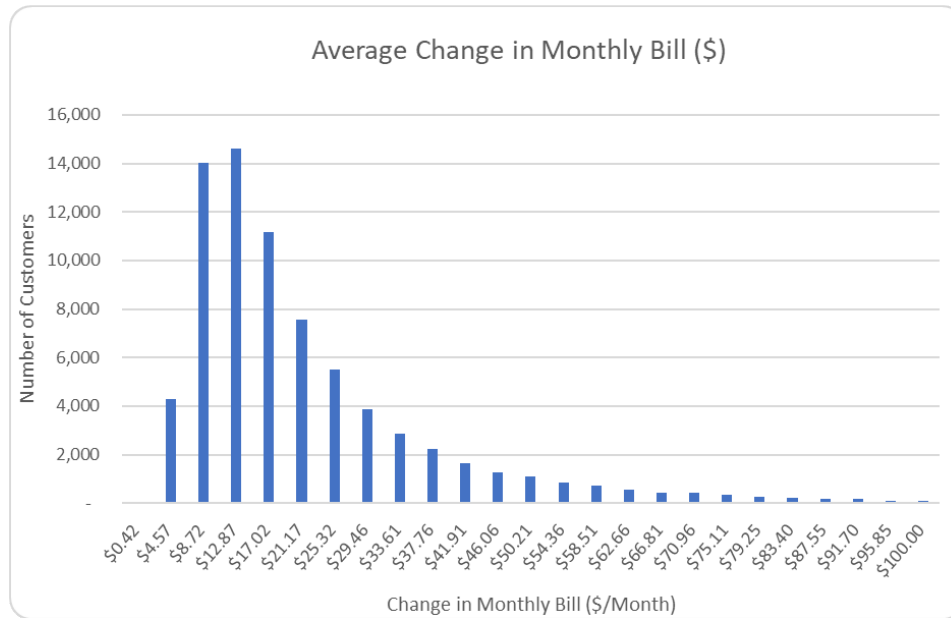


Figure 4-4. Residential Phase 3 Monthly Billing Impacts

There are no proposed changes to customer bills in Phase 4 and Phase 5.

Small Business

The Small Business class is composed of a standard rate and a TOU rate. L-2-A is the standard rate in which small business customers are served on a retail basis. L-2-B is composed of small business customers served on a retail basis with TOU rates. Small Business customers are commercial electric customers that use less than 20 kW of demand or 5,000 kWh. Tables 4-5 and 4-6 compare the current and proposed rates for Phases 1 through 5.

The COS analysis indicates that the current revenues collected for the L-2 class are 43.6% below COS levels, and the proposed rates are designed to move this customer class closer to COS levels. The current customer charge is lower than the COS results and is proposed to increase in each phase. The proposed increases will help offset the differences between the current revenues and the COS, as well as increase fixed cost recovery. The energy charges are also proposed to increase in each phase to assist this customer class to move closer towards COS levels.

Table 4-5
Current and Proposed Electric Rates:
Small Business L-2-A

Item	Unit	Current Rate	Proposed Rates				
			Phase 1	Phase 2	Phase 3	Phase 4	Phase 5
Customer	\$/Meter/ Day	\$0.62	\$0.80	\$1.00	\$1.25	\$1.25	\$1.25
Energy	\$/kWh						
High Season		\$0.1841	\$0.2674	\$0.2993	\$0.3312	\$0.3312	\$0.3312
Low Season		\$0.1595	\$0.2317	\$0.2593	\$0.2869	\$0.2869	\$0.2869
ECAC	\$/kWh	\$0.0001	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RAC	\$/kWh	\$0.0250	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RDC	\$/kWh	\$0.0159	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

Note: These rates also apply to Small Business Solar (L-2-C).

High Season are months July through October.

Low Season are months November through June.

Table 4-6
Current and Proposed Electric Rates:
Small Business L-2-B

Item	Unit	Current Rate	Proposed Rates				
			Phase 1	Phase 2	Phase 3	Phase 4	Phase 5
Customer	\$/Meter/ Day	\$1.33	\$0.80	\$1.00	\$1.25	\$1.25	\$1.25
Energy	\$/kWh						
High Season – Base		\$0.1040	\$0.1681	\$0.1899	\$0.2126	\$0.2126	\$0.2126
High Season – Peak		\$0.3119	\$0.5041	\$0.5695	\$0.6376	\$0.6376	\$0.6376
Low Season – Base		\$0.0800	\$0.1293	\$0.1461	\$0.1635	\$0.1635	\$0.1635
Low Season – Peak		\$0.2399	\$0.3878	\$0.4380	\$0.4904	\$0.4904	\$0.4904
ECAC	\$/kWh	\$0.0001	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RAC	\$/kWh	\$0.0250	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RDC	\$/kWh	\$0.0159	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

High Season are months July through October.

Low Season are months November through June.

Figure 4-5 compares the unit costs (\$/kWh) for the current rates, each phase of rate adjustments, and the COS for a series of monthly energy usage amounts within the Small Business class.

At lower usage levels or load factors, the total bill is driven more by the fixed customer charges than the variable energy charges. This results in a higher rate per kWh for lower usage customers than higher usage customers. As a customer's usage increases, the rate per kWh for each phase slightly decreases.

The figure also shows a bar graph representing the number of customers at various energy usage levels. As shown by the bar graph, the Small Business customers have varying energy usages. This is normal for a business class that contains different types of customers with diverse energy consumption.

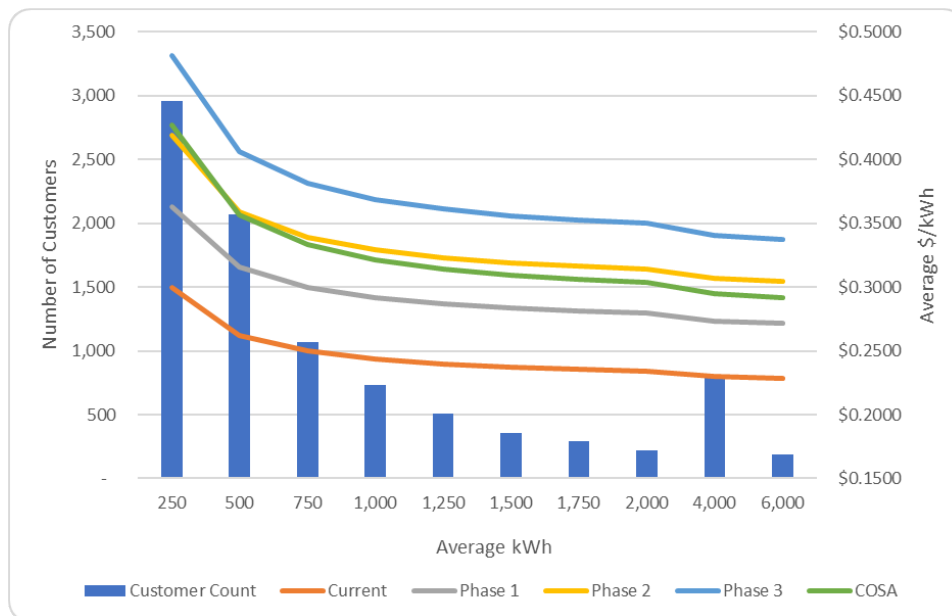


Figure 4-5. Small Business L-2-A Cost Curves (High Season)

The average Small Business customer uses approximately 750 kWh per month. The average customer will experience an overall rate increase of 18.2% in Phase 1. Figure 4-6 reflects the monthly bill adjustment per customer that Small Business accounts will experience from Current rates to Phase 1.

As illustrated in Figure 4-6, the majority of Small Business customers will experience a bill increase less than \$27.00 from Current rates to Phase 1.

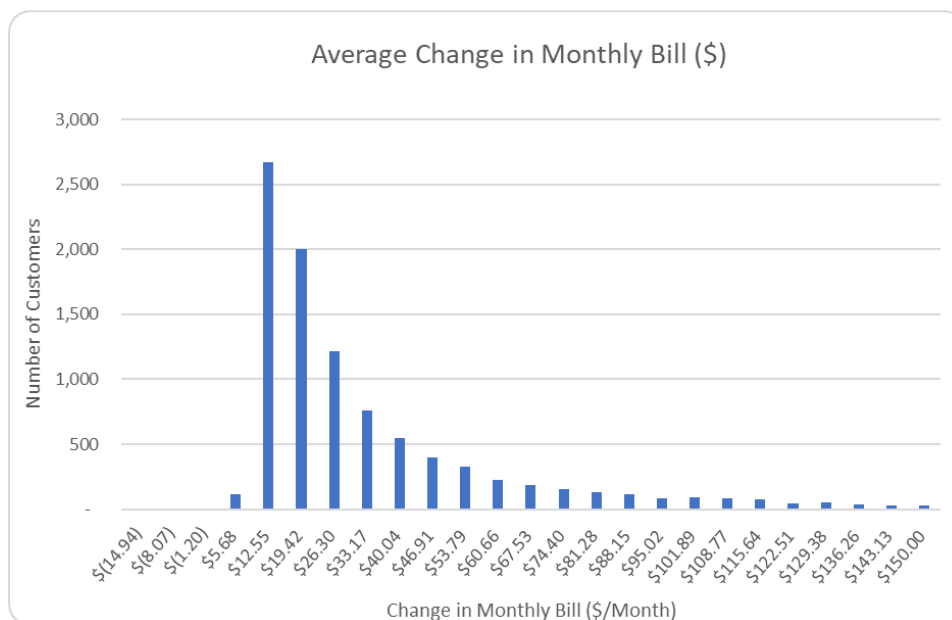


Figure 4-6. Small Business Phase 1 Monthly Billing Impacts

The average customer will experience an overall rate increase of 13.5% in Phase 2. As illustrated in Figure 4-7, the majority of Small Business customers will experience a bill increase less than \$25.00 from Phase 1 to Phase 2.

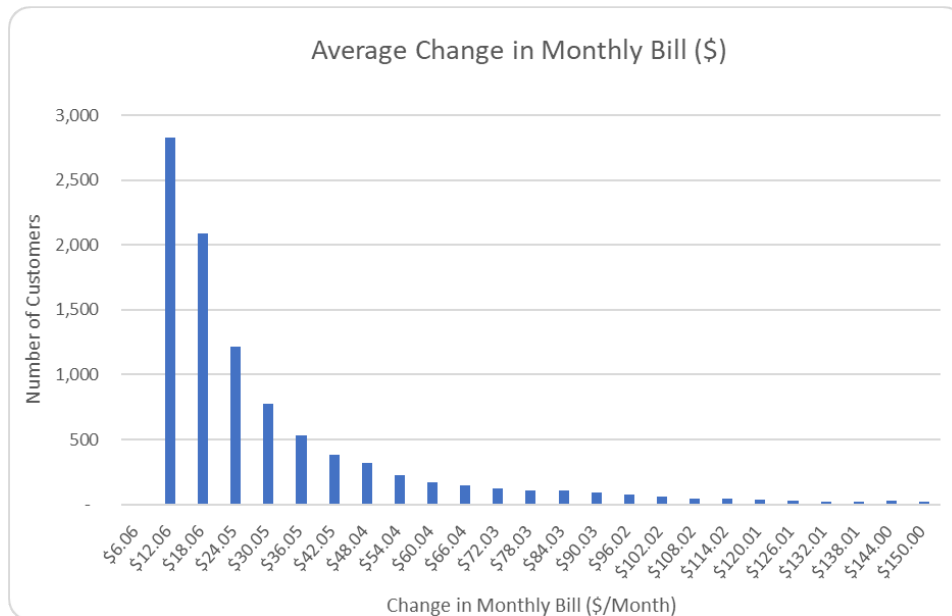


Figure 4-7. Small Business Phase 2 Monthly Billing Impacts

The average customer will experience an overall rate increase of 12.6% in Phase 3. As illustrated in Figure 4-8, the majority of Small Business customers will experience a bill increase less than \$25.00 from Phase 2 to Phase 3.

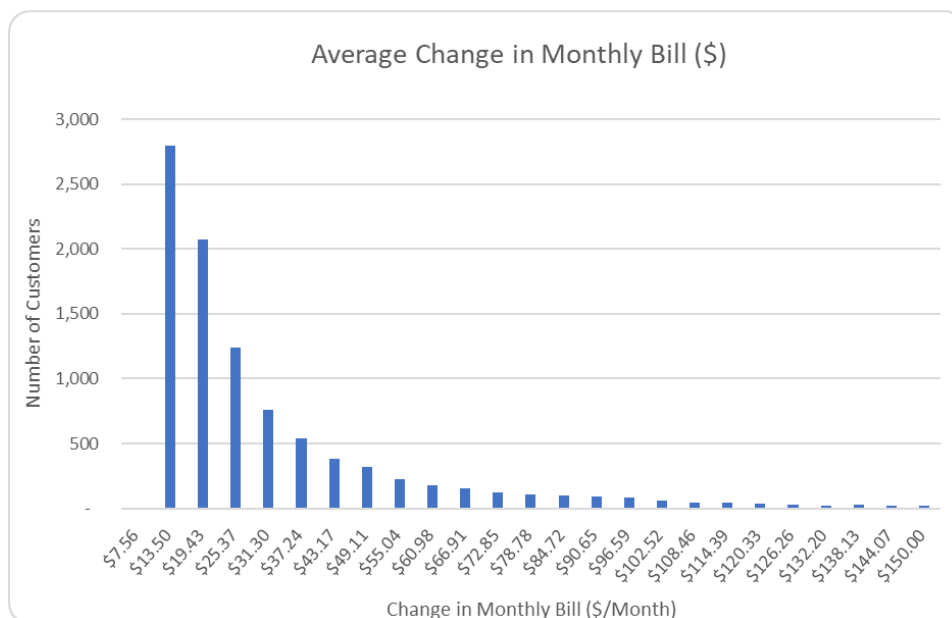


Figure 4-8. Small Business Phase 3 Monthly Billing Impacts

There are no proposed changes to customer bills in Phase 4 and Phase 5.

Medium Business

The Medium Business class includes customers whose peak demand exceeds 20 kW of demand or 5,000 kWh. The Medium Business class is composed of a standard rate, a TOU rate, and Customer-Owned-Generation rates. LD-2-A is the standard rate at which medium business customers are served on a retail basis. LD-2-B is composed of medium business customers served on a retail basis with TOU rates. LD-2-C is the standard rate at which medium business customers are served on a retail basis who own and operate photovoltaic or wind powered electric generation systems for which they desire standby capacity from GWP. LD-2-D is composed of medium business customers served on a retail basis with TOU rates who own and operate photovoltaic or wind powered electric generation systems for which they desire standby capacity from GWP. The average customer in the class has a monthly peak demand of 50 kW. Tables 4-7 and 4-8 compare the current and proposed rates for Phases 1 through 5.

According to the COS analysis, the Test Year revenues are under-collecting the full LD-2 class COS by 19.6%. For the proposed rates, adjustments are made to align more closely to the COS and support better fixed cost recovery.

Table 4-7
Current and Proposed Electric Rates:
Medium Business LD-2-A

Item	Unit	Current Rate	Proposed Rates				
			Phase 1	Phase 2	Phase 3	Phase 4	Phase 5
Customer	\$/Meter/Day	\$1.00	\$1.25	\$1.50	\$1.70	\$1.70	\$1.70
Energy	\$/kWh						
High Season		\$0.0847	\$0.1441	\$0.1583	\$0.1707	\$0.1707	\$0.1707
Low Season		\$0.0810	\$0.1378	\$0.1514	\$0.1632	\$0.1632	\$0.1632
Demand	\$/kW/Day						
High Season		\$0.99	\$1.04	\$1.08	\$1.15	\$1.15	\$1.15
Low Season		\$0.69	\$0.72	\$0.75	\$0.80	\$0.80	\$0.80
ECAC	\$/kWh	\$0.0001	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RAC	\$/kWh	\$0.0250	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RDC	\$/kWh	\$0.0159	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

Note: These rates also apply to Medium Business Solar (LD-2-C).

High Season are months July through October.

Low Season are months November through June.

Table 4-8
Current and Proposed Electric Rates:
Medium Business LD-2-B

Item	Unit	Current Rate	Proposed Rates				
			Phase 1	Phase 2	Phase 3	Phase 4	Phase 5
Customer	\$/Meter/Day	\$1.11	\$1.25	\$1.50	\$1.70	\$1.70	\$1.70
Energy	\$/kWh						
High Season – Base		\$0.0823	\$0.1268	\$0.1374	\$0.1479	\$0.1479	\$0.1479
High Season – Peak		\$0.2423	\$0.3733	\$0.4045	\$0.4354	\$0.4354	\$0.4354
Low Season – Base		\$0.0823	\$0.1268	\$0.1374	\$0.1479	\$0.1479	\$0.1479
Low Season – Peak		\$0.1455	\$0.2242	\$0.2429	\$0.2615	\$0.2615	\$0.2615
Demand	\$/kW/Day						
High Season		\$0.58	\$0.61	\$0.63	\$0.67	\$0.67	\$0.67
Low Season		\$0.48	\$0.50	\$0.52	\$0.55	\$0.55	\$0.55
ECAC	\$/kWh	\$0.0001	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RAC	\$/kWh	\$0.0250	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RDC	\$/kWh	\$0.0159	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

High Season are months July through October.

Low Season are months November through June.

Figure 4-9 compares the unit costs (\$/kWh) for the current rates, five phases of rate adjustments, and the COS for various load factors for a 50 kW per month customer within the Medium Business class. The 50 kW per month customer reflects an average peak monthly demand for the LD-2 class. As shown in the figure, each phase of the rate changes moves the class rate curve closer to its COS curve.

At lower load factors, the total bill is driven more by the fixed customer and demand charges than the energy charges. This results in a higher rate per kWh for lower usage customers than higher usage customers. As a customer's use increases, the rate per kWh for each phase slightly decreases.

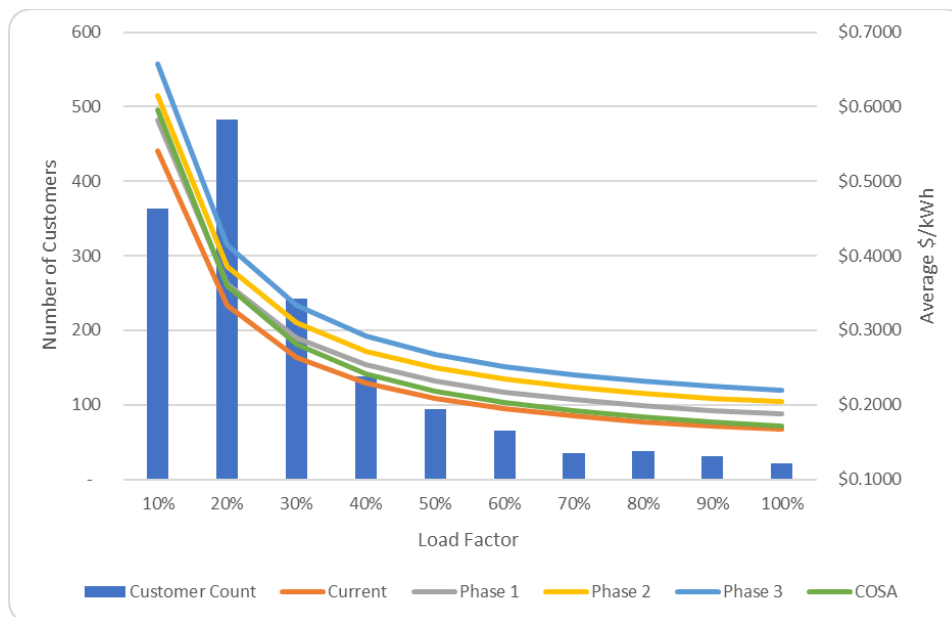


Figure 4-9. Medium Business LD-2-A Cost Curves (High Season)

The average Medium Business customer uses approximately 10,800 kWh per month. The average customer will experience an overall rate increase of 9.6% in Phase 1. Figure 4-10 reflects the monthly bill adjustment per customer that Medium Business accounts will experience from Current rates to Phase 1.

As illustrated in Figure 4-10, the majority of Medium Business customers will experience a bill increase less than \$208.00 from Current rates to Phase 1.

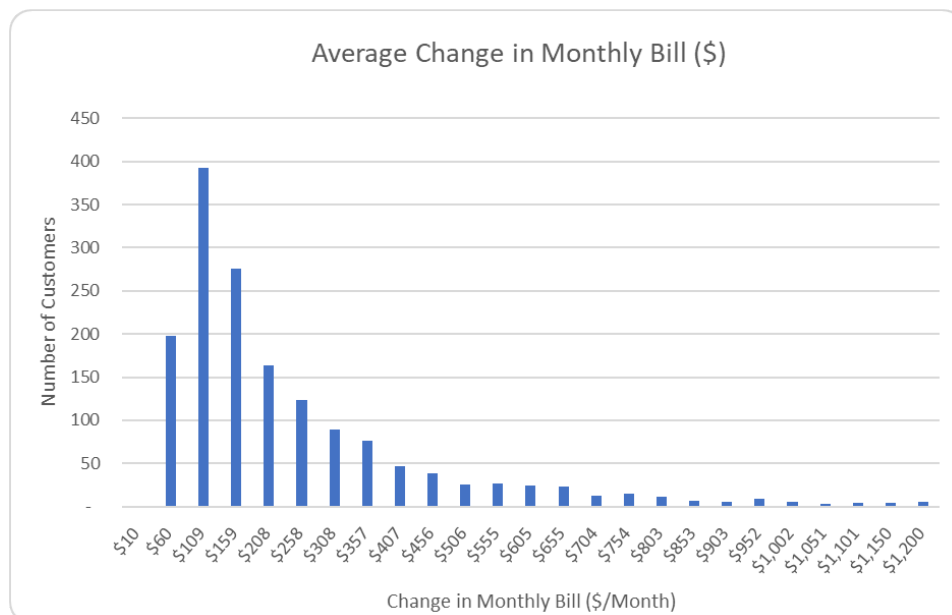


Figure 4-10. Medium Business Phase 1 Monthly Billing Impacts

The average customer will experience an overall rate increase of 7.5% in Phase 2. As illustrated in Figure 4-11, the majority of Medium Business customers will experience a bill increase less than \$208.00 from Phase 1 to Phase 2.

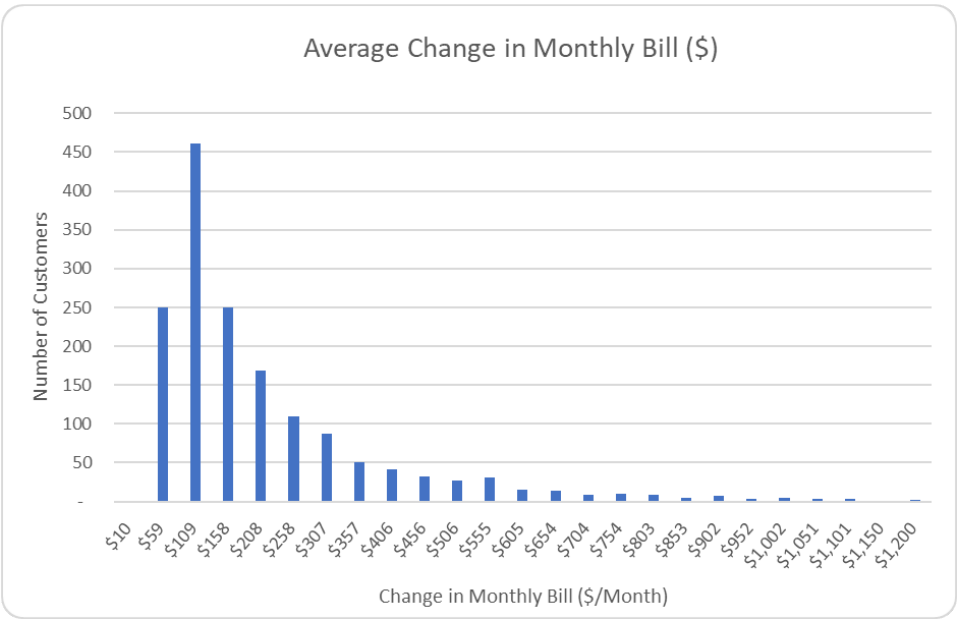


Figure 4-11. Medium Business Phase 2 Monthly Billing Impacts

The average customer will experience an overall rate increase of 7.4% in Phase 3. As illustrated in Figure 4-12, the majority of Medium Business customers will experience a bill increase less than \$207.00 from Phase 2 to Phase 3.

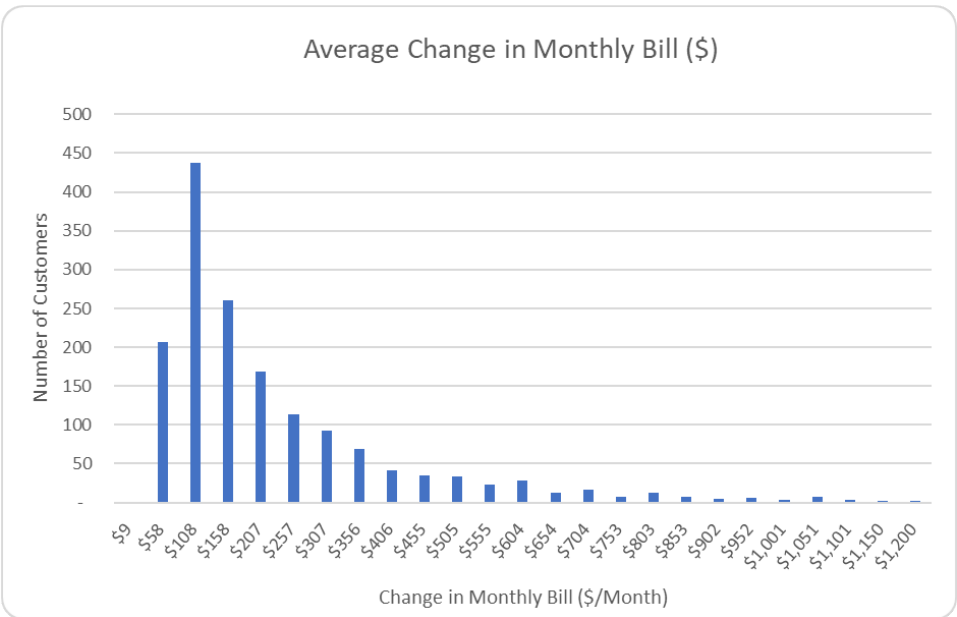


Figure 4-12. Medium Business Phase 3 Monthly Billing Impacts

There are no proposed changes to customer bills in Phase 4 and Phase 5.

LD-2 Standby Rate

Standby service provides reliability to customers who generate all or a portion of their energy needs. The self-generating customers remain connected to the GWP power grid, which is standing by to supplement or back up power needs at a moment's notice. Standby service minimizes this cost shifting by quantifying the value of reliability to a customer. Standby service improves the equitable recovery of costs among customers who choose to generate compared to customers who do not.

Reservation Charge

Typically, the utility and the customer will sign a contract for a specific amount of capacity or power. This capacity will depend on the customer's needs and how much generation the customer has installed. The utility must build and design their production, transmission, and distribution system to meet the customer's capacity needs. The customer will pay a Reservation Charge to the utility for the utility to maintain this "reserved" capacity. This charge is paid each month, regardless of whether the customer has needed the capacity. This reservation charge for GWP is based on the full transmission and distribution COS results in addition to 15% of the generation or capacity COS demand-related costs. The 15% amount is based on the planning reserves often required to meet the system peak demands of the utility and maintain reliability. The remaining 85% of the generation demand-related costs are then applied in the backup charge when the customer utilizes GWP's system as noted below.

Supplemental Power Charge

The customer may choose to install generation that does not meet all their power needs. If this is the case, the customer will pay the utility for the supplemental power above and beyond the self-generation amounts. These charges are applied to the demand and energy supplied to the customer by the utility and align with the standard rates for the customer class. In the case of the LD-2 standby rate, the LD-2-A rates will apply as the supplemental power charges.

Backup Charge

Should the customer's generation have an unexpected outage, they will need backup power from the utility. The backup charges will be applied to the demand and energy the customer uses during this period.

Scheduled Maintenance Charge

When the customer needs to take their generation offline to perform scheduled maintenance, the utility will provide service to the customer. The timing of this event is coordinated between the utility and the customer. It usually takes place when the utility's system peak is expected to be low, commonly in the spring or fall when weather is mild. The customer will pay the Schedule Maintenance charges during this time. There is no demand charge to the customer during this period.

Table 4-9
Current and Proposed Electric Rates:
Standby Service Rider: Medium Business Dispatchable

Item	Unit	Current Rate	Proposed Rates				
			Phase 1	Phase 2	Phase 3	Phase 4	Phase 5
Customer	\$/Mtr/Day	\$1.00	\$1.25	\$1.50	\$1.70	\$1.70	\$1.70
Reservation Charge		\$0.54	\$0.54	\$0.54	\$0.54	\$0.54	\$0.54
Supplemental Service Charge ⁽¹⁾							
Energy High Season	\$/kWh	\$0.0847	\$0.1441	\$0.1583	\$0.1707	\$0.1707	\$0.1707
Energy Low Season	\$/kWh	\$0.0810	\$0.1378	\$0.1514	\$0.1632	\$0.1632	\$0.1632
Demand High Season	\$/kW/Day	\$0.99	\$1.04	\$1.08	\$1.15	\$1.15	\$1.15
Demand Low Season	\$/kW/Day	\$0.69	\$0.72	\$0.75	\$0.80	\$0.80	\$0.80
Backup Service Charge							
Energy Charge	\$/kWh	See LD-2-A	See LD-2-A	See LD-2-A	See LD-2-A	See LD-2-A	See LD-2-A
Demand High Season	\$/kW/Day	\$0.45	\$0.50	\$0.54	\$0.61	\$0.61	\$0.61
Demand Low Season	\$/kW/Day	\$0.15	\$0.18	\$0.21	\$0.26	\$0.26	\$0.26
ECAC	\$/kWh	\$0.0001	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RAC	\$/kWh	\$0.0250	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RDC	\$/kWh	\$0.0159	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

(1) Supplemental Service Charge is the same as the applicable LD-2-A standard commercial rate (e.g. Year or phase appropriate). Charges shown in table for Supplemental Service Charge are equivalent to rates shown for LD-2-A.

Large Business

The Large Business-1 (PC-1-A) class includes customers whose power needs exceed 150 kW. The Large Business class is composed of a standard rate, a TOU rate, and Customer-Owned-Generation rates. PC-2-A is the standard rate at which large business customers are served on a retail basis. PC-2-B is composed of large business customers served on a retail basis with TOU rates. PC-2-C is the standard rate at which large business customers are served on a retail basis who own and operate photovoltaic or wind powered electric generation systems for which they desire standby capacity from GWP. PC-2-D is composed of large business customers served on a retail basis with TOU rates who own and operate photovoltaic or wind powered electric generation systems for which they desire standby capacity from GWP. Customers with demand less than 500 kW per month may choose the PC-1-A, PC-1-B, PC-1-C, or PC-1-D rate. Customers with demand over 500 kW per month for three months during a one-year period must be on the PC-1-B or PC-1-D rate. The minimum demand charged to the customer is 150 kW. Tables 4-10 and 4-11 compare the current and proposed rates for Phases 1 through 5.

According to the COS analysis, the Test Year revenues under-collected the full PC-1 class COS by 28.2%. The demand cost is related to the expense to serve the PC-1 customer's peaking demand. For the proposed rates, each charge increases, moving the rates closer to COS results.

Table 4-10
Current and Proposed Electric Rates:
Large Business PC-1-A

Item	Unit	Current Rate	Proposed Rates				
			Phase 1	Phase 2	Phase 3	Phase 4	Phase 5
Customer	\$/Meter/Day	\$5.82	\$7.00	\$9.00	\$10.50	\$10.50	\$10.50
Energy	\$/kWh						
High Season		\$0.0695	\$0.1345	\$0.1513	\$0.1698	\$0.1698	\$0.1698
Low Season		\$0.0628	\$0.1215	\$0.1367	\$0.1534	\$0.1534	\$0.1534
Demand	\$/kW/Day						
High Season		\$1.19	\$1.25	\$1.32	\$1.40	\$1.40	\$1.40
Low Season		\$0.90	\$0.95	\$1.00	\$1.06	\$1.06	\$1.06
kVar	\$/kVar/Day	\$0.004	\$0.006	\$0.008	\$0.010	\$0.010	\$0.010
ECAC	\$/kWh	\$0.0001	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RAC	\$/kWh	\$0.0250	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RDC	\$/kWh	\$0.0159	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

Note: These rates also apply to Large Business Solar (PC-1-C).

High Season are months July through October.

Low Season are months November through June.

Table 4-11
Current and Proposed Electric Rates:
Large Business PC-1-B

Item	Unit	Current Rate	Proposed Rates				
			Phase 1	Phase 2	Phase 3	Phase 4	Phase 5
Customer	\$/Meter/Day	\$5.82	\$7.00	\$9.00	\$10.50	\$10.50	\$10.50
Energy	\$/kWh						
High Season – Base		\$0.0714	\$0.1194	\$0.1322	\$0.1463	\$0.1463	\$0.1463
High Season – Peak		\$0.2008	\$0.3358	\$0.3718	\$0.4114	\$0.4114	\$0.4114
Low Season – Base		\$0.0714	\$0.1194	\$0.1322	\$0.1463	\$0.1463	\$0.1463
Low Season – Peak		\$0.1163	\$0.1945	\$0.2153	\$0.2383	\$0.2383	\$0.2383
Demand	\$/kW						
High Season		\$0.82	\$0.86	\$0.91	\$0.96	\$0.96	\$0.96
Low Season		\$0.58	\$0.61	\$0.64	\$0.68	\$0.68	\$0.68
Reactive Power	\$/kVar/Day	\$0.004	\$0.006	\$0.008	\$0.010	\$0.010	\$0.010
ECAC	\$/kWh	\$0.0001	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RAC	\$/kWh	\$0.0250	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RDC	\$/kWh	\$0.0159	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

High Season are months July through October.

Low Season are months November through June.

Figure 4-13 compares the unit costs (\$/kWh) for the current rates, five phases of rate adjustments, and the COS at various load factors for a 431 kW per month customer within the Large Business class. As shown in the figure, each phase of the rate changes moves the class rate curve closer to its COS curve.

At lower load factors, the total bill is driven more by the fixed customer and demand charges than the variable energy charges. This results in a higher rate per kWh for lower usage customers than higher usage customers. As a customer's usage increases, the rate per kWh for each phase slightly decreases.

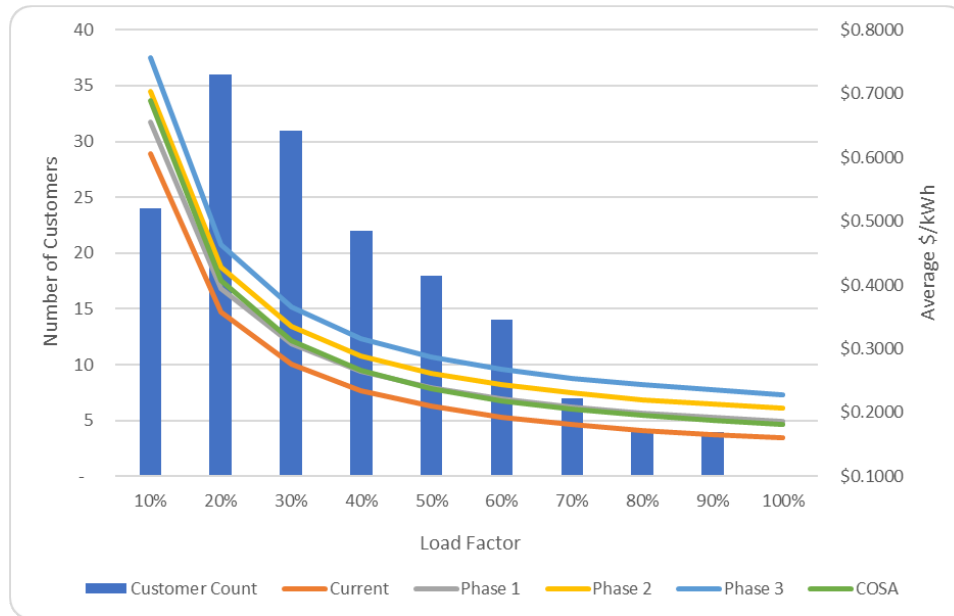


Figure 4-13. Large Business PC-1-A Cost Curve (High Season)

The average Large Business customer uses approximately 126,500 kWh per month. The average customer will experience an overall rate increase of 12.1% in Phase 1. Figure 4-14 reflects the monthly bill adjustment per customer that Large Business accounts will experience from Current rates to Phase 1.

As illustrated in Figure 4-14, the majority of Large Business customers will experience a bill increase less than \$3,200.00 from Current rates to Phase 1.

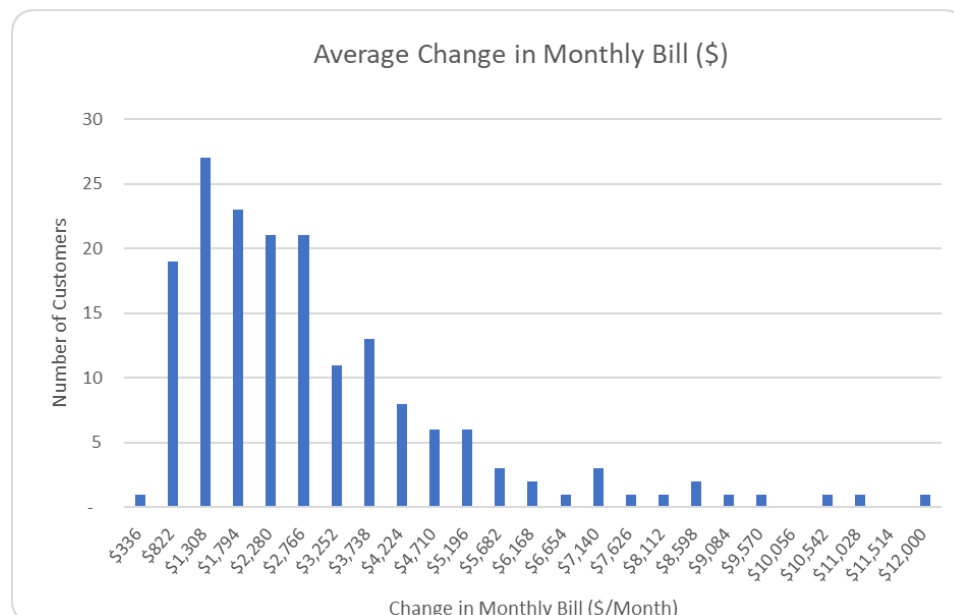


Figure 4-14. Large Business Phase 1 Monthly Billing Impacts

The average customer will experience an overall rate increase of 9.4% in Phase 2. As illustrated in Figure 4-15, the majority of Large Business customers will experience a bill increase less than \$2,800.00 from Phase 1 to Phase 2.

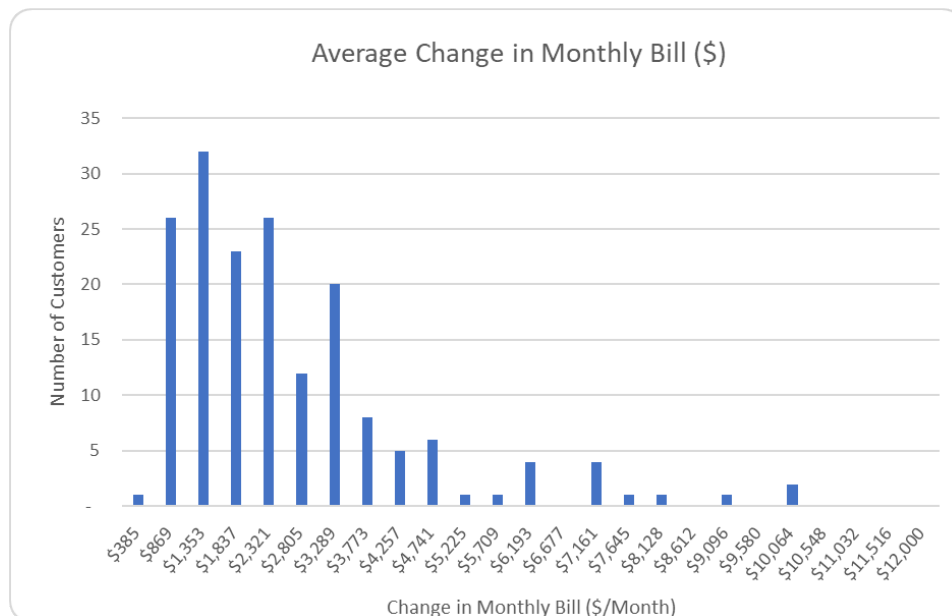


Figure 4-15. Large Business Phase 2 Monthly Billing Impacts

The average customer will experience an overall rate increase of 9.5% in Phase 3. As illustrated in Figure 4-16, the majority of Large Business customers will experience a bill increase less than \$3,100.00 from Phase 2 to Phase 3.

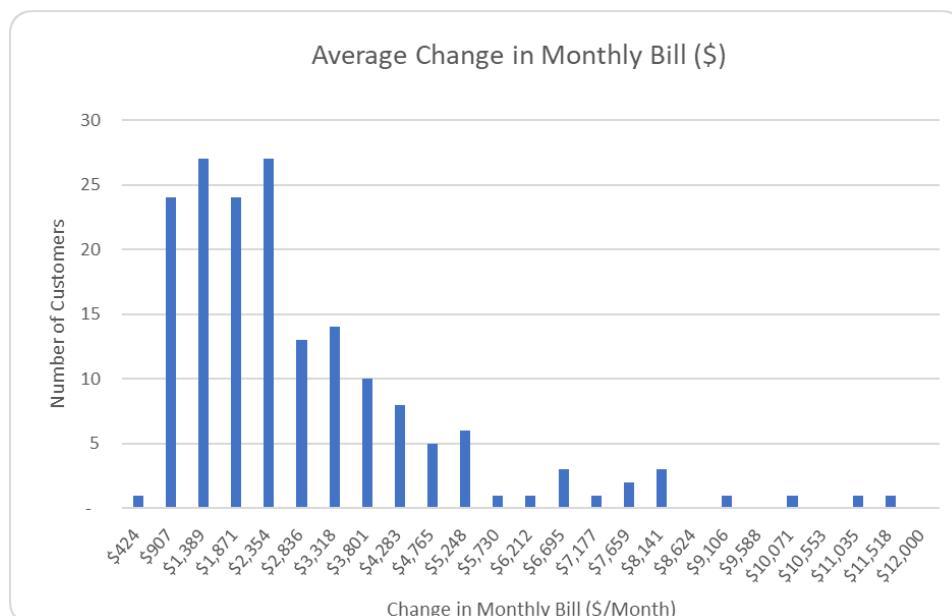


Figure 4-16. Large Business Phase 3 Monthly Billing Impacts

There are no proposed changes to customer bills in Phase 4 and Phase 5.

PC-1 Standby Rate

As a part of this Study, we have developed Standby Service rates for the PC-1 rate class and customers who install self-generation to serve all or a portion of their load. The rates are based on the COS results and fixed costs to serve the customers. Fixed costs include generation demand, transmission demand, and distribution demand. The following charges were developed for the Large Business class. As with LD-2 Standby Service, the reservation charge for GWP is based on the full transmission and distribution COS results in addition to 15% of the generation or capacity COS demand-related costs. The 15% amount is based on the planning reserves often required to meet the system peak demands of the utility and maintain reliability. The remaining 85% of the generation demand-related costs are then applied in the backup charge when the customer utilizes GWP's system as noted below. The Supplemental Service charge is also aligned with the applicable PC-1-A phased rates.

Table 4-12
Current and Proposed Electric Rates:
Standby Service Rider: Medium Business Dispatchable

Item	Unit	Current Rate	Proposed Rates				
			Phase 1	Phase 2	Phase 3	Phase 4	Phase 5
Customer	\$/Mtr/Day	\$5.82	\$7.00	\$9.00	\$10.50	\$10.50	\$10.50
Reservation Charge		\$0.64	\$0.64	\$0.64	\$0.64	\$0.64	\$0.64
Supplemental Service Charge ⁽¹⁾							
Energy High Season	\$/kWh	\$0.0695	\$0.1345	\$0.1513	\$0.1698	\$0.1698	\$0.1698
Energy Low Season	\$/kWh	\$0.0628	\$0.1215	\$0.1367	\$0.1534	\$0.1534	\$0.1534
Demand High Season	\$/kW/Day	\$1.19	\$1.25	\$1.32	\$1.40	\$1.40	\$1.40
Demand Low Season	\$/kW/Day	\$0.90	\$0.95	\$1.00	\$1.06	\$1.06	\$1.06
Reactive Power Charge	\$/Kvar/Day	\$0.004	\$0.006	\$0.008	\$0.010	\$0.010	\$0.010
Backup Service Charge							
Energy Charge	\$/kWh	See PC-1-A	See PC-1-A	See PC-1-A	See PC-1-A	See PC-1-A	See PC-1-A
Demand High Season	\$/kW/Day	\$0.55	\$0.61	\$0.68	\$0.76	\$0.76	\$0.76
Demand Low Season	\$/kW/Day	\$0.26	\$0.31	\$0.36	\$0.42	\$0.42	\$0.42
Reactive Power Charge	\$/Kvar/Day	See PC-1-A	See PC-1-A	See PC-1-A	See PC-1-A	See PC-1-A	See PC-1-A
ECAC	\$/kWh	\$0.0001	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RAC	\$/kWh	\$0.0250	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RDC	\$/kWh	\$0.0159	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

(1) Supplemental Service Charge is the same as the applicable PC-1-A standard commercial rate (e.g. Year or phase appropriate). Charges shown in table for Supplemental Service Charge are equivalent to rates shown for PC-1-A.

Street Lighting (SL1, SL2, SL3)

The Street Lighting rates are not proposed to change at this time.

Section 5

CONCLUSIONS AND RECOMMENDATIONS

In reliance upon the data received by GWP and the analyses described herein, we conclude and recommend the following.

Conclusions

■ Financial Forecast:

- GWP has a total capital plan of \$723 million over the Study Period. This capital plan is proposed to be funded through a combination of debt, rate revenues, and use of cash reserve funds.
- GWP will meet all operating, capital, and debt needs through 2028 based on the GWP recommended rate changes.
- GWP will meet or exceed its debt service coverage ratio requirements of 1.1X.
- GWP will maintain adequate cash reserves.

■ Revenue Requirement:

- Current rates are not generating sufficient revenues to meet current and projected costs. On a systemwide basis, current rate revenues require an immediate one-time 33.3% increase to fully recover the COS results.

■ COS:

- The Residential and Small Business classes are significantly below COS.
- The Medium and Large Business classes are below COS; however, they are closer than Residential and Small Business.
- Existing rate components are continuing to move closer to align with the COS to minimize intraclass subsidization.

■ Rate Design:

- Due to the large rate increases, a rate strategy to gradually move classes closer to their COS results with a cap of 1.25 times the system average rate increase was implemented for each class. Thus, the Residential and Small Commercial classes rate increases were limited each year.
- Rates were designed to phase in the COS indicated changes over a three-year period.
- Base rates require modification to better align with the COS results, generally increasing the fixed charges such as the customer or demand charges.
- Customer charges were aligned between the standard rate and TOU rate for each class.

Recommendations

Based on our conclusions and supporting analyses, NewGen recommends the following:

- GWP should adjust rates across each customer class to better align with the COS results. The COS results show the need for a rate increase for all classes other than lighting.
- GWP should adjust rates over a three-year period to ensure that financial metrics such as debt service coverage ratio and days cash on hand are met.
- The GWP Council should support the adoption of the rate plan as proposed in this Report.
- GWP should continue to perform a comprehensive COS study every three to five years, or when aligned with a major change in operations such as a change in power supply, a new large industrial customer or loss of a large customer, or significant change in system operations.



APPENDIX A: ELECTRIC UTILITY SCHEDULES

NOVEMBER 9, 2023

ELECTRIC RATE STUDY

Revenue Requirement and Functional Unbundling

Description	Fund-Dept	Account	Units	Historical	Adjustment	Test Year	Allocator	Power Supply	Transmission	Distribution	Customer	Total
				2022		2024-2028						
Revenue Requirement												
OPERATIONS & MAINTENANCE EXPENSE												
EWRF - GWP ADM (Elec. Works, Rev Fund)												
Salaries & Benefits												
Salaries	5820-4505	41100	\$	626,422	61,871	688,292	LBRxAG	182,978	64,555	344,454	96,305	688,292
Overtime	5820-4505	41200	\$	-	-	-	NA	-	-	-	-	-
Hourly	5820-4505	41300	\$	-	-	-	NA	-	-	-	-	-
Benefits	5820-4505	Various	\$	126,877	42,237	169,114	LBRxAG	44,958	15,861	84,633	23,662	169,114
PERS Retirement	5820-4505	42700	\$	243,766	27,608	271,374	LBRxAG	72,143	25,452	135,808	37,970	271,374
PERS cost sharing	5820-4505	42701	\$	(25,200)	4,845	(20,355)	LBRxAG	(5,411)	(1,909)	(10,186)	(2,848)	(20,355)
Salaries & Benefits Total			\$	\$971,865	\$136,561	\$1,108,426		\$294,668	\$103,960	\$554,709	\$155,089	\$1,108,426
Maintenance & Operation												
Contractual services	5820-4505	43110	\$	311,685	144,476	456,161	G-Gen	185,159	33,030	192,947	45,026	456,161
Advertising	5820-4505	44200	\$	-	-	-	NA	-	-	-	-	-
Postage	5820-4505	44450	\$	1,000	65	1,065	G-Gen	432	77	450	105	1,065
Travel	5820-4505	44550	\$	-	12,778	12,778	LBRxAG	3,397	1,198	6,394	1,788	12,778
Training	5820-4505	44650	\$	-	12,778	12,778	LBRxAG	3,397	1,198	6,394	1,788	12,778
Computer software	5820-4505	44700	\$	-	-	-	NA	-	-	-	-	-
Regulatory	5820-4505	44760	\$	20,000	(4,028)	15,972	G-Gen	6,483	1,156	6,756	1,577	15,972
Membership and dues	5820-4505	44800	\$	90,000	(65,510)	24,490	LBRxAG	6,511	2,297	12,256	3,427	24,490
Periodicals and newspapers	5820-4505	45050	\$	-	-	-	NA	-	-	-	-	-
Books	5820-4505	45100	\$	-	-	-	NA	-	-	-	-	-
Furniture and equipment	5820-4505	45150	\$	-	106,479	106,479	LBRxAG	28,307	9,987	53,287	14,898	106,479
Computer hardware	5820-4505	45170	\$	500	32	532	LBRxAG	142	50	266	74	532
Office supplies	5820-4505	45250	\$	15,000	972	15,972	LBRxAG	4,246	1,498	7,993	2,235	15,972
General supplies & COVID Supplies	5820-4505	45350	\$	5,000	324	5,324	G-Gen	2,161	385	2,252	526	5,324
Printing and graphics	5820-4505	45450	\$	-	-	-	NA	-	-	-	-	-
Uncollectible accounts	5820-4505	45680	\$	-	5,324	5,324	LBRxAG	1,415	499	2,664	745	5,324
Business meetings	5820-4505	45681	\$	5,000	324	5,324	LBRxAG	1,415	499	2,664	745	5,324
Miscellaneous	5820-4505	45682	\$	15,000	38,346	53,346	LBRxAG	14,182	5,003	26,697	7,464	53,346
Utilities	5820-4505	46005	\$	55,475	29,542	85,017	G-Gen	34,509	6,156	35,961	8,392	85,017
Cost allocation charge	5820-4505	46007	\$	5,461,298	654,529	6,115,827	G-Gen	2,482,457	442,835	2,586,870	603,665	6,115,827
Fleet equipment rental charge	5820-4505	46008	\$	977,876	133,607	1,111,483	LBRxAG	295,481	104,247	556,238	155,517	1,111,483
ISD service charge	5820-4505	46009	\$	3,283,447	519,012	3,802,459	G-Gen	1,543,445	275,328	1,608,362	375,323	3,802,459
Building maint service charge	5820-4505	46010	\$	1,762,946	187,699	1,950,645	G-Gen	791,780	141,242	825,083	192,539	1,950,645
Liability Insurance	5820-4505	46011	\$	31,622	5,229	36,851	LBRxAG	9,797	3,456	18,442	5,156	36,851
Excess insurance and surety	5820-4505	46012	\$	456,300	29,565	485,865	G-Gen	197,216	35,180	205,511	47,957	485,865
Maintenance & Operation Total			\$	\$12,492,149	\$1,811,542	\$14,303,691		\$5,611,932	\$1,065,324	\$6,157,490	\$1,468,946	\$14,303,691
TOTAL EWRF - GWP ADM			\$	\$13,464,014	\$1,948,104	\$15,412,117		\$5,906,600	\$1,169,284	\$6,712,198	\$1,624,035	\$15,412,117
			\$									
EWRF - GWP ADM -Customer Service												
Salaries & Benefits												
Salaries	5820-4509	41100	\$	2,764,184	238,838	3,003,022	Customer	-	-	-	3,003,022	3,003,022
Overtime	5820-4509	41200	\$	45,052	2,559	47,611	Customer	-	-	-	47,611	47,611
Hourly wages	5820-4509	41300	\$	29,200	46,487	75,687	Customer	-	-	-	75,687	75,687
Benefits	5820-4509	Various	\$	616,987	177,542	794,529	Customer	-	-	-	794,529	794,529
PERS Retirement	5820-4509	42700	\$	1,063,270	151,547	1,214,817	Customer	-	-	-	1,214,817	1,214,817
PERS cost sharing	5820-4509	42701	\$	(109,906)	18,799	(91,107)	Customer	-	-	-	(91,107)	(91,107)
Salaries & Benefits Total			\$	\$4,408,787	\$635,773	\$5,044,560		\$0	\$0	\$0	\$5,044,560	\$5,044,560
Maintenance & Operation												
Contractual services	5820-4509	43110	\$	1,601,548	167,779	1,769,327	Customer	-	-	-	1,769,327	1,769,327
Postage	5820-4509	44450	\$	12,000	778	12,778	Customer	-	-	-	12,778	12,778
Travel	5820-4509	44550	\$	10,200	(1,946)	8,254	Customer	-	-	-	8,254	8,254
Training	5820-4509	44650	\$	10,032	650	10,682	Customer	-	-	-	10,682	10,682
Regulatory	5820-4509	44760	\$	-	-	-	NA	-	-	-	-	-
Membership and dues	5820-4509	44800	\$	550	36	586	Customer	-	-	-	586	586
Furniture and equipment	5820-4509	45150	\$	9,500	616	10,116	Customer	-	-	-	10,116	10,116
Computer hardware	5820-4509	45170	\$	-	-	-	NA	-	-	-	-	-
Office supplies	5820-4509	45250	\$	15,000	972	15,972	Customer	-	-	-	15,972	15,972
Claims	5820-4509	45652	\$	-	-	-	NA	-	-	-	-	-
Small tools	5820-4509	45300	\$	-	-	-	NA	-	-	-	-	-
General supplies	5820-4509	45350	\$	2,000	130	2,130	Customer	-	-	-	2,130	2,130
Public benefit programs	5820-4509	45512	\$	-	-	-	NA	-	-	-	-	-

Revenue Requirement and Functional Unbundling

Description	Fund-Dept	Account	Units	Historical		Test Year		Allocator	Power Supply	Transmission	Distribution	Customer	Total
				2022	Adjustment	2024-2028							
Uncollectible accounts	5820-4509	45680	\$	300,000	1,726,630	2,026,630	Customer	-	-	-	-	2,026,630	2,026,630
Business meetings	5820-4509	45681	\$	1,000	65	1,065	Customer	-	-	-	-	1,065	1,065
Miscellaneous	5820-4509	45682	\$	1,500	97	1,597	Customer	-	-	-	-	1,597	1,597
Cost allocation charge	5820-4509	46007	\$	616,283	378,083	994,366	Customer	-	-	-	-	994,366	994,366
Fleet equipment rental charge	5820-4509	46008	\$	32,510	5,413	37,923	Customer	-	-	-	-	37,923	37,923
ISD service charge	5820-4509	46009	\$	635,863	100,509	736,372	Customer	-	-	-	-	736,372	736,372
Building maint service charge	5820-4509	46010	\$	497,241	52,941	550,182	Customer	-	-	-	-	550,182	550,182
Liability Insurance	5820-4509	46011	\$	141,020	26,358	167,378	Customer	-	-	-	-	167,378	167,378
Maintenance & Operation Total			\$	\$3,886,247	\$2,459,109	\$6,345,356		\$0	\$0	\$0	\$0	\$6,345,356	\$6,345,356
TOTAL EWRF - GWP ADM - Customer Service			\$	\$8,295,034	\$3,094,882	\$11,389,916		\$0	\$0	\$0	\$0	\$11,389,916	\$11,389,916
EWRF - GWP ADM - Conserv & Utility Modernization													
<u>Salaries & Benefits</u>													
Salaries	5820-4520	41100	\$	348,756	51,494	400,250	Customer	-	-	-	-	400,250	400,250
Overtime	5820-4520	41200	\$	-	-	-	NA	-	-	-	-	-	-
Hourly wages	5820-4520	41300	\$	141,440	(16,826)	124,614	Customer	-	-	-	-	124,614	124,614
Benefits	5820-4520	Various	\$	62,107	20,099	82,206	Customer	-	-	-	-	82,206	82,206
PERS Retirement	5820-4520	42700	\$	133,099	74,772	207,871	Customer	-	-	-	-	207,871	207,871
PERS cost sharing	5820-4520	42701	\$	(13,761)	(1,835)	(15,596)	Customer	-	-	-	-	(15,596)	(15,596)
Salaries & Benefits Total			\$	\$671,641	\$127,704	\$799,345		\$0	\$0	\$0	\$0	\$799,345	\$799,345
<u>Maintenance & Operation</u>													
Contractual services	5820-4520	43110	\$	3,701,643	(431,387)	3,270,256	Customer	-	-	-	-	3,270,256	3,270,256
Repairs to equipment	5820-4520	44100	\$	-	-	-	NA	-	-	-	-	-	-
Advertising	5820-4520	44200	\$	11,500	9,476	20,976	Customer	-	-	-	-	20,976	20,976
Postage	5820-4520	44450	\$	75,000	4,859	79,859	Customer	-	-	-	-	79,859	79,859
Travel	5820-4520	44550	\$	2,000	4,229	6,229	Customer	-	-	-	-	6,229	6,229
Laundry and towel service	5820-4520	44600	\$	-	-	-	NA	-	-	-	-	-	-
Training	5820-4520	44650	\$	2,500	3,729	6,229	Customer	-	-	-	-	6,229	6,229
Computer software	5820-4520	44700	\$	-	-	-	NA	-	-	-	-	-	-
Membership and dues	5820-4520	44800	\$	2,000	8,648	10,648	Customer	-	-	-	-	10,648	10,648
Periodicals and newspapers	5820-4520	45050	\$	-	-	-	NA	-	-	-	-	-	-
Furniture and equipment	5820-4520	45150	\$	1,500	2,227	3,727	Customer	-	-	-	-	3,727	3,727
Computer hardware	5820-4520	45170	\$	-	-	-	NA	-	-	-	-	-	-
Office supplies	5820-4520	45250	\$	4,000	259	4,259	Customer	-	-	-	-	4,259	4,259
General supplies	5820-4520	45350	\$	10,000	648	10,648	Customer	-	-	-	-	10,648	10,648
Printing and graphics	5820-4520	45450	\$	50,000	3,240	53,240	Customer	-	-	-	-	53,240	53,240
Public benefit programs	5820-4520	45512	\$	-	-	-	NA	-	-	-	-	-	-
Low carbon fuel std programs	5820-4520	45514	\$	1,620,000	309,742	1,929,742	Customer	-	-	-	-	1,929,742	1,929,742
Business meetings	5820-4520	45681	\$	1,000	4,324	5,324	Customer	-	-	-	-	5,324	5,324
Miscellaneous	5820-4520	45682	\$	27,500	1,782	29,282	Customer	-	-	-	-	29,282	29,282
Liability Insurance	5820-4520	46011	\$	24,361	3,744	28,105	Customer	-	-	-	-	28,105	28,105
Maintenance & Operation Total			\$	\$5,533,004	(\$74,480)	\$5,458,524		\$0	\$0	\$0	\$0	\$5,458,524	\$5,458,524
TOTAL EWRF - GWP ADM - Conserv & Utility Moderniz			\$	\$6,204,645	\$53,224	\$6,257,869		\$0	\$0	\$0	\$0	\$6,257,869	\$6,257,869
EWRF - GWP ADM - Bus System Support													
<u>Salaries & Benefits</u>													
Salaries	5820-4521	41100	\$	181,127	24,389	205,516	LBRxAG	54,635	19,276	102,850	-	28,755	205,516
Overtime	5820-4521	41200	\$	21,840	2,046	23,886	LBRxAG	6,350	2,240	11,954	-	3,342	23,886
Hourly wages	5820-4521	41300	\$	-	-	-	NA	-	-	-	-	-	-
Benefits	5820-4521	Various	\$	36,638	12,075	48,713	LBRxAG	12,950	4,569	24,378	-	6,816	48,713
PERS retirement	5820-4521	42700	\$	69,265	12,024	81,289	LBRxAG	21,610	7,624	40,681	-	11,374	81,289
PERS cost sharing	5820-4521	42701	\$	(7,165)	1,063	(6,102)	LBRxAG	(1,622)	(572)	(3,054)	-	(854)	(6,102)
Salaries & Benefits Total			\$	\$301,705	\$51,597	\$353,302		\$93,923	\$33,136	\$176,809		\$49,433	\$353,302
<u>Maintenance & Operation</u>													
Contractual services	5820-4521	43110	\$	2,666,688	172,129	2,838,817	G-Gen	1,152,296	205,553	1,200,762	-	280,207	2,838,817
Repairs to office equipment	5820-4521	44120	\$	12,000	778	12,778	LBRxAG	3,397	1,198	6,394	-	1,788	12,778
Data communication	5820-4521	44250	\$	-	-	-	NA	-	-	-	-	-	-
Postage	5820-4521	44450	\$	750	49	799	LBRxAG	212	75	400	-	112	799
Travel	5820-4521	44550	\$	14,196	711	14,907	LBRxAG	3,963	1,398	7,460	-	2,086	14,907
Training	5820-4521	44650	\$	17,550	1,616	19,166	LBRxAG	5,095	1,798	9,592	-	2,682	19,166
Computer software	5820-4521	44700	\$	-	-	-	NA	-	-	-	-	-	-
Membership and dues	5820-4521	44800	\$	1,500	97	1,597	LBRxAG	425	150	799	-	223	1,597
Furniture and equipment	5820-4521	45150	\$	40,000	2,592	42,592	LBRxAG	11,323	3,995	21,315	-	5,959	42,592
Computer hardware	5820-4521	45170	\$	20,000	11,944	31,944	LBRxAG	8,492	2,996	15,986	-	4,470	31,944
Office supplies	5820-4521	45250	\$	3,000	194	3,194	LBRxAG	849	300	1,599	-	447	3,194

Revenue Requirement and Functional Unbundling

Description	Fund-Dept	Account	Units	Historical		Test Year		Allocator	Power Supply	Transmission	Distribution	Customer	Total
				2022	Adjustment	2024-2028							
General supplies	5820-4521	45350	\$	14,000	907	14,907	LBRxAG	3,963	1,398	7,460	2,086	14,907	
Business meetings	5820-4521	45681	\$	800	52	852	LBRxAG	226	80	426	119	852	
Miscellaneous	5820-4521	45682	\$	10,000	5,972	15,972	LBRxAG	4,246	1,498	7,993	2,235	15,972	
Liability Insurance	5820-4521	46011	\$	10,094	2,198	12,292	LBRxAG	3,268	1,153	6,151	1,720	12,292	
Maintenance & Operation Total			\$	\$2,810,578	\$199,238	\$3,009,816		\$1,197,755	\$221,591	\$1,286,338	\$304,132	\$3,009,816	
TOTAL EWRF - GWP ADM - Bus System Support			\$	\$3,112,283	\$250,835	\$3,363,118		\$1,291,678	\$254,728	\$1,463,147	\$353,566	\$3,363,118	
EWRF - GWP ADM - Utility Finance													
Salaries & Benefits													
Salaries	5820-4530	41100	\$	388,406	55,074	443,480	LBRxAG	117,897	41,594	221,938	62,051	443,480	
Overtime	5820-4530	41200	\$	-	-	-	NA	-	-	-	-	-	
Benefits	5820-4530	Various	\$	93,626	23,224	116,850	LBRxAG	31,064	10,959	58,477	16,349	116,850	
PERS retirement	5820-4530	42700	\$	149,074	26,349	175,423	LBRxAG	46,635	16,453	87,790	24,545	175,423	
PERS cost sharing	5820-4530	42701	\$	(15,414)	2,256	(13,158)	LBRxAG	(3,498)	(1,234)	(6,585)	(1,841)	(13,158)	
Salaries & Benefits Total			\$	\$615,692	\$106,904	\$722,596		\$192,098	\$67,773	\$361,621	\$101,104	\$722,596	
Maintenance & Operation													
Contractual services	5820-4530	43110	\$	-	-	-	NA	-	-	-	-	-	
Training	5820-4530	44650	\$	-	-	-	NA	-	-	-	-	-	
Furniture and equipment	5820-4530	45150	\$	-	1,065	1,065	LBRxAG	283	100	533	149	1,065	
General supplies	5820-4530	45350	\$	-	532	532	LBRxAG	142	50	266	74	532	
Liability Insurance	5820-4530	46011	\$	19,304	4,444	23,748	LBRxAG	6,313	2,227	11,885	3,323	23,748	
Maintenance & Operation Total			\$	\$19,304	\$6,041	\$25,345		\$6,738	\$2,377	\$12,684	\$3,546	\$25,345	
TOTAL EWRF - GWP ADM - Utility Finance			\$	\$634,996	\$112,945	\$747,941		\$198,836	\$70,150	\$374,305	\$104,650	\$747,941	
EWRF - GWP ADM - Enviro & Safety													
Salaries & Benefits													
Salaries	5820-4540	41100	\$	381,274	(76,021)	305,253	G-Plant	186,882	10,059	106,819	1,493	305,253	
Overtime	5820-4540	41200	\$	-	-	-	NA	-	-	-	-	-	
Hourly wages	5820-4540	41300	\$	-	-	-	NA	-	-	-	-	-	
Benefits	5820-4540	Various	\$	63,314	(21,772)	41,542	G-Plant	25,433	1,369	14,537	203	41,542	
PERS Retirement	5820-4540	42700	\$	145,609	(25,453)	120,156	G-Plant	73,562	3,960	42,047	588	120,156	
PERS cost sharing	5820-4540	42701	\$	(15,053)	6,042	(9,011)	G-Plant	(5,517)	(297)	(3,153)	(44)	(9,011)	
Salaries & Benefits Total			\$	\$575,144	(\$117,203)	\$457,941		\$280,361	\$15,091	\$160,249	\$2,240	\$457,941	
Maintenance & Operation													
Contractual services	5820-4540	43110	\$	199,800	(56,266)	143,534	G-Plant	87,874	4,730	50,227	702	143,534	
Postage	5820-4540	44450	\$	-	160	160	G-Plant	98	5	56	1	160	
Travel	5820-4540	44550	\$	-	-	-	NA	-	-	-	-	-	
Training	5820-4540	44650	\$	-	12,778	12,778	G-Plant	7,823	421	4,471	62	12,778	
Regulatory	5820-4540	44760	\$	25,000	1,620	26,620	G-Plant	16,297	877	9,315	130	26,620	
Membership and dues	5820-4540	44800	\$	1,500	97	1,597	G-Plant	978	53	559	8	1,597	
Office supplies	5820-4540	45250	\$	-	-	-	NA	-	-	-	-	-	
General supplies	5820-4540	45350	\$	10,000	648	10,648	G-Plant	6,519	351	3,726	52	10,648	
Business meetings	5820-4540	45681	\$	500	32	532	G-Plant	326	18	186	3	532	
Miscellaneous	5820-4540	45682	\$	35,000	2,268	37,268	G-Plant	22,816	1,228	13,041	182	37,268	
Liability Insurance	5820-4540	46011	\$	18,949	(2,604)	16,345	G-Plant	10,006	539	5,720	80	16,345	
Maintenance & Operation Total			\$	\$290,749	(\$41,268)	\$249,481		\$152,737	\$8,221	\$87,302	\$1,220	\$249,481	
TOTAL EWRF - GWP ADM - Enviro & Safety			\$	\$865,893	(\$158,471)	\$707,422		\$433,098	\$23,312	\$247,551	\$3,460	\$707,422	
EWRF - GWP ADM - Util Oper Center & Warehouse													
Salaries & Benefits													
Salaries	5820-4550	41100	\$	203,974	28,547	232,521	TD G-Pit	-	20,012	212,509	-	232,521	
Overtime	5820-4550	41200	\$	7,800	-	7,800	TD G-Pit	-	671	7,129	-	7,800	
Hourly wages	5820-4550	41300	\$	30,316	5,163	35,479	TD G-Pit	-	3,054	32,425	-	35,479	
Benefits	5820-4550	Various	\$	65,485	9,316	74,801	TD G-Pit	-	6,438	68,363	-	74,801	
PERS retirement	5820-4550	42700	\$	89,199	16,358	105,557	TD G-Pit	-	9,085	96,472	-	105,557	
PERS cost sharing	5820-4550	42701	\$	(9,222)	1,306	(7,916)	TD G-Pit	-	(681)	(7,235)	-	(7,916)	
Salaries & Benefits Total			\$	\$387,552	\$60,690	\$448,242		\$0	\$38,579	\$409,663	\$0	\$448,242	
Maintenance & Operation													
Repairs buildings and grounds	5820-4550	43050	\$	25,000	(25,000)	-	NA	-	-	-	-	-	
Lease payments	5820-4550	43070	\$	45,000	(45,000)	-	NA	-	-	-	-	-	
Contractual services	5820-4550	43110	\$	194,317	94,108	288,425	TD G-Pit	-	24,824	263,601	-	288,425	
Postage	5820-4550	44450	\$	-	-	-	NA	-	-	-	-	-	
Laundry and towel service	5820-4550	44600	\$	5,000	324	5,324	TD G-Pit	-	458	4,866	-	5,324	
Training	5820-4550	44650	\$	-	-	-	NA	-	-	-	-	-	
Furniture and equipment	5820-4550	45150	\$	2,000	130	2,130	TD G-Pit	-	183	1,946	-	2,130	

Revenue Requirement and Functional Unbundling

Description	Fund-Dept	Account	Units	Historical		Test Year		Allocator	Power Supply	Transmission	Distribution	Customer	Total
				2022	Adjustment	2024-2028							
Office supplies	5820-4550	45250	\$	4,000	259	4,259	TD G-Pit	-	367	3,893	-	-	4,259
Small tools	5820-4550	45300	\$	1,000	(1,000)	-	NA	-	-	-	-	-	-
General supplies	5820-4550	45350	\$	30,000	1,944	31,944	TD G-Pit	-	2,749	29,194	-	-	31,944
Materials overhead	5820-4550	45620	\$	-	-	-	NA	-	-	-	-	-	-
Business meetings	5820-4550	45681	\$	400	26	426	TD G-Pit	-	37	389	-	-	426
Miscellaneous	5820-4550	45682	\$	5,000	324	5,324	TD G-Pit	-	458	4,866	-	-	5,324
Utilities	5820-4550	46005	\$	341,700	19,162	360,862	TD G-Pit	-	31,058	329,804	-	-	360,862
Liability Insurance	5820-4550	46011	\$	12,029	2,777	14,806	TD G-Pit	-	1,274	13,532	-	-	14,806
Maintenance & Operation Total			\$	\$665,446	\$48,054	\$713,500		\$0	\$61,409	\$652,091	\$0	\$0	\$713,500
TOTAL EWRF - GWP ADM - Util Oper Center & Wareh			\$	\$1,052,998	\$108,744	\$1,161,742		\$0	\$99,988	\$1,061,754	\$0	\$0	\$1,161,742
EWRF - GWP Yard ADM													
<u>Salaries & Benefits</u>													
Salaries	5820-4560	41100	\$	88,739	10,754	99,493	LBRxAG	26,450	9,332	49,791	13,921	-	99,493
Overtime	5820-4560	41200	\$	-	-	-	NA	-	-	-	-	-	-
Hourly wages	5820-4560	41300	\$	-	-	-	NA	-	-	-	-	-	-
Benefits	5820-4560	Various	\$	33,153	8,431	41,584	LBRxAG	11,055	3,900	20,811	5,818	-	41,584
PERS retirement	5820-4560	42700	\$	33,788	5,394	39,182	LBRxAG	10,416	3,675	19,609	5,482	-	39,182
PERS cost sharing	5820-4560	42701	\$	(3,493)	554	(2,939)	LBRxAG	(781)	(276)	(1,471)	(411)	-	(2,939)
Salaries & Benefits Total			\$	\$152,187	\$25,134	\$177,321		\$47,140	\$16,631	\$88,740	\$24,810	-	\$177,321
<u>Maintenance & Operation</u>													
Furniture and equipment	5820-4560	45150	\$	-	-	-	NA	-	-	-	-	-	-
Office supplies	5820-4560	45250	\$	12,000	778	12,778	LBRxAG	3,397	1,198	6,394	1,788	-	12,778
General supplies	5820-4560	45350	\$	-	-	-	NA	-	-	-	-	-	-
Printing and graphics	5820-4560	45450	\$	-	-	-	NA	-	-	-	-	-	-
Miscellaneous	5820-4560	45682	\$	-	-	-	NA	-	-	-	-	-	-
Liability Insurance	5820-4560	46011	\$	4,410	917	5,327	LBRxAG	1,416	500	2,666	745	-	5,327
Maintenance & Operation Total			\$	\$16,410	\$1,695	\$18,105		\$4,813	\$1,698	\$9,060	\$2,533	-	\$18,105
TOTAL EWRF - GWP Yard ADM			\$	\$168,597	\$26,829	\$195,426		\$51,953	\$18,329	\$97,800	\$27,344	-	\$195,426
EWRF - GWP Electric - Engineering													
<u>Salaries & Benefits</u>													
Salaries	5820-4600	41100	\$	2,395,454	277,658	2,673,112	TD G-Pit	-	230,067	2,443,045	-	-	2,673,112
Overtime	5820-4600	41200	\$	140,000	13,115	153,115	TD G-Pit	-	13,178	139,937	-	-	153,115
Hourly wages	5820-4600	41300	\$	88,356	318,663	407,019	TD G-Pit	-	35,031	371,988	-	-	407,019
Benefits	5820-4600	Various	\$	345,715	103,762	449,477	TD G-Pit	-	38,685	410,792	-	-	449,477
PERS Retirement	5820-4600	42700	\$	944,150	282,934	1,227,084	TD G-Pit	-	105,612	1,121,472	-	-	1,227,084
PERS cost sharing	5820-4600	42701	\$	(97,621)	5,582	(92,039)	TD G-Pit	-	(7,922)	(84,117)	-	-	(92,039)
Salary charges in (out)	5820-4600	42799	\$	(900,539)	353,698	(546,841)	TD G-Pit	-	(47,065)	(499,776)	-	-	(546,841)
Salaries & Benefits Total			\$	\$2,915,515	\$1,355,413	\$4,270,928		\$0	\$367,587	\$3,903,341	\$0	\$0	\$4,270,928
<u>Maintenance & Operation</u>													
Contractual services	5820-4600	43110	\$	1,099,000	214,953	1,313,953	Distribution	-	-	1,313,953	-	-	1,313,953
Data communication	5820-4600	44250	\$	-	-	-	NA	-	-	-	-	-	-
Postage	5820-4600	44450	\$	-	-	-	NA	-	-	-	-	-	-
Travel	5820-4600	44550	\$	-	-	-	NA	-	-	-	-	-	-
Training	5820-4600	44650	\$	9,844	638	10,482	TD G-Pit	-	902	9,580	-	-	10,482
Computer software	5820-4600	44700	\$	-	-	-	NA	-	-	-	-	-	-
Regulatory	5820-4600	44760	\$	-	-	-	NA	-	-	-	-	-	-
Membership and dues	5820-4600	44800	\$	-	-	-	NA	-	-	-	-	-	-
Books	5820-4600	45100	\$	-	-	-	NA	-	-	-	-	-	-
Furniture and equipment	5820-4600	45150	\$	2,500	162	2,662	TD G-Pit	-	229	2,433	-	-	2,662
Office supplies	5820-4600	45250	\$	20,000	1,296	21,296	TD G-Pit	-	1,833	19,463	-	-	21,296
Small tools	5820-4600	45300	\$	-	-	-	NA	-	-	-	-	-	-
General supplies	5820-4600	45350	\$	10,000	648	10,648	TD G-Pit	-	916	9,731	-	-	10,648
Business meetings	5820-4600	45681	\$	2,500	162	2,662	TD G-Pit	-	229	2,433	-	-	2,662
Miscellaneous	5820-4600	45682	\$	95,000	6,155	101,155	TD G-Pit	-	8,706	92,449	-	-	101,155
Utilities	5820-4600	46005	\$	3,708	81,895	85,603	TD G-Pit	-	7,368	78,235	-	-	85,603
ISD service charge	5820-4600	46009	\$	-	95,751	95,751	TD G-Pit	-	8,241	87,510	-	-	95,751
Liability Insurance	5820-4600	46011	\$	130,417	42,729	173,146	TD G-Pit	-	14,902	158,244	-	-	173,146
Maintenance & Operation Total			\$	\$1,372,969	\$444,389	\$1,817,358		\$0	\$43,327	\$1,774,032	\$0	\$0	\$1,817,358
TOTAL EWRF - GWP Electric - Engineering			\$	\$4,288,484	\$1,799,802	\$6,088,286		\$0	\$410,914	\$5,677,372	\$0	\$0	\$6,088,286
EWRF - GWP Electric - Customer Support													
<u>Salaries & Benefits</u>													
Salaries	5820-4610	41100	\$	706,796	98,293	805,089	Customer	-	-	-	805,089	-	805,089

Revenue Requirement and Functional Unbundling

Description	Fund-Dept	Account	Units	Historical		Test Year		Allocator	Power Supply	Transmission	Distribution	Customer	Total
				2022	Adjustment	2024-2028							
Overtime	5820-4610	41200	\$	-	-	-	NA	-	-	-	-	-	-
Benefits	5820-4610	Various	\$	116,024	47,702	163,726	Customer	-	-	-	-	163,726	163,726
PERS retirement	5820-4610	42700	\$	269,399	48,047	317,446	Customer	-	-	-	-	317,446	317,446
PERS cost sharing	5820-4610	42701	\$	(27,856)	4,045	(23,811)	Customer	-	-	-	-	(23,811)	(23,811)
Salary charges in (out)	5820-4610	42799	\$	(111,288)	1,920	(109,368)	Customer	-	-	-	-	(109,368)	(109,368)
Salaries & Benefits Total			\$	\$953,075	\$200,007	\$1,153,082		\$0	\$0	\$0		\$1,153,082	\$1,153,082
<u>Maintenance & Operation</u>													
Training	5820-4610	44650	\$	-	-	-	NA	-	-	-	-	-	-
General supplies	5820-4610	45350	\$	5,000	(5,000)	-	NA	-	-	-	-	-	-
Liability Insurance	5820-4610	46011	\$	35,132	7,981	43,113	Customer	-	-	-	-	43,113	43,113
Maintenance & Operation Total			\$	\$40,132	\$2,981	\$43,113		\$0	\$0	\$0		\$43,113	\$43,113
TOTAL EWRF - GWP Electric - Customer Support			\$	\$993,207	\$202,988	\$1,196,195		\$0	\$0	\$0		\$1,196,195	\$1,196,195
EWRF - GWP Electric - Street Lighting													
<u>Salaries & Benefits</u>													
Salaries	5820-4620	41100	\$	273,286	52,149	325,435	Distribution	-	-	325,435	-	-	325,435
Overtime	5820-4620	41200	\$	100,000	32,728	132,728	Distribution	-	-	132,728	-	-	132,728
Benefits	5820-4620	Various	\$	80,057	3,600	83,657	Distribution	-	-	83,657	-	-	83,657
PERS Retirement	5820-4620	42700	\$	104,690	1,394	106,084	Distribution	-	-	106,084	-	-	106,084
PERS cost sharing	5820-4620	42701	\$	(8,118)	160	(7,958)	Distribution	-	-	(7,958)	-	-	(7,958)
Salary charges in (out)	5820-4620	42799	\$	(150,943)	(13,109)	(164,052)	Distribution	-	-	(164,052)	-	-	(164,052)
Salaries & Benefits Total			\$	\$398,972	\$76,923	\$475,895		\$0	\$0	\$475,895	\$0		\$475,895
<u>Maintenance & Operation</u>													
Repairs buildings and grounds	5820-4620	43050	\$	5,000	324	5,324	Distribution	-	-	5,324	-	-	5,324
Contractual services	5820-4620	43110	\$	-	-	-	NA	-	-	-	-	-	-
Repairs to equipment	5820-4620	44100	\$	-	-	-	NA	-	-	-	-	-	-
Small tools	5820-4620	45300	\$	2,000	130	2,130	Distribution	-	-	2,130	-	-	2,130
General supplies	5820-4620	45350	\$	150,000	9,719	159,719	Distribution	-	-	159,719	-	-	159,719
Business meetings	5820-4620	45681	\$	1,000	65	1,065	Distribution	-	-	1,065	-	-	1,065
Utilities	5820-4620	46005	\$	10,140	(4,733)	5,407	Distribution	-	-	5,407	-	-	5,407
Liability Insurance	5820-4620	46011	\$	18,554	1,662	20,216	Distribution	-	-	20,216	-	-	20,216
Maintenance & Operation Total			\$	\$186,694	\$7,166	\$193,860		\$0	\$0	\$193,860	\$0		\$193,860
TOTAL EWRF - GWP Electric - Street Lighting			\$	\$585,666	\$84,089	\$669,755		\$0	\$0	\$669,755	\$0		\$669,755
EWRF - GWP Electric - Howard Substation													
<u>Salaries & Benefits</u>													
Salaries	5820-4630	41100	\$	1,228,396	450,126	1,678,522	Transmission	-	1,678,522	-	-	-	1,678,522
Overtime	5820-4630	41200	\$	499,223	263,969	763,192	Transmission	-	763,192	-	-	-	763,192
Benefits	5820-4630	Various	\$	241,805	49,395	291,200	Transmission	-	291,200	-	-	-	291,200
PERS Retirement	5820-4630	42700	\$	498,229	80,094	578,323	Transmission	-	578,323	-	-	-	578,323
PERS cost sharing	5820-4630	42701	\$	(40,203)	(3,177)	(43,380)	Transmission	-	(43,380)	-	-	-	(43,380)
Salaries & Benefits Total			\$	\$2,427,450	\$840,407	\$3,267,857		\$0	\$3,267,857	\$0	\$0		\$3,267,857
<u>Maintenance & Operation</u>													
Telephone	5820-4630	44300	\$	25,000	1,620	26,620	Transmission	-	26,620	-	-	-	26,620
Travel	5820-4630	44550	\$	5,000	(2,870)	2,130	Transmission	-	2,130	-	-	-	2,130
Training	5820-4630	44650	\$	15,000	972	15,972	Transmission	-	15,972	-	-	-	15,972
Furniture and equipment	5820-4630	45150	\$	-	5,324	5,324	Transmission	-	5,324	-	-	-	5,324
Computer hardware	5820-4630	45170	\$	2,000	130	2,130	Transmission	-	2,130	-	-	-	2,130
Office supplies	5820-4630	45250	\$	2,000	4,389	6,389	Transmission	-	6,389	-	-	-	6,389
General supplies	5820-4630	45350	\$	5,000	5,648	10,648	Transmission	-	10,648	-	-	-	10,648
Business meetings	5820-4630	45681	\$	500	32	532	Transmission	-	532	-	-	-	532
Utilities	5820-4630	46005	\$	181,245	(13,875)	167,370	Transmission	-	167,370	-	-	-	167,370
Liability Insurance	5820-4630	46011	\$	85,867	21,872	107,739	Transmission	-	107,739	-	-	-	107,739
Maintenance & Operation Total			\$	\$321,612	\$23,241	\$344,853		\$0	\$344,853	\$0	\$0		\$344,853
TOTAL EWRF - GWP Electric - Howard Substation			\$	\$2,749,062	\$863,648	\$3,612,710		\$0	\$3,612,710	\$0	\$0		\$3,612,710
EWRF - GWP Electric - Meter & Test Shop													
<u>Salaries & Benefits</u>													
Salaries	5820-4640	41100	\$	1,348,423	436,272	1,784,695	Distribution	-	-	1,784,695	-	-	1,784,695
Overtime	5820-4640	41200	\$	105,000	34,365	139,365	Distribution	-	-	139,365	-	-	139,365
Hourly wages	5820-4640	41300	\$	-	471,538	471,538	Distribution	-	-	471,538	-	-	471,538
Benefits	5820-4640	Various	\$	221,926	77,060	298,986	Distribution	-	-	298,986	-	-	298,986
PERS Retirement	5820-4640	42700	\$	478,058	215,036	693,094	Distribution	-	-	693,094	-	-	693,094
PERS cost sharing	5820-4640	42701	\$	(38,338)	(13,649)	(51,987)	Distribution	-	-	(51,987)	-	-	(51,987)
Salary charges in (out)	5820-4640	42799	\$	(227,981)	118,613	(109,368)	Distribution	-	-	(109,368)	-	-	(109,368)

Revenue Requirement and Functional Unbundling

Description	Fund-Dept	Account	Units	Historical		Test Year		Allocator	Power Supply	Transmission	Distribution	Customer	Total
				2022	Adjustment	2024-2028							
Salaries & Benefits Total			\$	\$1,887,088	\$1,339,234	\$3,226,322			\$0	\$0	\$3,226,322	\$0	\$3,226,322
Maintenance & Operation													
Contractual services	5820-4640	43110	\$	39,500	10,013	49,513	Distribution	-	-	-	49,513	-	49,513
Repairs to equipment	5820-4640	44100	\$	-	-	-	NA	-	-	-	-	-	-
Repairs to office equipment	5820-4640	44120	\$	2,000	130	2,130	Distribution	-	-	-	2,130	-	2,130
Postage	5820-4640	44450	\$	-	-	-	NA	-	-	-	-	-	-
Travel	5820-4640	44550	\$	-	-	-	NA	-	-	-	-	-	-
Training	5820-4640	44650	\$	5,877	4,250	10,127	Distribution	-	-	-	10,127	-	10,127
Small tools	5820-4640	45300	\$	-	-	-	NA	-	-	-	-	-	-
General supplies	5820-4640	45350	\$	50,000	13,888	63,888	Distribution	-	-	-	63,888	-	63,888
Liability Insurance	5820-4640	46011	\$	67,216	38,492	105,708	Distribution	-	-	-	105,708	-	105,708
Maintenance & Operation Total			\$	\$164,593	\$66,772	\$231,365		\$0	\$0	\$231,365		\$0	\$231,365
TOTAL EWRF - GWP Electric - Meter & Test Shop			\$	\$2,051,681	\$1,406,006	\$3,457,687		\$0	\$0	\$3,457,687		\$0	\$3,457,687
EWRF - GWP Electric - Station Maintenance													
Salaries & Benefits													
Salaries	5820-4650	41100	\$	2,232,508	690,143	2,922,651	Subs	-	-	417,522	2,505,130	-	2,922,651
Overtime	5820-4650	41200	\$	200,000	198,185	398,185	Subs	-	-	56,884	341,302	-	398,185
Benefits	5820-4650	Various	\$	379,726	105,062	484,788	Subs	-	-	69,255	415,532	-	484,788
PERS Retirement	5820-4650	42700	\$	783,096	95,066	878,162	Subs	-	-	125,452	752,710	-	878,162
PERS cost sharing	5820-4650	42701	\$	(63,669)	(2,200)	(65,869)	Subs	-	-	(9,410)	(56,459)	-	(65,869)
Salary charges in (out)	5820-4650	42799	\$	(667,430)	667,430	-	Subs	-	-	-	-	-	-
Salaries & Benefits Total			\$	\$2,864,231	\$1,753,686	\$4,617,917		\$0	\$659,702	\$3,958,215		\$0	\$4,617,917
Maintenance & Operation													
Repairs buildings and grounds	5820-4650	43050	\$	-	-	-	NA	-	-	-	-	-	-
Contractual services	5820-4650	43110	\$	1,403,000	279,371	1,682,371	Subs	-	-	240,339	1,442,033	-	1,682,371
Repairs to equipment	5820-4650	44100	\$	10,000	150,000	160,000	Subs	-	-	22,857	137,143	-	160,000
Postage	5820-4650	44450	\$	-	-	-	NA	-	-	-	-	-	-
Travel	5820-4650	44550	\$	-	-	-	NA	-	-	-	-	-	-
Laundry and towel service	5820-4650	44600	\$	-	-	-	NA	-	-	-	-	-	-
Training	5820-4650	44650	\$	2,895	188	3,083	Subs	-	-	440	2,642	-	3,083
Computer software	5820-4650	44700	\$	-	-	-	NA	-	-	-	-	-	-
Regulatory	5820-4650	44760	\$	8,000	518	8,518	Subs	-	-	1,217	7,301	-	8,518
Books	5820-4650	45100	\$	-	-	-	NA	-	-	-	-	-	-
Office supplies	5820-4650	45250	\$	-	-	-	NA	-	-	-	-	-	-
Small tools	5820-4650	45300	\$	-	-	-	NA	-	-	-	-	-	-
General supplies	5820-4650	45350	\$	140,000	9,071	149,071	Subs	-	-	21,296	127,775	-	149,071
Business meetings	5820-4650	45681	\$	-	-	-	NA	-	-	-	-	-	-
Liability Insurance	5820-4650	46011	\$	111,482	35,054	146,536	Subs	-	-	20,934	125,602	-	146,536
Maintenance & Operation Total			\$	\$1,675,377	\$474,202	\$2,149,579		\$0	\$307,083	\$1,842,496		\$0	\$2,149,579
TOTAL EWRF - GWP Electric - Station Maintenance			\$	\$4,539,608	\$2,227,888	\$6,767,496		\$0	\$966,785	\$5,800,711		\$0	\$6,767,496
EWRF - GWP Electric - OH & UG													
Salaries & Benefits													
Salaries	5820-4660	41100	\$	4,649,861	2,369,747	7,019,608	TD Miles	-	-	225,908	6,793,700	-	7,019,608
Overtime	5820-4660	41200	\$	900,000	(700,907)	199,093	TD Miles	-	-	6,407	192,685	-	199,093
Hourly wages	5820-4660	41300	\$	860,455	281,617	1,142,072	TD Miles	-	-	36,755	1,105,317	-	1,142,072
Benefits	5820-4660	Various	\$	766,972	286,142	1,053,114	TD Miles	-	-	33,892	1,019,222	-	1,053,114
PERS retirement	5820-4660	42700	\$	1,652,318	873,371	2,525,689	TD Miles	-	-	81,283	2,444,406	-	2,525,689
PERS cost sharing	5820-4660	42701	\$	(137,442)	(52,011)	(189,453)	TD Miles	-	-	(6,097)	(183,356)	-	(189,453)
Salary charges in (out)	5820-4660	42799	\$	(1,821,372)	727,690	(1,093,682)	TD Miles	-	-	(35,197)	(1,058,485)	-	(1,093,682)
Salaries & Benefits Total			\$	\$6,870,792	\$3,785,649	\$10,656,441		\$0	\$342,950	\$10,313,491		\$0	\$10,656,441
Maintenance & Operation													
Repairs buildings and grounds	5820-4660	43050	\$	2,000	130	2,130	TD Miles	-	-	69	2,061	-	2,130
Contractual services	5820-4660	43110	\$	3,709,800	293,605	4,003,405	TD Miles	-	-	128,839	3,874,566	-	4,003,405
Construction services	5820-4660	43111	\$	-	-	-	NA	-	-	-	-	-	-
Repairs to equipment	5820-4660	44100	\$	-	-	-	NA	-	-	-	-	-	-
Repairs to office equipment	5820-4660	44120	\$	7,500	486	7,986	TD Miles	-	-	257	7,729	-	7,986
Postage	5820-4660	44450	\$	1,000	65	1,065	TD Miles	-	-	34	1,031	-	1,065
Travel	5820-4660	44550	\$	-	-	-	NA	-	-	-	-	-	-
Laundry and towel service	5820-4660	44600	\$	-	-	-	NA	-	-	-	-	-	-
Training	5820-4660	44650	\$	2,895	188	3,083	TD Miles	-	-	99	2,983	-	3,083
Regulatory	5820-4660	44760	\$	-	-	-	NA	-	-	-	-	-	-
Membership and dues	5820-4660	44800	\$	10,000	648	10,648	TD Miles	-	-	343	10,305	-	10,648
Books	5820-4660	45100	\$	-	-	-	NA	-	-	-	-	-	-

Revenue Requirement and Functional Unbundling

Description	Fund-Dept	Account	Units	Historical		Test Year		Allocator	Power Supply	Transmission	Distribution	Customer	Total
				2022	Adjustment	2024-2028							
Furniture and equipment	5820-4660	45150	\$	-	-	-	NA	-	-	-	-	-	-
Office supplies	5820-4660	45250	\$	-	-	-	NA	-	-	-	-	-	-
Small tools	5820-4660	45300	\$	50,000	3,240	53,240	TD Miles	-	1,713	51,526	-	-	53,240
General supplies	5820-4660	45350	\$	800,000	51,834	851,834	TD Miles	-	27,414	824,420	-	-	851,834
Printing and graphics	5820-4660	45450	\$	-	-	-	NA	-	-	-	-	-	-
Business meetings	5820-4660	45681	\$	-	-	-	NA	-	-	-	-	-	-
Miscellaneous	5820-4660	45682	\$	-	-	-	NA	-	-	-	-	-	-
ISD service charge	5820-4660	46009	\$	-	169,740	169,740	TD Miles	-	5,463	164,277	-	-	169,740
Liability Insurance	5820-4660	46011	\$	301,647	67,273	368,920	TD Miles	-	11,873	357,047	-	-	368,920
Maintenance & Operation Total			\$	\$4,884,842	\$587,206	\$5,472,048		\$0	\$176,104	\$5,295,945	\$0	\$0	\$5,472,048
TOTAL EWRF - GWP Electric - OH & UG			\$	\$11,755,634	\$4,372,855	\$16,128,489		\$0	\$519,053	\$15,609,436	\$0	\$0	\$16,128,489
EWRF - GWP Electric - Substructure													
<u>Salaries & Benefits</u>													
Salaries	5820-4670	41100	\$	487,188	190,291	677,479	Distribution	-	-	677,479	-	-	677,479
Overtime	5820-4670	41200	\$	150,000	1,442,741	1,592,741	Distribution	-	-	1,592,741	-	-	1,592,741
Benefits	5820-4670	Various	\$	122,943	98,904	221,847	Distribution	-	-	221,847	-	-	221,847
PERS retirement	5820-4670	42700	\$	186,408	34,530	220,938	Distribution	-	-	220,938	-	-	220,938
PERS cost sharing	5820-4670	42701	\$	(14,998)	(1,575)	(16,573)	Distribution	-	-	(16,573)	-	-	(16,573)
Salary charges in (out)	5820-4670	42799	\$	(264,865)	155,497	(109,368)	Distribution	-	-	(109,368)	-	-	(109,368)
Salaries & Benefits Total			\$	\$666,676	\$1,920,388	\$2,587,064		\$0	\$0	\$2,587,064	\$0	\$0	\$2,587,064
<u>Maintenance & Operation</u>													
Contractual services	5820-4670	43110	\$	50,000	56,479	106,479	Distribution	-	-	106,479	-	-	106,479
Construction services	5820-4670	43111	\$	-	-	-	NA	-	-	-	-	-	-
Repairs to equipment	5820-4670	44100	\$	-	-	-	NA	-	-	-	-	-	-
Training	5820-4670	44650	\$	-	-	-	NA	-	-	-	-	-	-
Small tools	5820-4670	45300	\$	5,000	324	5,324	Distribution	-	-	5,324	-	-	5,324
General supplies	5820-4670	45350	\$	50,000	3,240	53,240	Distribution	-	-	53,240	-	-	53,240
Liability Insurance	5820-4670	46011	\$	31,672	68,500	100,172	Distribution	-	-	100,172	-	-	100,172
Maintenance & Operation Total			\$	\$136,672	\$128,543	\$265,215		\$0	\$0	\$265,215	\$0	\$0	\$265,215
TOTAL EWRF - GWP Electric - Substructure			\$	\$803,348	\$2,048,931	\$2,852,279		\$0	\$0	\$2,852,279	\$0	\$0	\$2,852,279
EWRF - GWP Electric - Power Management													
<u>Salaries & Benefits</u>													
Salaries	5820-4680	41100	\$	1,435,800	677,352	2,113,152	Power Supply	2,113,152	-	-	-	-	2,113,152
Overtime	5820-4680	41200	\$	-	-	-	NA	-	-	-	-	-	-
Hourly wages	5820-4680	41300	\$	-	-	-	NA	-	-	-	-	-	-
Benefits	5820-4680	Various	\$	206,474	52,957	259,431	Power Supply	259,431	-	-	-	-	259,431
PERS retirement	5820-4680	42700	\$	551,456	141,238	692,694	Power Supply	692,694	-	-	-	-	692,694
PERS cost sharing	5820-4680	42701	\$	(57,015)	5,057	(51,958)	Power Supply	(51,958)	-	-	-	-	(51,958)
Salaries & Benefits Total			\$	\$2,136,715	\$876,605	\$3,013,320		\$3,013,320	\$0	\$0	\$0	\$0	\$3,013,320
<u>Maintenance & Operation</u>													
Contractual services	5820-4680	43110	\$	3,087,220	416,819	3,504,039	Power Supply	3,504,039	-	-	-	-	3,504,039
Postage	5820-4680	44450	\$	1,000	65	1,065	Power Supply	1,065	-	-	-	-	1,065
Travel	5820-4680	44550	\$	35,000	(22,222)	12,778	Power Supply	12,778	-	-	-	-	12,778
Training	5820-4680	44650	\$	22,000	(9,222)	12,778	Power Supply	12,778	-	-	-	-	12,778
Computer software	5820-4680	44700	\$	-	-	-	NA	-	-	-	-	-	-
Regulatory	5820-4680	44760	\$	130,000	8,423	138,423	Power Supply	138,423	-	-	-	-	138,423
RAC variance	5820-4680	44761	\$	-	-	-	NA	-	-	-	-	-	-
Membership and dues	5820-4680	44800	\$	70,000	9,859	79,859	Power Supply	79,859	-	-	-	-	79,859
Periodicals and newspapers	5820-4680	45050	\$	2,500	(1,435)	1,065	Power Supply	1,065	-	-	-	-	1,065
Office supplies	5820-4680	45250	\$	3,000	(1,403)	1,597	Power Supply	1,597	-	-	-	-	1,597
Furniture and equipment	5820-4680	45150	\$	-	532	532	Power Supply	532	-	-	-	-	532
Fuel natural gas	5820-4680	45502	\$	16,500,000	17,310,808	33,810,808	Power Supply	33,810,808	-	-	-	-	33,810,808
Carbon allowances	5820-4680	45506	\$	3,800,000	(3,800,000)	-	NA	-	-	-	-	-	-
Renewable energy credits	5820-4680	45507	\$	30,000	2,370,000	2,400,000	Power Supply	2,400,000	-	-	-	-	2,400,000
ECAC variance	5820-4680	45509	\$	-	-	-	NA	-	-	-	-	-	-
Purchased power	5820-4680	45510	\$	121,476,000	18,469	121,494,469	Power Supply	121,494,469	-	-	-	-	121,494,469
Hedging costs	5820-4680	45511	\$	800,000	(800,000)	-	NA	-	-	-	-	-	-
Business meetings	5820-4680	45681	\$	1,500	97	1,597	Power Supply	1,597	-	-	-	-	1,597
Miscellaneous	5820-4680	45682	\$	500	32	532	Power Supply	532	-	-	-	-	532
Gas depletion	5820-4680	46001	\$	1,000,000	64,792	1,064,792	Power Supply	1,064,792	-	-	-	-	1,064,792
Utilities	5820-4680	46005	\$	2,108	33	2,141	Power Supply	2,141	-	-	-	-	2,141
General supplies	5820-4680	45350	\$	-	1,065	1,065	Power Supply	1,065	-	-	-	-	1,065
Liability Insurance	5820-4680	46011	\$	71,365	21,878	93,243	Power Supply	93,243	-	-	-	-	93,243

Revenue Requirement and Functional Unbundling

Description	Fund-Dept	Account	Units	Historical 2022	Adjustment	Test Year 2024-2028	Allocator	Power Supply	Transmission	Distribution	Customer	Total
Maintenance & Operation Total			\$	\$147,032,193	\$15,588,590	\$162,620,783		\$162,620,783	\$0	\$0	\$0	\$162,620,783
TOTAL EWRF - GWP Electric - Power Management			\$	\$149,168,908	\$16,465,195	\$165,634,103		\$165,634,103	\$0	\$0	\$0	\$165,634,103
EWRF - GWP Electric - Power Plant (Grayson, Wartsila ICE)												
<u>Salaries & Benefits</u>												
Salaries	5820-4690	41100	\$	4,235,643	1,135,156	5,370,799	Power Supply	5,370,799	-	-	-	5,370,799
Overtime	5820-4690	41200	\$	1,079,823	751,147	1,830,970	Power Supply	1,830,970	-	-	-	1,830,970
Hourly wages	5820-4690	41300	\$	22,620	17,199	39,819	Power Supply	39,819	-	-	-	39,819
Benefits	5820-4690	Various	\$	934,328	171,591	1,105,919	Power Supply	1,105,919	-	-	-	1,105,919
PERS retirement	5820-4690	42700	\$	1,659,740	131,982	1,791,722	Power Supply	1,791,722	-	-	-	1,791,722
PERS cost sharing	5820-4690	42701	\$	(142,342)	7,946	(134,396)	Power Supply	(134,396)	-	-	-	(134,396)
Salaries & Benefits Total			\$	\$7,789,812	\$2,215,020	\$10,004,832		\$10,004,832	\$0	\$0	\$0	\$10,004,832
<u>Maintenance & Operation</u>												
Repairs buildings and grounds	5820-4690	43050	\$	-	-	-	NA	-	-	-	-	-
Lease payments	5820-4690	43070	\$	-	-	-	NA	-	-	-	-	-
Contractual services	5820-4690	43110	\$	1,771,500	191,976	1,963,476	Power Supply	1,963,476	-	-	-	1,963,476
Repairs to equipment	5820-4690	44100	\$	50,000	3,240	53,240	Power Supply	53,240	-	-	-	53,240
Postage	5820-4690	44450	\$	-	-	-	NA	-	-	-	-	-
Travel	5820-4690	44550	\$	5,000	324	5,324	Power Supply	5,324	-	-	-	5,324
Laundry and towel service	5820-4690	44600	\$	7,000	454	7,454	Power Supply	7,454	-	-	-	7,454
Training	5820-4690	44650	\$	10,000	648	10,648	Power Supply	10,648	-	-	-	10,648
Computer software	5820-4690	44700	\$	-	-	-	NA	-	-	-	-	-
Regulatory	5820-4690	44760	\$	100,000	6,479	106,479	Power Supply	106,479	-	-	-	106,479
Office supplies	5820-4690	45250	\$	5,000	324	5,324	Power Supply	5,324	-	-	-	5,324
Small tools	5820-4690	45300	\$	-	-	-	NA	-	-	-	-	-
General supplies	5820-4690	45350	\$	620,000	40,171	660,171	Power Supply	660,171	-	-	-	660,171
Business meetings	5820-4690	45681	\$	-	-	-	NA	-	-	-	-	-
Miscellaneous	5820-4690	45682	\$	-	-	-	NA	-	-	-	-	-
Utilities	5820-4690	46005	\$	2,031,619	183,973	2,215,592	Power Supply	2,215,592	-	-	-	2,215,592
Liability Insurance	5820-4690	46011	\$	265,316	54,221	319,537	Power Supply	319,537	-	-	-	319,537
Maintenance & Operation Total			\$	\$4,865,435	\$481,809	\$5,347,244		\$5,347,244	\$0	\$0	\$0	\$5,347,244
TOTAL EWRF - GWP Electric - Power Plant			\$	\$12,655,247	\$2,696,829	\$15,352,076		\$15,352,076	\$0	\$0	\$0	\$15,352,076
TOTAL OPERATIONS & MAINTENANCE EXPENSE			\$	\$223,389,305	\$37,605,322	\$260,994,627	-	\$188,868,343	\$7,145,254	\$44,023,995	\$20,957,035	\$260,994,627
Fuel, Purchased Power, Wheeling			\$	\$142,776,000	\$13,594,069	\$156,370,069	-	\$156,370,069	\$0	\$0	\$0	\$156,370,069
Total O&M less Fuel, PP, Wheeling			\$	\$80,613,305	\$24,011,253	\$104,624,558		\$32,498,274	\$7,145,254	\$44,023,995	\$20,957,035	\$104,624,558
<u>Transfers to the General Fund</u>												
TOTAL Transfers to the General Fund			\$	\$18,894,442	2,783,852	\$21,678,294	RRxTransfer	\$16,671,683	\$503,259	\$3,063,440	\$1,439,911	\$21,678,294
<u>Capital Paid from Cash / Earnings</u>												
Capital from Cash			\$	-	7,730,453	7,730,453	Cash CIP	6,671,166	38,700	1,020,429	157	7,730,453
Total Capital from Cash			\$	\$0	\$7,730,453	\$7,730,453		\$6,671,166	\$38,700	\$1,020,429	\$157	\$7,730,453
<u>Debt Service</u>												
Existing Debt Service												
2013			\$	3,984,000	(3,984,000)	-	NA	-	-	-	-	-
2013 Refunding			\$	1,874,350	3,203,002	5,077,352	N-Plant	4,156,286	66,928	846,854	7,284	5,077,352
2016 Refunding			\$	6,317,000	(295,650)	6,021,350	N-Plant	4,929,036	79,372	1,004,304	8,638	6,021,350
Total Existing Debt Service			\$	\$12,175,350	(1,076,648)	\$11,098,702		\$9,085,322	\$146,300	\$1,851,159	\$15,922	\$11,098,702
Proposed Debt Service												
Grayson	Grayson	Grayson \$166 mil debt in 2024,	\$	-	21,493,441	21,493,441	Power Supply	21,493,441	-	-	-	21,493,441
Total New Debt Service			\$	\$0	\$21,493,441	\$21,493,441		\$21,493,441	\$0	\$0	\$0	\$21,493,441
TOTAL Debt Service			\$	\$12,175,350	\$20,416,793	\$32,592,143		\$30,578,763	\$146,300	\$1,851,159	\$15,922	\$32,592,143
<u>Miscellaneous Expenses (Revenues)</u>												
Open			\$	-	-	-	NA	-	-	-	-	-
Interest Income			\$	-	(3,476,360)	(3,476,360)	RR	(2,673,493)	(80,703)	(491,257)	(230,906)	(3,476,360)
Sale of Property			\$	-	-	-	NA	-	-	-	-	-
Capital Contributions			\$	-	(2,274,859)	(2,274,859)	Distribution	-	-	(2,274,859)	-	(2,274,859)
Miscellaneous Revenues			\$	-	(16,079,545)	(16,079,545)	RRxFPPW	(8,505,826)	(761,302)	(4,634,200)	(2,178,217)	(16,079,545)
Sales to Other utilities			\$	-	-	-	Power Supply	-	-	-	-	-
TOTAL Miscellaneous Expenses (Revenues)			\$	\$0	(\$21,830,764)	(\$21,830,764)		(\$11,179,319)	(\$842,006)	(\$7,400,316)	(\$2,409,123)	(\$21,830,764)

Revenue Requirement and Functional Unbundling

Description	Fund-Dept	Account	Units	Historical 2022	Adjustment	Test Year 2024-2028	Allocator	Power Supply	Transmission	Distribution	Customer	Total
<u>Contribution to Reserves</u>												
Change in Reserves			\$		5,638,219	5,638,219	RR	4,336,070	130,891	796,758	374,501	5,638,219
Change in Reserves			\$		-	-	NA	-	-	-	-	-
TOTAL Change in Reserves			\$	\$0	5,638,219	\$5,638,219		\$4,336,070	\$130,891	\$796,758	\$374,501	\$5,638,219
<u>Revenue Requirement Summary</u>												
O&M			\$	223,389,305	37,605,322	260,994,627		188,868,343	7,145,254	44,023,995	20,957,035	260,994,627
Capital from Cash			\$	-	7,730,453	7,730,453		6,671,166	38,700	1,020,429	157	7,730,453
Debt Service			\$	12,175,350	20,416,793	32,592,143		30,578,763	146,300	1,851,159	15,922	32,592,143
Transfers to the General Fund			\$	18,894,442	2,783,852	21,678,294		16,671,683	503,259	3,063,440	1,439,911	21,678,294
Miscellaneous Expenses (Revenues)			\$	-	(21,830,764)	(21,830,764)		(11,179,319)	(842,006)	(7,400,316)	(2,409,123)	(21,830,764)
Contribution to Reserves			\$	-	5,638,219	5,638,219		4,336,070	130,891	796,758	374,501	5,638,219
Total Revenue Requirement			\$	\$254,459,097	52,343,875	306,802,972		235,946,706	\$7,122,397	\$43,355,464	\$20,378,404	\$306,802,972
Total Revenues under Current Rates			\$			230,130,506						
Over (Under) Collection Percentage			%			-33.3%						

Plant in Service

Gross Plant in Service (Does not include SCPPA Natural Gas Reserve Pinedale Project)

<u>Production</u>												
<u>Steam Production</u>												
Land & Land Rights	310	\$	876,456	-	876,456	Power Supply	876,456	-	-	-	-	876,456
Structures and Improvements	311	\$	10,224,494	-	10,224,494	Power Supply	10,224,494	-	-	-	-	10,224,494
Boiler Plant Equipment	312	\$	32,998,950	(32,998,950)	-	NA	-	-	-	-	-	-
Turbogenerator Units	314	\$	464,671	(464,671)	-	NA	-	-	-	-	-	-
Engines for Biogas at Scholl Canyon		\$	-	75,116,560	75,116,560	Power Supply	75,116,560	-	-	-	-	75,116,560
Engines Unit 10-13 at Grayson		\$	-	514,000,000	514,000,000	Power Supply	514,000,000	-	-	-	-	514,000,000
Accessory Electric Equip.	315	\$	15,227	-	15,227	Power Supply	15,227	-	-	-	-	15,227
Misc. Power Plant Equip.	316	\$	6,353,994	-	6,353,994	Power Supply	6,353,994	-	-	-	-	6,353,994
Total steam production		\$	\$50,933,792	555,652,939	\$606,586,731		\$606,586,731	\$0	\$0	\$0	\$0	\$606,586,731
<u>Combustion turbine & other production</u>												
Structures and Improvements	341	\$	8,712,338	-	8,712,338	Power Supply	8,712,338	-	-	-	-	8,712,338
Fuel Holder, Producer & Acc	342	\$	2,153,626	-	2,153,626	Power Supply	2,153,626	-	-	-	-	2,153,626
Prime Movers	343	\$	31,462,075	-	31,462,075	Power Supply	31,462,075	-	-	-	-	31,462,075
Generators	344	\$	31,596,503	-	31,596,503	Power Supply	31,596,503	-	-	-	-	31,596,503
Accessory Plant Equipment	345	\$	250,406	-	250,406	Power Supply	250,406	-	-	-	-	250,406
Misc. Power Plant Equipment	346	\$	4,790,377	-	4,790,377	Power Supply	4,790,377	-	-	-	-	4,790,377
Total combustion turbine & other production		\$	\$78,965,326	-	\$78,965,326		\$78,965,326	\$0	\$0	\$0	\$0	\$78,965,326
Total production		\$	\$129,899,118	\$555,652,939	\$685,552,057		\$685,552,057	\$0	\$0	\$0	\$0	\$685,552,057
<u>Transmission</u>												
Tesla Battery Storage		\$	-	-	-	NA	-	-	-	-	-	-
Land and Land Rights	350	\$	258,267	-	258,267	Transmission	-	258,267	-	-	-	258,267
Energy Storage	351	\$	299,291	-	299,291	Transmission	-	299,291	-	-	-	299,291
Structures and Improvements	352	\$	18,622,158	-	18,622,158	Transmission	-	18,622,158	-	-	-	18,622,158
Station Equipment	353	\$	12,273,591	-	12,273,591	Transmission	-	12,273,591	-	-	-	12,273,591
Towers and Fixtures	354	\$	169,672	-	169,672	Transmission	-	169,672	-	-	-	169,672
O.H. Conductors & Devices	356	\$	75,405	-	75,405	Transmission	-	75,405	-	-	-	75,405
Underground Conduit	357	\$	423,685	-	423,685	Transmission	-	423,685	-	-	-	423,685
Underground Conductors	358	\$	1,878,639	-	1,878,639	Transmission	-	1,878,639	-	-	-	1,878,639
Total transmission		\$	34,000,708	-	34,000,708		-	34,000,708	-	-	-	34,000,708
<u>Distribution</u>												
Land and Land Rights	360	\$	3,650,417	-	3,650,417	Distribution	-	-	3,650,417	-	-	3,650,417
Structures and Improvements	361	\$	4,474,752	-	4,474,752	Distribution	-	-	4,474,752	-	-	4,474,752
Station Equipment	362	\$	78,521,554	-	78,521,554	Distribution	-	-	78,521,554	-	-	78,521,554
Poles, Towers & Fixtures	364	\$	41,277,439	-	41,277,439	Distribution	-	-	41,277,439	-	-	41,277,439
O.H. Conductors & Devices	365	\$	85,192,994	-	85,192,994	Distribution	-	-	85,192,994	-	-	85,192,994
Underground Conduits	366	\$	46,752,249	-	46,752,249	Distribution	-	-	46,752,249	-	-	46,752,249
U.G. Conductors & Devices	367	\$	61,312,772	-	61,312,772	Distribution	-	-	61,312,772	-	-	61,312,772
Line Transformers	368	\$	11,939,004	-	11,939,004	Distribution	-	-	11,939,004	-	-	11,939,004

Revenue Requirement and Functional Unbundling

Description	Fund-Dept	Account	Units	Historical		Test Year		Allocator	Power Supply	Transmission	Distribution	Customer	Total
				2022	Adjustment	2024-2028							
Services	369		\$	24,087,973	-	24,087,973	Distribution	-	-	24,087,973	-	-	24,087,973
Meters	370		\$	1,175,621	-	1,175,621	Distribution	-	-	1,175,621	-	-	1,175,621
Street Lights	373		\$	22,508,109	-	22,508,109	Distribution	-	-	22,508,109	-	-	22,508,109
Total distribution			\$	\$380,892,884	\$0	\$380,892,884		\$0	\$0	\$380,892,884	\$0	-	\$380,892,884
Subtotal before general			\$	\$544,792,710	\$555,652,939	\$1,100,445,649		\$685,552,057	\$34,000,708	\$380,892,884	\$0	-	\$1,100,445,649
General													
Land and Land Rights	389		\$	1,520,453	-	1,520,453	LBR	404,203	142,605	760,906	212,739	-	1,520,453
Structures and Improvements	390		\$	27,553,306	-	27,553,306	LBR	7,324,881	2,584,246	13,788,973	3,855,206	-	27,553,306
Office Furniture & Equip.	391		\$	281,443	-	281,443	LBR	74,820	26,397	140,847	39,379	-	281,443
Transportation Equipment	392		\$	9,976,977	-	9,976,977	LBR	2,652,320	935,749	4,992,950	1,395,960	-	9,976,977
Tools, Shop & Garage Equip.	394		\$	718,997	-	718,997	LBR	191,141	67,435	359,820	100,601	-	718,997
Laboratory Equipment	395		\$	439,726	-	439,726	G-Plant	269,209	14,491	153,875	2,151	-	439,726
Power Operated Equipment	396		\$	21,689	-	21,689	G-Plant	13,278	715	7,590	106	-	21,689
Communication Equipment	397		\$	1,477,690	-	1,477,690	G-Plant	904,672	48,696	517,094	7,227	-	1,477,690
Misc. Equipment	398		\$	10,130,739	-	10,130,739	G-Plant	6,202,247	333,850	3,545,093	49,550	-	10,130,739
Other Tangible	399		\$	5,250,890	-	5,250,890	Power Supply	5,250,890	-	-	-	-	5,250,890
Total general			\$	\$57,371,910	\$0	\$57,371,910		\$23,287,662	\$4,154,183	\$24,267,148	\$5,662,918	-	\$57,371,910
Total gross plant in service			\$	\$602,164,621	\$555,652,939	\$1,157,817,559		\$708,839,718	\$38,154,891	\$405,160,032	\$5,662,918	-	\$1,157,817,559
Accumulated Depreciation													
Production													
Steam Production													
Land & Land Rights	310		\$	-	-	-	Power Supply	-	-	-	-	-	-
Structures and Improvements	311		\$	4,655,672	-	4,655,672	Power Supply	4,655,672	-	-	-	-	4,655,672
Boiler Plant Equipment	312		\$	20,196,909	(20,196,909)	-	NA	-	-	-	-	-	-
Turbogenerator Units	314		\$	290,189	(290,189)	-	NA	-	-	-	-	-	-
Engines for Biogas at Scholl Canyon	0		\$	-	3,004,662	3,004,662	Power Supply	3,004,662	-	-	-	-	3,004,662
Engines Unit 10-13 at Grayson	0		\$	-	20,560,000	20,560,000	Power Supply	20,560,000	-	-	-	-	20,560,000
Accessory Electric Equip.	315		\$	13,705	-	13,705	Power Supply	13,705	-	-	-	-	13,705
Misc. Power Plant Equip.	316		\$	4,395,780	-	4,395,780	Power Supply	4,395,780	-	-	-	-	4,395,780
Total steam production			\$	\$29,552,255	\$3,077,565	\$32,629,819		\$32,629,819	\$0	\$0	\$0	-	\$32,629,819
Combustion turbine & other production													
Structures and Improvements	341		\$	2,678,634	-	2,678,634	Power Supply	2,678,634	-	-	-	-	2,678,634
Fuel Holder, Producer & Acc	342		\$	498,664	-	498,664	Power Supply	498,664	-	-	-	-	498,664
Prime Movers	343		\$	10,961,680	-	10,961,680	Power Supply	10,961,680	-	-	-	-	10,961,680
Generators	344		\$	21,696,705	-	21,696,705	Power Supply	21,696,705	-	-	-	-	21,696,705
Accessory Plant Equipment	345		\$	94,304	-	94,304	Power Supply	94,304	-	-	-	-	94,304
Misc. Power Plant Equipment	346		\$	2,742,966	-	2,742,966	Power Supply	2,742,966	-	-	-	-	2,742,966
Total combustion turbine & other production			\$	\$38,672,952	\$0	\$38,672,952		\$38,672,952	\$0	\$0	\$0	-	\$38,672,952
Total production			\$	\$68,225,206	\$3,077,565	\$71,302,771		\$71,302,771	\$0	\$0	\$0	-	\$71,302,771
Transmission													
Tesla Battery Storage	0		\$	-	-	-	NA	-	-	-	-	-	-
Land and Land Rights	350		\$	-	-	-	Transmission	-	-	-	-	-	-
Energy Storage	351		\$	-	-	-	Transmission	-	-	-	-	-	-
Structures and Improvements	352		\$	11,197,136	-	11,197,136	Transmission	-	11,197,136	-	-	-	11,197,136
Station Equipment	353		\$	11,140,303	-	11,140,303	Transmission	-	11,140,303	-	-	-	11,140,303
Towers and Fixtures	354		\$	169,672	-	169,672	Transmission	-	169,672	-	-	-	169,672
O.H. Conductors & Devices	356		\$	71,842	-	71,842	Transmission	-	71,842	-	-	-	71,842
Underground Conduit	357		\$	416,973	-	416,973	Transmission	-	416,973	-	-	-	416,973
Underground Conductors	358		\$	1,818,365	-	1,818,365	Transmission	-	1,818,365	-	-	-	1,818,365
Total transmission			\$	\$24,814,291	\$0	\$24,814,291		\$0	\$24,814,291	\$0	\$0	-	\$24,814,291
Distribution													
Land and Land Rights	360		\$	-	-	-	Distribution	-	-	-	-	-	-
Structures and Improvements	361		\$	3,778,287	-	3,778,287	Distribution	-	-	3,778,287	-	-	3,778,287
Station Equipment	362		\$	39,965,703	-	39,965,703	Distribution	-	-	39,965,703	-	-	39,965,703
Poles, Towers & Fixtures	364		\$	25,226,873	-	25,226,873	Distribution	-	-	25,226,873	-	-	25,226,873
O.H. Conductors & Devices	365		\$	69,818,945	-	69,818,945	Distribution	-	-	69,818,945	-	-	69,818,945
Underground Conduits	366		\$	33,108,878	-	33,108,878	Distribution	-	-	33,108,878	-	-	33,108,878

Revenue Requirement and Functional Unbundling

Description	Fund-Dept	Account	Units	Historical		Test Year		Allocator	Power Supply	Transmission	Distribution	Customer	Total
				2022	Adjustment	2024-2028							
U.G. Conductors & Devices	367	\$		34,882,477	-	34,882,477	Distribution	-	-	-	34,882,477	-	34,882,477
Line Transformers	368	\$		10,728,247	-	10,728,247	Distribution	-	-	-	10,728,247	-	10,728,247
Services	369	\$		20,521,220	-	20,521,220	Distribution	-	-	-	20,521,220	-	20,521,220
Meters	370	\$		271,703	-	271,703	Distribution	-	-	-	271,703	-	271,703
Street Lights	373	\$		20,965,569	-	20,965,569	Distribution	-	-	-	20,965,569	-	20,965,569
Total distribution		\$		\$259,267,901	\$0	\$259,267,901		\$0	\$0	\$259,267,901		\$0	\$259,267,901
Subtotal before general		\$		\$352,307,399	\$3,077,565	\$355,384,964		\$71,302,771	\$24,814,291	\$259,267,901		\$0	\$355,384,964
General													
Land and Land Rights	389	\$		-	-	-	LBR	-	-	-	-	-	-
Structures and Improvements	390	\$		23,701,244	-	23,701,244	LBR	6,300,834	2,222,958	11,861,219	3,316,233		23,701,244
Office Furniture & Equip.	391	\$		281,443	-	281,443	LBR	74,820	26,397	140,847	39,379		281,443
Transportation Equipment	392	\$		7,718,222	-	7,718,222	LBR	2,051,843	723,898	3,862,562	1,079,919		7,718,222
Tools, Shop & Garage Equip.	394	\$		658,720	-	658,720	LBR	175,117	61,782	329,655	92,167		658,720
Laboratory Equipment	395	\$		439,726	-	439,726	G-Plant	269,209	14,491	153,875	2,151		439,726
Power Operated Equipment	396	\$		5,246	-	5,246	G-Plant	3,212	173	1,836	26		5,246
Communication Equipment	397	\$		508,396	-	508,396	G-Plant	311,251	16,754	177,905	2,487		508,396
Misc. Equipment	398	\$		9,497,297	-	9,497,297	G-Plant	5,814,440	312,975	3,323,430	46,452		9,497,297
Other Tangible	399	\$		3,939,212	-	3,939,212	Power Supply	3,939,212	-	-	-		3,939,212
Total general		\$		\$46,749,505	\$0	\$46,749,505		\$18,939,937	\$3,379,428	\$19,851,329	\$4,578,812		\$46,749,505
Total accumulated depreciation		\$		\$399,056,904	\$3,077,565	\$402,134,468		\$90,242,708	\$28,193,719	\$279,119,230	\$4,578,812		\$402,134,468
Net Plant in Service													
Production													
Steam Production													
Land & Land Rights	310	\$		876,456	-	876,456	Power Supply	876,456	-	-	-	-	876,456
Structures and Improvements	311	\$		5,568,821	-	5,568,821	Power Supply	5,568,821	-	-	-	-	5,568,821
Boiler Plant Equipment	312	\$		12,802,041	(12,802,041)	-	NA	-	-	-	-	-	-
Turbogenerator Units	314	\$		174,482	(174,482)	-	NA	-	-	-	-	-	-
Engines for Biogas at Scholl Canyon	0	\$		-	72,111,898	72,111,898	Power Supply	72,111,898	-	-	-	-	72,111,898
Engines Unit 10-13 at Grayson	0	\$		-	493,440,000	493,440,000	Power Supply	493,440,000	-	-	-	-	493,440,000
Accessory Electric Equip.	315	\$		1,523	-	1,523	Power Supply	1,523	-	-	-	-	1,523
Misc. Power Plant Equip.	316	\$		1,958,214	-	1,958,214	Power Supply	1,958,214	-	-	-	-	1,958,214
Total steam production		\$		\$21,381,537	\$552,575,374	\$573,956,911		\$573,956,911	\$0	\$0	\$0	\$0	\$573,956,911
Combustion turbine & other production													
Structures and Improvements	341	\$		6,033,704	-	6,033,704	Power Supply	6,033,704	-	-	-	-	6,033,704
Fuel Holder, Producer & Acc	342	\$		1,654,962	-	1,654,962	Power Supply	1,654,962	-	-	-	-	1,654,962
Prime Movers	343	\$		20,500,396	-	20,500,396	Power Supply	20,500,396	-	-	-	-	20,500,396
Generators	344	\$		9,899,799	-	9,899,799	Power Supply	9,899,799	-	-	-	-	9,899,799
Accessory Plant Equipment	345	\$		156,103	-	156,103	Power Supply	156,103	-	-	-	-	156,103
Misc. Power Plant Equipment	346	\$		2,047,411	-	2,047,411	Power Supply	2,047,411	-	-	-	-	2,047,411
Total combustion turbine & other production		\$		\$40,292,375	\$0	\$40,292,375		\$40,292,375	\$0	\$0	\$0	\$0	\$40,292,375
Total production		\$		\$61,673,912	\$552,575,374	\$614,249,286		\$614,249,286	\$0	\$0	\$0	\$0	\$614,249,286
Transmission													
Tesla Battery Storage	0	\$		-	-	-	NA	-	-	-	-	-	-
Land and Land Rights	350	\$		258,267	-	258,267	Transmission	-	258,267	-	-	-	258,267
Energy Storage	351	\$		299,291	-	299,291	Transmission	-	299,291	-	-	-	299,291
Structures and Improvements	352	\$		7,425,021	-	7,425,021	Transmission	-	7,425,021	-	-	-	7,425,021
Station Equipment	353	\$		1,133,288	-	1,133,288	Transmission	-	1,133,288	-	-	-	1,133,288
Towers and Fixtures	354	\$		-	-	-	Transmission	-	-	-	-	-	-
O.H. Conductors & Devices	356	\$		3,563	-	3,563	Transmission	-	3,563	-	-	-	3,563
Underground Conduit	357	\$		6,712	-	6,712	Transmission	-	6,712	-	-	-	6,712
Underground Conductors	358	\$		60,274	-	60,274	Transmission	-	60,274	-	-	-	60,274
Total transmission		\$		9,186,417	-	9,186,417		-	9,186,417	-	-	-	9,186,417
Distribution													
Land and Land Rights	360	\$		3,650,417	-	3,650,417	Distribution	-	-	3,650,417	-	-	3,650,417
Structures and Improvements	361	\$		696,466	-	696,466	Distribution	-	-	-	-	-	696,466
Station Equipment	362	\$		38,555,851	-	38,555,851	Distribution	-	-	38,555,851	-	-	38,555,851
Poles, Towers & Fixtures	364	\$		16,050,566	-	16,050,566	Distribution	-	-	16,050,566	-	-	16,050,566

Revenue Requirement and Functional Unbundling

Description	Fund-Dept	Account	Units	Historical		Test Year		Allocator	Power Supply	Transmission	Distribution	Customer	Total
				2022	Adjustment	2024-2028							
O.H. Conductors & Devices	365		\$	15,374,049	-	15,374,049	Distribution	-	-	15,374,049	-	-	15,374,049
Underground Conduits	366		\$	13,643,371	-	13,643,371	Distribution	-	-	13,643,371	-	-	13,643,371
U.G. Conductors & Devices	367		\$	26,430,295	-	26,430,295	Distribution	-	-	26,430,295	-	-	26,430,295
Line Transformers	368		\$	1,210,758	-	1,210,758	Distribution	-	-	1,210,758	-	-	1,210,758
Services	369		\$	3,566,753	-	3,566,753	Distribution	-	-	3,566,753	-	-	3,566,753
Meters	370		\$	903,918	-	903,918	Distribution	-	-	903,918	-	-	903,918
Street Lights	373		\$	1,542,540	-	1,542,540	Distribution	-	-	1,542,540	-	-	1,542,540
Total distribution			\$	\$121,624,982	\$0	\$121,624,982		\$0	\$0	\$121,624,982	\$0		\$121,624,982
Subtotal before general			\$	\$192,485,311	\$552,575,374	\$745,060,685		\$614,249,286	\$9,186,417	\$121,624,982	\$0		\$745,060,685
General													
Land and Land Rights	389		\$	1,520,453	-	1,520,453	LBR	404,203	142,605	760,906	212,739		1,520,453
Structures and Improvements	390		\$	3,852,063	-	3,852,063	LBR	1,024,048	361,288	1,927,754	538,973		3,852,063
Office Furniture & Equip.	391		\$	-	-	-	LBR	-	-	-	-		-
Transportation Equipment	392		\$	2,258,756	-	2,258,756	LBR	600,477	211,850	1,130,388	316,041		2,258,756
Tools, Shop & Garage Equip.	394		\$	60,276	-	60,276	LBR	16,024	5,653	30,165	8,434		60,276
Laboratory Equipment	395		\$	-	-	-	G-Plant	-	-	-	-		-
Power Operated Equipment	396		\$	16,443	-	16,443	G-Plant	10,067	542	5,754	80		16,443
Communication Equipment	397		\$	969,294	-	969,294	G-Plant	593,422	31,942	339,189	4,741		969,294
Misc. Equipment	398		\$	633,442	-	633,442	G-Plant	387,806	20,875	221,663	3,098		633,442
Other Tangible	399		\$	1,311,678	-	1,311,678	Power Supply	1,311,678	-	-	-		1,311,678
Total general			\$	\$10,622,406	\$0	\$10,622,406		\$4,347,725	\$774,755	\$4,415,819	\$1,084,106		\$10,622,406
Total net plant in service			\$	\$203,107,717	\$552,575,374	\$755,683,091		\$618,597,011	\$9,961,172	\$126,040,802	\$1,084,106		\$755,683,091

Allocation factors

Power Supply	Power Supply	100%	0%	0%	0%	100%
		1	-	-	-	1
Transmission	Transmission	0%	100%	0%	0%	100%
		-	1	-	-	1
Distribution	Distribution	0%	0%	100%	0%	100%
		-	-	1	-	1
Customer	Customer	0%	0%	0%	100%	100%
		-	-	-	1	1
Cash Funded Capital	Cash CIP	86%	1%	13%	0%	100%
		126,196,154	732,074	19,303,105	2,979	146,234,312
Operating and Maintenance Costs	O&M	72%	3%	17%	8%	100%
		188,868,343	7,145,254	44,023,995	20,957,035	260,994,627
O&M Less Fuel, PP, Wheeling	OMxFPPW	31%	7%	42%	20%	100%
		32,498,274	7,145,254	44,023,995	20,957,035	104,624,558
Revenue Requirement	RR	77%	2%	14%	7%	100%
		235,946,706	7,122,397	43,355,464	20,378,404	306,802,972
Revenue Requirement less Fuel/PP/Wheeling	RRxFPPW	53%	5%	29%	14%	100%
		79,576,637	7,122,397	43,355,464	20,378,404	150,432,903
Gross Plant	G-Plant	61%	3%	35%	0%	100%
		708,839,718	38,154,891	405,160,032	5,662,918	1,157,817,559
Net Plant	N-Plant	82%	1%	17%	0%	100%
		618,597,011	9,961,172	126,040,802	1,084,106	755,683,091
Labor	LBR	27%	9%	50%	14%	100%
		13,926,342	4,913,267	26,216,117	7,329,663	52,385,390
Labor excluding A&G Labor	LBRxAG	27%	9%	50%	14%	100%
		13,439,576	4,741,534	25,299,788	7,073,470	50,554,368
No. of Substations	Subs	0%	14%	86%	0%	100%
		-	2	12	-	14
Gross General Plant	G-Gen	41%	7%	42%	10%	100%
		23,287,662	4,154,183	24,267,148	5,662,918	57,371,910
Transmission & Distribution Gross Plant	TD G-Plt	0%	9%	91%	0%	100%
		-	38,154,891	405,160,032	-	443,314,923
Miles of Line	TD Miles	0%	3%	97%	0%	100%
		-	56	1,683	-	1,739
Open	Open	0%	0%	0%	0%	0%
		-	-	-	-	-

Revenue Requirement and Functional Unbundling							
Description	Fund-Dept	Account	Units	Historical 2022	Adjustment	Test Year 2024-2028	Total
Open						Allocator	0%
						Power Supply	0%
						Transmission	0%
						Distribution	0%
						Customer	0%
							-
Open						Open	0%
							0%
							-
Open						Open	0%
							0%
							-
Rev Req without Transfers						RRxTransfer	77%
							2%
							14%
							7%
							100%
							219,275,023
							6,619,138
							40,292,024
							18,938,493
							285,124,678
Not Applicable						NA	0%
							0%
							-

Power Supply Classification

Test Year														
Description	Fund-Dept	Account	Units	2024-2028	Allocator	GWP Demand Baseload	GWP Demand Peaking	Market Demand	Variable	Other	Other	Other	Other	Total
Public benefit programs	5820-4509	45512	\$	-	NA	-	-	-	-	-	-	-	-	-
Uncollectible accounts	5820-4509	45680	\$	-	NA	-	-	-	-	-	-	-	-	-
Business meetings	5820-4509	45681	\$	-	NA	-	-	-	-	-	-	-	-	-
Miscellaneous	5820-4509	45682	\$	-	NA	-	-	-	-	-	-	-	-	-
Cost allocation charge	5820-4509	46007	\$	-	NA	-	-	-	-	-	-	-	-	-
Fleet equipment rental charge	5820-4509	46008	\$	-	NA	-	-	-	-	-	-	-	-	-
ISD service charge	5820-4509	46009	\$	-	NA	-	-	-	-	-	-	-	-	-
Building maint service charge	5820-4509	46010	\$	-	NA	-	-	-	-	-	-	-	-	-
Liability Insurance	5820-4509	46011	\$	-	NA	-	-	-	-	-	-	-	-	-
Maintenance & Operation Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EWRF - GWP ADM - Customer Service			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EWRF - GWP ADM - Conserv & Utility Modernization														
Salaries & Benefits														
Salaries	5820-4520	41100	\$	-	NA	-	-	-	-	-	-	-	-	-
Overtime	5820-4520	41200	\$	-	NA	-	-	-	-	-	-	-	-	-
Hourly wages	5820-4520	41300	\$	-	NA	-	-	-	-	-	-	-	-	-
Benefits	5820-4520	Various	\$	-	NA	-	-	-	-	-	-	-	-	-
PERS Retirement	5820-4520	42700	\$	-	NA	-	-	-	-	-	-	-	-	-
PERS cost sharing	5820-4520	42701	\$	-	NA	-	-	-	-	-	-	-	-	-
Salaries & Benefits Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance & Operation														
Contractual services	5820-4520	43110	\$	-	NA	-	-	-	-	-	-	-	-	-
Repairs to equipment	5820-4520	44100	\$	-	NA	-	-	-	-	-	-	-	-	-
Advertising	5820-4520	44200	\$	-	NA	-	-	-	-	-	-	-	-	-
Postage	5820-4520	44450	\$	-	NA	-	-	-	-	-	-	-	-	-
Travel	5820-4520	44550	\$	-	NA	-	-	-	-	-	-	-	-	-
Laundry and towel service	5820-4520	44600	\$	-	NA	-	-	-	-	-	-	-	-	-
Training	5820-4520	44650	\$	-	NA	-	-	-	-	-	-	-	-	-
Computer software	5820-4520	44700	\$	-	NA	-	-	-	-	-	-	-	-	-
Membership and dues	5820-4520	44800	\$	-	NA	-	-	-	-	-	-	-	-	-
Periodicals and newspapers	5820-4520	45050	\$	-	NA	-	-	-	-	-	-	-	-	-
Furniture and equipment	5820-4520	45150	\$	-	NA	-	-	-	-	-	-	-	-	-
Computer hardware	5820-4520	45170	\$	-	NA	-	-	-	-	-	-	-	-	-
Office supplies	5820-4520	45250	\$	-	NA	-	-	-	-	-	-	-	-	-
General supplies	5820-4520	45350	\$	-	NA	-	-	-	-	-	-	-	-	-
Printing and graphics	5820-4520	45450	\$	-	NA	-	-	-	-	-	-	-	-	-
Public benefit programs	5820-4520	45512	\$	-	NA	-	-	-	-	-	-	-	-	-
Low carbon fuel std programs	5820-4520	45514	\$	-	NA	-	-	-	-	-	-	-	-	-
Business meetings	5820-4520	45681	\$	-	NA	-	-	-	-	-	-	-	-	-
Miscellaneous	5820-4520	45682	\$	-	NA	-	-	-	-	-	-	-	-	-
Liability Insurance	5820-4520	46011	\$	-	NA	-	-	-	-	-	-	-	-	-
Maintenance & Operation Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EWRF - GWP ADM - Conserv & Utility Modernizai			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EWRF - GWP ADM - Bus System Support														
Salaries & Benefits														
Salaries	5820-4521	41100	\$	54,635	LBRxAG	8,925	45,037	673	-	-	-	-	-	54,635
Overtime	5820-4521	41200	\$	6,350	LBRxAG	1,037	5,234	78	-	-	-	-	-	6,350
Hourly wages	5820-4521	41300	\$	-	NA	-	-	-	-	-	-	-	-	-
Benefits	5820-4521	Various	\$	12,950	LBRxAG	2,115	10,675	159	-	-	-	-	-	12,950
PERS retirement	5820-4521	42700	\$	21,610	LBRxAG	3,530	17,814	266	-	-	-	-	-	21,610
PERS cost sharing	5820-4521	42701	\$	(1,622)	LBRxAG	(265)	(1,337)	(20)	-	-	-	-	-	(1,622)
Salaries & Benefits Total			\$	\$93,923		\$15,343	\$77,424	\$1,156	\$0	\$0	\$0	\$0	\$0	\$93,923
Maintenance & Operation														
Contractual services	5820-4521	43110	\$	1,152,296	G-Gen	397,781	747,961	6,554	-	-	-	-	-	1,152,296
Repairs to office equipment	5820-4521	44120	\$	3,397	LBRxAG	555	2,800	42	-	-	-	-	-	3,397
Data communication	5820-4521	44250	\$	-	NA	-	-	-	-	-	-	-	-	-
Postage	5820-4521	44450	\$	212	LBRxAG	35	175	3	-	-	-	-	-	212
Travel	5820-4521	44550	\$	3,963	LBRxAG	647	3,267	49	-	-	-	-	-	3,963
Training	5820-4521	44650	\$	5,095	LBRxAG	832	4,200	63	-	-	-	-	-	5,095
Computer software	5820-4521	44700	\$	-	NA	-	-	-	-	-	-	-	-	-
Membership and dues	5820-4521	44800	\$	425	LBRxAG	69	350	5	-	-	-	-	-	425

Power Supply Classification

Description	Fund-Dept	Account	Units	Test Year		Allocator	GWP Demand	GWP Demand	Market Demand	Variable	Other	Other	Other	Other	Total
				2024-2028			Baseload	Peaking							
Contractual services	5820-4660	43110	\$	-	NA		-	-	-	-	-	-	-	-	-
Construction services	5820-4660	43111	\$	-	NA		-	-	-	-	-	-	-	-	-
Repairs to equipment	5820-4660	44100	\$	-	NA		-	-	-	-	-	-	-	-	-
Repairs to office equipment	5820-4660	44120	\$	-	NA		-	-	-	-	-	-	-	-	-
Postage	5820-4660	44450	\$	-	NA		-	-	-	-	-	-	-	-	-
Travel	5820-4660	44550	\$	-	NA		-	-	-	-	-	-	-	-	-
Laundry and towel service	5820-4660	44600	\$	-	NA		-	-	-	-	-	-	-	-	-
Training	5820-4660	44650	\$	-	NA		-	-	-	-	-	-	-	-	-
Regulatory	5820-4660	44760	\$	-	NA		-	-	-	-	-	-	-	-	-
Membership and dues	5820-4660	44800	\$	-	NA		-	-	-	-	-	-	-	-	-
Books	5820-4660	45100	\$	-	NA		-	-	-	-	-	-	-	-	-
Furniture and equipment	5820-4660	45150	\$	-	NA		-	-	-	-	-	-	-	-	-
Office supplies	5820-4660	45250	\$	-	NA		-	-	-	-	-	-	-	-	-
Small tools	5820-4660	45300	\$	-	NA		-	-	-	-	-	-	-	-	-
General supplies	5820-4660	45350	\$	-	NA		-	-	-	-	-	-	-	-	-
Printing and graphics	5820-4660	45450	\$	-	NA		-	-	-	-	-	-	-	-	-
Business meetings	5820-4660	45681	\$	-	NA		-	-	-	-	-	-	-	-	-
Miscellaneous	5820-4660	45682	\$	-	NA		-	-	-	-	-	-	-	-	-
ISD service charge	5820-4660	46009	\$	-	NA		-	-	-	-	-	-	-	-	-
Liability Insurance	5820-4660	46011	\$	-	NA		-	-	-	-	-	-	-	-	-
Maintenance & Operation Total			\$	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EWRF - GWP Electric - OH & UG			\$	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EWRF - GWP Electric - Substructure															
<u>Salaries & Benefits</u>															
Salaries	5820-4670	41100	\$	-	NA		-	-	-	-	-	-	-	-	-
Overtime	5820-4670	41200	\$	-	NA		-	-	-	-	-	-	-	-	-
Benefits	5820-4670	Various	\$	-	NA		-	-	-	-	-	-	-	-	-
PERS retirement	5820-4670	42700	\$	-	NA		-	-	-	-	-	-	-	-	-
PERS cost sharing	5820-4670	42701	\$	-	NA		-	-	-	-	-	-	-	-	-
Salary charges in (out)	5820-4670	42799	\$	-	NA		-	-	-	-	-	-	-	-	-
Salaries & Benefits Total			\$	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Maintenance & Operation</u>															
Contractual services	5820-4670	43110	\$	-	NA		-	-	-	-	-	-	-	-	-
Construction services	5820-4670	43111	\$	-	NA		-	-	-	-	-	-	-	-	-
Repairs to equipment	5820-4670	44100	\$	-	NA		-	-	-	-	-	-	-	-	-
Training	5820-4670	44650	\$	-	NA		-	-	-	-	-	-	-	-	-
Small tools	5820-4670	45300	\$	-	NA		-	-	-	-	-	-	-	-	-
General supplies	5820-4670	45350	\$	-	NA		-	-	-	-	-	-	-	-	-
Liability Insurance	5820-4670	46011	\$	-	NA		-	-	-	-	-	-	-	-	-
Maintenance & Operation Total			\$	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EWRF - GWP Electric - Substructure			\$	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EWRF - GWP Electric - Power Management															
<u>Salaries & Benefits</u>															
Salaries	5820-4680	41100	\$	2,113,152	Dmd All		1,495,557	502,827	114,768	-	-	-	-	-	2,113,152
Overtime	5820-4680	41200	\$	-	NA		-	-	-	-	-	-	-	-	-
Hourly wages	5820-4680	41300	\$	-	NA		-	-	-	-	-	-	-	-	-
Benefits	5820-4680	Various	\$	259,431	Dmd All		183,609	61,732	14,090	-	-	-	-	-	259,431
PERS retirement	5820-4680	42700	\$	692,694	Dmd All		490,246	164,827	37,621	-	-	-	-	-	692,694
PERS cost sharing	5820-4680	42701	\$	(51,958)	Dmd All		(36,772)	(12,363)	(2,822)	-	-	-	-	-	(51,958)
Salaries & Benefits Total			\$	\$3,013,320			\$2,132,640	\$717,023	\$163,657	\$0	\$0	\$0	\$0	\$0	\$3,013,320
<u>Maintenance & Operation</u>															
Contractual services	5820-4680	43110	\$	3,504,039	Mkt Dmd		-	-	3,504,039	-	-	-	-	-	3,504,039
Postage	5820-4680	44450	\$	1,065	Dmd All		754	253	58	-	-	-	-	-	1,065
Travel	5820-4680	44550	\$	12,778	Dmd All		9,043	3,040	694	-	-	-	-	-	12,778
Training	5820-4680	44650	\$	12,778	Dmd All		9,043	3,040	694	-	-	-	-	-	12,778
Computer software	5820-4680	44700	\$	-	NA		-	-	-	-	-	-	-	-	-
Regulatory	5820-4680	44760	\$	138,423	Dmd All		97,967	32,938	7,518	-	-	-	-	-	138,423
RAC variance	5820-4680	44761	\$	-	NA		-	-	-	-	-	-	-	-	-
Membership and dues	5820-4680	44800	\$	79,859	Dmd All		56,520	19,003	4,337	-	-	-	-	-	79,859
Periodicals and newspapers	5820-4680	45050	\$	1,065	Dmd All		754	253	58	-	-	-	-	-	1,065
Office supplies	5820-4680	45250	\$	1,597	Dmd All		1,130	380	87	-	-	-	-	-	1,597

Power Supply Classification

Description	Fund-Dept	Account	Units	Test Year		Allocator	GWP Demand Baseload	GWP Demand Peaking	Market Demand	Variable	Other	Other	Other	Other	Total
				2024-2028											
Furniture and equipment	5820-4680	45150	\$	532	Dmd All	377	127	29	-	-	-	-	-	-	532
Fuel natural gas	5820-4680	45502	\$	33,810,808	Variable	-	-	-	33,810,808	-	-	-	-	-	33,810,808
Carbon allowances	5820-4680	45506	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Renewable energy credits	5820-4680	45507	\$	2,400,000	Variable	-	-	-	2,400,000	-	-	-	-	-	2,400,000
ECAC variance	5820-4680	45509	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Purchased power	5820-4680	45510	\$	121,494,469	Purch Power	45,565,217	-	-	75,929,252	-	-	-	-	-	121,494,469
Hedging costs	5820-4680	45511	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Business meetings	5820-4680	45681	\$	1,597	Dmd All	1,130	380	87	-	-	-	-	-	-	1,597
Miscellaneous	5820-4680	45682	\$	532	Dmd All	377	127	29	-	-	-	-	-	-	532
Gas depletion	5820-4680	46001	\$	1,064,792	Dmd All	753,593	253,368	57,830	-	-	-	-	-	-	1,064,792
Utilities	5820-4680	46005	\$	2,141	GWP Dmd Bl	2,141	-	-	-	-	-	-	-	-	2,141
General supplies	5820-4680	45350	\$	1,065	GWP Dmd Bl	1,065	-	-	-	-	-	-	-	-	1,065
Liability Insurance	5820-4680	46011	\$	93,243	GWP Dmd Bl	93,243	-	-	-	-	-	-	-	-	93,243
Maintenance & Operation Total			\$	\$162,620,783		\$46,592,354	\$312,910	\$3,575,459	\$112,140,060	\$0	\$0	\$0	\$0	\$0	\$162,620,783
TOTAL EWRF - GWP Electric - Power Management			\$	\$165,634,103		\$48,724,994	\$1,029,933	\$3,739,116	\$112,140,060	\$0	\$0	\$0	\$0	\$0	\$165,634,103
EWRF - GWP Electric - Power Plant (Grayson, Wartsila ICE, 1															
<u>Salaries & Benefits</u>															
Salaries	5820-4690	41100	\$	5,370,799	GWP Dmd Pk	-	5,370,799	-	-	-	-	-	-	-	5,370,799
Overtime	5820-4690	41200	\$	1,830,970	GWP Dmd Pk	-	1,830,970	-	-	-	-	-	-	-	1,830,970
Hourly wages	5820-4690	41300	\$	39,819	GWP Dmd Pk	-	39,819	-	-	-	-	-	-	-	39,819
Benefits	5820-4690	Various	\$	1,105,919	GWP Dmd Pk	-	1,105,919	-	-	-	-	-	-	-	1,105,919
PERS retirement	5820-4690	42700	\$	1,791,722	GWP Dmd Pk	-	1,791,722	-	-	-	-	-	-	-	1,791,722
PERS cost sharing	5820-4690	42701	\$	(134,396)	GWP Dmd Pk	-	(134,396)	-	-	-	-	-	-	-	(134,396)
Salaries & Benefits Total			\$	\$10,004,832		\$0	\$10,004,832	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,004,832
<u>Maintenance & Operation</u>															
Repairs buildings and grounds	5820-4690	43050	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Lease payments	5820-4690	43070	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Contractual services	5820-4690	43110	\$	1,963,476	GWP Dmd Pk	-	1,963,476	-	-	-	-	-	-	-	1,963,476
Repairs to equipment	5820-4690	44100	\$	53,240	GWP Dmd Pk	-	53,240	-	-	-	-	-	-	-	53,240
Postage	5820-4690	44450	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Travel	5820-4690	44550	\$	5,324	GWP Dmd Pk	-	5,324	-	-	-	-	-	-	-	5,324
Laundry and towel service	5820-4690	44600	\$	7,454	GWP Dmd Pk	-	7,454	-	-	-	-	-	-	-	7,454
Training	5820-4690	44650	\$	10,648	GWP Dmd Pk	-	10,648	-	-	-	-	-	-	-	10,648
Computer software	5820-4690	44700	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Regulatory	5820-4690	44760	\$	106,479	GWP Dmd Pk	-	106,479	-	-	-	-	-	-	-	106,479
Office supplies	5820-4690	45250	\$	5,324	GWP Dmd Pk	-	5,324	-	-	-	-	-	-	-	5,324
Small tools	5820-4690	45300	\$	-	NA	-	-	-	-	-	-	-	-	-	-
General supplies	5820-4690	45350	\$	660,171	GWP Dmd Pk	-	660,171	-	-	-	-	-	-	-	660,171
Business meetings	5820-4690	45681	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Miscellaneous	5820-4690	45682	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Utilities	5820-4690	46005	\$	2,215,592	GWP Dmd Pk	-	2,215,592	-	-	-	-	-	-	-	2,215,592
Liability Insurance	5820-4690	46011	\$	319,537	GWP Dmd Pk	-	319,537	-	-	-	-	-	-	-	319,537
Maintenance & Operation Total			\$	\$5,347,244		\$0	\$5,347,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,347,244
TOTAL EWRF - GWP Electric - Power Plant			\$	\$15,352,076		\$0	\$15,352,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,352,076
TOTAL OPERATIONS & MAINTENANCE EXPENSE															
Fuel, Purchased Power, Wheeling			\$	\$188,868,343		\$51,166,427	\$21,773,316	\$3,788,540	\$112,140,060	\$0	\$0	\$0	\$0	\$0	\$188,868,343
Total O&M less Fuel, PP, Wheeling			\$	\$156,370,069		\$46,318,810	\$253,368	\$57,830	\$109,740,060	\$0	\$0	\$0	\$0	\$0	\$156,370,069
			\$	\$32,498,274		\$4,847,617	\$21,519,948	\$3,730,710	\$2,400,000	\$0	\$0	\$0	\$0	\$0	\$32,498,274
<u>Transfers to the General Fund</u>															
TOTAL Transfers to the General Fund			\$	\$16,671,683	RRxTransfer	\$4,342,201	\$3,502,321	\$255,179	\$8,571,982	\$0	\$0	\$0	\$0	\$0	\$16,671,683
<u>Capital Paid from Cash / Earnings</u>															
Capital from Cash			\$	6,671,166	Cash CIP	5,732,592	938,370	204	-	-	-	-	-	-	6,671,166
Total Capital from Cash			\$	\$6,671,166		\$5,732,592	\$938,370	\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$6,671,166
<u>Debt Service</u>															
Existing Debt Service															
2013			\$	-	NA	-	-	-	-	-	-	-	-	-	-
2013 Refunding			\$	4,156,286	N-Plant	552,977	3,603,139	170	-	-	-	-	-	-	4,156,286

Gross Plant in Service (Does not include SCPPA Natural Gas Reserve Pinedale Project)

Steam Production											
Land & Land Rights	310	\$	876,456	GWP Dmd BI	876,456	-	-	-	-	-	876,456
Structures and Improvements	311		10,224,494	GWP Dmd BI	10,224,494	-	-	-	-	-	10,224,494
Boiler Plant Equipment	312	\$	-	NA	-	-	-	-	-	-	-
Turbogenerator Units	314	\$	-	NA	-	-	-	-	-	-	-
Engines for Biogas at Scholl Canyon		\$	75,116,560	GWP Dmd BI	75,116,560	-	-	-	-	-	75,116,560
Engines Unit 10-13 at Grayson		\$	514,000,000	GWP Dmd Pk	-	514,000,000	-	-	-	-	514,000,000
Accessory Electric Equip.	315	\$	15,227	GWP Dmd Pk	-	15,227	-	-	-	-	15,227
Misc. Power Plant Equip.	316	\$	6,353,994	GWP Dmd BI	6,353,994	-	-	-	-	-	6,353,994
Total steam production		\$	\$606,586,731		\$92,571,503	\$514,015,227	\$0	\$0	\$0	\$0	\$606,586,731
Combustion turbine & other production											
Structures and Improvements	341	\$	8,712,338	GWP Dmd Pk	-	8,712,338	-	-	-	-	8,712,338
Fuel Holder, Producer & Acc	342	\$	2,153,626	GWP Dmd Pk	-	2,153,626	-	-	-	-	2,153,626
Prime Movers	343	\$	31,462,075	GWP Dmd Pk	-	31,462,075	-	-	-	-	31,462,075
Generators	344	\$	31,596,503	GWP Dmd Pk	-	31,596,503	-	-	-	-	31,596,503
Accessory Plant Equipment	345	\$	250,406	GWP Dmd Pk	-	250,406	-	-	-	-	250,406
Misc. Power Plant Equipment	346	\$	4,790,377	GWP Dmd Pk	-	4,790,377	-	-	-	-	4,790,377
Total combustion turbine & other production		\$	\$78,965,326		\$0	\$78,965,326	\$0	\$0	\$0	\$0	\$78,965,326
Total production		\$	\$685,552,057		\$92,571,503	\$592,980,554	\$0	\$0	\$0	\$0	\$685,552,057
Transmission											
Tesla Battery Storage		\$	-	NA	-	-	-	-	-	-	-
Land and Land Rights	350	\$	-	NA	-	-	-	-	-	-	-
Energy Storage	351	\$	-	NA	-	-	-	-	-	-	-
Structures and Improvements	352	\$	-	NA	-	-	-	-	-	-	-

Power Supply Classification														
Test Year														
Description	Fund-Dept	Account	Units	2024-2028	Allocator	GWP Demand Baseload	GWP Demand Peaking	Market Demand	Variable	Other	Other	Other	Other	Total
Station Equipment	353		\$	-	NA	-	-	-	-	-	-	-	-	-
Towers and Fixtures	354		\$	-	NA	-	-	-	-	-	-	-	-	-
O.H. Conductors & Devices	356		\$	-	NA	-	-	-	-	-	-	-	-	-
Underground Conduit	357		\$	-	NA	-	-	-	-	-	-	-	-	-
Underground Conductors	358		\$	-	NA	-	-	-	-	-	-	-	-	-
Total transmission			\$	-		-	-	-	-	-	-	-	-	-
Distribution														
Land and Land Rights	360		\$	-	NA	-	-	-	-	-	-	-	-	-
Structures and Improvements	361		\$	-	NA	-	-	-	-	-	-	-	-	-
Station Equipment	362		\$	-	NA	-	-	-	-	-	-	-	-	-
Poles, Towers & Fixtures	364		\$	-	NA	-	-	-	-	-	-	-	-	-
O.H. Conductors & Devices	365		\$	-	NA	-	-	-	-	-	-	-	-	-
Underground Conduits	366		\$	-	NA	-	-	-	-	-	-	-	-	-
U.G. Conductors & Devices	367		\$	-	NA	-	-	-	-	-	-	-	-	-
Line Transformers	368		\$	-	NA	-	-	-	-	-	-	-	-	-
Services	369		\$	-	NA	-	-	-	-	-	-	-	-	-
Meters	370		\$	-	NA	-	-	-	-	-	-	-	-	-
Street Lights	373		\$	-	NA	-	-	-	-	-	-	-	-	-
Total distribution			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal before general			\$	\$685,552,057		\$92,571,503	\$592,980,554	\$0	\$0	\$0	\$0	\$0	\$0	\$685,552,057
General														
Land and Land Rights	389		\$	404,203	LBR	66,030	333,197	4,976	-	-	-	-	-	404,203
Structures and Improvements	390		\$	7,324,881	LBR	1,196,586	6,038,123	90,172	-	-	-	-	-	7,324,881
Office Furniture & Equip.	391		\$	74,820	LBR	12,223	61,676	921	-	-	-	-	-	74,820
Transportation Equipment	392		\$	2,652,320	LBR	433,281	2,186,388	32,651	-	-	-	-	-	2,652,320
Tools, Shop & Garage Equip.	394		\$	191,141	LBR	31,225	157,563	2,353	-	-	-	-	-	191,141
Laboratory Equipment	395		\$	269,209	G-Plant	38,211	230,948	50	-	-	-	-	-	269,209
Power Operated Equipment	396		\$	13,278	G-Plant	1,885	11,391	2	-	-	-	-	-	13,278
Communication Equipment	397		\$	904,672	G-Plant	128,406	776,097	169	-	-	-	-	-	904,672
Misc. Equipment	398		\$	6,202,247	G-Plant	880,328	5,320,760	1,159	-	-	-	-	-	6,202,247
Other Tangible	399		\$	5,250,890	GWP Dmd BI	5,250,890	-	-	-	-	-	-	-	5,250,890
Total general			\$	\$23,287,662		\$8,039,064	\$15,116,144	\$132,454	\$0	\$0	\$0	\$0	\$0	\$23,287,662
Total gross plant in service			\$	\$708,839,718		\$100,610,568	\$608,096,697	\$132,454	\$0	\$0	\$0	\$0	\$0	\$708,839,718
Accumulated Depreciation														
Production														
Steam Production														
Land & Land Rights	310		\$	-	GWP Dmd BI	-	-	-	-	-	-	-	-	-
Structures and Improvements	311		\$	4,655,672	GWP Dmd BI	4,655,672	-	-	-	-	-	-	-	4,655,672
Boiler Plant Equipment	312		\$	-	NA	-	-	-	-	-	-	-	-	-
Turbogenerator Units	314		\$	-	NA	-	-	-	-	-	-	-	-	-
Engines for Biogas at Scholl Canyon	0		\$	3,004,662	GWP Dmd BI	3,004,662	-	-	-	-	-	-	-	3,004,662
Engines Unit 10-13 at Grayson	0		\$	20,560,000	GWP Dmd Pk	-	20,560,000	-	-	-	-	-	-	20,560,000
Accessory Electric Equip.	315		\$	13,705	GWP Dmd Pk	-	13,705	-	-	-	-	-	-	13,705
Misc. Power Plant Equip.	316		\$	4,395,780	GWP Dmd BI	4,395,780	-	-	-	-	-	-	-	4,395,780
Total steam production			\$	\$32,629,819		\$12,056,115	\$20,573,705	\$0	\$0	\$0	\$0	\$0	\$0	\$32,629,819
Combustion turbine & other production														
Structures and Improvements	341		\$	2,678,634	GWP Dmd Pk	-	2,678,634	-	-	-	-	-	-	2,678,634
Fuel Holder, Producer & Acc	342		\$	498,664	GWP Dmd Pk	-	498,664	-	-	-	-	-	-	498,664
Prime Movers	343		\$	10,961,680	GWP Dmd Pk	-	10,961,680	-	-	-	-	-	-	10,961,680
Generators	344		\$	21,696,705	GWP Dmd Pk	-	21,696,705	-	-	-	-	-	-	21,696,705
Accessory Plant Equipment	345		\$	94,304	GWP Dmd Pk	-	94,304	-	-	-	-	-	-	94,304
Misc. Power Plant Equipment	346		\$	2,742,966	GWP Dmd Pk	-	2,742,966	-	-	-	-	-	-	2,742,966
Total combustion turbine & other production			\$	\$38,672,952		\$0	\$38,672,952	\$0	\$0	\$0	\$0	\$0	\$0	\$38,672,952
Total production			\$	\$71,302,771		\$12,056,115	\$59,246,656	\$0	\$0	\$0	\$0	\$0	\$0	\$71,302,771
Transmission														

Power Supply Classification

Description	Fund-Dept	Account	Units	Test Year		Allocator	GWP Demand Baseload	GWP Demand Peaking	Market Demand	Variable	Other	Other	Other	Other	Total
				2024-2028											
Tesla Battery Storage	0		\$	-	NA		-	-	-	-	-	-	-	-	-
Land and Land Rights	350		\$	-	NA		-	-	-	-	-	-	-	-	-
Energy Storage	351		\$	-	NA		-	-	-	-	-	-	-	-	-
Structures and Improvements	352		\$	-	NA		-	-	-	-	-	-	-	-	-
Station Equipment	353		\$	-	NA		-	-	-	-	-	-	-	-	-
Towers and Fixtures	354		\$	-	NA		-	-	-	-	-	-	-	-	-
O.H. Conductors & Devices	356		\$	-	NA		-	-	-	-	-	-	-	-	-
Underground Conduit	357		\$	-	NA		-	-	-	-	-	-	-	-	-
Underground Conductors	358		\$	-	NA		-	-	-	-	-	-	-	-	-
Total transmission			\$	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution															
Land and Land Rights	360		\$	-	NA		-	-	-	-	-	-	-	-	-
Structures and Improvements	361		\$	-	NA		-	-	-	-	-	-	-	-	-
Station Equipment	362		\$	-	NA		-	-	-	-	-	-	-	-	-
Poles, Towers & Fixtures	364		\$	-	NA		-	-	-	-	-	-	-	-	-
O.H. Conductors & Devices	365		\$	-	NA		-	-	-	-	-	-	-	-	-
Underground Conduits	366		\$	-	NA		-	-	-	-	-	-	-	-	-
U.G. Conductors & Devices	367		\$	-	NA		-	-	-	-	-	-	-	-	-
Line Transformers	368		\$	-	NA		-	-	-	-	-	-	-	-	-
Services	369		\$	-	NA		-	-	-	-	-	-	-	-	-
Meters	370		\$	-	NA		-	-	-	-	-	-	-	-	-
Street Lights	373		\$	-	NA		-	-	-	-	-	-	-	-	-
Total distribution			\$	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal before general			\$	\$71,302,771			\$12,056,115	\$59,246,656	\$0	\$0	\$0	\$0	\$0	\$0	\$71,302,771
General															
Land and Land Rights	389		\$	-	LBR		-	-	-	-	-	-	-	-	-
Structures and Improvements	390		\$	6,300,834	LBR		1,029,299	5,193,969	77,566	-	-	-	-	-	6,300,834
Office Furniture & Equip.	391		\$	74,820	LBR		12,223	61,676	921	-	-	-	-	-	74,820
Transportation Equipment	392		\$	2,051,843	LBR		335,187	1,691,397	25,259	-	-	-	-	-	2,051,843
Tools, Shop & Garage Equip.	394		\$	175,117	LBR		28,607	144,354	2,156	-	-	-	-	-	175,117
Laboratory Equipment	395		\$	269,209	G-Plant		38,211	230,948	50	-	-	-	-	-	269,209
Power Operated Equipment	396		\$	3,212	G-Plant		456	2,755	1	-	-	-	-	-	3,212
Communication Equipment	397		\$	311,251	G-Plant		44,178	267,014	58	-	-	-	-	-	311,251
Misc. Equipment	398		\$	5,814,440	G-Plant		825,284	4,988,070	1,086	-	-	-	-	-	5,814,440
Other Tangible	399		\$	3,939,212	GWP Dmd Bl		3,939,212	-	-	-	-	-	-	-	3,939,212
Total general			\$	\$18,939,937			\$6,252,656	\$12,580,184	\$107,097	\$0	\$0	\$0	\$0	\$0	\$18,939,937
Total accumulated depreciation			\$	\$90,242,708			\$18,308,770	\$71,826,841	\$107,097	\$0	\$0	\$0	\$0	\$0	\$90,242,708
Net Plant in Service															
Production															
Steam Production															
Land & Land Rights	310		\$	876,456	GWP Dmd Bl		876,456	-	-	-	-	-	-	-	876,456
Structures and Improvements	311		\$	5,568,821	GWP Dmd Bl		5,568,821	-	-	-	-	-	-	-	5,568,821
Boiler Plant Equipment	312		\$	-	NA		-	-	-	-	-	-	-	-	-
Turbogenerator Units	314		\$	-	NA		-	-	-	-	-	-	-	-	-
Engines for Biogas at Scholl Canyon	0		\$	72,111,898	GWP Dmd Bl		72,111,898	-	-	-	-	-	-	-	72,111,898
Engines Unit 10-13 at Grayson	0		\$	493,440,000	GWP Dmd Pk		-	493,440,000	-	-	-	-	-	-	493,440,000
Accessory Electric Equip.	315		\$	1,523	GWP Dmd Pk		-	1,523	-	-	-	-	-	-	1,523
Misc. Power Plant Equip.	316		\$	1,958,214	GWP Dmd Bl		1,958,214	-	-	-	-	-	-	-	1,958,214
Total steam production			\$	\$573,956,911			\$80,515,389	\$493,441,523	\$0	\$0	\$0	\$0	\$0	\$0	\$573,956,911
Combustion turbine & other production															
Structures and Improvements	341		\$	6,033,704	GWP Dmd Pk		-	6,033,704	-	-	-	-	-	-	6,033,704
Fuel Holder, Producer & Acc	342		\$	1,654,962	GWP Dmd Pk		-	1,654,962	-	-	-	-	-	-	1,654,962
Prime Movers	343		\$	20,500,396	GWP Dmd Pk		-	20,500,396	-	-	-	-	-	-	20,500,396
Generators	344		\$	9,899,799	GWP Dmd Pk		-	9,899,799	-	-	-	-	-	-	9,899,799
Accessory Plant Equipment	345		\$	156,103	GWP Dmd Pk		-	156,103	-	-	-	-	-	-	156,103
Misc. Power Plant Equipment	346		\$	2,047,411	GWP Dmd Pk		-	2,047,411	-	-	-	-	-	-	2,047,411
Total combustion turbine & other production			\$	\$40,292,375			\$0	\$40,292,375	\$0	\$0	\$0	\$0	\$0	\$0	\$40,292,375

Transmission Classification

				Test Year										
Description	Fund-Dept	Account	Units	2024-2028	Allocator	Demand	Other	Other	Other	Other	Other	Other	Other	Total
Revenue Requirement														
OPERATIONS & MAINTENANCE EXPENSE														
EWRP - GWP ADM (Elec. Works, Rev Fund)														
Salaries & Benefits														
Salaries	5820-4505	41100	\$	64,555	LBRxAG	64,555	-	-	-	-	-	-	-	64,555
Overtime	5820-4505	41200	\$	-	NA	-	-	-	-	-	-	-	-	-
Hourly	5820-4505	41300	\$	-	NA	-	-	-	-	-	-	-	-	-
Benefits	5820-4505	Various	\$	15,861	LBRxAG	15,861	-	-	-	-	-	-	-	15,861
PERS Retirement	5820-4505	42700	\$	25,452	LBRxAG	25,452	-	-	-	-	-	-	-	25,452
PERS cost sharing	5820-4505	42701	\$	(1,909)	LBRxAG	(1,909)	-	-	-	-	-	-	-	(1,909)
Salaries & Benefits Total			\$	\$103,960		\$103,960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103,960
Maintenance & Operation														
Contractual services	5820-4505	43110	\$	33,030	G-Gen	33,030	-	-	-	-	-	-	-	33,030
Advertising	5820-4505	44200	\$	-	NA	-	-	-	-	-	-	-	-	-
Postage	5820-4505	44450	\$	77	G-Gen	77	-	-	-	-	-	-	-	77
Travel	5820-4505	44550	\$	1,198	LBRxAG	1,198	-	-	-	-	-	-	-	1,198
Training	5820-4505	44650	\$	1,198	LBRxAG	1,198	-	-	-	-	-	-	-	1,198
Computer software	5820-4505	44700	\$	-	NA	-	-	-	-	-	-	-	-	-
Regulatory	5820-4505	44760	\$	1,156	G-Gen	1,156	-	-	-	-	-	-	-	1,156
Membership and dues	5820-4505	44800	\$	2,297	LBRxAG	2,297	-	-	-	-	-	-	-	2,297
Periodicals and newspapers	5820-4505	45050	\$	-	NA	-	-	-	-	-	-	-	-	-
Books	5820-4505	45100	\$	-	NA	-	-	-	-	-	-	-	-	-
Furniture and equipment	5820-4505	45150	\$	9,987	LBRxAG	9,987	-	-	-	-	-	-	-	9,987
Computer hardware	5820-4505	45170	\$	50	LBRxAG	50	-	-	-	-	-	-	-	50
Office supplies	5820-4505	45250	\$	1,498	LBRxAG	1,498	-	-	-	-	-	-	-	1,498
General supplies & COVID Supplies	5820-4505	45350	\$	385	G-Gen	385	-	-	-	-	-	-	-	385
Printing and graphics	5820-4505	45450	\$	-	NA	-	-	-	-	-	-	-	-	-
Uncollectible accounts	5820-4505	45680	\$	499	LBRxAG	499	-	-	-	-	-	-	-	499
Business meetings	5820-4505	45681	\$	499	LBRxAG	499	-	-	-	-	-	-	-	499
Miscellaneous	5820-4505	45682	\$	5,003	LBRxAG	5,003	-	-	-	-	-	-	-	5,003
Utilities	5820-4505	46005	\$	6,156	G-Gen	6,156	-	-	-	-	-	-	-	6,156
Cost allocation charge	5820-4505	46007	\$	442,835	G-Gen	442,835	-	-	-	-	-	-	-	442,835
Fleet equipment rental charge	5820-4505	46008	\$	104,247	LBRxAG	104,247	-	-	-	-	-	-	-	104,247
ISD service charge	5820-4505	46009	\$	275,328	G-Gen	275,328	-	-	-	-	-	-	-	275,328
Building maint service charge	5820-4505	46010	\$	141,242	G-Gen	141,242	-	-	-	-	-	-	-	141,242
Liability Insurance	5820-4505	46011	\$	3,456	LBRxAG	3,456	-	-	-	-	-	-	-	3,456
Excess insurance and surety	5820-4505	46012	\$	35,180	G-Gen	35,180	-	-	-	-	-	-	-	35,180
Maintenance & Operation Total			\$	\$1,065,324		\$1,065,324	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,065,324
TOTAL EWRP - GWP ADM			\$	\$1,169,284		\$1,169,284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,169,284
EWRP - GWP ADM -Customer Service														
Salaries & Benefits														
Salaries	5820-4509	41100	\$	-	NA	-	-	-	-	-	-	-	-	-
Overtime	5820-4509	41200	\$	-	NA	-	-	-	-	-	-	-	-	-
Hourly wages	5820-4509	41300	\$	-	NA	-	-	-	-	-	-	-	-	-
Benefits	5820-4509	Various	\$	-	NA	-	-	-	-	-	-	-	-	-
PERS Retirement	5820-4509	42700	\$	-	NA	-	-	-	-	-	-	-	-	-
PERS cost sharing	5820-4509	42701	\$	-	NA	-	-	-	-	-	-	-	-	-
Salaries & Benefits Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance & Operation														
Contractual services	5820-4509	43110	\$	-	NA	-	-	-	-	-	-	-	-	-
Postage	5820-4509	44450	\$	-	NA	-	-	-	-	-	-	-	-	-
Travel	5820-4509	44550	\$	-	NA	-	-	-	-	-	-	-	-	-
Training	5820-4509	44650	\$	-	NA	-	-	-	-	-	-	-	-	-
Regulatory	5820-4509	44760	\$	-	NA	-	-	-	-	-	-	-	-	-
Membership and dues	5820-4509	44800	\$	-	NA	-	-	-	-	-	-	-	-	-
Furniture and equipment	5820-4509	45150	\$	-	NA	-	-	-	-	-	-	-	-	-
Computer hardware	5820-4509	45170	\$	-	NA	-	-	-	-	-	-	-	-	-
Office supplies	5820-4509	45250	\$	-	NA	-	-	-	-	-	-	-	-	-
Claims	5820-4509	45652	\$	-	NA	-	-	-	-	-	-	-	-	-
Small tools	5820-4509	45300	\$	-	NA	-	-	-	-	-	-	-	-	-
General supplies	5820-4509	45350	\$	-	NA	-	-	-	-	-	-	-	-	-

				Test Year										
Description	Fund-Dept	Account	Units	2024-2028	Allocator	Demand	Other	Other	Other	Other	Other	Other	Other	Total
Furniture and equipment	5820-4521	45150	\$	3,995	LBRxAG	3,995	-	-	-	-	-	-	-	3,995
Computer hardware	5820-4521	45170	\$	2,996	LBRxAG	2,996	-	-	-	-	-	-	-	2,996
Office supplies	5820-4521	45250	\$	300	LBRxAG	300	-	-	-	-	-	-	-	300
General supplies	5820-4521	45350	\$	1,398	LBRxAG	1,398	-	-	-	-	-	-	-	1,398
Business meetings	5820-4521	45681	\$	80	LBRxAG	80	-	-	-	-	-	-	-	80
Miscellaneous	5820-4521	45682	\$	1,498	LBRxAG	1,498	-	-	-	-	-	-	-	1,498
Liability Insurance	5820-4521	46011	\$	1,153	LBRxAG	1,153	-	-	-	-	-	-	-	1,153
Maintenance & Operation Total			\$	\$221,591		\$221,591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221,591
TOTAL EWRF - GWP ADM - Bus System Support			\$	\$254,728		\$254,728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$254,728
EWRF - GWP ADM - Utility Finance														
Salaries & Benefits														
Salaries	5820-4530	41100	\$	41,594	LBRxAG	41,594	-	-	-	-	-	-	-	41,594
Overtime	5820-4530	41200	\$	-	NA	-	-	-	-	-	-	-	-	-
Benefits	5820-4530	Various	\$	10,959	LBRxAG	10,959	-	-	-	-	-	-	-	10,959
PERS retirement	5820-4530	42700	\$	16,453	LBRxAG	16,453	-	-	-	-	-	-	-	16,453
PERS cost sharing	5820-4530	42701	\$	(1,234)	LBRxAG	(1,234)	-	-	-	-	-	-	-	(1,234)
Salaries & Benefits Total			\$	\$67,773		\$67,773	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,773
Maintenance & Operation														
Contractual services	5820-4530	43110	\$	-	NA	-	-	-	-	-	-	-	-	-
Training	5820-4530	44650	\$	-	NA	-	-	-	-	-	-	-	-	-
Furniture and equipment	5820-4530	45150	\$	100	LBRxAG	100	-	-	-	-	-	-	-	100
General supplies	5820-4530	45350	\$	50	LBRxAG	50	-	-	-	-	-	-	-	50
Liability Insurance	5820-4530	46011	\$	2,227	LBRxAG	2,227	-	-	-	-	-	-	-	2,227
Maintenance & Operation Total			\$	\$2,377		\$2,377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,377
TOTAL EWRF - GWP ADM - Utility Finance			\$	\$70,150		\$70,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,150
EWRF - GWP ADM - Enviro & Safety														
Salaries & Benefits														
Salaries	5820-4540	41100	\$	10,059	G-Plant	10,059	-	-	-	-	-	-	-	10,059
Overtime	5820-4540	41200	\$	-	NA	-	-	-	-	-	-	-	-	-
Hourly wages	5820-4540	41300	\$	-	NA	-	-	-	-	-	-	-	-	-
Benefits	5820-4540	Various	\$	1,369	G-Plant	1,369	-	-	-	-	-	-	-	1,369
PERS Retirement	5820-4540	42700	\$	3,960	G-Plant	3,960	-	-	-	-	-	-	-	3,960
PERS cost sharing	5820-4540	42701	\$	(297)	G-Plant	(297)	-	-	-	-	-	-	-	(297)
Salaries & Benefits Total			\$	\$15,091		\$15,091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,091
Maintenance & Operation														
Contractual services	5820-4540	43110	\$	4,730	G-Plant	4,730	-	-	-	-	-	-	-	4,730
Postage	5820-4540	44450	\$	5	G-Plant	5	-	-	-	-	-	-	-	5
Travel	5820-4540	44550	\$	-	NA	-	-	-	-	-	-	-	-	-
Training	5820-4540	44650	\$	421	G-Plant	421	-	-	-	-	-	-	-	421
Regulatory	5820-4540	44760	\$	877	G-Plant	877	-	-	-	-	-	-	-	877
Membership and dues	5820-4540	44800	\$	53	G-Plant	53	-	-	-	-	-	-	-	53
Office supplies	5820-4540	45250	\$	-	NA	-	-	-	-	-	-	-	-	-
General supplies	5820-4540	45350	\$	351	G-Plant	351	-	-	-	-	-	-	-	351
Business meetings	5820-4540	45681	\$	18	G-Plant	18	-	-	-	-	-	-	-	18
Miscellaneous	5820-4540	45682	\$	1,228	G-Plant	1,228	-	-	-	-	-	-	-	1,228
Liability Insurance	5820-4540	46011	\$	539	G-Plant	539	-	-	-	-	-	-	-	539
Maintenance & Operation Total			\$	\$8,221		\$8,221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,221
TOTAL EWRF - GWP ADM - Enviro & Safety			\$	\$23,312		\$23,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,312
EWRF - GWP ADM - Util Oper Center & Warehouse														
Salaries & Benefits														
Salaries	5820-4550	41100	\$	20,012	G-Plant	20,012	-	-	-	-	-	-	-	20,012
Overtime	5820-4550	41200	\$	671	G-Plant	671	-	-	-	-	-	-	-	671
Hourly wages	5820-4550	41300	\$	3,054	G-Plant	3,054	-	-	-	-	-	-	-	3,054
Benefits	5820-4550	Various	\$	6,438	G-Plant	6,438	-	-	-	-	-	-	-	6,438
PERS retirement	5820-4550	42700	\$	9,085	G-Plant	9,085	-	-	-	-	-	-	-	9,085
PERS cost sharing	5820-4550	42701	\$	(681)	G-Plant	(681)	-	-	-	-	-	-	-	(681)
Salaries & Benefits Total			\$	\$38,579		\$38,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,579
Maintenance & Operation														
Repairs buildings and grounds	5820-4550	43050	\$	-	NA	-	-	-	-	-	-	-	-	-
Lease payments	5820-4550	43070	\$	-	NA	-	-	-	-	-	-	-	-	-

Test Year															
Description	Fund-Dept	Account	Units	2024-2028	Allocator	Demand	Other	Other	Other	Other	Other	Other	Other	Total	
Contractual services	5820-4550	43110	\$	24,824	G-Plant	24,824	-	-	-	-	-	-	-	24,824	
Postage	5820-4550	44450	\$	-	NA	-	-	-	-	-	-	-	-	-	
Laundry and towel service	5820-4550	44600	\$	458	G-Plant	458	-	-	-	-	-	-	-	458	
Training	5820-4550	44650	\$	-	NA	-	-	-	-	-	-	-	-	-	
Furniture and equipment	5820-4550	45150	\$	183	G-Plant	183	-	-	-	-	-	-	-	183	
Office supplies	5820-4550	45250	\$	367	G-Plant	367	-	-	-	-	-	-	-	367	
Small tools	5820-4550	45300	\$	-	NA	-	-	-	-	-	-	-	-	-	
General supplies	5820-4550	45350	\$	2,749	G-Plant	2,749	-	-	-	-	-	-	-	2,749	
Materials overhead	5820-4550	45620	\$	-	NA	-	-	-	-	-	-	-	-	-	
Business meetings	5820-4550	45681	\$	37	G-Plant	37	-	-	-	-	-	-	-	37	
Miscellaneous	5820-4550	45682	\$	458	G-Plant	458	-	-	-	-	-	-	-	458	
Utilities	5820-4550	46005	\$	31,058	G-Plant	31,058	-	-	-	-	-	-	-	31,058	
Liability Insurance	5820-4550	46011	\$	1,274	G-Plant	1,274	-	-	-	-	-	-	-	1,274	
Maintenance & Operation Total			\$	\$61,409		\$61,409	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,409	
TOTAL EWRF - GWP ADM - Util Oper Center & Warehou			\$	\$99,988		\$99,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99,988	
EWRF - GWP Yard ADM															
Salaries & Benefits															
Salaries	5820-4560	41100	\$	9,332	LBRxAG	9,332	-	-	-	-	-	-	-	9,332	
Overtime	5820-4560	41200	\$	-	NA	-	-	-	-	-	-	-	-	-	
Hourly wages	5820-4560	41300	\$	-	NA	-	-	-	-	-	-	-	-	-	
Benefits	5820-4560	Various	\$	3,900	LBRxAG	3,900	-	-	-	-	-	-	-	3,900	
PERS retirement	5820-4560	42700	\$	3,675	LBRxAG	3,675	-	-	-	-	-	-	-	3,675	
PERS cost sharing	5820-4560	42701	\$	(276)	LBRxAG	(276)	-	-	-	-	-	-	-	(276)	
Salaries & Benefits Total			\$	\$16,631		\$16,631	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,631	
Maintenance & Operation															
Furniture and equipment	5820-4560	45150	\$	-	NA	-	-	-	-	-	-	-	-	-	
Office supplies	5820-4560	45250	\$	1,198	LBRxAG	1,198	-	-	-	-	-	-	-	1,198	
General supplies	5820-4560	45350	\$	-	NA	-	-	-	-	-	-	-	-	-	
Printing and graphics	5820-4560	45450	\$	-	NA	-	-	-	-	-	-	-	-	-	
Miscellaneous	5820-4560	45682	\$	-	NA	-	-	-	-	-	-	-	-	-	
Liability Insurance	5820-4560	46011	\$	500	LBRxAG	500	-	-	-	-	-	-	-	500	
Maintenance & Operation Total			\$	\$1,698		\$1,698	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,698	
TOTAL EWRF - GWP Yard ADM			\$	\$18,329		\$18,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,329	
EWRF - GWP Electric - Engineering															
Salaries & Benefits															
Salaries	5820-4600	41100	\$	230,067	G-Plant	230,067	-	-	-	-	-	-	-	230,067	
Overtime	5820-4600	41200	\$	13,178	G-Plant	13,178	-	-	-	-	-	-	-	13,178	
Hourly wages	5820-4600	41300	\$	35,031	G-Plant	35,031	-	-	-	-	-	-	-	35,031	
Benefits	5820-4600	Various	\$	38,685	G-Plant	38,685	-	-	-	-	-	-	-	38,685	
PERS Retirement	5820-4600	42700	\$	105,612	G-Plant	105,612	-	-	-	-	-	-	-	105,612	
PERS cost sharing	5820-4600	42701	\$	(7,922)	G-Plant	(7,922)	-	-	-	-	-	-	-	(7,922)	
Salary charges in (out)	5820-4600	42799	\$	(47,065)	G-Plant	(47,065)	-	-	-	-	-	-	-	(47,065)	
Salaries & Benefits Total			\$	\$367,587		\$367,587	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$367,587	
Maintenance & Operation															
Contractual services	5820-4600	43110	\$	-	NA	-	-	-	-	-	-	-	-	-	
Data communication	5820-4600	44250	\$	-	NA	-	-	-	-	-	-	-	-	-	
Postage	5820-4600	44450	\$	-	NA	-	-	-	-	-	-	-	-	-	
Travel	5820-4600	44550	\$	-	NA	-	-	-	-	-	-	-	-	-	
Training	5820-4600	44650	\$	902	G-Plant	902	-	-	-	-	-	-	-	902	
Computer software	5820-4600	44700	\$	-	NA	-	-	-	-	-	-	-	-	-	
Regulatory	5820-4600	44760	\$	-	NA	-	-	-	-	-	-	-	-	-	
Membership and dues	5820-4600	44800	\$	-	NA	-	-	-	-	-	-	-	-	-	
Books	5820-4600	45100	\$	-	NA	-	-	-	-	-	-	-	-	-	
Furniture and equipment	5820-4600	45150	\$	229	G-Plant	229	-	-	-	-	-	-	-	229	
Office supplies	5820-4600	45250	\$	1,833	G-Plant	1,833	-	-	-	-	-	-	-	1,833	
Small tools	5820-4600	45300	\$	-	NA	-	-	-	-	-	-	-	-	-	
General supplies	5820-4600	45350	\$	916	G-Plant	916	-	-	-	-	-	-	-	916	
Business meetings	5820-4600	45681	\$	229	G-Plant	229	-	-	-	-	-	-	-	229	
Miscellaneous	5820-4600	45682	\$	8,706	G-Plant	8,706	-	-	-	-	-	-	-	8,706	
Utilities	5820-4600	46005	\$	7,368	G-Plant	7,368	-	-	-	-	-	-	-	7,368	
ISD service charge	5820-4600	46009	\$	8,241	G-Plant	8,241	-	-	-	-	-	-	-	8,241	

Transmission Classification														
Test Year														
Description	Fund-Dept	Account	Units	2024-2028	Allocator	Demand	Other	Other	Other	Other	Other	Other	Other	Total
EWRF - GWP Electric - Meter & Test Shop														
Salaries & Benefits														
Salaries	5820-4640	41100	\$	-	NA	-	-	-	-	-	-	-	-	-
Overtime	5820-4640	41200	\$	-	NA	-	-	-	-	-	-	-	-	-
Hourly wages	5820-4640	41300	\$	-	NA	-	-	-	-	-	-	-	-	-
Benefits	5820-4640	Various	\$	-	NA	-	-	-	-	-	-	-	-	-
PERS Retirement	5820-4640	42700	\$	-	NA	-	-	-	-	-	-	-	-	-
PERS cost sharing	5820-4640	42701	\$	-	NA	-	-	-	-	-	-	-	-	-
Salary charges in (out)	5820-4640	42799	\$	-	NA	-	-	-	-	-	-	-	-	-
Salaries & Benefits Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance & Operation														
Contractual services	5820-4640	43110	\$	-	NA	-	-	-	-	-	-	-	-	-
Repairs to equipment	5820-4640	44100	\$	-	NA	-	-	-	-	-	-	-	-	-
Repairs to office equipment	5820-4640	44120	\$	-	NA	-	-	-	-	-	-	-	-	-
Postage	5820-4640	44450	\$	-	NA	-	-	-	-	-	-	-	-	-
Travel	5820-4640	44550	\$	-	NA	-	-	-	-	-	-	-	-	-
Training	5820-4640	44650	\$	-	NA	-	-	-	-	-	-	-	-	-
Small tools	5820-4640	45300	\$	-	NA	-	-	-	-	-	-	-	-	-
General supplies	5820-4640	45350	\$	-	NA	-	-	-	-	-	-	-	-	-
Liability Insurance	5820-4640	46011	\$	-	NA	-	-	-	-	-	-	-	-	-
Maintenance & Operation Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EWRF - GWP Electric - Meter & Test Shop			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EWRF - GWP Electric - Station Maintenance														
Salaries & Benefits														
Salaries	5820-4650	41100	\$	417,522	Demand	417,522	-	-	-	-	-	-	-	417,522
Overtime	5820-4650	41200	\$	56,884	Demand	56,884	-	-	-	-	-	-	-	56,884
Benefits	5820-4650	Various	\$	69,255	Demand	69,255	-	-	-	-	-	-	-	69,255
PERS Retirement	5820-4650	42700	\$	125,452	Demand	125,452	-	-	-	-	-	-	-	125,452
PERS cost sharing	5820-4650	42701	\$	(9,410)	Demand	(9,410)	-	-	-	-	-	-	-	(9,410)
Salary charges in (out)	5820-4650	42799	\$	-	NA	-	-	-	-	-	-	-	-	-
Salaries & Benefits Total			\$	\$659,702		\$659,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$659,702
Maintenance & Operation														
Repairs buildings and grounds	5820-4650	43050	\$	-	NA	-	-	-	-	-	-	-	-	-
Contractual services	5820-4650	43110	\$	240,339	Demand	240,339	-	-	-	-	-	-	-	240,339
Repairs to equipment	5820-4650	44100	\$	22,857	Demand	22,857	-	-	-	-	-	-	-	22,857
Postage	5820-4650	44450	\$	-	NA	-	-	-	-	-	-	-	-	-
Travel	5820-4650	44550	\$	-	NA	-	-	-	-	-	-	-	-	-
Laundry and towel service	5820-4650	44600	\$	-	NA	-	-	-	-	-	-	-	-	-
Training	5820-4650	44650	\$	440	Demand	440	-	-	-	-	-	-	-	440
Computer software	5820-4650	44700	\$	-	NA	-	-	-	-	-	-	-	-	-
Regulatory	5820-4650	44760	\$	1,217	Demand	1,217	-	-	-	-	-	-	-	1,217
Books	5820-4650	45100	\$	-	NA	-	-	-	-	-	-	-	-	-
Office supplies	5820-4650	45250	\$	-	NA	-	-	-	-	-	-	-	-	-
Small tools	5820-4650	45300	\$	-	NA	-	-	-	-	-	-	-	-	-
General supplies	5820-4650	45350	\$	21,296	Demand	21,296	-	-	-	-	-	-	-	21,296
Business meetings	5820-4650	45681	\$	-	NA	-	-	-	-	-	-	-	-	-
Liability Insurance	5820-4650	46011	\$	20,934	Demand	20,934	-	-	-	-	-	-	-	20,934
Maintenance & Operation Total			\$	\$307,083		\$307,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$307,083
TOTAL EWRF - GWP Electric - Station Maintenance			\$	\$966,785		\$966,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$966,785
EWRF - GWP Electric - OH & UG														
Salaries & Benefits														
Salaries	5820-4660	41100	\$	225,908	Demand	225,908	-	-	-	-	-	-	-	225,908
Overtime	5820-4660	41200	\$	6,407	Demand	6,407	-	-	-	-	-	-	-	6,407
Hourly wages	5820-4660	41300	\$	36,755	Demand	36,755	-	-	-	-	-	-	-	36,755
Benefits	5820-4660	Various	\$	33,892	Demand	33,892	-	-	-	-	-	-	-	33,892
PERS retirement	5820-4660	42700	\$	81,283	Demand	81,283	-	-	-	-	-	-	-	81,283
PERS cost sharing	5820-4660	42701	\$	(6,097)	Demand	(6,097)	-	-	-	-	-	-	-	(6,097)
Salary charges in (out)	5820-4660	42799	\$	(35,197)	Demand	(35,197)	-	-	-	-	-	-	-	(35,197)
Salaries & Benefits Total			\$	\$342,950		\$342,950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$342,950
Maintenance & Operation														
Repairs buildings and grounds	5820-4660	43050	\$	69	Demand	69	-	-	-	-	-	-	-	69

Transmission Classification				Test Year										
Description	Fund-Dept	Account	Units	2024-2028	Allocator	Demand	Other	Other	Other	Other	Other	Other	Other	Total
Contractual services	5820-4660	43110	\$	128,839	Demand	128,839	-	-	-	-	-	-	-	128,839
Construction services	5820-4660	43111	\$	-	NA	-	-	-	-	-	-	-	-	-
Repairs to equipment	5820-4660	44100	\$	-	NA	-	-	-	-	-	-	-	-	-
Repairs to office equipment	5820-4660	44120	\$	257	Demand	257	-	-	-	-	-	-	-	257
Postage	5820-4660	44450	\$	34	Demand	34	-	-	-	-	-	-	-	34
Travel	5820-4660	44550	\$	-	NA	-	-	-	-	-	-	-	-	-
Laundry and towel service	5820-4660	44600	\$	-	NA	-	-	-	-	-	-	-	-	-
Training	5820-4660	44650	\$	99	Demand	99	-	-	-	-	-	-	-	99
Regulatory	5820-4660	44760	\$	-	NA	-	-	-	-	-	-	-	-	-
Membership and dues	5820-4660	44800	\$	343	Demand	343	-	-	-	-	-	-	-	343
Books	5820-4660	45100	\$	-	NA	-	-	-	-	-	-	-	-	-
Furniture and equipment	5820-4660	45150	\$	-	NA	-	-	-	-	-	-	-	-	-
Office supplies	5820-4660	45250	\$	-	NA	-	-	-	-	-	-	-	-	-
Small tools	5820-4660	45300	\$	1,713	Demand	1,713	-	-	-	-	-	-	-	1,713
General supplies	5820-4660	45350	\$	27,414	Demand	27,414	-	-	-	-	-	-	-	27,414
Printing and graphics	5820-4660	45450	\$	-	NA	-	-	-	-	-	-	-	-	-
Business meetings	5820-4660	45681	\$	-	NA	-	-	-	-	-	-	-	-	-
Miscellaneous	5820-4660	45682	\$	-	NA	-	-	-	-	-	-	-	-	-
ISD service charge	5820-4660	46009	\$	5,463	Demand	5,463	-	-	-	-	-	-	-	5,463
Liability Insurance	5820-4660	46011	\$	11,873	Demand	11,873	-	-	-	-	-	-	-	11,873
Maintenance & Operation Total			\$	\$176,104		\$176,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176,104
TOTAL EWRf - GWP Electric - OH & UG			\$	\$519,053		\$519,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$519,053
EWRf - GWP Electric - Substructure														
Salaries & Benefits														
Salaries	5820-4670	41100	\$	-	NA	-	-	-	-	-	-	-	-	-
Overtime	5820-4670	41200	\$	-	NA	-	-	-	-	-	-	-	-	-
Benefits	5820-4670	Various	\$	-	NA	-	-	-	-	-	-	-	-	-
PERS retirement	5820-4670	42700	\$	-	NA	-	-	-	-	-	-	-	-	-
PERS cost sharing	5820-4670	42701	\$	-	NA	-	-	-	-	-	-	-	-	-
Salary charges in (out)	5820-4670	42799	\$	-	NA	-	-	-	-	-	-	-	-	-
Salaries & Benefits Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance & Operation														
Contractual services	5820-4670	43110	\$	-	NA	-	-	-	-	-	-	-	-	-
Construction services	5820-4670	43111	\$	-	NA	-	-	-	-	-	-	-	-	-
Repairs to equipment	5820-4670	44100	\$	-	NA	-	-	-	-	-	-	-	-	-
Training	5820-4670	44650	\$	-	NA	-	-	-	-	-	-	-	-	-
Small tools	5820-4670	45300	\$	-	NA	-	-	-	-	-	-	-	-	-
General supplies	5820-4670	45350	\$	-	NA	-	-	-	-	-	-	-	-	-
Liability Insurance	5820-4670	46011	\$	-	NA	-	-	-	-	-	-	-	-	-
Maintenance & Operation Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EWRf - GWP Electric - Substructure			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EWRf - GWP Electric - Power Management														
Salaries & Benefits														
Salaries	5820-4680	41100	\$	-	NA	-	-	-	-	-	-	-	-	-
Overtime	5820-4680	41200	\$	-	NA	-	-	-	-	-	-	-	-	-
Hourly wages	5820-4680	41300	\$	-	NA	-	-	-	-	-	-	-	-	-
Benefits	5820-4680	Various	\$	-	NA	-	-	-	-	-	-	-	-	-
PERS retirement	5820-4680	42700	\$	-	NA	-	-	-	-	-	-	-	-	-
PERS cost sharing	5820-4680	42701	\$	-	NA	-	-	-	-	-	-	-	-	-
Salaries & Benefits Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance & Operation														
Contractual services	5820-4680	43110	\$	-	NA	-	-	-	-	-	-	-	-	-
Postage	5820-4680	44450	\$	-	NA	-	-	-	-	-	-	-	-	-
Travel	5820-4680	44550	\$	-	NA	-	-	-	-	-	-	-	-	-
Training	5820-4680	44650	\$	-	NA	-	-	-	-	-	-	-	-	-
Computer software	5820-4680	44700	\$	-	NA	-	-	-	-	-	-	-	-	-
Regulatory	5820-4680	44760	\$	-	NA	-	-	-	-	-	-	-	-	-
RAC variance	5820-4680	44761	\$	-	NA	-	-	-	-	-	-	-	-	-
Membership and dues	5820-4680	44800	\$	-	NA	-	-	-	-	-	-	-	-	-
Periodicals and newspapers	5820-4680	45050	\$	-	NA	-	-	-	-	-	-	-	-	-
Office supplies	5820-4680	45250	\$	-	NA	-	-	-	-	-	-	-	-	-

[illegible]EWRP - GWP Electric - Power Plant (Grayson, Wartsila ICE, 1

<u>Salaries & Benefits</u>												
Salaries	5820-4690	41100	\$	-	NA	-	-	-	-	-	-	-
Overtime	5820-4690	41200	\$	-	NA	-	-	-	-	-	-	-
Hourly wages	5820-4690	41300	\$	-	NA	-	-	-	-	-	-	-
Benefits	5820-4690	Various	\$	-	NA	-	-	-	-	-	-	-
PERS retirement	5820-4690	42700	\$	-	NA	-	-	-	-	-	-	-
PERS cost sharing	5820-4690	42701	\$	-	NA	-	-	-	-	-	-	-
Salaries & Benefits Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Maintenance & Operation</u>												
Repairs buildings and grounds	5820-4690	43050	\$	-	NA	-	-	-	-	-	-	-
Lease payments	5820-4690	43070	\$	-	NA	-	-	-	-	-	-	-
Contractual services	5820-4690	43110	\$	-	NA	-	-	-	-	-	-	-
Repairs to equipment	5820-4690	44100	\$	-	NA	-	-	-	-	-	-	-
Postage	5820-4690	44450	\$	-	NA	-	-	-	-	-	-	-
Travel	5820-4690	44550	\$	-	NA	-	-	-	-	-	-	-
Laundry and towel service	5820-4690	44600	\$	-	NA	-	-	-	-	-	-	-
Training	5820-4690	44650	\$	-	NA	-	-	-	-	-	-	-
Computer software	5820-4690	44700	\$	-	NA	-	-	-	-	-	-	-
Regulatory	5820-4690	44760	\$	-	NA	-	-	-	-	-	-	-
Office supplies	5820-4690	45250	\$	-	NA	-	-	-	-	-	-	-
Small tools	5820-4690	45300	\$	-	NA	-	-	-	-	-	-	-
General supplies	5820-4690	45350	\$	-	NA	-	-	-	-	-	-	-
Business meetings	5820-4690	45681	\$	-	NA	-	-	-	-	-	-	-
Miscellaneous	5820-4690	45682	\$	-	NA	-	-	-	-	-	-	-
Utilities	5820-4690	46005	\$	-	NA	-	-	-	-	-	-	-
Liability Insurance	5820-4690	46011	\$	-	NA	-	-	-	-	-	-	-
Maintenance & Operation Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EWRP - GWP Electric - Power Plant			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0

TOTAL OPERATIONS & MAINTENANCE EXPENSE	\$	\$7,145,254	\$7,145,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,145,254
Fuel, Purchased Power, Wheeling	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M less Fuel, PP, Wheeling	\$	\$7,145,254	\$7,145,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,145,254

[illegible]

Capital Paid from Cash / Earnings										
Capital from Cash	\$ 38,700	Cash CIP	38,700	-	-	-	-	-	-	38,700
Total Capital from Cash	\$ 38,700		\$38,700	\$0	\$0	\$0	\$0	\$0	\$0	\$38,700

<u>Debt Service</u>											
Existing Debt Service											
2013	\$	-	NA	-	-	-	-	-	-	-	-
2013 Refunding	\$	66,928	N-Plant	66,928	-	-	-	-	-	-	66,928

Existing Debt Service										
2013	\$	-	NA	-	-	-	-	-	-	-
2013 Refunding	\$	66,928	N-Plant	66,928	-	-	-	-	-	66,928

Transmission Classification

Net Plant in Service

			Test Year											
Description	Fund-Dept	Account	Units	2024-2028	Allocator	Demand Substation	Demand Primary Lines	Demand Secondary Lines	Demand Transformers	Customer Transformers	Customer Services	Customer Meters	Customer Streetlights	Total
Revenue Requirement														
OPERATIONS & MAINTENANCE EXPENSE														
EWRF - GWP ADM (Elec. Works, Rev Fund)														
Salaries & Benefits														
Salaries	5820-4505	41100	\$	344,454	LBRxAG	106,154	51,564	121,059	1,886	157	17,729	45,904	-	344,454
Overtime	5820-4505	41200	\$	-	NA	-	-	-	-	-	-	-	-	-
Hourly	5820-4505	41300	\$	-	NA	-	-	-	-	-	-	-	-	-
Benefits	5820-4505	Various	\$	84,633	LBRxAG	26,082	12,669	29,744	463	39	4,356	11,279	-	84,633
PERS Retirement	5820-4505	42700	\$	135,808	LBRxAG	41,854	20,330	47,730	744	62	6,990	18,099	-	135,808
PERS cost sharing	5820-4505	42701	\$	(10,186)	LBRxAG	(3,139)	(1,525)	(3,580)	(56)	(5)	(524)	(1,357)	-	(10,186)
Salaries & Benefits Total			\$	\$554,709		\$170,951	\$83,039	\$194,954	\$3,037	\$253	\$28,551	\$73,924	\$0	\$554,709
Maintenance & Operation														
Contractual services	5820-4505	43110	\$	192,947	G-Gen	56,795	30,482	71,564	1,882	157	10,481	21,587	-	192,947
Advertising	5820-4505	44200	\$	-	NA	-	-	-	-	-	-	-	-	-
Postage	5820-4505	44450	\$	450	G-Gen	133	71	167	4	0	24	50	-	450
Travel	5820-4505	44550	\$	6,394	LBRxAG	1,971	957	2,247	35	3	329	852	-	6,394
Training	5820-4505	44650	\$	6,394	LBRxAG	1,971	957	2,247	35	3	329	852	-	6,394
Computer software	5820-4505	44700	\$	-	NA	-	-	-	-	-	-	-	-	-
Regulatory	5820-4505	44760	\$	6,756	G-Gen	1,989	1,067	2,506	66	5	367	756	-	6,756
Membership and dues	5820-4505	44800	\$	12,256	LBRxAG	3,777	1,835	4,307	67	6	631	1,633	-	12,256
Periodicals and newspapers	5820-4505	45050	\$	-	NA	-	-	-	-	-	-	-	-	-
Books	5820-4505	45100	\$	-	NA	-	-	-	-	-	-	-	-	-
Furniture and equipment	5820-4505	45150	\$	53,287	LBRxAG	16,422	7,977	18,728	292	24	2,743	7,101	-	53,287
Computer hardware	5820-4505	45170	\$	266	LBRxAG	82	40	94	1	0	14	36	-	266
Office supplies	5820-4505	45250	\$	7,993	LBRxAG	2,463	1,197	2,809	44	4	411	1,065	-	7,993
General supplies & COVID Supplies	5820-4505	45350	\$	2,252	G-Gen	663	356	835	22	2	122	252	-	2,252
Printing and graphics	5820-4505	45450	\$	-	NA	-	-	-	-	-	-	-	-	-
Uncollectible accounts	5820-4505	45680	\$	2,664	LBRxAG	821	399	936	15	1	137	355	-	2,664
Business meetings	5820-4505	45681	\$	2,664	LBRxAG	821	399	936	15	1	137	355	-	2,664
Miscellaneous	5820-4505	45682	\$	26,697	LBRxAG	8,227	3,996	9,383	146	12	1,374	3,558	-	26,697
Utilities	5820-4505	46005	\$	35,961	G-Gen	10,585	5,681	13,338	351	29	1,953	4,023	-	35,961
Cost allocation charge	5820-4505	46007	\$	2,586,870	G-Gen	761,453	408,678	959,473	25,234	2,100	140,516	289,417	-	2,586,870
Fleet equipment rental charge	5820-4505	46008	\$	556,238	LBRxAG	171,423	83,268	195,491	3,046	253	28,630	74,128	-	556,238
ISD service charge	5820-4505	46009	\$	1,608,362	G-Gen	473,426	254,092	596,543	15,689	1,305	87,364	179,942	-	1,608,362
Building maint service charge	5820-4505	46010	\$	825,083	G-Gen	242,866	130,348	306,024	8,048	670	44,818	92,310	-	

Distribution Classification															
Test Year															
Description	Fund-Dept	Account	Units	2024-2028	Allocator	Demand Substation	Demand Primary Lines	Demand Secondary Lines	Demand Transformers	Customer Transformers	Customer Services	Customer Meters	Customer Streetlights	Total	
Public benefit programs	5820-4509	45512	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Uncollectible accounts	5820-4509	45680	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Business meetings	5820-4509	45681	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Miscellaneous	5820-4509	45682	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Cost allocation charge	5820-4509	46007	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Fleet equipment rental charge	5820-4509	46008	\$	-	NA	-	-	-	-	-	-	-	-	-	-
ISD service charge	5820-4509	46009	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Building maint service charge	5820-4509	46010	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Liability Insurance	5820-4509	46011	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Maintenance & Operation Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EWRF - GWP ADM - Customer Service			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EWRF - GWP ADM - Conserv & Utility Modernization															
<u>Salaries & Benefits</u>															
Salaries	5820-4520	41100	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Overtime	5820-4520	41200	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Hourly wages	5820-4520	41300	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Benefits	5820-4520	Various	\$	-	NA	-	-	-	-	-	-	-	-	-	-
PERS Retirement	5820-4520	42700	\$	-	NA	-	-	-	-	-	-	-	-	-	-
PERS cost sharing	5820-4520	42701	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Salaries & Benefits Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Maintenance & Operation</u>															
Contractual services	5820-4520	43110	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Repairs to equipment	5820-4520	44100	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Advertising	5820-4520	44200	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Postage	5820-4520	44450	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Travel	5820-4520	44550	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Laundry and towel service	5820-4520	44600	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Training	5820-4520	44650	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Computer software	5820-4520	44700	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Membership and dues	5820-4520	44800	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Periodicals and newspapers	5820-4520	45050	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Furniture and equipment	5820-4520	45150	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Computer hardware	5820-4520	45170	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Office supplies	5820-4520	45250	\$	-	NA	-	-	-	-	-	-	-	-	-	-
General supplies	5820-4520	45350	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Printing and graphics	5820-4520	45450	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Public benefit programs	5820-4520	45512	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Low carbon fuel std programs	5820-4520	45514	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Business meetings	5820-4520	45681	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Miscellaneous	5820-4520	45682	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Liability Insurance	5820-4520	46011	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Maintenance & Operation Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EWRF - GWP ADM - Conserv & Utility Modernizal			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EWRF - GWP ADM - Bus System Support															
<u>Salaries & Benefits</u>															
Salaries	5820-4521	41100	\$	102,850	LBRxAG	31,696	15,396	36,147	563	47	5,294	13,706	-	102,850	
Overtime	5820-4521	41200	\$	11,954	LBRxAG	3,684	1,789	4,201	65	5	615	1,593	-	11,954	
Hourly wages	5820-4521	41300	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Benefits	5820-4521	Various	\$	24,378	LBRxAG	7,513	3,649	8,568	133	11	1,255	3,249	-	24,378	
PERS retirement	5820-4521	42700	\$	40,681	LBRxAG	12,537	6,090	14,297	223	19	2,094	5,421	-	40,681	
PERS cost sharing	5820-4521	42701	\$	(3,054)	LBRxAG	(941)	(457)	(1,073)	(17)	(1)	(157)	(407)	-	(3,054)	
Salaries & Benefits Total			\$	\$176,809		\$54,489	\$26,468	\$62,140	\$968	\$81	\$9,100	\$23,563	\$0	\$176,809	
<u>Maintenance & Operation</u>															
Contractual services	5820-4521	43110	\$	1,200,762	G-Gen	353,448	189,698	445,364	11,713	975	65,224	134,340	-	1,200,762	
Repairs to office equipment	5820-4521	44120	\$	6,394	LBRxAG	1,971	957	2,247	35	3	329	852	-	6,394	
Data communication	5820-4521	44250	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Postage	5820-4521	44450	\$	400	LBRxAG	123	60	140	2	0	21	53	-	400	
Travel	5820-4521	44550	\$	7,460	LBRxAG	2,299	1,117	2,622	41	3	384	994	-	7,460	
Training	5820-4521	44650	\$	9,592	LBRxAG	2,956	1,436	3,371	53	4	494	1,278	-	9,592	
Computer software	5820-4521	44700	\$	-	NA	-	-	-	-	-	-	-	-	-	-
Membership and dues	5820-4521	44800	\$	799	LBRxAG	246	120	281	4	0	41	107	-	799	

Distribution Classification														
Test Year														
Description	Fund-Dept	Account	Units	2024-2028	Allocator	Demand Substation	Demand Primary Lines	Demand Secondary Lines	Demand Transformers	Customer Transformers	Customer Services	Customer Meters	Customer Streetlights	Total
Furniture and equipment	5820-4521	45150	\$	21,315	LBRxAG	6,569	3,191	7,491	117	10	1,097	2,841	-	21,315
Computer hardware	5820-4521	45170	\$	15,986	LBRxAG	4,927	2,393	5,618	88	7	823	2,130	-	15,986
Office supplies	5820-4521	45250	\$	1,599	LBRxAG	493	239	562	9	1	82	213	-	1,599
General supplies	5820-4521	45350	\$	7,460	LBRxAG	2,299	1,117	2,622	41	3	384	994	-	7,460
Business meetings	5820-4521	45681	\$	426	LBRxAG	131	64	150	2	0	22	57	-	426
Miscellaneous	5820-4521	45682	\$	7,993	LBRxAG	2,463	1,197	2,809	44	4	411	1,065	-	7,993
Liability Insurance	5820-4521	46011	\$	6,151	LBRxAG	1,896	921	2,162	34	3	317	820	-	6,151
Maintenance & Operation Total			\$	\$1,286,338		\$379,821	\$202,509	\$475,439	\$12,181	\$1,014	\$69,629	\$145,745	\$0	\$1,286,338
TOTAL EWRf - GWP ADM - Bus System Support			\$	\$1,463,147		\$434,310	\$228,977	\$537,579	\$13,150	\$1,094	\$78,729	\$169,307	\$0	\$1,463,147
EWRf - GWP ADM - Utility Finance														
Salaries & Benefits														
Salaries	5820-4530	41100	\$	221,938	LBRxAG	68,397	33,224	78,001	1,215	101	11,423	29,577	-	221,938
Overtime	5820-4530	41200	\$	-	NA	-	-	-	-	-	-	-	-	-
Benefits	5820-4530	Various	\$	58,477	LBRxAG	18,022	8,754	20,552	320	27	3,010	7,793	-	58,477
PERS retirement	5820-4530	42700	\$	87,790	LBRxAG	27,055	13,142	30,854	481	40	4,519	11,699	-	87,790
PERS cost sharing	5820-4530	42701	\$	(6,585)	LBRxAG	(2,029)	(986)	(2,314)	(36)	(3)	(339)	(878)	-	(6,585)
Salaries & Benefits Total			\$	\$361,621		\$111,445	\$54,134	\$127,093	\$1,980	\$165	\$18,613	\$48,192	\$0	\$361,621
Maintenance & Operation														
Contractual services	5820-4530	43110	\$	-	NA	-	-	-	-	-	-	-	-	-
Training	5820-4530	44650	\$	-	NA	-	-	-	-	-	-	-	-	-
Furniture and equipment	5820-4530	45150	\$	533	LBRxAG	164	80	187	3	0	27	71	-	533
General supplies	5820-4530	45350	\$	266	LBRxAG	82	40	94	1	0	14	36	-	266
Liability Insurance	5820-4530	46011	\$	11,885	LBRxAG	3,663	1,779	4,177	65	5	612	1,584	-	11,885
Maintenance & Operation Total			\$	\$12,684		\$3,909	\$1,899	\$4,458	\$69	\$6	\$653	\$1,690	\$0	\$12,684
TOTAL EWRf - GWP ADM - Utility Finance			\$	\$374,305		\$115,354	\$56,033	\$131,550	\$2,050	\$171	\$19,266	\$49,882	\$0	\$374,305
EWRf - GWP ADM - Enviro & Safety														
Salaries & Benefits														
Salaries	5820-4540	41100	\$	106,819	G-Plant	24,432	21,075	49,478	3,211	267	7,246	1,110	-	106,819
Overtime	5820-4540	41200	\$	-	NA	-	-	-	-	-	-	-	-	-
Hourly wages	5820-4540	41300	\$	-	NA	-	-	-	-	-	-	-	-	-
Benefits	5820-4540	Various	\$	14,537	G-Plant	3,325	2,868	6,734	437	36	986	151	-	14,537
PERS Retirement	5820-4540	42700	\$	42,047	G-Plant	9,617	8,296	19,476	1,264	105	2,852	437	-	42,047
PERS cost sharing	5820-4540	42701	\$	(3,153)	G-Plant	(721)	(622)	(1,461)	(95)	(8)	(214)	(33)	-	(3,153)
Salaries & Benefits Total			\$	\$160,249		\$36,653	\$31,616	\$74,226	\$4,817	\$401	\$10,871	\$1,665	\$0	\$160,249
Maintenance & Operation														
Contractual services	5820-4540	43110	\$	50,227	G-Plant	11,488	9,910	23,265	1,510	126	3,407	522	-	50,227
Postage	5820-4540	44450	\$	56	G-Plant	13	11	26	2	0	4	1	-	56
Travel	5820-4540	44550	\$	-	NA	-	-	-	-	-	-	-	-	-
Training	5820-4540	44650	\$	4,471	G-Plant	1,023	882	2,071	134	11	303	46	-	4,471
Regulatory	5820-4540	44760	\$	9,315	G-Plant	2,131	1,838	4,315	280	23	632	97	-	9,315
Membership and dues	5820-4540	44800	\$	559	G-Plant	128	110	259	17	1	38	6	-	559
Office supplies	5820-4540	45250	\$	-	NA	-	-	-	-	-	-	-	-	-
General supplies	5820-4540	45350	\$	3,726	G-Plant	852	735	1,726	112	9	253	39	-	3,726
Business meetings	5820-4540	45681	\$	186	G-Plant	43	37	86	6	0	13	2	-	186
Miscellaneous	5820-4540	45682	\$	13,041	G-Plant	2,983	2,573	6,041	392	33	885	135	-	13,041
Liability Insurance	5820-4540	46011	\$	5,720	G-Plant	1,308	1,128	2,649	172	14	388	59	-	5,720
Maintenance & Operation Total			\$	\$87,302		\$19,968	\$17,224	\$40,438	\$2,624	\$218	\$5,922	\$907	\$0	\$87,302
TOTAL EWRf - GWP ADM - Enviro & Safety			\$	\$247,551		\$56,622	\$48,840	\$114,664	\$7,442	\$619	\$16,793	\$2,572	\$0	\$247,551
EWRf - GWP ADM - Util Oper Center & Warehouse														
Salaries & Benefits														
Salaries	5820-4550	41100	\$	212,509	G-Plant	48,607	41,926	98,433	6,388	532	14,416	2,208	-	212,509
Overtime	5820-4550	41200	\$	7,129	G-Plant	1,631	1,406	3,302	214	18	484	74	-	7,129
Hourly wages	5820-4550	41300	\$	32,425	G-Plant	7,417	6,397	15,019	975	81	2,200	337	-	32,425
Benefits	5820-4550	Various	\$	68,363	G-Plant	15,637	13,488	31,665	2,055	171	4,637	710	-	68,363
PERS retirement	5820-4550	42700	\$	96,472	G-Plant	22,066	19,033	44,685	2,900	241	6,544	1,002	-	96,472
PERS cost sharing	5820-4550	42701	\$	(7,235)	G-Plant	(1,655)	(1,427)	(3,351)	(217)	(18)	(491)	(75)	-	(7,235)
Salaries & Benefits Total			\$	\$409,663		\$93,701	\$80,824	\$189,753	\$12,315	\$1,025	\$27,790	\$4,256	\$0	\$409,663
Maintenance & Operation														
Repairs buildings and grounds	5820-4550	43050	\$	-	NA	-	-	-	-	-	-	-	-	-
Lease payments	5820-4550	43070	\$	-	NA	-	-	-	-	-	-	-	-	-

Distribution Classification

			Test Year											
Description	Fund-Dept	Account	Units	2024-2028	Allocator	Demand Substation	Demand Primary Lines	Demand Secondary Lines	Demand Transformers	Customer Transformers	Customer Services	Customer Meters	Customer Streetlights	Total
Contractual services	5820-4550	43110	\$	263,601	G-Plant	60,293	52,007	122,098	7,924	659	17,881	2,738	-	263,601
Postage	5820-4550	44450	\$	-	NA	-	-	-	-	-	-	-	-	-
Laundry and towel service	5820-4550	44600	\$	4,866	G-Plant	1,113	960	2,254	146	12	330	51	-	4,866
Training	5820-4550	44650	\$	-	NA	-	-	-	-	-	-	-	-	-
Furniture and equipment	5820-4550	45150	\$	1,946	G-Plant	445	384	902	59	5	132	20	-	1,946
Office supplies	5820-4550	45250	\$	3,893	G-Plant	890	768	1,803	117	10	264	40	-	3,893
Small tools	5820-4550	45300	\$	-	NA	-	-	-	-	-	-	-	-	-
General supplies	5820-4550	45350	\$	29,194	G-Plant	6,678	5,760	13,523	878	73	1,980	303	-	29,194
Materials overhead	5820-4550	45620	\$	-	NA	-	-	-	-	-	-	-	-	-
Business meetings	5820-4550	45681	\$	389	G-Plant	89	77	180	12	1	26	4	-	389
Miscellaneous	5820-4550	45682	\$	4,866	G-Plant	1,113	960	2,254	146	12	330	51	-	4,866
Utilities	5820-4550	46005	\$	329,804	G-Plant	75,435	65,068	152,763	9,914	825	22,372	3,426	-	329,804
Liability Insurance	5820-4550	46011	\$	13,532	G-Plant	3,095	2,670	6,268	407	34	918	141	-	13,532
Maintenance & Operation Total			\$	\$652,091		\$149,151	\$128,653	\$302,044	\$19,602	\$1,631	\$44,235	\$6,774	\$0	\$652,091
TOTAL EWRF - GWP ADM - Util Oper Center & Warehou			\$	\$1,061,754		\$242,853	\$209,476	\$491,798	\$31,917	\$2,656	\$72,024	\$11,030	\$0	\$1,061,754
EWRF - GWP Yard ADM														
<u>Salaries & Benefits</u>														
Salaries	5820-4560	41100	\$	49,791	LBRxAG	15,345	7,454	17,499	273	23	2,563	6,635	-	49,791
Overtime	5820-4560	41200	\$	-	NA	-	-	-	-	-	-	-	-	-
Hourly wages	5820-4560	41300	\$	-	NA	-	-	-	-	-	-	-	-	-
Benefits	5820-4560	Various	\$	20,811	LBRxAG	6,413	3,115	7,314	114	9	1,071	2,773	-	20,811
PERS retirement	5820-4560	42700	\$	19,609	LBRxAG	6,043	2,935	6,892	107	9	1,009	2,613	-	19,609
PERS cost sharing	5820-4560	42701	\$	(1,471)	LBRxAG	(453)	(220)	(517)	(8)	(1)	(76)	(196)	-	(1,471)
Salaries & Benefits Total			\$	\$88,740		\$27,348	\$13,284	\$31,188	\$486	\$40	\$4,567	\$11,826	\$0	\$88,740
<u>Maintenance & Operation</u>														
Furniture and equipment	5820-4560	45150	\$	-	NA	-	-	-	-	-	-	-	-	-
Office supplies	5820-4560	45250	\$	6,394	LBRxAG	1,971	957	2,247	35	3	329	852	-	6,394
General supplies	5820-4560	45350	\$	-	NA	-	-	-	-	-	-	-	-	-
Printing and graphics	5820-4560	45450	\$	-	NA	-	-	-	-	-	-	-	-	-
Miscellaneous	5820-4560	45682	\$	-	NA	-	-	-	-	-	-	-	-	-
Liability Insurance	5820-4560	46011	\$	2,666	LBRxAG	822	399	937	15	1	137	355	-	2,666
Maintenance & Operation Total			\$	\$9,060		\$2,792	\$1,356	\$3,184	\$50	\$4	\$466	\$1,207	\$0	\$9,060
TOTAL EWRF - GWP Yard ADM			\$	\$97,800		\$30,140	\$14,640	\$34,372	\$536	\$45	\$5,034	\$13,033	\$0	\$97,800
EWRF - GWP Electric - Engineering														
<u>Salaries & Benefits</u>														
Salaries	5820-4600	41100	\$	2,443,045	G-Plant	558,792	481,995	1,131,603	73,440	6,111	165,725	25,379	-	2,443,045
Overtime	5820-4600	41200	\$	139,937	G-Plant	32,008	27,609	64,818	4,207	350	9,493	1,454	-	139,937
Hourly wages	5820-4600	41300	\$	371,988	G-Plant	85,084	73,391	172,303	11,182	930	25,234	3,864	-	371,988
Benefits	5820-4600	Various	\$	410,792	G-Plant	93,959	81,046	190,276	12,349	1,028	27,866	4,267	-	410,792
PERS Retirement	5820-4600	42700	\$	1,121,472	G-Plant	256,512	221,259	519,459	33,712	2,805	76,075	11,650	-	1,121,472
PERS cost sharing	5820-4600	42701	\$	(84,117)	G-Plant	(19,240)	(16,596)	(38,963)	(2,529)	(210)	(5,706)	(874)	-	(84,117)
Salary charges in (out)	5820-4600	42799	\$	(499,776)	G-Plant	(114,313)	(98,602)	(231,493)	(15,024)	(1,250)	(33,902)	(5,192)	-	(499,776)
Salaries & Benefits Total			\$	\$3,903,341		\$892,802	\$770,101	\$1,808,003	\$117,338	\$9,763	\$264,784	\$40,548	\$0	\$3,903,341
<u>Maintenance & Operation</u>														
Contractual services	5820-4600	43110	\$	1,313,953	G-Plant	300,538	259,234	608,615	39,499	3,287	89,132	13,649	-	1,313,953
Data communication	5820-4600	44250	\$	-	NA	-	-	-	-	-	-	-	-	-
Postage	5820-4600	44450	\$	-	NA	-	-	-	-	-	-	-	-	-
Travel	5820-4600	44550	\$	-	NA	-	-	-	-	-	-	-	-	-
Training	5820-4600	44650	\$	9,580	G-Plant	2,191	1,890	4,437	288	24	650	100	-	9,580
Computer software	5820-4600	44700	\$	-	NA	-	-	-	-	-	-	-	-	-
Regulatory	5820-4600	44760	\$	-	NA	-	-	-	-	-	-	-	-	-
Membership and dues	5820-4600	44800	\$	-	NA	-	-	-	-	-	-	-	-	-
Books	5820-4600	45100	\$	-	NA	-	-	-	-	-	-	-	-	-
Furniture and equipment	5820-4600	45150	\$	2,433	G-Plant	556	480	1,127	73	6	165	25	-	2,433
Office supplies	5820-4600	45250	\$	19,463	G-Plant	4,452	3,840	9,015	585	49	1,320	202	-	19,463
Small tools	5820-4600	45300	\$	-	NA	-	-	-	-	-	-	-	-	-
General supplies	5820-4600	45350	\$	9,731	G-Plant	2,226	1,920	4,508	293	24	660	101	-	9,731
Business meetings	5820-4600	45681	\$	2,433	G-Plant	556	480	1,127	73	6	165	25	-	2,433
Miscellaneous	5820-4600	45682	\$	92,449	G-Plant	21,146	18,240	42,822	2,779	231	6,271	960	-	92,449
Utilities	5820-4600	46005	\$	78,235	G-Plant	17,895	15,435	36,238	2,352	196	5,307	813	-	78,235
ISD service charge	5820-4600	46009	\$	87,510	G-Plant	20,016	17,265	40,534	2,631	219	5,936	909	-	87,510

Distribution Classification														
Description	Fund-Dept	Account	Units	Test Year		Demand Substation	Demand Primary Lines	Demand Secondary Lines	Demand Transformers	Customer Transformers	Customer Services	Customer Meters	Customer Streetlights	Total
				2024-2028	Allocator									
EWRF - GWP Electric - Meter & Test Shop														
Salaries & Benefits														
Salaries	5820-4640	41100	\$	1,784,695	C-Meters	-	-	-	-	-	-	1,784,695	-	1,784,695
Overtime	5820-4640	41200	\$	139,365	C-Meters	-	-	-	-	-	-	139,365	-	139,365
Hourly wages	5820-4640	41300	\$	471,538	C-Meters	-	-	-	-	-	-	471,538	-	471,538
Benefits	5820-4640	Various	\$	298,986	C-Meters	-	-	-	-	-	-	298,986	-	298,986
PERS Retirement	5820-4640	42700	\$	693,094	C-Meters	-	-	-	-	-	-	693,094	-	693,094
PERS cost sharing	5820-4640	42701	\$	(51,987)	C-Meters	-	-	-	-	-	-	(51,987)	-	(51,987)
Salary charges in (out)	5820-4640	42799	\$	(109,368)	C-Meters	-	-	-	-	-	-	(109,368)	-	(109,368)
Salaries & Benefits Total			\$	\$3,226,322		\$0	\$0	\$0	\$0	\$0	\$0	\$3,226,322	\$0	\$3,226,322
Maintenance & Operation														
Contractual services	5820-4640	43110	\$	49,513	C-Meters	-	-	-	-	-	-	49,513	-	49,513
Repairs to equipment	5820-4640	44100	\$	-	NA	-	-	-	-	-	-	-	-	-
Repairs to office equipment	5820-4640	44120	\$	2,130	C-Meters	-	-	-	-	-	-	2,130	-	2,130
Postage	5820-4640	44450	\$	-	NA	-	-	-	-	-	-	-	-	-
Travel	5820-4640	44550	\$	-	NA	-	-	-	-	-	-	-	-	-
Training	5820-4640	44650	\$	10,127	C-Meters	-	-	-	-	-	-	10,127	-	10,127
Small tools	5820-4640	45300	\$	-	NA	-	-	-	-	-	-	-	-	-
General supplies	5820-4640	45350	\$	63,888	C-Meters	-	-	-	-	-	-	63,888	-	63,888
Liability Insurance	5820-4640	46011	\$	105,708	C-Meters	-	-	-	-	-	-	105,708	-	105,708
Maintenance & Operation Total			\$	\$231,365		\$0	\$0	\$0	\$0	\$0	\$0	\$231,365	\$0	\$231,365
TOTAL EWRF - GWP Electric - Meter & Test Shop			\$	\$3,457,687		\$0	\$0	\$0	\$0	\$0	\$0	\$3,457,687	\$0	\$3,457,687
EWRF - GWP Electric - Station Maintenance														
Salaries & Benefits														
Salaries	5820-4650	41100	\$	2,505,130	D-Substations	2,505,130	-	-	-	-	-	-	-	2,505,130
Overtime	5820-4650	41200	\$	341,302	D-Substations	341,302	-	-	-	-	-	-	-	341,302
Benefits	5820-4650	Various	\$	415,532	D-Substations	415,532	-	-	-	-	-	-	-	415,532
PERS Retirement	5820-4650	42700	\$	752,710	D-Substations	752,710	-	-	-	-	-	-	-	752,710
PERS cost sharing	5820-4650	42701	\$	(56,459)	D-Substations	(56,459)	-	-	-	-	-	-	-	(56,459)
Salary charges in (out)	5820-4650	42799	\$	-	NA	-	-	-	-	-	-	-	-	-
Salaries & Benefits Total			\$	\$3,958,215		\$3,958,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,958,215
Maintenance & Operation														
Repairs buildings and grounds	5820-4650	43050	\$	-	NA	-	-	-	-	-	-	-	-	-
Contractual services	5820-4650	43110	\$	1,442,033	D-Substations	1,442,033	-	-	-	-	-	-	-	1,442,033
Repairs to equipment	5820-4650	44100	\$	137,143	D-Substations	137,143	-	-	-	-	-	-	-	137,143
Postage	5820-4650	44450	\$	-	NA	-	-	-	-	-	-	-	-	-
Travel	5820-4650	44550	\$	-	NA	-	-	-	-	-	-	-	-	-
Laundry and towel service	5820-4650	44600	\$	-	NA	-	-	-	-	-	-	-	-	-
Training	5820-4650	44650	\$	2,642	D-Substations	2,642	-	-	-	-	-	-	-	2,642
Computer software	5820-4650	44700	\$	-	NA	-	-	-	-	-	-	-	-	-
Regulatory	5820-4650	44760	\$	7,301	D-Substations	7,301	-	-	-	-	-	-	-	7,301
Books	5820-4650	45100	\$	-	NA	-	-	-	-	-	-	-	-	-
Office supplies	5820-4650	45250	\$	-	NA	-	-	-	-	-	-	-	-	-
Small tools	5820-4650	45300	\$	-	NA	-	-	-	-	-	-	-	-	-
General supplies	5820-4650	45350	\$	127,775	D-Substations	127,775	-	-	-	-	-	-	-	127,775
Business meetings	5820-4650	45681	\$	-	NA	-	-	-	-	-	-	-	-	-
Liability Insurance	5820-4650	46011	\$	125,602	D-Substations	125,602	-	-	-	-	-	-	-	125,602
Maintenance & Operation Total			\$	\$1,842,496		\$1,842,496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,842,496
TOTAL EWRF - GWP Electric - Station Maintenance			\$	\$5,800,711		\$5,800,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,800,711
EWRF - GWP Electric - OH & OG														
Salaries & Benefits														
Salaries	5820-4660	41100	\$	6,793,700	G-PrimSecSer	-	1,840,325	4,320,616	-	-	632,760	-	-	6,793,700
Overtime	5820-4660	41200	\$	192,685	G-PrimSecSer	-	52,196	122,543	-	-	17,947	-	-	192,685
Hourly wages	5820-4660	41300	\$	1,105,317	G-PrimSecSer	-	299,416	702,953	-	-	102,948	-	-	1,105,317
Benefits	5820-4660	Various	\$	1,019,222	G-PrimSecSer	-	276,094	648,199	-	-	94,930	-	-	1,019,222
PERS retirement	5820-4660	42700	\$	2,444,406	G-PrimSecSer	-	662,158	1,554,579	-	-	227,670	-	-	2,444,406
PERS cost sharing	5820-4660	42701	\$	(183,356)	G-PrimSecSer	-	(49,669)	(116,610)	-	-	(17,078)	-	-	(183,356)
Salary charges in (out)	5820-4660	42799	\$	(1,058,485)	G-PrimSecSer	-	(286,730)	(673,169)	-	-	(98,586)	-	-	(1,058,485)
Salaries & Benefits Total			\$	\$10,313,491		\$0	\$2,793,790	\$6,559,111	\$0	\$0	\$960,590	\$0	\$0	\$10,313,491
Maintenance & Operation														
Repairs buildings and grounds	5820-4660	43050	\$	2,061	G-PrimSecSer	-	558	1,311	-	-	192	-	-	2,061

				Test Year											
Description	Fund-Dept	Account	Units	2024-2028	Allocator	Demand Substation	Demand Primary Lines	Demand Secondary Lines	Demand Transformers	Customer Transformers	Customer Services	Customer Meters	Customer Streetlights	Total	
Contractual services	5820-4660	43110	\$	3,874,566	G-PrimSecSer	-	1,049,569	2,464,123	-	-	360,874	-	-	3,874,566	
Construction services	5820-4660	43111	\$	-	NA	-	-	-	-	-	-	-	-	-	
Repairs to equipment	5820-4660	44100	\$	-	NA	-	-	-	-	-	-	-	-	-	
Repairs to office equipment	5820-4660	44120	\$	7,729	G-PrimSecSer	-	2,094	4,915	-	-	720	-	-	7,729	
Postage	5820-4660	44450	\$	1,031	G-PrimSecSer	-	279	655	-	-	96	-	-	1,031	
Travel	5820-4660	44550	\$	-	NA	-	-	-	-	-	-	-	-	-	
Laundry and towel service	5820-4660	44600	\$	-	NA	-	-	-	-	-	-	-	-	-	
Training	5820-4660	44650	\$	2,983	G-PrimSecSer	-	808	1,897	-	-	278	-	-	2,983	
Regulatory	5820-4660	44760	\$	-	NA	-	-	-	-	-	-	-	-	-	
Membership and dues	5820-4660	44800	\$	10,305	G-PrimSecSer	-	2,792	6,554	-	-	960	-	-	10,305	
Books	5820-4660	45100	\$	-	NA	-	-	-	-	-	-	-	-	-	
Furniture and equipment	5820-4660	45150	\$	-	NA	-	-	-	-	-	-	-	-	-	
Office supplies	5820-4660	45250	\$	-	NA	-	-	-	-	-	-	-	-	-	
Small tools	5820-4660	45300	\$	51,526	G-PrimSecSer	-	13,958	32,769	-	-	4,799	-	-	51,526	
General supplies	5820-4660	45350	\$	824,420	G-PrimSecSer	-	223,324	524,309	-	-	76,786	-	-	824,420	
Printing and graphics	5820-4660	45450	\$	-	NA	-	-	-	-	-	-	-	-	-	
Business meetings	5820-4660	45681	\$	-	NA	-	-	-	-	-	-	-	-	-	
Miscellaneous	5820-4660	45682	\$	-	NA	-	-	-	-	-	-	-	-	-	
ISD service charge	5820-4660	46009	\$	164,277	G-PrimSecSer	-	44,500	104,476	-	-	15,301	-	-	164,277	
Liability Insurance	5820-4660	46011	\$	357,047	G-PrimSecSer	-	96,719	227,072	-	-	33,255	-	-	357,047	
Maintenance & Operation Total			\$	\$5,295,945		\$0	\$1,434,602	\$3,368,082	\$0	\$0	\$493,260	\$0	\$0	\$5,295,945	
TOTAL EWRF - GWP Electric - OH & UG			\$	\$15,609,436		\$0	\$4,228,392	\$9,927,193	\$0	\$0	\$1,453,850	\$0	\$0	\$15,609,436	
EWRF - GWP Electric - Substructure															
Salaries & Benefits															
Salaries	5820-4670	41100	\$	677,479	D-Substations	677,479	-	-	-	-	-	-	-	677,479	
Overtime	5820-4670	41200	\$	1,592,741	D-Substations	1,592,741	-	-	-	-	-	-	-	1,592,741	
Benefits	5820-4670	Various	\$	221,847	D-Substations	221,847	-	-	-	-	-	-	-	221,847	
PERS retirement	5820-4670	42700	\$	220,938	D-Substations	220,938	-	-	-	-	-	-	-	220,938	
PERS cost sharing	5820-4670	42701	\$	(16,573)	D-Substations	(16,573)	-	-	-	-	-	-	-	(16,573)	
Salary charges in (out)	5820-4670	42799	\$	(109,368)	D-Substations	(109,368)	-	-	-	-	-	-	-	(109,368)	
Salaries & Benefits Total			\$	\$2,587,064		\$2,587,064	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,587,064	
Maintenance & Operation															
Contractual services	5820-4670	43110	\$	106,479	D-Substations	106,479	-	-	-	-	-	-	-	106,479	
Construction services	5820-4670	43111	\$	-	NA	-	-	-	-	-	-	-	-	-	
Repairs to equipment	5820-4670	44100	\$	-	NA	-	-	-	-	-	-	-	-	-	
Training	5820-4670	44650	\$	-	NA	-	-	-	-	-	-	-	-	-	
Small tools	5820-4670	45300	\$	5,324	D-Substations	5,324	-	-	-	-	-	-	-	5,324	
General supplies	5820-4670	45350	\$	5											

Distribution Classification																
Test Year																
Description	Fund-Dept	Account	Units	2024-2028	Allocator	Demand Substation	Demand Primary Lines	Demand Secondary Lines	Demand Transformers	Customer Transformers	Customer Services	Customer Meters	Customer Streetlights	Total		
Furniture and equipment	5820-4680	45150	\$	-	NA	-	-	-	-	-	-	-	-	-		
Fuel natural gas	5820-4680	45502	\$	-	NA	-	-	-	-	-	-	-	-	-		
Carbon allowances	5820-4680	45506	\$	-	NA	-	-	-	-	-	-	-	-	-		
Renewable energy credits	5820-4680	45507	\$	-	NA	-	-	-	-	-	-	-	-	-		
ECAC variance	5820-4680	45509	\$	-	NA	-	-	-	-	-	-	-	-	-		
Purchased power	5820-4680	45510	\$	-	NA	-	-	-	-	-	-	-	-	-		
Hedging costs	5820-4680	45511	\$	-	NA	-	-	-	-	-	-	-	-	-		
Business meetings	5820-4680	45681	\$	-	NA	-	-	-	-	-	-	-	-	-		
Miscellaneous	5820-4680	45682	\$	-	NA	-	-	-	-	-	-	-	-	-		
Gas depletion	5820-4680	46001	\$	-	NA	-	-	-	-	-	-	-	-	-		
Utilities	5820-4680	46005	\$	-	NA	-	-	-	-	-	-	-	-	-		
General supplies	5820-4680	45350	\$	-	NA	-	-	-	-	-	-	-	-	-		
Liability Insurance	5820-4680	46011	\$	-	NA	-	-	-	-	-	-	-	-	-		
Maintenance & Operation Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
TOTAL EWRF - GWP Electric - Power Management			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
EWRF - GWP Electric - Power Plant (Grayson, Wartsila ICE, 1																
<u>Salaries & Benefits</u>																
Salaries	5820-4690	41100	\$	-	NA	-	-	-	-	-	-	-	-	-		
Overtime	5820-4690	41200	\$	-	NA	-	-	-	-	-	-	-	-	-		
Hourly wages	5820-4690	41300	\$	-	NA	-	-	-	-	-	-	-	-	-		
Benefits	5820-4690	Various	\$	-	NA	-	-	-	-	-	-	-	-	-		
PERS retirement	5820-4690	42700	\$	-	NA	-	-	-	-	-	-	-	-	-		
PERS cost sharing	5820-4690	42701	\$	-	NA	-	-	-	-	-	-	-	-	-		
Salaries & Benefits Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<u>Maintenance & Operation</u>																
Repairs buildings and grounds	5820-4690	43050	\$	-	NA	-	-	-	-	-	-	-	-	-		
Lease payments	5820-4690	43070	\$	-	NA	-	-	-	-	-	-	-	-	-		
Contractual services	5820-4690	43110	\$	-	NA	-	-	-	-	-	-	-	-	-		
Repairs to equipment	5820-4690	44100	\$	-	NA	-	-	-	-	-	-	-	-	-		
Postage	5820-4690	44450	\$	-	NA	-	-	-	-	-	-	-	-	-		
Travel	5820-4690	44550	\$	-	NA	-	-	-	-	-	-	-	-	-		
Laundry and towel service	5820-4690	44600	\$	-	NA	-	-	-	-	-	-	-	-	-		
Training	5820-4690	44650	\$	-	NA	-	-	-	-	-	-	-	-	-		
Computer software	5820-4690	44700	\$	-	NA	-	-	-	-	-	-	-	-	-		
Regulatory	5820-4690	44760	\$	-	NA	-	-	-	-	-	-	-	-	-		
Office supplies	5820-4690	45250	\$	-	NA	-	-	-	-	-	-	-	-	-		
Small tools	5820-4690	45300	\$	-	NA	-	-	-	-	-	-	-	-	-		
General supplies	5820-4690	45350	\$	-	NA	-	-	-	-	-	-	-	-	-		
Business meetings	5820-4690	45681	\$	-	NA	-	-	-	-	-	-	-	-	-		
Miscellaneous	5820-4690	45682	\$	-	NA	-	-	-	-	-	-	-	-	-		
Utilities	5820-4690	46005	\$	-	NA	-	-	-	-	-	-	-	-	-		
Liability Insurance	5820-4690	46011	\$	-	NA	-	-	-	-	-	-	-	-	-		
Maintenance & Operation Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
TOTAL EWRF - GWP Electric - Power Plant			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
TOTAL OPERATIONS & MAINTENANCE EXPENSE																
Fuel, Purchased Power, Wheeling			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total O&M less Fuel, PP, Wheeling			\$	\$44,023,995		\$12,823,855	\$6,956,530	\$16,332,169	\$285,895	\$23,789	\$2,391,867	\$4,540,135	\$669,755	\$44,023,995		
<u>Transfers to the General Fund</u>																
TOTAL Transfers to the General Fund			\$	\$3,063,440	RRxTransfer	\$951,207	\$543,473	\$1,206,067	\$24,107	\$1,771	\$12,452	\$324,362	\$0	\$3,063,440		
<u>Capital Paid from Cash / Earnings</u>																
Capital from Cash			\$	1,020,429	Cash CIP	210,496	497,292	165,443	40,714	23	637	89,965	15,859	1,020,429		
Total Capital from Cash			\$	\$1,020,429		\$210,496	\$497,292	\$165,443	\$40,714	\$23	\$637	\$89,965	\$15,859	\$1,020,429		
<u>Debt Service</u>																
Existing Debt Service																
2013			\$	-	NA	-	-	-	-	-	-	-	-	-		
2013 Refunding			\$	846,854	N-Plant	277,976	155,788	365,750	8,751	728	27,876	9,985	-	846,854		

Gross Plant in Service (Does not include SCPPA Natural Gas Reserve Pinedale Project)

Steam Production												
Land & Land Rights	310	\$	-	NA	-	-	-	-	-	-	-	-
Structures and Improvements	311	\$	-	NA	-	-	-	-	-	-	-	-
Boiler Plant Equipment	312	\$	-	NA	-	-	-	-	-	-	-	-
Turbogenerator Units	314	\$	-	NA	-	-	-	-	-	-	-	-
Engines for Biogas at Scholl Canyon		\$	-	NA	-	-	-	-	-	-	-	-
Engines Unit 10-13 at Grayson		\$	-	NA	-	-	-	-	-	-	-	-
Accessory Electric Equip.	315	\$	-	NA	-	-	-	-	-	-	-	-
Misc. Power Plant Equip.	316	\$	-	NA	-	-	-	-	-	-	-	-
Total steam production		\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Combustion turbine & other production												
Structures and Improvements	341	\$	-	NA	-	-	-	-	-	-	-	-
Fuel Holder, Producer & Acc	342	\$	-	NA	-	-	-	-	-	-	-	-
Prime Movers	343	\$	-	NA	-	-	-	-	-	-	-	-
Generators	344	\$	-	NA	-	-	-	-	-	-	-	-
Accessory Plant Equipment	345	\$	-	NA	-	-	-	-	-	-	-	-
Misc. Power Plant Equipment	346	\$	-	NA	-	-	-	-	-	-	-	-
Total combustion turbine & other production		\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total production		\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission												
Tesla Battery Storage		\$	-	NA	-	-	-	-	-	-	-	-
Land and Land Rights	350	\$	-	NA	-	-	-	-	-	-	-	-
Energy Storage	351	\$	-	NA	-	-	-	-	-	-	-	-
Structures and Improvements	352	\$	-	NA	-	-	-	-	-	-	-	-

Allocation factors

[illegible]

[illegible]

Test Year

Description	Fund-Dept	Account	Units	2024-2028	Allocator	C-Services	C-Accounting	Other	Other	Other	Other	Other	Total
Revenue Requirement													
OPERATIONS & MAINTENANCE EXPENSE													
EWRF - GWP ADM (Elec. Works, Rev Fund)													
Salaries & Benefits													
Salaries	5820-4505	41100	\$	96,305	LBRxAG	96,305	-	-	-	-	-	-	96,305
Overtime	5820-4505	41200	\$	-	NA	-	-	-	-	-	-	-	-
Hourly	5820-4505	41300	\$	-	NA	-	-	-	-	-	-	-	-
Benefits	5820-4505	Various	\$	23,662	LBRxAG	23,662	-	-	-	-	-	-	23,662
PERS Retirement	5820-4505	42700	\$	37,970	LBRxAG	37,970	-	-	-	-	-	-	37,970
PERS cost sharing	5820-4505	42701	\$	(2,848)	LBRxAG	(2,848)	-	-	-	-	-	-	(2,848)
Salaries & Benefits Total			\$	\$155,089		\$155,089	\$0	\$0	\$0	\$0	\$0	\$0	\$155,089
Maintenance & Operation													
Contractual services	5820-4505	43110	\$	45,026	G-Gen	45,026	-	-	-	-	-	-	45,026
Advertising	5820-4505	44200	\$	-	NA	-	-	-	-	-	-	-	-
Postage	5820-4505	44450	\$	105	G-Gen	105	-	-	-	-	-	-	105
Travel	5820-4505	44550	\$	1,788	LBRxAG	1,788	-	-	-	-	-	-	1,788
Training	5820-4505	44650	\$	1,788	LBRxAG	1,788	-	-	-	-	-	-	1,788
Computer software	5820-4505	44700	\$	-	NA	-	-	-	-	-	-	-	-
Regulatory	5820-4505	44760	\$	1,577	G-Gen	1,577	-	-	-	-	-	-	1,577
Membership and dues	5820-4505	44800	\$	3,427	LBRxAG	3,427	-	-	-	-	-	-	3,427
Periodicals and newspapers	5820-4505	45050	\$	-	NA	-	-	-	-	-	-	-	-
Books	5820-4505	45100	\$	-	NA	-	-	-	-	-	-	-	-
Furniture and equipment	5820-4505	45150	\$	14,898	LBRxAG	14,898	-	-	-	-	-	-	14,898
Computer hardware	5820-4505	45170	\$	74	LBRxAG	74	-	-	-	-	-	-	74
Office supplies	5820-4505	45250	\$	2,235	LBRxAG	2,235	-	-	-	-	-	-	2,235
General supplies & COVID Supplies	5820-4505	45350	\$	526	G-Gen	526	-	-	-	-	-	-	526
Printing and graphics	5820-4505	45450	\$	-	NA	-	-	-	-	-	-	-	-
Uncollectible accounts	5820-4505	45680	\$	745	LBRxAG	745	-	-	-	-	-	-	745
Business meetings	5820-4505	45681	\$	745	LBRxAG	745	-	-	-	-	-	-	745
Miscellaneous	5820-4505	45682	\$	7,464	LBRxAG	7,464	-	-	-	-	-	-	7,464
Utilities	5820-4505	46005	\$	8,392	G-Gen	8,392	-	-	-	-	-	-	8,392
Cost allocation charge	5820-4505	46007	\$	603,665	G-Gen	603,665	-	-	-	-	-	-	603,665
Fleet equipment rental charge	5820-4505	46008	\$	155,517	LBRxAG	155,517	-	-	-	-	-	-	155,517
ISD service charge	5820-4505	46009	\$	375,323	G-Gen	375,323	-	-	-	-	-	-	375,323
Building maint service charge	5820-4505	46010	\$	192,539	G-Gen	192,539	-	-	-	-	-	-	192,539
Liability Insurance	5820-4505	46011	\$	5,156	LBRxAG	5,156	-	-	-	-	-	-	5,156
Excess insurance and surety	5820-4505	46012	\$	47,957	G-Gen	47,957	-	-	-	-	-	-	47,957
Maintenance & Operation Total			\$	\$1,468,946		\$1,468,946	\$0	\$0	\$0	\$0	\$0	\$0	\$1,468,946
TOTAL EWRF - GWP ADM			\$	\$1,624,035		\$1,624,035	\$0	\$0	\$0	\$0	\$0	\$0	\$1,624,035
EWRF - GWP ADM -Customer Service													
Salaries & Benefits													
Salaries	5820-4509	41100	\$	3,003,022	C-Services	3,003,022	-	-	-	-	-	-	3,003,022
Overtime	5820-4509	41200	\$	47,611	C-Services	47,611	-	-	-	-	-	-	47,611
Hourly wages	5820-4509	41300	\$	75,687	C-Services	75,687	-	-	-	-	-	-	75,687
Benefits	5820-4509	Various	\$	794,529	C-Services	794,529	-	-	-	-	-	-	794,529
PERS Retirement	5820-4509	42700	\$	1,214,817	C-Services	1,214,817	-	-	-	-	-	-	1,214,817
PERS cost sharing	5820-4509	42701	\$	(91,107)	C-Services	(91,107)	-	-	-	-	-	-	(91,107)
Salaries & Benefits Total			\$	\$5,044,560		\$5,044,560	\$0	\$0	\$0	\$0	\$0	\$0	\$5,044,560
Maintenance & Operation													
Contractual services	5820-4509	43110	\$	1,769,327	C-Services	1,769,327	-	-	-	-	-	-	1,769,327
Postage	5820-4509	44450	\$	12,778	C-Services	12,778	-	-	-	-	-	-	12,778
Travel	5820-4509	44550	\$	8,254	C-Services	8,254	-	-	-	-	-	-	8,254
Training	5820-4509	44650	\$	10,682	C-Services	10,682	-	-	-	-	-	-	10,682
Regulatory	5820-4509	44760	\$	-	NA	-	-	-	-	-	-	-	-
Membership and dues	5820-4509	44800	\$	586	C-Services	586	-	-	-	-	-	-	586
Furniture and equipment	5820-4509	45150	\$	10,116	C-Services	10,116	-	-	-	-	-	-	10,116
Computer hardware	5820-4509	45170	\$	-	NA	-	-	-	-	-	-	-	-
Office supplies	5820-4509	45250	\$	15,972	C-Services	15,972	-	-	-	-	-	-	15,972
Claims	5820-4509	45652	\$	-	NA	-	-	-	-	-	-	-	-
Small tools	5820-4509	45300	\$	-	NA	-	-	-	-	-	-	-	-
General supplies	5820-4509	45350	\$	2,130	C-Services	2,130	-	-	-	-	-	-	2,130

Customer Classification				Test Year											
Description	Fund-Dept	Account	Units	2024-2028	Allocator	C-Services	C-Accounting	Other	Other	Other	Other	Other	Other	Total	
Public benefit programs	5820-4509	45512	\$	-	NA	-	-	-	-	-	-	-	-	-	
Uncollectible accounts	5820-4509	45680	\$	2,026,630	C-Services	2,026,630	-	-	-	-	-	-	-	2,026,630	
Business meetings	5820-4509	45681	\$	1,065	C-Services	1,065	-	-	-	-	-	-	-	1,065	
Miscellaneous	5820-4509	45682	\$	1,597	C-Services	1,597	-	-	-	-	-	-	-	1,597	
Cost allocation charge	5820-4509	46007	\$	994,366	C-Services	994,366	-	-	-	-	-	-	-	994,366	
Fleet equipment rental charge	5820-4509	46008	\$	37,923	C-Services	37,923	-	-	-	-	-	-	-	37,923	
ISD service charge	5820-4509	46009	\$	736,372	C-Services	736,372	-	-	-	-	-	-	-	736,372	
Building maint service charge	5820-4509	46010	\$	550,182	C-Services	550,182	-	-	-	-	-	-	-	550,182	
Liability Insurance	5820-4509	46011	\$	167,378	C-Services	167,378	-	-	-	-	-	-	-	167,378	
Maintenance & Operation Total			\$	\$6,345,356		\$6,345,356	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,345,356	
TOTAL EWRF - GWP ADM - Customer Service			\$	\$11,389,916		\$11,389,916	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,389,916	
EWRF - GWP ADM - Conserv & Utility Modernization															
Salaries & Benefits															
Salaries	5820-4520	41100	\$	400,250	C-Services	400,250	-	-	-	-	-	-	-	400,250	
Overtime	5820-4520	41200	\$	-	NA	-	-	-	-	-	-	-	-	-	
Hourly wages	5820-4520	41300	\$	124,614	C-Services	124,614	-	-	-	-	-	-	-	124,614	
Benefits	5820-4520	Various	\$	82,206	C-Services	82,206	-	-	-	-	-	-	-	82,206	
PERS Retirement	5820-4520	42700	\$	207,871	C-Services	207,871	-	-	-	-	-	-	-	207,871	
PERS cost sharing	5820-4520	42701	\$	(15,596)	C-Services	(15,596)	-	-	-	-	-	-	-	(15,596)	
Salaries & Benefits Total			\$	\$799,345		\$799,345	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$799,345	
Maintenance & Operation															
Contractual services	5820-4520	43110	\$	3,270,256	C-Services	3,270,256	-	-	-	-	-	-	-	3,270,256	
Repairs to equipment	5820-4520	44100	\$	-	NA	-	-	-	-	-	-	-	-	-	
Advertising	5820-4520	44200	\$	20,976	C-Services	20,976	-	-	-	-	-	-	-	20,976	
Postage	5820-4520	44450	\$	79,859	C-Services	79,859	-	-	-	-	-	-	-	79,859	
Travel	5820-4520	44550	\$	6,229	C-Services	6,229	-	-	-	-	-	-	-	6,229	
Laundry and towel service	5820-4520	44600	\$	-	NA	-	-	-	-	-	-	-	-	-	
Training	5820-4520	44650	\$	6,229	C-Services	6,229	-	-	-	-	-	-	-	6,229	
Computer software	5820-4520	44700	\$	-	NA	-	-	-	-	-	-	-	-	-	
Membership and dues	5820-4520	44800	\$	10,648	C-Services	10,648	-	-	-	-	-	-	-	10,648	
Periodicals and newspapers	5820-4520	45050	\$	-	NA	-	-	-	-	-	-	-	-	-	
Furniture and equipment	5820-4520	45150	\$	3,727	C-Services	3,727	-	-	-	-	-	-	-	3,727	
Computer hardware	5820-4520	45170	\$	-	NA	-	-	-	-	-	-	-	-	-	
Office supplies	5820-4520	45250	\$	4,259	C-Services	4,259	-	-	-	-	-	-	-	4,259	
General supplies	5820-4520	45350	\$	10,648	C-Services	10,648	-	-	-	-	-	-	-	10,648	
Printing and graphics	5820-4520	45450	\$	53,240	C-Services	53,240	-	-	-	-	-	-	-	53,240	
Public benefit programs	5820-4520	45512	\$	-	NA	-	-	-	-	-	-	-	-	-	
Low carbon fuel std programs	5820-4520	45514	\$	1,929,742	C-Services	1,929,742	-	-	-	-	-				

Customer Classification														
Test Year														
Description	Fund-Dept	Account	Units	2024-2028	Allocator	C-Services	C-Accounting	Other	Other	Other	Other	Other	Other	Total
Furniture and equipment	5820-4680	45150	\$	-	NA	-	-	-	-	-	-	-	-	-
Fuel natural gas	5820-4680	45502	\$	-	NA	-	-	-	-	-	-	-	-	-
Carbon allowances	5820-4680	45506	\$	-	NA	-	-	-	-	-	-	-	-	-
Renewable energy credits	5820-4680	45507	\$	-	NA	-	-	-	-	-	-	-	-	-
ECAC variance	5820-4680	45509	\$	-	NA	-	-	-	-	-	-	-	-	-
Purchased power	5820-4680	45510	\$	-	NA	-	-	-	-	-	-	-	-	-
Hedging costs	5820-4680	45511	\$	-	NA	-	-	-	-	-	-	-	-	-
Business meetings	5820-4680	45681	\$	-	NA	-	-	-	-	-	-	-	-	-
Miscellaneous	5820-4680	45682	\$	-	NA	-	-	-	-	-	-	-	-	-
Gas depletion	5820-4680	46001	\$	-	NA	-	-	-	-	-	-	-	-	-
Utilities	5820-4680	46005	\$	-	NA	-	-	-	-	-	-	-	-	-
General supplies	5820-4680	45350	\$	-	NA	-	-	-	-	-	-	-	-	-
Liability Insurance	5820-4680	46011	\$	-	NA	-	-	-	-	-	-	-	-	-
Maintenance & Operation Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EWRP - GWP Electric - Power Management			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EWRP - GWP Electric - Power Plant (Grayson, Wartsila ICE, 1														
Salaries & Benefits														
Salaries	5820-4690	41100	\$	-	NA	-	-	-	-	-	-	-	-	-
Overtime	5820-4690	41200	\$	-	NA	-	-	-	-	-	-	-	-	-
Hourly wages	5820-4690	41300	\$	-	NA	-	-	-	-	-	-	-	-	-
Benefits	5820-4690	Various	\$	-	NA	-	-	-	-	-	-	-	-	-
PERS retirement	5820-4690	42700	\$	-	NA	-	-	-	-	-	-	-	-	-
PERS cost sharing	5820-4690	42701	\$	-	NA	-	-	-	-	-	-	-	-	-
Salaries & Benefits Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance & Operation														
Repairs buildings and grounds	5820-4690	43050	\$	-	NA	-	-	-	-	-	-	-	-	-
Lease payments	5820-4690	43070	\$	-	NA	-	-	-	-	-	-	-	-	-
Contractual services	5820-4690	43110	\$	-	NA	-	-	-	-	-	-	-	-	-
Repairs to equipment	5820-4690	44100	\$	-	NA	-	-	-	-	-	-	-	-	-
Postage	5820-4690	44450	\$	-	NA	-	-	-	-	-	-	-	-	-
Travel	5820-4690	44550	\$	-	NA	-	-	-	-	-	-	-	-	-
Laundry and towel service	5820-4690	44600	\$	-	NA	-	-	-	-	-	-	-	-	-
Training	5820-4690	44650	\$	-	NA	-	-	-	-	-	-	-	-	-
Computer software	5820-4690	44700	\$	-	NA	-	-	-	-	-	-	-	-	-
Regulatory	5820-4690	44760	\$	-	NA	-	-	-	-	-	-	-	-	-
Office supplies	5820-4690	45250	\$	-	NA	-	-	-	-	-	-	-	-	-
Small tools	5820-4690	45300	\$	-	NA	-	-	-	-	-	-	-	-	-
General supplies	5820-4690	45350	\$	-	NA	-	-	-	-	-	-	-	-	-
Business meetings	5820-4690	45681	\$	-	NA	-	-	-	-	-	-	-	-	-
Miscellaneous	5820-4690	45682	\$	-	NA	-	-	-	-	-	-	-	-	-
Utilities	5820-4690	46005	\$	-	NA	-	-	-	-	-	-	-	-	-
Liability Insurance	5820-4690	46011	\$	-	NA	-	-	-	-	-	-	-	-	-
Maintenance & Operation Total			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EWRP - GWP Electric - Power Plant			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATIONS & MAINTENANCE EXPENSE			\$	\$20,957,035		\$20,957,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,957,035
Fuel, Purchased Power, Wheeling			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M less Fuel, PP, Wheeling			\$	\$20,957,035		\$20,957,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,957,035
Transfers to the General Fund														
TOTAL Transfers to the General Fund			\$	\$1,439,911	RRxTransfer	\$1,439,911	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,439,911
Capital Paid from Cash / Earnings														
Capital from Cash			\$	157	Cash CIP	157	-	-	-	-	-	-	-	157
Total Capital from Cash			\$	\$157		\$157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$157
Debt Service														
Existing Debt Service														
2013			\$	-	NA	-	-	-	-	-	-	-	-	-
2013 Refunding			\$	7,284	N-Plant	7,284	-	-	-	-	-	-	-	7,284

Gross Plant in Service (Does not include SCPPA Natural Gas Reserve Pinedale Project)

Steam Production												
Land & Land Rights	310	\$	-	NA	-	-	-	-	-	-	-	-
Structures and Improvements	311	\$	-	NA	-	-	-	-	-	-	-	-
Boiler Plant Equipment	312	\$	-	NA	-	-	-	-	-	-	-	-
Turbogenerator Units	314	\$	-	NA	-	-	-	-	-	-	-	-
Engines for Biogas at Scholl Canyon		\$	-	NA	-	-	-	-	-	-	-	-
Engines Unit 10-13 at Grayson		\$	-	NA	-	-	-	-	-	-	-	-
Accessory Electric Equip.	315	\$	-	NA	-	-	-	-	-	-	-	-
Misc. Power Plant Equip.	316	\$	-	NA	-	-	-	-	-	-	-	-
Total steam production		\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Combustion turbine & other production												
Structures and Improvements	341	\$	-	NA	-	-	-	-	-	-	-	-
Fuel Holder, Producer & Acc	342	\$	-	NA	-	-	-	-	-	-	-	-
Prime Movers	343	\$	-	NA	-	-	-	-	-	-	-	-
Generators	344	\$	-	NA	-	-	-	-	-	-	-	-
Accessory Plant Equipment	345	\$	-	NA	-	-	-	-	-	-	-	-
Misc. Power Plant Equipment	346	\$	-	NA	-	-	-	-	-	-	-	-
Total combustion turbine & other production		\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total production		\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission												
Tesla Battery Storage		\$	-	NA	-	-	-	-	-	-	-	-
Land and Land Rights	350	\$	-	NA	-	-	-	-	-	-	-	-
Energy Storage	351	\$	-	NA	-	-	-	-	-	-	-	-
Structures and Improvements	352	\$	-	NA	-	-	-	-	-	-	-	-

Customer Classification				Test Year											
Description	Fund-Dept	Account	Units	2024-2028	Allocator	C-Services	C-Accounting	Other	Other	Other	Other	Other	Other	Total	
Station Equipment	353		\$	-	NA	-	-	-	-	-	-	-	-	-	
Towers and Fixtures	354		\$	-	NA	-	-	-	-	-	-	-	-	-	
O.H. Conductors & Devices	356		\$	-	NA	-	-	-	-	-	-	-	-	-	
Underground Conduit	357		\$	-	NA	-	-	-	-	-	-	-	-	-	
Underground Conductors	358		\$	-	NA	-	-	-	-	-	-	-	-	-	
Total transmission			\$	-		-	-	-	-	-	-	-	-	-	
Distribution				\$											
Land and Land Rights	360		\$	-	NA	-	-	-	-	-	-	-	-	-	
Structures and Improvements	361		\$	-	NA	-	-	-	-	-	-	-	-	-	
Station Equipment	362		\$	-	NA	-	-	-	-	-	-	-	-	-	
Poles, Towers & Fixtures	364		\$	-	NA	-	-	-	-	-	-	-	-	-	
O.H. Conductors & Devices	365		\$	-	NA	-	-	-	-	-	-	-	-	-	
Underground Conduits	366		\$	-	NA	-	-	-	-	-	-	-	-	-	
U.G. Conductors & Devices	367		\$	-	NA	-	-	-	-	-	-	-	-	-	
Line Transformers	368		\$	-	NA	-	-	-	-	-	-	-	-	-	
Services	369		\$	-	NA	-	-	-	-	-	-	-	-	-	
Meters	370		\$	-	NA	-	-	-	-	-	-	-	-	-	
Street Lights	373		\$	-	NA	-	-	-	-	-	-	-	-	-	
Total distribution			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Subtotal before general			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
General															
Land and Land Rights	389		\$	212,739	LBR	212,739	-	-	-	-	-	-	-	212,739	
Structures and Improvements	390		\$	3,855,206	LBR	3,855,206	-	-	-	-	-	-	-	3,855,206	
Office Furniture & Equip.	391		\$	39,379	LBR	39,379	-	-	-	-	-	-	-	39,379	
Transportation Equipment	392		\$	1,395,960	LBR	1,395,960	-	-	-	-	-	-	-	1,395,960	
Tools, Shop & Garage Equip.	394		\$	100,601	LBR	100,601	-	-	-	-	-	-	-	100,601	
Laboratory Equipment	395		\$	2,151	G-Plant	2,151	-	-	-	-	-	-	-	2,151	
Power Operated Equipment	396		\$	106	G-Plant	106	-	-	-	-	-	-	-	106	
Communication Equipment	397		\$	7,227	G-Plant	7,227	-	-	-	-	-	-	-	7,227	
Misc. Equipment	398		\$	49,550	G-Plant	49,550	-	-	-	-	-	-	-	49,550	
Other Tangible	399		\$	-	NA	-	-	-	-	-	-	-	-	-	
Total general			\$	\$5,662,918		\$5,662,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,662,918	
Total gross plant in service			\$	\$5,662,918		\$5,662,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,662,918	
Accumulated Depreciation				-											
Production															
Steam Production															
Land & Land Rights	310		\$	-	NA	-	-	-	-	-	-	-	-	-	
Structures and Improvements	311		\$	-	NA	-	-	-	-	-	-	-	-	-	
Boiler Plant Equipment	312		\$	-	NA	-	-	-	-	-	-	-	-	-	
Turbogenerator Units	314		\$	-	NA	-	-	-	-	-	-	-	-	-	
Engines for Biogas at Scholl Canyon	0		\$	-	NA	-	-	-	-	-	-	-	-	-	
Engines Unit 10-13 at Grayson	0		\$	-	NA	-	-	-	-	-	-	-	-	-	
Accessory Electric Equip.	315		\$	-	NA	-	-	-	-	-	-	-	-	-	
Misc. Power Plant Equip.	316		\$	-	NA	-	-	-	-	-	-	-	-	-	
Total steam production			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Combustion turbine & other production															
Structures and Improvements	341		\$	-	NA	-	-	-	-	-	-	-	-	-	
Fuel Holder, Producer & Acc	342		\$	-	NA	-	-	-	-	-	-	-	-	-	
Prime Movers	343		\$	-	NA	-	-	-	-	-	-	-	-	-	
Generators	344		\$	-	NA	-	-	-	-	-	-	-	-	-	
Accessory Plant Equipment	345		\$	-	NA	-	-	-	-	-	-	-	-	-	
Misc. Power Plant Equipment	346		\$	-	NA	-	-	-	-	-	-	-	-	-	
Total combustion turbine & other production			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total production			\$	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transmission															

[illegible]

Allocated Cost of Service									
Description	Units	Test Year 2024-2028	Allocator	Residential L-1	Sml. Business L-2	Med. Business LD-2	Lg. Business PC-1	Street Lights SL1, SL2, SL3	Total
Allocation									
<u>Power Supply</u>									
Demand									
GWP Demand Baseload	\$	61,453,179	12CP	26,851,565	5,961,442	13,157,306	15,355,698	127,168	61,453,179
GWP Demand Peaking	\$	49,566,750	4CP	24,443,231	4,571,287	9,733,728	10,763,878	54,626	49,566,750
Market Demand	\$	3,611,436	12CP	1,577,993	350,338	773,219	902,413	7,473	3,611,436
Energy									
Variable	\$	121,315,341	NEFL	47,578,496	11,048,979	27,361,393	34,624,463	702,011	121,315,341
Total Power Supply	\$	235,946,706		100,451,286	21,932,046	51,025,645	61,646,452	891,278	235,946,706
		-							
<u>Transmission</u>									
Demand									
Demand	\$	7,122,397	4CP	3,512,322	656,862	1,398,669	1,546,694	7,849	7,122,397
Total Transmission	\$	7,122,397		3,512,322	656,862	1,398,669	1,546,694	7,849	7,122,397
		-							
<u>Distribution</u>									
Demand									
Demand Substation	\$	13,249,118	4 NCP	7,386,498	1,043,739	2,252,708	2,518,465	47,708	13,249,118
Demand Primary Lines	\$	7,569,897	4 NCP	4,220,283	596,341	1,287,087	1,438,927	27,258	7,569,897
Demand Secondary Lines	\$	16,798,985	4 NCP	9,365,579	1,323,391	2,856,281	3,193,243	60,491	16,798,985
Demand Transformers	\$	335,781	4 NCP	187,201	26,452	57,092	63,827	1,209	335,781
Customer									
Customer Transformers	\$	24,672	C-Xformer	20,707	2,660	455	49	801	24,672
Customer Services	\$	173,438	No. Cust	150,444	19,329	3,305	358	1	173,438
Customer Meters	\$	4,517,959	No. Meter	3,918,977	503,518	86,091	9,335	39	4,517,959
Other									
Customer Streetlights	\$	685,614	St. Light	-	-	-	-	685,614	685,614
Total Distribution	\$	43,355,464		25,249,688	3,515,431	6,543,019	7,224,205	823,121	43,355,464
		-							
<u>Customer</u>									
Customer									
C-Services	\$	20,378,404	C-Service	14,869,141	3,820,831	979,925	708,361	147	20,378,404
C-Accounting	\$	-	C-Accounting	-	-	-	-	-	-
Total Customer	\$	20,378,404	-	14,869,141	3,820,831	979,925	708,361	147	20,378,404
		-							
Total Revenue Requirement	\$	306,802,972	-	144,082,437	29,925,170	59,947,259	71,125,712	1,722,395	306,802,972
		-							
Analysis									
Revenues under current rates									
Base Rate	\$	230,130,506		100,811,925	20,845,918	50,107,775	55,458,888	2,906,000	230,130,506
ECA	\$	-		-	-	-	-	-	-
RAC	\$	-		-	-	-	-	-	-
RDC	\$	-		-	-	-	-	-	-
Total Bill Revenues	\$	230,130,506		100,811,925	20,845,918	50,107,775	55,458,888	2,906,000	230,130,506
		-							
Total Rate Revenue VS Revenue Requirement									
Total Bill - Over / (Under) Recovery	\$	(76,672,465)		(43,270,512)	(9,079,251)	(9,839,484)	(15,666,824)	1,183,605	(76,672,465)
Total Bill - Rate Increase (Decrease) needed		33.3%		42.9%	43.6%	19.6%	28.2%	-40.7%	33.3%
Base Rate Revenues VS Revenue Requirement									
Base Rate - Revenue Requirement	\$	306,802,972		144,082,437	29,925,170	59,947,259	71,125,712	1,722,395	306,802,972
Base Rate - Current Revenues	\$	230,130,506		100,811,925	20,845,918	50,107,775	55,458,888	2,906,000	230,130,506
Total Over / (Under) Recovery	\$	(76,672,465)		(43,270,512)	(9,079,251)	(9,839,484)	(15,666,824)	1,183,605	(76,672,465)
Base Rate Increase (Decrease) needed		33.3%		42.9%	43.6%	19.6%	28.2%	-40.7%	33.3%

Unit Cost Analysis

Power Supply

Demand									
GWP Demand Baseload	\$	26.36	12CP	26.36	26.36	26.36	26.36	26.36	26.36
GWP Demand Peaking	\$	45.30	4CP	45.30	45.30	45.30	45.30	45.30	45.30
Market Demand	\$	1.55	12CP	1.55	1.55	1.55	1.55	1.55	1.55
Energy	\$	-							
Variable	\$	0.1167	NEFL	0.1167	0.1167	0.1167	0.1167	0.1167	0.1167
Total Power Supply	\$	73.33	-	73.33	73.33	73.33	73.33	73.33	73.33
Transmission									
Demand									
Demand	\$	7	4CP	6.51	6.51	6.51	6.51	6.51	6.51
Total Transmission	\$								
Distribution									
Demand									
Demand Substation	\$	10.04	4 NCP	10.04	10.04	10.04	10.04	10.04	10.04
Demand Primary Lines	\$	5.74	4 NCP	5.74	5.74	5.74	5.74	5.74	5.74
Demand Secondary Lines	\$	12.73	4 NCP	12.73	12.73	12.73	12.73	12.73	12.73
Demand Transformers	\$	0.25	4 NCP	0.25	0.25	0.25	0.25	0.25	0.25
Customer	\$	-							
Customer Transformers	\$	0.26	C-Xformer	0.26	0.26	0.26	0.26	0.26	0.26
Customer Services	\$	1.92	No. Cust	1.92	1.92	1.92	1.92	1.92	1.92
Customer Meters	\$	49.92	No. Meter	49.92	49.92	49.92	49.92	49.92	49.92
Other	\$	-							
Customer Streetlights	\$	56.46	St. Light	-	-	-	-	56.46	56.46
Total Distribution	\$	137.32		80.86	80.86	80.86	80.86	137.32	137.32
Customer									
Customer									
C-Service	\$	189.40	C-Service	189.40	189.40	189.40	189.40	189.40	189.40
C-Accounting	\$	-	C-Accounting	-	-	-	-	-	-
Other	\$	-	NA	-	-	-	-	-	-
Total Customer	\$	189		189	189	189	189	189	189
Energy rate without Demand		0.2925		0.3377	0.2938	0.2680	0.2529	0.1866	0.2925
Test Year COSA \$/kWh sales	\$	0.3134		\$ 0.3766	\$ 0.3368	\$ 0.2725	\$ 0.2555	\$ 0.1866	\$ 0.3134
Test Year Current Revenues \$/kWh sales (incl. current pass throughs)	33.3%	\$ 0.2350		\$ 0.2635	\$ 0.2346	\$ 0.2277	\$ 0.1992	\$ 0.3149	\$ 0.2350
kWh per Month				406	734	10,631	124,074	991,510	902
Revenue Requirement Classified									
Demand	\$	159,707,543		77,544,673	14,529,852	31,516,090	35,783,146	333,782	159,707,543
Energy	\$	121,315,341		47,578,496	11,048,979	27,361,393	34,624,463	702,011	121,315,341
Customer	\$	25,094,473		18,959,268	4,346,338	1,069,775	718,104	988	25,094,473
Other	\$	685,614		-	-	-	-	685,614	685,614
	\$	306,802,972		144,082,437	29,925,170	59,947,259	71,125,712	1,722,395	306,802,972
	\$	-		-	-	-	-	-	-
Revenue Requirement Classified Unit Cost									
Demand-4CP	\$	145.96		\$ 143.71	\$ 143.99	\$ 146.67	\$ 150.59	\$ 276.80	\$ 145.96
Demand-SMD	\$	33.15		\$ 25.82	\$ 33.87	\$ 45.43	\$ 52.71	\$ 24.58	\$ 33.15
Energy-NEFL	\$	0.1167		\$ 0.1167	\$ 0.1167	\$ 0.1167	\$ 0.1167	\$ 0.1167	\$ 0.1167
Energy-Sales	\$	0.1239		\$ 0.1244	\$ 0.1244	\$ 0.1244	\$ 0.1244	\$ 0.0761	\$ 0.1239
Customer-No Cust./light	\$	277.27		\$ 241.50	\$ 430.90	\$ 620.30	\$ 3,840.13	\$ 0.08	\$ 277.27
Customer-No Cust./month	\$	23.11		\$ 20.13	\$ 35.91	\$ 51.69	\$ 320.01	\$ 0.01	\$ 23.11
Class Characteristics									
kWh/customer or light/month		902		406	734	10,631	124,074	63	902
Load Factor		28%		17%	28%	43%	56%	93%	28%
Avg kW/Customer or light		4		3.2	3.5	33.5	302.6	0.1	4.4
Percent of Total Energy		100%		39%	9%	22%	28%	1%	100%
Percent of Total SMD		100%		62%	9%	14%	14%	0%	100%
Percent of Total Customers		100%		87%	11%	2%	0%	0%	100%
Percent of Energy Costs		100%		39%	9%	23%	29%	1%	100%
Percent of Demand Costs		100%		49%	9%	20%	22%	0%	100%

NewGen Strategies & Solutions



225 Union Boulevard, Suite 450, Lakewood, Colorado 80228
Phone: (720) 633-9514
Email: info@newgenstrategies.net
www.newgenstrategies.net