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January 13, 2022

Via Electronic Filing

OREGON PUBLIC UTILITY COMMISSION

ATTENTION: FILING CENTER

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SALEM OR 97308-1088

RE: Docket No. UE 394– In the Matter of PORTLAND GENERAL ELECTRIC COMPANY, Request for a General Rate Revision.

Attached are Staff Rebuttal Testimony.

Highly confidential documents will be encrypted and email to parties.

Exhibit 2200 - Muldoon

Exhibit 2300 - 2303 Scala Redacted

Exhibit 2400 - Dlouhy

Exhibit 2500 – 2501 Enright Redacted

Joint Exhibit 2600 – 2601 Moore_Dlouhy_Storm

Exhibit 2700 - St. Brown

Certificate of Service and Service List are included with this filing.

/s/ Kay Barnes

Kay Barnes

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CERTIFICATE OF SERVICE

UE 394

I certify that I have, this day, served the foregoing document upon all parties of record in this proceeding by delivering a copy in person or by mailing a copy properly addressed with first class postage prepaid, or by electronic mail pursuant to OAR 860-001-0180, to the following parties or attorneys of parties.

Dated this 25th day of October, 2021 at Salem, Oregon

Kay Barnes

Kay Barnes
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CASE: UE 394
WITNESS: MATT MULDOON

**PUBLIC UTILITY COMMISSION
OF
OREGON**

**STAFF EXHIBIT 2200
OVERVIEW**

Rebuttal Testimony

January 13, 2022

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Matt Muldoon. I am a Manager employed in the Rates, Finance,
3 and Audit (RFA) Division of the Public Utility Commission of Oregon (OPUC).
4 My business address is 201 High Street SE, Suite 100, Salem, Oregon 97301.

5 **Q. Are you the same Matt Muldoon who earlier provided Opening**
6 **Testimony pre-filed as Exhibit Staff/100?**

7 A. Yes.

8 **Q. What is the purpose of your rebuttal testimony?**

9 A. I introduce and provide an overview of Staff's Rebuttal Testimony regarding the
10 Portland General Electric Company (Portland General Electric, PGE, or
11 Company) request for a general rate revision, docketed as Docket No. UE 394,
12 as well as Staff review of intervenor issues in their Opening Testimony. Please
13 note that issues settled in the First, Second and Third Partial Stipulations are
14 not further addressed in this testimony. And, Staff reserves the right to change
15 recommendations after reviewing testimony and analysis by other parties
16 presented in their rebuttal testimony.

17 **Q. What were the nature of these three Partial Stipulations?**

18 A. The First Partial Stipulation resolved Cost of Capital issues. The Second
19 Partial Stipulation addressed additional items in this general rate case including
20 costs of PGE's new Integrated Operations Center (IOC).

1 In the Third Partial Stipulation, Parties agree to settle all remaining
2 revenue requirement issues for a \$10 million increase in non-net variable
3 power costs, with three exceptions:

- 4 1. First, the \$3 million hold-back proposed by Staff within its wildfire
5 mitigation and vegetation management mechanism would continue to be
6 litigated as a part of the mechanism. If Staff prevails, the revenue
7 requirement increase resulting from this stipulation will be \$7 million. If
8 the Commission determines an amount other than \$3 million should be
9 “held back,” the revenue requirement increase associated with this
10 stipulation will be \$10 million minus the amount held back.
- 11 2. Second, issues regarding the appropriate limitations on fee free bank
12 card usage by small commercial customers will continue to be litigated.
- 13 3. Third, AWECC’s issue A-25 Related to the funding of the Trojan Nuclear
14 Decommissioning Trusts will continue to be litigated.

15 **Q. How is your testimony organized?**

16 A. My testimony is organized as follows:

17	Overview of Staff’s Rebuttal Testimony	3
18	Overall Summary	3

OVERVIEW OF STAFF'S OPENING TESTIMONY**Q. What issues were examined by Staff in this Rebuttal Testimony?**

A. Staff reviewed the issues provided in Table 1 below:

Table 1 – Issues Examined by Staff

Series	Staff	#	Topic
2200	Matt Muldoon	1	Overview
2300	Michelle Scala	1 2	Fee Free Bank Card (FFBC) Payment Option FFBC Rate Spread
2400	Curtis Dlouhy	1 2	Wildfire Mitigation and Vegetation Mgmt. Mechanism Habitat Restoration
2500	Moya Enright	1 2	Faraday Repowering Project (Other than Rev. Req.) Trojan Nuclear Decommissioning Trust (NDT)
2600	Mitch Moore Curtis Dlouhy Steve Storm <i>Joint Testimony</i>	1 2 3 4	Intro to Winter Storm Cost Deferral in UM 2156, Labor Day Wildfire Deferral in UM 2115, and Boardman Plant in Current Rates Deferral in UM 2119; and Deferrals in General Amortization in General Prudence Review and Earnings Test for 2020 Amortization of 2021 Deferrals
2700	Max St. Brown	1 2	Level III Storm Outage Mechanism Rate Spread

Overall Summary

Q. What is the exhibit number, respective Staff witness and topic of the various Staff rebuttal testimonies?

A. The Staff exhibit number, respective Staff witness and topic is presented below:

In Exhibit 2300, Michelle Scala, Senior Utility Analyst, discusses Staff's analysis and position regarding the Company's Fee Free Bank Card (FFBC) Payment Option, inclusive of discussion of rate spread thereof.

Ms. Scala observes that before the Covid-19 pandemic erupted in the U.S. in February of 2020, the FFBC program was restricted to residential customers. This program was expanded to non-residential customers to mitigate some of the difficulties of transactions under Covid. Yet we are nearly into the third year of the pandemic, and it is time to apply some common sense to emergency spending measures.

PGE proposes to expand FFBC to non-residential customers on a permanent basis. Staff opposes making FFBC available to non-residential customers on a permanent basis and recommends limiting the current temporary non-residential FFBC program to \$1,500 per transaction per billing cycle. That limitation on the temporary program reasonably accommodates small businesses that may be impacted by current economic circumstances and that lack the resources of larger corporations. However, the \$1,500 per transaction limit will likely make the temporary FFBC an unattractive option for larger nonresidential

1 customers, which should take some burden off other customers that
2 would have to absorb the costs of the transactions of larger customers
3 under a non-residential FFBC. Not allowing PGE to extending the FFBC
4 program to large businesses on an ongoing basis will eliminate that
5 burden for an unsupportable and unneeded subsidy.

6 Ms. Scala makes recommendations regarding cost allocation and
7 rate spread in her testimony, which make the necessary transitions to the
8 new normal for large businesses. It is time to think beyond temporary
9 emergency measures including corporate subsidies to the new norm in
10 which large businesses conduct utility transactions like any other
11 corporate payment.

12 **In Exhibit 2400, Dr. Curtis Dlouhy**, Senior Economist, further discusses an
13 innovative performance-based mechanism applicable to PGE's Wildfire
14 Mitigation and Vegetation Management programs. Note that if
15 Commission decides to implement a holdback such as the \$3 million
16 proposed in Dr. Dlouhy's testimony, that holdback would reduce the Third
17 Partial Stipulation's non-power revenue requirement increase of \$10
18 million by the amount of the holdback.

19 One of the critical observations at FERC, NERC and WECC is that
20 vegetation management is inextricably linked to wildfire mitigation.
21 Oregon utilities must proactively improve vegetation management in order
22 to effectively control wildfire risk. Dr. Dlouhy's proposed performance
23 based ratemaking (PBR) is a holistic approach to ensuring the company

1 is minimizing the chance of a fire and not simply adding capital
2 investments while neglecting vegetation management. These measures
3 are necessary and inject considerations of safety and resilience to
4 balance sheet discussions.

5 Dr. Dlouhy's recommendations are both intuitive and practical. This
6 is a bit of tough love recommended in that PGE is held accountable for
7 process improvement. One can readily observe the impact of relaxed
8 standards of performance in western utility vegetation management.
9 Rather than give trophies for effort and participation, Dr. Dlouhy suggests
10 that results matter because the consequences of failure are measured in
11 terms of lives, property, and natural resources. If implemented, PGE will
12 of necessity prioritize vegetation management as the primary driver of
13 electric reliability failures as it is known to be.¹

14 Commission reinforcement of PGE wildfire and vegetation
15 management is also timely as PGE is financially healthy now. According
16 to the Oregonian, steady growth in energy prices and electricity demand
17 boosted PGE's stock price 28 percent in 2021 compared to 27 percent for
18 the S&P 500 index.² If the Commission wants dynamic improvement in

¹ See FERC's final rule (Order No. 777) as proposed and submitted to the Federal Energy Regulatory Commission (FERC) by the North American Electric Reliability Corporation ("NERC") to revise its existing vegetation management reliability standard (Reliability Standard FAC-003-2 [Transmission Vegetation Management]), by expanding the applicability of the existing standard, incorporating a minimum annual inspection cycle requirement, and incorporating new vegetation management clearance distances, and subsequent updates thereto.

² See "Stocks Had a Banner Year in 2021, Most Oregon Companies Didn't Keep Up" by Mike Rogoway in the Sunday Oregonian, January 9, 2022.

1 PGE's performance to reduce risk of wildfires and transmission failures,
2 the time is now.

3 Herein, Dr. Dlouhy also reviews CUB's Habitat Restoration Proposal
4 and finds it reasonable and implementable.

5 **In Exhibit 2500, Moya Enright**, Senior Economist, discusses the Faraday
6 Repowering Project (Faraday), recommending that it be fully removed
7 from this rate case proceeding, rather than just from revenue
8 requirement. She evaluates AWECC's proposal for Faraday Exclusion and
9 PGE's request to have the Commission determine in this docket the
10 ratemaking treatment for Faraday's costs, which would be filed at a later
11 time. Ms. Enright also reviews AWECC's Trojan Nuclear Decommissioning
12 Trust (NDT) concerns, finds they have merit and makes
13 recommendations to the Commission on resolution.

14 Ms. Enright's testimony is a bit generous in its review of Faraday
15 project management. Remember that PGE is the same utility that in
16 building the Carty gas fired plant critically asked "what could go wrong"
17 and took effective preemptive action to mitigate risk. When the parent of
18 its primary contractor went bankrupt, PGE's prudent risk control
19 measures proved effective. One would presume that experience would
20 have caused solid project management fundamentals of cost control and
21 risk management to be ingrained in PGE's corporate culture. However,
22 Ms. Enright's review of PGE's contracting raises doubt about whether that
23 was true for the Faraday Project.

1 This is not the time to throw up one's hands and invoke "Covid" to
2 explain process omissions, lack of risk mitigation measures, lack of
3 recourse, lack of cost control, and failure to consider alternatives in
4 planning. While this project is removed from rate base by the Third
5 Partial Stipulation in this case, Ms Enright's testimony invites
6 Commissioners to ask in the proceeding when Faraday cost recovery is
7 addressed, what went wrong for PGE and what PGE is doing to restore
8 its culture of project management excellence.

9 **In Exhibit 2600, Mitch Moore**, Senior Utility Analyst, **Dr. Dlouhy**, and **Steve**
10 **Storm**, Senior Economist discuss three large deferrals: the winter storm
11 cost deferral in UM 2156 (Winter Storm Deferral), the 2020 Labor Day
12 wildfire deferral in UM 2115 (Wildfire Deferral), and the Boardman cost
13 deferral in UM 2119 (Boardman Deferral). They recommend the
14 Commission order PGE to begin amortization of the amounts deferred in
15 2020 on the rate effective date of this GRC and to do the same for the
16 costs deferred in 2021 if PGE's 2021 earnings are available prior to the
17 time PGE makes its compliance filing in this docket.

18 Staff's joint testimony points out that delaying amortization is costly
19 to customers because interest accrued on deferrals prior to amortization
20 is at a higher rate than it is after amortization. Further, delaying
21 amortization leads to intergenerational inequities.

22 The joint testimony sets out steps the Commission must take prior to
23 ordering amortization of any deferral and sets forth Staff's recommended

1 parameters for an earnings test and sharing that the Commission would
2 apply.

3 This general rate case provides an opportunity for the Commission
4 to clarify what kinds of costs should be allowed in a deferral and how
5 such costs can be best reviewed for prudence and amortized. As deferral
6 becomes a go-to tool for myriad types of utility costs, Commission
7 guidance now can help ensure that prudently incurred incremental costs
8 appropriate for deferral are timely moved from earning the Company's
9 rate of return (ROR) to a less burdensome for ratepayers Modified
10 Blended Treasury Rate.

11 **In Exhibit 2700, Dr. Max St. Brown**, Senior Utility Analyst, discusses PGE's
12 recommendations for its Level III Outage Mechanism, as well as
13 Temporary Service, Residential Line Extension Allowance Amounts, and
14 a range of Rate-Spread and Rate-Design issues. His testimony also
15 considers AWEC, Kroger, Calpine and Walmart concerns and proposals
16 regarding rate Rate-Spread and Rate-Design including their concerns
17 about Customer Impact Offset (CIO) structure. In addition, while
18 reviewing intervenor concerns, Dr. Brown evaluates certain proposals
19 regarding Schedules 90 (Large Nonresidential Standard Service), 135
20 (Demand Response Cost Recovery Mechanism) and 150 (Transportation
21 Electrification Cost Recovery).

22 No other participant in this rate case is likely to be entirely satisfied
23 with Dr. St. Brown's recommendations. Rather than supporting one

1 group of ratepayers at the expense of others, Dr. St. Brown appropriately
2 balances divergent interests consistent with Commission guidance so as
3 to provide an allocation of costs that the Commission can find just and
4 reasonable.

5 **Q. Have you any closing thoughts?**

6 A. Yes. While most monetary costs around revenue requirement are settled in
7 this rate case, important policy guidance opportunities for the Commission
8 remain. Testimony on wildfire and vegetation management, and deferrals in
9 particular are important conversations for Commission attention.

10 **Q. Does this conclude your testimony?**

11 A. Yes.

CASE: UE 394
WITNESS: MICHELLE SCALA

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 2300

REDACTED

Rebuttal Testimony

January 13, 2022

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Michelle Scala. I am a Senior Utility Analyst employed in the
3 Strategy Integration Division of the Public Utility Commission of Oregon
4 (OPUC). My business address is 201 High Street SE, Suite 100, Salem,
5 Oregon 97301.

6 **Q. Have you previously provided testimony in this case?**

7 A. Yes, I provided Staff/400.

8 **Q. What is the purpose of your testimony?**

9 A. The purpose of my testimony is to provide Staff's review of intervenor's direct
10 testimony and PGE's reply testimony regarding Fee Free Bank Card Payment
11 Options and Fee Free Bank Card Rate Spread.

12 **Q. How is your testimony organized?**

13 A. My testimony is organized as follows:

14 Issue 1. Fee Free Bank Card Payment Options 2
15 Issue 2. Fee Free Bank Card Rate Spread..... 20

ISSUE 1. FEE FREE BANK CARD PAYMENT OPTIONS

Q. Please describe Staff's position regarding the Fee Free Bank Card (FFBC) proposal in this docket.

A. Staff is recommending the Commission reject PGE's proposal to permanently expand the FFBC program to nonresidential customers and require the Company to terminate the nonresidential terms of the program when the state of emergency associated with the COVID-19 pandemic has ended and COVID-related restrictions have meaningfully lifted in such a way that temporary business relief measures, such as waived bank card transaction fees, may similarly subside. Staff further recommends the Commission target the temporary FFBC payment option to small nonresidential customers by limiting the Company's cost recovery or contract terms to transactions totaling \$1,500 or less per participating nonresidential customer in a single billing cycle.

Q. Please summarize the FFBC program in the context of this docket.

A. The Company's FFBC program offers PGE customers the option to remit payment using bank cards, without a fee directly assessed on the transaction. Between November 2014 and March 2020, FFBC payment options were only authorized for residential customers' use. In April 2020, the Company began waiving bank card transaction fees for nonresidential customers. The following month, PGE belatedly notified Staff about the decision to waive the nonresidential transaction fees and stated that it was a

1 temporary response to the COVID-19 emergency to provide options for
2 business customers to pay remotely.¹

3 As will be discussed later in testimony, PGE eventually decided the
4 program should be expanded to nonresidential customers on a permanent
5 basis and renegotiated contracted terms to be long-term (absent any
6 Commission approval of such) with the Company's payment processor to
7 accommodate the change in business practices. At present, nonresidential
8 customers are included in the Company's FFBC program, and PGE's
9 proposal, in part, secures Commission approval of this expansion and
10 increases the Company's recoverable expense to include costs associated
11 with the nonresidential offering.

12 **Q. What are the Fee Free Bank Card (FFBC) issues presented by Staff and**
13 **other parties in response to PGE's proposal?**

14 A. PGE has proposed to make permanent its COVID-19-related expansion of
15 the FFBC program. In Staff's opening testimony, Staff supported PGE's
16 projections for the residential class, but recommended that the
17 nonresidential adoption forecast should be adjusted downward from five
18 percent month-over-month growth during the 2022 test year, to three
19 percent, while using PGE's initial transaction count as a starting point.

20 Relative to the scope of the program, Staff was concerned with the
21 cost implications and necessity of an FFBC offering to large nonresidential
22 customers. Staff countered that the expansion to the nonresidential

¹ PGE/1700, Bekkedahl-McFarland/11.

1 customer class should be limited to small commercial customers receiving
2 service under Schedule 32 and capped at \$1,500 per billing period. Staff
3 also made recommendations regarding the Company's method of allocating
4 the costs for the FFBC program, which will be covered in the FFBC rate
5 spread section of Staff's rebuttal testimony. CUB opposed PGE's expansion
6 to allow customers the Amazon payment option and also made
7 recommendations regarding FFBC rate spread.

8 **Q. How did PGE respond to the non-rate spread issues?**

9 A. PGE did not agree with Staff that the nonresidential program adoption forecast
10 needed to be adjusted. The Company objects to Staff's revised forecast,
11 because since PGE's initial filing, nonresidential adoption growth rates have
12 exceeded both Staff's proposal of three percent and the Company's five
13 percent. The Company also opposed Staff's proposals to limit the
14 nonresidential expansion to Schedule 32 customers² and to subject the
15 program to a \$1,500 transaction cap per billing period. PGE argues that the
16 FFBC program should be made available to all customer classes within
17 existing transaction limits and that the terms of the Company's contract with the
18 payment processor prohibit differentiated fee structures within a class of
19 customers.

20 In other words, PGE argues all schedules falling under the nonresidential
21 small business class must be subject to the same fee waiver and transaction
22 limits. The Company asserts that offering different payment options to

² PGE/1700, Bekkedahl-McFarland/10.

1 nonresidential small business customers based on their rate schedule would
2 force them to either terminate the nonresidential FFBC program altogether, or
3 force shareholders to absorb the cost of non-Schedule 32 customers. PGE
4 notes that the second option would in effect give non-Schedule 32 customers
5 the FFBC program at no cost, while Schedule 32 customers would have the
6 costs of their transaction recovered in rates. The Company argues that the
7 nonresidential FFBC program is, by design, for small commercial customers
8 and the \$5,000 per transaction limit (\$15,000 cap per billing period) restricts
9 fee free usage for larger customers. Thus, the Company contends, the existing
10 structure already limits FFBC program use among nonresidential customers.

11 **Q. What are Staff's comments regarding the adoption forecast for**
12 **nonresidential use following PGE's reply arguments?**

13 A. Staff would like to point out that the adoption rate is percentage based and
14 Staff utilizes PGE's actual initial transaction number to calculate Staff's
15 adjustment. In other words, Staff utilizes the Company's projection for
16 January 2022 nonresidential transactions count in January 2022 (7,660) as a
17 starting point and adjusts the forecast going forward, reducing it from the
18 five percent PGE forecasts to three percent, month over month. Thus, Staff did
19 endeavor to take into account the more aggressive 2021 growth evidenced by
20 PGE and accepted by Staff but differs from PGE in that Staff assumes growth
21 moderates in 2022.

22 Further, Staff's adjusted forecast is intended to reflect the potential effects
23 on adoption rates of Staff's recommended limitations to Schedule 32

1 customers and transactions at or below \$1,500. PGE's initial forecast assumes
2 all nonresidential schedules are eligible to use FFBC payment at an allowance
3 of fee free transactions up to \$5,000, three times per billing period. This is,
4 effectively a \$15,000 monthly limit and would likely attract a wider range of
5 adoption in the nonresidential class.

6 In DR responses provided after PGE's reply testimony, Staff reviewed
7 additional adoption activity recorded between April 2020 and October 2021,
8 and noted an average month over month adoption rate for nonresidential
9 schedules of approximately 9.7 percent in the 12-month period between
10 October 2020 and October 2021.³ In the same data set, Staff observed an
11 adoption rate for Schedule 32 customers of approximately 9.5 percent over the
12 same period.⁴ Staff also noted that actual 2021 monthly transaction counts for
13 nonresidential customers appear to be on track with the overall nonresidential
14 transaction counts provided in PGE's January 2022 forecast.⁵

15 In order to further investigate whether Staff could revise its view and
16 agree with PGE's nonresidential forecast, Staff needed to estimate the
17 potential impacts of Staff's proposed reductions to nonresidential FFBC
18 transaction limits. To do this, Staff reviewed how much of the month-to-month
19 growth could be attributed to Schedule 32 customers with transactions less
20 than \$1,500.⁶ Staff found that Schedule 32 customers using FFBC for

³ [Staff/2301, Scala/1](#), PGE's Response to OPUC DR 937, Attachment A.

⁴ Id.

⁵ [Staff/2301, Scala/2](#), PGE's Response to OPUC DR 855, Attachment A.

⁶ [Staff/2302, Scala/1](#), PGE's Confidential Response to OPUC DR 941, Attachment A.

1 transactions less than \$1,500 represented approximately [BEGIN
2 **CONFIDENTIAL**] [REDACTED] [END CONFIDENTIAL] of the most recently
3 available transaction growth in the nonresidential FFBC program.⁷ A three
4 month average of the same data set is approximately [BEGIN
5 **CONFIDENTIAL**] [REDACTED] [END CONFIDENTIAL].

6 Thus, Staff finds that even with our proposed limitations, the current
7 average adoption rate is likely to only decrease by roughly [BEGIN
8 **CONFIDENTIAL**] [REDACTED] [END CONFIDENTIAL]. In light of
9 this new analysis, Staff no longer opposes PGE's original nonresidential
10 adoption rate forecast of five percent month over month growth.

11 **Q. Are there other areas of Staff's opening testimony that have changed in**
12 **response to PGE's reply?**

13 A. Yes. Staff is still proposing to reduce the transaction limit from PGE's current
14 terms for nonresidential customers from \$5,000 three times a billing period to
15 \$1,500 per billing period, however Staff would like to be responsive to PGE's
16 concerns that their current payment processor does not allow them to
17 differentiate fee structures between nonresidential schedules. As such, Staff is
18 proposing to modify its recommendation to just the dollar cap on transaction
19 amounts and withdraw the Schedule 32 limitation.

20 **Q. Why did Staff decide to make this modification to its recommendation?**

21 A. Staff's modification is in direct response to PGE's claims that it is impracticable
22 for the Company to limit the nonresidential FFBC program by schedule.

⁷ [Id.](#)

1 According to a response provided to Staff, **[BEGIN CONFIDENTIAL]** [REDACTED]

2 [REDACTED]

3 [REDACTED]

4 [REDACTED] **[END CONFIDENTIAL]**.⁸ At this time,

5 Staff has been unable to verify the intent or purpose of this restriction with

6 PGE, the payment processor, or the card issuer and has thus has modified our

7 recommendation in an effort to achieve the outcome of narrowing the program

8 to small commercial, without the express limitation to Schedule 32.

9 That being said, Staff remains critical of PGE pointing to terms defined in

10 a contract the Company entered into without Commission notification or review

11 and PGE's actions that expanded the program beyond the purported COVID-

12 19 response it used to rationalize the initial temporary waiver.⁹ Under PGE's

13 arguments, the Commission should adjust its regulation to meet commercial

14 practices versus requiring utilities' commercial practices to comply with

15 Commission determinations.

16 As discussed in Staff's opening testimony, the Company failed to timely

17 notify Commission Staff prior to waiving fees for nonresidential customers in

18 response to COVID-19. The expansion was declared to be temporary relief for

19 nonresidential customers, with costs absorbed by shareholders and fees

⁸ [Staff/2302, Scala/2](#), PGE's Confidential Response to OPUC DR 949.

⁹ While the Company typically manages business contracts and takes on the business/ratemaking risk of doing so, the contracts here directly apply to customer rates that are paid for utility services and thus it could be argued that PGE should have brought forward to the Commission for approval prior to offering such a service. That was the purpose of the 45 days' notice to Staff provision that was agreed to by PGE but was provided after service commenced.

1 resuming in [BEGIN HIGHLY CONFIDENTIAL] [REDACTED] [END HIGHLY
2 CONFIDENTIAL].¹⁰ Instead, in late 2020, the Company negotiated an
3 amendment to its [BEGIN HIGHLY CONFIDENTIAL] [REDACTED]
4 [REDACTED] [END HIGHLY CONFIDENTIAL], to include
5 fee free terms for nonresidential transactions.

6 Several of the limitations alleged by PGE in adopting Staff's
7 recommendations are related to these contract terms.¹¹ Staff questions the
8 reasonableness of cart blanche cost recovery for a program based on terms
9 that were not subject to a regulatory review.

10 **Q. Please describe Staff's concerns with offering the FFBC program to**
11 **customers outside Staff's proposed limitations.**

12 A. PGE testified that the emergency implementation of FFBC transactions was to
13 relieve financial pressures for small businesses during the COVID-19
14 pandemic. The Company also testified that the proposed permanent
15 nonresidential FFBC program is primarily designed to benefit Schedule 32
16 customers. However, the \$5,000 per transaction limit and allowance of three
17 transactions per month, totaling \$15,000 per billing cycle, represents a program
18 well beyond Schedule 32 needs.

19 The Company opposes Staff's limitations that were designed in the
20 interest of customers receiving service under that very same schedule.
21 Specifically, 93 percent of Schedule 32 customers are reported as having

¹⁰ [Staff/2303, Scala/1](#), PGE's Highly Confidential Response OPUC DR 852-A.

¹¹ Id.

1 monthly bills at or below \$1,500. A single fee free transaction limit of \$5,000
2 would only cover an additional 0.2 percent of Schedule 32 customers, while
3 only 0.3 percent of all Schedule 32 customers have monthly bills between
4 \$5,000 and PGE's current overall fee free monthly transaction cap of \$15,000.
5 It is concerning to Staff that the same 0.5 percent of customers (0.2 + 0.3)
6 could potentially generate more than half of the total transaction fees for
7 Schedule 32 as a result of the nonresidential transaction fee being percentage
8 based.

9 Staff made this approximation using a Schedule 32 billing distribution
10 provided by the Company in response to OPUC DR 854 and assumed the
11 billing distribution to be proportionally representative of FFBC usage within the
12 customer class. Thus, under this approximation, the program is largely
13 subsidizing costs for a select few high usage customers. In subsequent data
14 sets provided by the Company, Staff was able to take an even closer look at
15 nonresidential FFBC use across different schedules and different transaction
16 needs.¹² Staff found that Schedule 32 customers represented around **[BEGIN**

17 **CONFIDENTIAL]** [REDACTED]

18 [REDACTED] **[END CONFIDENTIAL]**.¹³ An analysis of the data also revealed that
19 applying Staff's proposed transaction limit would still allow for approximately

20 **[BEGIN CONFIDENTIAL]** [REDACTED]

21 [REDACTED] **[END CONFIDENTIAL]**. If PGE is in

¹² [Staff/2302, Scala/1](#), PGE's Confidential Response to OPUC DR 941, Attachment A.

¹³ Id.

fact trying to primarily benefit Schedule 32 customers, Staff's recommended limitations achieve this goal and provide a fee free bank card option for the vast majority of that customer group.

Q. How do other utilities manage nonresidential fee free bank card programs?¹⁴

A. Most regulated utilities in Oregon do not offer fee free bank card transactions to nonresidential customers. Although PGE claimed in its opening testimony that Avista does so, Staff found this not to be the case and that Avista's nonresidential customers are subject to a \$10 per transaction fee.¹⁵ Nonresidential Idaho Power customers are subject to a \$2.75 convenience fee per transaction with a \$25,000 limit per transaction.¹⁶

Cascade Natural Gas treats residential and nonresidential customers the same when it comes to payment options and enforces a \$600 limit on bank card transactions with a \$1.99 fee per transaction.¹⁷ Northwest Natural received approval from the Commission to extend the program to nonresidential customers in 2016 and limits the offering to Schedule 3,¹⁸ small business customers who use 25,000 therms per year or less.¹⁹ PacifiCorp

¹⁴ Information about peer utility nonresidential bank card transaction fees and practices provided directly from individual utility regulatory analysts and managers to Staff in December 16, 2021, email correspondences.

¹⁵ Shawn Bonfield, Avista Utilities Sr. Manager of Regulatory Policy & Strategy.

¹⁶ Riley Maloney, Idaho Power Company Regulatory Analyst.

¹⁷ Dan Tillis, for Cascade Natural Gas, Director, Customer Experience Team at Montana-Dakota Utilities Co.

¹⁸ https://webfrontend-sc-pd.azureedge.net/-/media/nwnatural/pdfs/or-tcn/253ai_2021.pdf?la=en&rev=9f5f36950e5e49868e799f9737bbfd3a&hash=799650E8EEC3EAA64A072B4A0F33F35.

¹⁹ Natasha Siores, Northwest Natural Gas Company Manager, Tariffs & Regulatory Compliance.

1 customers are charged a \$1.75 fee for credit or debit card payments and
2 allows a maximum per transaction amount of \$5,000, with up to five payments
3 in 30 days, and an additional fee assessed per transaction.²⁰ In all instances,
4 any assessed fees are through the payment processor rather than the utilities.

5 **Q. Does Staff have any comments to add in the context of PGE's proposal**
6 **given other Oregon utilities' treatment of bank card transactions?**

7 A. Yes. Staff feels PGE's proposal goes beyond the scope of the bank card
8 transaction practices described by the other utilities. Staff is concerned with
9 the terms of PGE's payment processor contract as potentially being excessive
10 given the modest dollar amounts charged in other utility service territories

11 compared to PGE's [BEGIN HIGHLY CONFIDENTIAL] [REDACTED]

12 [REDACTED] [END HIGHLY CONFIDENTIAL] per transaction. Further,

13 PGE's contract terms with its payment processor [BEGIN CONFIDENTIAL]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED] [END CONFIDENTIAL].²¹

20 Finally, in a comparison of PGE's proposal to the only other regulated Oregon
21 utility currently offering a fee free bank card payment option to nonresidential

²⁰ Cathie Allen, PacifiCorp Manager, Regulatory Affairs.

²¹ [Staff/2302, Scala/2](#), PGE's Confidential Response to OPUC DR 949.

1 customers, Staff found the peer utility's program limited the scope of its
2 program to small business, much in the way Staff is recommending for PGE.

3 Specifically, Northwest Natural's nonresidential FFBC offering is limited to
4 small nonresidential customers receiving service under the standard small
5 business schedule. Northwest Natural further regulates FFBC program
6 participation through an interface in their computer information system, which
7 checks that the annual therm usage is below 25,000. Small commercial,
8 Schedule 3 customers that exceed the usage limits will be redirected if
9 attempting to access a FFBC payment option. To this end, Staff believes the
10 only challenges faced by the Company in offering a more reasonably scoped
11 FFBC transaction program to nonresidential customers are those created by its
12 own negotiated terms.

13 **Q. Does PGE make any other arguments in support of the proposed**
14 **program for nonresidential customers?**

15 A. PGE claims that after offering the FFBC option to nonresidential customers in
16 response to COVID-19, customers have come to rely on this program
17 offering.²² While Staff can appreciate the idea that nonresidential customers
18 utilized the option as it was extended, Staff does not find this a compelling
19 reason for continuing the program indefinitely, particularly under PGE's
20 proposed terms. Staff finds it is reasonable for PGE to communicate to
21 customers what was originally described to the Commission, that the fee free
22 option was extended as a COVID-19 relief option, and that as the economic

²² PGE/1700 Bekkedahl-McFarland/12, lines 7-10.

1 effects and lockdown requirements lessen, so too should some of the relief
2 mechanisms.

3 **Q. Please elaborate on Staff's recommendation to end the nonresidential**
4 **program when the COVID-19 pandemic related state of emergency is**
5 **lifted.**

6 A. While Staff has expressed concerns with the way and timing in which PGE
7 notified Staff about the emergency expansion of the FFBC program to
8 nonresidential customers, we also are aware of the economic impacts the
9 pandemic had on small businesses in Oregon. Thus, Staff does not disagree
10 with the temporary expansion within the aforementioned \$1,500 per billing
11 cycle transaction limits orienting the program to small business; however, a
12 permanent offering is less justified. Staff especially finds a permanent
13 nonresidential FFBC option unnecessary given that there are other electronic
14 fee free payment options available to nonresidential customers, such as ACH
15 and electronic bank transfers. The ACH payment option is executed
16 electronically, without charge, and, historically, is shown to be an oft used
17 option by PGE customers.²³ While Staff observed the ACH transaction
18 numbers decrease somewhat upon the FFBC offering to nonresidential
19 customers, it remained one of the top three payment options utilized by
20 customers. Staff would expect to see customers wishing to utilize a fee free
21 electronic payment option simply reverting back to ACH in the event PGE

²³ CUB/304, Pal-Gehrke/3.

1 terminated the FFBC program and experiencing only a temporary
2 inconvenience as a result of the change.

3 Given existing payment options, an FFBC program needlessly increases
4 the rates and cost of service for PGE customers, and Staff is unable to justify
5 the additional costs of the proposed terms. Under the Company's proposal,
6 program costs are well in the millions of dollars, which can be avoided by
7 ending the program when the COVID-19 emergency ends.²⁴ For these
8 reasons, Staff recommends that the program continue under the limitation
9 proposed by Staff and terminate upon the expiration of the COVID-19 related
10 state of emergency.

11 As an alternative, if the Commission would like to see the FFBC option
12 continue for small business, or is concerned about the increasing level of
13 reliance on the program, Staff suggests the Commission allow the program to
14 continue indefinitely, but be subject to the same proposed limitations outlined
15 earlier in testimony, specifically, Staff's proposal for a \$1,500 limit on
16 nonresidential transactions within a billing period. Staff believes independent
17 of the permanency of the program, this limitation will help control costs and
18 target the program to small nonresidential customers.

²⁴ The end of the COVID-19 emergency is envisioned to occur when the government mandate and requirements such as wearing of face masks ends. At the conclusion of the COVID-19 emergency and commensurate termination of the nonresidential FFBC program, Staff would file a deferral to recover the costs of the program, currently included in rates, that are no longer being incurred by the Company.

1 **Q. How does Staff respond to PGE's comments that in opening testimony,**
2 **Staff Exhibit 300 did not find any issue with PGE's filed Customer**
3 **Account costs?²⁵**

4 A. Staff's analysis in Exhibit 300 covered, in part, Customer Accounts, non-labor
5 expense from a general accounting perspective. The review was primarily
6 focused on analysis of historical spending trends and appropriate use of FERC
7 accounts.²⁶ Staff also reviewed transaction-level data to ensure expenses
8 relate to activities as described in the corresponding FERC account definition.
9 General practice for the assignment of general rate case review at the
10 Commission is to delegate a review of FERC accounts at this level of analysis
11 and separately delegate specific issues, such as FFBC or transportation
12 electrification, separately for additional analysis and policy review. Exhibit 300
13 did not flag an issue with the incremental expense associated with the FERC
14 account where FFBC costs are charged because the concerns as expressed in
15 Staff Exhibit 400, and now Exhibit 2300, were beyond the scope of that review.
16 Recommendations, adjustments, and analysis regarding the FFBC program
17 proposal and scope were appropriately addressed in a separate Staff
18 testimony as assigned. PGE's comment is irrelevant to Staff's arguments.

19 **Q. Does Staff have any comments to offer related to CUB's testimony on**
20 **payment options?**

²⁵ PGE/1700 Bekkedahl – McFarland/12.

²⁶ Staff/300 Cohen/26.

1 A. CUB objected to PGE's inclusion of the Amazon Pay option which has a
2 transaction cost of [BEGIN CONFIDENTIAL] [REDACTED]
3 [REDACTED] [END CONFIDENTIAL].²⁷ CUB argues that the [BEGIN
4 CONFIDENTIAL] [REDACTED]
5 [REDACTED] [END CONFIDENTIAL] creates unnecessary
6 transaction costs that PGE has not justified in its opening testimony.²⁸ CUB
7 also protests the addition of PayPal as a payment option and explains that
8 while the option is targeted toward customers without traditional bank
9 accounts, the costs a customer would incur to load cash into their PayPal
10 account to pay their PGE bill is an additional cost to customers associated with
11 PGE's proposed expansion. CUB further argues that: ²⁹

- 12 • There is no evidence indicating that expanding the types of payment
- 13 options available to customers from PGE's current offerings is necessary;
- 14 • Some of the payment options could exacerbate inequities for low income
- 15 customers; and
- 16 • The proposed allocation of payment processing options is inequitable to
- 17 the residential class.

18 Regarding the necessity of the payment options and potential inequities
19 associated with certain payment options, Staff acknowledges these as valid

²⁷ [Staff.2302, Scala/3](#), PGE's Confidential Response to OPUC Confidential DR 942.

²⁸ The Third Stipulation includes a provision that states while no adjustment is made to FFBC costs included in revenue requirement, there is no agreement that PGE is allowed to recover the expenses associated with Amazon Pay in excess of the per-transaction costs associated with other payment options.

²⁹ CUB/300, Pal-Gehrke/6, lines 18-22.

1 concerns. In Staff's opening testimony, we pointed to concerns that customers
2 with characteristics typically associated with low-income customers have low
3 representation among users of the FFBC program.³⁰

4 Further, representation rates of customers with low-income
5 characteristics moved opposite of program adoption. In other words, growth
6 rates in residential FFBC use were likely disproportionately represented by
7 non-low income customers. Given that the costs of the program are spread
8 across all customers, one could argue that expanding the program and
9 associated costs to other payment types would mean that low-income
10 customers would be increasingly subsidizing non-low income customers
11 utilizing fee free payment options. Staff's opening testimony did not object to
12 PGE's residential forecast for FFBC adoption rates and did not include any
13 adjustments to the Company's proposed incremental costs associated with
14 increased utilization of the program and increased adoption rates.

15 Staff's position was largely predicated on PGE's use of a flat \$1.07 per
16 transaction cost for its forecast, despite variations in actual payment option
17 transaction fees. However, in reviewing CUB's equity concerns regarding the
18 indirect implications of payment options like PayPal and the increasing costs of
19 the [BEGIN CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL]
20 Amazon Pay transaction fee, Staff is more sympathetic to some pruning in
21 PGE's proposed payment options for residential customers.

³⁰ Staff/400 Scala/38.

1 Staff also noted that costs associated with the Amazon Pay option
2 **[BEGIN CONFIDENTIAL]** [REDACTED]
3 [REDACTED] **[END CONFIDENTIAL]**,³¹ which the Company attributes to **[BEGIN**
4 **CONFIDENTIAL]** [REDACTED] **[END**
5 **CONFIDENTIAL]**. As with the nonresidential programs, Staff is concerned that
6 **[BEGIN CONFIDENTIAL]** [REDACTED] **[END**
7 **CONFIDENTIAL]** can exacerbate equity concerns in cost recovery and cause
8 program costs to grow more rapidly.

9 To this end, Staff does not support the addition of payment options that
10 have **[BEGIN CONFIDENTIAL]** [REDACTED] **[END**
11 **CONFIDENTIAL]**, including Amazon Pay. However, Staff would support the
12 inclusion of the Amazon Pay option, despite it being **[BEGIN CONFIDENTIAL]**
13 [REDACTED] **[END CONFIDENTIAL]**, if PGE is willing to cover any costs
14 in excess of the \$1.07 transaction fee assessed for other electronic payment
15 options. Staff is not recommending a change to the proposed residential
16 adoption rate forecast and does not oppose PGE's proposed incremental cost
17 associated with the residential payment options contingent on PGE's
18 confirmation that forecasted costs for recovery will always be limited to a flat
19 transaction fee of \$1.07, regardless of payment type within the program.

20 **Q. Does this conclude your testimony on fee free payment options?**

21 A. Yes.

³¹ [Staff/2302, Scala/3](#), PGE's Confidential Response to Confidential OPUC DR 942.

ISSUE 2. FEE FREE BANK CARD RATE SPREAD

Q. Please summarize the Fee Free Bank Card (FFBC) rate spread issues presented by Staff and other parties in this docket.

A. In opening testimony, Staff described how the Company currently recovers costs associated with the FFBC program. Specifically, the costs are allocated across all customers based on the percentage of customers enrolled in paperless billing. Under this allocation, Schedule 7 residential customers bear approximately 93 percent of FFBC costs and approximately six percent is allocated to Schedule 32, small nonresidential customers.³²

While this may have been an appropriate distribution of costs when the FFBC payment option was only available to residential customers, PGE's initial proposal extended the option to nonresidential customers and did not include an adjustment to the cost allocation that would more appropriately spread the FFBC costs in a more equitable manner. In addition to the concerns Staff expressed regarding the nonresidential offering generally, Staff also argued that without a change to the cost allocation, residential customers would end up subsidizing a significant portion of the FFBC costs incurred by nonresidential customers.

To address this issue, Staff's opening testimony recommended the Company allocate costs of the FFBC program based on an equal percent of revenue basis across all customers. Staff also recommended the Company change the method of allocating the costs of the FFBC program to an equal

³² Staff/402, Scala/21, PGE Response to OPUC DR 376.

1 percent of revenue basis across all customers and be required to notify the
2 Commission of any proposed changes to the FFBC program in advance of
3 implementation.

4 CUB made similar arguments related to the existing rate spread for FFBC
5 costs and proposed a two-step approach in which PGE Department ID 454,
6 “Electronic Bills & Payments” FERC Account 903³³ expenses would be directly
7 allocated between residential and nonresidential customers consistent with
8 how each class drives costs; and then residential and nonresidential customer
9 Department ID 454, FERC Account 903 costs would be allocated based on the
10 number of paperless bill customers within each customer class.³⁴

11 **Q. How did PGE respond to these concerns?**

12 A. PGE agreed that the addition of nonresidential customers to the FFBC program
13 warrants a new cost allocation approach and proposed that each customer
14 class be allocated the costs incurred by that class and further by the FFBC
15 costs associated with the customers’ specific schedule. This would effect a
16 meaningful change from the current practice of allocating costs based on
17 paperless billing enrollment, which places a higher proportion of costs on the
18 residential class, and instead, recover the majority of FFBC costs from the
19 nonresidential customer class.

³³ 18 CFR § 367.9030 - Account 903, Customer records and collection expenses; includes, but is not limited to expenses incurred in billing and accounting; [18 CFR § 367.9030 - Account 903, Customer records and collection expenses. | CFR | US Law | LII / Legal Information Institute \(cornell.edu\)](#).

³⁴ CUB/300 Pal-Gehrke/2.

1 **Q. Does Staff agree with the Company regarding the proposed cost**
2 **allocation methodology?**

3 A. Yes. PGE's proposed methodology follows cost causation principles such that
4 the allocation would have FFBC costs recovered from the customer class and
5 schedule where they are incurred. PGE's proposal takes Department 454
6 expenses, including transactions costs associated with FFBC payments, and
7 allocates them based on the percentage of total customer revenues paid with
8 bank card, by schedule.

9 Effectively, this proposal allocates approximately **[BEGIN**
10 **CONFIDENTIAL]** **[END CONFIDENTIAL]** of FFBC costs to
11 residential customers and **[BEGIN CONFIDENTIAL]** **[END**
12 **CONFIDENTIAL]** to the nonresidential class.³⁵ Within each class of customer,
13 costs would be spread across the schedules according to percentage of bank
14 card payments, in dollars. Table 1, below, shows the percentage of customer
15 revenues paid with FFBC, between residential Schedule 7, small nonresidential
16 Schedule 32, and all other nonresidential Schedules.

³⁵ [Staff/2302 Scala/4](#) UE 394 PGE 2022 TY – Customer Marginal Cost – Work Papers Updated
11.20.21_CONF.

Table 1. FFBC Transactions by Class of Customer

[BEGIN CONFIDENTIAL]

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

[END CONFIDENTIAL]

Staff supports what we believe to be a more equitable distribution of costs than the previous allocation structure and recommends the Commission approve the overall methodology as proposed by PGE, with the exception of how Staff's FFBC program recommendations may limit overall costs to the program.

Q. Please explain how Staff's FFBC program recommendations might affect the FFBC rate spread.

A. As described earlier in testimony,³⁶ Staff is proposing to limit nonresidential FFBC transactions to \$1,500 per billing period. In a review of PGE's customer marginal cost work papers,³⁷ Staff found that within the **[BEGIN CONFIDENTIAL]** [REDACTED] **[END CONFIDENTIAL]** of bank card payments made by nonresidential customers, **[BEGIN CONFIDENTIAL]** [REDACTED] **[END CONFIDENTIAL]** were made by Schedule 32 customers and **[BEGIN**

³⁶ [Staff/2300, Scala/5-8.](#)

³⁷ [Id.](#)

1 **CONFIDENTIAL** [REDACTED] **[END CONFIDENTIAL]** were attributed to
2 Schedule 83. Staff's proposal to limit the FFBC transaction cap to \$1,500 per
3 billing period is meant to narrow the program to small commercial customers,
4 which is more closely aligned with peer utility practices and representative of
5 the target customer group for which PGE testified the nonresidential program
6 was designed.

7 Specifically, PGE stated that, "[t]he non-residential FFBC program is
8 designed to primarily benefit small commercial customers that pay bills similar
9 to residential customers."³⁸ If the Commission adopts Staff's proposed
10 limitations to the nonresidential program, Staff expects nonresidential use of
11 the FFBC payment option to decline (most likely in favor of the alternative
12 electronic fee free payment option used by most large nonresidential customer,
13 ACH).

14 Staff notes that while the percentage of FFBC costs is likely to increase
15 for Schedule 32 customers under Staff's proposal, overall costs to be
16 recovered from Schedule 32, in dollars, will likely decrease as a result of the
17 \$1,500 limit.

18 Similarly, the level of transactions and allocation of costs to non-
19 residential customers besides Schedule 32 would likely decrease.

20 **Q. Please summarize Staff's recommendations regarding fee free bank card**
21 **rate spread.**

³⁸ UE 394 PGE/1700 Bekkedahl – McFarland/10.

1 A. Staff recommends the Commission approve the Company's proposal to
2 allocate FFBC costs by customer class and schedule, based on the class and
3 schedule where the costs were incurred. As discussed earlier in testimony,
4 Staff finds this methodology a more equitable allocation of costs for the
5 program compared to current practices. Staff would also note that its
6 recommendation to adopt PGE's proposed rate spread methodology is
7 intended to be applied to cost recovery within the parameters proposed by
8 Staff regarding FFBC payment option terms for customers. Specifically, that
9 the FFBC payment option only be available for nonresidential customers during
10 the COVID-19 state of emergency and limited to transactions totaling no more
11 than \$1,500 in a single billing period. Staff has also recommended that
12 residential transaction FFBC cost recovery be limited to a flat \$1.07 per
13 transaction fee regardless of payment provider terms.

14 **Q. Does this conclude your testimony on fee free bank card rate spread?**

15 A. Yes.

CASE: UE 394
WITNESS: MICHELLE SCALA

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 2301

Exhibits in Support of Rebuttal Testimony

January 13, 2022

Docket No: UE 394
December 16, 2021

Staff/2301
Scala/1

To: Michelle Scala
Public Utility Commission of Oregon

From: Jaki Ferchland
Manager, Revenue Requirement

Portland General Electric Company
UE 394
PGE Response to OPUC Data Request 937
Dated December 6, 2021

Request:

Please refer to PGE's response to OPUC DR 379: "UE 394_OPUC DR 379_Attach A", which provided the monthly number of users of the fee free bank card program by tariff schedule. Please produce the same information beginning with the data provided in the aforementioned response, continued to the most currently available month of data, at present.

Response:

Please see Attachment 937-A for the requested information.

**“PGE Response to OPUC DR
855 Attachment A - Revised”
is filed in electronic format**

CASE: UE 394
WITNESS: MICHELLE SCALA

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 2302

REDACTED
**Confidential Exhibits in Support of
Rebuttal Testimony**

**Protected Information Subject to
General Protective Order No. 21-206**

January 13, 2022

REDACTED

**"PGE Response to OPUC DR 941
Attachment A"**

is filed in electronic format

**This Exhibit is Confidential and
Subject to Modified General Protective
Order No. 21-206**

CONFIDENTIAL

Protected Information Subject to General Protective Order No. 21-206
December 13, 2021

Staff/2302

Scala/2

To: Michelle Scala
Public Utility Commission of Oregon

From: Jaki Ferchland
Manager, Revenue Requirement

Portland General Electric Company
UE 394
PGE Response to OPUC Confidential Data Request 949
Dated December 6, 2021

Request:

Referring to PGE/1700, Bekkedahl-MacFarland [sic] /11, lines 1-3, a) please identify all FFBC providers that PGE contacted to expand the program to non-residential customers. b) Please provide copies of any communications to the providers, or otherwise document, that every one of these providers preclude PGE from, “charge band [sic] card fees to one set of non-residential customers and have no fees for another set of non-residential customers.” c) Please provide any correspondence to FFBC providers that demonstrate PGE tried to be permitted the flexibility to limit FFBC to certain classes of customers.

Response:

PGE’s contract with Paymentus includes the following clause: [BEGIN CONFIDENTIAL]

[REDACTED] [END CONFIDENTIAL]. As a result of this exclusion, PGE did not reach out to other providers for payment services. Although PGE reached out to Paymentus to discuss different payment options for commercial customers, as noted in PGE Exhibit 1700, page 9, “Card issuer rules specify that PGE cannot offer different payment options to business customers based on their basic service rate schedule.” Therefore, the restriction comes from VISA, not the payment processor provider.

CONFIDENTIAL

Protected Information Subject to General Protective Order No. 21-206
December 16, 2021

Staff/2302
Scala/3

To: Michelle Scala
Public Utility Commission of Oregon

From: Jaki Ferchland
Manager, Revenue Requirement

Portland General Electric Company
UE 394
PGE Response to OPUC Data Request 942
Dated December 6, 2021

Request:

Referring to PGE Exhibit 1700 at page 14, lines 19-21, please provide associated work papers evidencing the calculations for the average cost per transactions.

Response:

PGE used the average of Amazon Pay residential transactions from July 1, 2021, to July 20, 2021, of \$76 dollars and multiplied it by the Amazon Pay fee of [BEGIN CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL] resulting in average fee of [BEGIN CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL].

Upon further research, PGE found that although the payments made via Amazon Pay were fairly small at the beginning, the average residential bill has grown since. As a result, PGE used the average residential bill of \$102.17¹, resulting in the correct average transaction fee of [BEGIN CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL] more than the average cost for other digital payment types.

If the fee structure was the same for Amazon Pay as it is for other digital wallets, the estimated 2021 difference between fee structures would be \$852.13 for 2021. Please see Highly Confidential Attachment 942-A for additional information.

Attachment 942-A contains highly confidential information and is subject to Modified Protective Order 21-237.

¹ <https://portlandgeneral.com/about/info/quick-facts>

REDACTED

**"PGE 2022 TY – Customer Marginal
Cost – Work Papers Updated
11.20.21_CONF"**

is filed in electronic format

**This Exhibit is Confidential and
Subject to Modified General Protective
Order No. 21-206**

CASE: UE 394
WITNESS: MICHELLE SCALA

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 2303

REDACTED
**Highly Confidential Exhibits in Support of
Rebuttal Testimony**

**Protected Information Subject to
Modified General Protective Order
No. 21-237**

January 13, 2022

REDACTED

"PGE Response OPUC DR 852-A"

**This Exhibit is Highly Confidential and
Subject to Modified General
Protective Order No. 21-237**

CASE: UE 394
WITNESSES: CURTIS DLOUHY

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 2400

Rebuttal Testimony

January 13, 2022

1 **Q. Please each state your name and occupation.**

2 A. My name is Curtis Dlouhy. I am a Senior Economist within the Energy Rates,
3 Finance and Audit (ERFA) Division of the Public Utility Commission of Oregon
4 (Commission or OPUC).

5 **Q. What is your common business address?**

6 A. 201 High Street SE, Suite 100, Salem, OR 97301.

7 **Q. Are you the same Curtis Dlouhy that has previously offered testimony**
8 **in this case on behalf of Staff?**

9 A. Yes.

10 **Q. What is the purpose of this testimony?**

11 A. I am responding to the Company's reply testimony regarding:

12 1. Wildfire Mitigation and Vegetation Management;

and the following item in CUB's opening testimony:

2. Habitat Restoration Proposal.

13 **Q. How is your testimony organized?**

14 A. I organize my testimony as follows:

15 Issue 1 – Wildfire Mitigation and Vegetation Management 2

16 Issue 2 – Habitat Restoration..... 12

17 **ISSUE 1 – WILDFIRE MITIGATION AND VEGETATION MANAGEMENT**

18 **Q. Please summarize your proposed treatment of Wildfire Mitigation and**
19 **Vegetation Management (WMVM) issues from opening testimony.**

20 A. In my opening testimony I discussed Staff's proposed WMVM
21 performance-based rate (PBR) mechanism. In short, the mechanism
22 would withhold \$3 million of the Company's budget for WMVM O&M

1 expenses and establish a deferral whereby the Company could recover
2 these costs and an additional \$3 million subject to its performance on
3 vegetation management. The Company could recover up to its authorized
4 ROE subject to its performance with respect to vegetation management.
5 This mechanism is largely consistent with the size of the withholding and
6 the PBR design that was approved for PacifiCorp in Docket No. UE 374.

7 **Q. How did the Company respond to your proposed treatment of WMVM**
8 **issues?**

9 A. The Company disagreed with several parts of my testimony on WMVM and
10 the proposed PBR mechanism. In particular:

- 11 1. The Company does not agree with grouping of Wildfire Mitigation and
12 Vegetation Management together rather than treating them as separate
13 issues.¹
- 14 2. The Company does not agree with the Staff request to see multi-year
15 budgeting for WMVM expenses and argues this request is not relevant to
16 ratemaking methodology for a general rate case.²
- 17 3. The Company believes that the Staff-proposed PBR mechanism of
18 tallying vegetation management violations identified by PUC's Safety
19 Staff is flawed.³
- 20 4. The Company views the deferral and the ROE deductions tied to the
21 PBR mechanism as punitive and believes deductions to ROE are

¹ PGE/2000, Bekkedahl – Jenkins/3.

² PGE/2000, Bekkedahl – Jenkins/5.

³ PGE/2000, Bekkedahl – Jenkins/5-6.

1 inappropriate because cost of capital has already been settled in this
2 case.⁴

3 5. The Company believes that Staff's proposal of a PBR mechanism is
4 inappropriate given other measures taken by the State of Oregon, citing
5 the examples of the rulemaking under the AR 638 docket and the
6 passage of SB 762.⁵

7 **Q. Regarding the Company's first disagreement with Staff's opening**
8 **testimony, why do you group wildfire mitigation and vegetation**
9 **management together in your testimony?**

10 A. While I recognize that the Company's opening testimony did contain
11 separate sections to describe its wildfire mitigation activities separately
12 from its vegetation management activities and that these may be two
13 separately managed programs, these two areas are inherently intertwined
14 and should be addressed together. As an example, in the Company's
15 opening testimony the Wildfire Mitigation Plan calls out vegetation
16 management as a way to address preparedness and mitigation,⁶ and
17 includes a discussion of its Advanced Wildfire Risk Reduction (AWRR) in
18 its section on vegetation management.⁷

19 Further, the Commission's rulemaking in AR 638 regarding "Risk-based
20 Wildfire Protection Plans and Planned Activities Consistent with Executive

⁴ PGE/2000, Bekkedahl – Jenkins/7.

⁵ PGE/2000, Bekkedahl – Jenkins/9-10.

⁶ PGE/800, Bekkedahl – Jenkins/41.

⁷ PGE/800, Bekkedahl – Jenkins/55.

1 Order 20-04,” devoted a workgroup to establishing Vegetation Management
2 practices. Additionally, grouping Wildfire Mitigation with Vegetation
3 Management has been done in past rate cases, such as UE 374.⁸ Based on
4 past Commission precedent and the Company’s treatment of both issues in its
5 filing, Staff believes that it is appropriate to group these two issues together.

6 **Q. Regarding the Company’s second point, why does Staff believe it is**
7 **necessary to see a multi-year budget for WMVM expenses?**

8 A. Although there is no obligation to provide multiple years of budgeting in a
9 general rate case, WMVM activities are areas where the Company has
10 plans going beyond a single year. As an example, tree trimming is often
11 done on two- or three-year cycles and wildfire mitigation is a long-range
12 commitment.

13 As the Company points out in its reply testimony, Governor Brown’s
14 Executive Order 20-04 urged “rapid actions and investments by Oregon’s
15 utility sector to reduce GHG emissions and improve the resiliency [sic] of the
16 energy system in the face of climate change and wildfire risk can reduce
17 risks for utility customers.”⁹ I recognize that the only relevant expenses for
18 setting rates in this case are the Test Year expenses proposed by the
19 Company. However, I believe that it is important for the Company to
20 demonstrate that it has a robust multi-year plan that extends beyond the test
21 year due to the importance of WMVM expenses. To address the importance

⁸ Order No. 20-473 at Page 115.

⁹ PGE/2000, Bekkedahl – Jenkins/12.

1 of a multi-year plan budget, Staff still recommends establishing the PBR
2 mechanism and associated deferral in my opening testimony.

3 **Q. Regarding the Company's third point, why does the Company believe**
4 **that using vegetation management violations is flawed?**

5 A. The Company states that using vegetation management violations to
6 determine cost recovery is a flawed mechanism because it misaligns
7 metrics with consequences.¹⁰ Put differently, the Company believes that
8 the number of vegetation management violations is an improper
9 measurement of the success of its wildfire mitigation measures. The
10 Company further notes that it has reservations about the Commission
11 Safety Staff's methodology to identify "probable violations."¹¹

12 The Company also notes that including a penalty for any climbable trees
13 creates an incentive mismatch because climbable trees do not necessarily
14 contribute to increased wildfire risk and may be already addressed by the
15 AWRR program for other reasons. The Company also notes that climbable
16 tree violations present a safety risk.¹²

17 **Q. How do you respond to the Company's criticism toward using**
18 **vegetation management violations as a measure of wildfire mitigation**
19 **measures?**

20 A. I believe that the Company's logic is flawed for two reasons. First, as I
21 mentioned previously, there is an inherent link between vegetation

¹⁰ PGE/2000, Bekkedahl – Jenkins/11.

¹¹ PGE/2000, Bekkedahl – Jenkins/6.

¹² PGE/2000, Bekkedahl – Jenkins/8-9.

1 management and wildfire mitigation. A vegetation management violation is
2 a source of potential future ignition that must be addressed. This potential
3 future ignition contributes to overall wildfire risk due to embers being able
4 to travel long distances. Under this logic, using vegetation management
5 violations identified by OPUC Safety Staff is a rational way to determine
6 the effectiveness of the Company's WMVM activities.

7 Second, as explained in Staff's opening testimony, this same metric is
8 employed in PacifiCorp's WMVM Cost Recovery Mechanism that was
9 approved in Commission Order No. 20-473 and has already been incorporated
10 into rates.¹³ The same criteria of violations that the Company takes issue with
11 are the same criteria that are being used for PacifiCorp and have been fully
12 litigated before the Commission. There is a Commission precedent supporting
13 the use of vegetation management violations as a means to determine the
14 effectiveness of WMVM activities.

15 **Q. How do you respond to the Company's criticism towards the**
16 **inclusion of climbable tree violations?**

17 A. As the Company states in its reply testimony, some climbable tree violations
18 occur in areas of elevated wildfire risk. Therefore, creating a mechanism to
19 incentivize the removal of climbable trees serves two purposes: reducing
20 safety hazards and further incentivizing the removal of trees in high-risk
21 areas.

¹³ See Docket No. ADV 1285.

1 **Q. Regarding the Company's fourth point, why does the Company**
2 **believe that the mechanism is punitive and not appropriate given the**
3 **recent Cost of Capital settlement?**

4 A. The Company believes that the structure of Staff's proposed PBR Mechanism
5 is punitive because Staff proposes reducing recovery of costs based on the
6 number of vegetation management violations that the Company has incurred.
7 The Company believes Staff's proposal is inconsistent with the stipulation
8 regarding cost of capital because Staff's proposed recovery is based on a
9 sliding scale adjustment based on the Company's then-effective authorized
10 return on equity. The Company believes this to be inappropriate because the
11 parties have agreed to an authorized ROE in this general rate case.¹⁴

12 **Q. Do you agree with the Company's complaints that the proposed PBR**
13 **mechanism is punitive and inconsistent with the stipulation of the**
14 **utility's ROE?**

15 A. No. In Docket No. UE 374 the Commission adopted a mechanism with nearly
16 identical penalties and incentives, finding that it would incentivize the
17 company to achieve rapid, efficient and effective wildfire risk reduction and
18 advance the goals of improving public safety and appropriately balancing risk
19 and costs of wildfire mitigation.¹⁵ The Commission's conclusions regarding
20 the mechanism in PacifiCorp's last rate case do not support PGE's argument
21 that the mechanism is punitive.

¹⁴ PGE/2000, Bekkedahl – Jenkins/7.

¹⁵ Order No. 20-473, pp. 120-21.

1 Furthermore, the thresholds presented in my opening testimony were
2 chosen to reflect levels that OPUC Safety Staff viewed as attainable levels of
3 vegetation management violations, so these are punitive only in the sense that
4 the Company is not allowed to recover all the costs of an ineffective program.

5 The only incentive that differs between PacifiCorp's WMVM Cost
6 Recovery Mechanism and the PBR Mechanism Staff proposes in this rate
7 case is the inclusion of an added penalty of 50 bps for any climbable tree
8 violations that are not addressed within 30 days of being identified by OPUC
9 Safety Staff. This is an added incentive that is meant to promote safety
10 through sound WMVM practices rather than a punitive measure.

11 The Company's concern regarding the stipulated authorized ROE is also
12 misplaced. PGE's rates will ultimately be established based on the authorized
13 ROE established by the Commission. PGE's ROE is only used as a means to
14 quantify the dollar amount tied to violations, i.e., basis points of ROE. The
15 PBR Mechanism does not alter the amount in rates recovered for the
16 Company's return on equity but could alter the expense the utility can recover
17 for wildfire mitigation and vegetation management, possibly below or above
18 what the Company has asked for in this case.

19 **Q. Regarding the Company's fifth point, why does the Company believe**
20 **that the establishment of the PBR Mechanism is inappropriate and in**
21 **violation of SB 762?**

22 A. The Company states that Staff's proposed PBR Mechanism violates SB 762,
23 noting that SB 762 explicitly allows full and timely recovery of all reasonable

1 operating costs and prudent investments needed to implement a wildfire
2 protection plan.¹⁶ The Company testifies that SB 762 specifies, “[t]he
3 commission shall establish an automatic adjustment clause, as defined in
4 ORS 757.210, or another method to allow the timely recovery of costs.” The
5 Company asserts that a mechanism that may not allow full recovery of the
6 Company’s costs is inconsistent with this mandate. The Company
7 recommends that the Commission instead adopt the automatic adjustment
8 clause (AAC) that PGE proposes in PGE/2200.¹⁷

9 **Q. How do you respond to the Company’s belief that your proposed**
10 **WMVM PBR mechanism violates SB 762?**

11 A. I disagree with the Company’s view. The Company has the opportunity to
12 fully recover its prudently incurred costs for wildfire protection under the
13 proposed PBR. As the Company points out, SB 762 advocates for an
14 automatic adjustment clause (AAC) *or another method to allow the timely*
15 *recovery of costs*. While there has been discussion in this rate case about
16 the overuse of deferrals, parties have pointed out that deferrals allow the
17 Company to keep track of costs, earn a return on these costs while they are
18 accruing, and then recover prudently incurred them directly through rates with
19 little regulatory lag.¹⁸ As discussed in my opening testimony, Staff’s proposed
20 mechanism would allow the Company to recover any incremental or

¹⁶ PGE/2000, Bekkedahl – Jenkins/10.

¹⁷ PGE/2000, Bekkedahl – Jenkins/14.

¹⁸ CUB/100, Jenks/9-11.

1 decremental costs associated with WMVM activities subject to the PBR
2 incentives with less than a year of regulatory lag.¹⁹

3 Further, I would like to point out that ADV 1285, PacifiCorp's nearly
4 identical WMVM PBR Mechanism, was put into rates at the July 27, 2021
5 public meeting, well after the passage of SB 762.²⁰ No legal challenges to that
6 mechanism have been filed.

7 **Q. How do you respond to the Company's alternative proposed AAC that**
8 **the Company claimed was in PGE/2200?**²¹

9 A. Upon Staff review, PGE/2200 does not appear to include such a mechanism.
10 The Company did not provide a tariff sheet nor a discussion around an AAC
11 for any WMVM costs in PGE/2200, as was promised in PGE/2000.

12 **Q. Are there any other reasons that you believe that your proposed**
13 **WMVM PBR Mechanism can take the place of an AAC?**

14 A. Yes. As I discuss in my opening testimony, I proposed withholding \$3 million
15 of the Company's proposed total WMVM expenses and allowing the deferral
16 to reach up to \$6 million without any disallowance based on an earnings test.
17 This means that should the Company indeed spend more than their budgeted
18 amount for WMVM expenses proposed in this rate case, it will be able to fully
19 recover the first \$3 million incremental costs subject to a prudence review. As
20 my opening testimony also outlines, any costs over the total \$6 million

¹⁹ Staff/600, Dlouhy/26.

²⁰ See <https://olis.oregonlegislature.gov/liz/2021R1/Downloads/MeasureDocument/SB762/Enrolled>

²¹ PGE/2000, Bekkedahl – Jenkins/14.

1 contained in the deferral can be recovered subject to both a prudence review
2 and the earnings test described in my opening testimony.

3 **Q. How does your proposed WMVM PBR mechanism affect revenue**
4 **requirement?**

5 A. The \$3 million of withheld expenses in the proposed mechanism would
6 decrease revenue requirement by \$3 million in addition to any other changes
7 to revenue requirement in this general rate case.

8 **ISSUE 2 – HABITAT RESTORATION**

9 **Q. Please summarize CUB's position on habitat restoration.**

10 A. In its opening testimony, CUB notes that customers who subscribe to the
11 Green Future program are allowed to subscribe to a habitat restoration fund.
12 Residential and Small Commercial Customers can opt to pay an additional
13 \$2.50 per month to support funds for habitat restoration under Schedules 7
14 and 32. However, CUB also notes that Residential and Small Commercial
15 Customers must first enroll in the Green Future Portfolio Option program to
16 enroll in the habitat support program.²²

17 CUB recommends changing the tariff language to allow these customers
18 to participate in the habitat restoration program without also enrolling in the
19 Green Future Portfolio Option program.²³

20 **Q. Do you support these suggested language changes by CUB?**

²² CUB/300, Pal-Gehrke/12.

²³ CUB/300, Pal-Gehrke/11.

1 A. Yes. While both the Green Future Portfolio Options program and the habitat
2 restoration adder are both broad environmental initiatives taken by the
3 Company, there does not seem to be any reason that these two must be
4 linked. Further, I do not see any reason that allowing customers to enroll in
5 just one of the two programs is more administratively burdensome than
6 allowing customers to voluntarily enroll in the Green Future Portfolio Options
7 program with a second voluntary program that is conditioned on enrollment in
8 the first. I am supportive of CUB's proposal to let customers enroll in the
9 habitat restoration program without also enrolling in the Green Future
10 Portfolio Options program.

11 **Q. Does this conclude your rebuttal testimony?**

12 A. Yes.

CASE: UE 394
WITNESS: MOYA ENRIGHT

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 2500

Rebuttal Testimony

January 13, 2022

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Moya Enright. I am a Senior Economist employed in the Energy
3 Rates, Finance, and Audit Division of the Public Utility Commission of Oregon
4 (OPUC). My business address is 201 High Street SE, Suite 100, Salem,
5 Oregon 97301.

6 **Q. Have you previously provided testimony in this case?**

7 A. Yes, I previously sponsored Exhibit Staff/1000, which concerned the
8 Company's fuel stock, the Faraday repowering project, and affiliate interest
9 transactions. My witness qualification statement is found in Exhibit Staff/1001.

10 **Q. How is your testimony organized?**

11 A. My testimony is organized as follows:

12	Issue 1. Faraday Repowering Project.....	2
13	<i>Table 1 - Summary of Recent Tariff Riders</i>	<i>9</i>
14	Issue 2. Trojan Decommissioning Trust (Trust).....	17

ISSUE 1. FARADAY REPOWERING PROJECT

Q. Please provide a summary of this issue.

A. PGE's initial filing included an expected capital cost of \$119.4 million for the Faraday Repower Project (Faraday), including Allowance for Funds Used During Construction. The Project involves replacing PGE's original Faraday Hydro Plant (Units 1 through 5) with two higher efficiency turbines (Units 7 and 8) and a new reinforced concrete powerhouse with flood protection systems.¹ In its initial filing, PGE forecasted that Units 7 and 8 would be operational in March 2022.²

Q. How was this issue addressed by Staff and parties in Opening testimony?

A. Faraday was raised by Staff and AWEC in opening testimony.

AWEC raised multiple issues, including:

- Potential delays to the on-line date provided by PGE.³
- The fact that the project is not expected to produce economic benefits for ratepayers.⁴
- Excessive costs due to problems during the construction process.⁵

Ultimately, AWEC recommended that Faraday not be included in rates ordered by the Commission in this rate case due to high uncertainty that the

¹ PGE/700, Jenkins-Cristea/4.

² PGE/700, Jenkins-Cristea/5.

³ AWEC/100, Mullins/20.

⁴ AWEC/100, Mullins/21.

⁵ AWEC/100 Mullins/21.

1 plant will actually be in operation prior to the rate effective date, as well as
2 questions regarding the prudence of costs.

3 Staff also raised multiple issues, including:

- 4 • Evidence that Faraday was not likely to be completed prior to **[BEGIN**
5 **CONFIDENTIAL]** [REDACTED] **[END CONFIDENTIAL]**,⁶ paired with
6 a recommendation PGE provide an attestation that Faraday had been
7 placed into service by April 30, 2022, as a condition of any related
8 costs being included in rates.⁷
- 9 • Concern with the fact that Faraday Repower Project was not included
10 in PGE's previous IRP filing,⁸ paired with a recommendation that the
11 Commission instruct PGE to include significant capital investments
12 such as repowerings in IRPs going forward.⁹
- 13 • Insufficient evidence provided by PGE to support the prudence of
14 Faraday,¹⁰ coupled with a recommendation that the Commission
15 instruct PGE to fully demonstrate the prudence of its investments in
16 future filings.¹¹
- 17 • Significant shortcomings in the selection of the project, including PGE
18 not considering the Net Present Value (NPV) of decommissioning,
19 PGE committing to the project without paying sufficient attention to its

⁶ Staff/1000, Enright/13.

⁷ Staff/1000, Enright/14.

⁸ Staff/1000 Enright/15-16.

⁹ Staff/1000, Enright/16.

¹⁰ Staff/1000, Enright/14-15.

¹¹ Staff/1000, Enright/16.

costs, and a lack of oversight or feedback from the Company's Board of Directors,¹² paired with a recommendation that the Commission disallow 10 percent of the general construction costs for Faraday.¹³

- Mismanagement of the Company's contracting for the construction of the Project,¹⁴ coupled with a recommendation that the Commission disallow [BEGIN CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL] of capital costs relating to the [BEGIN CONFIDENTIAL] [REDACTED] [REDACTED] [END CONFIDENTIAL].¹⁵

Q. Which intervenors addressed this issue in Opening testimony?

A. Staff and AVEC provided opening testimony on Faraday. No other parties offered testimony.

Q. Did PGE indicate in its testimony whether the Faraday Project will in fact be in-service prior to the rate effective date of this filing?

A. PGE indicated that the Faraday Project will not be in service prior to the rate effective date. The forecasted in-service date has been delayed by at least six months to Q4 2022, according to the Company's reply testimony.¹⁶

Q. What are the implications of this additional delay?

A. The new estimated in-service date of Q4 2022 takes the Faraday Project outside the scope of this rate case since new rates will be in effect prior to that date. This is in accordance with ORS 757.355, which requires that utility plant

¹² Staff/1000, Enright/18-21.

¹³ Staff/1000, Enright/21.

¹⁴ Staff/1000, Enright/22-25.

¹⁵ Staff/1000, Enright/25-26.

¹⁶ PGE/1900, Bekkedahl-Cristea/13, lines 16-17.

1 must be presently used and useful for providing utility service to customers
2 prior to its inclusion in customer rates.

3 **Q. Did PGE also respond to the issues raised by Staff and parties in its**
4 **reply testimony. If so, what is Staff's response?**

5 A. In addition to providing a new estimated in-service date, PGE also addressed
6 aspects of the issues raised in Staff's opening testimony. PGE's reply
7 testimony confirmed that although it began by considering four potential
8 projects for Faraday, the Company did not calculate the Net Present Value
9 (NPV) of two of those options¹⁷ and did not consider decommissioning at all.
10 PGE points to the consequences of failing to "address the operational safety
11 and reliability issues at Faraday" as a reason for not assessing the NPV of
12 each available option. However, PGE fails to explain why decommissioning
13 the plant would not have been a satisfactory way to address the operational
14 safety and reliability issues at Faraday, potentially at a far lower cost to
15 customers.

16 PGE also attempts to justify its 2016 decision to proceed with the Faraday
17 Project by arguing that the importance of hydro power aligns with the passage
18 of HB 2021 in 2021.^{18,19} However, HB 2021 was passed in 2021. PGE cannot

¹⁷ PGE/1900, Bekkedahl-Cristea/17, lines 1-2.

¹⁸ "The carbon reduction requirements under HB 2021 makes retention and repowering of the Faraday hydro project even more critical as we seek to eliminate carbon emissions from our power supply portfolio by 2040." PGE/1900, Bekkedahl-Cristea/16, lines 16-21.

¹⁹ "The new law took effect on September 25, 2021. HB 2021 establishes aggressive emissions reduction targets for PGE that ramp up to 100 percent below baseline emissions levels by 2040 ... providing customers with reliable clean energy from the Faraday hydroelectric facility for decades to come ... this rate case represents an important early step in PGE's implementation of the new law. The passage of HB 2021 further confirms that PGE's vision is aligned with state policy of decarbonizing the grid." PGE/1300, Pope-Sims/7, lines 4-16.

1 rely on 2021 legislation to justify a decision made a full five years earlier in
2 2016.

3 PGE also disagrees with Staff's criticisms of its contracting, suggesting
4 that excluding a basic legal protection like **[BEGIN CONFIDENTIAL]-**

5 [REDACTED]

6 [REDACTED] **[END**

7 **CONFIDENTIAL]**, rather than a failure on PGE's part:

8 **[BEGIN CONFIDENTIAL]** [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED] **[END CONFIDENTIAL].**²¹

12 **Q. Do you agree with PGE's assessment of its contracting regarding**
13 **construction of the Faraday Project.**

14 A. Not of its original construction contract. Staff believes PGE failed to
15 adequately protect ratepayers from costs. Contrary to PGE's assertion, the

16 **[BEGIN CONFIDENTIAL]** [REDACTED]

17 **[END CONFIDENTIAL]** was not sufficient to ensure the project was delivered

18 on time. In fact, that **[BEGIN CONFIDENTIAL]** [REDACTED] **[END**

19 **CONFIDENTIAL]** provided no value to PGE, as it was **[BEGIN**

²⁰ PGE/1900, Bekkedahl-Cristea/23, lines 1.

²¹ PGE refers to **[BEGIN CONFIDENTIAL]** [REDACTED] **[END CONFIDENTIAL]** See full text: PGE/1900, Bekkedahl-Cristea/23, lines 3-7.

CONFIDENTIAL] [REDACTED]

[END CONFIDENTIAL].²²

The Company's **[BEGIN CONFIDENTIAL]** [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

- **[END CONFIDENTIAL]**²⁴

Q. How does PGE propose to address the investment in the Faraday Repowering Project now that they have acknowledged it will not be in service prior to the rate effective date?

A. PGE has asked that a tariff rider²⁵ or other special treatment²⁶ be made available to PGE, in order for it to recover the costs of what Staff considers an expensive and imprudent project, removing the risk of regulatory lag.

Q. Please summarize Staff's position with regard to the Company's proposal for a tariff rider or other special ratemaking treatment.

²² [Exhibit/2501, Enright/1-3](#), PGE's Confidential response to Staff DR 817, section (a).

²³ [Exhibit/2501, Enright/4](#), PGE Confidential response to Staff DR 820.

²⁴ Notabl , **[BEGIN CONFIDENTIAL]** [REDACTED]

[CONFIDENTIAL] [REDACTED] **[END**

²⁵ PGE/1900, Bekkedahl-Cristea/13 and /27, lines 15-18 and lines 9-19 respectively.

²⁶ PGE/1900, Bekkedahl-Cristea/27-28, lines 9-21 and 1-20.

1 A. Staff opposes the special ratemaking treatments that PGE has proposed for
2 itself in its reply testimony. Staff anticipates that the prudence review may be
3 complex and is uncertain of the results of the review. In addition to Staff's
4 concern regarding contracting discussed above, Staff has other concerns, such
5 as the project's non-inclusion in an IRP filing and the lack of basic analysis
6 conducted by the Company.

7 Furthermore, the length of time that will pass between the effective date
8 of tariffs in this docket and the in-service date for the Faraday Project is beyond
9 what may be a reasonable period to support a tracking approach. This is
10 especially true in light of questions arising from the in-service date forecasted
11 in the Company's initial filing. The amount of time that would pass between the
12 in-service date and effective date of rates for this general rate case raises
13 concerns regarding single-issue ratemaking,

14 **Q. How has the Commission treated other tariff riders?**

15 A. A review of previous rate cases shows that the Commission has approved tariff
16 riders in past GRC filings.

17 [Table 1](#) summarizes recent tariff riders, demonstrating that in contrast to
18 the Faraday project, for each of the previous tariff riders Staff and parties had
19 agreed on the prudence of the investment prior to the tariff rider being allowed.
20 [Table 1](#) also compares rate effective dates to forecasted in-service dates,²⁷
21 indicating the expected lag in bringing the plant into service, and summarizes
22 the maximum lag allowed by the Commission in its final Order for each project.

²⁷ Based on the most recent information available to the Commission at the time the order was filed.

Table 1 - Summary of Recent Tariff Riders

GRC	PacifiCorp UE 246	PGE UE 283	PGE UE 283	PGE UE 294
Project	Mona-to-Oquirrh Transmission Project	Port Westward 2 Power Plant	Tucannon River Wind Farm	Carty Power Plant
Rate effective date	January 1, 2013	January 1, 2015 ³²	January 1, 2015 ³³	January 1, 2016 ³⁴
Projected in-service date	May 2013 ³⁵	March 31, 2015 ³⁶	March 31, 2015 ³⁷	02, 2016 ³⁸
Projected lag 134 days	89 days	89 days 135 days
Final allowable in-service date	July 30, 2013 ³⁹	May 30, 2015 ⁴⁰	May 30, 2015 ⁴¹	July 31, 2016 ⁴²
Final allowable lag	210 days*	149 days**	149 days**	212 days
Capital investment	\$373.9 million ⁴³	\$319.2 million ⁴⁴	\$505.7 ⁴⁵	\$514 million ⁴⁶
Was prudence determined by parties?	Yes. ⁴⁷	Yes. ⁴⁸	Yes. ⁴⁹	Yes. ⁵⁰

* If in-service date occurred with >151 day lag, additional conditions applied.²⁸

** If in-service date occurred with >90 day lag, additional conditions applied.²⁹

²⁸ Docket No. UE 246, Order No. 12-493 at IV, part A, section 4.

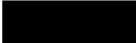
²⁹ Docket No. UE 283, Order No. 14-422 at III, part B, section 2e, and Staff/902, Ordóñez 1.

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- 31 Docket No. UE 246, Order No. 12-493 at III, part A, section 2.
32 Docket No. UE 283, Order No. 14-422 at I.
33 Id.
34 Docket No. UE 294, Order No. 15-356 at I.
35 Docket No. UE 246, Order No. 12-493 at IV, part A.
36 Docket No. UE 283, Order No. 14-422 at III, part B, section 2e.
37 Id.
38 Docket No. UE 294, PGE/300, Pope-Lobdell/15, line 3-4.
39 Docket No. UE 246, Order No. 12-493 at IV, part A, section 4.
40 Docket No. UE 283, Order No. 14-422 at III, part B, section 2e, and Staff/902, Ordonez 1.
41 Id.
42 Docket No. UE 294, Order No. 15-356 at III, part A, section 2b.
43 \$373.9 million total company, \$98.8 million Oregon allocated. Docket No. UE 246, Order No. 12-49, Appendix A, page 20.
44 Docket No. UE 283, PGE/2301.3, Tooman-Macfarlane/1, line 34.
45 Docket No. UE 283, PGE/2301.4, Tooman-Macfarlane/1, line 34.
46 Docket No. UE 294, Order No. 15-356 at III, part A, section 2b.
47 "In their stipulation, the parties stipulated to the prudence of Pacific Power's decision to build the Mona-to-Oquirrh transmission project."
Docket No. UE 246, Order No. 12-493 at IV, part A.
48 "The stipulating parties agree that PGE's decisions to construct PW2 and Tucannon were prudent and that the Commission should approve
the tariff riders requested by PGE." Docket No. UE 283, Order No. 14-422 at III, part B, section 2e.
49 Id.
50 "Staff concluded that Carty was consistent with previous IRPs and RFPs and was a prudent investment as of June 3, 2013, the date PGE
decided to proceed with the project." Docket No. UE 294, Order No. 15-356 at III, part A, section 2b.

1 **Q. Aside from the prudence of Faraday not being supported, is the time**
2 **lag for the Faraday project significantly different from what was**
3 **approved by the Commission for previous tariff riders?**

4 A. Yes, the Faraday project is expected to come online significantly later. [Table 1](#)
5 shows that previous tariff riders have been approved for plant with projected in-
6 service dates up to 135 days after the rate effective date. In contrast, Faraday
7 is expected to be complete in Q4 2022, approximately 199 days after the rate
8 effective date in this docket.^{51,52}

9 **Q. What do we know about the expected in-service date for Faraday?**

10 A. In its initial filing on June 22, 2021, PGE asserted that the Faraday Project
11 would be in-service prior to the April 30, 2022, rate effective date. In spite
12 of this, discovery provided to Staff a mere 12 weeks later clearly showed
13 that the project would be delayed to **[BEGIN CONFIDENTIAL]** 
14 **[END CONFIDENTIAL]** at the earliest.⁵³ Further review of documentation
15 provided by PGE shows that at the time of its initial filing in this case, the
16 Company would have been aware that half of the **[BEGIN CONFIDENTIAL]**

51 PGE/1900, Bekkedahl-Cristea/13, lines 16-17.

52 Staff uses the mid-quarter date to calculate lags for in-service dates expressed as Quarters. This methodology is applied consistently for values shown in Table 1 and for Faraday.

53 Staff/1000, Enright/13.

- [END CONFIDENTIAL].^{54, 55}

The forecasted in-service date of March 2022 provided in the Company's initial filing is questionable at the very least. Accordingly, PGE should not be allowed to use the fact that the Project was included in its general rate case filing as a basis for concluding a single-issue rate proceeding at some future time to determine the ratemaking treatment for the plant.

Q. Please provide more information on the most recent example of a tariff rider, Carty generation station.

A. Of the instances reviewed, the Carty tariff rider provided the most generous amount of time for the plant to be put into service following the GRC rate effective date. In the case of Carty:

Staff conducted a detailed prudence review of the Carty plant from two perspectives. First, the Carty plant investment was examined with respect to consistency with previous integrated resource plans (IRPs) and requests for proposal (RFPs). Secondly, Staff explored the question of whether the Carty plant was a prudent investment on the date PGE decided to proceed with the project. Staff concluded

⁵⁴ [Exhibit/2501, Enright/1-3](#). PGE's confidential response to Staff DR 817, section a.), part (iii). See [BEGIN CONFIDENTIAL]

⁵⁵ Staff estimates that the [BEGIN CONFIDENTIAL]

[END CONFIDENTIAL]. Based on Staff's assessment of the data that was knowable to PGE at the time of filing, it is highly unlikely that the Faraday Project was genuinely expected to come into service prior to the rate effective date.

1 that Carty was consistent with previous IRPs and RFPs and was a
2 prudent investment as of June 3, 2013, the date PGE decided to
3 proceed with the project.⁵⁶

4 Based on Staff's review of PGE's investment, the stipulating parties
5 agreed for the purposes of settlement that the Carty plant was prudent and that
6 the Commission should approve the tariff rider subject to a number of
7 conditions.⁵⁷

8 **Q. How does the Faraday Project differ from the Carty example?**

9 A. The Faraday Project differs from the Carty case in four ways, each of which
10 prevent stand in the way of a thorough prudence review being conducted for
11 Faraday:

- 12 1) The Faraday Project was not included in an IRP filing, whereas the
13 Carty Project was;
- 14 2) The Commission was not provided detail of any requests for
15 proposals issued in relation to the Faraday project, whereas they
16 had details for these issues for Carty;
- 17 3) Both Staff and AWECC have expressed numerous concerns
18 regarding the prudence of the Faraday Project, including
19 questioning the decision to repower the facility rather than
20 decommission it, whereas these concerns did not exist for the
21 Carty Project; and

⁵⁶ Docket No. UE 294, Order No. 15-356 at 2 (b).

⁵⁷ Id.

1 4) The financial implications of the most recent delay are unknown,
2 and may be significant considering that PGE will [BEGIN

3 CONFIDENTIAL] [REDACTED]

4 [REDACTED] [END CONFIDENTIAL].

5 These concerns were not present for the Carty Project.

6 **Q. Do any other obstacles to a prudence review exist?**

7 A. Yes. A further obstacle to the prudence review of the Faraday project is the
8 fact that PGE provided very limited information regarding the Faraday
9 Project in its initial filing, most notably neglecting to mention the project's

10 [BEGIN CONFIDENTIAL] [REDACTED] [END
11 CONFIDENTIAL].^{58, 59}

12 The result of PGE's lack of transparency is that the legal record on this
13 matter to this point has been formed almost exclusively by Staff's discovery
14 and testimony. PGE's lack of transparency has impaired the protections
15 provided to ratepayers by the involvement of multiple parties in the general rate
16 case process.

17 **Q. Do you support special treatment for Faraday?**

18 A. No. Staff opposes the provision of special ratemaking treatment to PGE for
19 the Faraday Project be determined in this docket given that wide level of
20 unknowns as discussed above.

⁵⁸ Staff/1000, Enright/15.

⁵⁹ PGE/700, Jenkins-Cristea/5, lines 1 - 21.

1 **Q. Typically the merit of tracking a resource into rates involves the timing**
2 **of when the resource comes on-line as compared to the effective date**
3 **of tariffs as a result of a general rate case. Why are you focusing**
4 **much of this testimony on prudence issues?**

5 A. I am focusing much of this testimony on prudence issues because it affects
6 timing as well. Because there are substantive prudence issues that need to be
7 investigated, the investigation itself will take time to build a record by which the
8 Commission will decide the level of prudently-incurred costs. This would likely
9 extend the difference in dates between the effective date of the tariffs in this
10 docket and the date when costs associated with Faraday, if any, are
11 appropriate to be included in PGE's overall costs of providing service to
12 customers.

13 **Q. What does Staff recommend related to the Faraday Repowering Project**
14 **issue?**

15 A. Staff recommends that no rate recovery for Faraday be decided in this docket.
16 The Faraday project will not be in service and there are too many unknowns to
17 determine ratemaking treatment for this project at this time. PGE has already
18 conceded that costs of the Faraday Repowering Project should not be included
19 in rate base in this rate case because the Project will not be in service prior to
20 the rate effective date. To the extent that PGE is asking the Commission for a
21 decision that PGE can initiate a single-issue ratemaking in the future to
22 determine the appropriate ratemaking treatment of the Project, Staff opposes
23 the request for the reasons stated above.

1 **Q. Does Staff's recommendation align with the recommendation provided**
2 **by AWEC in its opening testimony?**

3 A. Yes. In its opening testimony, AWEC recommended that the Faraday
4 repowering be excluded from revenue requirement in this rate case due to its
5 highly uncertain in-service date and questions regarding the prudence of costs.
6 AWEC supported PGE including Faraday in its next rate case once the project
7 had gone into service and costs could be fully reviewed for prudence.

ISSUE 2. TROJAN DECOMMISSIONING TRUST (TRUST)

Q. Please provide a summary of this issue.

A. AWEC raised two issues with Trojan Decommissioning Costs in its opening testimony:

- PGE had retained \$10.5 million DOE settlement funding rather than contributing those funds to the Trust.
- PGE had collected \$1.9 million from customers for decommissioning expenses, but not contributed those funds to the Trust.⁶⁰

To resolve these issues, AWEC recommended that the total amount of \$12.4 million not submitted to the Trust be refunded to customers over two years through Schedule 143. This would result in a \$6.4 million reduction to revenue requirement.⁶¹

Q. Did PGE respond to the issues raised by AWEC in its reply testimony?

A. Yes, however the response raises several concerns.

Q. Please explain.

A. In its response, the Company:

- Asserts that a portion of the \$10.5 million has already been refunded to customers through Schedule 143,⁶² but that the remaining \$6.6 million has not been paid into the Trust “because of timing issues and an error that occurred in 2019.”⁶³

⁶⁰ AWEC/100, Mullins/41.

⁶¹ AWEC/100, Mullins/42.

⁶² PGE/1900, Bekkedahl-Cristea/6, lines 3-4.

⁶³ PGE/1900, Bekkedahl-Cristea/6, lines 20-21.

- Explains that it did not contribute the \$1.9 million to the Trust in 2020 in order to fix an issue that occurred in 2019 when PGE refunded the DOE reimbursements to customers twice in error.⁶⁴

Q. Why is this information concerning?

A. The response demonstrates a lack of transparency on the part of PGE. PGE had the opportunity to be forthcoming about the “timing issues and ... error ... in 2019,” but it appears that the Company did not share this information until the issue was raised by AWEC.

The effects of PGE retaining this \$6.6 million in funds are unclear; but may include a lower return on assets held the Trust, or reduced clarity in the Company’s end of year financial accounts.

Q. What is Staff’s position on this issue?

A. Staff agrees with AWEC that customers should be made whole with respect to the funds. Staff also recommends that the Commission require PGE to contribute \$1,000,000 to Schedule 143, replacing funds that would otherwise be provided by ratepayers, as an incentive to monitor such accounts and report any issues to the Commission on a timely basis.

Q. Please explain Staff’s position.

A. Staff is dissatisfied by the numerous errors relating to payments to the Trust. PGE has stated its plan to rectify this issue, and Staff intends to continue to monitor this issue. However, Staff requests that PGE provide more detail in reply testimony regarding how the Trust will be reimbursed for any lost interest.

⁶⁴ PGE/1900, Bekkedahl-Cristea/3.

1 **Q. Does this conclude your testimony?**

2 A. Yes.

CASE: UE 394
WITNESS: MOYA ENRIGHT

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 2501

**Exhibits in Support
Of Rebuttal Testimony**

January 13, 2022

October 1, 2021

To: MoyaEmight
Public Utility Commission of Oregon

From: Jaki Ferchland
Manager, Revenue Requirement

Poliland General Electric Company
UE394
PGE Response to OPUC Confidential Data Request 817
Dated September 17, 2021

Request:

The Company's response and attachments to Staff DR 591 detail [REDACTED]

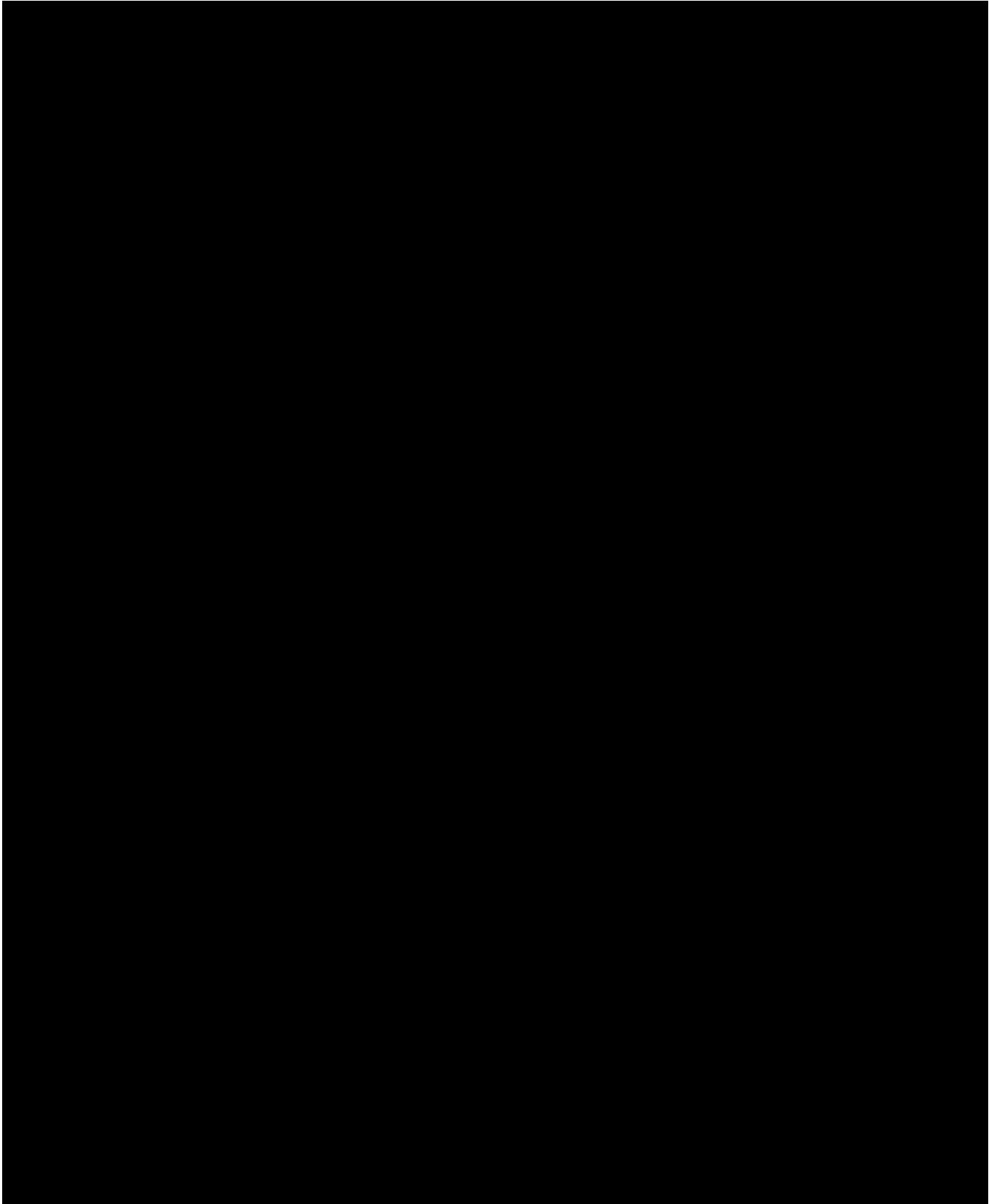
Please:

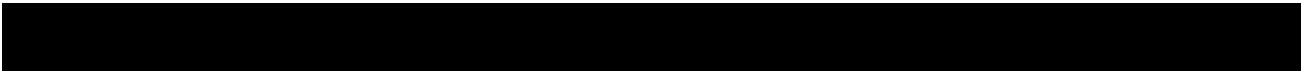
- a. Provide the total amount in US dollars that PGE expects to pay to and/or receive from [REDACTED]. Fmiher, please:
 - i. Show payments made and payments received separately
 - ii. Include references to the contract clause and contract version/amendment that detennines each payment.
 - iii. Specify the contracted completion date, and the most recently forecasted completion date for each milestone for which a payment is due.
- b. Indicate whether the total payment shown in response to section "a" is reflected in the Company's filing, providing specific references to where the payments are reflected in the Company's work papers. For any payments not included, please provide an explanation for their exclusion.
- c. Indicate whether PGE expects to pay a bonus(es) to the contractor on completion of the project. If yes, please provide a specific reference to the contract clause that detennines each payment, and the amount of each payment in USdollars.
- d. Please indicate whether the payments listed in response to section "c" are included in the Company's filing. If no amounts are payable, please confnm that no costs relating to contractor bonuses have been included in the Company's filing.

Please provide the requested infonnation in electronic workbook fonnat with all cells and fomulas intact.

This is an ongoing request. Please update this response to reflect any change to the forecasted completion, synchronization, or other date.

Response:





Attachments 817-A, 817-B, 817-C, and the response to this data request are protected information subject to Protective Order No. 21-206.

October 1, 2021

To: MoyaEmight
Public Utility Commission of Oregon

From: Jaki Ferchland
Manager, Revenue Requirement

Portland General Electric Company
UE394
PGE Response to OPUC Confidential Data Request 820
Dated September 17, 2021

Request:

PGE's response to Staff DR 592 section "b" states: [REDACTED]

Please provide a step by step explanation of the steps undertaken by the Company in response to [REDACTED] Please provide this answer in a narrative format including all details of the steps taken, without reference to other sources."

Response:

PGE reviewed the contractor schedule and identified a risk to completing the removal of the cofferdam during the 2020 in-water work window (July 1 - October 1). PGE met with the contractor to inform them of the apparent risk to 2020 cofferdam removal schedule. The contractor confirmed to PGE they could not remove cofferdam during the 2020 in-water work window. Following this notification, PGE reviewed contract terms with PGE internal counsel to evaluate options for continuing work with the contractor.

PGE engaged outside counsel, Perkins Coie LLP, to advise PGE and to participate in negotiations of an amendment to the project contract (the "Construction Manager/ General Contractor (CM/GC) Contract between McMillen LLC and Portland General Electric Co.") and the GMP Amendment to the CM/GC Contract.

At the direction of PGE's legal counsel in support of providing legal advice and in anticipation of litigation, PGE engaged KPMG to conduct analysis and make recommendations relating to performance of the project.

PGE then began negotiating with the contractor, as described in PGE's response to OPUC Data Request No. 821.

This response is protected information subject to Protective Order No. 21-206.

CASE: UE 394
WITNESSES: MITCHELL MOORE, CURTIS DLOUHY, STEVE STORM

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 2600

Rebuttal Testimony

January 13, 2022

1 **Q. Please introduce yourselves.**

2 A. My name is Mitchell Moore. I sponsored opening testimony in this case filed as
3 Staff Exhibit 1100.

4 My name is Curtis Dlouhy. I sponsored opening testimony in this case
5 filed as Staff Exhibit 600 and other rebuttal testimony in Staff Exhibit 2400.

6 My name is Steve Storm. I sponsored opening testimony in this case filed
7 as Staff Exhibit 1800.

8 **Q. What is the purpose of your joint testimony?**

9 A. We address AWEC's proposal to amortize PGE's 2020 Labor Day wildfire
10 deferral (UM 2115, or Wildfire Deferral), the 2021 winter storm deferral
11 (UM 2156, or Winter Storm Deferral), and the Boardman plant's costs in
12 current rates post-retirement deferral (UM 2119, or Boardman Deferral) over a
13 three-year period beginning on the rate effective date of this docket.¹

14 **Q. How is your testimony organized?**

15 A. Our testimony is organized as follows:

16	Introduction	2
17	Issue 1. Deferrals	6
18	Issue 2. Amortization	12
19	Issue 3. Prudence Review and Earnings Test for 2020	19
20	Issue 4. Amortization of 2021 Deferrals	23

¹ AWEC/100, Mullins/4.

INTRODUCTION

Q. Please summarize AWEC's recommendation regarding amortization of deferrals in this rate case.

A. In its opening testimony, AWEC notes that PGE has several large deferrals outstanding, namely the 2021 Winter Storm Deferral, the Wildfire Deferral, and the COVID-19 costs deferral in UM 2064. AWEC also observes that these amounts are largely offset by the customer benefits resulting from the Boardman Deferral. AWEC notes that PGE is not seeking to begin amortization of these until 2023, outside of a general rate case. AWEC proposes handling the Winter Storm Deferral costs and the Wildfire Deferral costs in this general rate case and offsetting these costs with the benefits from the Boardman Deferral over a three-year period, as the costs of these three deferrals are largely known.² AWEC points out further the Winter Storm Deferral and the Wildfire Deferral are accruing interest at PGE's authorized rate of return (ROR) of 7.3 percent.³

AWEC mentions that the net impact of amortizing these three deferrals over this period will be a credit to customers, but the final offsetting amount depends on the final amounts deferred for the Wildfire and Winter Storm.⁴

² AWEC/100, Mullins/46, 49.

³ AWEC/100, Mullins/47.

⁴ AWEC/100, Mullins/50.

Q. What is Staff's position on AWEC's recommendation that the Commission approve amortization of the Wildfire, Winter Storm and Boardman Deferrals in this rate case?

A. Staff supports AWEC's request for an order directing PGE to amortize the Wildfire, Winter Storm and Boardman Deferrals over a three-year period in this rate case, subject to the earnings and prudence review required by ORS 757.259(5). Once the amounts are approved for amortization, ratepayers will benefit because the applicable interest rate for the amounts approved for amortization would decrease from the authorized ROR to the Modified Blended Treasury (MBT) rate. Additionally, including these event-related costs into rates in a timely manner will better match costs to benefits, thereby increasing inter-generational equity.

Should these deferrals be put into rates, Staff supports removing from the deferral balance the deferred capital costs for projects that are included in rate base after the Commission's order in this docket. Commission Order No. 20-147 specified that the wildfire-related capital costs would be deferrable until that capital is included in the 2022 general rate case, which PGE acknowledges in its response to Staff Data Request 136.⁵ This treatment is appropriate for capital costs deferred for ice storm recovery as well. Keeping these capital costs in deferrals while also integrating them into rate base would improperly allow the Company to earn a return on capital through both rate base and the deferral itself.

⁵ Staff/602, Dlouhy/4.

**Q. What steps are necessary before the Commission can order
amortization of the Wildfire, Winter Storm, and Boardman Deferrals?**

A. First, the Commission must approve deferral of the Boardman costs currently in rates and of costs related to the Winter Storm Deferral. The Commission has already approved the request to defer costs associated with the 2020 Wildfires through September 8, 2021, but has not yet ruled on PGE's 2021 request to reauthorize the deferral or on the request to reauthorize the Boardman Deferral for 2021 costs. Therefore, the Commission should include approval of the pending deferral requests related to Boardman and the 2020 Wildfires in its order in this docket, unless the matters are brought before the Commission at a public meeting prior to the closing of the record in this docket, which may be the case for the 2020 Wildfire deferral. Staff intends to recommend approval of the Winter Storm Deferral at the January 25, 2022, Public Meeting and therefore does not ask the Commission to address the pending request to defer Winter Storm costs in this docket.

Second, the Commission must review the prudence of the deferred amounts and review PGE's earnings during the deferral periods.⁶

Third, the Commission must review PGE earnings during the deferral periods. Here, the deferrals are each more than one year, span different time periods in 2020, 2021, and 2022, and overlap to a significant degree. In at least one other case in which the Commission has conducted an earnings

⁶ ORS 757.259(5).

1 review for a deferral that covers a multi-year period, the Commission has
2 reviewed the utility's earnings by calendar year.⁷

3 Given that PGE has filed its Results of Operation (ROO) report for 2020,
4 it is clear the Commission can resolve in this case the amortization of amounts
5 deferred in 2020 and Staff recommends that the Commission do so. Waiting to
6 approve amortization until end of each deferral would mean interest would
7 accrue on the balances of the deferrals at PGE's authorized Rate of Return.⁸
8 Staff believes starting the amortization sooner rather than later is in customers'
9 best interests. Once the Commission authorizes the amortization of deferred
10 amounts, a lower interest rate applies.⁹

11 With respect to amounts deferred in 2021 and 2022, the Commission can
12 establish – also in this case – the parameters of the earnings review and any
13 conditions for amortization, such as sharing. Staff discusses these parameters
14 and conditions of amortization under Issue 2 in this testimony. Staff discusses
15 the requests to defer immediately below under Issue 1.

⁷ Order No. 15-049, p. 7 (UG 1635 Phase II and UM 1706).

⁸ Order No. 09-065, p. 2 (UM 1147).

⁹ *Id.*

ISSUE 1. DEFERRALS**Q. What are the Commission's criteria for granting a deferral?**

A. The Commission clarified its criteria for addressing applications to defer filed under ORS 757.259(2)(e) in Docket No. UM 1147. The Commission employs a two-step inquiry.¹⁰ In the first step, the Commission's determines whether the requested deferral satisfies the statutory criteria of ORS 757.259(2)(e). Under ORS 757.259(2)(e) the Commission may authorize a deferral of "[i]dentifiable utility expenses or revenues, the recovery or refund of which the commission finds should be deferred in order to minimize the frequency of rate changes or the fluctuation of rate levels or to match appropriately the costs borne by and benefits received by ratepayers."¹¹

In the second step, the Commission determines whether to exercise the discretion granted by ORS 757.259 to grant the deferral.¹² To do this, the Commission examines the magnitude of the underlying event in terms of the potential harm. The type of event, whether it was foreseeable or not, will affect the amount of harm that must be shown by the utility. If the event was modeled or foreseen, without extenuating circumstances, the magnitude of harm must be substantial to warrant the Commission's exercise of discretion in opening a deferred account. If the event was neither modeled nor foreseen, or if extenuating circumstances were not foreseen, then the magnitude of harm

¹⁰ Order No. 05-1070, pp. 2-3 (UM 1147).

¹¹ ORS 757.259(2)(e).

¹² Order No. 05-1070, pp.4-5.

1 that would justify deferral likely would be lower (that is, material rather than
2 substantial).¹³

3 **Q. Please describe PGE's request to defer costs associated with 2020**
4 **wildfires docketed as UM 2115.**

5 A. On September 10, 2020, PGE filed a request to defer lost revenues and
6 outage, repair and restoration costs from the extreme wildfires that began on
7 September 8, 2020, and resulted in damage to PGE's transmission, generation
8 and distribution systems, particularly at its Oak Grove and Faraday facilities.
9 PGE subsequently withdrew its request to defer lost revenues.¹⁴

10 On October 27, 2020, the Commission approved a deferral that would
11 "track both the cost of new plant used to replace damaged or destroyed
12 existing plant, as well as the revenue requirement effects of damaged plant
13 being removed from rate base."¹⁵ Under the Commission's order, the two
14 amounts are netted against each other to ensure that customers are not paying
15 both for new plant and damaged, removed plant at the full Commission
16 authorized return.¹⁶ PGE has since filed a request to reauthorize the Wildfire
17 deferral for the period starting September 9, 2021.

18 PGE reports approximately \$44.3 million in O&M costs and \$13.8 million
19 in capital costs have been incurred through September 2021, with another
20 \$17.3 million in O&M costs forecasted from October 2021 through April 2022.¹⁷

¹³ *Id.*, p. 7.

¹⁴ PGE's Clarification of Deferral Application, October 8, 2020.

¹⁵ Order No. 20-384, App. A, p. 3.

¹⁶ *Id.*

¹⁷ Staff/2601, PGE Response to Staff DR 126, Attachment D.

Q. Please describe PGE's request to defer costs related to the 2021 Winter Storm docketed as UM 2156.

A. On February 15, 2021, PGE filed a request to defer outage, repair and restoration costs from the ice storm that began on February 11, 2021, and resulted in prolonged service outages impacting more than 400,000 customers across its service territory. PGE reported approximately \$71.2 million of ice storm O&M costs and a net \$36.2 million in capital costs have been incurred.¹⁸ Although the deferral request has not yet been approved by the Commission, the parties in this proceeding have filed a partial stipulation agreeing to either support or not oppose the deferral.¹⁹

Q. Does Staff intend to recommend the Commission approve UM 2156?

A. Yes. Staff will recommend approval of UM 2156 at the January 25, 2022 Public Meeting. The \$104.6 million that PGE has incurred in winter ice storm recovery costs is of sufficient magnitude to satisfy the materiality test of an unforeseen event. Winter storms are foreseen events, but a storm that results in damage of this magnitude is not. Staff considers a storm with this amount of damage to be a scenario risk. The deferral also satisfies the statutory criteria as it will match costs of recovery with benefits of the recovery.

¹⁸ Staff/2601, PGE Response to Staff DR No. 138, Attach E.

¹⁹ Second Partial Stipulation.

1 **Q. Please describe the Boardman Deferral request filed by AWEC and**
2 **CUB docketed as UM 2119.**

3 A. On October 8, 2020, CUB and AWEC filed a request to defer PGE's expenses
4 and capital costs associated with the Boardman Plant ("Boardman") currently
5 included in the Company's base rates established in its 2019 general rate
6 case, beginning on the date that Boardman ceases operations.²⁰ CUB and
7 AWEC filed a request to re-authorize the deferral in October 2021.

8 **Q. Does the Boardman Deferral meet the statutory criteria for deferral?**

9 A. Yes. Approving the deferral would allow the Commission to match the benefits
10 and costs of the Boardman facility. There was no Boardman facility during the
11 deferral period and therefore no associated benefits for ratepayers. If the
12 deferral is approved, the amounts ratepayers paid for non-existent benefits can
13 be returned to them through amortization of the deferral balance.

14 **Q. Do the Boardman costs meet the Commission's discretionary criteria**
15 **for deferral?**

16 A. Yes. Boardman's closure was foreseen. Accordingly, the amounts at issue
17 must be substantial to warrant deferral or there must be extenuating
18 circumstances. Staff believes the expense at issue is sufficient to satisfy the
19 standard for a foreseen event. Additionally, there are "extenuating
20 circumstances." As of the date of this testimony, PGE has collected, for more
21 than a year, revenue to pay for a plant that was no longer in service.
22 Customers should not have to pay for a generating plant that no longer

²⁰ Joint Application for Deferred Accounting, p. 1.

operates and has been fully paid off. Further, it is the policy of the State to eventually remove from rates all costs of coal resources and application of a deferral will allow this policy to be carried out for the Boardman plant consistent with this State objective.

Q. What is the current balance of the Boardman Deferral?

A. Staff does not know the current balance but believes the total deferral will exceed \$100 million. PGE has estimated the amount "...could be up to \$14 million for the period ended December 31, 2020."²¹ Additionally, PGE states that the amount of Boardman costs in the UE 335 rate case for its test year 2019 equates to an annual revenue requirement of \$66.5 million.²² Assuming this amount is a reasonable representation of revenue requirement for a full year (2021) of Boardman costs in rates, and pro rating this amount for four months (January – April) of Boardman costs in 2022 rates, Staff estimates the aggregate revenue requirement for Boardman costs in rates post-closure as approximately \$103 million.²³ This combined amount satisfies the magnitude criterion for deferral of a foreseen cost.

Q. Is it Staff's position that PGE should share some of deferred costs associated with the Wildfire and Winter Storm Deferrals?

A. Yes.

²¹ Pages 41 – 42 of PGE's 2020 Annual Report (accessed by Staff on December 20, 2021 at <https://investors.portlandgeneral.com/static-files/1e2f2ecd-9741-496b-b275-31bc2df75174>).

²² PGE/2300, Tooman – Batzler/15, including footnote 28.

²³ This results from \$14 million + \$66.5 million + (4/12) X \$66.5 million = \$102.7 million.

1 **Q. Does Staff recommend the Commission impose sharing at the deferral**
2 **stage?**

3 A. No. The Commission has already authorized the Wildfire deferral, so it is most
4 efficient for any sharing for this deferral to be determined at the amortization
5 phase where prudently-incurred costs are identified. For consistency, Staff
6 recommends the Commission determine whether sharing is appropriate, and at
7 what level, when it considers amortization of the costs. Staff will discuss this
8 issue in the next section.

9 **Q. Does Staff recommend sharing for the Boardman Deferral?**

10 A. No.

11 **Q. Please summarize Staff's recommendations related to the Boardman,**
12 **Wildfire, and Winter Storm Deferrals discussed above.**

13 A. Staff recommends that the Commission approve AWEC's and CUB's request
14 to defer Boardman costs currently in rates as well as the request for re-
15 authorization. Staff also recommends the Commission approve PGE's request
16 to re-authorize the Wildfire Deferral in this docket unless otherwise brought
17 forward to the Commission at a public meeting prior to the close of the record
18 in this docket. Staff makes no recommendation regarding the Winter Storm
19 Deferral because, as noted previously, that application will be addressed at the
20 January 25, 2022 Public Meeting.

ISSUE 2. AMORTIZATION

Q. What amortization treatments have thus far been proposed regarding the three deferrals?

A. PGE stated in its reply testimony that it intends to make an advice filing in 2022 to begin amortizing the deferral balance for UM 2156 – Winter Storm and UM 2115 – Wildfire over a multi-year period starting in 2023. In contrast AWEC proposes that the balance for UM 2156 as well as balances for UM 2115 and UM 2119 – Boardman Plant retirement, be included in this general rate case.²⁴ CUB has not made a specific recommendation but expresses concern over the large number and amounts of deferral balances that PGE has been accumulating.²⁵

Q. What does PGE assert regarding its request to delay amortization of Winter Storm costs to 2023?

A. PGE notes that its application to defer the 2021 winter ice storm costs in UM 2156 has not yet been approved by the Commission, and that its 2021 earnings are not yet available for the statutorily required earnings review that must be done before amortization is authorized.

Q. What is Staff's position?

A. Staff agrees with AWEC that it is appropriate to address the amortization of the three deferrals in this case and that it is in the best interests of ratepayers to begin amortization as soon as possible. Although the Commission may not be

²⁴ AWEC/100, Mullins/49.

²⁵ CUB/100, Jenks/8.

1 able to authorize amortization of all the deferred amounts given it must perform
2 an earnings review for the period of deferral before authorizing amortization,
3 the Commission can authorize amortization of some of the deferred amounts,
4 i.e., those deferred in 2020. Further, the Commission can establish the
5 parameters for the earnings review for amounts deferred in 2020, 2021 and
6 2022 as well as other conditions for amortization, including any sharing, in this
7 docket.

8 Under Staff's proposal, the earnings review would be conducted in three
9 tranches, one for each calendar year of approved deferrals. PGE's Results of
10 Operation (ROO) report is available for 2020 and so the 2020 earnings review
11 can occur for amounts deferred for wildfire recovery and for Boardman if the
12 Commission approves the deferral. If PGE files its 2021 ROO prior to the rate
13 effective date, the 2021 amounts approved for deferral in their separate
14 dockets or in this rate case for the Wildfire, the Winter Storm, and Boardman
15 could also be put through an earnings review subject to the parameters
16 established by the Commission in its final order. This could occur as part of
17 PGE's compliance filing in this general rate case.

18 **Q. What is the purpose of the earnings review required by ORS**
19 **757.259(5)?**

20 A. The Commission has explained the purpose of the ORS 757.259(5) earnings
21 review as follows:

22 In the extraordinary situation of deferred accounting, it is appropriate
23 to review the utility earnings during the deferral period in order to
24 determine whether retroactive ratemaking is appropriate to address

1 the exceptional revenues or expenses that were deferred. If past
2 ratepayers paid an appropriate amount of rates for service received,
3 it is inappropriate to burden or enrich future ratepayers based on
4 retroactive events.²⁶

5 The Commission has also explained the ORS 757.259(5)
6 earnings review should be designed with parameters to further the purpose of
7 the deferral in the first instance:

8 In the future, the Commission intends to tailor earnings tests to fit the
9 type of deferral. For example, if the Commission authorized deferral
10 of an emergency increase in cost, the earnings test applied might
11 allow a utility to amortize the deferral to the extent that it brings the
12 utility's earnings for the period up to the bottom of a reasonable range.
13 This type of earnings test could also apply to gas tracking cases. In
14 this way, the Commission could encourage the utility to control its
15 costs. If the deferral was designed to create a fund for the benefit of
16 customers, the earnings test might require the utility to refund the
17 deferral except for the portion necessary to bring the utility's earnings
18 up to the bottom of the range of reasonable rates of return.

19 The earnings test policy in this situation would return to the ratepayers
20 amounts deferred for their benefit to the maximum extent possible
21 consistent with fair treatment of the utility. If the deferral was of a cost
22 that was intended to be borne by customers, but was delayed for the
23 purpose of more appropriately matching the cost with related benefits
24 to customers, the earnings test applied might allow the utility to
25 amortize the deferral except to the extent that recovery would cause
26 rates to exceed the top of a reasonable range of return for the deferral
27 period. This approach would allow the Commission to better match
28 costs and benefits without unduly limiting the utility's ability to take
29 advantage of favorable economic conditions. [In the future,] the
30 parties should analyze the specific circumstances surrounding the
31 deferral, and the record should exhibit that analysis. Recommended
32 earnings test treatments should be designed to further public policy
33 goals related to the specific deferral.²⁷

²⁶ *In Re Utility Reform Project and Ken Lewis*, Docket No. UM 1224, Order No. 09-316 (Aug 18, 2009), pp. 14-15.

²⁷ *In re Portland General Electric Company* (UE 82), Order No. 93-257, pp. 11-12.

1 **Q. What is Staff's recommendation regarding the appropriate parameters**
2 **for the earnings review for the three deferrals at issue?**

3 A. Ultimately, Staff recommends the Commission adopt an earnings test
4 benchmark of 100 basis points below PGE's authorized ROE. PGE would be
5 allowed to amortize deferred costs only to the extent the amortization does not
6 increase PGE's earnings above this benchmark. PGE would also not be able to
7 amortize any portion of a credit that would cause PGE's earnings to go below
8 this benchmark. Staff's recommended earnings test benchmark both incents
9 the Company to minimize recovery costs for catastrophic events and ensures
10 customers are refunded as much of the amounts collected for Boardman as
11 possible, without endangering the financial health of the company.

12 PGE should use the components of the authorized ROR in effect for each
13 calendar year of the deferral periods to calculate the deferred balances for
14 each calendar year as well as the impact to the PGE's annual earnings and
15 ROE. Staff recommends that for each calendar year, the earnings review for
16 the deferrals be conducted after aggregating the deferrals applicable for that
17 year. Using this approach, the Commission will determine the impact of the net
18 amount on PGE's earnings.

19 **Q. Earlier you mentioned that PGE should share responsibility for some**
20 **of the deferred expense for Wildfire and Winter Storm recovery. Can**
21 **you please explain?**

1 A. The Commission has stated a policy that even when a utility incurs substantial
2 costs for a single stochastic or scenario event, the utility is expected to absorb
3 a certain amount of the costs associated with normal business risk.²⁸ This
4 expectation is typically implemented with a deadband on the deferral, so that
5 only amounts that exceed an amount that represents normal business risk are
6 actually deferred.²⁹

7 In addition, the Commission has required sharing for the amounts that are
8 deferred for a catastrophic event like the Wildfire or Winter Storm. In its order
9 regarding PGE's request to defer costs associated with a catastrophic outage
10 at its Boardman plant, the Commission stated:

11 [A] utility should be given appropriate incentives to minimize costs
12 incurred during any event that may be the subject of
13 a deferral application. Consequently, after the 80 basis points
14 deadband on ROE is applied, PGE should be allowed to defer 90
15 percent of the deadband-adjusted replacement costs eligible
16 for deferral. Requiring a utility to absorb 10 percent of the deadband-
17 adjusted replacement costs provides an incentive to the utility to
18 minimize the duration of, and costs associated with, future plant
19 outages.³⁰

20
21 **Q. What sharing does Staff recommend for the Wildfire and Winter Storm**
22 **deferrals?**

23 A. Staff recommends 90/10 sharing between ratepayers and PGE, with PGE
24 absorbing ten percent of the prudently-incurred deferred costs. This sharing

²⁸ See e.g., In the Matter of Portland General Electric Company (UM 1817), Order No. 19-274, p. 12 (Denying request to defer storm recovery costs when the "impact of 36 basis points on ROE is well within the range of risk a company can be expected to absorb between rate cases.").

²⁹ Order No. 07-049, p. 10 (UM 1234) ("For the Boardman Outage, we find the appropriate measure of normal risk to be the range of foreseeability we earlier defined as a reasonable deviation range around the pertinent forced outage rate. We find that PGE should not be allowed to defer costs that would likely be associated with an outage within this range of normal risk.")

³⁰ *Id.*

1 would be applied before application of the earnings test and accordingly, only
2 90 percent of the prudently incurred amounts that have been approved for
3 deferral would subject to the earnings test.

4 **Q. Does Staff recommend a deadband on the Wildfire and Winter Storm**
5 **amounts eligible for deferral?**

6 A. No. Staff notes that its proposed benchmark for the earnings test can act to
7 allocate risk to the Company and that the fact Staff has not recommended a
8 deadband on the amounts eligible for deferral makes Staff's recommended
9 earnings test benchmark even more important and justified.³¹

10 **Q. Does Staff recommend sharing for the deferred amounts collected**
11 **from customers for the retired Boardman plant?**

12 A. No. Unlike the recovery of costs in the Wildfire and Winter Storm Deferrals,
13 allowing PGE to keep a percentage of the deferred amounts will not incent
14 behavior that is beneficial for customers. In fact, allowing PGE to keep a
15 portion of the amounts collected from customers for a plant that was not
16 operational incents PGE to continue to charge customers for as long as it can
17 for the retired plant rather than seeking a rate change to eliminate recovery for
18 Boardman from its revenue requirement. Idaho Power sought a rate change in
19 Idaho soon after Boardman ceased operating to eliminate Boardman from its
20 revenue requirement.³² It would be unfair to allow PGE to benefit from not

³¹ Order No. 15-049, p. 17 (Noting that one of the factors that go into the determination of the earnings test parameters is whether there was sharing at the deferral stage).

³² See Case Number IPC-E-20-32 with the Idaho Public Utilities Commission.

1 taking a similar action by allowing PGE to keep a portion of the amounts it
2 collected from customers for Boardman.

3 **Q. How does Staff's proposal for sharing work if the costs are to be offset**
4 **against the Boardman Deferral prior to the earnings test?**

5 A. Only 90 percent of the prudently incurred deferred amounts for winter storm
6 and wildfire recovery would be eligible for amortization and these amounts
7 would be offset the amounts deferred for Boardman.

ISSUE 3. PRUDENCE REVIEW AND EARNINGS TEST FOR 2020**Q. What are the annual actual and expected amount deferred of the Wildfire deferral for 2020, 2021, and 2022?**

A. The actual annual balances of the Wildfire deferral for 2020 through September 2021, and the expected amount deferred from September 2021 through the rate effective date are included below in Table 1.

Table 1: Annual UM 2115 Deferred Amounts³³

	Actual Amounts		Future Expected Incremental Amounts	
	9/10/20-12/31/20	1/1/21-9/30/21	10/1/21-12/31/21	1/1/22-4/30/22
O&M	\$ 18,389,536	\$ 25,887,890	\$ 7,453,500	\$ 9,884,000
Capital	\$ 6,144,359	\$ 7,704,508	Not given	Not given

As noted above, in Order No. 20-389 the Commission adopted Staff's recommendation to net the amounts included in the table above against deferred revenue requirement amounts associated with plant that is no longer used and useful. According to Attachment E to PGE's response to Staff DR 126, the current net book value of retirement of plant that is no longer used and useful is \$448,471.10 as of the end of September, 2021.³⁴ This amount would be subtracted from the capital amounts included in the table above. Staff continues to investigate the timing of the retirements.

³³ Figure constructed using data from PGE's attachment D to Staff DR No 126.

³⁴ Staff/2601.

Q. Has Staff conducted a prudence review of the costs PGE deferred for wildfire recovery in 2020?

A. Yes. Staff has reviewed PGE's expenditures in 2020. Staff agrees with AWEC that the amounts for utility overheads and items such as advertising expenses should be excluded from the deferral because PGE is already recovering those costs in base rates.³⁵ Based on AWEC's calculations, the impact of removing the overhead labor loadings and other miscellaneous costs is a reduction of \$913,556 to the UM 2115 Wildfire Deferral balance.³⁶ Using PGE's updated values contained in Attachment E to PGE's response to Staff DR 126, Staff calculates the impact of removing non-labor overhead results in a reduction to UM 2115 of \$907,897 in 2020 and \$4,820 through September of 2021. Staff notes that this value is negligibly different than the value that AWEC calculated.

Q. How much of the Wildfire deferral balance that is left after the prudence review and capital investment offset is eligible for amortization for 2020?

A. As discussed above, Staff recommends a 90/10 sharing. Accordingly, 90 percent of the deferral balance after the Non-Labor Overheads are removed is eligible for the earnings test for calendar year 2020. When Non-Labor Overheads are taken out, the deferral balance becomes \$17,481,548 for 2020, meaning that \$15,733,393 is available for the earnings test for the calendar year after the 90/10 sharing is applied.

³⁵ AWEC/100, Mullins/48.

³⁶ AWEC/100, Mullins/48; AWEC/106, Mullins.

1 **Q. Using PGE’s “...up to \$14 million” value for the Boardman Deferral in**
2 **2020, what would the Boardman deferral balance for 2020 be as of the**
3 **planned May 1, 2022, rate effective date in this proceeding?**

4 A. Staff estimates the Boardman deferral balance for 2020 as of May 1, 2022,
5 would be \$15.4 million.

6 **Q. Did Staff conduct a prudence review of these amounts?**

7 A. Staff does not think the prudence review is applicable to the Boardman costs.
8 Staff believes the appropriate standard is ORS 757.335. Under that statute,
9 PGE should not recover amounts for plant that is not in service in the rates
10 charged to retail customers. Further, because the Boardman plant was already
11 included in rates through Commission orders, those costs are by definition
12 prudent.

13 **Q. What are PGE’s 2020 ROO results?**

14 A. The Company’s earnings, after Type 1 regulatory adjustments, were
15 \$359.170 million, which equated to an ROE of 9.65 percent.³⁷

16 **Q. Was the 9.65 percent used in the 2020 PCAM proceeding UE 395?**

17 A. Yes.³⁸

18 **Q. What were the deadband values used in UE 395 for the 2020 PCAM?**

19 A. These were 8.50 percent to 10.5 percent ROE, the former of which equates to
20 an earnings decline of \$15 million.³⁹

³⁷ Page 1 of PGE’s revised 2020 Results of Operation Report filed April 22, 2021.

³⁸ Order No. 21-457 (UE 395), p. 2.

³⁹ *Ib.*

1 **Q. Given the size of the Boardman Deferral and PGE's 2020 ROO results,**
2 **do you believe that amortizing the Boardman Deferral will push PGE**
3 **below the earnings test benchmark of 100 bp below ROE?**

4 A. No. It appears that even if the Boardman Deferral balance for 2020 was
5 amortized in full without the offsetting Wildfire Deferral, PGE's earnings would
6 not drop below the earnings test benchmark of 100 basis points below PGE's
7 authorized ROE.

8 **Q. Are there any other considerations with respect to amortization of the**
9 **Wildfire, Winter Storm, and Boardman Deferrals?**

10 A. Yes. Although it is appropriate to combine these deferrals for purposes of the
11 earnings review, the appropriate rate spread of the amounts eligible for
12 amortization is determined based on the functionalization of the deferred costs.
13 Each of the deferrals should be treated independently due to the rate spread
14 differences among them; however, the Boardman Deferral amortization will
15 mitigate the rate increases associated with amortizing the Winter Storm and
16 Wildfire Deferrals.

ISSUE 4. AMORTIZATION OF 2021 DEFERRALS

Q. What is the deferred amount for Winter Storm Deferral costs in UM 2156?

A. As of December 27, 2021, PGE reports the following in its response to Staff DR No. 138_Attach E:

Table 2: UM 2156 2021 Actual Deferral Amounts

O&M	\$ 71,235,101
Capital	\$ 36,233,027

Q. What treatment does staff recommend?

A. Consistent with Order No. 20-389 in UM 2115, in which the Commission adopted Staff's recommendation to net the amounts included in the table above against deferred revenue requirement amounts associated with plant that is no longer used and useful as a result of the wildfires, Staff recommends similar treatment of retired plant in this case. According to Attachment E to PGE's response to Staff DR 138, the current net book value of retirement of plant that is no longer used and useful is \$2,744,580 as of the end of December 2021.

Q. Has Staff conducted a prudence review of the costs PGE deferred for the Winter Storm recovery in UM 2156?

A. Yes. Staff has reviewed PGE's expenditures in 2021. Staff agrees with AWEC that the amounts for utility overheads and items such as advertising expenses should be excluded from the deferral because PGE is already recovering those

1 costs in base rates.⁴⁰ Based on AWEC's calculations, the impact of removing
2 the overhead labor loadings and other miscellaneous costs is a reduction of
3 \$897,770 to the UM 2156 Winter Storm Deferral balance.⁴¹ These amounts
4 need to be updated and confirmed before amortization.

5 **Q. Does this conclude your testimony?**

6 A. Yes.

⁴⁰ AWEC/100, Mullins/48.

⁴¹ AWEC/100, Mullins/48; AWEC/106, Mullins.

CASE: UE 394
WITNESSES: MITCHELL MOORE, CURTIS DLOUHY, STEVE STORM

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 2601

PGE Responses to Staff Data Requests.

January 13, 2021

O&M Costs	Sep-20	Oct-20	Nov-20	Dec-20
Labor (Direct and Loadings)	\$ 4,587,814	\$ 233,852	\$ 648,098	\$ (9,458)
Outside Services and Contract Labor	\$ 1,236,285	\$ 2,487,951	\$ 345,406	\$ 298,894
Tree Trimming Services	\$ 1,388,662	\$ 129,356	\$ 1,604,554	\$ 2,969,505
Overtime, Meals, & Incidentals	\$ 607,413	\$ 199,937	\$ 137,117	\$ 66,226
Materials	\$ 313,702	\$ 54,977	\$ 64,242	\$ 117,016
Non-Labor Overheads	\$ 4,004,719	\$ (3,059,595)	\$ (55,322)	\$ 18,186
Total	\$ 12,138,594	\$ 46,477	\$ 2,744,095	\$ 3,460,369

Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
\$ 55,205	\$ 68,570	\$ 23,028	\$ 32,948	\$ 47,900	\$ 19,222	\$ 13,876	\$ 9,511
\$ 17,442	\$ 90,697	\$ 34,385	\$ 12,386	\$ (92,396)	\$ 1,003,477	\$ 888,514	\$ 485,146
\$ 1,771,694	\$ 1,234,629	\$ 3,119,864	\$ 1,800,840	\$ 4,758,859	\$ 2,061,863	\$ 2,471,634	\$ 2,503,640
\$ 37,256	\$ 25,175	\$ 26,228	\$ 18,481	\$ 37,154	\$ 14,076	\$ (630)	\$ 13,826
\$ 29,343	\$ 3,506	\$ 31,523	\$ 55,799	\$ 21,024	\$ 106,101	\$ (0)	\$ 20,648
\$ 1,466	\$ 200,451	\$ (198,947)	\$ 805	\$ 176	\$ 511	\$ 216	\$ 141
\$ 1,912,406	\$ 1,623,029	\$ 3,036,081	\$ 1,921,260	\$ 4,772,717	\$ 3,205,249	\$ 3,373,609	\$ 3,032,912

Sep-21	Actuals Total
\$ 9,605	\$ 5,740,172
\$ 479,878	\$ 7,288,065
\$ 2,460,080	\$ 28,275,180
\$ 58,553	\$ 1,240,813
\$ 2,328	\$ 820,208
\$ 181	\$ 912,988
\$ 3,010,626	\$ 44,277,426

Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22
\$ 30,000	\$ 35,000	\$ 40,000	\$ 30,000	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000
\$ 2,459,500	\$ 2,459,500	\$ 2,459,500	\$ 2,459,500	\$ 2,459,500	\$ 2,459,500	\$ 2,460,000	\$ 2,460,000	\$ 2,460,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 10,000	\$ 12,500	\$ 12,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 1,000	\$ 1,000	\$ 1,000
\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,509,500	\$ 2,517,000	\$ 2,522,000	\$ 2,494,500	\$ 2,479,500	\$ 2,479,500	\$ 2,471,000	\$ 2,471,000	\$ 2,471,000

Apr-22	Forecast Total	Actuals + Forecast Total
\$ 10,000	\$ 205,000	\$ 5,945,172
\$ 2,460,000	\$ 24,597,000	\$ 31,885,065
\$ -	\$ -	\$ 28,275,180
\$ 1,000	\$ 54,000	\$ 1,294,813
\$ -	\$ 30,000	\$ 850,208
\$ -	\$ -	\$ 912,988
\$ 2,471,000	\$ 24,886,000	\$ 69,163,426

Capitalized Costs	Sep-20	Oct-20	Nov-20	Dec-20
Capitalized Labor (Direct and Loadings)	\$ 2,657,104	\$ 95,420	\$ 106,944	\$ 148,361
Outside Services and Contract Labor	\$ 1,701,100	\$ (187,549)	\$ (92,393)	\$ 1,089,670
Materials	\$ 354,687	\$ 101,202	\$ 73,772	\$ 35,855
AFUDC and Non-Labor Overheads	\$ 36,262	\$ 5,055	\$ 8,693	\$ 10,175
Total Capitalized Costs	\$ 4,749,152	\$ 14,129	\$ 97,016	\$ 1,284,061

Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Total
\$ 106,230	\$ 777,958	\$ 139,473	\$ 730,486	\$ 3,537	\$ 173,939	\$ 218,785	\$ 92,715	\$ 189,264	\$ 5,440,215
\$ 166,090	\$ 112,163	\$ 797,732	\$ 198,689	\$ 602,511	\$ 792,704	\$ 191,856	\$ 405,213	\$ 461,290	\$ 6,239,077
\$ 55,452	\$ 145,003	\$ 254,499	\$ 74,673	\$ 15,192	\$ 33,960	\$ 670,538	\$ 122,196	\$ 60,784	\$ 1,997,814
\$ 1,864	\$ 3,943	\$ 4,450	\$ 13,038	\$ 14,636	\$ 16,892	\$ 16,709	\$ 16,388	\$ 23,655	\$ 171,761
\$ 329,637	\$ 1,039,067	\$ 1,196,154	\$ 1,016,887	\$ 635,877	\$ 1,017,496	\$ 1,097,888	\$ 636,512	\$ 734,992	\$ 13,848,867

FERC Grouping	CR Grouping	2020	2021
Administrative and General Expense	Labor (Direct and Loadings)	\$ 215,105.50	\$ 34,837.38
	Outside Services and Contract Labor	\$ 29,452.74	\$ 264,550.72
	Overtime, Meals, & Incidentals	\$ 27,335.56	\$ 0.04
	Materials	\$ 54,617.79	\$ -
	Non-Labor Overheads	\$ 3,329.66	\$ 370.78
Administrative and General Expense Total		\$ 329,841.25	\$ 299,758.92
Assets and Other Debits	Labor (Direct and Loadings)	\$ 3,313,406.30	\$ 100,507.73
	Outside Services and Contract Labor	\$ 4,334,782.28	\$ 2,659,279.37
	Tree Trimming Services	\$ 6,092,076.74	\$ 22,150,578.66
	Overtime, Meals, & Incidentals	\$ 324,033.70	\$ 249,036.77
	Materials	\$ 956,075.28	\$ 224,757.10
	Non-Labor Overheads	\$ 706,851.48	\$ 4,351.67
Assets and Other Debits Total		\$ 15,727,225.78	\$ 25,388,511.30
Customer Account Expense	Labor (Direct and Loadings)	\$ 242,451.25	
	Outside Services and Contract Labor	\$ -	
	Overtime, Meals, & Incidentals	\$ (0.07)	
	Materials	\$ (0.00)	
	Non-Labor Overheads	\$ 203.87	
Customer Account Expense Total		\$ 242,655.05	
Customer Service and Informational Expense	Labor (Direct and Loadings)	\$ 32,562.88	
	Outside Services and Contract Labor	\$ 240.00	\$ (240.00)
	Overtime, Meals, & Incidentals	\$ -	
Customer Service and Informational Expense Total		\$ 32,802.88	\$ (240.00)
Distribution	Labor (Direct and Loadings)	\$ 1,365,429.47	\$ 14,551.84
	Outside Services and Contract Labor	\$ (0.00)	\$ -
	Tree Trimming Services	\$ (0.00)	\$ 15,799.30
	Overtime, Meals, & Incidentals	\$ 197,308.63	\$ (10.13)
	Materials	\$ 0.00	\$ -
	Non-Labor Overheads	\$ 196,093.92	\$ 59.10
Distribution Total		\$ 1,758,832.02	\$ 30,400.11
Generation	Labor (Direct and Loadings)	\$ 273,503.56	\$ 122,432.65
	Outside Services and Contract Labor	\$ 4,061.05	\$ (4,061.05)
	Overtime, Meals, & Incidentals	\$ -	\$ 21,251.14
	Materials	\$ -	\$ 5,362.92
	Non-Labor Overheads	\$ 0.00	\$ 219.01
Generation Total		\$ 277,564.61	\$ 145,204.67
Income	Labor (Direct and Loadings)	\$ 5,231.97	
	Non-Labor Overheads	\$ 250.97	
Income Total		\$ 5,482.94	
Liabilities and Other Credits	Materials	\$ -	\$ (6.49)
Liabilities and Other Credits Total		\$ -	\$ (6.49)
Transmission	Labor (Direct and Loadings)	\$ 12,614.83	\$ 7,536.59
	Outside Services and Contract Labor	\$ -	\$ -
	Tree Trimming Services	\$ -	\$ 16,724.90
	Overtime, Meals, & Incidentals	\$ 1,259.08	
	Materials	\$ -	\$ -
	Non-Labor Overheads	\$ 1,257.29	
Transmission Total		\$ 15,131.20	\$ 24,261.49
Grand Total		\$ 18,389,535.73	\$ 25,887,890.00

Grand Total	
\$	249,942.88
\$	294,003.46
\$	27,335.60
\$	54,617.79
\$	3,700.44
\$	629,600.17
\$	3,413,914.03
\$	6,994,061.65
\$	28,242,655.40
\$	573,070.47
\$	1,180,832.38
\$	711,203.15
\$	41,115,737.08
\$	242,451.25
\$	-
\$	(0.07)
\$	(0.00)
\$	203.87
\$	242,655.05
\$	32,562.88
\$	-
\$	-
\$	32,562.88
\$	1,379,981.31
\$	(0.00)
\$	15,799.30
\$	197,298.50
\$	0.00
\$	196,153.02
\$	1,789,232.13
\$	395,936.21
\$	(0.00)
\$	21,251.14
\$	5,362.92
\$	219.01
\$	422,769.28
\$	5,231.97
\$	250.97
\$	5,482.94
\$	(6.49)
\$	(6.49)
\$	20,151.42
\$	-
\$	16,724.90
\$	1,259.08
\$	-
\$	1,257.29
\$	39,392.69
\$	44,277,425.73

FERC Grouping

Administrative and General Expense

Administrative and General Expense Total

Assets and Other Debits

Assets and Other Debits Total

Customer Account Expense

Customer Account Expense Total

Customer Service and Informational Expense

Customer Service and Informational Expense Total

Distribution

Distribution Total

Generation

Generation Total

Income

Income Total

Liabilities and Other Credits

Liabilities and Other Credits Total

Transmission

Transmission Total

Grand Total

CR Grouping	Sep-20	Oct-20	Nov-20
Labor (Direct and Loadings)	\$ 193,857.40	\$ 37,773.81	\$ (14,904.79)
Outside Services and Contract Labor	\$ 11,687.20	\$ 15,955.00	\$ (14,064.96)
Overtime, Meals, & Incidentals	\$ (2.24)	\$ (0.43)	\$ 1.56
Materials	\$ 11,730.27	\$ 45,205.41	\$ (3,435.68)
Non-Labor Overheads	\$ 508,572.08	\$ (501,543.21)	\$ (3,840.96)
	\$ 725,844.71	\$ (402,609.42)	\$ (36,244.83)
Labor (Direct and Loadings)	\$ 421,870.01	\$ 25,329.52	\$ 2,890,444.18
Outside Services and Contract Labor		\$ 13,617.76	\$ 4,018,751.08
Tree Trimming Services		\$ 491,502.70	\$ 2,631,069.44
Overtime, Meals, & Incidentals	\$ 18,287.77	\$ 1,100.01	\$ 218,146.66
Materials	\$ 10,497.29	\$ 6,076.19	\$ 874,393.62
Non-Labor Overheads	\$ 9,655,251.64	\$ (699,876.30)	\$ (8,260,244.96)
	\$ 10,105,906.71	\$ (162,250.12)	\$ 2,372,560.02
Labor (Direct and Loadings)	\$ 403,777.82	\$ (12,122.04)	\$ (145,394.15)
Outside Services and Contract Labor		\$ 3,923.84	\$ (3,923.84)
Overtime, Meals, & Incidentals	\$ 16.98	\$ 179.96	\$ (197.01)
Materials	\$ 1,978.71	\$ 44,635.22	\$ (46,613.93)
Non-Labor Overheads	\$ 202.37	\$ 4.34	\$ (6.47)
	\$ 405,975.88	\$ 36,621.32	\$ (196,135.40)
Labor (Direct and Loadings)	\$ 32,630.00	\$ 22.87	\$ 421.69
Outside Services and Contract Labor	\$ 7,056.00	\$ 130.00	\$ (6,946.00)
Overtime, Meals, & Incidentals	\$ 427.04		\$ (427.04)
	\$ 40,113.04	\$ 152.87	\$ (6,951.35)
Labor (Direct and Loadings)	\$ 3,387,748.56	\$ 99,533.37	\$ (2,116,720.12)
Outside Services and Contract Labor	\$ 1,217,541.84	\$ 2,416,333.27	\$ (3,610,419.11)
Tree Trimming Services	\$ 1,388,661.57	\$ (362,146.37)	\$ (1,026,515.20)
Overtime, Meals, & Incidentals	\$ 295,399.71	\$ 48,341.48	\$ (148,353.59)
Materials	\$ 575,476.96	\$ 101,855.81	\$ (677,332.77)
Non-Labor Overheads	\$ (6,159,560.24)	\$ (1,858,182.64)	\$ 8,208,694.76
	\$ 705,268.40	\$ 445,734.92	\$ 629,353.97
Labor (Direct and Loadings)	\$ 136,488.93	\$ 82,616.62	\$ 34,621.50
Outside Services and Contract Labor		\$ 37,990.95	\$ (37,990.95)
Overtime, Meals, & Incidentals		\$ 5,355.57	\$ (5,355.57)
Materials	\$ 2,696.97	\$ 2,164.19	\$ (4,861.16)
Non-Labor Overheads		\$ (81.43)	\$ 81.43
	\$ 139,185.90	\$ 128,045.90	\$ (13,504.75)
Labor (Direct and Loadings)	\$ 5,060.77	\$ 140.15	\$ 58.50
Non-Labor Overheads	\$ 252.73	\$ (0.34)	\$ (2.94)
	\$ 5,313.50	\$ 139.81	\$ 55.56
Materials			
Labor (Direct and Loadings)	\$ 6,380.13	\$ 557.91	\$ (429.30)
Outside Services and Contract Labor			
Tree Trimming Services			

Overtime, Meals, & Incidentals		\$	(0.03)	\$	-
Materials	\$	4,606.14		\$	(4,606.14)
Non-Labor Overheads		\$	84.24	\$	(2.63)
	\$	10,986.27	\$	642.12	\$ (5,038.07)
	\$	12,138,594.41	\$	46,477.40	\$ 2,744,095.15

	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21
\$	(1,620.92)	\$ 1,941.01	\$ 3,848.32	\$ 1,259.20	\$ 6,177.57
\$	15,875.50	\$ 4,750.00	\$ 4,062.50	\$ 1,680.00	\$ 6,750.00
\$	27,336.67		\$ 0.05	\$ 0.04	\$ (0.02)
\$	1,117.79			\$ -	
\$	141.75		\$ 125.29	\$ 228.70	\$ 27.16
\$	42,850.79	\$ 6,691.01	\$ 8,036.16	\$ 3,167.94	\$ 12,954.71
\$	(24,237.41)	\$ 26,627.01	\$ 27,026.90	\$ 5,190.62	\$ 8,776.67
\$	302,413.44	\$ 12,931.82	\$ 90,696.01	\$ 32,705.00	\$ 2,880.00
\$	2,969,504.60	\$ 1,771,694.45	\$ 1,234,629.36	\$ 3,119,863.85	\$ 1,800,840.35
\$	86,499.26	\$ 29,342.44	\$ 3,512.21	\$ 32,101.56	\$ 56,412.03
\$	65,108.18	\$ 37,293.45	\$ 16,411.98	\$ 26,228.34	\$ 27,243.90
\$	11,721.10	\$ 1,344.87	\$ 200,263.95	\$ (199,048.67)	\$ 548.58
\$	3,411,009.17	\$ 1,879,234.04	\$ 1,572,540.41	\$ 3,017,040.70	\$ 1,896,701.53
\$	(3,810.38)				
\$	-				
\$	-				
\$	-				
\$	3.63				
\$	(3,806.75)				
\$	(511.68)				
\$	-	\$ (240.00)			
\$	-				
\$	(511.68)	\$ (240.00)			
\$	(5,132.34)	\$ 3,632.77	\$ 5,611.35	\$ 1,870.79	\$ 14.65
\$	(23,456.00)	\$ -	\$ -	\$ -	
\$	-	\$ -	\$ -	\$ -	\$ -
\$	1,921.03	\$ 0.06	\$ 0.01	\$ (10.19)	\$ (0.01)
\$	-	\$ -		\$ -	
\$	5,142.04	\$ 120.73	\$ 62.18	\$ (126.57)	\$ 4.46
\$	(21,525.27)	\$ 3,753.56	\$ 5,673.54	\$ 1,734.03	\$ 19.10
\$	19,776.51	\$ 21,581.40	\$ 32,147.87	\$ 14,459.78	\$ 13,134.39
\$	4,061.05	\$ -	\$ (4,061.05)		\$ 2,756.33
\$	-	\$ -	\$ -	\$ (568.84)	\$ (612.53)
\$	-	\$ (37.08)	\$ 8,763.00	\$ -	\$ (8,763.00)
				\$	225.15
\$	23,837.56	\$ 21,544.32	\$ 36,849.82	\$ 13,890.94	\$ 6,740.34
\$	(27.45)				
\$	1.52				
\$	(25.93)				
		\$	(6.49)		
		\$	(6.49)		
\$	6,106.09	\$ 1,423.17	\$ (64.03)	\$ 247.19	\$ 4,844.61
\$	-			\$ -	\$ -
				\$ -	\$ -

\$ 1,259.11

\$ -

\$ 1,175.68

\$ 8,540.88	\$ 1,423.17	\$ (64.03)	\$ 247.19	\$ 4,844.61
\$ 3,460,368.77	\$ 1,912,406.10	\$ 1,623,029.41	\$ 3,036,080.80	\$ 1,921,260.29

	May-21		Jun-21		Jul-21		Aug-21		Sep-21
\$	6,019.16	\$	5,745.42	\$	4,649.92	\$	3,681.31	\$	1,515.47
\$	3,750.00	\$	246,518.00	\$	27,202.74	\$	21,795.48	\$	(51,958.00)
\$	(0.02)	\$	-	\$	(0.01)	\$	0.01	\$	(0.01)
\$	(41.58)	\$	16.28	\$	16.01	\$	(9.34)	\$	8.26
\$	9,727.56	\$	252,279.70	\$	31,868.66	\$	25,467.46	\$	(50,434.28)
\$	11,788.05	\$	13,787.74	\$	3,855.55	\$	2,800.95	\$	654.24
\$	(93,389.39)	\$	756,958.64	\$	861,310.88	\$	463,350.27	\$	531,836.14
\$	4,758,858.67	\$	2,061,862.58	\$	2,471,633.57	\$	2,503,639.54	\$	2,427,556.29
\$	21,023.65	\$	106,100.66			\$	544.22		
\$	37,153.88	\$	14,076.42	\$	(630.34)	\$	13,826.12	\$	53,153.35
\$	249.29	\$	482.44	\$	187.51	\$	157.38	\$	166.32
\$	4,735,684.15	\$	2,953,268.48	\$	3,336,357.17	\$	2,984,318.48	\$	3,013,366.34

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\$	2,097.93	\$	(102.34)	\$	27.89	\$	397.11	\$	1,001.69
\$	-			\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	15,799.30
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-								
\$	(6.81)	\$	2.66	\$	2.62	\$	(1.52)	\$	1.35
\$	2,091.12	\$	(99.68)	\$	30.51	\$	395.59	\$	16,802.34
\$	27,853.31	\$	(1,153.29)	\$	5,326.91	\$	2,658.09	\$	6,424.19
\$	(2,756.33)			\$	-	\$	-	\$	-
\$	(0.01)	\$	-	\$	(0.01)	\$	20,104.21	\$	2,328.32
\$	-	\$	-	\$	-	\$	-	\$	5,400.00
\$	(24.57)	\$	9.61	\$	9.45	\$	(5.51)	\$	4.88
\$	25,072.40	\$	(1,143.68)	\$	5,336.35	\$	22,756.79	\$	14,157.39

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\$	141.64	\$	944.28	\$	16.12	\$	(26.08)	\$	9.69
								\$	-
\$	-	\$	-	\$	-	\$	-	\$	16,724.90

\$ -

\$	141.64	\$	944.28	\$	16.12	\$	(26.08)	\$	16,734.59
\$	4,772,716.87	\$	3,205,249.10	\$	3,373,608.81	\$	3,032,912.24	\$	3,010,626.38

Grand Total	
\$	249,942.88
\$	294,003.46
\$	27,335.60
\$	54,617.79
\$	3,700.44
\$	629,600.17
\$	3,413,914.03
\$	6,994,061.65
\$	28,242,655.40
\$	573,070.47
\$	1,180,832.38
\$	711,203.15
\$	41,115,737.08
\$	242,451.25
\$	-
\$	(0.07)
\$	-
\$	203.87
\$	242,655.05
\$	32,562.88
\$	-
\$	-
\$	32,562.88
\$	1,379,981.31
\$	0.00
\$	15,799.30
\$	197,298.50
\$	(0.00)
\$	196,153.02
\$	1,789,232.13
\$	395,936.21
\$	(0.00)
\$	21,251.14
\$	5,362.92
\$	219.01
\$	422,769.28
\$	5,231.97
\$	250.97
\$	5,482.94
\$	(6.49)
\$	(6.49)
\$	20,151.42
\$	-
\$	16,724.90

\$	1,259.08
\$	-
\$	1,257.29
\$	39,392.69
\$	44,277,425.73

New Installation by Function (Total Costs)

Function	Costs
Distribution	5,142,141
General	357,192
Generation	4,658,553
Transmission	3,690,981
Total	13,848,867

New Installation by Function and Date (Material Costs Only)

Function	Item	Sep-20	Oct-20	Nov-20
Distribution	ARRESTOR, LIGHTNING, DISTRIBUT	\$ 207.38	\$ -	\$ -
Distribution	BRACKET, ARMLESS CONST SUPPORT	\$ -	\$ -	\$ -
Distribution	CABLE, 600V, 4/0 AWG, AL, TRIP	\$ 361.39	\$ -	\$ -
Distribution	CAP, ENTRANCE, 3 IN, WITH CLAM	\$ 40.95	\$ -	\$ -
Distribution	CAP, ENTRANCE, 4 IN, WITH CLAM	\$ 35.16	\$ -	\$ -
Distribution	Car Wash- 20325 (6 month)	\$ -	\$ -	\$ -
Distribution	CLAMP, CABLE, PARALLEL GROOVE,	\$ 82.63	\$ -	\$ -
Distribution	CLAMP, ELECTRICAL, LINE POST,	\$ -	\$ -	\$ -
Distribution	CLEVIS, ELECTRICAL, WITH SPOOL	\$ 21.60	\$ -	\$ -
Distribution	CLEVIS, THIMBLE, GUY, 1/2 IN D	\$ 9.10	\$ -	\$ -
Distribution	Coffee- Crew Visit	\$ -	\$ -	\$ -
Distribution	combo lock for tower trailer s	\$ -	\$ -	\$ -
Distribution	COUPLING, CONDUIT, 3 IN, PVC,	\$ 2.40	\$ -	\$ -
Distribution	COUPLING,RIGID PVC,3IN	\$ 1.91	\$ -	\$ -
Distribution	COVER, PROTECTIVE, WILDLIFE PR	\$ -	\$ -	\$ -
Distribution	CROSSARM, FG, 10 FT LENGTH, 3-	\$ 6,024.85	\$ -	\$ -
Distribution	CROSSARM, FG, 10 FT LENGTH, 4	\$ 953.88	\$ -	\$ -
Distribution	CROSSARM, FG, 8 FT LENGTH, 3-5	\$ 11,054.91	\$ -	\$ -
Distribution	CROSSARM, POLE, 3-3/4 IN HEIGH	\$ 3,408.22	\$ -	\$ -
Distribution	CROSSARM, POLE, 4-3/4 IN HEIGH	\$ 3,323.67	\$ -	\$ -
Distribution	CUTOUT, FUSED/TD, DROPOUT, 15	\$ 17,376.33	\$ -	\$ -
Distribution	DEADEND,1/0 ACSR	\$ 38.92	\$ -	\$ -
Distribution	GUARD, CONDUCTOR, LINE, AL, 79	\$ -	\$ -	\$ -
Distribution	GUARD, LINE, 336 ACSR CABLE US	\$ -	\$ -	\$ -
Distribution	INSULATOR, ELECTRICAL, HORIZ P	\$ -	\$ -	\$ -
Distribution	INSULATOR, ELECTRICAL, SUSPENS	\$ -	\$ -	\$ -
Distribution	INSULATOR, ELECTRICAL, VERT PO	\$ -	\$ -	\$ -
Distribution	KIT, STORM, SMALL, PRIMARY	\$ 2,756.76	\$ -	\$ -
Distribution	Materials	\$ 52,506.58	\$ 167.44	\$ (31.95)
Distribution	PIN, INSULATOR, SHORT SHANK, 1	\$ -	\$ -	\$ -
Distribution	POLE,30 FT,DF,CL 1	\$ 2,703.37	\$ -	\$ -
Distribution	POLE,30 FT,DF,CL 2	\$ 1,654.16	\$ -	\$ -
Distribution	POLE,30 FT,DF,CL 3	\$ 1,422.87	\$ -	\$ -
Distribution	POLE,30 FT,DF,CL 4	\$ 1,516.45	\$ -	\$ -
Distribution	POLE,30 FT,DF,CL 6	\$ 637.65	\$ -	\$ -

Distribution	POLE,35 FT,DF,CL 1	\$ 3,607.83	\$ -	\$ -
Distribution	POLE,35 FT,DF,CL 2	\$ 1,047.75	\$ -	\$ -
Distribution	POLE,35 FT,DF,CL 3	\$ 6,793.21	\$ -	\$ -
Distribution	POLE,35 FT,DF,CL 4	\$ 1,994.31	\$ -	\$ -
Distribution	POLE,35 FT,DF,CL 6	\$ 1,125.84	\$ -	\$ -
Distribution	POLE,40 FT,DF,CL 1	\$ 2,098.67	\$ -	\$ -
Distribution	POLE,40 FT,DF,CL 2	\$ 5,948.09	\$ -	\$ -
Distribution	POLE,40 FT,DF,CL 3	\$ 19,441.20	\$ -	\$ -
Distribution	POLE,40 FT,DF,CL 4	\$ 2,838.65	\$ -	\$ -
Distribution	POLE,45 FT,DF,CL 1	\$ 4,277.46	\$ -	\$ -
Distribution	POLE,45 FT,DF,CL 2	\$ 17,755.19	\$ -	\$ -
Distribution	POLE,45 FT,DF,CL 3	\$ 26,503.37	\$ -	\$ -
Distribution	POLE,45 FT,DF,CL 4	\$ 4,827.51	\$ -	\$ -
Distribution	POLE,50 FT,DF,CL 1	\$ 1,973.00	\$ -	\$ -
Distribution	POLE,50 FT,DF,CL 2	\$ 5,136.76	\$ -	\$ -
Distribution	POLE,50 FT,DF,CL 3	\$ 11,266.78	\$ -	\$ -
Distribution	POLE,55 FT,DF,CL 1	\$ 4,457.96	\$ -	\$ -
Distribution	POLE,55 FT,DF,CL 2	\$ -	\$ -	\$ -
Distribution	POLE,60 FT,DF,CL 1	\$ 4,127.07	\$ -	\$ -
Distribution	POLE,60 FT,DF,CL 2	\$ 1,168.58	\$ -	\$ -
Distribution	POLE,65 FT,DF,CL 1	\$ 1,596.87	\$ -	\$ -
Distribution	POLE,70 FT,DF,CL 1	\$ 7,444.35	\$ -	\$ -
Distribution	POLE,70 FT,DF,CL H-2	\$ 2,352.71	\$ -	\$ -
Distribution	POLE,75 FT,DF,CL 1	\$ 12,713.66	\$ -	\$ -
Distribution	POLE,75 FT,DF,CL 2	\$ 1,532.88	\$ -	\$ -
Distribution	POLE,75 FT,DF,CL H-1	\$ 9,683.94	\$ -	\$ -
Distribution	POLE,75 FT,DF,CL H-2	\$ 2,529.90	\$ -	\$ -
Distribution	POLE,80 FT,DF,CL 1	\$ 11,741.09	\$ -	\$ -
Distribution	POLE,80 FT,DF,CL H-1	\$ 10,199.70	\$ -	\$ -
Distribution	POLE,80 FT,DF,CL H-2	\$ 2,907.91	\$ -	\$ -
Distribution	POLE,85 FT,DF,CL 1	\$ 5,341.39	\$ -	\$ -
Distribution	POLE,85 FT,DF,CL H-1	\$ 20,226.69	\$ -	\$ -
Distribution	POLE,85 FT,DF,CL H-2	\$ 3,155.22	\$ -	\$ -
Distribution	POLE,90 FT,DF,CL 1	\$ 8,825.67	\$ -	\$ -
Distribution	Range Finder	\$ -	\$ -	\$ -
Distribution	Rangefinder	\$ -	\$ -	\$ -
Distribution	RECLOSER, 1PH, TYPE V4L, 200 A	\$ 381.00	\$ -	\$ -
Distribution	RESPIRATOR, SAFETY, HALF MASK,	\$ 24.30	\$ -	\$ -
Distribution	RESPIRATOR, SAFETY, N95, FOR N	\$ 374.11	\$ -	\$ -
Distribution	SG, PM, 15KV, 1200A, 3SW, 1FUS	\$ 17,661.74	\$ -	\$ -
Distribution	SLEEVE, ELECTRICAL, JUMPER, 79	\$ 126.04	\$ -	\$ -
Distribution	SPLICE, CABLE, AUTO, 336 KCM A	\$ -	\$ -	\$ -
Distribution	SPLICE, CABLE, AUTO, 556 KCM A	\$ -	\$ -	\$ -
Distribution	SPLICE, CABLE, AUTO, 795 KCM A	\$ 133.91	\$ -	\$ -
Distribution	Storeroom Materials	\$ 2,999.19	\$ 881.28	\$ (168.09)
Distribution	TAPE, PULLING, POLYESTER, FLAT	\$ 120.00	\$ -	\$ -
Distribution	VEST, SAFETY, LARGE CLASS 2	\$ 73.82	\$ -	\$ -

Distribution	WIRE, 2 ACSR 6/1 STRD SPARROW	\$ 10.55	\$ -	\$ -
Distribution	WIRE,ACSR NEU 2/0 QX	\$ -	\$ -	\$ -
General	Materials	\$ -	\$ -	\$ -
General	Storeroom Materials	\$ -	\$ -	\$ -
General	Unit #21608 - John Deere 772G	\$ -	\$ -	\$ -
Generation	#4 TO #4 COPPER C-TAPS	\$ -	\$ -	\$ -
Generation	(P/N 1031445) flip top flame a	\$ -	\$ -	\$ -
Generation	10 red rubber gaskets for the	\$ -	\$ -	\$ -
Generation	12volt jars of BAE 12V 2OPzV10	\$ -	\$ -	\$ -
Generation	12volt jars of BAE 12V 3OPzS15	\$ -	\$ -	\$ -
Generation	220 Gallons of Panolin HLP Syn	\$ -	\$ -	\$ -
Generation	24" schedule 40 pipe for the E	\$ -	\$ -	\$ -
Generation	2step2tier seismic rack for it	\$ -	\$ -	\$ -
Generation	2volt jars of BAE 7OPzS490-N7	\$ -	\$ -	\$ -
Generation	4-1C SOFT DRAWN 19 STR BARE CO	\$ -	\$ -	\$ -
Generation	5/8" BONDING CLIP	\$ -	\$ -	\$ -
Generation	5/8" SPRING WASHER	\$ -	\$ -	\$ -
Generation	5/8" SQUARE HEAD NUT	\$ -	\$ -	\$ -
Generation	5/8" SQUARE LOCK NUT	\$ -	\$ -	\$ -
Generation	5/8" X 2" X 2" PLATE WASHER	\$ -	\$ -	\$ -
Generation	5/8" X 4" X 4" CURVED WASHER	\$ -	\$ -	\$ -
Generation	62MM FIBER OPTIC FUSION SPLICE	\$ -	\$ -	\$ -
Generation	AC ADAPTER, PORTABLE RADIO, CH	\$ -	\$ -	\$ -
Generation	ANTENNA, PORTABLE RADIO, TP93/	\$ -	\$ -	\$ -
Generation	BELT CLIP FOR HT750	\$ -	\$ -	\$ -
Generation	C Clamps to use on the flowlin	\$ -	\$ -	\$ -
Generation	C/O #2: Power distribution jun	\$ -	\$ -	\$ -
Generation	CABLE, FIBER SM, ADSS, 2001 FT	\$ -	\$ -	\$ -
Generation	Capital, flanges for East port	\$ -	\$ -	\$ -
Generation	Capital, new fittings for the	\$ -	\$ -	\$ -
Generation	Capital, swivel fittings and h	\$ -	\$ -	\$ -
Generation	Chains and magnets for signs t	\$ -	\$ -	\$ -
Generation	CHARGER, PORTABLE RADIO, SINGL	\$ -	\$ -	\$ -
Generation	CLEANER, SINGLE FIBER PORT, 2.	\$ -	\$ -	\$ -
Generation	Cutting wheels to remove secti	\$ -	\$ -	\$ -
Generation	Delivery, installation and rem	\$ -	\$ -	\$ -
Generation	DOWNLEAD CUSH W/WOOD MTG .850-	\$ -	\$ -	\$ -
Generation	exclusion net hardware	\$ -	\$ -	\$ -
Generation	EXTERNAL COILING BRACKET FIBER	\$ -	\$ -	\$ -
Generation	FBLGN DIELEC DAMPER ADSS .877-	\$ -	\$ -	\$ -
Generation	FIBER SPLICE TRAY, TYCO, 72 CN	\$ -	\$ -	\$ -
Generation	FIBERLIGN ALUM SUPPORT .626-.6	\$ -	\$ -	\$ -
Generation	FIBERLIGN DE W/C2E1 .871-.891	\$ -	\$ -	\$ -
Generation	FIBERLIGN SUSP ADSS W/YC .856-	\$ -	\$ -	\$ -
Generation	Flowline Welding Supplies	\$ -	\$ -	\$ -
Generation	FOSC D SPLICE TRAY, 6 SPLICE M	\$ -	\$ -	\$ -
Generation	FOSC450 D6 SPLICE CASE	\$ -	\$ -	\$ -

Generation	Freight	\$ -	\$ -	\$ -
Generation	FUSION SPLICE PROTECTOR, FIBER	\$ -	\$ -	\$ -
Generation	Gaskets for Oak Grove flow li	\$ -	\$ -	\$ -
Generation	Gauges and nipples to test the	\$ -	\$ -	\$ -
Generation	Grout to patch hole in Frog La	\$ -	\$ -	\$ -
Generation	Hatch covers and rings for acc	\$ -	\$ -	\$ -
Generation	Hatch covers, rings and washer	\$ -	\$ -	\$ -
Generation	HEADLAMP, HARD HAT, LED, STICK	\$ -	\$ -	\$ -
Generation	Hydraulic Power Unit	\$ -	\$ -	\$ -
Generation	Limatorque P/N: L120-20-XP/WP-	\$ -	\$ -	\$ -
Generation	Lot of Spare Parts to include:	\$ -	\$ -	\$ -
Generation	Magnets to keep the welders po	\$ -	\$ -	\$ -
Generation	Materials	\$ -	\$ -	\$ -
Generation	OG Flowline rings and hatch co	\$ -	\$ -	\$ -
Generation	Paint markers to mark the OG f	\$ -	\$ -	\$ -
Generation	Penstock 1 Servomotor	\$ -	\$ -	\$ -
Generation	Penstock 2 Servomotor	\$ -	\$ -	\$ -
Generation	PLINTH, POWER SUPPLY, DESK, 25	\$ -	\$ -	\$ -
Generation	Purchase of fuses and fuse hol	\$ -	\$ -	\$ -
Generation	Replacement 8" gate valve Cran	\$ -	\$ -	\$ -
Generation	Replacement drain lines for th	\$ -	\$ -	\$ -
Generation	Safety sign for the internal f	\$ -	\$ -	\$ -
Generation	SHOULDER EYE BOLT 5/8" X 14"	\$ -	\$ -	\$ -
Generation	SHOULDER EYE BOLT 5/8" X 20"	\$ -	\$ -	\$ -
Generation	SQUARE HEAD BOLT 5/8" X 16"	\$ -	\$ -	\$ -
Generation	SQUARE HEAD BOLT 5/8" X 20"	\$ -	\$ -	\$ -
Generation	SQUARE HEAD BOLT 5/8" X 22"	\$ -	\$ -	\$ -
Generation	Storeroom Materials	\$ -	\$ -	\$ -
Generation	Tyco Splice Case	\$ -	\$ -	\$ -
Generation	Weldable d-rings for flowline	\$ -	\$ -	\$ -
Generation	Welding rod for the OG flowlin	\$ -	\$ -	\$ -
Transmission	BMB-038	\$ -	\$ -	\$ -
Transmission	BOLT, EYE, 3/4 IN, 12 IN OVERA	\$ -	\$ 80.48	\$ -
Transmission	BOLT, MACHINE, 1 IN, 22 IN LEN	\$ -	\$ -	\$ -
Transmission	BOLT,7/8IN MACHINE,26IN LONG	\$ -	\$ -	\$ -
Transmission	BOLT,7/8IN MACHINE,28IN LONG	\$ -	\$ -	\$ -
Transmission	BOLT,GALV. LINE,3/4 X 12IN	\$ -	\$ 51.25	\$ -
Transmission	BRACKET, EXTENSION ANGLE, 12 I	\$ -	\$ -	\$ -
Transmission	CLAMP, CABLE, STRAIN, 556-1272	\$ -	\$ -	\$ -
Transmission	CLAMP, GROUND ROD, COPPER, 4 -	\$ -	\$ -	\$ 315.56
Transmission	CLAMP, SUSPENSION, 1 - 1.45 IN	\$ -	\$ 734.61	\$ -
Transmission	CLAMP, SUSPENSION, 1272 KCMIL	\$ -	\$ -	\$ 2,567.21
Transmission	CLEVIS, ELECTRICAL, SOCKET EYE	\$ -	\$ -	\$ 91.89
Transmission	CLEVIS, THIMBLE, GUY, 1/2 IN D	\$ -	\$ -	\$ 97.39
Transmission	CONNECTOR, GROUNDING, 4 AWG SO	\$ -	\$ -	\$ -
Transmission	CROSS BRACE, X-BRACE, H-FRAME,	\$ -	\$ -	\$ -
Transmission	CROSSARM, STEEL, W8X28, 40FT-4	\$ -	\$ -	\$ -

Transmission	DEADEND 7/16IN GUY STRAND STEE	\$ -	\$ 380.70	\$ -
Transmission	EXTENSION, LINK, OVAL EYE, CLE	\$ -	\$ 1,386.77	\$ -
Transmission	FITTING, BALL Y-CLEVIS, STL, G	\$ -	\$ -	\$ 430.00
Transmission	FREIGHT TO SALEM, 97305	\$ -	\$ 650.00	\$ -
Transmission	GUARD, CONDUCTOR, LINE, AL, 12	\$ -	\$ -	\$ 1,338.65
Transmission	GUARD, CONDUCTOR, LINE, AL, 55	\$ -	\$ 263.29	\$ -
Transmission	HANGER STRAP, STEEL, FOR 230KV	\$ -	\$ -	\$ -
Transmission	INSULATOR, ELECTRICAL, F-GLASS	\$ -	\$ 180.60	\$ -
Transmission	INSULATOR, ELECTRICAL, SUSPENS	\$ -	\$ 2,591.45	\$ -
Transmission	INSULATOR, GUY STRAIN, PORCELA	\$ -	\$ 159.50	\$ -
Transmission	INSULATOR,SUSPENSION,5-3/4 IN	\$ -	\$ -	\$ 13,778.05
Transmission	ITEM #652115 CROSSARM, STEEL,	\$ -	\$ 53,760.00	\$ -
Transmission	ITEM #652130 HANGER STRAP	\$ -	\$ 1,800.00	\$ -
Transmission	LINK, CHAIN, CHAIN SIZE 3/4 IN	\$ -	\$ -	\$ -
Transmission	Materials	\$ -	\$ 6,495.33	\$ 11,810.70
Transmission	NUT, LOCK, TYPE MF, 1 IN, GALV	\$ -	\$ -	\$ 33.28
Transmission	NUT, SQUARE, 7/8 IN, MACHINE B	\$ -	\$ -	\$ 468.69
Transmission	ONE WEEK DELIVERY FROM THE MIL	\$ -	\$ 2,965.00	\$ -
Transmission	PLATE, EYE POLE, FOR 1/2IN GUY	\$ -	\$ 305.44	\$ -
Transmission	POLE, DUCTILE IRON, 100FT, CLA	\$ -	\$ -	\$ -
Transmission	POLE, DUCTILE IRON, 75FT, CLAS	\$ -	\$ -	\$ -
Transmission	POLE, DUCTILE IRON, 80FT, CLAS	\$ -	\$ -	\$ -
Transmission	POLE, DUCTILE IRON, 85FT, CLAS	\$ -	\$ -	\$ -
Transmission	POLE, DUCTILE IRON, 90FT, CLAS	\$ -	\$ -	\$ -
Transmission	POLE, DUCTILE IRON, 95FT, CLAS	\$ -	\$ -	\$ -
Transmission	POLE,100 FT,DF,CL 1	\$ -	\$ -	\$ 6,576.54
Transmission	POLE,105 FT,DF,CL 1	\$ -	\$ -	\$ 7,615.82
Transmission	POLE,110 FT,DF,CL H-1	\$ -	\$ -	\$ 4,020.98
Transmission	POLE,110 FT,DF,CL H-2	\$ -	\$ -	\$ -
Transmission	POLE,115 FT,DF,CL H-1	\$ -	\$ -	\$ 4,291.74
Transmission	POLE,75 FT,DF,CL 1	\$ -	\$ 8,436.82	\$ -
Transmission	POLE,75 FT,DF,CL H-1	\$ -	\$ 4,877.54	\$ -
Transmission	POLE,75 FT,DF,CL H-2	\$ -	\$ 5,370.16	\$ -
Transmission	POLE,85 FT,DF,CL 1	\$ -	\$ 2,526.76	\$ 5,303.32
Transmission	POLE,85 FT,DF,CL H-1	\$ -	\$ 5,912.84	\$ -
Transmission	POLE,90 FT,DF,CL 1	\$ -	\$ -	\$ 2,941.89
Transmission	POLE,95 FT,DF,CL 1	\$ -	\$ -	\$ 9,190.08
Transmission	ROD, ARMOR, NO. 1272 ACSR, FOR	\$ -	\$ -	\$ -
Transmission	ROD, REPAIR, NO. 1272AAC, FOR	\$ -	\$ -	\$ 717.69
Transmission	SLEEVE, ELECTRICAL, 1272 KCMIL	\$ -	\$ -	\$ 386.15
Transmission	SLEEVE, ELECTRICAL, FULL TENSI	\$ -	\$ -	\$ -
Transmission	Storeroom Materials	\$ -	\$ 927.72	\$ 1,878.14
Transmission	WASHER, SPRING, 7/8 IN NOMINAL	\$ -	\$ -	\$ -
Transmission	WASHER, SQUARE, 4 X 4 IN NOMIN	\$ -	\$ -	\$ 118.50
Transmission	WIRE,1272KCM AAC, 61 STRD NARC	\$ -	\$ -	\$ -
Transmission	WRAP, POLE, FIRE RESISTANT MES	\$ -	\$ -	\$ -
Grand Total		\$ 354,687.01	\$ 100,904.98	\$ 73,772.23

[illegible]

[illegible]

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378.97	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 721.62
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,489.47	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,981.54	\$ -
\$ -	\$ -	\$ -	\$ 1,393.80	\$ 3,484.50	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243.18
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219.48
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,078.68
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69.24
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62.12
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30.25
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 651.48
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291.56
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 168.75	\$ -	\$ -	\$ -
\$ -	\$ 54,470.11	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240.20
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,471.60
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,892.30
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,061.60
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,222.64
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,231.30
\$ -	\$ -	\$ -	\$ 578.78	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250.32
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71.59
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15.99	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,118.00	\$ -
\$ -	\$ -	\$ -	\$ 21,293.10	\$ 53,232.75	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 966.70	\$ 2,416.75	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 37.49	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 0.01	\$ 0.01	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9.98
\$ -	\$ -	\$ -	\$ 1,174.90	\$ 2,937.25	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 2,504.60	\$ 6,261.50	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 1,330.47	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 271.74
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 488.32
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,782.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 762.82
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272.50
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 997.60
\$ -	\$ -	\$ -	\$ -	\$ 0.07	\$ 0.04	\$ 0.03
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,305.30
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 1,036.00	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 262.53	\$ -	\$ -	\$ 372.75	\$ -	\$ -	\$ -
\$ 176.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 76.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 428.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 406.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,358.28	\$ (1,029.00)	\$ -	\$ 2,744.00	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ (2,567.21)	\$ -	\$ 1,371.35	\$ 2,727.66	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 39.20	\$ -	\$ -
\$ 58.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 786.06	\$ (488.31)	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 9,087.50	\$ -	\$ -	\$ 43,620.00	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 18,890.89	\$ -	\$ -	\$ -

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 682.40	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ (157.49)	\$ -	\$ 1,558.38	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 550.00	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 480.57	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ (2,119.70)	\$ -	\$ 13,766.40	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 84.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,419.84	\$ (1,236.28)	\$ 21,068.80	\$ 32,699.58	\$ 782.79	\$ (0.02)	\$ (0.01)
\$ -	\$ -	\$ -	\$ 584.97	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 937.50	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 38,963.40	\$ 12,987.80	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 8,690.30	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 28,121.58	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 25,216.65	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 11,479.56	\$ 11,479.56	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 11,462.46	\$ 11,462.46	\$ -	\$ -	\$ -
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\$ -	\$ -	\$ -	\$ 9,737.36	\$ -	\$ -	\$ -
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\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 1,504.71	\$ -	\$ -	\$ -
\$ -	\$ (717.69)	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ (193.08)	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 1,114.67	\$ -	\$ -	\$ -
\$ 0.28	\$ 0.24	\$ 0.19	\$ (0.43)	\$ 1,357.17	\$ (0.14)	\$ (0.04)
\$ 11.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 53,293.20	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 5,692.50	\$ -	\$ -	\$ -
\$ 35,855.40	\$ 55,452.09	\$ 145,002.94	\$ 254,498.64	\$ 74,673.39	\$ 15,192.26	\$ 33,960.39

Jul-21	Aug-21	Sep-21	Total
\$ -	\$ -	\$ -	\$ 207.38
\$ -	\$ -	\$ -	\$ 44.95
\$ -	\$ -	\$ -	\$ 361.39
\$ -	\$ -	\$ -	\$ 40.95
\$ -	\$ -	\$ -	\$ 35.16
\$ -	\$ -	\$ -	\$ 149.95
\$ -	\$ -	\$ -	\$ 82.63
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 21.60
\$ -	\$ -	\$ -	\$ 128.98
\$ -	\$ -	\$ -	\$ 35.90
\$ -	\$ -	\$ -	\$ 69.98
\$ -	\$ -	\$ -	\$ 2.40
\$ -	\$ -	\$ -	\$ 1.91
\$ -	\$ -	\$ -	\$ 176.32
\$ -	\$ -	\$ -	\$ 6,024.85
\$ -	\$ -	\$ -	\$ 953.88
\$ -	\$ -	\$ -	\$ 11,321.17
\$ -	\$ -	\$ -	\$ 3,408.22
\$ -	\$ -	\$ -	\$ 3,323.67
\$ -	\$ -	\$ -	\$ 17,376.33
\$ -	\$ -	\$ -	\$ 38.92
\$ -	\$ -	\$ -	\$ 87.26
\$ -	\$ -	\$ -	\$ 66.18
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 2,756.76
\$ -	\$ -	\$ -	\$ 57,147.83
\$ -	\$ -	\$ -	\$ 5.28
\$ -	\$ -	\$ -	\$ 2,703.37
\$ -	\$ -	\$ -	\$ 1,654.16
\$ -	\$ -	\$ -	\$ 1,422.87
\$ -	\$ -	\$ -	\$ 1,516.45
\$ -	\$ -	\$ -	\$ 637.65

\$ -	\$ -	\$ -	\$ 3,607.83
\$ -	\$ -	\$ -	\$ 1,047.75
\$ -	\$ -	\$ -	\$ 7,689.05
\$ -	\$ -	\$ -	\$ 1,994.31
\$ -	\$ -	\$ -	\$ 1,125.84
\$ -	\$ -	\$ -	\$ 2,098.67
\$ -	\$ -	\$ -	\$ 5,948.09
\$ -	\$ -	\$ -	\$ 19,441.20
\$ -	\$ -	\$ -	\$ 5,739.23
\$ -	\$ -	\$ -	\$ 4,277.46
\$ -	\$ -	\$ -	\$ 17,755.19
\$ -	\$ -	\$ -	\$ 27,827.79
\$ -	\$ -	\$ -	\$ 4,827.51
\$ -	\$ -	\$ -	\$ 1,973.00
\$ -	\$ -	\$ -	\$ 5,136.76
\$ -	\$ -	\$ -	\$ 11,266.78
\$ -	\$ -	\$ -	\$ 4,457.96
\$ -	\$ -	\$ -	\$ 997.49
\$ -	\$ -	\$ -	\$ 4,127.07
\$ -	\$ -	\$ -	\$ 1,168.58
\$ -	\$ -	\$ -	\$ 1,596.87
\$ -	\$ -	\$ -	\$ 7,444.35
\$ -	\$ -	\$ -	\$ 2,352.71
\$ -	\$ -	\$ -	\$ 12,713.66
\$ -	\$ -	\$ -	\$ 1,532.88
\$ -	\$ -	\$ -	\$ 9,683.94
\$ -	\$ -	\$ -	\$ 2,529.90
\$ -	\$ -	\$ -	\$ 11,741.09
\$ -	\$ -	\$ -	\$ 10,199.70
\$ -	\$ -	\$ -	\$ 2,907.91
\$ -	\$ -	\$ -	\$ 5,341.39
\$ -	\$ -	\$ -	\$ 20,226.69
\$ -	\$ -	\$ -	\$ 3,155.22
\$ -	\$ -	\$ -	\$ 8,825.67
\$ -	\$ -	\$ -	\$ 698.10
\$ -	\$ -	\$ -	\$ 489.99
\$ -	\$ -	\$ -	\$ 381.00
\$ -	\$ -	\$ -	\$ 24.30
\$ -	\$ -	\$ -	\$ 374.11
\$ -	\$ -	\$ -	\$ 17,661.74
\$ -	\$ -	\$ -	\$ 126.04
\$ -	\$ -	\$ -	\$ 177.41
\$ -	\$ -	\$ -	\$ 117.77
\$ -	\$ -	\$ -	\$ 133.91
\$ -	\$ -	\$ -	\$ 20,754.64
\$ -	\$ -	\$ -	\$ 120.00
\$ -	\$ -	\$ -	\$ 73.82

\$ -	\$ -	\$ -	\$ 10.55
\$ -	\$ -	\$ -	\$ 378.97
\$ -	\$ 0.01	\$ -	\$ 0.01
\$ -	\$ 0.06	\$ (0.01)	\$ 0.05
\$ 354,624.15	\$ -	\$ -	\$ 354,624.15
\$ -	\$ -	\$ -	\$ 721.62
\$ -	\$ -	\$ 549.00	\$ 549.00
\$ 720.00	\$ -	\$ -	\$ 720.00
\$ -	\$ -	\$ -	\$ 1,489.47
\$ -	\$ -	\$ -	\$ 1,981.54
\$ -	\$ 9,059.70	\$ -	\$ 13,938.00
\$ -	\$ -	\$ 360.79	\$ 360.79
\$ -	\$ -	\$ 2,890.00	\$ 2,890.00
\$ -	\$ -	\$ 18,660.00	\$ 18,660.00
\$ -	\$ -	\$ -	\$ 243.18
\$ -	\$ -	\$ -	\$ 219.48
\$ -	\$ -	\$ -	\$ 1,078.68
\$ -	\$ -	\$ -	\$ 69.24
\$ -	\$ -	\$ -	\$ 62.12
\$ -	\$ -	\$ -	\$ 30.25
\$ -	\$ -	\$ -	\$ 651.48
\$ -	\$ -	\$ -	\$ 125.00
\$ -	\$ 51.00	\$ -	\$ 51.00
\$ -	\$ 66.00	\$ -	\$ 66.00
\$ -	\$ 39.00	\$ -	\$ 39.00
\$ -	\$ -	\$ -	\$ 136.00
\$ 3.19	\$ 3,976.81	\$ -	\$ 3,980.00
\$ 190,784.86	\$ -	\$ -	\$ 190,784.86
\$ -	\$ -	\$ 1,981.14	\$ 1,981.14
\$ -	\$ -	\$ 128.52	\$ 128.52
\$ -	\$ -	\$ 305.00	\$ 305.00
\$ -	\$ -	\$ -	\$ 291.56
\$ -	\$ 198.00	\$ -	\$ 198.00
\$ -	\$ 242.19	\$ -	\$ 242.19
\$ -	\$ -	\$ -	\$ 168.75
\$ -	\$ -	\$ -	\$ 54,470.11
\$ -	\$ -	\$ -	\$ 240.20
\$ -	\$ -	\$ 8.64	\$ 8.64
\$ -	\$ -	\$ -	\$ 1,471.60
\$ -	\$ -	\$ -	\$ 2,892.30
\$ -	\$ 165.96	\$ -	\$ 165.96
\$ -	\$ -	\$ -	\$ 3,061.60
\$ -	\$ -	\$ -	\$ 9,222.64
\$ -	\$ -	\$ -	\$ 2,231.30
\$ -	\$ -	\$ -	\$ 578.78
\$ -	\$ -	\$ -	\$ 250.32
\$ -	\$ 1,785.64	\$ -	\$ 1,785.64

\$ 500.00	\$ -	\$ -	\$ 500.00
\$ -	\$ 250.00	\$ -	\$ 250.00
\$ -	\$ -	\$ -	\$ 144.00
\$ -	\$ -	\$ -	\$ 71.59
\$ -	\$ -	\$ -	\$ 15.99
\$ -	\$ -	\$ -	\$ 10,000.00
\$ -	\$ -	\$ -	\$ 5,000.00
\$ -	\$ -	\$ -	\$ 1,118.00
\$ 68,329.56	\$ 70,075.59	\$ -	\$ 212,931.00
\$ 19,370.00	\$ -	\$ -	\$ 19,370.00
\$ -	\$ 6,283.55	\$ -	\$ 9,667.00
\$ -	\$ -	\$ -	\$ 37.49
\$ 32,433.44	\$ 415.46	\$ 19.65	\$ 32,868.57
\$ -	\$ 5,000.00	\$ 35,000.00	\$ 40,000.00
\$ -	\$ -	\$ -	\$ 9.98
\$ -	\$ 7,636.85	\$ -	\$ 11,749.00
\$ -	\$ 16,279.90	\$ -	\$ 25,046.00
\$ -	\$ 249.00	\$ -	\$ 249.00
\$ -	\$ -	\$ -	\$ 1,330.47
\$ 3,773.00	\$ -	\$ -	\$ 3,773.00
\$ -	\$ -	\$ 765.38	\$ 765.38
\$ -	\$ -	\$ -	\$ 271.74
\$ -	\$ -	\$ -	\$ 488.32
\$ -	\$ -	\$ -	\$ 1,782.00
\$ -	\$ -	\$ -	\$ 762.82
\$ -	\$ -	\$ -	\$ 272.50
\$ -	\$ -	\$ -	\$ 997.60
\$ 0.07	\$ 0.14	\$ 115.61	\$ 115.96
\$ -	\$ -	\$ -	\$ 1,305.30
\$ -	\$ 91.00	\$ -	\$ 91.00
\$ -	\$ 329.81	\$ -	\$ 329.81
\$ -	\$ -	\$ -	\$ 1,036.00
\$ -	\$ -	\$ -	\$ 80.48
\$ -	\$ -	\$ -	\$ 635.28
\$ -	\$ -	\$ -	\$ 176.66
\$ -	\$ -	\$ -	\$ 76.47
\$ -	\$ -	\$ -	\$ 51.25
\$ -	\$ -	\$ -	\$ 428.10
\$ -	\$ -	\$ -	\$ 406.28
\$ -	\$ -	\$ -	\$ 3,388.84
\$ -	\$ -	\$ -	\$ 734.61
\$ -	\$ -	\$ -	\$ 4,099.01
\$ -	\$ -	\$ -	\$ 131.09
\$ -	\$ -	\$ -	\$ 155.82
\$ -	\$ -	\$ -	\$ 297.75
\$ -	\$ -	\$ -	\$ 52,707.50
\$ -	\$ -	\$ -	\$ 18,890.89

\$ -	\$ -	\$ -	\$ 380.70
\$ -	\$ -	\$ -	\$ 1,386.77
\$ -	\$ -	\$ -	\$ 1,112.40
\$ -	\$ -	\$ -	\$ 650.00
\$ -	\$ -	\$ -	\$ 2,739.54
\$ -	\$ -	\$ -	\$ 263.29
\$ -	\$ -	\$ -	\$ 550.00
\$ -	\$ -	\$ -	\$ 180.60
\$ -	\$ -	\$ -	\$ 3,072.02
\$ -	\$ -	\$ -	\$ 159.50
\$ -	\$ -	\$ -	\$ 25,424.75
\$ -	\$ -	\$ -	\$ 53,760.00
\$ -	\$ -	\$ -	\$ 1,800.00
\$ -	\$ -	\$ -	\$ 84.11
\$ (0.01)	\$ 0.01	\$ -	\$ 74,040.73
\$ -	\$ -	\$ -	\$ 618.25
\$ -	\$ -	\$ -	\$ 1,406.19
\$ -	\$ -	\$ -	\$ 2,965.00
\$ -	\$ -	\$ -	\$ 305.44
\$ -	\$ -	\$ -	\$ 51,951.20
\$ -	\$ -	\$ -	\$ 8,690.30
\$ -	\$ -	\$ -	\$ 28,121.58
\$ -	\$ -	\$ -	\$ 25,216.65
\$ -	\$ -	\$ -	\$ 22,959.12
\$ -	\$ -	\$ -	\$ 22,924.92
\$ -	\$ -	\$ -	\$ 6,576.54
\$ -	\$ -	\$ -	\$ 7,615.82
\$ -	\$ -	\$ -	\$ 4,020.98
\$ -	\$ -	\$ -	\$ 9,737.36
\$ -	\$ -	\$ -	\$ 4,291.74
\$ -	\$ -	\$ -	\$ 8,436.82
\$ -	\$ -	\$ -	\$ 4,877.54
\$ -	\$ -	\$ -	\$ 5,370.16
\$ -	\$ -	\$ -	\$ 7,830.08
\$ -	\$ -	\$ -	\$ 5,912.84
\$ -	\$ -	\$ -	\$ 2,941.89
\$ -	\$ -	\$ -	\$ 9,190.08
\$ -	\$ -	\$ -	\$ 1,504.71
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 193.07
\$ -	\$ -	\$ -	\$ 1,114.67
\$ (0.05)	\$ 0.05	\$ (0.02)	\$ 4,163.11
\$ -	\$ -	\$ -	\$ 11.34
\$ -	\$ -	\$ -	\$ 118.50
\$ -	\$ -	\$ -	\$ 53,293.20
\$ -	\$ -	\$ -	\$ 5,692.50
\$ 670,538.21	\$ 122,195.73	\$ 60,783.70	\$ 1,997,516.97

Retirements

Item	Qty	Book Cost Retired	Estimated Accum Reserve	Estimated Net Book Value
10.0:Overhead Transformer	(21)	(11,821.44)	5,299.82	(6,521.62)
100.0:Pad Transformer	(1)	(1,124.08)	685.41	(438.67)
15.0:Overhead Transformer	(81)	(65,618.34)	31,265.40	(34,352.94)
25.0:Overhead Transformer	(91)	(73,156.24)	34,903.61	(38,252.63)
30-FT Pole	(22)	(13,140.39)	4,692.84	(8,447.55)
35-FT Pole	(32)	(12,208.36)	5,203.97	(7,004.39)
40-FT Pole	(55)	(43,197.08)	12,697.40	(30,499.68)
45-FT Pole	(78)	(96,756.94)	30,841.65	(65,915.29)
50.0:Overhead Transformer	(54)	(51,543.59)	26,977.33	(24,566.26)
50.0:Pad Transformer	(3)	(2,706.05)	1,865.54	(840.51)
50-FT Pole	(23)	(48,332.16)	11,944.10	(36,388.06)
55-FT Pole	(4)	(4,414.13)	1,815.68	(2,598.45)
60-FT Pole	(4)	(16,856.58)	4,210.22	(12,646.36)
65-FT Pole	(1)	(718.51)	417.99	(300.52)
70-FT Pole	(5)	(26,052.11)	6,699.90	(19,352.21)
75.0:Pad Transformer	(1)	(2,017.92)	1,055.06	(962.86)
75-FT Pole	(12)	(61,134.32)	16,088.70	(45,045.62)
80-FT Pole	(10)	(38,807.76)	11,722.08	(27,085.68)
85-FT Pole	(10)	(67,418.07)	16,404.46	(51,013.61)
90-FT Pole	(3)	(9,344.49)	3,838.70	(5,505.79)
Transmission Poles / Structures		(351,672.85)	320,940.38	(30,732.47)
		(998,041.41)	549,570.23	(448,471.19)

FERC Grouping	CR Grouping	2020	2021
Administrative and General Expense	Labor (Direct and Loadings)	\$ 215,105.50	\$ 34,837.38
	Outside Services and Contract Labor	\$ 29,452.74	\$ 264,550.72
	Overtime, Meals, & Incidentals	\$ 27,335.56	\$ 0.04
	Materials	\$ 54,617.79	\$ -
	Non-Labor Overheads	\$ 3,329.66	\$ 370.78
Administrative and General Expense Total		\$ 329,841.25	\$ 299,758.92
Assets and Other Debits	Labor (Direct and Loadings)	\$ 3,313,406.30	\$ 100,507.73
	Outside Services and Contract Labor	\$ 4,334,782.28	\$ 2,659,279.37
	Tree Trimming Services	\$ 6,092,076.74	\$ 22,150,578.66
	Overtime, Meals, & Incidentals	\$ 324,033.70	\$ 249,036.77
	Materials	\$ 956,075.28	\$ 224,757.10
	Non-Labor Overheads	\$ 706,851.48	\$ 4,351.67
Assets and Other Debits Total		\$ 15,727,225.78	\$ 25,388,511.30
Customer Account Expense	Labor (Direct and Loadings)	\$ 242,451.25	
	Outside Services and Contract Labor	\$ -	
	Overtime, Meals, & Incidentals	\$ (0.07)	
	Materials	\$ (0.00)	
	Non-Labor Overheads	\$ 203.87	
Customer Account Expense Total		\$ 242,655.05	
Customer Service and Informational Expense	Labor (Direct and Loadings)	\$ 32,562.88	
	Outside Services and Contract Labor	\$ 240.00	\$ (240.00)
	Overtime, Meals, & Incidentals	\$ -	
Customer Service and Informational Expense Total		\$ 32,802.88	\$ (240.00)
Distribution	Labor (Direct and Loadings)	\$ 1,365,429.47	\$ 14,551.84
	Outside Services and Contract Labor	\$ (0.00)	\$ -
	Tree Trimming Services	\$ (0.00)	\$ 15,799.30
	Overtime, Meals, & Incidentals	\$ 197,308.63	\$ (10.13)
	Materials	\$ 0.00	\$ -
	Non-Labor Overheads	\$ 196,093.92	\$ 59.10
Distribution Total		\$ 1,758,832.02	\$ 30,400.11
Generation	Labor (Direct and Loadings)	\$ 273,503.56	\$ 122,432.65
	Outside Services and Contract Labor	\$ 4,061.05	\$ (4,061.05)
	Overtime, Meals, & Incidentals	\$ -	\$ 21,251.14
	Materials	\$ -	\$ 5,362.92
	Non-Labor Overheads	\$ 0.00	\$ 219.01
Generation Total		\$ 277,564.61	\$ 145,204.67
Income	Labor (Direct and Loadings)	\$ 5,231.97	
	Non-Labor Overheads	\$ 250.97	
Income Total		\$ 5,482.94	
Liabilities and Other Credits	Materials	\$ -	\$ (6.49)
Liabilities and Other Credits Total		\$ -	\$ (6.49)
Transmission	Labor (Direct and Loadings)	\$ 12,614.83	\$ 7,536.59
	Outside Services and Contract Labor	\$ -	\$ -
	Tree Trimming Services	\$ -	\$ 16,724.90
	Overtime, Meals, & Incidentals	\$ 1,259.08	
	Materials	\$ -	\$ -
	Non-Labor Overheads	\$ 1,257.29	
Transmission Total		\$ 15,131.20	\$ 24,261.49
Grand Total		\$ 18,389,535.73	\$ 25,887,890.00

Grand Total	
\$	249,942.88
\$	294,003.46
\$	27,335.60
\$	54,617.79
\$	3,700.44
\$	629,600.17
\$	3,413,914.03
\$	6,994,061.65
\$	28,242,655.40
\$	573,070.47
\$	1,180,832.38
\$	711,203.15
\$	41,115,737.08
\$	242,451.25
\$	-
\$	(0.07)
\$	(0.00)
\$	203.87
\$	242,655.05
\$	32,562.88
\$	-
\$	-
\$	32,562.88
\$	1,379,981.31
\$	(0.00)
\$	15,799.30
\$	197,298.50
\$	0.00
\$	196,153.02
\$	1,789,232.13
\$	395,936.21
\$	(0.00)
\$	21,251.14
\$	5,362.92
\$	219.01
\$	422,769.28
\$	5,231.97
\$	250.97
\$	5,482.94
\$	(6.49)
\$	(6.49)
\$	20,151.42
\$	-
\$	16,724.90
\$	1,259.08
\$	-
\$	1,257.29
\$	39,392.69
\$	44,277,425.73

FERC Grouping**Administrative and General Expense****Administrative and General Expense Total****Assets and Other Debits****Assets and Other Debits Total****Customer Account Expense****Customer Account Expense Total****Customer Service and Informational Expense****Customer Service and Informational Expense Total****Distribution****Distribution Total****Generation****Generation Total****Income****Income Total****Liabilities and Other Credits****Liabilities and Other Credits Total****Transmission**

Transmission Total

Grand Total

CR Grouping	Sep-20	Oct-20	Nov-20
Labor (Direct and Loadings)	\$ 193,857.40	\$ 37,773.81	\$ (14,904.79)
Outside Services and Contract Labor	\$ 11,687.20	\$ 15,955.00	\$ (14,064.96)
Overtime, Meals, & Incidentals	\$ (2.24)	\$ (0.43)	\$ 1.56
Materials	\$ 11,730.27	\$ 45,205.41	\$ (3,435.68)
Non-Labor Overheads	\$ 508,572.08	\$ (501,543.21)	\$ (3,840.96)
	\$ 725,844.71	\$ (402,609.42)	\$ (36,244.83)
Labor (Direct and Loadings)	\$ 421,870.01	\$ 25,329.52	\$ 2,890,444.18
Outside Services and Contract Labor		\$ 13,617.76	\$ 4,018,751.08
Tree Trimming Services		\$ 491,502.70	\$ 2,631,069.44
Overtime, Meals, & Incidentals	\$ 18,287.77	\$ 1,100.01	\$ 218,146.66
Materials	\$ 10,497.29	\$ 6,076.19	\$ 874,393.62
Non-Labor Overheads	\$ 9,655,251.64	\$ (699,876.30)	\$ (8,260,244.96)
	\$ 10,105,906.71	\$ (162,250.12)	\$ 2,372,560.02
Labor (Direct and Loadings)	\$ 403,777.82	\$ (12,122.04)	\$ (145,394.15)
Outside Services and Contract Labor		\$ 3,923.84	\$ (3,923.84)
Overtime, Meals, & Incidentals	\$ 16.98	\$ 179.96	\$ (197.01)
Materials	\$ 1,978.71	\$ 44,635.22	\$ (46,613.93)
Non-Labor Overheads	\$ 202.37	\$ 4.34	\$ (6.47)
	\$ 405,975.88	\$ 36,621.32	\$ (196,135.40)
Labor (Direct and Loadings)	\$ 32,630.00	\$ 22.87	\$ 421.69
Outside Services and Contract Labor	\$ 7,056.00	\$ 130.00	\$ (6,946.00)
Overtime, Meals, & Incidentals	\$ 427.04		\$ (427.04)
	\$ 40,113.04	\$ 152.87	\$ (6,951.35)
Labor (Direct and Loadings)	\$ 3,387,748.56	\$ 99,533.37	\$ (2,116,720.12)
Outside Services and Contract Labor	\$ 1,217,541.84	\$ 2,416,333.27	\$ (3,610,419.11)
Tree Trimming Services	\$ 1,388,661.57	\$ (362,146.37)	\$ (1,026,515.20)
Overtime, Meals, & Incidentals	\$ 295,399.71	\$ 48,341.48	\$ (148,353.59)
Materials	\$ 575,476.96	\$ 101,855.81	\$ (677,332.77)
Non-Labor Overheads	\$ (6,159,560.24)	\$ (1,858,182.64)	\$ 8,208,694.76
	\$ 705,268.40	\$ 445,734.92	\$ 629,353.97
Labor (Direct and Loadings)	\$ 136,488.93	\$ 82,616.62	\$ 34,621.50
Outside Services and Contract Labor		\$ 37,990.95	\$ (37,990.95)
Overtime, Meals, & Incidentals		\$ 5,355.57	\$ (5,355.57)
Materials	\$ 2,696.97	\$ 2,164.19	\$ (4,861.16)
Non-Labor Overheads		\$ (81.43)	\$ 81.43
	\$ 139,185.90	\$ 128,045.90	\$ (13,504.75)
Labor (Direct and Loadings)	\$ 5,060.77	\$ 140.15	\$ 58.50
Non-Labor Overheads	\$ 252.73	\$ (0.34)	\$ (2.94)
	\$ 5,313.50	\$ 139.81	\$ 55.56
Materials			
Labor (Direct and Loadings)	\$ 6,380.13	\$ 557.91	\$ (429.30)
Outside Services and Contract Labor			
Tree Trimming Services			

Overtime, Meals, & Incidentals		\$	(0.03)	\$	-
Materials	\$	4,606.14		\$	(4,606.14)
Non-Labor Overheads		\$	84.24	\$	(2.63)
	\$	10,986.27	\$	642.12	\$ (5,038.07)
	\$	12,138,594.41	\$	46,477.40	\$ 2,744,095.15

Dec-20		Jan-21		Feb-21		Mar-21		Apr-21	
\$	(1,620.92)	\$	1,941.01	\$	3,848.32	\$	1,259.20	\$	6,177.57
\$	15,875.50	\$	4,750.00	\$	4,062.50	\$	1,680.00	\$	6,750.00
\$	27,336.67			\$	0.05	\$	0.04	\$	(0.02)
\$	1,117.79					\$	-		
\$	141.75			\$	125.29	\$	228.70	\$	27.16
\$	42,850.79	\$	6,691.01	\$	8,036.16	\$	3,167.94	\$	12,954.71
\$	(24,237.41)	\$	26,627.01	\$	27,026.90	\$	5,190.62	\$	8,776.67
\$	302,413.44	\$	12,931.82	\$	90,696.01	\$	32,705.00	\$	2,880.00
\$	2,969,504.60	\$	1,771,694.45	\$	1,234,629.36	\$	3,119,863.85	\$	1,800,840.35
\$	86,499.26	\$	29,342.44	\$	3,512.21	\$	32,101.56	\$	56,412.03
\$	65,108.18	\$	37,293.45	\$	16,411.98	\$	26,228.34	\$	27,243.90
\$	11,721.10	\$	1,344.87	\$	200,263.95	\$	(199,048.67)	\$	548.58
\$	3,411,009.17	\$	1,879,234.04	\$	1,572,540.41	\$	3,017,040.70	\$	1,896,701.53
\$	(3,810.38)								
\$	-								
\$	-								
\$	-								
\$	3.63								
\$	(3,806.75)								
\$	(511.68)								
\$	-	\$	(240.00)						
\$	-								
\$	(511.68)	\$	(240.00)						
\$	(5,132.34)	\$	3,632.77	\$	5,611.35	\$	1,870.79	\$	14.65
\$	(23,456.00)	\$	-	\$	-	\$	-		
\$	-	\$	-	\$	-	\$	-	\$	-
\$	1,921.03	\$	0.06	\$	0.01	\$	(10.19)	\$	(0.01)
\$	-	\$	-			\$	-		
\$	5,142.04	\$	120.73	\$	62.18	\$	(126.57)	\$	4.46
\$	(21,525.27)	\$	3,753.56	\$	5,673.54	\$	1,734.03	\$	19.10
\$	19,776.51	\$	21,581.40	\$	32,147.87	\$	14,459.78	\$	13,134.39
\$	4,061.05	\$	-	\$	(4,061.05)			\$	2,756.33
\$	-	\$	-	\$	-	\$	(568.84)	\$	(612.53)
\$	-	\$	(37.08)	\$	8,763.00	\$	-	\$	(8,763.00)
								\$	225.15
\$	23,837.56	\$	21,544.32	\$	36,849.82	\$	13,890.94	\$	6,740.34
\$	(27.45)								
\$	1.52								
\$	(25.93)								
				\$	(6.49)				
				\$	(6.49)				
\$	6,106.09	\$	1,423.17	\$	(64.03)	\$	247.19	\$	4,844.61
\$	-					\$	-	\$	-
						\$	-	\$	-

\$ 1,259.11

\$ -

\$ 1,175.68

\$ 8,540.88	\$ 1,423.17	\$ (64.03)	\$ 247.19	\$ 4,844.61
\$ 3,460,368.77	\$ 1,912,406.10	\$ 1,623,029.41	\$ 3,036,080.80	\$ 1,921,260.29

	May-21		Jun-21		Jul-21		Aug-21		Sep-21
\$	6,019.16	\$	5,745.42	\$	4,649.92	\$	3,681.31	\$	1,515.47
\$	3,750.00	\$	246,518.00	\$	27,202.74	\$	21,795.48	\$	(51,958.00)
\$	(0.02)	\$	-	\$	(0.01)	\$	0.01	\$	(0.01)
\$	(41.58)	\$	16.28	\$	16.01	\$	(9.34)	\$	8.26
\$	9,727.56	\$	252,279.70	\$	31,868.66	\$	25,467.46	\$	(50,434.28)
\$	11,788.05	\$	13,787.74	\$	3,855.55	\$	2,800.95	\$	654.24
\$	(93,389.39)	\$	756,958.64	\$	861,310.88	\$	463,350.27	\$	531,836.14
\$	4,758,858.67	\$	2,061,862.58	\$	2,471,633.57	\$	2,503,639.54	\$	2,427,556.29
\$	21,023.65	\$	106,100.66			\$	544.22		
\$	37,153.88	\$	14,076.42	\$	(630.34)	\$	13,826.12	\$	53,153.35
\$	249.29	\$	482.44	\$	187.51	\$	157.38	\$	166.32
\$	4,735,684.15	\$	2,953,268.48	\$	3,336,357.17	\$	2,984,318.48	\$	3,013,366.34

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\$	2,097.93	\$	(102.34)	\$	27.89	\$	397.11	\$	1,001.69
\$	-			\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	15,799.30
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-								
\$	(6.81)	\$	2.66	\$	2.62	\$	(1.52)	\$	1.35
\$	2,091.12	\$	(99.68)	\$	30.51	\$	395.59	\$	16,802.34
\$	27,853.31	\$	(1,153.29)	\$	5,326.91	\$	2,658.09	\$	6,424.19
\$	(2,756.33)			\$	-	\$	-	\$	-
\$	(0.01)	\$	-	\$	(0.01)	\$	20,104.21	\$	2,328.32
\$	-	\$	-	\$	-	\$	-	\$	5,400.00
\$	(24.57)	\$	9.61	\$	9.45	\$	(5.51)	\$	4.88
\$	25,072.40	\$	(1,143.68)	\$	5,336.35	\$	22,756.79	\$	14,157.39

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\$	141.64	\$	944.28	\$	16.12	\$	(26.08)	\$	9.69
								\$	-
\$	-	\$	-	\$	-	\$	-	\$	16,724.90

\$ -

\$	141.64	\$	944.28	\$	16.12	\$	(26.08)	\$	16,734.59
\$	4,772,716.87	\$	3,205,249.10	\$	3,373,608.81	\$	3,032,912.24	\$	3,010,626.38

Grand Total	
\$	249,942.88
\$	294,003.46
\$	27,335.60
\$	54,617.79
\$	3,700.44
\$	629,600.17
\$	3,413,914.03
\$	6,994,061.65
\$	28,242,655.40
\$	573,070.47
\$	1,180,832.38
\$	711,203.15
\$	41,115,737.08
\$	242,451.25
\$	-
\$	(0.07)
\$	-
\$	203.87
\$	242,655.05
\$	32,562.88
\$	-
\$	-
\$	32,562.88
\$	1,379,981.31
\$	0.00
\$	15,799.30
\$	197,298.50
\$	(0.00)
\$	196,153.02
\$	1,789,232.13
\$	395,936.21
\$	(0.00)
\$	21,251.14
\$	5,362.92
\$	219.01
\$	422,769.28
\$	5,231.97
\$	250.97
\$	5,482.94
\$	(6.49)
\$	(6.49)
\$	20,151.42
\$	-
\$	16,724.90

\$	1,259.08
\$	-
\$	1,257.29
\$	39,392.69
\$	44,277,425.73

New Installation by Function (Total Costs)

Function	Costs
Distribution	5,142,141
General	357,192
Generation	4,658,553
Transmission	3,690,981
Total	13,848,867

New Installation by Function and Date (Material Costs Only)

Function	Item	Sep-20	Oct-20	Nov-20
Distribution	ARRESTOR, LIGHTNING, DISTRIBUT	\$ 207.38	\$ -	\$ -
Distribution	BRACKET, ARMLESS CONST SUPPORT	\$ -	\$ -	\$ -
Distribution	CABLE, 600V, 4/0 AWG, AL, TRIP	\$ 361.39	\$ -	\$ -
Distribution	CAP, ENTRANCE, 3 IN, WITH CLAM	\$ 40.95	\$ -	\$ -
Distribution	CAP, ENTRANCE, 4 IN, WITH CLAM	\$ 35.16	\$ -	\$ -
Distribution	Car Wash- 20325 (6 month)	\$ -	\$ -	\$ -
Distribution	CLAMP, CABLE, PARALLEL GROOVE,	\$ 82.63	\$ -	\$ -
Distribution	CLAMP, ELECTRICAL, LINE POST,	\$ -	\$ -	\$ -
Distribution	CLEVIS, ELECTRICAL, WITH SPOOL	\$ 21.60	\$ -	\$ -
Distribution	CLEVIS, THIMBLE, GUY, 1/2 IN D	\$ 9.10	\$ -	\$ -
Distribution	Coffee- Crew Visit	\$ -	\$ -	\$ -
Distribution	combo lock for tower trailer s	\$ -	\$ -	\$ -
Distribution	COUPLING, CONDUIT, 3 IN, PVC,	\$ 2.40	\$ -	\$ -
Distribution	COUPLING,RIGID PVC,3IN	\$ 1.91	\$ -	\$ -
Distribution	COVER, PROTECTIVE, WILDLIFE PR	\$ -	\$ -	\$ -
Distribution	CROSSARM, FG, 10 FT LENGTH, 3-	\$ 6,024.85	\$ -	\$ -
Distribution	CROSSARM, FG, 10 FT LENGTH, 4	\$ 953.88	\$ -	\$ -
Distribution	CROSSARM, FG, 8 FT LENGTH, 3-5	\$ 11,054.91	\$ -	\$ -
Distribution	CROSSARM, POLE, 3-3/4 IN HEIGH	\$ 3,408.22	\$ -	\$ -
Distribution	CROSSARM, POLE, 4-3/4 IN HEIGH	\$ 3,323.67	\$ -	\$ -
Distribution	CUTOUT, FUSED/TD, DROPOUT, 15	\$ 17,376.33	\$ -	\$ -
Distribution	DEADEND,1/0 ACSR	\$ 38.92	\$ -	\$ -
Distribution	GUARD, CONDUCTOR, LINE, AL, 79	\$ -	\$ -	\$ -
Distribution	GUARD, LINE, 336 ACSR CABLE US	\$ -	\$ -	\$ -
Distribution	INSULATOR, ELECTRICAL, HORIZ P	\$ -	\$ -	\$ -
Distribution	INSULATOR, ELECTRICAL, SUSPENS	\$ -	\$ -	\$ -
Distribution	INSULATOR, ELECTRICAL, VERT PO	\$ -	\$ -	\$ -
Distribution	KIT, STORM, SMALL, PRIMARY	\$ 2,756.76	\$ -	\$ -
Distribution	Materials	\$ 52,506.58	\$ 167.44	\$ (31.95)
Distribution	PIN, INSULATOR, SHORT SHANK, 1	\$ -	\$ -	\$ -
Distribution	POLE,30 FT,DF,CL 1	\$ 2,703.37	\$ -	\$ -
Distribution	POLE,30 FT,DF,CL 2	\$ 1,654.16	\$ -	\$ -
Distribution	POLE,30 FT,DF,CL 3	\$ 1,422.87	\$ -	\$ -
Distribution	POLE,30 FT,DF,CL 4	\$ 1,516.45	\$ -	\$ -
Distribution	POLE,30 FT,DF,CL 6	\$ 637.65	\$ -	\$ -

Distribution	POLE,35 FT,DF,CL 1	\$ 3,607.83	\$ -	\$ -
Distribution	POLE,35 FT,DF,CL 2	\$ 1,047.75	\$ -	\$ -
Distribution	POLE,35 FT,DF,CL 3	\$ 6,793.21	\$ -	\$ -
Distribution	POLE,35 FT,DF,CL 4	\$ 1,994.31	\$ -	\$ -
Distribution	POLE,35 FT,DF,CL 6	\$ 1,125.84	\$ -	\$ -
Distribution	POLE,40 FT,DF,CL 1	\$ 2,098.67	\$ -	\$ -
Distribution	POLE,40 FT,DF,CL 2	\$ 5,948.09	\$ -	\$ -
Distribution	POLE,40 FT,DF,CL 3	\$ 19,441.20	\$ -	\$ -
Distribution	POLE,40 FT,DF,CL 4	\$ 2,838.65	\$ -	\$ -
Distribution	POLE,45 FT,DF,CL 1	\$ 4,277.46	\$ -	\$ -
Distribution	POLE,45 FT,DF,CL 2	\$ 17,755.19	\$ -	\$ -
Distribution	POLE,45 FT,DF,CL 3	\$ 26,503.37	\$ -	\$ -
Distribution	POLE,45 FT,DF,CL 4	\$ 4,827.51	\$ -	\$ -
Distribution	POLE,50 FT,DF,CL 1	\$ 1,973.00	\$ -	\$ -
Distribution	POLE,50 FT,DF,CL 2	\$ 5,136.76	\$ -	\$ -
Distribution	POLE,50 FT,DF,CL 3	\$ 11,266.78	\$ -	\$ -
Distribution	POLE,55 FT,DF,CL 1	\$ 4,457.96	\$ -	\$ -
Distribution	POLE,55 FT,DF,CL 2	\$ -	\$ -	\$ -
Distribution	POLE,60 FT,DF,CL 1	\$ 4,127.07	\$ -	\$ -
Distribution	POLE,60 FT,DF,CL 2	\$ 1,168.58	\$ -	\$ -
Distribution	POLE,65 FT,DF,CL 1	\$ 1,596.87	\$ -	\$ -
Distribution	POLE,70 FT,DF,CL 1	\$ 7,444.35	\$ -	\$ -
Distribution	POLE,70 FT,DF,CL H-2	\$ 2,352.71	\$ -	\$ -
Distribution	POLE,75 FT,DF,CL 1	\$ 12,713.66	\$ -	\$ -
Distribution	POLE,75 FT,DF,CL 2	\$ 1,532.88	\$ -	\$ -
Distribution	POLE,75 FT,DF,CL H-1	\$ 9,683.94	\$ -	\$ -
Distribution	POLE,75 FT,DF,CL H-2	\$ 2,529.90	\$ -	\$ -
Distribution	POLE,80 FT,DF,CL 1	\$ 11,741.09	\$ -	\$ -
Distribution	POLE,80 FT,DF,CL H-1	\$ 10,199.70	\$ -	\$ -
Distribution	POLE,80 FT,DF,CL H-2	\$ 2,907.91	\$ -	\$ -
Distribution	POLE,85 FT,DF,CL 1	\$ 5,341.39	\$ -	\$ -
Distribution	POLE,85 FT,DF,CL H-1	\$ 20,226.69	\$ -	\$ -
Distribution	POLE,85 FT,DF,CL H-2	\$ 3,155.22	\$ -	\$ -
Distribution	POLE,90 FT,DF,CL 1	\$ 8,825.67	\$ -	\$ -
Distribution	Range Finder	\$ -	\$ -	\$ -
Distribution	Rangefinder	\$ -	\$ -	\$ -
Distribution	RECLOSER, 1PH, TYPE V4L, 200 A	\$ 381.00	\$ -	\$ -
Distribution	RESPIRATOR, SAFETY, HALF MASK,	\$ 24.30	\$ -	\$ -
Distribution	RESPIRATOR, SAFETY, N95, FOR N	\$ 374.11	\$ -	\$ -
Distribution	SG, PM, 15KV, 1200A, 3SW, 1FUS	\$ 17,661.74	\$ -	\$ -
Distribution	SLEEVE, ELECTRICAL, JUMPER, 79	\$ 126.04	\$ -	\$ -
Distribution	SPLICE, CABLE, AUTO, 336 KCM A	\$ -	\$ -	\$ -
Distribution	SPLICE, CABLE, AUTO, 556 KCM A	\$ -	\$ -	\$ -
Distribution	SPLICE, CABLE, AUTO, 795 KCM A	\$ 133.91	\$ -	\$ -
Distribution	Storeroom Materials	\$ 2,999.19	\$ 881.28	\$ (168.09)
Distribution	TAPE, PULLING, POLYESTER, FLAT	\$ 120.00	\$ -	\$ -
Distribution	VEST, SAFETY, LARGE CLASS 2	\$ 73.82	\$ -	\$ -

Distribution	WIRE, 2 ACSR 6/1 STRD SPARROW	\$ 10.55	\$ -	\$ -
Distribution	WIRE,ACSR NEU 2/0 QX	\$ -	\$ -	\$ -
General	Materials	\$ -	\$ -	\$ -
General	Storeroom Materials	\$ -	\$ -	\$ -
General	Unit #21608 - John Deere 772G	\$ -	\$ -	\$ -
Generation	#4 TO #4 COPPER C-TAPS	\$ -	\$ -	\$ -
Generation	(P/N 1031445) flip top flame a	\$ -	\$ -	\$ -
Generation	10 red rubber gaskets for the	\$ -	\$ -	\$ -
Generation	12volt jars of BAE 12V 2OPzV10	\$ -	\$ -	\$ -
Generation	12volt jars of BAE 12V 3OPzS15	\$ -	\$ -	\$ -
Generation	220 Gallons of Panolin HLP Syn	\$ -	\$ -	\$ -
Generation	24" schedule 40 pipe for the E	\$ -	\$ -	\$ -
Generation	2step2tier seismic rack for it	\$ -	\$ -	\$ -
Generation	2volt jars of BAE 7OPzS490-N7	\$ -	\$ -	\$ -
Generation	4-1C SOFT DRAWN 19 STR BARE CO	\$ -	\$ -	\$ -
Generation	5/8" BONDING CLIP	\$ -	\$ -	\$ -
Generation	5/8" SPRING WASHER	\$ -	\$ -	\$ -
Generation	5/8" SQUARE HEAD NUT	\$ -	\$ -	\$ -
Generation	5/8" SQUARE LOCK NUT	\$ -	\$ -	\$ -
Generation	5/8" X 2" X 2" PLATE WASHER	\$ -	\$ -	\$ -
Generation	5/8" X 4" X 4" CURVED WASHER	\$ -	\$ -	\$ -
Generation	62MM FIBER OPTIC FUSION SPLICE	\$ -	\$ -	\$ -
Generation	AC ADAPTER, PORTABLE RADIO, CH	\$ -	\$ -	\$ -
Generation	ANTENNA, PORTABLE RADIO, TP93/	\$ -	\$ -	\$ -
Generation	BELT CLIP FOR HT750	\$ -	\$ -	\$ -
Generation	C Clamps to use on the flowlin	\$ -	\$ -	\$ -
Generation	C/O #2: Power distribution jun	\$ -	\$ -	\$ -
Generation	CABLE, FIBER SM, ADSS, 2001 FT	\$ -	\$ -	\$ -
Generation	Capital, flanges for East port	\$ -	\$ -	\$ -
Generation	Capital, new fittings for the	\$ -	\$ -	\$ -
Generation	Capital, swivel fittings and h	\$ -	\$ -	\$ -
Generation	Chains and magnets for signs t	\$ -	\$ -	\$ -
Generation	CHARGER, PORTABLE RADIO, SINGL	\$ -	\$ -	\$ -
Generation	CLEANER, SINGLE FIBER PORT, 2.	\$ -	\$ -	\$ -
Generation	Cutting wheels to remove secti	\$ -	\$ -	\$ -
Generation	Delivery, installation and rem	\$ -	\$ -	\$ -
Generation	DOWNLEAD CUSH W/WOOD MTG .850-	\$ -	\$ -	\$ -
Generation	exclusion net hardware	\$ -	\$ -	\$ -
Generation	EXTERNAL COILING BRACKET FIBER	\$ -	\$ -	\$ -
Generation	FBLGN DIELEC DAMPER ADSS .877-	\$ -	\$ -	\$ -
Generation	FIBER SPLICE TRAY, TYCO, 72 CN	\$ -	\$ -	\$ -
Generation	FIBERLIGN ALUM SUPPORT .626-.6	\$ -	\$ -	\$ -
Generation	FIBERLIGN DE W/C2E1 .871-.891	\$ -	\$ -	\$ -
Generation	FIBERLIGN SUSP ADSS W/YC .856-	\$ -	\$ -	\$ -
Generation	Flowline Welding Supplies	\$ -	\$ -	\$ -
Generation	FOSC D SPLICE TRAY, 6 SPLICE M	\$ -	\$ -	\$ -
Generation	FOSC450 D6 SPLICE CASE	\$ -	\$ -	\$ -

Generation	Freight	\$ -	\$ -	\$ -
Generation	FUSION SPLICE PROTECTOR, FIBER	\$ -	\$ -	\$ -
Generation	Gaskets for Oak Grove flow li	\$ -	\$ -	\$ -
Generation	Gauges and nipples to test the	\$ -	\$ -	\$ -
Generation	Grout to patch hole in Frog La	\$ -	\$ -	\$ -
Generation	Hatch covers and rings for acc	\$ -	\$ -	\$ -
Generation	Hatch covers, rings and washer	\$ -	\$ -	\$ -
Generation	HEADLAMP, HARD HAT, LED, STICK	\$ -	\$ -	\$ -
Generation	Hydraulic Power Unit	\$ -	\$ -	\$ -
Generation	Limatorque P/N: L120-20-XP/WP-	\$ -	\$ -	\$ -
Generation	Lot of Spare Parts to include:	\$ -	\$ -	\$ -
Generation	Magnets to keep the welders po	\$ -	\$ -	\$ -
Generation	Materials	\$ -	\$ -	\$ -
Generation	OG Flowline rings and hatch co	\$ -	\$ -	\$ -
Generation	Paint markers to mark the OG f	\$ -	\$ -	\$ -
Generation	Penstock 1 Servomotor	\$ -	\$ -	\$ -
Generation	Penstock 2 Servomotor	\$ -	\$ -	\$ -
Generation	PLINTH, POWER SUPPLY, DESK, 25	\$ -	\$ -	\$ -
Generation	Purchase of fuses and fuse hol	\$ -	\$ -	\$ -
Generation	Replacement 8" gate valve Cran	\$ -	\$ -	\$ -
Generation	Replacement drain lines for th	\$ -	\$ -	\$ -
Generation	Safety sign for the internal f	\$ -	\$ -	\$ -
Generation	SHOULDER EYE BOLT 5/8" X 14"	\$ -	\$ -	\$ -
Generation	SHOULDER EYE BOLT 5/8" X 20"	\$ -	\$ -	\$ -
Generation	SQUARE HEAD BOLT 5/8" X 16"	\$ -	\$ -	\$ -
Generation	SQUARE HEAD BOLT 5/8" X 20"	\$ -	\$ -	\$ -
Generation	SQUARE HEAD BOLT 5/8" X 22"	\$ -	\$ -	\$ -
Generation	Storeroom Materials	\$ -	\$ -	\$ -
Generation	Tyco Splice Case	\$ -	\$ -	\$ -
Generation	Weldable d-rings for flowline	\$ -	\$ -	\$ -
Generation	Welding rod for the OG flowlin	\$ -	\$ -	\$ -
Transmission	BMB-038	\$ -	\$ -	\$ -
Transmission	BOLT, EYE, 3/4 IN, 12 IN OVERA	\$ -	\$ 80.48	\$ -
Transmission	BOLT, MACHINE, 1 IN, 22 IN LEN	\$ -	\$ -	\$ -
Transmission	BOLT,7/8IN MACHINE,26IN LONG	\$ -	\$ -	\$ -
Transmission	BOLT,7/8IN MACHINE,28IN LONG	\$ -	\$ -	\$ -
Transmission	BOLT,GALV. LINE,3/4 X 12IN	\$ -	\$ 51.25	\$ -
Transmission	BRACKET, EXTENSION ANGLE, 12 I	\$ -	\$ -	\$ -
Transmission	CLAMP, CABLE, STRAIN, 556-1272	\$ -	\$ -	\$ -
Transmission	CLAMP, GROUND ROD, COPPER, 4 -	\$ -	\$ -	\$ 315.56
Transmission	CLAMP, SUSPENSION, 1 - 1.45 IN	\$ -	\$ 734.61	\$ -
Transmission	CLAMP, SUSPENSION, 1272 KCMIL	\$ -	\$ -	\$ 2,567.21
Transmission	CLEVIS, ELECTRICAL, SOCKET EYE	\$ -	\$ -	\$ 91.89
Transmission	CLEVIS, THIMBLE, GUY, 1/2 IN D	\$ -	\$ -	\$ 97.39
Transmission	CONNECTOR, GROUNDING, 4 AWG SO	\$ -	\$ -	\$ -
Transmission	CROSS BRACE, X-BRACE, H-FRAME,	\$ -	\$ -	\$ -
Transmission	CROSSARM, STEEL, W8X28, 40FT-4	\$ -	\$ -	\$ -

Transmission	DEADEND 7/16IN GUY STRAND STEE	\$ -	\$ 380.70	\$ -
Transmission	EXTENSION, LINK, OVAL EYE, CLE	\$ -	\$ 1,386.77	\$ -
Transmission	FITTING, BALL Y-CLEVIS, STL, G	\$ -	\$ -	\$ 430.00
Transmission	FREIGHT TO SALEM, 97305	\$ -	\$ 650.00	\$ -
Transmission	GUARD, CONDUCTOR, LINE, AL, 12	\$ -	\$ -	\$ 1,338.65
Transmission	GUARD, CONDUCTOR, LINE, AL, 55	\$ -	\$ 263.29	\$ -
Transmission	HANGER STRAP, STEEL, FOR 230KV	\$ -	\$ -	\$ -
Transmission	INSULATOR, ELECTRICAL, F-GLASS	\$ -	\$ 180.60	\$ -
Transmission	INSULATOR, ELECTRICAL, SUSPENS	\$ -	\$ 2,591.45	\$ -
Transmission	INSULATOR, GUY STRAIN, PORCELA	\$ -	\$ 159.50	\$ -
Transmission	INSULATOR,SUSPENSION,5-3/4 IN	\$ -	\$ -	\$ 13,778.05
Transmission	ITEM #652115 CROSSARM, STEEL,	\$ -	\$ 53,760.00	\$ -
Transmission	ITEM #652130 HANGER STRAP	\$ -	\$ 1,800.00	\$ -
Transmission	LINK, CHAIN, CHAIN SIZE 3/4 IN	\$ -	\$ -	\$ -
Transmission	Materials	\$ -	\$ 6,495.33	\$ 11,810.70
Transmission	NUT, LOCK, TYPE MF, 1 IN, GALV	\$ -	\$ -	\$ 33.28
Transmission	NUT, SQUARE, 7/8 IN, MACHINE B	\$ -	\$ -	\$ 468.69
Transmission	ONE WEEK DELIVERY FROM THE MIL	\$ -	\$ 2,965.00	\$ -
Transmission	PLATE, EYE POLE, FOR 1/2IN GUY	\$ -	\$ 305.44	\$ -
Transmission	POLE, DUCTILE IRON, 100FT, CLA	\$ -	\$ -	\$ -
Transmission	POLE, DUCTILE IRON, 75FT, CLAS	\$ -	\$ -	\$ -
Transmission	POLE, DUCTILE IRON, 80FT, CLAS	\$ -	\$ -	\$ -
Transmission	POLE, DUCTILE IRON, 85FT, CLAS	\$ -	\$ -	\$ -
Transmission	POLE, DUCTILE IRON, 90FT, CLAS	\$ -	\$ -	\$ -
Transmission	POLE, DUCTILE IRON, 95FT, CLAS	\$ -	\$ -	\$ -
Transmission	POLE,100 FT,DF,CL 1	\$ -	\$ -	\$ 6,576.54
Transmission	POLE,105 FT,DF,CL 1	\$ -	\$ -	\$ 7,615.82
Transmission	POLE,110 FT,DF,CL H-1	\$ -	\$ -	\$ 4,020.98
Transmission	POLE,110 FT,DF,CL H-2	\$ -	\$ -	\$ -
Transmission	POLE,115 FT,DF,CL H-1	\$ -	\$ -	\$ 4,291.74
Transmission	POLE,75 FT,DF,CL 1	\$ -	\$ 8,436.82	\$ -
Transmission	POLE,75 FT,DF,CL H-1	\$ -	\$ 4,877.54	\$ -
Transmission	POLE,75 FT,DF,CL H-2	\$ -	\$ 5,370.16	\$ -
Transmission	POLE,85 FT,DF,CL 1	\$ -	\$ 2,526.76	\$ 5,303.32
Transmission	POLE,85 FT,DF,CL H-1	\$ -	\$ 5,912.84	\$ -
Transmission	POLE,90 FT,DF,CL 1	\$ -	\$ -	\$ 2,941.89
Transmission	POLE,95 FT,DF,CL 1	\$ -	\$ -	\$ 9,190.08
Transmission	ROD, ARMOR, NO. 1272 ACSR, FOR	\$ -	\$ -	\$ -
Transmission	ROD, REPAIR, NO. 1272AAC, FOR	\$ -	\$ -	\$ 717.69
Transmission	SLEEVE, ELECTRICAL, 1272 KCMIL	\$ -	\$ -	\$ 386.15
Transmission	SLEEVE, ELECTRICAL, FULL TENSI	\$ -	\$ -	\$ -
Transmission	Storeroom Materials	\$ -	\$ 927.72	\$ 1,878.14
Transmission	WASHER, SPRING, 7/8 IN NOMINAL	\$ -	\$ -	\$ -
Transmission	WASHER, SQUARE, 4 X 4 IN NOMIN	\$ -	\$ -	\$ 118.50
Transmission	WIRE,1272KCM AAC, 61 STRD NARC	\$ -	\$ -	\$ -
Transmission	WRAP, POLE, FIRE RESISTANT MES	\$ -	\$ -	\$ -
Grand Total		\$ 354,687.01	\$ 100,904.98	\$ 73,772.23

[illegible]

[illegible]

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378.97	\$ -
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\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,489.47	\$ -
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\$ -	\$ -	\$ -	\$ 1,393.80	\$ 3,484.50	\$ -	\$ -
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\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219.48
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,078.68
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69.24
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62.12
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30.25
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\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125.00
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\$ -	\$ -	\$ -	\$ 168.75	\$ -	\$ -	\$ -
\$ -	\$ 54,470.11	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240.20
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,892.30
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,222.64
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,231.30
\$ -	\$ -	\$ -	\$ 578.78	\$ -	\$ -	\$ -
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\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,118.00	\$ -
\$ -	\$ -	\$ -	\$ 21,293.10	\$ 53,232.75	\$ -	\$ -
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\$ -	\$ -	\$ -	\$ 966.70	\$ 2,416.75	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 37.49	\$ -	\$ -	\$ -
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\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9.98
\$ -	\$ -	\$ -	\$ 1,174.90	\$ 2,937.25	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 2,504.60	\$ 6,261.50	\$ -	\$ -
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\$ -	\$ -	\$ -	\$ 1,330.47	\$ -	\$ -	\$ -
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\$ -	\$ -	\$ -	\$ -	\$ 0.07	\$ 0.04	\$ 0.03
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,305.30
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\$ -	\$ 1,036.00	\$ -	\$ -	\$ -	\$ -	\$ -
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\$ 262.53	\$ -	\$ -	\$ 372.75	\$ -	\$ -	\$ -
\$ 176.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 76.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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\$ 428.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 406.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,358.28	\$ (1,029.00)	\$ -	\$ 2,744.00	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ (2,567.21)	\$ -	\$ 1,371.35	\$ 2,727.66	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 39.20	\$ -	\$ -
\$ 58.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 786.06	\$ (488.31)	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 9,087.50	\$ -	\$ -	\$ 43,620.00	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 18,890.89	\$ -	\$ -	\$ -

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\$ -	\$ (157.49)	\$ -	\$ 1,558.38	\$ -	\$ -	\$ -
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\$ -	\$ (2,119.70)	\$ -	\$ 13,766.40	\$ -	\$ -	\$ -
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\$ 84.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,419.84	\$ (1,236.28)	\$ 21,068.80	\$ 32,699.58	\$ 782.79	\$ (0.02)	\$ (0.01)
\$ -	\$ -	\$ -	\$ 584.97	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 937.50	\$ -	\$ -	\$ -
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\$ -	\$ -	\$ 38,963.40	\$ 12,987.80	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 8,690.30	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 28,121.58	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 25,216.65	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 11,479.56	\$ 11,479.56	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 11,462.46	\$ 11,462.46	\$ -	\$ -	\$ -
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\$ -	\$ -	\$ -	\$ 1,504.71	\$ -	\$ -	\$ -
\$ -	\$ (717.69)	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ (193.08)	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 1,114.67	\$ -	\$ -	\$ -
\$ 0.28	\$ 0.24	\$ 0.19	\$ (0.43)	\$ 1,357.17	\$ (0.14)	\$ (0.04)
\$ 11.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 53,293.20	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 5,692.50	\$ -	\$ -	\$ -
\$ 35,855.40	\$ 55,452.09	\$ 145,002.94	\$ 254,498.64	\$ 74,673.39	\$ 15,192.26	\$ 33,960.39

Jul-21	Aug-21	Sep-21	Total
\$ -	\$ -	\$ -	\$ 207.38
\$ -	\$ -	\$ -	\$ 44.95
\$ -	\$ -	\$ -	\$ 361.39
\$ -	\$ -	\$ -	\$ 40.95
\$ -	\$ -	\$ -	\$ 35.16
\$ -	\$ -	\$ -	\$ 149.95
\$ -	\$ -	\$ -	\$ 82.63
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 21.60
\$ -	\$ -	\$ -	\$ 128.98
\$ -	\$ -	\$ -	\$ 35.90
\$ -	\$ -	\$ -	\$ 69.98
\$ -	\$ -	\$ -	\$ 2.40
\$ -	\$ -	\$ -	\$ 1.91
\$ -	\$ -	\$ -	\$ 176.32
\$ -	\$ -	\$ -	\$ 6,024.85
\$ -	\$ -	\$ -	\$ 953.88
\$ -	\$ -	\$ -	\$ 11,321.17
\$ -	\$ -	\$ -	\$ 3,408.22
\$ -	\$ -	\$ -	\$ 3,323.67
\$ -	\$ -	\$ -	\$ 17,376.33
\$ -	\$ -	\$ -	\$ 38.92
\$ -	\$ -	\$ -	\$ 87.26
\$ -	\$ -	\$ -	\$ 66.18
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 2,756.76
\$ -	\$ -	\$ -	\$ 57,147.83
\$ -	\$ -	\$ -	\$ 5.28
\$ -	\$ -	\$ -	\$ 2,703.37
\$ -	\$ -	\$ -	\$ 1,654.16
\$ -	\$ -	\$ -	\$ 1,422.87
\$ -	\$ -	\$ -	\$ 1,516.45
\$ -	\$ -	\$ -	\$ 637.65

\$ -	\$ -	\$ -	\$ 3,607.83
\$ -	\$ -	\$ -	\$ 1,047.75
\$ -	\$ -	\$ -	\$ 7,689.05
\$ -	\$ -	\$ -	\$ 1,994.31
\$ -	\$ -	\$ -	\$ 1,125.84
\$ -	\$ -	\$ -	\$ 2,098.67
\$ -	\$ -	\$ -	\$ 5,948.09
\$ -	\$ -	\$ -	\$ 19,441.20
\$ -	\$ -	\$ -	\$ 5,739.23
\$ -	\$ -	\$ -	\$ 4,277.46
\$ -	\$ -	\$ -	\$ 17,755.19
\$ -	\$ -	\$ -	\$ 27,827.79
\$ -	\$ -	\$ -	\$ 4,827.51
\$ -	\$ -	\$ -	\$ 1,973.00
\$ -	\$ -	\$ -	\$ 5,136.76
\$ -	\$ -	\$ -	\$ 11,266.78
\$ -	\$ -	\$ -	\$ 4,457.96
\$ -	\$ -	\$ -	\$ 997.49
\$ -	\$ -	\$ -	\$ 4,127.07
\$ -	\$ -	\$ -	\$ 1,168.58
\$ -	\$ -	\$ -	\$ 1,596.87
\$ -	\$ -	\$ -	\$ 7,444.35
\$ -	\$ -	\$ -	\$ 2,352.71
\$ -	\$ -	\$ -	\$ 12,713.66
\$ -	\$ -	\$ -	\$ 1,532.88
\$ -	\$ -	\$ -	\$ 9,683.94
\$ -	\$ -	\$ -	\$ 2,529.90
\$ -	\$ -	\$ -	\$ 11,741.09
\$ -	\$ -	\$ -	\$ 10,199.70
\$ -	\$ -	\$ -	\$ 2,907.91
\$ -	\$ -	\$ -	\$ 5,341.39
\$ -	\$ -	\$ -	\$ 20,226.69
\$ -	\$ -	\$ -	\$ 3,155.22
\$ -	\$ -	\$ -	\$ 8,825.67
\$ -	\$ -	\$ -	\$ 698.10
\$ -	\$ -	\$ -	\$ 489.99
\$ -	\$ -	\$ -	\$ 381.00
\$ -	\$ -	\$ -	\$ 24.30
\$ -	\$ -	\$ -	\$ 374.11
\$ -	\$ -	\$ -	\$ 17,661.74
\$ -	\$ -	\$ -	\$ 126.04
\$ -	\$ -	\$ -	\$ 177.41
\$ -	\$ -	\$ -	\$ 117.77
\$ -	\$ -	\$ -	\$ 133.91
\$ -	\$ -	\$ -	\$ 20,754.64
\$ -	\$ -	\$ -	\$ 120.00
\$ -	\$ -	\$ -	\$ 73.82

\$ -	\$ -	\$ -	\$ 10.55
\$ -	\$ -	\$ -	\$ 378.97
\$ -	\$ 0.01	\$ -	\$ 0.01
\$ -	\$ 0.06	\$ (0.01)	\$ 0.05
\$ 354,624.15	\$ -	\$ -	\$ 354,624.15
\$ -	\$ -	\$ -	\$ 721.62
\$ -	\$ -	\$ 549.00	\$ 549.00
\$ 720.00	\$ -	\$ -	\$ 720.00
\$ -	\$ -	\$ -	\$ 1,489.47
\$ -	\$ -	\$ -	\$ 1,981.54
\$ -	\$ 9,059.70	\$ -	\$ 13,938.00
\$ -	\$ -	\$ 360.79	\$ 360.79
\$ -	\$ -	\$ 2,890.00	\$ 2,890.00
\$ -	\$ -	\$ 18,660.00	\$ 18,660.00
\$ -	\$ -	\$ -	\$ 243.18
\$ -	\$ -	\$ -	\$ 219.48
\$ -	\$ -	\$ -	\$ 1,078.68
\$ -	\$ -	\$ -	\$ 69.24
\$ -	\$ -	\$ -	\$ 62.12
\$ -	\$ -	\$ -	\$ 30.25
\$ -	\$ -	\$ -	\$ 651.48
\$ -	\$ -	\$ -	\$ 125.00
\$ -	\$ 51.00	\$ -	\$ 51.00
\$ -	\$ 66.00	\$ -	\$ 66.00
\$ -	\$ 39.00	\$ -	\$ 39.00
\$ -	\$ -	\$ -	\$ 136.00
\$ 3.19	\$ 3,976.81	\$ -	\$ 3,980.00
\$ 190,784.86	\$ -	\$ -	\$ 190,784.86
\$ -	\$ -	\$ 1,981.14	\$ 1,981.14
\$ -	\$ -	\$ 128.52	\$ 128.52
\$ -	\$ -	\$ 305.00	\$ 305.00
\$ -	\$ -	\$ -	\$ 291.56
\$ -	\$ 198.00	\$ -	\$ 198.00
\$ -	\$ 242.19	\$ -	\$ 242.19
\$ -	\$ -	\$ -	\$ 168.75
\$ -	\$ -	\$ -	\$ 54,470.11
\$ -	\$ -	\$ -	\$ 240.20
\$ -	\$ -	\$ 8.64	\$ 8.64
\$ -	\$ -	\$ -	\$ 1,471.60
\$ -	\$ -	\$ -	\$ 2,892.30
\$ -	\$ 165.96	\$ -	\$ 165.96
\$ -	\$ -	\$ -	\$ 3,061.60
\$ -	\$ -	\$ -	\$ 9,222.64
\$ -	\$ -	\$ -	\$ 2,231.30
\$ -	\$ -	\$ -	\$ 578.78
\$ -	\$ -	\$ -	\$ 250.32
\$ -	\$ 1,785.64	\$ -	\$ 1,785.64

\$ 500.00	\$ -	\$ -	\$ 500.00
\$ -	\$ 250.00	\$ -	\$ 250.00
\$ -	\$ -	\$ -	\$ 144.00
\$ -	\$ -	\$ -	\$ 71.59
\$ -	\$ -	\$ -	\$ 15.99
\$ -	\$ -	\$ -	\$ 10,000.00
\$ -	\$ -	\$ -	\$ 5,000.00
\$ -	\$ -	\$ -	\$ 1,118.00
\$ 68,329.56	\$ 70,075.59	\$ -	\$ 212,931.00
\$ 19,370.00	\$ -	\$ -	\$ 19,370.00
\$ -	\$ 6,283.55	\$ -	\$ 9,667.00
\$ -	\$ -	\$ -	\$ 37.49
\$ 32,433.44	\$ 415.46	\$ 19.65	\$ 32,868.57
\$ -	\$ 5,000.00	\$ 35,000.00	\$ 40,000.00
\$ -	\$ -	\$ -	\$ 9.98
\$ -	\$ 7,636.85	\$ -	\$ 11,749.00
\$ -	\$ 16,279.90	\$ -	\$ 25,046.00
\$ -	\$ 249.00	\$ -	\$ 249.00
\$ -	\$ -	\$ -	\$ 1,330.47
\$ 3,773.00	\$ -	\$ -	\$ 3,773.00
\$ -	\$ -	\$ 765.38	\$ 765.38
\$ -	\$ -	\$ -	\$ 271.74
\$ -	\$ -	\$ -	\$ 488.32
\$ -	\$ -	\$ -	\$ 1,782.00
\$ -	\$ -	\$ -	\$ 762.82
\$ -	\$ -	\$ -	\$ 272.50
\$ -	\$ -	\$ -	\$ 997.60
\$ 0.07	\$ 0.14	\$ 115.61	\$ 115.96
\$ -	\$ -	\$ -	\$ 1,305.30
\$ -	\$ 91.00	\$ -	\$ 91.00
\$ -	\$ 329.81	\$ -	\$ 329.81
\$ -	\$ -	\$ -	\$ 1,036.00
\$ -	\$ -	\$ -	\$ 80.48
\$ -	\$ -	\$ -	\$ 635.28
\$ -	\$ -	\$ -	\$ 176.66
\$ -	\$ -	\$ -	\$ 76.47
\$ -	\$ -	\$ -	\$ 51.25
\$ -	\$ -	\$ -	\$ 428.10
\$ -	\$ -	\$ -	\$ 406.28
\$ -	\$ -	\$ -	\$ 3,388.84
\$ -	\$ -	\$ -	\$ 734.61
\$ -	\$ -	\$ -	\$ 4,099.01
\$ -	\$ -	\$ -	\$ 131.09
\$ -	\$ -	\$ -	\$ 155.82
\$ -	\$ -	\$ -	\$ 297.75
\$ -	\$ -	\$ -	\$ 52,707.50
\$ -	\$ -	\$ -	\$ 18,890.89

\$ -	\$ -	\$ -	\$ 380.70
\$ -	\$ -	\$ -	\$ 1,386.77
\$ -	\$ -	\$ -	\$ 1,112.40
\$ -	\$ -	\$ -	\$ 650.00
\$ -	\$ -	\$ -	\$ 2,739.54
\$ -	\$ -	\$ -	\$ 263.29
\$ -	\$ -	\$ -	\$ 550.00
\$ -	\$ -	\$ -	\$ 180.60
\$ -	\$ -	\$ -	\$ 3,072.02
\$ -	\$ -	\$ -	\$ 159.50
\$ -	\$ -	\$ -	\$ 25,424.75
\$ -	\$ -	\$ -	\$ 53,760.00
\$ -	\$ -	\$ -	\$ 1,800.00
\$ -	\$ -	\$ -	\$ 84.11
\$ (0.01)	\$ 0.01	\$ -	\$ 74,040.73
\$ -	\$ -	\$ -	\$ 618.25
\$ -	\$ -	\$ -	\$ 1,406.19
\$ -	\$ -	\$ -	\$ 2,965.00
\$ -	\$ -	\$ -	\$ 305.44
\$ -	\$ -	\$ -	\$ 51,951.20
\$ -	\$ -	\$ -	\$ 8,690.30
\$ -	\$ -	\$ -	\$ 28,121.58
\$ -	\$ -	\$ -	\$ 25,216.65
\$ -	\$ -	\$ -	\$ 22,959.12
\$ -	\$ -	\$ -	\$ 22,924.92
\$ -	\$ -	\$ -	\$ 6,576.54
\$ -	\$ -	\$ -	\$ 7,615.82
\$ -	\$ -	\$ -	\$ 4,020.98
\$ -	\$ -	\$ -	\$ 9,737.36
\$ -	\$ -	\$ -	\$ 4,291.74
\$ -	\$ -	\$ -	\$ 8,436.82
\$ -	\$ -	\$ -	\$ 4,877.54
\$ -	\$ -	\$ -	\$ 5,370.16
\$ -	\$ -	\$ -	\$ 7,830.08
\$ -	\$ -	\$ -	\$ 5,912.84
\$ -	\$ -	\$ -	\$ 2,941.89
\$ -	\$ -	\$ -	\$ 9,190.08
\$ -	\$ -	\$ -	\$ 1,504.71
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 193.07
\$ -	\$ -	\$ -	\$ 1,114.67
\$ (0.05)	\$ 0.05	\$ (0.02)	\$ 4,163.11
\$ -	\$ -	\$ -	\$ 11.34
\$ -	\$ -	\$ -	\$ 118.50
\$ -	\$ -	\$ -	\$ 53,293.20
\$ -	\$ -	\$ -	\$ 5,692.50
\$ 670,538.21	\$ 122,195.73	\$ 60,783.70	\$ 1,997,516.97

Retirements

Item	Qty	Book Cost Retired	Estimated Accum Reserve	Estimated Net Book Value
10.0:Overhead Transformer	(21)	(11,821.44)	5,299.82	(6,521.62)
100.0:Pad Transformer	(1)	(1,124.08)	685.41	(438.67)
15.0:Overhead Transformer	(81)	(65,618.34)	31,265.40	(34,352.94)
25.0:Overhead Transformer	(91)	(73,156.24)	34,903.61	(38,252.63)
30-FT Pole	(22)	(13,140.39)	4,692.84	(8,447.55)
35-FT Pole	(32)	(12,208.36)	5,203.97	(7,004.39)
40-FT Pole	(55)	(43,197.08)	12,697.40	(30,499.68)
45-FT Pole	(78)	(96,756.94)	30,841.65	(65,915.29)
50.0:Overhead Transformer	(54)	(51,543.59)	26,977.33	(24,566.26)
50.0:Pad Transformer	(3)	(2,706.05)	1,865.54	(840.51)
50-FT Pole	(23)	(48,332.16)	11,944.10	(36,388.06)
55-FT Pole	(4)	(4,414.13)	1,815.68	(2,598.45)
60-FT Pole	(4)	(16,856.58)	4,210.22	(12,646.36)
65-FT Pole	(1)	(718.51)	417.99	(300.52)
70-FT Pole	(5)	(26,052.11)	6,699.90	(19,352.21)
75.0:Pad Transformer	(1)	(2,017.92)	1,055.06	(962.86)
75-FT Pole	(12)	(61,134.32)	16,088.70	(45,045.62)
80-FT Pole	(10)	(38,807.76)	11,722.08	(27,085.68)
85-FT Pole	(10)	(67,418.07)	16,404.46	(51,013.61)
90-FT Pole	(3)	(9,344.49)	3,838.70	(5,505.79)
Transmission Poles / Structures		(351,672.85)	320,940.38	(30,732.47)
		(998,041.41)	549,570.23	(448,471.19)

CASE: UE 394
WITNESS: Max St. Brown

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 2700

Rebuttal Testimony

January 13, 2022

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Dr. Max St. Brown. I am a Senior Utility Analyst employed in the
3 Utility Strategy & Integration Division of the Public Utility Commission of
4 Oregon (OPUC). My business address is 201 High Street SE, Suite 100,
5 Salem, Oregon 97301.

6 **Q. Have you previously provided testimony in this case?**

7 A. Yes. I provided Exhibits Staff/1400-1405.

8 **Q. What is the purpose of your testimony?**

9 A. I respond to testimony filed by AWEC, CUB, and PGE related to the Level III
10 Outage Mechanism. I also respond to testimony filed by AWEC, CUB, Calpine,
11 Kroger, PGE, and Walmart related to rate spread and rate design.

12 **Q. How is your testimony organized?**

13 A. My testimony is organized as follows:

14 Issue 1. LEVEL III OUTAGE MECHANISM 2
15 Issue 2. RATE SPREAD AND RATE DESIGN 9

ISSUE 1. LEVEL III OUTAGE MECHANISM

Q. Did PGE make any revisions to its Level III Outage Mechanism proposals in its Reply Testimony?

A. No.¹

Q. Please summarize PGE's Level III Outage Mechanism proposals.

A. PGE proposes to let the Level III Outage Mechanism balancing account go negative in years in which its spending exceeds the accrued balance in the account. Currently the balancing account cannot go negative, so shareholders pick up costs in excess of the amounts recovered in rates (approximately \$3.5 million annually per the second stipulation) and any amounts previously accrued and remaining in the account from prior years. Under the changes proposed by PGE, customers would pick up ninety percent of any negative amounts (i.e., amounts that exceed what is accrued in the balancing account and require the account to go negative) and shareholders would pick up ten percent. Ninety percent of negative expenses up to a negative \$12 million would accrue in the balancing account. Ninety percent of negative amounts that exceed negative \$12 million would be "amortized," although PGE does not explain the ratemaking process for this amortization or identify the amortization time period.² PGE also proposes that any revenue collected for the Mechanism that exceeds a positive \$12 million balancing account balance

¹ In the Second Stipulation "parties agreed to remove the February 2021 Ice Storm from the calculation of the Level III outage accrual." (PGE/1400, Tooman-Batzler/39.)

² PGE/800, Bekkedahl – Jenkins/62-63.

1 would be “amortized,” with customers receiving ninety percent of the amount in
2 excess of \$12 million and shareholders keeping ten percent.

3 **Q. In Opening Testimony, Staff argued that PGE’s Level III outage**
4 **restoration costs are not in fact increasing so PGE’s argument that**
5 **climate change necessitates changes to the Mechanism is not**
6 **supported. Were you persuaded by PGE’s Reply Testimony counter-**
7 **arguments?**

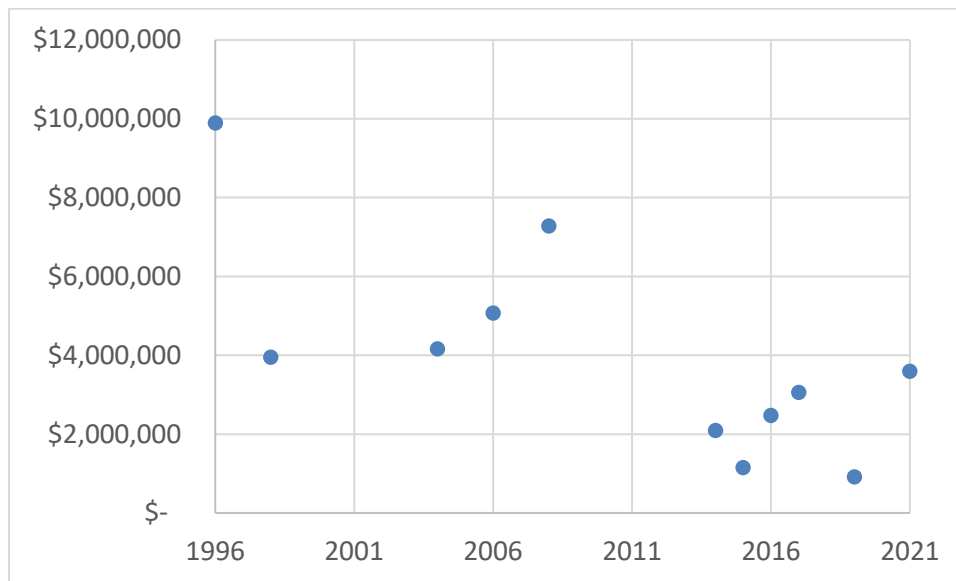
8 A. No. First, PGE argues that storms are becoming more intense and costly:

9 “to see an indication of the increase in intensity, however, we
10 provide PGE Exhibit 1405, which lists the costs of Level III events
11 from 1996 through 2021 year-to-date.³ From this data, we can see
12 that 57% of the total nominal costs and 50% of the real costs have
13 been incurred in just the past eight years of the 26-year period.”⁴

14 Staff is not persuaded because the Company has not shown that costs are
15 increasing during the last eight years. As PGE points out, Staff and PGE agree
16 that the frequency of storms is increasing, however, PGE is ignoring that
17 restoration costs per storm are decreasing approximately in unison:

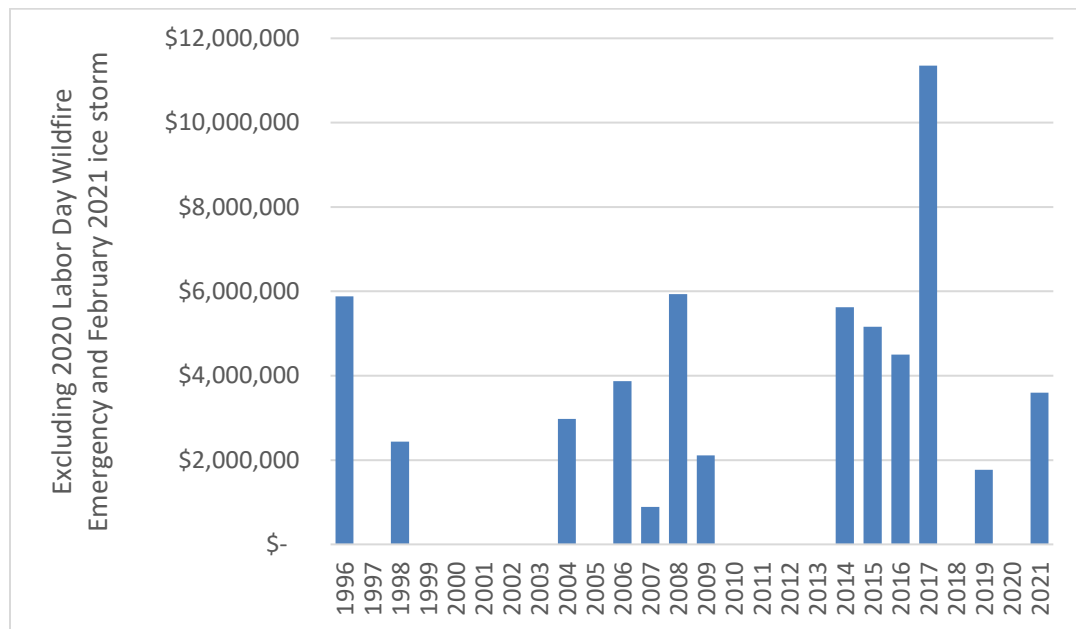
³ PGE/1400, Tooman-Batzler/41 n. 56.

⁴ PGE/1400, Tooman-Batzler/41, lines 1-4.

Figure 1: Declining Costs per Level III Outage Restoration⁵

- 1 Because decreasing restoration costs per storm approximately offset
2 increasing storm frequency, total Level III outage restoration costs have not
3 been trending upwards over time.

⁵ Data source: PGE Reply Testimony Exhibits 1403, 1404, and 1405.

Figure 2. Level III Outage Actuals⁶

Second, PGE argues that “Staff’s [Mann-Kendall statistical test] analysis evaluates only one variable (cost) and includes too little time-series data with which to evaluate a longer-term trend caused by climate change.”⁷ Staff is not persuaded by PGE’s argument because total cost is the appropriate variable to consider since, as just described, frequency of storms and cost per storm approximately offset each other.

Finally, the Company suggests looking at a longer timeframe to find a trend that supports its request (see PGE Exhibit 1405). Staff agrees that a longer time period is better and so ran a second Mann-Kendall test using the longer 1996 – 2021 time period. Notwithstanding the longer time period, the statistic fails to reject the null hypothesis that there is no trend.

⁶ Data source: PGE Reply Testimony Exhibit 1405.

⁷ PGE/1400, Tooman-Batzler/42, lines 5-6.

1 **Q. Even if there was an upwards trend in Level III outage restoration**
2 **costs, does this necessitate allowing the Level III outages balancing**
3 **account to go negative?**

4 A. No. The level of expense recovered annually in the Level III Outage
5 Mechanism is computed using a 10-year average. If outage recovery costs
6 trend upwards, allowing the amount in rates to be updated each year using the
7 most recent ten-year history will mean the amount in rates will increase as well.
8 It is worth noting that the 10-year average actually decreased (not increased,
9 as it might with an upwards trend), per the Parties' Second Stipulation in this
10 case. This is due to removing the declared state of emergency outage events,
11 which are often very costly, from the Level III Outage Mechanism. Providing
12 deferral treatment for state of emergency events also mitigates PGE's
13 argument to allow for negative balances, as those storms by which recovery
14 would act as allowing the account to go negative, are those costs covered in
15 fact by the deferral.

16 **Q. What is Staff's position regarding the Level III Outage Mechanism?**

17 A. Staff believes that PGE's incentive to harden its system is strongest when
18 Level III outage expenses are set on a forward-looking basis, rather than trued-
19 up after the fact. Accordingly, Staff recommends denying PGE's request to
20 allow the accrual balance to go negative but does propose recalculating the
21 amount recovered in rates every year, based on an annually updated ten-year
22 average. To the extent there is a trend in Level III outage costs, Staff's
23 proposal will help PGE match its recovery of costs to the trend. Further,

1 providing deferral treatment for state of emergency events is another mitigating
2 consideration.

3 **Q. PGE states in testimony that combining Staff's proposed modification**
4 **with CUB's proposal to allow the account to go negative (to a more**
5 **limited degree than proposed by PGE), would be an acceptable**
6 **alternative to the proposal the Company made in its opening testimony.**
7 **Does Staff agree?**

8 A. No. Staff's proposal assumes the account will not be allowed to go negative
9 and Staff does not support combining its proposed modification with the
10 modifications proposed by CUB. Staff appreciates CUB's proposal and agrees
11 that a cap would be a necessary protection for customers if the account is
12 allowed to go negative. However, the current "cap," one that does not allow
13 the balancing account to go negative, is the best protection for customers and
14 should be maintained.

15 **Q. Do you agree with the Company that "wildfires that are not declared**
16 **emergencies would in fact apply to the Level III mechanism, if the Level**
17 **III criteria are met"?⁸**

18 A. Yes. The Company makes a good point. Although Level III outage restoration
19 costs are not currently trending upwards, they could in the future due to
20 wildfires. To help the Company with cost recovery, Staff's Opening Testimony
21 proposed to annually reset the 10-year average to ensure that if costs rise the
22 Company does not have to wait until its next general rate case to reset the

⁸ PGE/1400, Tooman-Batzler/45, lines 4-6.

1 amount recovered for Level III outage recovery costs. It is not necessary to let
2 the Level III outages balancing account go negative because the 10-year
3 average is based on *actual prudently incurred costs*. If in the future actual
4 prudent costs increase, then by design, the Company's costs recovered
5 through the Level III Outage Mechanism will increase as well.

ISSUE 2. RATE SPREAD AND RATE DESIGN

Q. Please discuss the preparation of Staff's recommended rate spread.

A. PGE requested a \$59 million increase in base rates via this general rate case and a \$40 million increase in the revenue requirement associated with power cost rates.⁹ Combined, the requested increase in cost of service and direct access rates in PGE's initial filing was 3.9 percent.¹⁰ Via stipulations, parties have reduced the cost of service and direct access rate increase to 2.4 percent.

Q. How did Staff compute an updated rate spread?

A. In this GRC, Staff recommends the same upper and lower limits as recommended in PAC's most recent GRC: no rate decreases while some schedules receive significant rate increases and no rate increases greater than two-and-one-half times the awarded average or ten percent, whichever is less.

Q. Please provide Staff's recommended rate spread.

A. Table 1 provides Staff's recommended rate spread versus Staff's Initial Testimony and the Company's Initial and Reply Testimonies:

⁹ PGE/200, Tooman-Batzler/2-3.

¹⁰ Ibid. Excluding Schedule 109 is the difference between Table 4 and Table 3.

Table 1. Staff versus PGE rate spread

Estimated Cost of Service Base Rate Impacts Inclusive of Schedules 122, and 125, and 146 (excluding Schedule 109), ¹¹ cycle basis, May 1, 2022					
Schedule	PGE Initial	Staff Initial	PGE Reply	PGE with Third Partial Settlement	Staff Rebuttal
COS & DA Overall	4.0% 12	4.0%	4.5%	2.4%	2.4%
Schedule 7 Residential	6.6%	6.0%	7.2%	4.8%	3.8%
Schedule 32 Small Nonresidential	8.1%	7.8%	9.1%	6.9%	5.8%
Schedule 83 31-200 kW	4.6%	5.0%	5.6%	3.5%	3.7%
Schedule 85 201-4,000 kW	0.0%	0.1%	-0.6%	-2.1%	0.0%
Schedule 89 Over 4,000 kW	0.0%	0.6%	0.9%	-2.1%	0.0%
Schedule 90 30 MWa	-3.2%	0.0%	-1.8%	-2.2%	0.0%

Q. After spreading rates based on the marginal cost study, did Staff perform any adjustments?

A. Yes. Staff applied the Customer Impact Offset adjustment (CIO) so that no schedules receive a rate decrease when other rate schedules receive significant increases.

Q. Please explain how Staff applied the CIO.

A. To achieve a rate spread without rate decreases, Staff increased the CIO amount from about \$9 million in Staff's Opening Testimony to about \$12 million. Staff spreads the increased CIO revenue to the residential, small

¹¹ Schedule 122 is Renewable Resources Adjustment Clause; Schedule 125 is Annual Power Cost Update, Schedule 146 is Colstrip Power Plant Operating Adjustment, and Schedule 109 is Energy Efficiency Funding Adjustment.

¹² Differs from 3.9 percent referenced above because of Schedule 109.

1 commercial, irrigation, and street lighting schedules such that they receive an
2 equal percent decrease in their respective percentage revenue increase.

3 Much of the difference between Staff versus PGE's rate spread is caused
4 by the CIO because PGE recommends a CIO of about \$4 million following the
5 third partial stipulation. However, Staff's revisions to PGE's marginal cost
6 study also cause differences.

7 **Q. Why does Staff include the CIO?**

8 A. In a case like this in which there are significant rate increases, no schedule
9 should receive a rate decrease. This is because any rate decreases would
10 have to come at the expense of rate schedules that are already receiving rate
11 increases. Staff also opposed rate decreases in the most recent PacifiCorp
12 (PAC) general rate case.¹³ And, there were no rate decreases awarded in that
13 PAC GRC.¹⁴

14 Some parties argue that rate decreases are appropriate in this case to
15 move certain schedules closer to the cost of service indicated by PGE's
16 marginal cost study. However, versus current rates, rates can move partially
17 closer to the spread implied by the marginal cost study without rate decreases.
18 By having other classes increase relative to customer classes that are
19 "overpaying," the classes of customers are moving closer to cost of service in a
20 relative sense.

¹³ UE 374, Staff/1100, St. Brown/18, lines 5-6.

¹⁴ UE 374, Order No. 20-473, Appendix A, page 3.

1 **Q. What is Staff's response to other parties' arguments that some**
2 **schedules should receive rate decreases?**

3 A. AWEC, Walmart, and Kroger all emphasized that by design the CIO moves
4 rates away from those implied by the cost of service study.¹⁵ In the absence of
5 any other consideration, Staff finds this argument reasonable. However, in this
6 GRC, Staff places higher importance on avoiding rate decreases for some
7 schedules while rate increases for other schedules.

8 **Q. Is Staff's recommendation to have no rate decreases related in part to**
9 **Staff's concern with PGE's cost of service study?**

10 A. Yes. In Staff's Opening Testimony, Staff made several recommendations
11 related to PGE's cost of service (aka marginal cost) study. PGE adopted one
12 of the recommendations, but not the others. Staff is still concerned with the
13 marginal cost study.

14 **Q. Please summarize Staff's revisions to PGE's marginal cost study.**

15 A. In Staff's Opening Testimony, Staff recommends:

- 16 1. Reducing the reserve margin from 12 to 10 percent;
- 17 2. Netting out capacity-resource related energy sales which reduces the cost
18 of capacity;
- 19 3. Re-adopting CUB's UE 335 recommendation to allocate 10 percent of
20 smart grid costs to generation; and
- 21 4. Incorporating updated (higher) natural gas prices.

¹⁵ AWEC recommends eliminating the CIO, Walmart recommends reducing the CIO if the revenue requirement decreases, and Kroger recommends reducing the CIO and collecting as a percentage of bill instead of per kWh.

1 **Q. Does PGE agree with any of Staff's marginal cost study revisions?**

2 A. Yes, PGE adopted Staff's fourth recommendation to incorporate (higher)
3 natural gas prices.

4 **Q. First, why did Staff recommend revising PGE's marginal cost study to**
5 **reduce the reserve margin from 12 to 10 percent?**

6 A. PGE states that its reserve margin is based on its last IRP and "consistent with
7 planning and operational standards."¹⁶ Staff believes that for purposes of rate
8 making the reserve margin should be based on actual data regarding PGE's
9 system as well as the planning target that PGE may or may not achieve. This
10 is summarized in Staff witness George Compton's UE 335 testimony, "I take
11 issue with using a target planning reserve margin for LRIC purposes rather
12 than a reserve margin reasonably expected to be achieved... In the IRP
13 context what is often referred to as a planning reserve margin represents an
14 *aspiration*."¹⁷

15 **Q. Has Staff's position regarding the 12 percent used by PGE changed**
16 **since Staff filed its Opening Testimony?**

17 A. Yes. Based on discovery Staff has received regarding PGE's operating reserve
18 margin, Staff is willing to accept PGE's use of a 12 percent reserve margin for
19 this rate case.

20 **Q. Second, why does Staff continue to revise PGE's marginal cost study**
21 **to net out energy sales to reduce the cost of capacity?**

¹⁶ PGE/2200, Macfarlane-Tang/5, lines 22-23.

¹⁷ UE 335, Staff/900, Compton/4-5.

1 A. In PGE's Reply Testimony, the Company argues that netting out energy sales
2 adds unnecessary complexity. Notwithstanding, Staff would like to see
3 consistency across dockets and recommends netting out energy sales since
4 the Joint Utilities (including PGE) recommended this computation in UM 2011.

5 **Q. Third, why does Staff continue to re-adopt CUB's UE 335**
6 **recommendation to allocate 10 percent of smart grid costs to**
7 **generation?**

8 A. In PGE's Reply Testimony, the Company argues that its UE 335 smart grid
9 investment (Smart Touchpoints software systems replacements) is
10 appropriately primarily allocated to Metering, Billing, and Other Consumer
11 functions.¹⁸ However this ignores CUB's UE 335 argument that this software
12 enables demand response programs that can substitute for generation. Staff
13 disagrees with the Company's assertion that "a third-party study of smart grid
14 allocations is unnecessary at this time."¹⁹

15 Staff keeps the \$10 million increase to production functionalization from
16 Staff's Opening Testimony and decreases the other functionalization
17 categories more than \$10 million to match PGE's overall rate increase.

18 **Q. Please respond to AWEC's marginal cost study and rate spread**
19 **recommendations.**

20 A. AWEC provides rationale for three marginal cost study revisions:

¹⁸ PGE/1400, Tooman-Batzler/37.

¹⁹ PGE/1400, Tooman-Batzler/38, lines 6-7.

- 1 • PGE's "Consumer Marginal Cost model severely under-allocates other
- 2 consumer services costs."²⁰
- 3 • "Without removing [wind's] capacity value, PGE's model double counts
- 4 the marginal cost of capacity, once through the SCCT and once through
- 5 the wind energy cost."²¹
- 6 • The cost of capacity should be increased since non-emitting capacity
- 7 compliant with HB 2021 will be more expensive.²²

8 **Q. What is PGE's position on AWEC's recommendations?**

9 A. With respect to AWEC's argument that PGE's marginal cost study severely
10 under-allocated customer service costs, PGE asserts that AWEC is attempting
11 to lump indirect costs such as those for the Government Affairs department in
12 with direct customer service costs that are allocated with the Customer
13 Marginal Cost study. PGE asserts indirect customer service costs do not
14 belong in the Customer Service Marginal Cost Study.²³

15 PGE testifies that its "inclusion of wind in its generation marginal cost
16 study dates back to six previous general rate cases and that in all of those
17 cases, wind has been included at its full value in the marginal cost of energy."²⁴

18 With respect to AWEC's claim that PGE should have increased the cost
19 of capacity in light of HB 2021, PGE asserts the legislation passed just before

²⁰ AWEC/200, Kaufman/43, line 19.

²¹ AWEC/200, Kaufman/47, lines 13-15.

²² AWEC/200, Kaufman/48-50.

²³ PGE/2200, Macfarlane-Tang/6-7.

²⁴ Id./5, lines 12-15.

1 PGE filed its rate case, which was too late to incorporate the effect of the
2 legislation into PGE's Marginal Cost Study. PGE also says that Docket No.
3 UM 2011 and PGE's next IRP are the appropriate places to explore the impact
4 of HB 2021 on PGE's capacity acquisitions and its Marginal Cost Study.²⁵

5 **Q. What is Staff's position on AWEC's proposed changes and PGE's**
6 **response?**

7 A. Related to HB 2021, Staff understands the point of PGE's Reply Testimony
8 that, "it's not reasonable to presume PGE could have evaluated the legislation
9 and proposed revisions to its marginal cost study in a matter of days as PGE
10 filed this case in early July."²⁶ However, that comment was made for purposes
11 of its direct case. More time has elapsed and the Company could have
12 revised its marginal cost study and has chosen not to. Not because changes
13 are not needed, but rather the Company did not evidently expend the effort to
14 attempt such changes. As such Staff regards the marginal cost study as a
15 preliminary study in need of revision and reliance on the PGE marginal cost
16 study in the absence of some standard outboard ratemaking considerations is
17 not advisable.

18 With respect to AWEC's argument regarding wind capacity, since PGE's
19 IRP has wind capacity contribution values as high as 43 percent, Staff finds
20 PGE's argument especially weak that "given the unpredictability of the wind
21 blowing, it's safe to say that wind provides mostly energy."²⁷ Accordingly, Staff

²⁵ Id./4, lines 1-3.

²⁶ Id./3, lines 10-12.

²⁷ Id./5, lines 15-16.

1 would like to hear more from AVEC on wind capacity. And finally, Staff would
2 also like to hear more from AVEC on the consumer marginal cost model.

3 **Q. For informational purposes, are Staff's marginal cost revisions**
4 **sufficient to eliminate rate decreases even without the \$3 million**
5 **increase to the CIO that Staff recommends in this Rebuttal Testimony?**

6 A. No. Even with Staff's recommended changes to the marginal cost study,
7 applying a \$9 million CIO rather than the \$12 million CIO that Staff now
8 recommends in Rebuttal Testimony would imply a 1.2 percent rate decrease
9 for Schedule 85, a 0.1 percent rate increase for Schedule 89, and a 0.04
10 percent rate decrease for Schedule 90. At PGE's Schedule 90 CIO, Staff's
11 revisions to PGE's marginal cost study results in a 1.1 percent rate decrease
12 for Schedule 90.

13 In the event that the Commission allows some rate schedules to have
14 rate decreases, Staff recommends against any rate decrease exceeding 1.2
15 percent. This is consistent with UE 262, where the maximum rate decrease
16 was 1.2 percent.

17 Staff appreciates the Company proposal to collect over \$1 million in CIO
18 revenue from Schedule 90 in its response to AVEC DR 308, because in
19 Opening Testimony, Staff pointed out the inconsistent treatment in PGE's initial
20 filing of Schedule 90 not making any CIO payments while Schedules 85 and 89
21 made large payments.

22 **Q. Moving on to rate design, does Staff support AVEC's proposed**
23 **Schedule 90 sub-transmission rate?**

1 A. Yes. Staff is convinced by AWEK's Schedule 90 sub-transmission rate analysis
2 summarized as "Schedule 89 includes a sub-transmission rate, so there is no
3 reason why Schedule 90 should not also include this rate."²⁸

4 **Q. Has Staff seen any evidence that would change its recommendation to**
5 **not increase the residential single-family basic charge?**

6 A. No. Staff and CUB are aligned to not increase the residential single-family
7 basic charge.

8 **Q. Does Staff support Walmart's proposal for generation demand charges**
9 **for Schedule 83 and 85?**

10 A. Yes. Walmart's request for generation demand charges for Schedule 83 and
11 85 is consistent with Staff's Opening Testimony recommendation to introduce
12 demand charges.

13 **Q. Has Staff's positions on Schedule 137 changed?**

14 A. No, since everyone benefits from carbon reductions due to solar, everyone,
15 including direct access customers, should pay. Staff is not persuaded by the
16 arguments for direct access customers to bypass some renewable charges
17 made by AWEK and Calpine.

18 **Q. Has Staff's positions on residential line extensions changed?**

19 A. No. The Company argues that its 2020 update to its residential line extension
20 was related to creating separate multi-family and single-family allowances
21 rather than updating the amounts. However, in fact, the Company's initial filing
22 in Advice No. 20-14, had requested line extension allowance amounts similar

²⁸ AWEK/200, Kaufman/50-51.

1 to what PGE is requesting in this rate case. In the UE 385 process (coming out
2 of Advice No. 20-14), PGE's line extension amounts were decreased. Since
3 that occurred so recently, that work should not be reversed in this rate case.

4 **Q. Why is a temporary service guarantee still needed?**

5 A. A temporary service guarantee ensures a continued high quality of service for
6 customers.

7 **Q. Has PGE made other changes that improve quality of service?**

8 A. Yes, PGE has launched an online tool that has improved customers
9 experiences.²⁹ Staff commends PGE for finding ways to improve customer
10 service.

11 **Q. Does this conclude your testimony?**

12 A. Yes.

²⁹ PGE/2200, Macfarlane-Tang/21.

	Residential				Commercial	
	No. of Transactions	Fee per Transaction	Total Fees	% of Residential Payments	No. of Transactions	Total Fees
22-Jan	169,745	\$1.07	\$181,627	26.30%	7,660	\$92,833
22-Feb	170,164	\$1.07	\$182,075	26.37%	8,040	\$97,437
22-Mar	170,584	\$1.07	\$182,525	26.43%	8,439	\$102,268
22-Apr	171,004	\$1.07	\$182,974	26.50%	8,857	\$107,339
22-May	171,426	\$1.07	\$183,426	26.56%	9,297	\$112,662
22-Jun	171,849	\$1.07	\$183,878	26.63%	9,757	\$118,248
22-Jul	172,273	\$1.07	\$184,332	26.69%	10,241	\$124,111
22-Aug	172,698	\$1.07	\$184,787	26.76%	10,749	\$130,265
22-Sep	173,124	\$1.07	\$185,243	26.83%	11,282	\$136,725
22-Oct	173,551	\$1.07	\$185,700	26.89%	11,842	\$143,504
22-Nov	173,979	\$1.07	\$186,158	26.96%	12,429	\$150,620
22-Dec	174,408	\$1.07	\$186,617	27.03%	13,045	\$158,089
Totals			\$2,209,341			\$1,474,102

al

% of Commercial
Payments

-
- 7.63%
 - 8.01%
 - 8.41%
 - 8.82%
 - 9.26%
 - 9.72%
 - 10.20%
 - 10.71%
 - 11.24%
 - 11.80%
 - 12.38%
 - 12.99%