

Application: A.26-05-002  
Proceeding: \_\_\_\_\_  
Exhibit No.: \_\_\_\_\_  
Witnesses: Gabriel Chong and Dennis Enrique

**Workpapers Supporting the Prepared Direct Testimony of  
Gabriel Chong and Dennis Enrique**

**(Chapter 2)**

**Workpapers Supporting the Prepared Direct Testimony of  
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**(Chapter 2)**

## **SAP Migration Program Direct Cost Details**

Program Cost Details - Directs Only

Line No.	Release	Business Functionality	Forecast Total Cost (Constant \$000s)						Forecast Total Capital Cost (Constant \$000s)						Forecast Total O&M Cost (Constant \$000s)					
			2026	2027	2028	2029	2030	Total	2026	2027	2028	2029	2030	Total	2026	2027	2028	2029	2030	Total
1	Phase 1B	Phase 1B	6,970	4,950	-	-	-	11,920	-	-	-	-	-	-	6,970	4,950	-	-	-	11,920
2	Phase 2 Release 1	Technology Obsolescence	-	88,027	52,170	-	-	140,197	-	78,187	44,448	-	-	122,635	-	9,840	7,723	-	-	17,563
3	Phase 2 Release 2	FERC Derivation Process	-	-	14,118	26,424	14,254	54,796	-	-	11,656	21,813	11,296	44,765	-	-	2,462	4,611	2,958	10,031
4	Phase 2 Release 3	Cost Capture Model	-	-	15,472	40,917	27,393	83,782	-	-	13,241	36,306	24,204	73,751	-	-	2,231	4,611	3,189	10,031
<b>Total</b>			<b>6,970</b>	<b>92,977</b>	<b>81,760</b>	<b>67,340</b>	<b>41,647</b>	<b>290,695</b>	<b>-</b>	<b>78,187</b>	<b>69,345</b>	<b>58,119</b>	<b>35,500</b>	<b>241,151</b>	<b>6,970</b>	<b>14,790</b>	<b>12,415</b>	<b>9,221</b>	<b>6,147</b>	<b>49,544</b>

Release Cost Details - Direct Cost Only

Line No.	Release	Business Functionality	Forecast Total Cost (Constant \$000s)					Total	Forecast Total Capital Cost (Constant \$000s)					Total	Forecast Total O&M Cost (Constant \$000s)					Total
			2026	2027	2028	2029	2030		2026	2027	2028	2029	2030		2026	2027	2028	2029	2030	
<b>SAP Migration Program</b>																				
1	System Integrator		1,900	51,861	50,202	34,567	20,051	158,581	-	46,083	47,432	34,567	20,051	78,999	1,900	5,778	2,770	-	-	6,648
2	Business Integrator		3,800	10,401	13,813	11,735	7,823	47,572	-	4,057	7,276	6,181	4,121	7,727	3,800	6,344	6,537	5,553	3,702	6,942
3	SAP Solution - Professional Services		300	1,062	1,905	1,618	1,079	5,964	-	1,062	1,905	1,618	1,079	2,023	300	-	-	-	-	-
4	SAP Solution - Licenses		-	17,555	-	-	-	17,555	-	17,555	-	-	-	10,714	-	-	-	-	-	-
5	Delivery - Labor/Contract Labor		900	7,617	8,989	11,289	7,526	36,321	-	5,537	6,803	8,543	5,696	9,493	900	2,079	2,186	2,745	1,830	3,050
6	Delivery - Professional Services		-	861	2,606	4,497	2,998	10,961	-	861	2,606	4,497	2,998	1,640	-	-	-	-	-	-
7	Other (Facility)		-	538	922	922	615	2,997	-	-	-	-	-	-	-	538	922	922	615	922
8	Other (T&E)		70	3,083	3,323	2,712	1,556	10,744	-	3,033	3,323	2,712	1,556	5,199	70	50	-	-	-	-
<b>Total - SAP Migration</b>			<b>6,970</b>	<b>92,977</b>	<b>81,760</b>	<b>67,340</b>	<b>41,647</b>	<b>290,695</b>	<b>-</b>	<b>78,187</b>	<b>69,345</b>	<b>58,119</b>	<b>35,500</b>	<b>241,151</b>	<b>6,970</b>	<b>14,790</b>	<b>12,415</b>	<b>9,221</b>	<b>6,147</b>	<b>49,544</b>
<b>Phase 1B</b>																				
1 P1B OM	System Integrator		1,900	1,900	-	-	-	3,800	-	-	-	-	-	78,999	1,900	1,900	-	-	-	6,648
2 P1B OM	Business Integrator		3,800	2,700	-	-	-	6,500	-	-	-	-	-	7,727	3,800	2,700	-	-	-	6,942
3 P1B OM	SAP Solution - Professional Services		300	-	-	-	-	300	-	-	-	-	-	2,023	300	-	-	-	-	-
4 P1B OM	SAP Solution - Licenses		-	-	-	-	-	-	-	-	-	-	-	10,714	-	-	-	-	-	-
5 P1B OM	Delivery - Labor/Contract Labor		900	300	-	-	-	1,200	-	-	-	-	-	9,493	900	300	-	-	-	3,050
6 P1B OM	Delivery - Professional Services		-	-	-	-	-	-	-	-	-	-	-	1,640	-	-	-	-	-	-
7 P1B OM	Other (Facility)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	922
8 P1B OM	Other (T&E)		70	50	-	-	-	120	-	-	-	-	-	5,199	70	50	-	-	-	-
<b>Total - Release 1</b>			<b>6,970</b>	<b>4,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,970</b>	<b>4,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,920</b>
<b>Phase 2 - Release 1</b>																				
1 P2 R1	System Integrator		-	49,961	35,686	-	-	85,647	-	46,083	32,916	-	-	78,999	-	3,878	2,770	-	-	6,648
2 P2 R1	Business Integrator		-	7,701	6,968	-	-	14,669	-	4,057	3,670	-	-	7,727	-	3,644	3,297	-	-	6,942
3 P2 R1	SAP Solution - Professional Services		-	1,062	961	-	-	2,023	-	1,062	961	-	-	2,023	-	-	-	-	-	-
4 P2 R1	SAP Solution - Licenses		-	17,555	-	-	-	17,555	-	17,555	-	-	-	10,714	-	-	-	-	-	-
5 P2 R1	Delivery - Labor/Contract Labor		-	7,317	5,226	-	-	12,543	-	5,537	3,955	-	-	9,493	-	1,779	1,271	-	-	3,050
6 P2 R1	Delivery - Professional Services		-	861	779	-	-	1,640	-	861	779	-	-	1,640	-	-	-	-	-	-
7 P2 R1	Other (Facility)		-	538	384	-	-	922	-	-	-	-	-	-	-	538	384	-	-	922
8 P2 R1	Other (T&E)		-	3,033	2,166	-	-	5,199	-	3,033	2,166	-	-	5,199	-	-	-	-	-	-
<b>Total - Release 1</b>			<b>-</b>	<b>88,027</b>	<b>52,170</b>	<b>-</b>	<b>-</b>	<b>140,197</b>	<b>-</b>	<b>78,187</b>	<b>44,448</b>	<b>-</b>	<b>-</b>	<b>122,635</b>	<b>-</b>	<b>9,840</b>	<b>7,723</b>	<b>-</b>	<b>-</b>	<b>17,563</b>
<b>Phase 2 - Release 2</b>																				
1 P2 R2	System Integrator		-	-	6,985	11,974	4,989	23,949	-	-	6,985	11,974	4,989	23,949	-	-	-	-	-	-
2 P2 R2	Business Integrator		-	-	3,423	5,867	3,912	13,202	-	-	1,803	3,091	2,060	6,954	-	-	1,620	2,777	1,851	6,248
3 P2 R2	SAP Solution - Professional Services		-	-	472	809	539	1,821	-	-	472	809	539	1,821	-	-	-	-	-	-
4 P2 R2	SAP Solution - Licenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 P2 R2	Delivery - Labor/Contract Labor		-	-	1,881	5,644	3,763	11,289	-	-	1,424	4,272	2,848	8,543	-	-	458	1,373	915	2,745
6 P2 R2	Delivery - Professional Services		-	-	383	656	437	1,476	-	-	383	656	437	1,476	-	-	-	-	-	-
7 P2 R2	Other (Facility)		-	-	384	461	192	1,038	-	-	-	-	-	-	-	384	461	192	1,038	-
8 P2 R2	Other (T&E)		-	-	590	1,011	421	2,022	-	-	590	1,011	421	2,022	-	-	-	-	-	-
<b>Total - Release 2</b>			<b>-</b>	<b>-</b>	<b>14,118</b>	<b>26,424</b>	<b>14,254</b>	<b>54,796</b>	<b>-</b>	<b>-</b>	<b>11,656</b>	<b>21,813</b>	<b>11,296</b>	<b>44,765</b>	<b>-</b>	<b>-</b>	<b>2,462</b>	<b>4,611</b>	<b>2,958</b>	<b>10,031</b>
<b>Phase 2 - Release 3</b>																				
1 P2 R3	System Integrator		-	-	7,531	22,592	15,061	45,184	-	-	7,531	22,592	15,061	45,184	-	-	-	-	-	-
2 P2 R3	Business Integrator		-	-	3,423	5,867	3,912	13,202	-	-	1,803	3,091	2,060	6,954	-	-	1,620	2,777	1,851	6,248
3 P2 R3	SAP Solution - Professional Services		-	-	472	809	539	1,821	-	-	472	809	539	1,821	-	-	-	-	-	-
4 P2 R3	SAP Solution - Licenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 P2 R3	Delivery - Labor/Contract Labor		-	-	1,881	5,644	3,763	11,289	-	-	1,424	4,272	2,848	8,543	-	-	458	1,373	915	2,745
6 P2 R3	Delivery - Professional Services		-	-	1,444	3,841	2,561	7,846	-	-	1,444	3,841	2,561	7,846	-	-	-	-	-	-
7 P2 R3	Other (Facility)		-	-	154	461	223	1,038	-	-	-	-	-	-	-	154	461	223	1,038	-
8 P2 R3	Other (T&E)		-	-	567	1,701	1,134	3,403	-	-	567	1,701	1,134	3,403	-	-	-	-	-	-
<b>Total - Release 3</b>			<b>-</b>	<b>-</b>	<b>15,472</b>	<b>40,917</b>	<b>27,393</b>	<b>83,782</b>	<b>-</b>	<b>-</b>	<b>13,241</b>	<b>36,306</b>	<b>24,204</b>	<b>73,751</b>	<b>-</b>	<b>-</b>	<b>2,231</b>	<b>4,611</b>	<b>3,189</b>	<b>10,031</b>

Release Cost Details Categories - Direct Cost Only

Line No.	Release	Business Functionality	Category	Forecast Total Cost (Constant \$000s)						Forecast Total Capital Cost (Constant \$000s)						Forecast Total O&M Cost (Constant \$000s)					
				2026	2027	2028	2029	2030	Total	2026	2027	2028	2029	2030	Total	2026	2027	2028	2029	2030	Total
<b>SAP Migration Program</b>																					
1	P1B OM	System Integrator	<i>Solution Implementation and PMO</i>	1,700	48,703	48,090	34,567	20,051	153,110	-	44,077	46,000	34,567	20,051	144,694	1,700	4,626	2,090	-	-	8,416
			<i>Process Governance and Data Execution</i>	200	3,158	2,113	-	-	5,470	-	2,006	1,433	-	-	3,438	200	1,152	680	-	-	2,032
			<i>Subtotal -System Integrator</i>	1,900	51,861	50,202	34,567	20,051	158,581	-	46,083	47,432	34,567	20,051	148,132	1,900	5,778	2,770	-	-	10,448
2	P1B OM	Business Integrator	<i>Program Oversight Quality Assessment - Solution</i>	700	3,107	4,317	3,667	2,445	14,236	-	2,407	4,317	3,667	2,445	12,836	700	700	-	-	-	1,400
			<i>BI Program Management Office (PMO)</i>	300	2,150	2,959	2,514	1,676	9,599	-	1,650	2,959	2,514	1,676	8,799	300	500	-	-	-	800
			<i>OCM, Communications, and Training</i>	2,200	3,315	4,511	3,833	2,555	16,414	-	-	-	-	-	2,200	3,315	4,511	3,833	2,555	16,414	
			<i>Business Readiness</i>	600	1,829	2,025	1,721	1,147	7,323	-	-	-	-	-	600	1,829	2,025	1,721	1,147	7,323	
			<i>Subtotal -Business Integrator</i>	3,800	10,401	13,813	11,735	7,823	47,572	-	4,057	7,276	6,181	4,121	21,635	3,800	6,344	6,537	5,553	3,702	25,937
3	P1B OM	SAP Solution - Professional Services	<i>Professional Services</i>	300	1,062	1,905	1,618	1,079	5,964	-	1,062	1,905	1,618	1,079	5,664	300	-	-	-	-	300
4	P1B OM	SAP Solution - Licenses	<i>Software Licenses/Subscriptions</i>	-	17,555	-	-	-	17,555	-	17,555	-	-	-	17,555	-	-	-	-	-	-
5	P1B OM	Delivery - Labor/Contract Labor	<i>Internal Labor</i>	900	4,704	5,411	6,795	4,530	22,341	-	3,067	3,768	4,732	3,155	14,723	900	1,637	1,643	2,063	1,375	7,618
			<i>Contract Labor</i>	-	2,913	3,578	4,494	2,996	13,980	-	2,470	3,035	3,811	2,541	11,856	-	442	544	683	455	2,124
			<i>Subtotal -Delivery</i>	900	7,617	8,989	11,289	7,526	36,321	-	5,537	6,803	8,543	5,696	26,580	900	2,079	2,186	2,745	1,830	9,741
6	P1B OM	Delivery - Professional Services	<i>Professional Services</i>	-	861	2,606	4,497	2,998	10,961	-	861	2,606	4,497	2,998	10,961	-	-	-	-	-	-
7	P1B OM	Other (Facility)	<i>Professional Services</i>	-	538	922	922	615	2,997	-	-	-	-	-	-	-	538	922	922	615	2,997
8	P1B OM	Other (T&E)	<i>Professional Services</i>	70	3,083	3,323	2,712	1,556	10,744	-	3,033	3,323	2,712	1,556	10,624	70	50	-	-	-	120
<b>Total - SAP Migration Program</b>				<b>6,970</b>	<b>92,977</b>	<b>81,760</b>	<b>67,340</b>	<b>41,647</b>	<b>290,695</b>	<b>-</b>	<b>78,187</b>	<b>69,345</b>	<b>58,119</b>	<b>35,500</b>	<b>241,151</b>	<b>6,970</b>	<b>14,790</b>	<b>12,415</b>	<b>9,221</b>	<b>6,147</b>	<b>49,544</b>
<b>Phase 1B</b>																					
1	P1B OM	System Integrator	<i>Solution Implementation and PMO</i>	1,700	1,700	-	-	-	3,400	-	-	-	-	-	1,700	1,700	-	-	-	-	3,400
			<i>Process Governance and Data Execution</i>	200	200	-	-	-	400	-	-	-	-	-	200	200	-	-	-	-	400
			<i>Subtotal -System Integrator</i>	1,900	1,900	-	-	-	3,800	-	-	-	-	-	1,900	1,900	-	-	-	-	3,800
2	P1B OM	Business Integrator	<i>Program Oversight Quality Assessment - Solution</i>	700	700	-	-	-	1,400	-	-	-	-	-	700	700	-	-	-	-	1,400
			<i>BI Program Management Office (PMO)</i>	300	500	-	-	-	800	-	-	-	-	-	300	500	-	-	-	-	800
			<i>OCM, Communications, and Training</i>	2,200	800	-	-	-	3,000	-	-	-	-	-	2,200	800	-	-	-	-	3,000
			<i>Business Readiness</i>	600	700	-	-	-	1,300	-	-	-	-	-	600	700	-	-	-	-	1,300
			<i>Subtotal -Business Integrator</i>	3,800	2,700	-	-	-	6,500	-	-	-	-	-	3,800	2,700	-	-	-	-	6,500
3	P1B OM	SAP Solution - Professional Services	<i>Professional Services</i>	300	-	-	-	-	300	-	-	-	-	-	300	-	-	-	-	-	300
4	P1B OM	SAP Solution - Licenses	<i>Software Licenses/Subscriptions</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	P1B OM	Delivery - Labor/Contract Labor	<i>Internal Labor</i>	900	300	-	-	-	1,200	-	-	-	-	-	900	300	-	-	-	-	1,200
			<i>Contract Labor</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			<i>Subtotal -Delivery</i>	900	300	-	-	-	1,200	-	-	-	-	-	900	300	-	-	-	-	1,200
6	P1B OM	Delivery - Professional Services	<i>Professional Services</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	P1B OM	Other (Facility)	<i>Professional Services</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	P1B OM	Other (T&E)	<i>Professional Services</i>	70	50	-	-	-	120	-	-	-	-	-	70	50	-	-	-	-	120
<b>Total - Phase 1B</b>				<b>6,970</b>	<b>4,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,970</b>	<b>4,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,920</b>
<b>Phase 2 - Release 1</b>																					
1	P2 R1	System Integrator	<i>Solution Implementation and PMO</i>	-	47,003	33,574	-	-	80,577	-	44,077	31,484	-	-	75,561	-	2,926	2,090	-	-	5,016
			<i>Process Governance and Data Execution</i>	-	2,958	2,113	-	-	5,070	-	2,006	1,433	-	-	3,438	-	952	680	-	-	1,632
			<i>Subtotal -System Integrator</i>	-	49,961	35,686	-	-	85,647	-	46,083	32,916	-	-	78,999	-	3,878	2,770	-	-	6,648
2	P2 R1	Business Integrator	<i>Program Oversight Quality Assessment - Solution</i>	-	2,407	2,178	-	-	4,584	-	2,407	2,178	-	-	4,584	-	-	-	-	-	-
			<i>BI Program Management Office (PMO)</i>	-	1,650	1,493	-	-	3,142	-	1,650	1,493	-	-	3,142	-	-	-	-	-	-
			<i>OCM, Communications, and Training</i>	-	2,515	2,276	-	-	4,791	-	-	-	-	-	-	2,515	2,276	-	-	-	4,791
			<i>Business Readiness</i>	-	1,129	1,022	-	-	2,151	-	-	-	-	-	-	1,129	1,022	-	-	-	2,151
			<i>Subtotal -Business Integrator</i>	-	7,701	6,968	-	-	14,669	-	4,057	3,670	-	-	7,727	-	3,644	3,297	-	-	6,942
3	P2 R1	SAP Solution - Professional Services	<i>Professional Services</i>	-	1,062	961	-	-	2,023	-	1,062	961	-	-	2,023	-	-	-	-	-	-

Release Cost Details Categories - Direct Cost Only

Line No.	Release	Business Functionality	Category	Forecast Total Cost (Constant \$000s)						Forecast Total Capital Cost (Constant \$000s)						Forecast Total O&M Cost (Constant \$000s)					
				2026	2027	2028	2029	2030	Total	2026	2027	2028	2029	2030	Total	2026	2027	2028	2029	2030	Total
4	P2 R1	SAP Solution - Licenses	<i>Software Licenses/Subscriptions</i>	-	17,555	-	-	-	17,555	-	17,555	-	-	-	17,555	-	-	-	-	-	
5	P2 R1	Delivery - Labor/Contract Labor	<i>Internal Labor</i>	-	4,404	3,146	-	-	7,550	-	3,067	2,191	-	-	5,258	-	1,337	955	-	-	2,292
			<i>Contract Labor</i>	-	2,913	2,080	-	-	4,993	-	2,470	1,764	-	-	4,234	-	442	316	-	-	758
			<i>Subtotal - Delivery</i>	-	7,317	5,226	-	-	12,543	-	5,537	3,955	-	-	9,493	-	1,779	1,271	-	-	3,050
6	P2 R1	Delivery - Professional Services	<i>Professional Services</i>	-	861	779	-	-	1,640	-	861	779	-	-	1,640	-	-	-	-	-	-
7	P2 R1	Other (Facility)	<i>Professional Services</i>	-	538	384	-	-	922	-	-	-	-	-	-	-	538	384	-	-	922
8	P2 R1	Other (T&E)	<i>Professional Services</i>	-	3,033	2,166	-	-	5,199	-	3,033	2,166	-	-	5,199	-	-	-	-	-	-
<b>Total - Release 1</b>				-	<b>88,027</b>	<b>52,170</b>	-	-	<b>140,197</b>	-	<b>78,187</b>	<b>44,448</b>	-	-	<b>122,635</b>	-	<b>9,840</b>	<b>7,723</b>	-	-	<b>17,563</b>
<b>Phase 2 - Release 2</b>																					
1	P2 R2	System Integrator	<i>Solution Implementation and PMO</i>	-	-	6,985	11,974	4,989	23,949	-	-	6,985	11,974	4,989	23,949	-	-	-	-	-	-
			<i>Process Governance and Data Execution</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			<i>Subtotal - System Integrator</i>	-	-	6,985	11,974	4,989	23,949	-	-	6,985	11,974	4,989	23,949	-	-	-	-	-	-
2	P2 R2	Business Integrator	<i>Program Oversight Quality Assessment - Solutio.</i>	-	-	1,070	1,834	1,222	4,126	-	-	1,070	1,834	1,222	4,126	-	-	-	-	-	-
			<i>BI Program Management Office (PMO)</i>	-	-	733	1,257	838	2,828	-	-	733	1,257	838	2,828	-	-	-	-	-	-
			<i>OCM, Communications, and Training</i>	-	-	1,118	1,916	1,278	4,312	-	-	-	-	-	-	-	1,118	1,916	1,278	4,312	-
			<i>Business Readiness</i>	-	-	502	860	574	1,936	-	-	-	-	-	-	-	502	860	574	1,936	-
			<i>Subtotal - Business Integrator</i>	-	-	3,423	5,867	3,912	13,202	-	-	1,803	3,091	2,060	6,954	-	-	1,620	2,777	1,851	6,248
3	P2 R2	SAP Solution - Professional Services	<i>Professional Services</i>	-	-	472	809	539	1,821	-	-	472	809	539	1,821	-	-	-	-	-	-
4	P2 R2	SAP Solution - Licenses	<i>Software Licenses/Subscriptions</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	P2 R2	Delivery - Labor/Contract Labor	<i>Internal Labor</i>	-	-	1,133	3,398	2,265	6,795	-	-	789	2,366	1,577	4,732	-	-	344	1,031	688	2,063
			<i>Contract Labor</i>	-	-	749	2,247	1,498	4,494	-	-	635	1,906	1,270	3,811	-	-	114	341	228	683
			<i>Subtotal - Delivery</i>	-	-	1,881	5,644	3,763	11,289	-	-	1,424	4,272	2,848	8,543	-	-	458	1,373	915	2,745
6	P2 R2	Delivery - Professional Services	<i>Professional Services</i>	-	-	383	656	437	1,476	-	-	383	656	437	1,476	-	-	-	-	-	-
7	P2 R2	Other (Facility)	<i>Professional Services</i>	-	-	384	461	192	1,038	-	-	-	-	-	-	-	384	461	192	1,038	-
8	P2 R2	Other (T&E)	<i>Professional Services</i>	-	-	590	1,011	421	2,022	-	-	590	1,011	421	2,022	-	-	-	-	-	-
<b>Total - Release 2</b>				-	-	<b>14,118</b>	<b>26,424</b>	<b>14,254</b>	<b>54,796</b>	-	-	<b>11,656</b>	<b>21,813</b>	<b>11,296</b>	<b>44,765</b>	-	-	<b>2,462</b>	<b>4,611</b>	<b>2,958</b>	<b>10,031</b>
<b>Phase 2 - Release 3</b>																					
1	P2 R3	System Integrator	<i>Solution Implementation and PMO</i>	-	-	7,531	22,592	15,061	45,184	-	-	7,531	22,592	15,061	45,184	-	-	-	-	-	-
			<i>Process Governance and Data Execution</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			<i>Subtotal - System Integrator</i>	-	-	7,531	22,592	15,061	45,184	-	-	7,531	22,592	15,061	45,184	-	-	-	-	-	-
2	P2 R3	Business Integrator	<i>Program Oversight Quality Assessment - Solutio.</i>	-	-	1,070	1,834	1,222	4,126	-	-	1,070	1,834	1,222	4,126	-	-	-	-	-	-
			<i>BI Program Management Office (PMO)</i>	-	-	733	1,257	838	2,828	-	-	733	1,257	838	2,828	-	-	-	-	-	-
			<i>OCM, Communications, and Training</i>	-	-	1,118	1,916	1,278	4,312	-	-	-	-	-	-	-	1,118	1,916	1,278	4,312	-
			<i>Business Readiness</i>	-	-	502	860	574	1,936	-	-	-	-	-	-	-	502	860	574	1,936	-
			<i>Subtotal - Business Integrator</i>	-	-	3,423	5,867	3,912	13,202	-	-	1,803	3,091	2,060	6,954	-	-	1,620	2,777	1,851	6,248
3	P2 R3	SAP Solution - Professional Services	<i>Professional Services</i>	-	-	472	809	539	1,821	-	-	472	809	539	1,821	-	-	-	-	-	-
4	P2 R3	SAP Solution - Licenses	<i>Software Licenses/Subscriptions</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	P2 R3	Delivery - Labor/Contract Labor	<i>Internal Labor</i>	-	-	1,133	3,398	2,265	6,795	-	-	789	2,366	1,577	4,732	-	-	344	1,031	688	2,063
			<i>Contract Labor</i>	-	-	749	2,247	1,498	4,494	-	-	635	1,906	1,270	3,811	-	-	114	341	228	683
			<i>Subtotal - Delivery</i>	-	-	1,881	5,644	3,763	11,289	-	-	1,424	4,272	2,848	8,543	-	-	458	1,373	915	2,745
6	P2 R3	Delivery - Professional Services	<i>Professional Services</i>	-	-	1,444	3,841	2,561	7,846	-	-	1,444	3,841	2,561	7,846	-	-	-	-	-	-
7	P2 R3	Other (Facility)	<i>Professional Services</i>	-	-	154	461	423	1,038	-	-	-	-	-	-	-	154	461	423	1,038	-
8	P2 R3	Other (T&E)	<i>Professional Services</i>	-	-	567	1,701	1,134	3,403	-	-	567	1,701	1,134	3,403	-	-	-	-	-	-
<b>Total - Release 3</b>				-	-	<b>15,472</b>	<b>40,917</b>	<b>27,393</b>	<b>83,782</b>	-	-	<b>13,241</b>	<b>36,306</b>	<b>24,204</b>	<b>73,751</b>	-	-	<b>2,231</b>	<b>4,611</b>	<b>3,189</b>	<b>10,031</b>



Labor Non-Labor Breakout - Directs Only

Line No.	Release	Business Functionality	Category	Forecast Total Cost (Constant \$000s)						Forecast Total Capital Cost (Constant \$000s)						Forecast Total O&M Cost (Constant \$000s)					
				2026	2027	2028	2029	2030	Total	2026	2027	2028	2029	2030	Total	2026	2027	2028	2029	2030	Total
			<i>Contract Labor</i>	-	-	749	2,247	1,498	4,494	-	-	635	1,906	1,270	3,811	-	-	114	341	228	683
			<i>Professional Services</i>	-	-	383	656	437	1,476	-	-	383	656	437	1,476	-	-	-	-	-	-
			<i>Professional Services - Facilities</i>	-	-	384	461	192	1,038	-	-	-	-	-	-	-	-	384	461	192	1,038
			<i>Professional Services - T&amp;E</i>	-	-	590	1,011	421	2,022	-	-	590	1,011	421	2,022	-	-	-	-	-	-
			<i>Subtotal - Non Labor</i>	-	-	12,985	23,026	11,989	48,000	-	-	10,868	19,447	9,718	40,033	-	-	2,118	3,579	2,271	7,968
			<b>Total - Release 2</b>	-	-	<b>14,118</b>	<b>26,424</b>	<b>14,254</b>	<b>54,796</b>	-	-	<b>11,656</b>	<b>21,813</b>	<b>11,296</b>	<b>44,765</b>	-	-	<b>2,462</b>	<b>4,611</b>	<b>2,958</b>	<b>10,031</b>
<b>Phase 2 - Release 3</b>																					
		Internal Labor																			
			<i>Internal Labor</i>	-	-	1,133	3,398	2,265	6,795	-	-	789	2,366	1,577	4,732	-	-	344	1,031	688	2,063
			<i>Subtotal - Labor</i>	-	-	1,133	3,398	2,265	6,795	-	-	789	2,366	1,577	4,732	-	-	344	1,031	688	2,063
		Non-Labor																			
			<i>Solution Implementation and PMO</i>	-	-	7,531	22,592	15,061	45,184	-	-	7,531	22,592	15,061	45,184	-	-	-	-	-	-
			<i>Process Governance and Data Execution</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			<i>Program Oversight Quality Assessment - Solution, Security &amp; Controls</i>	-	-	1,070	1,834	1,222	4,126	-	-	1,070	1,834	1,222	4,126	-	-	-	-	-	-
			<i>BI Program Management Office (PMO)</i>	-	-	733	1,257	838	2,828	-	-	733	1,257	838	2,828	-	-	-	-	-	-
			<i>OCM, Communications, and Training</i>	-	-	1,118	1,916	1,278	4,312	-	-	-	-	-	-	-	-	1,118	1,916	1,278	4,312
			<i>Business Readiness</i>	-	-	502	860	574	1,936	-	-	-	-	-	-	-	-	502	860	574	1,936
			<i>Professional Services</i>	-	-	472	809	539	1,821	-	-	472	809	539	1,821	-	-	-	-	-	-
			<i>Software Licenses/Subscriptions</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			<i>Contract Labor</i>	-	-	749	2,247	1,498	4,494	-	-	635	1,906	1,270	3,811	-	-	114	341	228	683
			<i>Professional Services</i>	-	-	1,444	3,841	2,561	7,846	-	-	1,444	3,841	2,561	7,846	-	-	-	-	-	-
			<i>Professional Services - Facilities</i>	-	-	154	461	423	1,038	-	-	-	-	-	-	-	-	154	461	423	1,038
			<i>Professional Services - T&amp;E</i>	-	-	567	1,701	1,134	3,403	-	-	567	1,701	1,134	3,403	-	-	-	-	-	-
			<i>Subtotal - Non Labor</i>	-	-	14,339	37,519	25,128	76,987	-	-	12,452	33,940	22,627	69,019	-	-	1,887	3,579	2,501	7,968
			<b>Total - Release 3</b>	-	-	<b>15,472</b>	<b>40,917</b>	<b>27,393</b>	<b>83,782</b>	-	-	<b>13,241</b>	<b>36,306</b>	<b>24,204</b>	<b>73,751</b>	-	-	<b>2,231</b>	<b>4,611</b>	<b>3,189</b>	<b>10,031</b>