THE STATE of ALASKA
GOVERNOR MIKE DUNLEAVY

Regulatory Commission of Alaska

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June 26, 2026

In reply refer to: Finance Section
LO #: L2600211

To All Nonregulated PCE Utilities,

In Order U-26-010(2) issued June 23, 2026, the Regulatory Commission of Alaska (Commission) established a new base rate of 21.85 cents per kilowatt-hour (kWh) for power cost equalization (PCE) calculations for fiscal year (FY) 2027.[1] On June 26, 2026, the Commission approved updated PCE amounts for nonregulated participating electric utilities reflecting the FY2027 base rate. Enclosed is a copy of the Staff memorandum with updated PCE calculations.

The new PCE amounts are effective for bills rendered on or after July 1, 2026.

Under AS 42.45.110(f),[2] all participating electric utilities are required to keep monthly records of kWh sales, kWh generation, fuel balances, fuel/power purchases, and fuel consumption. Each participating electric utility must file monthly reports with the Alaska Energy Authority (AEA) under AS 42.45.110(h)(1) and AS 42.45.170(a)(2) and (b),[3] and provide customers with the notice specified in AS 42.45.120[4] or similar notice approved by AEA. In addition to the annual and periodic reporting schedules prescribed by the Commission, each nonregulated participating electric utility is required under 3 AAC 52.620[5] and 3 AAC 52.640[6] to notify the Commission and request a change in PCE every time it experiences any change in rates, surcharges, fuel costs, and/or efficiency of operation. Failure to comply with these reporting requirements could jeopardize continued participation in the program.

If you have any questions regarding the calculation of PCE amounts, please contact Zack Walters, Utility Financial Analyst at (907) 263-2131, or via email at: zack.walters@alaska.gov.

If you need assistance with equipment issues or technical requirements, please reach out to our partners at the AEA at: ruralassistance@akenergyauthority.org.

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[1] *See* AS 42.45.110(c)(2) and 3 AAC 52.610(c).
[2] *See* AS 42.45.110.
[3] *See* AS 42.45.170.
[4] *See* AS 42.45.120.
[5] *See* 3 AAC 52.620.
[6] *See* 3 AAC 52.640.

If you need assistance with training (including using Quickbooks to generate financial reports), please reach out to AEA's PCE program representatives at: pce@akenergyauthority.org.

BY DIRECTION OF THE COMMISSION

Sincerely,

REGULATORY COMMISSION OF ALASKA

Joy Gordanier
Advisory Section Manager

Enclosures

cc: Katherine Aubry, Alaska Energy Authority

NONREGULATED PARTICIPATING ELECTRIC UTILITIES
POWER COST EQUALIZATION BASE RATE MEMORANDUM

Date: June 26, 2026
Effective Date: July 1, 2026

File No: Various - See Attached
Name of Utility: Nonregulated Participating Electric Utilities – See Attached
Subject: Power Cost Equalization (PCE) Base Rate Update for Fiscal Year 2027

Recommendation

Staff recommends the Commission:

1. Approve the revised PCE amounts for the nonregulated participating utilities as shown on Appendix 1 reflecting the change in the PCE base rate from $0.2038/kWh to $0.2185/kWh approved in Order U-26-010(2) issued June 23, 2026. The revised PCE amounts are effective for bills rendered on or after July 1, 2026.

Signed: _____ Title: Advisory Section Manager
Joy Gordanier

In signing, I acknowledge the calculations presented in this memo are derived from utility-provided data, and I am not responsible for the integrity of those data inputs.

Commission decision regarding this recommendation:

	Date (if different from 6/26/26)	I Concur	I Do Not Concur	I Will Write A Dissenting Statement*	Waive Confidentiality
Espindola		Initial			Initial
DeVries		Initial SD			Initial SD
Johnston		Initial MJ			Initial MJ
Springsteen		Initial JCS			Initial JCS
for Vogler		Initial JCS			Initial JCS

* If this column is initialed, Staff will contact the Commissioner for the statement; otherwise, the dissent will simply be noted at the close of the By Direction letter or order.

City of Akhiok
Power Cost Equalization Calculation
PC80-0425A

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.3254	0.3254
B	Fuel Power Costs	0.6826	0.5555
C	Total Power Costs	1.0079	0.8808
D	Total Costs Less Base Rate $0.2185/kWh	0.7894	0.6623
E	95% of Total Power Costs	0.7500	0.6292
F	Statutory Maximum [(1-0.2185)*0.95]	0.7424	0.7424
G	Lesser of E or F	0.7424	0.6292
H	Customer Class Rate		
	All	0.5962	0.5815
I	Power Cost Equalization - Lesser of G or H		
	All	0.5962	0.5815
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.5962**	**0.5815**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2024 in PC80-0425 (L2500347)**	
3	Personnel Expense	$ 29,186
4	Power Plant Parts and Supplies	9,434
5	Repairs and Maintenance	11,069
6	General and Administrative	21,807
7	Depreciation/Amortization Expense	10,115
8	Interest	-
9	Other	-
		-
		-
		-
10	Total Test Year Non-Fuel Costs	$ 81,611
11	Test Year Sales (kWh)	250,824
12	**NON-FUEL COSTS PER KWH**	**$ 0.3254**
13	**FUEL COSTS* - PC80-0425 (L2500347)**	
14	Current Consumption (Gallons)	30,809
15	Current Fuel Cost per Gallon	$ 5.8711
16	Total Current Fuel Costs	$ 180,883
17	Current Sales (kWh)	266,829
18	**ACTUAL FUEL COSTS PER KWH**	**$ 0.6779**
19	**GENERATION EFFICIENCY AND LINE LOSS**	
20	Diesel Generation (kWh)	396,703
21	Hydro Generation (kWh)	-
22	Wind Generation (kWh)	-
23	Other Generation (kWh)	-
24	Total Generation (kWh)	396,703
25	Percentage Diesel	100.00%
26	Efficiency Standard (kWh per Gallon)	10.50
27	**Generation Efficiency (kWh per Gallon)**	**12.88**
28	Imputed Gallons, if applicable	-
29	Station Service (kWh)	23,461
30	**Line Loss Percentage**	**26.82%**
31	Imputed kWh Sales, if applicable	325,638
32	**ADJUSTED FUEL COSTS PER KWH**	**$ 0.5555**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.8000	-	600.00	0.8000	0.5815	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect those approved in PC80-0425 (L2500347), as adjusted by Staff. No newer or more accurate data was available.

Akiachak Native Community Electric Company
Power Cost Equalization Calculation
PC29-0317X

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2249	0.2249
B	Fuel Power Costs	0.3191	0.3191
C	Total Power Costs	0.5440	0.5440
D	Total Costs Less Base Rate $0.2185/kWh	0.3402	0.3255
E	95% of Total Power Costs	0.3232	0.3092
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.3232	0.3092
H	Customer Class Rate		
	Residential	0.5262	0.5115
	Community Facilities	0.5262	0.5115
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.3232	0.3092
	Community Facilities	0.3232	0.3092
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.3232**	**0.3092**
	Community Facilities	**0.3232**	**0.3092**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2016 in PC29-0317 (L1700401)**	
3	Personnel Expense	$ 198,090
4	Operating Expense	38,518
5	General and Administrative	105,462
6	Depreciation Expense	85,861
7	Interest	8,779
8	Other Income (Grant Income)	(35,419)
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 401,291
10	Test Year Sales (kWh)	1,784,155
11	**NON-FUEL COSTS PER KWH**	**$ 0.2249**
12	**FUEL COSTS* - 12 Months ending March 2026**	
13	Current Consumption (Gallons)	135,872
14	Current Fuel Cost per Gallon	$ 4.5565
15	Total Current Fuel Costs	$ 619,094
16	Current Sales (kWh)	1,940,258
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.3191**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	1,916,408
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	185,872
22	Other Generation (kWh)	-
23	Total Generation (kWh)	2,102,280
24	Percentage Diesel	91.16%
25	Efficiency Standard (kWh per Gallon)	12.50
26	**Generation Efficiency (kWh per Gallon)**	**14.10**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	29,740
29	**Line Loss Percentage**	**6.29%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.3191**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.7300	-	547.50	0.7300	0.5115	PCE Base Rate
2	Community Facilities	-	0.7300	-	547.50	0.7300	0.5115	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

Akiak Power Utilities
Power Cost Equalization Calculation
PC49-0518P

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.1557	0.1557
B	Fuel Power Costs	0.7722	0.5953
C	Total Power Costs	0.9279	0.7510
D	Total Costs Less Base Rate $0.2185/kWh	0.7241	0.5325
E	95% of Total Power Costs	0.6879	0.5059
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.6879	0.5059
H	Customer Class Rate		
	All	0.4262	0.4115
I	Power Cost Equalization - Lesser of G or H		
	All	0.4262	0.4115
J	**INTERIM AND REFUNDABLE POWER COST EQUALIZATION - 100% FUNDING****		
	All	**0.4262**	**0.4115**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2017 in PC49-0518 (L1900157)**	
3	Personnel Expense	$ 102,509
4	Operating Expense	12,953
5	General and Administrative	57,842
6	Depreciation Expense	2,650
7	Interest	-
8	Other Income (Grant Income)	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 175,954
10	Test Year Sales (kWh)	1,129,982
11	**NON-FUEL COSTS PER KWH**	**$ 0.1557**
12	**FUEL COSTS* - PC49-0518O (L2600072)**	
13	Current Consumption (Gallons)	90,612
14	Current Fuel Cost per Gallon	$ 6.8886
15	Total Current Fuel Costs	$ 624,188
16	Current Sales (kWh)	1,048,549
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.5953**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	1,143,255
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	41,963
22	Other Generation (kWh)	-
23	Total Generation (kWh)	1,185,218
24	Percentage Diesel	96.46%
25	Efficiency Standard (kWh per Gallon)	12.50
26	**Generation Efficiency (kWh per Gallon)**	**12.62**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	21,984
29	**Line Loss Percentage**	**9.68%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.5953**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.6300	-	472.50	0.6300	0.4115	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect those approved in PC49-0518O (L2600072). No newer or more accurate data was available.

**Akiak Power Utilities's PCE is currently interim and refundable due to noncompliance. See PC49-0518O (L2600072).

City of Akutan
Power Cost Equalization Calculation
PC55-1020L

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.7380	0.7380
B	Fuel Power Costs	0.3705	0.3787
C	Total Power Costs	1.1084	1.1166
D	Total Costs Less Base Rate $0.2185/kWh	0.9046	0.8981
E	95% of Total Power Costs	0.8594	0.8532
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7564	0.7424
H	Customer Class Rate		
	Residential	0.7462	0.7315
	Community Facilities	0.7462	0.7315
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.7462	0.7315
	Community Facilities	0.7462	0.7315
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.7462**	**0.7315**
	Community Facilities	**0.7462**	**0.7315**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 6/30/2020 in PC55-1020 (L2100147)**		
3	Personnel Expense	$	121,907
4	Operating Expense		77,009
5	General and Administrative		7,106
6	Depreciation Expense		167,883
7	Interest		-
8	Other		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	373,905
10	Test Year Sales (kWh)		506,673
11	**NON-FUEL COSTS PER KWH**	**$**	**0.7380**
12	**FUEL COSTS* - 12 Months ending April 2026**		
13	Current Consumption (Gallons)		57,581
14	Current Fuel Cost per Gallon	$	4.2026
15	Total Current Fuel Costs	$	241,989
16	Current Sales (kWh)		511,201
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.4734**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		529,726
20	Hydro Generation (kWh)		128,280
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		658,006
24	Percentage Diesel		80.50%
25	Efficiency Standard (kWh per Gallon)		11.50
26	**Generation Efficiency (kWh per Gallon)**		**9.20**
27	Imputed Gallons, if applicable		46,063
28	Station Service (kWh)		94,832
29	**Line Loss Percentage**		**7.90%**
30	Imputed kWh Sales, if applicable		-
31	**ADJUSTED FUEL COSTS PER KWH**	**$**	**0.3787**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.9500	-	712.50	0.9500	0.7315	PCE Base Rate
2	Community Facilities	-	0.9500	-	712.50	0.9500	0.7315	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

Alaska Village Electric Cooperative, Inc.
Power Cost Equalization Calculation
PC93-0525A

	PC93-0525 FY26 Base Rate $0.2038/kWh			PC93-0525A FY27 Base Rate $0.2185/kWh		
Village	Small Power ≤750 kWh ($/kWh)	Small Power >750 kWh ($/kWh)	Large Power ≤750 kWh ($/kWh)	Small Power ≤750 kWh ($/kWh)	Small Power >750 kWh ($/kWh)	Large Power ≤750 kWh ($/kWh)
Ambler	0.7383	0.6696	0.6615	0.7244	0.6549	0.6468
Anvik	0.5174	0.4370	0.4289	0.5034	0.4223	0.4142
Bethel	0.2743	0.2476	0.2136	0.2596	0.2329	0.1989
Brevig Mission	0.4501	0.3662	0.3581	0.4361	0.3515	0.3434
Chevak	0.3205	0.2718	0.2397	0.3066	0.2571	0.2250
Eek	0.4116	0.3257	0.3176	0.3977	0.3110	0.3029
Elim	0.3843	0.2969	0.2888	0.3703	0.2822	0.2741
Emmonak - Alakanuk	0.4236	0.3532	0.3211	0.4096	0.3385	0.3064
Gambell	0.4799	0.3976	0.3655	0.4660	0.3829	0.3508
Goodnews Bay	0.4559	0.3723	0.3642	0.4419	0.3576	0.3495
Grayling	0.4552	0.3716	0.3635	0.4413	0.3569	0.3488
Holy Cross	0.3985	0.3119	0.3038	0.3846	0.2972	0.2891
Hooper Bay	0.4798	0.4020	0.3699	0.4658	0.3873	0.3552
Huslia	0.4285	0.3434	0.3353	0.4145	0.3287	0.3206
Kalskag - Lower/Upper	0.4001	0.3136	0.3055	0.3862	0.2989	0.2908
Kaltag	0.4315	0.3466	0.3385	0.4175	0.3319	0.3238
Kasigluk - Nunapitchuk	0.4919	0.4222	0.3901	0.4779	0.4075	0.3754
Kiana	0.4471	0.3630	0.3549	0.4331	0.3483	0.3402
Kivalina	0.4758	0.3932	0.3851	0.4618	0.3785	0.3704
Kotlik	0.4320	0.3471	0.3390	0.4180	0.3324	0.3243
Koyuk	0.4285	0.3435	0.3354	0.4146	0.3288	0.3207
Marshall	0.3837	0.2963	0.2882	0.3697	0.2816	0.2735
Mekoryuk	0.3983	0.3239	0.2918	0.3844	0.3092	0.2771
Minto	0.4166	0.3309	0.3228	0.4026	0.3162	0.3081
New Stuyahok - Ekwok	0.5143	0.4338	0.4257	0.5004	0.4191	0.4110
Noatak	0.7608	0.7608	0.7608	0.7608	0.7608	0.7608
Noorvik	0.4883	0.4064	0.3983	0.4743	0.3917	0.3836
Nulato	0.3550	0.2661	0.2580	0.3411	0.2514	0.2433
Old Harbor	0.3193	0.2285	0.2204	0.3053	0.2138	0.2057
Pilot Station	0.4201	0.3346	0.3265	0.4061	0.3199	0.3118
Quinhagak	0.3528	0.3059	0.2738	0.3389	0.2912	0.2591
Russian Mission	0.4010	0.3145	0.3064	0.3870	0.2998	0.2917
Savoonga	0.4545	0.3708	0.3387	0.4405	0.3561	0.3240
Scammon Bay	0.4605	0.3771	0.3690	0.4465	0.3624	0.3543
Selawik	0.4735	0.3908	0.3587	0.4595	0.3761	0.3440
Shageluk	0.4116	0.3257	0.3176	0.3977	0.3110	0.3029
Shaktoolik	0.4323	0.3809	0.3488	0.4183	0.3662	0.3341
Shishmaref	0.5238	0.4438	0.4357	0.5099	0.4291	0.4210
Shungnak - Kobuk	0.5768	0.4996	0.4915	0.5629	0.4849	0.4768
St. Marys - Andreafsky/Pitkas	0.3390	0.3178	0.2857	0.3250	0.3031	0.2710
Stebbins - St. Michael	0.3011	0.2708	0.2387	0.2871	0.2561	0.2240
Teller	0.4539	0.3702	0.3621	0.4399	0.3555	0.3474
Togiak	0.4533	0.3696	0.3615	0.4394	0.3549	0.3468
Toksook Bay - Tununak/Nightmute	0.3831	0.3084	0.2763	0.3692	0.2937	0.2616
Wales	0.5093	0.4285	0.4204	0.4953	0.4138	0.4057
Yakutat	0.3175	0.2428	0.1510	0.3028	0.2281	0.1363

Alutiiq Power Company
Power Cost Equalization Calculation
PC67-0417T

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2862	0.2862
B	Fuel Power Costs	0.4984	0.4983
C	Total Power Costs	0.7846	0.7845
D	Total Costs Less Base Rate $0.2185/kWh	0.5808	0.5660
E	95% of Total Power Costs	0.5518	0.5377
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.5518	0.5377
H	Customer Class Rate		
	Residential	0.4962	0.4815
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.4962	0.4815
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.4962**	**0.4815**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2016 in PC67-0417 (L1800041)**	
3	Personnel Expense	$ 46,715
4	Operating Expense	4,773
5	General and Administrative	2,208
6	Depreciation Expense	486
7	Interest	734
8	Other Income	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 54,916
10	Test Year Sales (kWh)	191,854
11	**NON-FUEL COSTS PER KWH**	**$ 0.2862**
12	**FUEL COSTS* - 12 Months ending December 2025**	
13	Current Consumption (Gallons)	17,745
14	Current Fuel Cost per Gallon	$ 4.4895
15	Total Current Fuel Costs	$ 79,666
16	Current Sales (kWh)	159,857
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.4984**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	186,284
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	186,284
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	10.50
26	**Generation Efficiency (kWh per Gallon)**	**10.4978**
27	Imputed Gallons, if applicable	17,741
28	Station Service (kWh)	5,347
29	**Line Loss Percentage**	**11.32%**
30	Imputed kWh Sales, if applicable	-
31	**ADJUSTED FUEL COSTS PER KWH**	**$ 0.4983**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.7000	-	525.00	0.7000	0.4815	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

Arctic Village Electric Company
Power Cost Equalization Calculation
PC65-0121Q

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.3480	0.3480
B	Fuel Power Costs	0.6254	0.6254
C	Total Power Costs	0.9734	0.9734
D	Total Costs Less Base Rate $0.2185/kWh	0.7696	0.7549
E	95% of Total Power Costs	0.7311	0.7172
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7311	0.7172
H	Customer Class Rate		
	Residential	0.7962	0.7815
	Community Facilities	0.7962	0.7815
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.7311	0.7172
	Community Facilities	0.7311	0.7172
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.7311**	**0.7172**
	Community Facilities	**0.7311**	**0.7172**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 9/30/2020 in PC65-0121 (L2100331)**		
3	Personnel Expense	$	102,342
4	Operating Expense		6,895
5	General and Administrative		56,939
6	Depreciation Expense		9,751
7	Interest		10,154
8	Other		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	186,081
10	Test Year Sales (kWh)		534,678
11	**NON-FUEL COSTS PER KWH**	**$**	**0.3480**
12	**FUEL COSTS* - PC65-0121O (L2500022)**		
13	Current Consumption (Gallons)		48,388
14	Current Fuel Cost per Gallon	$	6.9111
15	Total Current Fuel Costs	$	334,412
16	Current Sales (kWh)		437,663
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.7641**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		638,335
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		638,335
24	Percentage Diesel		100.00%
25	Efficiency Standard (kWh per Gallon)		11.50
26	**Generation Efficiency (kWh per Gallon)**		**13.19**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		27,025
29	**Line Loss Percentage**		**27.20%**
30	Imputed kWh Sales, if applicable		534,710
31	**ADJUSTED FUEL COSTS PER KWH**	**$**	**0.6254**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	1.0000	-	750.00	1.0000	0.7815	PCE Base Rate
2	Community Facilities	-	1.0000	-	750.00	1.0000	0.7815	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect those approved in PC65-0121O (L2500022), as adjusted by Staff. No newer or more accurate data was available.

City of Atka
Power Cost Equalization Calculation
PC36-0922E

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.4370	0.4370
B	Fuel Power Costs	0.1249	0.1249
C	Total Power Costs	0.5619	0.5619
D	Total Costs Less Base Rate $0.2185/kWh	0.3581	0.3434
E	95% of Total Power Costs	0.3402	0.3262
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.3402	0.3262
H	Customer Class Rate		
	Residential	0.4212	0.4065
	Community Facilities	0.4212	0.4065
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.3402	0.3262
	Community Facilities	0.3402	0.3262
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.3402**	**0.3262**
	Community Facilities	**0.3402**	**0.3262**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 6/30/2022 in PC36-0922 (L2300123)**		
3	Personnel Expense	$	60,869
4	Operating Expense		13,288
5	General and Administrative		21,428
6	Depreciation Expense		29,264
7	Interest		26,589
8	Other		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	151,438
10	Test Year Sales (kWh)		346,546
11	**NON-FUEL COSTS PER KWH**	**$**	**0.4370**
12	**FUEL COSTS* - PC36-0922B (L2400136)**		
13	Current Consumption (Gallons)		7,161
14	Current Fuel Cost per Gallon	$	6.0437
15	Total Current Fuel Costs	$	43,279
16	Current Sales (kWh)		346,546
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.1249**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		60,836
20	Hydro Generation (kWh)		381,700
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		442,536
24	Percentage Diesel		13.75%
25	Efficiency Standard (kWh per Gallon)		-
26	**Generation Efficiency (kWh per Gallon)**		**13.71**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		42,864
29	**Line Loss Percentage**		**12.0049%**
30	Imputed kWh Sales, if applicable		346,568
31	**ADJUSTED FUEL COSTS PER KWH**	**$**	**0.1249**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.6250	-	468.75	0.6250	0.4065	PCE Base Rate
2	Community Facilities	-	0.6250	-	468.75	0.6250	0.4065	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect those approved in PC36-0922B (L2400136), as adjusted by Staff. No newer or more accurate data was available.

Atmautluak Joint Utilities
Power Cost Equalization Calculation
PC13-0518W

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.3132	0.3132
B	Fuel Power Costs	0.3876	0.3883
C	Total Power Costs	0.7008	0.7015
D	Total Costs Less Base Rate $0.2185/kWh	0.4970	0.4830
E	95% of Total Power Costs	0.4722	0.4589
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.4722	0.4589
H	Customer Class Rate		
	All	0.4562	0.4415
I	Power Cost Equalization - Lesser of G or H		
	All	0.4562	0.4415
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.4562**	**0.4415**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2017 in PC13-0518 (L1800100/Errata)**	
3	Personnel Expense	$ 107,361
4	Operating Expense	8,352
5	General and Administrative	25,925
6	Depreciation Expense	6,585
7	Interest	948
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 149,171
10	Test Year Sales (kWh)	476,269
11	**NON-FUEL COSTS PER KWH**	**$ 0.3132**
12	**FUEL COSTS* - 12 Months ending March 2026**	
13	Current Consumption (Gallons)	78,387
14	Reported Fuel Cost per Gallon	$ 4.7562
15	Total Current Fuel Costs	$ 372,821
16	Current Sales (kWh)	960,124
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.3883**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	983,180
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	102,109
22	Other Generation (kWh)	-
23	Total Generation (kWh)	1,085,289
24	Percentage Diesel	90.59%
25	Efficiency Standard (kWh per Gallon)	11.50
26	**Generation Efficiency (kWh per Gallon)**	**12.54**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	38,318
29	**Line Loss Percentage**	**8.00%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.3883**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.6600	-	495.00	0.6600	0.4415	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

Beaver Village Electrical Utilities
Power Cost Equalization Calculation
PC52-1017AA

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.4660	0.4660
B	Fuel Power Costs	0.5062	0.5062
C	Total Power Costs	0.9722	0.9722
D	Total Costs Less Base Rate $0.2185/kWh	0.7684	0.7537
E	95% of Total Power Costs	0.7300	0.7160
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7300	0.7160
H	Customer Class Rate		
	Residential	0.6962	0.6815
	Community Facilities	0.7962	0.7815
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.6962	0.6815
	Community Facilities	0.7300	0.7160
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.6962**	**0.6815**
	Community Facilities	**0.7300**	**0.7160**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 6/30/2017 in PC52-1017 (L1700415)**	
3	Personnel Expense	$ 76,416
4	Operating Expense	34,697
5	General and Administrative	6,639
6	Depreciation Expense	5,935
7	Interest	-
8	Other (Fuel Income)	(6,654)
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 117,033
10	Test Year Sales (kWh)	251,156
11	**NON-FUEL COSTS PER KWH**	**$ 0.4660**
12	**FUEL COSTS* - PC52-1017U (L2200173)**	
13	Current Consumption (Gallons)	24,714
14	Current Fuel Cost per Gallon	$ 5.1444
15	Total Current Fuel Costs	$ 127,139
16	Current Sales (kWh)	251,156
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.5062**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	259,376
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	259,376
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	10.50
26	**Generation Efficiency (kWh per Gallon)**	**10.50**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	40
29	**Line Loss Percentage**	**3.15%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.5062**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.9000	-	675.00	0.9000	0.6815	PCE Base Rate
2	Community Facilities	-	1.0000	-	750.00	1.0000	0.7815	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect those approved in PC52-1017U (L2200173). No newer or more accurate data was available.

Birch Creek Tribal Council d/b/a Birch Creek Electric Company
Power Cost Equalization Calculation
PC66-0217U

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.7457	0.7457
B	Fuel Power Costs	0.5989	0.4772
C	Total Power Costs	1.3446	1.2229
D	Total Costs Less Base Rate $0.2185/kWh	1.1408	1.0044
E	95% of Total Power Costs	1.0837	0.9542
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7564	0.7424
H	Customer Class Rate		
	Residential	0.9496	0.9315
	Community Facilities	0.9496	0.9315
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.7564	0.7424
	Community Facilities	0.7564	0.7424
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.7564**	**0.7424**
	Community Facilities	**0.7564**	**0.7424**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 9/30/2016 in PC66-0217 (L1700379)**		
3	Personnel Expense	$	52,222
4	Operating Expense		2,031
5	General and Administrative		9,556
6	Depreciation Expense		-
7	Interest		-
8	Other		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	63,809
10	Test Year Sales (kWh)		85,573
11	**NON-FUEL COSTS PER KWH**	**$**	**0.7457**
12	**FUEL COSTS* - PC66-0217O (L2100310)**		
13	Current Consumption (Gallons)		12,845
14	Current Fuel Cost per Gallon	$	3.9896
15	Total Current Fuel Costs	$	51,246
16	Current Sales (kWh)		85,573
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.5989**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		122,028
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		122,028
24	Percentage Diesel		100.00%
25	Efficiency Standard (kWh per Gallon)		10.50
26	**Generation Efficiency (kWh per Gallon)**		**13.71**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		-
29	**Line Loss Percentage**		**29.87%**
30	Imputed kWh Sales, if applicable		107,385
31	**ADJUSTED FUEL COSTS PER KWH**	**$**	**0.4772**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	1.1500	-	862.50	1.1500	0.9315	PCE Base Rate
2	Community Facilities	-	1.1500	-	862.50	1.1500	0.9315	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect those approved in PC66-0217O (L2100310), as adjusted by Staff. No newer or more accurate data was available.

City of Buckland
Power Cost Equalization Calculation
PC78-1119R

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.1221	0.1221
B	Fuel Power Costs	0.4673	0.4673
C	Total Power Costs	0.5894	0.5894
D	Total Costs Less Base Rate $0.2185/kWh	0.3856	0.3709
E	95% of Total Power Costs	0.3664	0.3524
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.3664	0.3524
H	Customer Class Rate		
	Residential	0.3131	0.2984
	Community Facilities	0.3124	0.2977
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.3131	0.2984
	Community Facilities	0.3124	0.2977
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.3131**	**0.2984**
	Community Facilities	**0.3124**	**0.2977**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 6/30/2019 in PC78-1119 (L1900474)**	
3	Personnel Expense	$ 85,956
4	Operating Expense	30,726
5	General and Administrative	25,530
6	Depreciation Expense	44,429
7	Interest Expense	-
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 186,641
10	Test Year Sales (kWh)	1,528,203
11	**NON-FUEL COSTS PER KWH**	**$ 0.1221**
12	**FUEL COSTS* - 12 Months ending December 2025**	
13	Current Consumption (Gallons)	142,389
14	Current Fuel Cost per Gallon	$ 5.8711
15	Total Current Fuel Costs	$ 835,983
16	Current Sales (kWh)	1,788,481
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.4674**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	1,779,427
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	194,683
22	Other Generation (kWh)	-
23	Total Generation (kWh)	2,031,415
24	Percentage Diesel	87.60%
25	Efficiency Standard (kWh per Gallon)	12.50
26	**Generation Efficiency (kWh per Gallon)**	**12.4969**
27	Imputed Gallons, if applicable	142,354
28	Station Service (kWh)	56,556
29	**Line Loss Percentage**	**9.17%**
30	Imputed kWh Sales, if applicable	-
31	**ADJUSTED FUEL COSTS PER KWH**	**$ 0.4673**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.2794	0.2375	387.68	0.5169	0.2984	PCE Base Rate
2	Community Facilities	-	0.3625	0.1537	387.15	0.5162	0.2977	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

Chalkyitsik Village Energy Systems
Power Cost Equalization Calculation
PC27-0423D

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2657	0.2657
B	Fuel Power Costs	0.8108	0.8108
C	Total Power Costs	1.0765	1.0764
D	Total Costs Less Base Rate $0.2185/kWh	0.8727	0.8579
E	95% of Total Power Costs	0.8290	0.8150
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7564	0.7424
H	Customer Class Rate		
	Residential	0.7462	0.7315
	Community Facilities	0.9462	0.9315
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.7462	0.7315
	Community Facilities	0.7564	0.7424
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.7462**	**0.7315**
	Community Facilities	**0.7564**	**0.7424**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2022 in PC27-0423 (L2300348)**	
3	Personnel Expense	$ 40,893
4	Operating Expense	7,475
5	General and Administrative	14,342
6	Depreciation Expense	2,284
7	Interest	-
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 64,994
10	Test Year Sales (kWh)	244,631
11	**NON-FUEL COSTS PER KWH**	**$ 0.2657**
12	**FUEL COSTS* - PC27-0423A (L2400105)**	
13	Current Consumption (Gallons)	28,904
14	Current Fuel Cost per Gallon	$ 6.8619
15	Total Current Fuel Costs	$ 198,336
16	Current Sales (kWh)	244,631
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.8108**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	303,580
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	303,580
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	10.50
26	**Generation Efficiency (kWh per Gallon)**	**13.71**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	22,519
29	**Line Loss Percentage**	**12.0001%**
30	Imputed kWh Sales, if applicable	244,631
31	**ADJUSTED FUEL COSTS PER KWH**	**$ 0.8108**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.9500	-	712.50	0.9500	0.7315	PCE Base Rate
2	Community Facilities	-	1.1500	-	862.50	1.1500	0.9315	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect those approved in PC27-0423A (L2400105), as adjusted by Staff. No newer or more accurate data was available.

Chenega Bay IRA Council d/b/a Chenega Electric
Power Cost Equalization Calculation
PC68-0421J

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.5248	0.5248
B	Fuel Power Costs	0.6303	0.6303
C	Total Power Costs	1.1551	1.1551
D	Total Costs Less Base Rate $0.2185/kWh	0.9513	0.9366
E	95% of Total Power Costs	0.9037	0.8897
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7564	0.7424
H	Customer Class Rate		
	All	0.9219	0.9015
I	Power Cost Equalization - Lesser of G or H		
	All	0.7564	0.7424
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.7564**	**0.7424**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2020 in PC68-0421 (L2200007)**	
3	Personnel Expense	$ 8,583
4	Operating Expense	54,240
5	General and Administrative	2,777
6	Depreciation Expense	47,411
7	Interest	-
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 113,011
10	Test Year Sales (kWh)	215,339
11	**NON-FUEL COSTS PER KWH**	**$ 0.5248**
12	**FUEL COSTS* - PC28-0421G (L2400176)**	
13	Current Consumption (Gallons)	23,193
14	Current Fuel Cost per Gallon	$ 5.8518
15	Total Current Fuel Costs	$ 135,721
16	Current Sales (kWh)	215,339
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.6303**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	147,158
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	147,158
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	10.50
26	**Generation Efficiency (kWh per Gallon)**	**13.71**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	24,133
29	**Line Loss Percentage****	**-62.73%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.6303**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	1.1200	-	840.00	1.1200	0.9015	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect those approved in PC28-0421G (L2400176). No newer or more accurate data was available.

**Chenega Bay has issues with its generator meter as well as an inconsistent meter reading schedule, resulting in unreliable kWh generation numbers.

City of Chignik
Power Cost Equalization Calculation
PC31-0918X

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2211	0.2211
B	Fuel Power Costs	0.2566	0.2566
C	Total Power Costs	0.4776	0.4776
D	Total Costs Less Base Rate $0.2185/kWh	0.2738	0.2591
E	95% of Total Power Costs	0.2601	0.2462
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.2601	0.2462
H	Customer Class Rate		
	All	0.4962	0.4815
I	Power Cost Equalization - Lesser of G or H		
	All	0.2601	0.2462
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.2601**	**0.2462**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 6/30/2018 in PC31-0918 (L1900192)**		
3	Personnel Expense	$	60,040
4	Operating Expense		36,339
5	General and Administrative		23,092
6	Depreciation/Amortization Expense		20,662
7	Interest		1,916
8	Other (Misc. Income)		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	142,049
10	Test Year Sales (kWh)		642,607
11	**NON-FUEL COSTS PER KWH**	**$**	**0.2211**
12	**FUEL COSTS* - 12 Months ending February 2026**		
13	Current Consumption (Gallons)		38,389
14	Current Fuel Cost per Gallon	$	3.6639
15	Total Current Fuel Costs	$	140,653
16	Current Sales (kWh)		548,238
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.2566**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		555,823
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		555,823
24	Percentage Diesel		100.00%
25	Efficiency Standard (kWh per Gallon)		11.50
26	**Generation Efficiency (kWh per Gallon)**		**14.48**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		18,488
29	**Line Loss Percentage**		**-1.96%**
30	Imputed kWh Sales, if applicable		-
31	**FUEL COSTS PER KWH**	**$**	**0.2566**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.7000	-	525.00	0.7000	0.4815	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

Chignik Lagoon Power Utility
Power Cost Equalization Calculation
PC92-0523K

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.4024	0.4295
B	Fuel Power Costs	0.3011	0.3011
C	Total Power Costs	0.7036	0.7306
D	Total Costs Less Base Rate $0.2185/kWh	0.4998	0.5121
E	95% of Total Power Costs	0.4748	0.4865
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.4748	0.4865
H	Customer Class Rate		
	Residential	0.6013	0.5866
	Comm. Facilities ≤500 kWh	0.6013	0.5866
	Comm. Facilities >500 kWh	0.6013	0.5866
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.4748	0.4865
	Comm. Facilities ≤500 kWh	0.4748	0.4865
	Comm. Facilities >500 kWh	0.4748	0.4865
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.4748**	**0.4865**
	Comm. Facilities ≤500 kWh	**0.4748**	**0.4865**
	Comm. Facilities >500 kWh	**0.4748**	**0.4865**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS* -**	
2	**Test Year ending 9/30/2022 in PC92-0523 (L2300032)**	
3	Personnel Expense	$ 79,998
4	Operating Expense	18,757
5	General and Administrative	39,607
6	Depreciation Expense	47,869
7	Interest	-
8	Other (Fuel Sales)	(10,095)
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 176,136
10	Test Year Sales (kWh)	410,090
11	**NON-FUEL COSTS PER KWH**	**$ 0.4295**
12	**FUEL COSTS** - PC92-0523J (L2500340)**	
13	Current Consumption (Gallons)	28,641
14	Current Fuel Cost per Gallon	$ 4.6014
15	Total Current Fuel Costs	$ 131,788
16	Current Sales (kWh)	437,663
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.3011**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	305,754
20	Hydro Generation (kWh)	183,213
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	488,967
24	Percentage Diesel	62.53%
25	Efficiency Standard (kWh per Gallon)	8.50
26	**Generation Efficiency (kWh per Gallon)**	**13.71**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	9,769
29	**Line Loss Percentage**	**8.49%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.3011**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.8051	-	603.83	0.8051	0.5866	PCE Base Rate
2	Comm. Facilities ≤500 kWh	-	0.8051	-	603.83	0.8051	0.5866	0.2185
3	Comm. Facilities >500 kWh	-	0.8051	-	603.83	0.8051	0.5866	
								Max. kWh
								750

*Non-Fuel Costs were updated to reflect the correct kWh sales for the test year approved in L2300032.

**Fuel Costs for the period reflect those approved in PC92-0523J (L2500340). No newer or more accurate data was available.

Chignik Lake Electric Utility, Inc.
Power Cost Equalization Calculation
PC83-0421H

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.3129	0.3129
B	Fuel Power Costs	0.4757	0.4461
C	Total Power Costs	0.7886	0.7590
D	Total Costs Less Base Rate $0.2185/kWh	0.5848	0.5405
E	95% of Total Power Costs	0.5556	0.5135
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.5556	0.5135
H	Customer Class Rate		
	All	0.5029	0.4815
I	Power Cost Equalization - Lesser of G or H		
	All	0.5029	0.4815
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.5029**	**0.4815**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 6/30/2021 in PC83-0421 (L2200101)**		
3	Personnel Expense	$	64,858
4	Operating Expense		9,662
5	General and Administrative		29,434
6	Depreciation/Amortization Expense		924
7	Interest		-
8	Other (Misc. Income)		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	104,878
10	Test Year Sales (kWh)		335,187
11	**NON-FUEL COSTS PER KWH**	**$**	**0.3129**
12	**FUEL COSTS* - 12 Months ending October 2025**		
13	Current Consumption (Gallons)		29,868
14	Current Fuel Cost per Gallon	$	4.7519
15	Total Current Fuel Costs	$	141,930
16	Current Sales (kWh)		298,360
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.4757**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		373,398
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		373,398
24	Percentage Diesel		100.00%
25	Efficiency Standard (kWh per Gallon)		10.50
26	**Generation Efficiency (kWh per Gallon)**		**12.50**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		10,435
29	**Line Loss Percentage**		**17.30%**
30	Imputed kWh Sales, if applicable		318,155
31	**ADJUSTED FUEL COSTS PER KWH**	**$**	**0.4461**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.7000	-	525.00	0.7000	0.4815	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

Chitina Electric, Inc.
Power Cost Equalization Calculation
PC26-0422DD

Calculation of Power Cost Equalization

Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.6654	0.6654
B	Fuel Power Costs	0.4525	0.4525
C	Total Power Costs	1.1179	1.1179
D	Total Costs Less Base Rate $0.2185/kWh	0.9141	0.8994
E	95% of Total Power Costs	0.8684	0.8545
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7564	0.7424
H	Customer Class Rate		
	Residential	0.8962	0.8815
	Community Facilities	0.8962	0.8815
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.7564	0.7424
	Community Facilities	0.7564	0.7424
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.7564**	**0.7424**
	Community Facilities	**0.7564**	**0.7424**

Amendment to Allowable Costs

Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2021 in PC26-0422 (L2200260)**	
3	Personnel Expense	$ 141,357
4	Operating Expense	62,171
5	General and Administrative	10,763
6	Depreciation Expense	31,665
7	Other	-
		-
		-
		-
		-
		-
8	Total Test Year Non-Fuel Costs	$ 245,956
9	Test Year Sales (kWh)	369,631
10	**NON-FUEL COSTS PER KWH**	**$ 0.6654**
11	**FUEL COSTS* - 12 Months ending April 2026**	
12	Current Consumption (Gallons)	36,596
13	Current Fuel Cost per Gallon	$ 5.3070
14	Total Current Fuel Costs	$ 194,215
15	Current Sales (kWh)	429,171
16	**ACTUAL FUEL COSTS PER KWH**	**$ 0.4525**
17	**GENERATION EFFICIENCY AND LINE LOSS**	
18	Diesel Generation (kWh)	486,529
19	Hydro Generation (kWh)	-
20	Wind Generation (kWh)	-
21	Other Generation (kWh)	-
22	Total Generation (kWh)	486,529
23	Percentage Diesel	100.00%
24	Efficiency Standard (kWh per Gallon)	10.50
25	**Generation Efficiency (kWh per Gallon)**	**13.29**
26	Imputed Gallons, if applicable	-
27	Station Service (kWh)	27,561
28	**Line Loss Percentage**	**6.12%**
29	Imputed kWh Sales, if applicable	-
30	**FUEL COSTS PER KWH**	**$ 0.4525**

Calculation of Average Customer Class Rate per kWh

Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	1.1000	-	825.00	1.1000	0.8815	PCE Base Rate
2	Community Facilities	-	1.1000	-	825.00	1.1000	0.8815	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

Circle Electric, LLC
Power Cost Equalization Calculation
PC70-0325E

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.3790	0.3790
B	Fuel Power Costs	0.5594	0.5594
C	Total Power Costs	0.9384	0.9384
D	Total Costs Less Base Rate $0.2185/kWh	0.7346	0.7199
E	95% of Total Power Costs	0.6979	0.6839
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.6979	0.6839
H	Customer Class Rate		
	All	0.8926	0.8779
I	Power Cost Equalization - Lesser of G or H		
	All	0.6979	0.6839
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.6979**	**0.6839**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 12/31/2024 in PC70-0325A (L2600020)**		
3	Personnel Expense	$	70,171
4	Operating Expense		26,608
5	General and Administrative		27,201
6	Depreciation Expense		13,537
7	Interest		1,015
8	Other Income (Snow Plowing)		(4,653)
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	133,879
10	Test Year Sales (kWh)		353,235
11	**NON-FUEL COSTS PER KWH**	**$**	**0.3790**
12	**FUEL COSTS* - 12 Months ending April 2026**		
13	Current Consumption (Gallons)		34,839
14	Current Fuel Cost per Gallon	$	5.6988
15	Total Current Fuel Costs	$	198,540
16	Current Sales (kWh)		354,919
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.5594**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		401,826
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		401,826
24	Percentage Diesel		100.00%
25	Efficiency Standard (kWh per Gallon)		10.50
26	**Generation Efficiency (kWh per Gallon)**		**11.53**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		14,853
29	**Line Loss Percentage**		**7.98%**
30	Imputed kWh Sales, if applicable		-
31	**FUEL COSTS PER KWH**	**$**	**0.5594**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	1.0100	0.0864	822.30	1.0964	0.8779	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

City of Clarks Point d/b/a Clarks Point Electric Utility
Power Cost Equalization Calculation
PC84-1122E

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.5837	0.5183
B	Fuel Power Costs	0.4848	0.2810
C	Total Power Costs	1.0684	0.7993
D	Total Costs Less Base Rate $0.2185/kWh	0.8646	0.5808
E	95% of Total Power Costs	0.8214	0.5518
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7564	0.5518
H	Customer Class Rate		
	Residential	0.7294	0.7147
	Community Facilities	0.8962	0.8815
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.7294	0.5518
	Community Facilities	0.7564	0.5518
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.7294**	**0.5518**
	Community Facilities	**0.7564**	**0.5518**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS* -**	
2	**Test Year ending 6/30/2022 in PC84-1122 (L2300389)**	
3	Personnel Expense	$ 79,448
4	Operating Expense	55,393
5	General and Administrative	41,720
6	Depreciation Expense	-
7	Interest	-
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 176,561
10	Test Year Sales (kWh)	340,627
11	**NON-FUEL COSTS PER KWH**	**$ 0.5183**
12	**FUEL COSTS** - PC94-1122D (L2500267)**	
13	Current Consumption (Gallons)	20,338
14	Current Fuel Cost per Gallon	$ 4.1788
15	Total Current Fuel Costs	$ 84,988
16	Current Sales (kWh)	249,733
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.3403**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	368,463
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	368,463
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	10.50
26	**Generation Efficiency (kWh per Gallon)**	**13.71**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	21,751
29	**Line Loss Percentage**	**26.3199%**
30	Imputed kWh Sales, if applicable	302,496
31	**ADJUSTED FUEL COSTS PER KWH**	**$ 0.2810**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.9332	-	699.90	0.9332	0.7147	PCE Base Rate
2	Community Facilities	-	1.1000	-	825.00	1.1000	0.8815	0.2185
								Max. kWh
								750

*Non-Fuel Costs were updated to reflect the correct kWh sales for the test year approved in L2300389.

**Fuel Costs for the period reflect those approved in PC94-1122D (L2500267), as adjusted by Staff. No newer or more accurate data was available.

Cordova Electric Cooperative, Inc.
Power Cost Equalization Calculation
PC15-0425F

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2501	0.2501
B	Fuel Power Costs	0.1129	0.1129
C	Total Power Costs	0.3630	0.3630
D	Total Costs Less Base Rate $0.2185/kWh	0.1592	0.1445
E	95% of Total Power Costs	0.1512	0.1372
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.1512	0.1372
H	Customer Class Rate		
	Residential	0.3032	0.2885
	Boat Harbor < 500 kWh	0.3859	0.3712
	Boat Harbor > 500 kWh	0.2845	0.2698
	General Service	0.2345	0.2198
	Large Power	0.1708	0.1561
	Street Lights - 84W	0.3743	0.3596
	Street Lights - 250W	0.4069	0.3922
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.1512	0.1372
	Boat Harbor < 500 kWh	0.1512	0.1372
	Boat Harbor > 500 kWh	0.1512	0.1372
	General Service	0.1512	0.1372
	Large Power	0.1512	0.1372
	Street Lights - 84W	0.1512	0.1372
	Street Lights - 250W	0.1512	0.1372
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.1512**	**0.1372**
	Boat Harbor < 500 kWh	**0.1512**	**0.1372**
	Boat Harbor > 500 kWh	**0.1512**	**0.1372**
	General Service	**0.1512**	**0.1372**
	Large Power	**0.1512**	**0.1372**
	Street Lights - 84W	**0.1512**	**0.1372**
	Street Lights - 250W	**0.1512**	**0.1372**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 12/31/2024 in PC15-0425A (L2600041)**		
3	Hydraulic Power Generation	$	417,374
4	Other Power Generation		864,209
5	Distribution Expense		638,203
6	Consumer Expense		342,561
7	General and Administrative		1,577,631
8	Allowable Fixed Costs		2,049,420
9	Fuel Cartage, Lube Oil and Boiler Fuel		39,756
10	Non-Operating Income - Interest		-
11	Non-Operating Income		(389,592)
12	Non-Operating Expense		-
13	Total Test Year Non-Fuel Costs	$	5,539,562
14	Test Year Sales (kWh)		22,150,332
15	**NON-FUEL COSTS PER KWH**	**$**	**0.2501**
16	**FUEL COSTS* - 12 Months ending April 2026**		
17	Current Consumption (Gallons)		494,169
18	Current Fuel Cost per Gallon	$	5.8897
19	Total Current Fuel Costs	$	2,910,507
20	Current Sales (kWh)		25,787,343
21	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.1129**
22	**GENERATION EFFICIENCY AND LINE LOSS**		
23	Diesel Generation (kWh)		6,889,416
24	Hydro Generation (kWh)		21,293,164
25	Wind Generation (kWh)		-
26	Other Generation (kWh)		-
27	Total Generation (kWh)		28,182,580
28	Percentage Diesel		24.45%
29	Efficiency Standard (kWh per Gallon)		12.00
30	**Generation Efficiency (kWh per Gallon)**		**13.94**
31	Imputed Gallons, if applicable		-
32	Station Service (kWh)		569,833
33	**Line Loss Percentage**		**6.48%**
34	Imputed kWh Sales, if applicable		-
35	**FUEL COSTS PER KWH**	**$**	**0.1129**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	37.41	0.3798	0.0773	380.24	0.5070	0.2885	PCE Base Rate
2	Boat Harbor < 500 kWh	42.96	0.4551	0.0773	442.26	0.5897	0.3712	0.2185
3	Boat Harbor > 500 kWh	-	0.4110	0.0773	366.23	0.4883	0.2698	
4	General Service	31.41	0.3191	0.0773	328.71	0.4383	0.2198	Max. kWh
5	Large Power	67.99	0.2066	0.0773	280.92	0.3746	0.1561	750
6	Street Lights - 84W	3.08	0.4967	0.0773	433.58	0.5781	0.3596	
7	Street Lights - 250W	27.50	0.4967	0.0773	458.00	0.6107	0.3922	

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

City of Diomede
Power Cost Equalization Calculation
PC40-1019N

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.1619	0.1619
B	Fuel Power Costs	0.3616	0.4185
C	Total Power Costs	0.5235	0.5804
D	Total Costs Less Base Rate $0.2185/kWh	0.3197	0.3619
E	95% of Total Power Costs	0.3037	0.3438
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.3037	0.3438
H	Customer Class Rate		
	All	0.7262	0.7115
I	Power Cost Equalization - Lesser of G or H		
	All	0.3037	0.3438
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.3037**	**0.3438**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 6/30/2019 in PC40-1019 (L1900382)**	
3	Personnel Expense	$ 21,955
4	Power Plant Parts and Supplies	7,650
5	Repairs and Maintenance	28,440
6	General and Administrative	7,102
7	Depreciation	-
8	Interest	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 65,147
10	Test Year Sales (kWh)	402,386
11	**NON-FUEL COSTS PER KWH**	**$ 0.1619**
12	**FUEL COSTS* - PC40-1019M (L2600158)**	
13	Current Consumption (Gallons)	42,341
14	Current Fuel Cost per Gallon	$ 3.6300
15	Total Current Fuel Costs	$ 153,698
16	Current Sales (kWh)	347,707
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.4420**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	420,917
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	420,917
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	10.50
26	**Generation Efficiency (kWh per Gallon)**	**9.94**
27	Imputed Gallons, if applicable	40,087
28	Station Service (kWh)	48,489
29	**Line Loss Percentage**	**5.87%**
30	Imputed kWh Sales, if applicable	-
31	**ADJUSTED FUEL COSTS PER KWH**	**$ 0.4185**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.7500	0.1800	697.50	0.9300	0.7115	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect those approved in PC40-1019M (L2600158), as adjusted by Staff. The correct kWh sales were applied.

City of Egegik
Power Cost Equalization Calculation
PC82-1222D

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.3918	0.3918
B	Fuel Power Costs	0.5071	0.5071
C	Total Power Costs	0.8989	0.8989
D	Total Costs Less Base Rate $0.2185/kWh	0.6951	0.6804
E	95% of Total Power Costs	0.6603	0.6464
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.6603	0.6464
H	Customer Class Rate		
	Single-Phase	0.4462	0.4315
	Three-Phase	0.4462	0.4315
	Special	0.4462	0.4315
I	Power Cost Equalization - Lesser of G or H		
	Single-Phase	0.4462	0.4315
	Three-Phase	0.4462	0.4315
	Special	0.4462	0.4315
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Single-Phase	**0.4462**	**0.4315**
	Three-Phase	**0.4462**	**0.4315**
	Special	**0.4462**	**0.4315**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 9/30/2022 in PC82-1222 (L2300359)**	
3	Personnel Expense	$ 83,317
4	Operating Expense	54,530
5	General and Administrative	62,869
6	Depreciation Expense	48,277
7	Interest	-
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 248,993
10	Test Year Sales (kWh)	635,580
11	**NON-FUEL COSTS PER KWH**	**$ 0.3918**
12	**FUEL COSTS* - PC82-1222B (L2400261)**	
13	Current Consumption (Gallons)	59,317
14	Current Fuel Cost per Gallon	$ 5.4340
15	Total Current Fuel Costs	$ 322,329
16	Current Sales (kWh)	635,580
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.5071**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	724,240
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	724,240
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	11.50
26	**Generation Efficiency (kWh per Gallon)**	**13.71**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	32,694
29	**Line Loss Percentage**	**7.7275%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.5071**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Single-Phase	-	0.6500	-	487.50	0.6500	0.4315	PCE Base Rate
2	Three-Phase	-	0.6500	-	487.50	0.6500	0.4315	0.2185
3	Special	-	0.6500	-	487.50	0.6500	0.4315	
								Max. kWh
								750

*Fuel Costs for the period reflect those approved in PC82-1222B (L2400261), as adjusted by Staff. No newer or more accurate data was available.

Elfin Cove Utility Company
Power Cost Equalization Calculation
PC69-1022

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.1905	0.1905
B	Fuel Power Costs	0.5370	0.5370
C	Total Power Costs	0.7276	0.7276
D	Total Costs Less Base Rate $0.2185/kWh	0.5238	0.5091
E	95% of Total Power Costs	0.4976	0.4836
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.4976	0.4836
H	Customer Class Rate		
	Residential	0.5962	0.5815
	Community Facilities	0.5962	0.5815
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.4976	0.4836
	Community Facilities	0.4976	0.4836
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.4976**	**0.4836**
	Community Facilities	**0.4976**	**0.4836**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 6/30/2022 in PC69-1022 (L2200351)**		
3	Personnel Expense	$	37,111
4	Operating Expense		11,642
5	General and Administrative		13,645
6	Depreciation Expense		363
7	Interest		-
8	Other		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	62,761
10	Test Year Sales (kWh)		329,442
11	**NON-FUEL COSTS PER KWH**	**$**	**0.1905**
12	**FUEL COSTS* - 12 Months ending March 2026**		
13	Current Consumption (Gallons)		33,241
14	Current Fuel Cost per Gallon	$	5.9300
15	Total Current Fuel Costs	$	197,119
16	Current Sales (kWh)		367,045
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.5370**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		413,758
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		413,758
24	Percentage Diesel		100.00%
25	Efficiency Standard (kWh per Gallon)		10.50
26	**Generation Efficiency (kWh per Gallon)**		**12.45**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		16,639
29	**Line Loss Percentage**		**7.27%**
30	Imputed kWh Sales, if applicable		-
31	**FUEL COSTS PER KWH**	**$**	**0.5370**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.5600	0.2400	600.00	0.8000	0.5815	PCE Base Rate
2	Community Facilities	-	0.5600	0.2400	600.00	0.8000	0.5815	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

City of False Pass
Power Cost Equalization Calculation
PC60-1125A

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.4966	0.4966
B	Fuel Power Costs	0.2604	0.2604
C	Total Power Costs	0.7570	0.7570
D	Total Costs Less Base Rate $0.2185/kWh	0.5532	0.5385
E	95% of Total Power Costs	0.5256	0.5116
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.5256	0.5116
H	Customer Class Rate		
	Residential	0.5152	0.5005
	Community Facilities	0.5152	0.5005
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.5152	0.5005
	Community Facilities	0.5152	0.5005
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.5152**	**0.5005**
	Community Facilities	**0.5152**	**0.5005**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 6/30/2025 in PC60-1125 (L2600042)**		
3	Personnel Expense	$	129,745
4	Operating Expense		21,071
5	General and Administrative		64,831
6	Depreciation Expense		60,233
7	Interest		-
8	Other		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	275,880
10	Test Year Sales (kWh)		555,494
11	**NON-FUEL COSTS PER KWH**	**$**	**0.4966**
12	**FUEL COSTS* - 12 Months ending November 2025**		
13	Current Consumption (Gallons)		40,385
14	Current Fuel Cost per Gallon	$	3.5917
15	Total Current Fuel Costs	$	145,051
16	Current Sales (kWh)		557,059
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.2604**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		651,480
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		651,480
24	Percentage Diesel		100.00%
25	Efficiency Standard (kWh per Gallon)		11.50
26	**Generation Efficiency (kWh per Gallon)**		**16.13**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		28,328
29	**Line Loss Percentage**		**10.15%**
30	Imputed kWh Sales, if applicable		-
31	**FUEL COSTS PER KWH**	**$**	**0.2604**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.7190	-	539.25	0.7190	0.5005	PCE Base Rate
2	Community Facilities	-	0.7190	-	539.25	0.7190	0.5005	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

City of Galena
Power Cost Equalization Calculation
PC74-1120K

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2429	0.2429
B	Fuel Power Costs	0.3525	0.3525
C	Total Power Costs	0.5954	0.5954
D	Total Costs Less Base Rate $0.2185/kWh	0.3916	0.3769
E	95% of Total Power Costs	0.3720	0.3580
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.3720	0.3580
H	Customer Class Rate		
	All	0.3922	0.3775
I	Power Cost Equalization - Lesser of G or H		
	All	0.3720	0.3580
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.3720**	**0.3580**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 6/30/2020 in PC74-1120 (L2100104)**	
3	Personnel Expense	$ 613,964
4	Power Plant Parts and Supplies	52,741
5	Repairs and Maintenance	33,288
6	General and Administrative	80,472
7	Depreciation Expense	358,713
8	Interest	15,614
9	Other	-
		-
		-
		-
10	Total Test Year Non-Fuel Costs	$ 1,154,792
11	Test Year Sales (kWh)	4,754,140
12	**NON-FUEL COSTS PER KWH**	**$ 0.2429**
13	**FUEL COSTS* - PC74-1120I (L2400387)**	
14	Current Consumption (Gallons)	409,078
15	Current Fuel Cost per Gallon	$ 4.0962
16	Total Current Fuel Costs	$ 1,675,658
17	Current Sales (kWh)	4,754,140
18	**ACTUAL FUEL COSTS PER KWH**	**$ 0.3525**
19	**GENERATION EFFICIENCY AND LINE LOSS**	
20	Diesel Generation (kWh)	5,549,719
21	Hydro Generation (kWh)	-
22	Wind Generation (kWh)	-
23	Other Generation (kWh)	-
24	Total Generation (kWh)	5,549,719
25	Percentage Diesel	100.00%
26	Efficiency Standard (kWh per Gallon)	12.50
27	**Generation Efficiency (kWh per Gallon)**	**13.71**
28	Imputed Gallons, if applicable	-
29	Station Service (kWh)	231,380
30	**Line Loss Percentage**	**10.17%**
31	Imputed kWh Sales, if applicable	-
32	**FUEL COSTS PER KWH**	**$ 0.3525**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.5960	-	447.00	0.5960	0.3775	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect those approved in PC74-1120I (L2400387). No newer or more accurate data was available.

City of Golovin
Power Cost Equalization Calculation
PC03-1023F

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.1836	0.2021
B	Fuel Power Costs	0.3020	0.3020
C	Total Power Costs	0.4856	0.5041
D	Total Costs Less Base Rate $0.2185/kWh	0.2818	0.2856
E	95% of Total Power Costs	0.2678	0.2713
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.2678	0.2713
H	Customer Class Rate		
	All	0.3262	0.3115
I	Power Cost Equalization - Lesser of G or H		
	All	0.2678	0.2713
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.2678**	**0.2713**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS* -**	
2	**Test Year ending 6/30/2023 in PC03-1023 (L2400071)**	
3	Personnel Expense	$ 120,458
4	Operating Expense	28,582
5	General and Administrative	22,637
6	Depreciation Expense	2,050
7	Interest	-
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 173,727
10	Test Year Sales (kWh)	859,784
11	**NON-FUEL COSTS PER KWH**	**$ 0.2021**
12	**FUEL COSTS** - PC03-1023E (L2500309)**	
13	Current Consumption (Gallons)	77,091
14	Current Fuel Cost per Gallon	$ 3.7068
15	Total Current Fuel Costs	$ 285,759
16	Current Sales (kWh)	946,065
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.3020**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	921,576
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	921,576
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	11.50
26	**Generation Efficiency (kWh per Gallon)**	**13.71**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	30,429
29	**Line Loss Percentage**	**-5.96%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.3020**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.5300	-	397.50	0.5300	0.3115	PCE Base Rate 0.2185
								Max. kWh 750

*Non-Fuel Costs were updated to reflect the correct kWh sales for the test year approved in L2400071.

**Fuel Costs for the period reflect those approved in PC03-1023E (L2500309). No newer or more accurate data was available.

Hughes Power and Light Company
Power Cost Equalization Calculation
PC09-0917DD

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2084	0.2084
B	Fuel Power Costs	0.5331	0.5331
C	Total Power Costs	0.7415	0.7415
D	Total Costs Less Base Rate $0.2185/kWh	0.5377	0.5230
E	95% of Total Power Costs	0.5108	0.4968
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.5108	0.4968
H	Customer Class Rate		
	All	0.7062	0.6915
I	Power Cost Equalization - Lesser of G or H		
	All	0.5108	0.4968
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.5108**	**0.4968**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 6/30/2017 in PC09-0917 (L1800028)**		
3	Personnel Expense	$	57,976
4	Operating Expense		13,502
5	General and Administrative		6,223
6	Depreciation Expense		2,627
7	Interest		-
8	Other		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	80,328
10	Test Year Sales (kWh)		385,509
11	**NON-FUEL COSTS PER KWH**	**$**	**0.2084**
12	**FUEL COSTS* - 12 Months ending April 2026**		
13	Current Consumption (Gallons)		48,754
14	Current Fuel Cost per Gallon	$	4.9555
15	Total Current Fuel Costs	$	241,600
16	Current Sales (kWh)		435,677
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.5545**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		492,129
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		492,129
24	Percentage Diesel		100.00%
25	Efficiency Standard (kWh per Gallon)		10.50
26	**Generation Efficiency (kWh per Gallon)**		**10.09**
27	Imputed Gallons, if applicable		46,869
28	Station Service (kWh)		40,008
29	**Line Loss Percentage**		**3.34%**
30	Imputed kWh Sales, if applicable		-
31	**ADJUSTED FUEL COSTS PER KWH**	**$**	**0.5331**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.9100	-	682.50	0.9100	0.6915	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

Igiugig Electric Company
Power Cost Equalization Calculation
PC23-1221X

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2804	0.2804
B	Fuel Power Costs	0.8835	0.8835
C	Total Power Costs	1.1639	1.1639
D	Total Costs Less Base Rate $0.2185/kWh	0.9601	0.9454
E	95% of Total Power Costs	0.9120	0.8981
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7564	0.7424
H	Customer Class Rate		
	Residential	0.7119	0.6972
	Comm. Facilities ≤700 kWh	0.7119	0.6972
	Comm. Facilities >700 kWh	0.4929	0.4782
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.7119	0.6972
	Comm. Facilities ≤700 kWh	0.7119	0.6972
	Comm. Facilities >700 kWh	0.4929	0.4782
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.7119**	**0.6972**
	Comm. Facilities ≤700 kWh	**0.7119**	**0.6972**
	Comm. Facilities >700 kWh	**0.4929**	**0.4782**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 9/30/2021 in PC23-1221 (L2200087)**		
3	Personnel Expense	$	42,813
4	Operating Expense		9,836
5	General and Administrative		12,076
6	Depreciation Expense		11,465
7	Interest		-
8	Other		-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	76,190
10	Test Year Sales (kWh)		271,737
11	**NON-FUEL COSTS PER KWH**	**$**	**0.2804**
12	**FUEL COSTS* - 12 Months ending January 2026**		
13	Current Consumption (Gallons)		26,470
14	Current Fuel Cost per Gallon	$	9.4025
15	Total Current Fuel Costs		248,884
16	Total Purchased Power	$	19,415
17	Current Sales (kWh)		303,688
18	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.8835**
19	**GENERATION EFFICIENCY AND LINE LOSS**		
20	Diesel Generation (kWh)		345,207
21	Hydro Generation (kWh)		192
22	Wind Generation (kWh)		-
23	Purchased (kWh)		43,144
24	Total Generation and Purchased (kWh)		388,543
25	Percentage Diesel		88.85%
26	Efficiency Standard (kWh per Gallon)		10.50
27	**Generation Efficiency (kWh per Gallon)**		**13.04**
28	Imputed Gallons, if applicable		-
29	Station Service (kWh)		40,924
30	**Line Loss Percentage**		**11.31%**
31	Imputed kWh Sales, if applicable		-
32	**FUEL COSTS PER KWH**	**$**	**0.8835**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	5.00	0.9090	-	686.75	0.9157	0.6972	PCE Base Rate
2	Comm. Facilities ≤700 kWh	5.00	0.9090	-	686.75	0.9157	0.6972	0.2185
3	Comm. Facilities >700 kWh	5.00	0.6900	-	522.50	0.6967	0.4782	
								Max. kWh
								750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

I-N-N Electric Cooperative, Inc.
Power Cost Equalization Calculation
PC86-0523D

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.6100	0.6100
B	Fuel Power Costs	0.0056	0.0056
C	Total Power Costs	0.6156	0.6156
D	Total Costs Less Base Rate $0.2185/kWh	0.4118	0.3971
E	95% of Total Power Costs	0.3912	0.3772
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.3912	0.3772
H	Customer Class Rate		
	Residential ≤400 kWh	0.5295	0.5148
	Residential 401-750 kWh	0.4995	0.4848
	Comm. Facilities ≤1,000 kWh	0.5429	0.5282
	Comm. Facilities >1,000 kWh	0.5129	0.4982
I	Power Cost Equalization - Lesser of G or H		
	Residential ≤400 kWh	0.3912	0.3772
	Residential 401-750 kWh	0.3912	0.3772
	Comm. Facilities ≤1,000 kWh	0.3912	0.3772
	Comm. Facilities >1,000 kWh	0.3912	0.3772
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential ≤400 kWh	**0.3912**	**0.3772**
	Residential 401-750 kWh	**0.3912**	**0.3772**
	Comm. Facilities ≤1,000 kWh	**0.3912**	**0.3772**
	Comm. Facilities >1,000 kWh	**0.3912**	**0.3772**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2022 in PC86-0523 (L2300252)**	
3	Generation Expense	$ 194,312
4	Distribution Expense	39,252
5	General and Administrative	190,201
6	Depreciation Expense	474,910
7	Interest	318,245
8	Other (Taxes)	221,714
9	Dump Energy Revenue	1,732
10	Other Electric Revenue	(165,818)
		-
		-
11	Total Test Year Non-Fuel Costs	$ 1,274,548
12	Test Year Sales (kWh)	2,089,510
13	**NON-FUEL COSTS PER KWH**	**$ 0.6100**
14	**FUEL COSTS* - PC86-0523C (L2500169)**	
15	Current Consumption (Gallons)	2,555
16	Current Fuel Cost per Gallon	$ 4.5834
17	Total Current Fuel Costs	$ 11,711
18	Current Sales (kWh)	2,089,510
19	**ACTUAL FUEL COSTS PER KWH**	**$ 0.0056**
20	**GENERATION EFFICIENCY AND LINE LOSS**	
21	Diesel Generation (kWh)	30,040
22	Hydro Generation (kWh)	3,961,240
23	Wind Generation (kWh)	-
24	Other Generation (kWh)	-
25	Total Generation (kWh)	3,991,280
26	Percentage Diesel	0.75%
27	Efficiency Standard (kWh per Gallon)	-
28	**Generation Efficiency (kWh per Gallon)**	**11.76**
29	Imputed Gallons, if applicable	-
30	Station Service (kWh)	-
31	**Line Loss Percentage**	**9.40%**
32	Imputed kWh Sales, if applicable	-
33	**FUEL COSTS PER KWH**	**$ 0.0056**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential ≤400 kWh	25.00	0.7000	-	550.00	0.7333	0.5148	PCE Base Rate
2	Residential 401-750 kWh	25.00	0.6700	-	527.50	0.7033	0.4848	0.2185
3	Comm. Facilities ≤1,000 kWh	35.00	0.7000	-	560.00	0.7467	0.5282	
4	Comm. Facilities >1,000 kWh	35.00	0.6700	-	537.50	0.7167	0.4982	Max. kWh
								750

*Fuel Costs for the period reflect those approved in PC86-0523C (L2500169). No newer or more accurate data was available.

Inside Passage Electric Cooperative, Inc.
Power Cost Equalization Calculation
PC89-0425G

Calculation of Power Cost Equalization

Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.4411	0.4411
B	Fuel Power Costs	0.1998	0.2426
C	Total Power Costs	0.6409	0.6837
D	Total Costs Less Base Rate $0.2185/kWh	0.4371	0.4652
E	95% of Total Power Costs	0.4152	0.4420
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.4152	0.4420
H	Customer Class Rate		
	Residential	0.4849	0.6267
	Small Community Facilities	0.5303	0.6721
	Large Community Facilities	0.4817	0.6235
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.4152	0.4420
	Small Community Facilities	0.4152	0.4420
	Large Community Facilities	0.4152	0.4420
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.4152**	**0.4420**
	Small Community Facilities	**0.4152**	**0.4420**
	Large Community Facilities	**0.4152**	**0.4420**

Amendment to Allowable Costs

Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2024 in PC89-0425D (L2500334)**	
3	Operating Expense	$ 4,532,018
4	General & Administrative	1,797,250
5	Depreciation Expense	534,930
6	Interest	241,931
7	Other:	-
8	Tax/Donations	5,912
9	Fuel	(1,875,549)
10	Cost of Purchased Power	(211,530)
11	Waste Heat Revenue	(57,049)
12	Pole Attachment Revenue	(12,936)
13	Total Test Year Non-Fuel Costs	$ 4,954,977
14	Test Year Sales (kWh)	11,232,522
15	**NON-FUEL COSTS PER KWH**	**$ 0.4411**
16	**FUEL COSTS* - 12 Months ending April 2026**	
17	Current Consumption (Gallons)	605,829
18	Current Fuel Cost per Gallon	$ 4.2639
19	Current Purchased Power Usage (kWh)	857,280
20	Current Purchased Power per kWh	$ 0.3115
21	Total Current Fuel Costs	$ 2,850,214
22	Current Sales (kWh)	11,749,378
23	**ACTUAL FUEL COSTS PER KWH**	**$ 0.2426**
24	**GENERATION EFFICIENCY AND LINE LOSS**	
25	Diesel Generation (kWh)	8,963,612
26	Hydro Generation (kWh)	3,236,579
27	Wind Generation (kWh)	-
28	Purchased (kWh)	932,640
29	Total Generation and Purchased (kWh)	13,132,831
30	Percentage Diesel	68.25%
31	Efficiency Standard (kWh per Gallon)	12.00
32	**Generation Efficiency (kWh per Gallon)**	**14.80**
33	Imputed Gallons, if applicable	-
34	Station Service (kWh)	420,498
35	**Line Loss Percentage**	**7.33%**
36	Imputed kWh Sales, if applicable	-
37	**FUEL COSTS PER KWH**	**$ 0.2426**

Calculation of Average Customer Class Rate per kWh**

Line	Customer Class	Charge ($)	($/kWh)	($/kWh)	Total	($/kWh)	$0.2185/kWh	Factors
1	Residential	11.00	0.5107	0.3198	633.88	0.8452	0.6267	PCE Base Rate
2	Small Community Facilities	17.00	0.5481	0.3198	667.93	0.8906	0.6721	0.2185
3	Large Community Facilities	55.00	0.4489	0.3198	631.53	0.8420	0.6235	
								Max. kWh
								750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority, and the Fuel Report filing TR2602386.

**Average Customer Class Rate calculations reflect the updated surcharge filed in TR2602386.

Ipnatchiaq Electric Company
Power Cost Equalization Calculation
PC44-1024C

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.3999	0.3999
B	Fuel Power Costs	0.3470	0.3470
C	Total Power Costs	0.7469	0.7469
D	Total Costs Less Base Rate $0.2185/kWh	0.5431	0.5284
E	95% of Total Power Costs	0.5159	0.5020
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.5159	0.5020
H	Customer Class Rate		
	Residential	0.5089	0.4942
	Community Facilities	0.6062	0.5915
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.5089	0.4942
	Community Facilities	0.5159	0.5020
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.5089**	**0.4942**
	Community Facilities	**0.5159**	**0.5020**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 6/30/2024 in PC44-1024 (L2500195)**		
3	Personnel Expense	$	183,877
4	Power Plant Parts & Supplies		19,166
5	Reparis and Maintenance		35,096
6	General and Administrative		66,608
7	Depreciation & Amortization		29,528
8	Interest Expense		-
9	Other		-
			-
			-
			-
10	Total Test Year Non-Fuel Costs	$	334,275
11	Test Year Sales (kWh)		835,827
12	**NON-FUEL COSTS PER KWH**	**$**	**0.3999**
13	**FUEL COSTS* - 12 Months ending April 2026**		
14	Current Consumption (Gallons)		77,106
15	Current Fuel Cost per Gallon	$	4.1500
16	Total Current Fuel Costs	$	319,990
17	Current Sales (kWh)		886,926
18	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.3608**
19	**GENERATION EFFICIENCY AND LINE LOSS**		
20	Diesel Generation (kWh)		852,763
21	Hydro Generation (kWh)		-
22	Wind Generation (kWh)		70,503
23	Other Generation (kWh)		2,576
24	Total Generation (kWh)		948,448
25	Percentage Diesel		89.91%
26	Efficiency Standard (kWh per Gallon)		11.50
27	**Generation Efficiency (kWh per Gallon)**		**11.06**
28	Imputed Gallons, if applicable		74,153
29	Station Service (kWh)		28,750
30	**Line Loss Percentage**		**3.46%**
31	Imputed kWh Sales, if applicable		-
32	**ADJUSTED FUEL COSTS PER KWH**	**$**	**0.3470**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.7127	-	534.53	0.7127	0.4942	PCE Base Rate
2	Community Facilities	-	0.8100	-	607.50	0.8100	0.5915	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

Kipnuk Light Plant
Power Cost Equalization Calculation
PC87-0619L

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.3100	0.5562
B	Fuel Power Costs	0.2886	0.2886
C	Total Power Costs	0.5986	0.8448
D	Total Costs Less Base Rate $0.2185/kWh	0.3948	0.6263
E	95% of Total Power Costs	0.3751	0.5950
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.3751	0.5950
H	Customer Class Rate		
	Residential	0.4864	0.4717
	Community Facilities	0.4864	0.4717
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.3751	0.4717
	Community Facilities	0.3751	0.4717
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.3751**	**0.4717**
	Community Facilities	**0.3751**	**0.4717**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS* -**	
2	**Test Year ending 12/31/2018 in PC87-0619 (L1900383)**	
3	Personnel Expense	$ 452,644
4	Operating Expense	20,212
5	General and Administrative	77,597
6	Depreciation Expense	14,342
7	Interest	2,344
8	Other (Misc. Income)	(7,030)
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 560,109
10	Test Year Sales (kWh)	1,006,969
11	**NON-FUEL COSTS PER KWH**	**$ 0.5562**
12	**FUEL COSTS** - PC87-0619K (L2500177)**	
13	Current Consumption (Gallons)	105,881
14	Current Fuel Cost per Gallon	$ 4.8698
15	Total Current Fuel Costs	$ 515,619
16	Current Sales (kWh)	1,786,553
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.2886**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	1,495,248
20	Hydro Generation (kWh)	641,785
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	2,137,033
24	Percentage Diesel	69.97%
25	Efficiency Standard (kWh per Gallon)	12.00
26	**Generation Efficiency (kWh per Gallon)**	**13.71**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	109,795
29	**Line Loss Percentage**	**11.2626%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.2886**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.6902	-	517.65	0.6902	0.4717	PCE Base Rate
2	Community Facilities	-	0.6902	-	517.65	0.6902	0.4717	0.2185
								Max. kWh
								750

*Non-Fuel Costs were updated to reflect the correct kWh sales for the test year approved in L1900383.

**Fuel Costs for the period reflect those approved in PC87-0619K (L2500177). No newer or more accurate data was available.

Kokhanok Electric Utilities
Power Cost Equalization Calculation
PC59-0323G

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2182	0.2435
B	Fuel Power Costs	0.6485	0.5852
C	Total Power Costs	0.8667	0.8286
D	Total Costs Less Base Rate $0.2185/kWh	0.6629	0.6101
E	95% of Total Power Costs	0.6298	0.5796
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.6298	0.5796
H	Customer Class Rate		
	All	0.6362	0.6215
I	Power Cost Equalization - Lesser of G or H		
	All	0.6298	0.5796
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.6298**	**0.5796**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS* -**	
2	**Test Year ending 12/31/2022 in PC59-0323 (L2300363)**	
3	Personnel Expense	$ 65,188
4	Power Plant Parts and Supplies	7,676
5	Repairs and Maintenance	18,208
6	General and Administrative	2,393
7	Depreciation/Amortization Expense	4,477
8	Interest	-
9	Other	-
		-
		-
		-
10	Total Test Year Non-Fuel Costs	$ 97,942
11	Test Year Sales (kWh)	402,271
12	**NON-FUEL COSTS PER KWH**	**$ 0.2435**
13	**FUEL COSTS** - PC59-0323F (L2500292)**	
14	Current Consumption (Gallons)	39,448
15	Current Fuel Cost per Gallon	$ 7.3129
16	Total Current Fuel Costs	$ 288,479
17	Current Sales (kWh)	492,993
18	**ACTUAL FUEL COSTS PER KWH**	**$ 0.5852**
19	**GENERATION EFFICIENCY AND LINE LOSS**	
20	Diesel Generation (kWh)	495,510
21	Hydro Generation (kWh)	-
22	Wind Generation (kWh)	130,279
23	Other Generation (kWh)	-
24	Total Generation (kWh)	625,789
25	Percentage Diesel	79.18%
26	Efficiency Standard (kWh per Gallon)	8.50
27	**Generation Efficiency (kWh per Gallon)**	**12.56**
28	Imputed Gallons, if applicable	-
29	Station Service (kWh)	66,914
30	**Line Loss Percentage**	**10.53%**
31	Imputed kWh Sales, if applicable	-
32	**FUEL COSTS PER KWH**	**$ 0.5852**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.8400	-	630.00	0.8400	0.6215	PCE Base Rate 0.2185
								Max. kWh 750

*Non-Fuel Costs were updated to reflect the correct kWh sales for the test year approved in L2300363.

**Fuel Costs for the period reflect those approved in PC59-0323F (L2500292). No newer or more accurate data was available.

Koliganek Village Council Electric
Power Cost Equalization Calculation
PC41-0522H

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2190	0.2190
B	Fuel Power Costs	0.5716	0.5716
C	Total Power Costs	0.7906	0.7906
D	Total Costs Less Base Rate $0.2185/kWh	0.5868	0.5721
E	95% of Total Power Costs	0.5575	0.5435
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.5575	0.5435
H	Customer Class Rate		
	All	0.2962	0.2815
I	Power Cost Equalization - Lesser of G or H		
	All	0.2962	0.2815
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.2962**	**0.2815**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2021 in PC41-0522 (L2600081)**	
3	Personnel Expense	$ 74,943
4	Operating Expense	12,955
5	General and Administrative	43,673
6	Depreciation Expense	21
7	Interest	2,345
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 133,937
10	Test Year Sales (kWh)	611,447
11	**NON-FUEL COSTS PER KWH**	**$ 0.2190**
12	**FUEL COSTS* - PC41-0522G (L2600002)**	
13	Current Consumption (Gallons)	58,028
14	Current Fuel Cost per Gallon	$ 5.9631
15	Total Current Fuel Costs	$ 346,026
16	Current Sales (kWh)	605,378
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.5716**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	677,784
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	677,784
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	11.50
26	**Generation Efficiency (kWh per Gallon)**	**11.68**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	17,205
29	**Line Loss Percentage**	**8.14%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.5716**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.5000	-	375.00	0.5000	0.2815	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect those approved in PC41-0522G (L2600002). No newer or more accurate data was available.

Kotzebue Electric Association
Power Cost Equalization Calculation
PC91-0525B

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2944	0.2940
B	Fuel Power Costs	0.1907	0.2630
C	Total Power Costs	0.4851	0.5569
D	Total Costs Less Base Rate $0.2185/kWh	0.2813	0.3384
E	95% of Total Power Costs	0.2673	0.3215
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.2673	0.3215
H	Customer Class Rate		
	Residential	0.2755	0.2608
	Comm. Facilities - Small	0.2916	0.2769
	Comm. Facilities - Large	0.3600	0.3453
	Comm. Facilities - Lights	0.3242	0.3095
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.2673	0.2608
	Comm. Facilities - Small	0.2673	0.2769
	Comm. Facilities - Large	0.2673	0.3215
	Comm. Facilities - Lights	0.2673	0.3095
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.2673**	**0.2608**
	Comm. Facilities - Small	**0.2673**	**0.2769**
	Comm. Facilities - Large	**0.2673**	**0.3215**
	Comm. Facilities - Lights	**0.2673**	**0.3095**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS* -**	
2	**Test Year ending 12/31/2024 in PC91-0525 (L2500192)**	
3	Generation Expense	$ 1,848,250
4	Distribution Expense	613,155
5	General and Administrative	2,006,098
6	Depreciation & Amortization	989,061
7	Interest Expense	243,732
8	Other Expenses	11,346
9	Other Revenue (Pole Rental, Wind Sales)	(24,398)
		-
		-
		-
10	Total Test Year Non-Fuel Costs	$ 5,687,244
11	Test Year Sales (kWh)	19,345,632
12	**NON-FUEL COSTS PER KWH**	**$ 0.2940**
13	**FUEL COSTS** - 12 Months ending September 2025**	
14	Current Consumption (Gallons)	1,213,330
15	Current Fuel Cost per Gallon	$ 4.1500
16	Total Current Fuel Costs	$ 5,035,320
17	Current Sales (kWh)	19,149,339
18	**ACTUAL FUEL COSTS PER KWH**	**$ 0.2630**
19	**GENERATION EFFICIENCY AND LINE LOSS**	
20	Diesel Generation (kWh)	16,925,329
21	Hydro Generation (kWh)	-
22	Wind Generation (kWh)	2,999,404
23	Other Generation (kWh)	-
24	Total Generation (kWh)	21,127,638
25	Percentage Diesel	80.11%
26	Efficiency Standard (kWh per Gallon)	13.50
27	**Generation Efficiency (kWh per Gallon)**	**13.95**
28	Imputed Gallons, if applicable	-
29	Station Service (kWh)	402,782
30	**Line Loss Percentage**	**7.46%**
31	Imputed kWh Sales, if applicable	-
32	**FUEL COSTS PER KWH**	**$ 0.2630**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	20.00	0.2617	0.1909	359.45	0.4793	0.2608	PCE Base Rate
2	Comm. Facilities - Small	35.00	0.2578	0.1909	371.53	0.4954	0.2769	0.2185
3	Comm. Facilities - Large	100.00	0.2396	0.1909	422.88	0.5638	0.3453	
4	Comm. Facilities - Lights	-	0.3371	0.1909	396.00	0.5280	0.3095	Max. kWh
								750

*Non-Fuel Costs were updated to reflect the correct kWh sales for the test year approved in L2500192.

**Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

City of Koyukuk
Power Cost Equalization Calculation
PC79-1123D

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.3256	0.3256
B	Fuel Power Costs	0.5176	0.5176
C	Total Power Costs	0.8432	0.8432
D	Total Costs Less Base Rate $0.2185/kWh	0.6394	0.6247
E	95% of Total Power Costs	0.6074	0.5935
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.6074	0.5935
H	Customer Class Rate		
	All	0.7462	0.7315
I	Power Cost Equalization - Lesser of G or H		
	All	0.6074	0.5935
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.6074**	**0.5935**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 6/30/2023 in PC79-1123 (L2300376)**		
3	Personnel Expense	$	56,035
4	Operating Expense		35,884
5	General and Administrative		11,845
6	Depreciation Expense		6,811
7	Interest		-
8	Other		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	110,575
10	Test Year Sales (kWh)		339,616
11	**NON-FUEL COSTS PER KWH**	**$**	**0.3256**
12	**FUEL COSTS* - PC79-1123B (L2500026)**		
13	Current Consumption (Gallons)		39,503
14	Current Fuel Cost per Gallon	$	4.4499
15	Total Current Fuel Costs	$	175,784
16	Current Sales (kWh)		339,616
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.5176**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		414,585
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		414,585
24	Percentage Diesel		100.00%
25	Efficiency Standard (kWh per Gallon)		10.50
26	**Generation Efficiency (kWh per Gallon)**		**10.50**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		25,219
29	**Line Loss Percentage**		**12.00%**
30	Imputed kWh Sales, if applicable		-
31	**FUEL COSTS PER KWH**	**$**	**0.5176**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.9500	-	712.50	0.9500	0.7315	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect those approved in PC79-1123B (L2500026). No newer or more accurate data was available.

Kwethluk, Inc. d/b/a Kuiggluum Kallugvia
Power Cost Equalization Calculation
PC58-1123I

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.1348	0.1348
B	Fuel Power Costs	0.5227	0.7025
C	Total Power Costs	0.6575	0.8373
D	Total Costs Less Base Rate $0.2185/kWh	0.4537	0.6188
E	95% of Total Power Costs	0.4310	0.5878
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.4310	0.5878
H	Customer Class Rate		
	Residential	0.4162	0.4015
	Community Facilities	0.5462	0.5315
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.4162	0.4015
	Community Facilities	0.4310	0.5315
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.4162**	**0.4015**
	Community Facilities	**0.4310**	**0.5315**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 6/30/2023 in PC58-1123 (L2400110)**		
3	Personnel Expense	$	170,659
4	Operating Expense		32,260
5	General and Administrative		18,123
6	Depreciation Expense		15,693
7	Interest		-
8	Other Income (Pole and Genie Rental)		(7,558)
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	229,177
10	Test Year Sales (kWh)		1,700,091
11	**NON-FUEL COSTS PER KWH**	**$**	**0.1348**
12	**FUEL COSTS* - 12 Months ending April 2026**		
13	Current Consumption (Gallons)		156,705
14	Current Fuel Cost per Gallon	$	9.0000
15	Total Current Fuel Costs	$	1,410,345
16	Current Sales (kWh)		2,007,667
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.7025**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		2,207,109
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		2,207,109
24	Percentage Diesel		100.00%
25	Efficiency Standard (kWh per Gallon)		12.50
26	**Generation Efficiency (kWh per Gallon)**		**14.08**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		29,176
29	**Line Loss Percentage**		**7.71%**
30	Imputed kWh Sales, if applicable		-
31	**FUEL COSTS PER KWH**	**$**	**0.7025**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.6200	-	465.00	0.6200	0.4015	PCE Base Rate
2	Community Facilities	-	0.7500	-	562.50	0.7500	0.5315	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority, and the Fuel Report filing TR2602386.

Kwig Power Company
Power Cost Equalization Calculation
PC24-0317P

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.3354	0.3394
B	Fuel Power Costs	0.3803	0.4571
C	Total Power Costs	0.7157	0.7965
D	Total Costs Less Base Rate $0.2185/kWh	0.5119	0.5780
E	95% of Total Power Costs	0.4863	0.5491
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.4863	0.5491
H	Customer Class Rate		
	Residential	0.6952	0.6805
	Water Treatment Plant	0.6952	0.6805
	Village Clinic	0.6952	0.6805
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.4863	0.5491
	Water Treatment Plant	0.4863	0.5491
	Village Clinic	0.4863	0.5491
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.4863**	**0.5491**
	Water Treatment Plant	**0.4863**	**0.5491**
	Village Clinic	**0.4863**	**0.5491**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS* -**	
2	**Test Year ending 12/31/2016 in PC24-0317 (L1700371)**	
3	Personnel Expense	$ 213,460
4	Power Plant Parts and Supplies	12,113
5	Repairs and Maintenance	8,107
6	General and Administrative	79,070
7	Depreciation/Amortization Expense	67,270
8	Interest	14,026
9	Other	(1,366)
		-
		-
		-
10	Total Test Year Non-Fuel Costs	$ 392,680
11	Test Year Sales (kWh)	1,156,908
12	**NON-FUEL COSTS PER KWH**	**$ 0.3394**
13	**FUEL COSTS** - PC24-0317O (L2500293)**	
14	Current Consumption (Gallons)	96,510
15	Current Fuel Cost per Gallon	$ 5.8711
16	Total Current Fuel Costs	$ 566,622
17	Current Sales (kWh)	1,172,849
18	**ACTUAL FUEL COSTS PER KWH**	**$ 0.4831**
19	**GENERATION EFFICIENCY AND LINE LOSS**	
20	Diesel Generation (kWh)	1,141,450
21	Hydro Generation (kWh)	-
22	Wind Generation (kWh)	207,189
23	Other Generation (kWh)	-
24	Total Generation (kWh)	1,348,639
25	Percentage Diesel	84.64%
26	Efficiency Standard (kWh per Gallon)	12.50
27	**Generation Efficiency (kWh per Gallon)**	**11.83**
28	Imputed Gallons, if applicable	91,316
29	Station Service (kWh)	33,327
30	**Line Loss Percentage**	**10.56%**
31	Imputed kWh Sales, if applicable	-
32	**ADJUSTED FUEL COSTS PER KWH**	**$ 0.4571**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.8990	-	674.25	0.8990	0.6805	PCE Base Rate
2	Water Treatment Plant	-	0.8990	-	674.25	0.8990	0.6805	0.2185
3	Village Clinic	-	0.8990	-	674.25	0.8990	0.6805	
								Max. kWh
								750

*Non-Fuel Costs were updated to reflect the correct kWh sales for the test year approved in L1700371.

*Fuel Costs for the period reflect those approved in PC24-0317O (L2500293), as adjusted by Staff. No newer or more accurate data was available.

Levelock Electric Cooperative, Inc.
Power Cost Equalization Calculation
PC28-0524E

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.6726	0.6726
B	Fuel Power Costs	0.5109	0.5109
C	Total Power Costs	1.1835	1.1835
D	Total Costs Less Base Rate $0.2185/kWh	0.9797	0.9650
E	95% of Total Power Costs	0.9307	0.9167
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7564	0.7424
H	Customer Class Rate		
	Residential	0.7562	0.7415
	Community Facilities	1.3962	1.3815
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.7562	0.7415
	Community Facilities	0.7564	0.7424
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.7562**	**0.7415**
	Community Facilities	**0.7564**	**0.7424**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2023 in PC28-0524 (L2400073)**	
3	Personnel Expense	$ 79,164
4	Operating Expense	105,152
5	General and Administrative	22,403
6	Depreciation Expense	29,832
7	Interest	2,394
8	Other Income (Interest and Misc.)	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 238,945
10	Test Year Sales (kWh)	355,278
11	**NON-FUEL COSTS PER KWH**	**$ 0.6726**
12	**FUEL COSTS* - 12 Months ending December 2025**	
13	Current Consumption (Gallons)	39,234
14	Current Fuel Cost per Gallon	$ 4.9467
15	Total Current Fuel Costs	$ 194,078
16	Current Sales (kWh)	379,858
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.5109**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	449,748
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	449,748
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	10.50
26	**Generation Efficiency (kWh per Gallon)**	**11.46**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	26,137
29	**Line Loss Percentage**	**9.73%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.5109**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.9600	-	720.00	0.9600	0.7415	PCE Base Rate
2	Community Facilities	-	1.6000	-	1,200.00	1.6000	1.3815	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

Lime Village Traditional Council
Power Cost Equalization Calculation
PC94-0119L

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.4199	0.4199
B	Fuel Power Costs	1.5669	1.5668
C	Total Power Costs	1.9868	1.9867
D	Total Costs Less Base Rate $0.2185/kWh	1.7830	1.7682
E	95% of Total Power Costs	1.6938	1.6798
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7564	0.7424
H	Customer Class Rate		
	Residential	1.5767	1.5563
	Community Facilities	1.6967	1.6763
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.7564	0.7424
	Community Facilities	0.7564	0.7424
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.7564**	**0.7424**
	Community Facilities	**0.7564**	**0.7424**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 6/30/2018 in PC94-0119 (L1900478)**		
3	Personnel Expense	$	10,085
4	Operating Expense		2,576
5	General and Administrative		7,800
6	Depreciation Expense		372
7	Interest		-
8	Other		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	20,833
10	Test Year Sales (kWh)		49,617
11	**NON-FUEL COSTS PER KWH**	**$**	**0.4199**
12	**FUEL COSTS* - PC94-0119I (L2400095)**		
13	Current Consumption (Gallons)		6,522
14	Current Fuel Cost per Gallon	$	11.9200
15	Total Current Fuel Costs	$	77,742
16	Current Sales (kWh)		49,617
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**1.5668**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		61,929
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		61,929
24	Percentage Diesel		100.00%
25	Efficiency Standard (kWh per Gallon)		9.50
26	**Generation Efficiency (kWh per Gallon)**		**9.50**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		4,881
29	**Line Loss Percentage**		**12.00%**
30	Imputed kWh Sales, if applicable		-
31	**FUEL COSTS PER KWH**	**$**	**1.5668**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.5774	1.1974	1,331.10	1.7748	1.5563	PCE Base Rate
2	Community Facilities	-	0.6974	1.1974	1,421.10	1.8948	1.6763	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect those approved in PC94-0119I (L2400095). No newer or more accurate data was available.

Manokotak Power Company
Power Cost Equalization Calculation
PC77-1119N

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.1952	0.1947
B	Fuel Power Costs	0.3688	0.3688
C	Total Power Costs	0.5640	0.5635
D	Total Costs Less Base Rate $0.2185/kWh	0.3602	0.3450
E	95% of Total Power Costs	0.3421	0.3277
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.3421	0.3277
H	Customer Class Rate		
	All	0.3962	0.3815
I	Power Cost Equalization - Lesser of G or H		
	All	0.3421	0.3277
J	**INTERIM AND REFUNDABLE POWER COST EQUALIZATION - 100% FUNDING*** **		
	All	**0.3421**	**0.3277**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS* -**	
2	**Test Year ending 6/30/2019 in PC77-1119 (L2000150)**	
3	Personnel Expense	$ 96,779
4	Power Plant Parts and Supplies	28,423
5	Repairs and Maintenance	21,991
6	General and Administrative	58,319
7	Depreciation Expense	32,622
8	Interest	9,517
9	Other	-
		-
		-
		-
10	Total Test Year Non-Fuel Costs	$ 247,651
11	Test Year Sales (kWh)	1,272,045
12	**NON-FUEL COSTS PER KWH**	**$ 0.1947**
13	**FUEL COSTS** - PC77-1119M (L2600071)**	
14	Current Consumption (Gallons)	88,275
15	Current Fuel Cost per Gallon	$ 5.3004
16	Total Current Fuel Costs	$ 467,897
17	Current Sales (kWh)	1,268,809
18	**ACTUAL FUEL COSTS PER KWH**	**$ 0.3688**
19	**GENERATION EFFICIENCY AND LINE LOSS**	
20	Diesel Generation (kWh)	1,328,991
21	Hydro Generation (kWh)	-
22	Wind Generation (kWh)	-
23	Other Generation (kWh)	-
24	Total Generation (kWh)	1,328,991
25	Percentage Diesel	100.00%
26	Efficiency Standard (kWh per Gallon)	12.50
27	**Generation Efficiency (kWh per Gallon)**	**15.06**
28	Imputed Gallons, if applicable	-
29	Station Service (kWh)	16,105
30	**Line Loss Percentage**	**3.32%**
31	Imputed kWh Sales, if applicable	-
32	**FUEL COSTS PER KWH**	**$ 0.3688**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.6000	-	450.00	0.6000	0.3815	PCE Base Rate 0.2185
								Max. kWh 750

*Non-Fuel Costs were updated to reflect the correct kWh sales for the test year approved in L2000150.
**Fuel Costs for the period reflect those approved in PC77-1119M (L2600071). No newer or more accurate data was available.
***Manokotak Power Company's PCE is currently interim and refundable due to noncompliance. See PC77-1119M (L2600071).

Naknek Electric Association, Inc.
Power Cost Equalization Calculation
PC32-0421S

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.3325	0.3325
B	Fuel Power Costs	0.2031	0.2031
C	Total Power Costs	0.5356	0.5356
D	Total Costs Less Base Rate $0.2185/kWh	0.3318	0.3171
E	95% of Total Power Costs	0.3152	0.3013
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.3152	0.3013
H	Customer Class Rate		
	Residential	0.3739	0.3592
	Large Power Year Round	0.4826	0.4679
	Large Power Seasonal	0.6358	0.6211
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.3152	0.3013
	Large Power Year Round	0.3152	0.3013
	Large Power Seasonal	0.3152	0.3013
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.3152**	**0.3013**
	Large Power Year Round	**0.3152**	**0.3013**
	Large Power Seasonal	**0.3152**	**0.3013**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2020 in PC32-0421 (L2100408)**	
3	Generation Expense	$ 2,520,006
4	Distribution Expense	921,654
5	Customer Accounts Expense	203,252
6	General and Administrative	1,300,206
7	Allowable Fixed Costs	1,920,723
8	Fuel Regulatory Expense	7,889
9	Other: USAF Non-Fuel Costs	(683,000)
10	Other: PPP Loan Forgiveness	(440,734)
11	Other: Waste Heat Revenue	(82,736)
12	Other: Rent from Electric Property	(600)
13	Total Test Year Non-Fuel Costs	$ 5,666,660
14	Test Year Sales (kWh)	17,043,516
15	**NON-FUEL COSTS PER KWH**	**$ 0.3325**
16	**FUEL COSTS* - 12 Months ending April 2026**	
17	Current Consumption (Gallons)	1,554,374
18	Current Fuel Cost per Gallon	$ 2.6785
19	Total Current Fuel Costs	$ 4,163,391
20	Current Sales (kWh)	20,494,415
21	**ACTUAL FUEL COSTS PER KWH**	**$ 0.2031**
22	**GENERATION EFFICIENCY AND LINE LOSS**	
23	Diesel Generation (kWh)	22,455,679
24	Hydro Generation (kWh)	-
25	Wind Generation (kWh)	-
26	Other Generation (kWh)	-
27	Total Generation (kWh)	22,455,679
28	Percentage Diesel	100.00%
29	Efficiency Standard (kWh per Gallon)	13.50
30	**Generation Efficiency (kWh per Gallon)**	**14.45**
31	Imputed Gallons, if applicable	-
32	Station Service (kWh)	537,071
33	**Line Loss Percentage**	**6.34%**
34	Imputed kWh Sales, if applicable	-
35	**FUEL COSTS PER KWH**	**$ 0.2031**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	20.00	0.3369	0.2141	433.25	0.5777	0.3592	PCE Base Rate
2	Large Power Year Round	110.00	0.3256	0.2141	514.78	0.6864	0.4679	0.2185
3	Large Power Seasonal	200.00	0.3588	0.2141	629.68	0.8396	0.6211	
								Max. kWh
								750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

Napakiak Ircinraq Power Company
Power Cost Equalization Calculation
PC104-0121Z

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.1837	0.1837
B	Fuel Power Costs	0.4219	0.4220
C	Total Power Costs	0.6056	0.6057
D	Total Costs Less Base Rate $0.2185/kWh	0.4018	0.3872
E	95% of Total Power Costs	0.3817	0.3678
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.3817	0.3678
H	Customer Class Rate		
	Residential	0.7510	0.7363
	Community Facilities	0.7510	0.7363
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.3817	0.3678
	Community Facilities	0.3817	0.3678
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.3817**	**0.3678**
	Community Facilities	**0.3817**	**0.3678**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 10/31/2020 in PC104-0121 (L2100336)**		
3	Personnel Expense	$	63,194
4	Operating Expense		8,925
5	General and Administrative		51,785
6	Depreciation Expense		13,476
7	Interest		-
8	Other		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	137,380
10	Test Year Sales (kWh)		747,914
11	**NON-FUEL COSTS PER KWH**	**$**	**0.1837**
12	**FUEL/PP COSTS* - 12 Months ending January 2026**		
13	Current Purchased Power (PP) kWh		613,079
14	Current PP Cost per kWh	$	0.4279
15	Total Current Fuel Costs	$	262,337
16	Current Sales (kWh)		621,662
17	**ACTUAL FUEL/PP COSTS PER KWH**	**$**	**0.4220**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		-
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Purchased (kWh)		-
23	Total Generation/PP (kWh)		613,079
24	Percentage Diesel		0.00%
25	Efficiency Standard (kWh per Gallon)		-
26	**Generation Efficiency (kWh per Gallon)**		**-**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		-
29	**Line Loss Percentage****		**-1.40%**
30	Imputed kWh Sales, if applicable		-
31	**FUEL COSTS PER KWH**	**$**	**0.4220**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.9548	-	716.10	0.9548	0.7363	PCE Base Rate
2	Community Facilities	-	0.9548	-	716.10	0.9548	0.7363	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority. Difference due to rounding.
**Line Loss Percentage reflects the calculations approved in PC104-0121Y (L2600112).

City of Napaskiak d/b/a Napaskiak Electric Utility
Power Cost Equalization Calculation
PC35-0318V

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.1872	0.1323
B	Fuel Power Costs	0.4025	0.4025
C	Total Power Costs	0.5897	0.5347
D	Total Costs Less Base Rate $0.2185/kWh	0.3859	0.3162
E	95% of Total Power Costs	0.3666	0.3004
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.3666	0.3004
H	Customer Class Rate		
	Residential	0.9462	0.9315
	Community Facilities	1.0462	1.0315
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.3666	0.3004
	Community Facilities	0.3666	0.3004
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.3666**	**0.3004**
	Community Facilities	**0.3666**	**0.3004**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS* -**	
2	**Test Year ending 12/31/2016 in PC35-0318 (L1800140)**	
3	Personnel Expense	$ 77,614
4	Operating Expense	21,817
5	General and Administrative	28,972
6	Depreciation Expense	1,598
7	Interest	962
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 130,963
10	Test Year Sales (kWh)	990,263
11	**NON-FUEL COSTS PER KWH**	**$ 0.1323**
12	**FUEL COSTS** - PC35-0318U (L2600004)**	
13	Current Consumption (Gallons)	71,600
14	Current Fuel Cost per Gallon	$ 4.6184
15	Total Current Fuel Costs	$ 330,675
16	Current Sales (kWh)	821,604
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.4025**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	952,721
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	952,721
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	11.50
26	**Generation Efficiency (kWh per Gallon)**	**13.71**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	38,109
29	**Line Loss Percentage**	**9.76%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.4025**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	1.1000	0.0500	862.50	1.1500	0.9315	PCE Base Rate
2	Community Facilities	-	1.2000	0.0500	937.50	1.2500	1.0315	0.2185
								Max. kWh
								750

*Non-Fuel Costs were updated to reflect the correct kWh sales for the test year approved in L1800140.

**Fuel Costs for the period reflect those approved in PC35-0318U (L2600004). No newer or more accurate data was available.

Naterkaq Light Plant
Power Cost Equalization Calculation
PC10-0617DD

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.1873	0.1928
B	Fuel Power Costs	0.3598	0.3598
C	Total Power Costs	0.5471	0.5527
D	Total Costs Less Base Rate $0.2185/kWh	0.3433	0.3342
E	95% of Total Power Costs	0.3261	0.3175
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.3261	0.3175
H	Customer Class Rate		
	Residential	0.5362	0.5215
	Community Facilities	0.5362	0.5215
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.3261	0.3175
	Community Facilities	0.3261	0.3175
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.3261**	**0.3175**
	Community Facilities	**0.3261**	**0.3175**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS* -**	
2	**Test Year ending 3/31/2017 in PC10-0617 (L1700351)**	
3	Personnel Expense	$ 137,879
4	Operating Expense	34,291
5	General and Administrative	39,133
6	Depreciation Expense	53,122
7	Interest	1,696
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 266,121
10	Test Year Sales (kWh)	1,380,135
11	**NON-FUEL COSTS PER KWH**	**$ 0.1928**
12	**FUEL COSTS** - PC10-0617CC (L2500294)**	
13	Current Consumption (Gallons)	112,274
14	Current Fuel Cost per Gallon	$ 4.5549
15	Total Current Fuel Costs	$ 511,397
16	Current Sales (kWh)	1,421,180
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.3598**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	1,420,039
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	156,171
22	Other Generation (kWh)	-
23	Total Generation (kWh)	1,576,210
24	Percentage Diesel	90.09%
25	Efficiency Standard (kWh per Gallon)	12.50
26	**Generation Efficiency (kWh per Gallon)**	**12.65**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	29,982
29	**Line Loss Percentage**	**7.93%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.3598**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.7400	-	555.00	0.7400	0.5215	PCE Base Rate
2	Community Facilities	-	0.7400	-	555.00	0.7400	0.5215	0.2185
								Max. kWh
								750

*Non-Fuel Costs were updated to reflect the correct kWh sales for the test year approved in L1700351.
*Fuel Costs for the period reflect those approved in PC10-0617CC (L2500294). No newer or more accurate data was available.

Nelson Lagoon Electric Cooperative, Inc.
Power Cost Equalization Calculation
PC02-0417Y

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.3854	0.3392
B	Fuel Power Costs	0.4994	0.4994
C	Total Power Costs	0.8848	0.8386
D	Total Costs Less Base Rate $0.2185/kWh	0.6811	0.6201
E	95% of Total Power Costs	0.6470	0.5891
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.6362	0.5891
H	Customer Class Rate		
	Residential	0.6362	0.6215
	Community Facilities	0.6362	0.6215
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.6362	0.5891
	Community Facilities	0.6362	0.5891
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.6362**	**0.5891**
	Community Facilities	**0.6362**	**0.5891**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS* -**		
2	**Test Year ending 12/31/2016 in PC02-0417 (L1800094)**		
3	Personnel Expense	$	65,653
4	Operating Expense		1,474
5	General and Administrative		12,184
6	Depreciation Expense		16,282
7	Interest		-
8	Other		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	95,593
10	Test Year Sales (kWh)		281,820
11	**NON-FUEL COSTS PER KWH**	**$**	**0.3392**
12	**FUEL COSTS** - PC02-0417X (L2500249)**		
13	Current Consumption (Gallons)		27,384
14	Current Fuel Cost per Gallon	$	4.5236
15	Total Current Fuel Costs	$	123,874
16	Current Sales (kWh)		248,022
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.4994**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		298,912
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		298,912
24	Percentage Diesel		100.00%
25	Efficiency Standard (kWh per Gallon)		10.50
26	**Generation Efficiency (kWh per Gallon)**		**10.92**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		22,843
29	**Line Loss Percentage**		**9.38%**
30	Imputed kWh Sales, if applicable		-
31	**FUEL COSTS PER KWH**	**$**	**0.4994**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.8400	-	630.00	0.8400	0.6215	PCE Base Rate
2	Community Facilities	-	0.8400	-	630.00	0.8400	0.6215	0.2185
								Max. kWh
								750

*Non-Fuel Costs were updated to reflect the correct kWh sales for the test year approved in L1800094.

*Fuel Costs for the period reflect those approved in PC02-0417X (L2500249). No newer or more accurate data was available.

City of Nikolai d/b/a Nikolai Light & Power
Power Cost Equalization Calculation
PC04-0917R

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.1977	0.1977
B	Fuel Power Costs	0.8007	0.8007
C	Total Power Costs	0.9984	0.9984
D	Total Costs Less Base Rate $0.2185/kWh	0.7946	0.7799
E	95% of Total Power Costs	0.7548	0.7409
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7548	0.7409
H	Customer Class Rate		
	All	0.6962	0.6815
I	Power Cost Equalization - Lesser of G or H		
	All	0.6962	0.6815
J	**INTERIM AND REFUNDABLE POWER COST EQUALIZATION - 100% FUNDING****		
	All	**0.6962**	**0.6815**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 6/30/2017 in PC04-0917 (L1800031)**	
3	Personnel Expense	$ 48,719
4	Operating Expense	3,218
5	General and Administrative	4,373
6	Depreciation Expense	15,106
7	Interest	-
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 71,416
10	Test Year Sales (kWh)	361,227
11	**NON-FUEL COSTS PER KWH**	**$ 0.1977**
12	**FUEL COSTS* - PC04-0917Q (L2600115)**	
13	Current Consumption (Gallons)	39,418
14	Current Fuel Cost per Gallon	$ 7.3372
15	Total Current Fuel Costs	$ 289,218
16	Current Sales (kWh)	361,227
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.8007**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	414,567
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	414,567
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	10.50
26	**Generation Efficiency (kWh per Gallon)**	**10.52**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	11,716
29	**Line Loss Percentage**	**10.04%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.8007**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.5000	0.4000	675.00	0.9000	0.6815	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect those approved in PC04-0917Q (L2600115). No newer or more accurate data was available.

**City of Nikolai d/b/a Nikolai Light & Power's PCE is currently interim and refundable due to noncompliance. See PC04-0917Q (L2600115).

Nome Joint Utility System
Power Cost Equalization Calculation
PC33-0518O

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.1627	0.1627
B	Fuel Power Costs	0.2032	0.2032
C	Total Power Costs	0.3659	0.3659
D	Total Costs Less Base Rate $0.2185/kWh	0.1621	0.1474
E	95% of Total Power Costs	0.1540	0.1400
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.1540	0.1400
H	Customer Class Rate		
	Residential 1-Phase (City)	0.2344	0.2197
	Residential 1-Phase (Outside City)	0.2544	0.2397
	Residential 3-Phase (City)	0.2452	0.2305
	Residential 3-Phase (Outside City)	0.2652	0.2505
	Comm. Facilities 1-Phase (City)	0.2877	0.2730
	Comm. Facilities 1-Phase (Outside City)	0.3077	0.2930
	Comm. Facilities 3-Phase (City)	0.2452	0.2305
	Comm. Facilities 3-Phase (Outside City)	0.2652	0.2505
I	Power Cost Equalization - Lesser of G or H		
	Residential 1-Phase (City)	0.1540	0.1400
	Residential 1-Phase (Outside City)	0.1540	0.1400
	Residential 3-Phase (City)	0.1540	0.1400
	Residential 3-Phase (Outside City)	0.1540	0.1400
	Comm. Facilities 1-Phase (City)	0.1540	0.1400
	Comm. Facilities 1-Phase (Outside City)	0.1540	0.1400
	Comm. Facilities 3-Phase (City)	0.1540	0.1400
	Comm. Facilities 3-Phase (Outside City)	0.1540	0.1400
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential 1-Phase (City)	**0.1540**	**0.1400**
	Residential 1-Phase (Outside City)	**0.1540**	**0.1400**
	Residential 3-Phase (City)	**0.1540**	**0.1400**
	Residential 3-Phase (Outside City)	**0.1540**	**0.1400**
	Comm. Facilities 1-Phase (City)	**0.1540**	**0.1400**
	Comm. Facilities 1-Phase (Outside City)	**0.1540**	**0.1400**
	Comm. Facilities 3-Phase (City)	**0.1540**	**0.1400**
	Comm. Facilities 3-Phase (Outside City)	**0.1540**	**0.1400**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2017 in PC33-0518 (L1800479)**	
3	Generation Expense	$ 2,301,511
4	Distribution Expense	798,224
5	Consumer Expense	147,023
6	General and Administrative	564,156
7	Depreciation	767,782
8	Interest Expense	201,900
9	Other Expenses/Revenue	(61,258)
		-
		-
		-
10	Total Test Year Non-Fuel Costs	$ 4,719,338
11	Test Year Sales (kWh)	29,010,500
12	**NON-FUEL COSTS PER KWH**	**$ 0.1627**
13	**FUEL COSTS* - 12 Months ending December 2025**	
14	Current Consumption (Gallons)	2,014,436
15	Current Fuel Cost per Gallon	$ 2.9928
16	Total Current Fuel Costs	$ 6,028,760
17	Current Sales (kWh)	29,668,183
18	**ACTUAL FUEL COSTS PER KWH**	**$ 0.2032**
19	**GENERATION EFFICIENCY AND LINE LOSS**	
20	Diesel Generation (kWh)	31,295,784
21	Hydro Generation (kWh)	-
22	Wind Generation (kWh)	1,166,983
23	Other Generation (kWh)	-
24	Total Generation (kWh)	32,462,767
25	Percentage Diesel	96.41%
26	Efficiency Standard (kWh per Gallon)	13.50
27	**Generation Efficiency (kWh per Gallon)**	**15.54**
28	Imputed Gallons, if applicable	-
29	Station Service (kWh)	1,362,538
30	**Line Loss Percentage**	**4.41%**
31	Imputed kWh Sales, if applicable	-
32	**FUEL COSTS PER KWH**	**$ 0.2032**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential 1-Phase (City)	20.00	0.1975	0.2140	328.63	0.4382	0.2197	PCE Base Rate
2	Residential 1-Phase (Outside City)	20.00	0.2175	0.2140	343.63	0.4582	0.2397	0.2185
3	Residential 3-Phase (City)	60.00	0.1550	0.2140	336.75	0.4490	0.2305	
4	Residential 3-Phase (Outside City)	60.00	0.1750	0.2140	351.75	0.4690	0.2505	Max. kWh
5	Comm. Facilities 1-Phase (City)	60.00	0.1975	0.2140	368.63	0.4915	0.2730	750
6	Comm. Facilities 1-Phase (Outside City)	60.00	0.2175	0.2140	383.63	0.5115	0.2930	
7	Comm. Facilities 3-Phase (City)	60.00	0.1550	0.2140	336.75	0.4490	0.2305	
8	Comm. Facilities 3-Phase (Outside City)	60.00	0.1750	0.2140	351.75	0.4690	0.2505	

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

North Slope Borough d/b/a North Slope Power and Light System
Power Cost Equalization Calculation
PC38-0425A

	PC38-0425 FY26 Base Rate $0.2038/kWh			PC38-0425A FY27 Base Rate $0.2185/kWh		
Village	Residential ≥600 kWh ($/kWh)	Community Facilities 1,001-10,000 kWh ($/kWh)	Large Power ≥10,000 kWh ($/kWh)	Residential ≥600 kWh ($/kWh)	Community Facilities 1,001-10,000 kWh ($/kWh)	Large Power ≥10,000 kWh ($/kWh)
Anaktuvuk Pass	0.1462	0.0962	0.1462	0.1462	0.0815	0.1315
Point Hope	0.1462	0.0962	0.1462	0.1462	0.0815	0.1315
Nuiqsut	0.0000	0.0962	0.0000	0.0000	0.0815	0.0000
Point Lay	0.1462	0.0962	0.1462	0.1462	0.0815	0.1315
Wainwright	0.1462	0.0962	0.1462	0.1462	0.0815	0.1315
Kaktovik	0.1462	0.0962	0.1462	0.1462	0.0815	0.1315
Atqasuk	0.1462	0.0962	0.1462	0.1462	0.0815	0.1315

Nunam Iqua Electric Company
Power Cost Equalization Calculation
PC61-0419S

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.1366	0.1770
B	Fuel Power Costs	0.3759	0.3759
C	Total Power Costs	0.5125	0.5529
D	Total Costs Less Base Rate $0.2185/kWh	0.3087	0.3344
E	95% of Total Power Costs	0.2933	0.3177
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.2933	0.3177
H	Customer Class Rate		
	Residential	0.3800	0.3653
	Community Facilities	0.3800	0.3653
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.2933	0.3177
	Community Facilities	0.2933	0.3177
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.2933**	**0.3177**
	Community Facilities	**0.2933**	**0.3177**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS* -**	
2	**Test Year ending 12/31/2018 in PC61-0419 (L1900441)**	
3	Personnel Expense	$ 64,943
4	Operating Expense	12,893
5	General and Administrative	37,023
6	Depreciation Expense	11,414
7	Interest	-
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 126,273
10	Test Year Sales (kWh)	713,230
11	**NON-FUEL COSTS PER KWH**	**$ 0.1770**
12	**FUEL COSTS** - PC61-0419R (L2500201)**	
13	Current Consumption (Gallons)	76,517
14	Current Fuel Cost per Gallon	$ 4.5411
15	Total Current Fuel Costs	$ 347,471
16	Current Sales (kWh)	924,367
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.3759**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	982,482
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	1,585
23	Total Generation (kWh)	984,067
24	Percentage Diesel	99.84%
25	Efficiency Standard (kWh per Gallon)	11.50
26	**Generation Efficiency (kWh per Gallon)**	**12.84**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	40,070
29	**Line Loss Percentage**	**1.99%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.3759**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	6.00	0.2200	0.3558	437.85	0.5838	0.3653	PCE Base Rate
2	Community Facilities	6.00	0.2200	0.3558	437.85	0.5838	0.3653	0.2185
								Max. kWh
								750

*Non-Fuel Costs were updated to reflect the correct kWh sales for the test year approved in L1900441.

**Fuel Costs for the period reflect those approved in PC61-0419R (L2500201). No newer or more accurate data was available.

Nushagak Electric and Telephone Cooperative, Inc.
Power Cost Equalization Calculation
PC81-0318AA

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2195	0.2195
B	Fuel Power Costs	0.2004	0.2004
C	Total Power Costs	0.4199	0.4199
D	Total Costs Less Base Rate $0.2185/kWh	0.2161	0.2014
E	95% of Total Power Costs	0.2053	0.1914
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.2053	0.1914
H	Customer Class Rate		
	Residential	0.2551	0.2404
	Small Comm.	0.2659	0.2512
	Large Comm.	0.2659	0.2512
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.2053	0.1914
	Small Comm.	0.2053	0.1914
	Large Comm.	0.2053	0.1914
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.2053**	**0.1914**
	Small Comm.	**0.2053**	**0.1914**
	Large Comm.	**0.2053**	**0.1914**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2017 in PC81-0318 (L1800334)**	
3	Personnel Expense	$ 730,218
4	Operating Expense	1,890,854
5	General and Administrative	903,777
6	Depreciation/Amortization	504,251
7	Interest	71,276
8	Other (Waste Heat)	(214,457)
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 3,885,919
10	Test Year Sales (kWh)	17,703,210
11	**NON-FUEL COSTS PER KWH**	**$ 0.2195**
12	**FUEL COSTS* - 12 Months ending December 2025**	
13	Current Consumption (Gallons)	1,272,336
14	Current Fuel Cost per Gallon	$ 2.7473
15	Total Current Fuel Costs	$ 3,495,428
16	Current Sales (kWh)	17,439,841
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.2004**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	18,805,946
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	18,805,946
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	13.50
26	**Generation Efficiency (kWh per Gallon)**	**14.7806**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	573,817
29	**Line Loss Percentage**	**4.21%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.2004**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.2628	0.1961	344.18	0.4589	0.2404	PCE Base Rate
2	Small Comm.	-	0.2736	0.1961	352.28	0.4697	0.2512	0.2185
3	Large Comm.	-	0.2736	0.1961	352.28	0.4697	0.2512	
								Max. kWh
								750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

City of Ouzinkie
Power Cost Equalization Calculation
PC34-0920XX

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2056	0.2056
B	Fuel Power Costs	0.3488	0.3488
C	Total Power Costs	0.5544	0.5544
D	Total Costs Less Base Rate $0.2185/kWh	0.3506	0.3359
E	95% of Total Power Costs	0.3331	0.3191
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.3331	0.3191
H	Customer Class Rate		
	Residential	0.3247	0.3100
	Community Facilities	0.4247	0.4100
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.3247	0.3100
	Community Facilities	0.3331	0.3191
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.3247**	**0.3100**
	Community Facilities	**0.3331**	**0.3191**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS* -**		
2	**Test Year ending 6/30/2020 in PC34-0920 (L2100186)**		
3	Personnel Expense	$	93,253
4	Operating Expense		20,838
5	General and Administrative		14,007
6	Depreciation Expense		7,018
7	Interest		-
8	Other (Equipment Rental)		(1,156)
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	133,960
10	Test Year Sales (kWh)		651,633
11	**NON-FUEL COSTS PER KWH**	**$**	**0.2056**
12	**FUEL COSTS** - 12 Months ending April 2026**		
13	Current Consumption (Gallons)		49,603
14	Current Fuel Cost per Gallon	$	4.8095
15	Total Current Fuel Costs	$	238,566
16	Current Sales (kWh)		683,931
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.3488**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		629,760
20	Hydro Generation (kWh)		131,792
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		761,552
24	Percentage Diesel		82.69%
25	Efficiency Standard (kWh per Gallon)		11.50
26	**Generation Efficiency (kWh per Gallon)**		**12.70**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		5,242
29	**Line Loss Percentage**		**9.50%**
30	Imputed kWh Sales, if applicable		-
31	**FUEL COSTS PER KWH**	**$**	**0.3488**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.5000	0.0285	396.38	0.5285	0.3100	PCE Base Rate
2	Community Facilities	-	0.6000	0.0285	471.38	0.6285	0.4100	0.2185
								Max. kWh
								750

*Non-Fuel Costs were updated to reflect the correct total expenses for the test year approved in L2100186.

**Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

Pedro Bay Village Electric Utility
Power Cost Equalization Calculation
PC51-0120OO

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.1459	0.1459
B	Fuel Power Costs	0.6147	0.6119
C	Total Power Costs	0.7606	0.7578
D	Total Costs Less Base Rate $0.2185/kWh	0.5568	0.5393
E	95% of Total Power Costs	0.5289	0.5123
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.5289	0.5123
H	Customer Class Rate		
	All	0.6129	0.5982
I	Power Cost Equalization - Lesser of G or H		
	All	0.5289	0.5123
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.5289**	**0.5123**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 9/30/2019 in PC51-0120 (L2000278)**	
3	Personnel Expense	$ 14,867
4	Operating Expense	1,853
5	General and Administrative	4,137
6	Depreciation Expense	909
7	Interest	297
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 22,063
10	Test Year Sales (kWh)	151,194
11	**NON-FUEL COSTS PER KWH**	**$ 0.1459**
12	**FUEL COSTS* - 12 Months ending April 2026**	
13	Current Consumption (Gallons)	25,813
14	Current Fuel Cost per Gallon	$ 5.8532
15	Total Current Fuel Costs	$ 151,089
16	Current Sales (kWh)	246,936
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.6119**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	283,109
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	283,109
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	10.50
26	**Generation Efficiency (kWh per Gallon)**	**10.97**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	17,274
29	**Line Loss Percentage**	**6.68%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.6119**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	5.00	0.8100	-	612.50	0.8167	0.5982	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority, and the Fuel Report filing TR2602375.

City of Pelican
Power Cost Equalization Calculation
PC105-1220U

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.1150	0.1738
B	Fuel Power Costs	0.0129	0.0129
C	Total Power Costs	0.1279	0.1867
D	Total Costs Less Base Rate $0.2185/kWh	-	-
E	95% of Total Power Costs	-	-
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	-	-
H	Customer Class Rate		
	Residential	0.0503	0.0356
	Community Facilities	0.1603	0.1456
I	Power Cost Equalization - Lesser of G or H		
	Residential	-	-
	Community Facilities	-	-
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.0000**	**0.0000**
	Community Facilities	**0.0000**	**0.0000**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS* -**	
2	**Test Year ending 6/30/2020 in PC105-1220 (L2000444)**	
3	Personnel Expense	$ 76,986
4	Operating Expense	34,639
5	General and Administrative	30,133
6	Depreciation Expense	35,116
7	Other	-
		-
		-
		-
		-
		-
8	Total Test Year Non-Fuel Costs	$ 176,874
9	Test Year Sales (kWh)	1,017,530
10	**NON-FUEL COSTS PER KWH**	**$ 0.1738**
11	**FUEL COSTS** - PC105-1220S (L2500144)**	
12	Current Consumption (Gallons)	6,211
13	Current Fuel Cost per Gallon	$ 3.2000
14	Total Current Fuel Costs	$ 19,875
15	Current Sales (kWh)	1,538,665
16	**ACTUAL FUEL COSTS PER KWH**	**$ 0.0129**
17	**GENERATION EFFICIENCY AND LINE LOSS**	
18	Diesel Generation (kWh)	82,369
19	Hydro Generation (kWh)	1,731,349
20	Wind Generation (kWh)	-
21	Other Generation (kWh)	-
22	Total Generation (kWh)	1,813,718
23	Percentage Diesel	4.54%
24	Efficiency Standard (kWh per Gallon)	-
25	**Generation Efficiency (kWh per Gallon)**	**13.71**
26	Imputed Gallons, if applicable	-
27	Station Service (kWh)	67,286
28	**Line Loss Percentage**	**11.46%**
29	Imputed kWh Sales, if applicable	-
30	**FUEL COSTS PER KWH**	**$ 0.0129**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	10.54	0.2400	-	190.54	0.2541	0.0356	PCE Base Rate
2	Community Facilities	10.54	0.3500	-	273.04	0.3641	0.1456	0.2185
								Max. kWh
								750

*Non-Fuel Costs were updated to reflect the correct kWh sales for the test year approved in L2000444.

**Fuel Costs for the period reflect those approved in PC105-1220S (L2500144).

Native Village of Perryville
Power Cost Equalization Calculation
PC48-0319J

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.1188	0.1188
B	Fuel Power Costs	0.2344	0.2344
C	Total Power Costs	0.3532	0.3532
D	Total Costs Less Base Rate $0.2185/kWh	0.1494	0.1347
E	95% of Total Power Costs	0.1420	0.1280
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.1420	0.1280
H	Customer Class Rate		
	All	0.6462	0.6315
I	Power Cost Equalization - Lesser of G or H		
	All	0.1420	0.1280
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.1420**	**0.1280**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 3/31/2019 in PC48-0319 (L1900393)**	
3	Personnel Expense	$ 33,755
4	Operating Expense	6,735
5	General and Administrative	7,351
6	Depreciation Expense	6,093
7	Interest	-
8	Other	(6,847)
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 47,087
10	Test Year Sales (kWh)	396,254
11	**NON-FUEL COSTS PER KWH**	**$ 0.1188**
12	**FUEL COSTS* - PC48-0319C (L2000386)**	
13	Current Consumption (Gallons)	37,498
14	Current Fuel Cost per Gallon	$ 2.4771
15	Total Current Fuel Costs	$ 92,888
16	Current Sales (kWh)	396,254
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.2344**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	431,410
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	431,410
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	10.50
26	**Generation Efficiency (kWh per Gallon)**	**11.50**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	16,060
29	**Line Loss Percentage**	**4.43%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.2344**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.8500	-	637.50	0.8500	0.6315	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect those approved in PC48-0319C (L2000386). No newer or more accurate data was available.

City of Pilot Point
Power Cost Equalization Calculation
PC46-1018U

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.4559	0.4384
B	Fuel Power Costs	0.5600	0.5600
C	Total Power Costs	1.0159	0.9984
D	Total Costs Less Base Rate $0.2185/kWh	0.8121	0.7799
E	95% of Total Power Costs	0.7715	0.7409
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7564	0.7409
H	Customer Class Rate		
	All	0.3962	0.3815
I	Power Cost Equalization - Lesser of G or H		
	All	0.3962	0.3815
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.3962**	**0.3815**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS* -**	
2	**Test Year ending 6/30/2018 in PC46-1018 (L1900084)**	
3	Personnel Expense	$ 54,912
4	Operating Expense	69,006
5	General and Administrative	13,807
6	Depreciation Expense	6,339
7	Interest	31,807
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 175,871
10	Test Year Sales (kWh)	401,158
11	**NON-FUEL COSTS PER KWH**	**$ 0.4384**
12	**FUEL COSTS** - PC46-1018T (L2500276)**	
13	Current Consumption (Gallons)	42,215
14	Current Fuel Cost per Gallon	$ 5.1170
15	Total Current Fuel Costs	$ 216,014
16	Current Sales (kWh)	385,752
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.5600**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	465,690
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	465,690
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	10.50
26	**Generation Efficiency (kWh per Gallon)**	**11.03**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	24,055
29	**Line Loss Percentage**	**12.00%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.5600**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.6000	-	450.00	0.6000	0.3815	PCE Base Rate 0.2185
								Max. kWh 750

*Non-Fuel Costs were updated to reflect the correct kWh sales for the test year approved in L1900084.

**Fuel Costs for the period reflect those approved in PC46-1018T (L2500276). No newer or more accurate data was available.

City of Port Heiden
Power Cost Equalization Calculation
PC53-1017P

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2684	0.2637
B	Fuel Power Costs	0.4874	0.4874
C	Total Power Costs	0.7558	0.7511
D	Total Costs Less Base Rate $0.2185/kWh	0.5520	0.5326
E	95% of Total Power Costs	0.5244	0.5060
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.5244	0.5060
H	Customer Class Rate		
	All	0.4462	0.4315
I	Power Cost Equalization - Lesser of G or H		
	All	0.4462	0.4315
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.4462**	**0.4315**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS* -**		
2	**Test Year ending 6/30/2017 in PC53-1017 (L1800142)**		
3	Personnel Expense	$	73,746
4	Operating Expense		25,097
5	General and Administrative		23,315
6	Depreciation Expense		13,946
7	Interest		3,952
8	Other		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	140,056
10	Test Year Sales (kWh)		531,130
11	**NON-FUEL COSTS PER KWH**	**$**	**0.2637**
12	**FUEL COSTS** - PC53-1017O (L2500327)**		
13	Current Consumption (Gallons)		51,032
14	Current Fuel Cost per Gallon	$	4.9847
15	Total Current Fuel Costs	$	254,378
16	Current Sales (kWh)		521,903
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.4874**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		618,080
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		618,080
24	Percentage Diesel		100.00%
25	Efficiency Standard (kWh per Gallon)		11.50
26	**Generation Efficiency (kWh per Gallon)**		**12.11**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		22,007
29	**Line Loss Percentage**		**12.00%**
30	Imputed kWh Sales, if applicable		-
31	**FUEL COSTS PER KWH**	**$**	**0.4874**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.6500	-	487.50	0.6500	0.4315	PCE Base Rate 0.2185
								Max. kWh 750

*Non-Fuel Costs were updated to reflect the correct kWh sales for the test year approved in L1800142.

**Fuel Costs for the period reflect those approved in PC53-1017O (L2500327). No newer or more accurate data was available.

Puvurnaq Power Company
Power Cost Equalization Calculation
PC07-0422H

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.3722	0.3722
B	Fuel Power Costs	0.2773	0.2773
C	Total Power Costs	0.6495	0.6496
D	Total Costs Less Base Rate $0.2185/kWh	0.4457	0.4311
E	95% of Total Power Costs	0.4234	0.4095
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.4234	0.4095
H	Customer Class Rate		
	Residential	0.5619	0.5815
	Community Facilities	0.5619	0.6315
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.4234	0.4095
	Community Facilities	0.4234	0.4095
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.4234**	**0.4095**
	Community Facilities	**0.4234**	**0.4095**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2021 in PC07-0422 (L2200409)**	
3	Personnel Expense	$ 290,497
4	Operating Expense	62,149
5	General and Administrative	52,572
6	Depreciation Expense	33,564
7	Interest	-
8	Other Income (Pole Rental)	(7,424)
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 431,358
10	Test Year Sales (kWh)	1,158,849
11	**NON-FUEL COSTS PER KWH**	**$ 0.3722**
12	**FUEL COSTS* - PC07-0422F (L2400393)**	
13	Current Consumption (Gallons)	68,368
14	Current Fuel Cost per Gallon	$ 4.7010
15	Total Current Fuel Costs	$ 321,398
16	Current Sales (kWh)	1,158,849
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.2773**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	816,760
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	632,359
22	Other Generation (kWh)	-
23	Total Generation (kWh)	1,449,119
24	Percentage Diesel	56.36%
25	Efficiency Standard (kWh per Gallon)	10.00
26	**Generation Efficiency (kWh per Gallon)**	**11.95**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	116,376
29	**Line Loss Percentage**	**12.00%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.2773**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.8000	-	600.00	0.8000	0.5815	PCE Base Rate
2	Community Facilities	-	0.8500	-	637.50	0.8500	0.6315	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect those approved in PC07-0422F (L2400393).

Rampart Village Council d/b/a Rampart Electric Company
Power Cost Equalization Calculation
PC47-0223D

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.8140	0.8140
B	Fuel Power Costs	0.6807	0.6807
C	Total Power Costs	1.4947	1.4947
D	Total Costs Less Base Rate $0.2185/kWh	1.2909	1.2762
E	95% of Total Power Costs	1.2264	1.2124
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7564	0.7424
H	Customer Class Rate		
	Residential	0.6112	0.5965
	Community Facilities	0.6112	0.5965
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.6112	0.5965
	Community Facilities	0.6112	0.5965
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.6112**	**0.5965**
	Community Facilities	**0.6112**	**0.5965**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 9/30/2022 in PC47-0223 (L2300274)**		
3	Personnel Expense	$	105,490
4	Operating Expense		16,612
5	General and Administrative		42,340
6	Depreciation Expense		19,607
7	Interest		-
8	Other		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	184,049
10	Test Year Sales (kWh)		226,101
11	**NON-FUEL COSTS PER KWH**	**$**	**0.8140**
12	**FUEL COSTS* - PC47-0223A (L2400096)**		
13	Current Consumption (Gallons)		25,487
14	Current Fuel Cost per Gallon	$	6.0387
15	Total Current Fuel Costs	$	153,908
16	Current Sales (kWh)		226,101
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.6807**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		283,874
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		283,874
24	Percentage Diesel		100.00%
25	Efficiency Standard (kWh per Gallon)		10.50
26	**Generation Efficiency (kWh per Gallon)**		**11.14**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		37,125
29	**Line Loss Percentage**		**7.27%**
30	Imputed kWh Sales, if applicable		-
31	**FUEL COSTS PER KWH**	**$**	**0.6807**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.8150	-	611.25	0.8150	0.5965	PCE Base Rate
2	Community Facilities	-	0.8150	-	611.25	0.8150	0.5965	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect those approved in PC47-0223A (L2400096).

City of Ruby
Power Cost Equalization Calculation
PC22-0917X

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2769	0.2769
B	Fuel Power Costs	0.4239	0.4239
C	Total Power Costs	0.7008	0.7008
D	Total Costs Less Base Rate $0.2185/kWh	0.4970	0.4823
E	95% of Total Power Costs	0.4721	0.4582
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.4721	0.4582
H	Customer Class Rate		
	Residential	0.6962	0.6815
	Community Facilities	0.6962	0.6815
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.4721	0.4582
	Community Facilities	0.4721	0.4582
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.4721**	**0.4582**
	Community Facilities	**0.4721**	**0.4582**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 6/30/2017 in PC22-0917 (L1800006)**		
3	Personnel Expense	$	75,167
4	Operating Expense		29,151
5	General and Administrative		58,454
6	Depreciation Expense		11,733
7	Interest		-
8	Other		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	174,505
10	Test Year Sales (kWh)		630,292
11	**NON-FUEL COSTS PER KWH**	**$**	**0.2769**
12	**FUEL COSTS* - 12 Months ending April 2026**		
13	Current Consumption (Gallons)		55,848
14	Current Fuel Cost per Gallon	$	5.5166
15	Total Current Fuel Costs	$	308,091
16	Current Sales (kWh)		726,800
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.4239**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		732,880
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		732,880
24	Percentage Diesel		100.00%
25	Efficiency Standard (kWh per Gallon)		11.50
26	**Generation Efficiency (kWh per Gallon)**		**13.12**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		41,687
29	**Line Loss Percentage**		**-4.86%**
30	Imputed kWh Sales, if applicable		-
31	**FUEL COSTS PER KWH**	**$**	**0.4239**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.9000	-	675.00	0.9000	0.6815	PCE Base Rate
2	Community Facilities	-	0.9000	-	675.00	0.9000	0.6815	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

City of St. George
Power Cost Equalization Calculation
PC21-0322H

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.5755	0.5755
B	Fuel Power Costs	1.0847	1.0847
C	Total Power Costs	1.6602	1.6602
D	Total Costs Less Base Rate $0.2185/kWh	1.4564	1.4417
E	95% of Total Power Costs	1.3836	1.3696
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7564	0.7424
H	Customer Class Rate		
	Residential	0.7962	0.7815
	Community Facilities	0.9462	0.9315
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.7564	0.7424
	Community Facilities	0.7564	0.7424
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.7564**	**0.7424**
	Community Facilities	**0.7564**	**0.7424**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2021 in PC21-0322 (L2200353)**	
3	Personnel Expense	$ 142,969
4	Operating Expense	12,076
5	General and Administrative	62,647
6	Depreciation Expense	49,286
7	Interest	-
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 266,978
10	Test Year Sales (kWh)	463,938
11	**NON-FUEL COSTS PER KWH**	**$ 0.5755**
12	**FUEL COSTS* - PC21-0322G (L2500265)**	
13	Current Consumption (Gallons)	41,142
14	Current Fuel Cost per Gallon	$ 10.9947
15	Total Current Fuel Costs	$ 452,344
16	Current Sales (kWh)	417,006
17	**ACTUAL FUEL COSTS PER KWH**	**$ 1.0847**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	520,384
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	520,384
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	11.50
26	**Generation Efficiency (kWh per Gallon)**	**12.65**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	40,932
29	**Line Loss Percentage**	**12.00%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 1.0847**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	1.0000	-	750.00	1.0000	0.7815	PCE Base Rate
2	Community Facilities	-	1.1500	-	862.50	1.1500	0.9315	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect those approved in PC21-0322G (L2500265). No newer or more accurate data was available.

City of St. Paul
Power Cost Equalization Calculation
PC19-0320EE

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2770	0.2770
B	Fuel Power Costs	0.5215	0.5215
C	Total Power Costs	0.7985	0.7985
D	Total Costs Less Base Rate $0.2185/kWh	0.5947	0.5800
E	95% of Total Power Costs	0.5649	0.5510
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.5649	0.5510
H	Customer Class Rate		
	Residential	0.3662	0.3515
	Community Facilities	0.4362	0.4215
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.3662	0.3515
	Community Facilities	0.4362	0.4215
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.3662**	**0.3515**
	Community Facilities	**0.4362**	**0.4215**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2019 in PC19-0320 (L2100014)**	
3	Personnel Expense	$ 206,985
4	Operating Expense	77,470
5	General and Administrative	182,937
6	Depreciation Expense	145,267
7	Interest	1,184
8	Other (Admin. Allocation)	164,752
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 778,595
10	Test Year Sales (kWh)	2,811,112
11	**NON-FUEL COSTS PER KWH**	**$ 0.2770**
12	**FUEL COSTS* - PC19-0320CC (L2500047)**	
13	Current Consumption (Gallons)	223,818
14	Current Fuel Cost per Gallon	$ 6.5500
15	Total Current Fuel Costs	$ 1,466,008
16	Current Sales (kWh)	2,811,112
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.5215**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	3,171,262
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	3,323,897
24	Percentage Diesel	95.41%
25	Efficiency Standard (kWh per Gallon)	12.50
26	**Generation Efficiency (kWh per Gallon)**	**14.17**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	186,983
29	**Line Loss Percentage**	**9.80%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.5215**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.5700	-	427.50	0.5700	0.3515	PCE Base Rate
2	Community Facilities	-	0.6400	-	480.00	0.6400	0.4215	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect those approved in PC19-0320CC (L2500047). No newer or more accurate data was available.

Stevens Village Energy Systems
Power Cost Equalization Calculation
PC18-0323D

Calculation of Power Cost Equalization				
Line	Description		Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs		0.1483	0.1483
B	Fuel Power Costs		0.5412	0.5412
C	Total Power Costs		0.6895	0.6895
D	Total Costs Less Base Rate $0.2185/kWh		0.4857	0.4710
E	95% of Total Power Costs		0.4614	0.4474
F	Statutory Maximum [(1-0.2185)*0.95]		0.7564	0.7424
G	Lesser of E or F		0.4614	0.4474
H	Customer Class Rate			
	Residential	-		-
	Community Facilities	-		-
I	Power Cost Equalization - Lesser of G or H			
	Residential	-		-
	Community Facilities	-		-
J	**POWER COST EQUALIZATION - 100% FUNDING**			
	Residential		**0.0000**	**0.0000**
	Community Facilities		**0.0000**	**0.0000**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 9/30/2022 in PC18-0323 (L2300176)**		
3	Personnel Expense	$	5,223
4	Operating Expense		2,771
5	General and Administrative		5,319
6	Depreciation Expense		6,095
7	Interest		-
8	Other		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	19,408
10	Test Year Sales (kWh)		130,912
11	**NON-FUEL COSTS PER KWH**	**$**	**0.1483**
12	**FUEL COSTS* - PC18-0323 (L2300176)**		
13	Current Consumption (Gallons)		13,380
14	Current Fuel Cost per Gallon	$	5.2956
15	Total Current Fuel Costs	$	70,856
16	Current Sales (kWh)		130,912
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.5412**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		148,764
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		148,764
24	Percentage Diesel		100.00%
25	Efficiency Standard (kWh per Gallon)		10.50
26	**Generation Efficiency (kWh per Gallon)**		**11.12**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		-
29	**Line Loss Percentage**		**12.00%**
30	Imputed kWh Sales, if applicable		-
31	**FUEL COSTS PER KWH**	**$**	**0.5412**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	-	-	-	-	-	PCE Base Rate
2	Community Facilities	-	-	-	-	-	-	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect those approved in PC18-0323 (L2300176). No newer or more accurate data was available.

Takotna Community Association, Inc.
Power Cost Equalization Calculation
PC17-0922G

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.5142	0.5937
B	Fuel Power Costs	0.6872	0.6872
C	Total Power Costs	1.2014	1.2808
D	Total Costs Less Base Rate $0.2185/kWh	0.9976	1.0623
E	95% of Total Power Costs	0.9477	1.0092
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7564	0.7424
H	Customer Class Rate		
	All	0.8182	0.8035
I	Power Cost Equalization - Lesser of G or H		
	All	0.7564	0.7424
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.7564**	**0.7424**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS* -**	
2	**Test Year ending 6/30/2022 in PC17-0922 (L2300055)**	
3	Personnel Expense	$ 58,139
4	Operating Expense	13,270
5	General and Administrative	39,751
6	Depreciation Expense	448
7	Interest	1,668
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 113,276
10	Test Year Sales (kWh)	190,807
11	**NON-FUEL COSTS PER KWH**	**$ 0.5937**
12	**FUEL COSTS** - PC17-0922F (L2500342)**	
13	Current Consumption (Gallons)	27,447
14	Current Fuel Cost per Gallon	$ 5.5141
15	Total Current Fuel Costs	$ 151,346
16	Current Sales (kWh)	220,249
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.6872**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	288,193
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	288,193
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	10.50
26	**Generation Efficiency (kWh per Gallon)**	**10.50**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	33,361
29	**Line Loss Percentage**	**12.00%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.6872**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	1.0220	-	766.50	1.0220	0.8035	PCE Base Rate 0.2185
								Max. kWh 750

*Non-Fuel Costs were updated to reflect the correct total expenses for the test year approved in L2300055.

**Fuel Costs for the period reflect those approved in PC17-0922F (L2500342). No newer or more accurate data was available.

Tanalian Electric Cooperative, Inc.
Power Cost Equalization Calculation
PC90-1118TT

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2404	0.2516
B	Fuel Power Costs	0.4533	0.4533
C	Total Power Costs	0.6938	0.7049
D	Total Costs Less Base Rate $0.2185/kWh	0.4900	0.4864
E	95% of Total Power Costs	0.4655	0.4621
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.4655	0.4621
H	Customer Class Rate		
	Residential	0.6278	0.6131
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.4655	0.4621
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.4655**	**0.4621**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS* -**	
2	**Test Year ending 6/30/2018 in PC90-1118 (L1900117)**	
3	Personnel Expense	$ 80,508
4	Operating Expense	6,275
5	General and Administrative	58,967
6	Depreciation Expense	68,132
7	Interest	-
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 213,882
10	Test Year Sales (kWh)	850,107
11	**NON-FUEL COSTS PER KWH**	**$ 0.2516**
12	**FUEL COSTS** - PC90-1118SS (L2500312)**	
13	Current Consumption (Gallons)	74,588
14	Current Fuel Cost per Gallon	$ 5.4068
15	Total Current Fuel Costs	$ 403,285
16	Current Sales (kWh)	889,571
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.4533**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	963,849
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	963,849
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	11.50
26	**Generation Efficiency (kWh per Gallon)**	**12.92**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	22,936
29	**Line Loss Percentage**	**5.33%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.4533**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	25.00	0.4849	0.3134	623.73	0.8316	0.6131	PCE Base Rate 0.2185
								Max. kWh 750

*Non-Fuel Costs were updated to reflect the correct kWh sales for the test year approved in L1900117.

**Fuel Costs for the period reflect those approved in PC90-1118SS (L2500312). No newer or more accurate data was available.

Tatitlek Village IRA Council d/b/a Tatitlek Electric Utility
Power Cost Equalization Calculation
PC16-0323G

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2696	0.2696
B	Fuel Power Costs	0.6469	0.6469
C	Total Power Costs	0.9165	0.9165
D	Total Costs Less Base Rate $0.2185/kWh	0.7127	0.6980
E	95% of Total Power Costs	0.6771	0.6631
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.6771	0.6631
H	Customer Class Rate		
	All	0.7162	0.7015
I	Power Cost Equalization - Lesser of G or H		
	All	0.6771	0.6631
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.6771**	**0.6631**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2022 in PC16-0323 (L2400043)**	
3	Personnel Expense	$ 61,361
4	Operating Expense	14,650
5	General and Administrative	17,974
6	Depreciation Expense	692
7	Interest	-
8	Other Income (Grant Income)	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 94,677
10	Test Year Sales (kWh)	351,136
11	**NON-FUEL COSTS PER KWH**	**$ 0.2696**
12	**FUEL COSTS* - 12 Months ending February 2026**	
13	Current Consumption (Gallons)	42,526
14	Current Fuel Cost per Gallon	$ 5.7382
15	Total Current Fuel Costs	$ 244,021
16	Current Sales (kWh)	321,154
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.7598**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	461,016
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	461,016
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	10.50
26	**Generation Efficiency (kWh per Gallon)**	**10.84**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	28,453
29	**Line Loss Percentage**	**24.17%**
30	Imputed kWh Sales, if applicable	377,241
31	**ADJUSTED FUEL COSTS PER KWH**	**$ 0.6469**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.9200	-	690.00	0.9200	0.7015	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

City of Tenakee Springs
Power Cost Equalization Calculation
PC20-0923R

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2500	0.2500
B	Fuel Power Costs	0.5438	0.5438
C	Total Power Costs	0.7938	0.7938
D	Total Costs Less Base Rate $0.2185/kWh	0.5900	0.5753
E	95% of Total Power Costs	0.5605	0.5466
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.5605	0.5466
H	Customer Class Rate		
	All	0.6862	0.6715
I	Power Cost Equalization - Lesser of G or H		
	All	0.5605	0.5466
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.5605**	**0.5466**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 6/30/2023 in PC20-0923 (L2300407)**	
3	Personnel Expense	$ 42,222
4	Operating Expense	18,877
5	General and Administrative	19,265
6	Depreciation Expense	8,444
7	Other Income: Pole Rental	(580)
		-
		-
		-
		-
		-
8	Total Test Year Non-Fuel Costs	$ 88,228
9	Test Year Sales (kWh)	352,887
10	**NON-FUEL COSTS PER KWH**	**$ 0.2500**
11	**FUEL COSTS* - 12 Months ending April 2026**	
12	Current Consumption (Gallons)	35,482
13	Current Fuel Cost per Gallon	$ 5.7300
14	Total Current Fuel Costs	$ 203,312
15	Current Sales (kWh)	373,854
16	**ACTUAL FUEL COSTS PER KWH**	**$ 0.5438**
17	**GENERATION EFFICIENCY AND LINE LOSS**	
18	Diesel Generation (kWh)	439,468
19	Hydro Generation (kWh)	-
20	Wind Generation (kWh)	-
21	Other Generation (kWh)	-
22	Total Generation (kWh)	439,468
23	Percentage Diesel	100.00%
24	Efficiency Standard (kWh per Gallon)	10.50
25	**Generation Efficiency (kWh per Gallon)**	**12.39**
26	Imputed Gallons, if applicable	-
27	Station Service (kWh)	15,010
28	**Line Loss Percentage**	**11.51%**
29	Imputed kWh Sales, if applicable	-
30	**FUEL COSTS PER KWH**	**$ 0.5438**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.6200	0.2700	667.50	0.8900	0.6715	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

Tuluksak Traditional Power Utility
Power Cost Equalization Calculation
PC63-0323D

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.1628	0.1628
B	Fuel Power Costs	1.3539	1.3539
C	Total Power Costs	1.5167	1.5167
D	Total Costs Less Base Rate $0.2185/kWh	1.3129	1.2982
E	95% of Total Power Costs	1.2472	1.2332
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7564	0.7424
H	Customer Class Rate		
	All	0.5462	0.5315
I	Power Cost Equalization - Lesser of G or H		
	All	0.5462	0.5315
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.5462**	**0.5315**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2022 in PC63-0323 (L2300408)**	
3	Personnel Expense	$ 74,324
4	Operating Expense	5,229
5	General and Administrative	1,058
6	Depreciation Expense	-
7	Interest	16,094
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 96,705
10	Test Year Sales (kWh)	594,172
11	**NON-FUEL COSTS PER KWH**	**$ 0.1628**
12	**FUEL COSTS* - PC63-0323B (L2400296)**	
13	Current Consumption (Gallons)	64,681
14	Current Fuel Cost per Gallon	$ 12.4372
15	Total Current Fuel Costs	$ 804,449
16	Current Sales (kWh)	594,172
17	**ACTUAL FUEL COSTS PER KWH**	**$ 1.3539**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	743,827
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	743,827
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	11.50
26	**Generation Efficiency (kWh per Gallon)**	**13.71**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	68,632
29	**Line Loss Percentage**	**10.89%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 1.3539**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.7500	-	562.50	0.7500	0.5315	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect those approved in PC63-0323B (L2400296). No newer or more accurate data was available.

Tuntutuliak Community Services Association, Inc.
Power Cost Equalization Calculation
PC58-0523I

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.3258	0.3258
B	Fuel Power Costs	0.4033	0.4033
C	Total Power Costs	0.7291	0.7291
D	Total Costs Less Base Rate $0.2185/kWh	0.5253	0.5106
E	95% of Total Power Costs	0.4990	0.4851
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.4990	0.4851
H	Customer Class Rate		
	Residential	0.5762	0.5615
	Community Facilities	0.5762	0.5615
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.4990	0.4851
	Community Facilities	0.4990	0.4851
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.4990**	**0.4851**
	Community Facilities	**0.4990**	**0.4851**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2022 in PC12-0523 (L2300305)**	
3	Personnel Expense	$ 225,530
4	Operating Expense	47,330
5	General and Administrative	77,808
6	Depreciation Expense	38,058
7	Interest	2,603
8	Other Income	(8,930)
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 382,399
10	Test Year Sales (kWh)	1,173,600
11	**NON-FUEL COSTS PER KWH**	**$ 0.3258**
12	**FUEL COSTS* - 12 Months ending December 2025**	
13	Current Consumption (Gallons)	107,195
14	Current Fuel Cost per Gallon	$ 4.6418
15	Total Current Fuel Costs	$ 497,573
16	Current Sales (kWh)	1,233,893
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.4033**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	1,354,050
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	36,258
22	Other Generation (kWh)	-
23	Total Generation (kWh)	1,390,308
24	Percentage Diesel	97.39%
25	Efficiency Standard (kWh per Gallon)	12.50
26	**Generation Efficiency (kWh per Gallon)**	**12.63**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	54,824
29	**Line Loss Percentage**	**7.31%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.4033**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.7800	-	585.00	0.7800	0.5615	PCE Base Rate
2	Community Facilities	-	0.7800	-	585.00	0.7800	0.5615	0.2185
								Max. kWh
								750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

The Native Village of Nikolski d/b/a Umnak Power Company
Power Cost Equalization Calculation
PC56-0518O

Calculation of Power Cost Equalization

Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.4352	0.4352
B	Fuel Power Costs	0.9512	0.7678
C	Total Power Costs	1.3864	1.2029
D	Total Costs Less Base Rate $0.2185/kWh	1.1826	0.9844
E	95% of Total Power Costs	1.1235	0.9352
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7564	0.7424
H	Customer Class Rate		
	Residential	0.5462	0.5315
	Community Facilities	0.5462	0.5315
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.5462	0.5315
	Community Facilities	0.5462	0.5315
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.5462**	**0.5315**
	Community Facilities	**0.5462**	**0.5315**

Amendment to Allowable Costs

Line	Description	Amount
1	**NON-FUEL COSTS -**	
2	**Test Year ending 12/31/2017 in PC56-0518 (L1900176)**	
3	Personnel Expense	$ 12,549
4	Operating Expense	44,114
5	General and Administrative	4,819
6	Depreciation Expense	8,743
7	Interest	-
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 70,225
10	Test Year Sales (kWh)	161,365
11	**NON-FUEL COSTS PER KWH**	**$ 0.4352**
12	**FUEL COSTS* - 12 Months ending December 2025**	
13	Current Consumption (Gallons)	26,693
14	Current Fuel Cost per Gallon	$ 7.7632
15	Total Current Fuel Costs	$ 207,223
16	Current Sales (kWh)	216,565
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.9569**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	224,883
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	224,883
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	10.50
26	**Generation Efficiency (kWh per Gallon)**	**8.42**
27	Imputed Gallons, if applicable	21,417
28	Station Service (kWh)	23,111
29	**Line Loss Percentage****	**-6.58%**
30	Imputed kWh Sales, if applicable	-
31	**ADJUSTED FUEL COSTS PER KWH**	**$ 0.7678**

Calculation of Average Customer Class Rate per kWh

Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	-	0.7500	-	562.50	0.7500	0.5315	PCE Base Rate
2	Community Facilities	-	0.7500	-	562.50	0.7500	0.5315	0.2185
								Max. kWh
								750

*Fuel Costs were updated to reflect the correct adjustment for imputed gallons.

**Umnak has known issues with negative line loss and is currently working to replace its distribition system.

Unalakleet Valley Electric Cooperative, Inc.
Power Cost Equalization Calculation
PC125-0422I

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.3075	0.2929
B	Fuel Power Costs	0.2129	0.2129
C	Total Power Costs	0.5204	0.5057
D	Total Costs Less Base Rate $0.2185/kWh	0.3166	0.2872
E	95% of Total Power Costs	0.3007	0.2729
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.3007	0.2729
H	Customer Class Rate		
	Residential	0.4120	0.3973
	Community Facilities	0.3413	0.3266
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.3007	0.2729
	Community Facilities	0.3007	0.2729
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.3007**	**0.2729**
	Community Facilities	**0.3007**	**0.2729**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS* -**	
2	**Test Year ending 12/31/2021 in PC125-0422 (L2200206)**	
3	Personnel Expense	$ 553,044
4	Operating Expense	141,209
5	General and Administrative	246,846
6	Depreciation Expense	184,386
7	Interest	22,936
8	Other Revenue	(5,822)
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 1,142,599
10	Test Year Sales (kWh)	3,901,128
11	**NON-FUEL COSTS PER KWH**	**$ 0.2929**
12	**FUEL COSTS** - 12 Months ending June 2025**	
13	Current Consumption (Gallons)	200,152
14	Current Fuel Cost per Gallon	$ 3.9517
15	Total Current Fuel Costs	$ 790,939
16	Current Sales (kWh)	3,715,802
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.2129**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	3,333,347
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	775,165
22	Other Generation (kWh)	-
23	Total Generation (kWh)	4,108,512
24	Percentage Diesel	81.13%
25	Efficiency Standard (kWh per Gallon)	12.50
26	**Generation Efficiency (kWh per Gallon)**	**16.65**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	269,376
29	**Line Loss Percentage****	**3.00%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.2129**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	14.28	0.3508	0.2460	461.88	0.6158	0.3973	PCE Base Rate
2	Community Facilities	-	0.2991	0.2460	408.83	0.5451	0.3266	0.2185
								Max. kWh
								750

*Non-Fuel Costs were updated to reflect the correct kWh sales for the test year approved in L2200206.
**Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

City of Unalaska
Power Cost Equalization Calculation
PC39-1018JJJ

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2521	0.1614
B	Fuel Power Costs	0.2324	0.2324
C	Total Power Costs	0.4846	0.3939
D	Total Costs Less Base Rate $0.2185/kWh	0.2808	0.1754
E	95% of Total Power Costs	0.2667	0.1666
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.2667	0.1666
H	Customer Class Rate		
	Residential	0.2884	0.2737
	Small General	0.2610	0.2462
	Large General	0.2842	0.2695
	Industrial	0.3230	0.3083
I	Power Cost Equalization - Lesser of G or H		
	Residential	0.2667	0.1666
	Small General	0.2610	0.1666
	Large General	0.2667	0.1666
	Industrial	0.2667	0.1666
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	Residential	**0.2667**	**0.1666**
	Small General	**0.2610**	**0.1666**
	Large General	**0.2667**	**0.1666**
	Industrial	**0.2667**	**0.1666**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS* -**	
2	**Test Year ending 6/30/2018 in PC39-1018 (L1900431)**	
3	Personnel Expense	$ 2,342,446
4	Operating Expense	8,709
5	General and Administrative	126,448
6	Administration	1,510,037
7	Interest	542,674
8	Other (Line Repair/Maintenance)	1,201,781
9	Depreciation	3,199,297
		-
		-
		-
10	Total Test Year Non-Fuel Costs	$ 8,931,392
11	Test Year Sales (kWh)	55,325,767
12	**NON-FUEL COSTS PER KWH**	**$ 0.1614**
13	**FUEL COSTS** - 12 Months ending June 2025**	
14	Current Consumption (Gallons)	2,449,013
15	Current Fuel Cost per Gallon	$ 3.4396
16	Total Current Fuel Costs	$ 8,423,723
17	Current Sales (kWh)	36,240,407
18	**ACTUAL FUEL COSTS PER KWH**	**$ 0.2324**
19	**GENERATION EFFICIENCY AND LINE LOSS**	
20	Diesel Generation (kWh)	38,195,793
21	Hydro Generation (kWh)	-
22	Wind Generation (kWh)	-
23	Other Generation (kWh)	-
24	Total Generation (kWh)	38,195,793
25	Percentage Diesel	100.00%
26	Efficiency Standard (kWh per Gallon)	13.50
27	**Generation Efficiency (kWh per Gallon)**	**15.60**
28	Imputed Gallons, if applicable	-
29	Station Service (kWh)	776,026
30	**Line Loss Percentage****	**3.09%**
31	Imputed kWh Sales, if applicable	-
32	**FUEL COSTS PER KWH**	**$ 0.2324**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	Residential	8.49	0.2483	0.2326	369.17	0.4922	0.2737	PCE Base Rate
2	Small General	10.61	0.2180	0.2326	348.56	0.4647	0.2462	0.2185
3	Large General	53.07	0.1846	0.2326	365.97	0.4880	0.2695	
4	Industrial	106.13	0.1527	0.2326	395.11	0.5268	0.3083	Max. kWh
								750

*Non-Fuel Costs were updated to reflect the correct total expenses for the test year approved in L1900431.

**Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

Unqusraq Power Company
Power Cost Equalization Calculation
PC25-0422G

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.3379	0.3379
B	Fuel Power Costs	0.5497	0.5497
C	Total Power Costs	0.8877	0.8877
D	Total Costs Less Base Rate $0.2185/kWh	0.6839	0.6692
E	95% of Total Power Costs	0.6497	0.6357
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.6497	0.6357
H	Customer Class Rate		
	All	0.5962	0.5815
I	Power Cost Equalization - Lesser of G or H		
	All	0.5962	0.5815
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.5962**	**0.5815**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 12/31/2021 in PC25-0422 (L2200410)**		
3	Personnel Expense	$	89,213
4	Operating Expense		34,937
5	General and Administrative		41,675
6	Depreciation Expense		1,127
7	Interest		-
8	Other		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	166,952
10	Test Year Sales (kWh)		494,074
11	**NON-FUEL COSTS PER KWH**	**$**	**0.3379**
12	**FUEL COSTS* - 12 Months ending February 2026**		
13	Current Consumption (Gallons)		48,445
14	Current Fuel Cost per Gallon	$	5.6066
15	Total Current Fuel Costs	$	271,613
16	Current Sales (kWh)		494,074
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.5497**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		556,880
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		556,880
24	Percentage Diesel		100.00%
25	Efficiency Standard (kWh per Gallon)		11.50
26	**Generation Efficiency (kWh per Gallon)**		**11.50**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		14,810
29	**Line Loss Percentage**		**8.62%**
30	Imputed kWh Sales, if applicable		-
31	**FUEL COSTS PER KWH**	**$**	**0.5497**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.8000	-	600.00	0.8000	0.5815	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.

Village of Venetie
Power Cost Equalization Calculation
PC73-0221S

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.3494	0.3104
B	Fuel Power Costs	0.6280	0.6280
C	Total Power Costs	0.9773	0.9383
D	Total Costs Less Base Rate $0.2185/kWh	0.7735	0.7198
E	95% of Total Power Costs	0.7348	0.6838
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.7348	0.6838
H	Customer Class Rate		
	All	0.6962	0.6815
I	Power Cost Equalization - Lesser of G or H		
	All	0.6962	0.6815
J	**INTERIM AND REFUNDABLE POWER COST EQUALIZATION - 100% FUNDING*** **		
	All	**0.6962**	**0.6815**

Amendment to Allowable Costs		
Line	Description	Amount
1	**NON-FUEL COSTS* -**	
2	**Test Year ending 9/30/2020 in PC73-0221 (L2100190)**	
3	Personnel Expense	$ 123,411
4	Operating Expense	18,639
5	General and Administrative	46,430
6	Depreciation Expense	3,565
7	Interest	244
8	Other	-
		-
		-
		-
		-
9	Total Test Year Non-Fuel Costs	$ 192,289
10	Test Year Sales (kWh)	619,520
11	**NON-FUEL COSTS PER KWH**	**$ 0.3104**
12	**FUEL COSTS** - PC73-0221R (L2600117)**	
13	Current Consumption (Gallons)	56,435
14	Current Fuel Cost per Gallon	$ 6.1242
15	Total Current Fuel Costs	$ 345,619
16	Current Sales (kWh)	550,390
17	**ACTUAL FUEL COSTS PER KWH**	**$ 0.6280**
18	**GENERATION EFFICIENCY AND LINE LOSS**	
19	Diesel Generation (kWh)	649,000
20	Hydro Generation (kWh)	-
21	Wind Generation (kWh)	-
22	Other Generation (kWh)	-
23	Total Generation (kWh)	649,000
24	Percentage Diesel	100.00%
25	Efficiency Standard (kWh per Gallon)	11.50
26	**Generation Efficiency (kWh per Gallon)**	**11.50**
27	Imputed Gallons, if applicable	-
28	Station Service (kWh)	20,730
29	**Line Loss Percentage**	**12.00%**
30	Imputed kWh Sales, if applicable	-
31	**FUEL COSTS PER KWH**	**$ 0.6280**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.9000	-	675.00	0.9000	0.6815	PCE Base Rate 0.2185
								Max. kWh 750

*Non-Fuel Costs were updated to reflect the correct kWh sales for the test year approved in L2100190.
*Fuel Costs for the period reflect those approved in PC73-0221R (L2600117). No newer or more accurate data was available.
**Village of Venetie's PCE is currently interim and refundable due to noncompliance. See PC73-0221R (L2600117).

City of White Mountain
Power Cost Equalization Calculation
PC57-0923D

Calculation of Power Cost Equalization			
Line	Description	Prior Commission Determination ($/kWh)	Updated Commission Determination ($/kWh)
A	Non-Fuel Power Costs	0.2509	0.2509
B	Fuel Power Costs	0.3458	0.3458
C	Total Power Costs	0.5968	0.5968
D	Total Costs Less Base Rate $0.2185/kWh	0.3930	0.3783
E	95% of Total Power Costs	0.3733	0.3593
F	Statutory Maximum [(1-0.2185)*0.95]	0.7564	0.7424
G	Lesser of E or F	0.3733	0.3593
H	Customer Class Rate		
	All	0.3462	0.3315
I	Power Cost Equalization - Lesser of G or H		
	All	0.3462	0.3315
J	**POWER COST EQUALIZATION - 100% FUNDING**		
	All	**0.3462**	**0.3315**

Amendment to Allowable Costs			
Line	Description		Amount
1	**NON-FUEL COSTS -**		
2	**Test Year ending 6/30/2023 in PC57-0923 (L2400168)**		
3	Personnel Expense	$	122,817
4	Operating Expense		29,392
5	General and Administrative		41,984
6	Depreciation Expense		6,689
7	Interest		-
8	Other		-
			-
			-
			-
			-
9	Total Test Year Non-Fuel Costs	$	200,882
10	Test Year Sales (kWh)		800,553
11	**NON-FUEL COSTS PER KWH**	**$**	**0.2509**
12	**FUEL COSTS* - 12 Months ending November 2025**		
13	Current Consumption (Gallons)		74,664
14	Current Fuel Cost per Gallon	$	3.4456
15	Total Current Fuel Costs	$	257,262
16	Current Sales (kWh)		719,552
17	**ACTUAL FUEL COSTS PER KWH**	**$**	**0.3575**
18	**GENERATION EFFICIENCY AND LINE LOSS**		
19	Diesel Generation (kWh)		892,528
20	Hydro Generation (kWh)		-
21	Wind Generation (kWh)		-
22	Other Generation (kWh)		-
23	Total Generation (kWh)		892,528
24	Percentage Diesel		100.00%
25	Efficiency Standard (kWh per Gallon)		11.50
26	**Generation Efficiency (kWh per Gallon)**		**11.95**
27	Imputed Gallons, if applicable		-
28	Station Service (kWh)		41,534
29	**Line Loss Percentage**		**14.73%**
30	Imputed kWh Sales, if applicable		743,891
31	**ADJUSTED FUEL COSTS PER KWH**	**$**	**0.3458**

Calculation of Average Customer Class Rate per kWh								
Line	Customer Class	Customer Charge ($)	Energy Rate ($/kWh)	Surcharge ($/kWh)	Total ($)	Average Rate ($/kWh)	Average Rate Less $0.2185/kWh ($/kWh)	Factors
1	All	-	0.5500	-	412.50	0.5500	0.3315	PCE Base Rate 0.2185
								Max. kWh 750

*Fuel Costs for the period reflect the Utility Monthly Report (UMR) data submitted to the Alaska Energy Authority.