OPG Nuclear Cost Performance Benchmarking

Methodology to Adjust for Refurbishment and Validation of Implementation

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1. BACKGROUND

Context and ScottMadden's View

Darlington Nuclear Generating Station (DNGS) is one of two nuclear stations operated by Ontario Power Generation (OPG). DNGS is a four-unit station with a net output of 3,512 megawatts (MW), and it has been producing almost 20 percent of Ontario's electricity needs since the early 1990s. OPG is performing a major mid-life refurbishment of the four reactors at DNGS (Refurbishment), which involves the replacement of certain life-limiting components. The execution of the Refurbishment "mega-project" started in October 2016 with breaker-open on Unit 2.

OPG tracks and benchmarks the performance of DNGS against industry peers under its nuclear cornerstone of value for money using a suite of four cost metrics. OPG believes that two of these cost metrics, Total Generating Cost per MWh (TGC per MWh) and Non-Fuel Operating Cost per MWh (NFOC per MWh), will not be comparable to prior site performance or industry peers during Refurbishment as a result of significantly reduced MWhs of generation with no corresponding decline in costs, which are largely fixed. In order to ensure that DNGS performance can be tracked and benchmarked during Refurbishment, OPG intends to "normalize," or adjust to facilitate comparison of these two cost metrics.

ScottMadden's view:

- Refurbishment is a unique "mega-project," and the experience and perspective of other industry professionals, while useful to consider, cannot provide established practice for normalizing cost metrics during this unique project
- ScottMadden concurs with OPG that Refurbishment will significantly impact station performance indicators for these two cost metrics and that normalization will be necessary to facilitate useful comparisons to past performance and industry peers
- ScottMadden supports OPG's decision to continue to report an unadjusted (i.e., not normalized) version of these cost metrics in conjunction with any normalized version
- ScottMadden found that a more strongly supported and conventional approach to normalization of cost metrics was to adjust the distribution of actual costs to reflect performance of the operating units while using actual MWhs generated in the denominator.

Explanation of the Specific Issue

Four different Value for Money (VFM) Metrics, hereafter referred to as Cost Metrics, are used by OPG to measure its Nuclear Stations' performance and to benchmark against industry standards.

1. Total Generating Cost (TGC) per MWh
2. Non-Fuel Operating Cost (NFOC) per MWh[1]
3. Fuel Cost per MWh
4. Capital Cost per MW Design Electrical Rating[2]

[1] Non-Fuel Operating Cost (NFOC) is "total operating, maintenance & administrative cost" which is comprised of station cost, as well as attributed centralized nuclear support cost and attributed corporate support and certain centrally-held costs

[2] "Capital cost per MW," as a standalone metric uses MW Design Electrical Rating (DER) as the denominator, but nominal dollars of capital cost also contribute to the numerator in the "Total Generation Cost (TGC) per MWh" metric

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For benchmarking purposes, Cost Metrics follow the guidance provided by the Electric Utility Cost Group (EUCG) in the Nuclear Committee Nuclear Database Instructions. The first two Cost Metrics, TGC per MWh and NFOC per MWh, will not be comparable to peers (or steady state operations) during the Refurbishment for two key reasons:

1. Lower generation (MWhs in the denominator) while the Darlington units are offline and not generating electricity
2. Fixed costs which do not scale up or down proportionally with how much electricity the Darlington units generate[3]

At OPG, the following non-fuel costs are attributed to the nuclear operating stations:

- Corporate support Operating, Maintenance and Administrative (OM&A) costs
- Nuclear centralized support OM&A costs
- Nuclear station OM&A costs (excluding Refurbishment OM&A costs)
- Nuclear capital costs (excluding Refurbishment capital costs)
- Minor fixed assets
- Certain centrally held costs

2. ABOUT THE SCOTTMADDEN APPROACH

Scope, Objectives, Assumptions and Qualifications

ScottMadden is leveraging prior work, including industry research, to outline a preferred methodology through which two of Darlington's cost performance benchmarks can be normalized:

- TGC per MWh
- NFOC per MWh

The objective of this work is to facilitate useful comparisons to past performance and industry peers for the operating plant at DNGS during the extended time periods in which certain units will be offline due to Refurbishment. ScottMadden intends to accomplish this objective by:

- Clarifying which types of costs for a unit in Refurbishment could be reasonably adjusted
- Explaining how such an adjustment might be performed
- Documenting this guidance for use by OPG

In preparing this document, ScottMadden assumed that OPG attributes costs in a manner that is consistent with the description OPG shared with ScottMadden outlining the cost attribution methodologies, particularly for corporate support and nuclear support.

ScottMadden's recommendation is subject to the following qualifications:

- ScottMadden does not imply the performance of any additional, specific research beyond what is described in this document

[3] Fuel Cost per MWh and Capital Cost will continue to be comparable because fuel cost varies proportionately with generation and Capital Cost per MW DER will not be impacted by lower generation during refurbishment

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- ScottMadden does not express an opinion in this document on the effectiveness of cost management practices at OPG or the appropriateness of any costs incurred by OPG
- The ScottMadden methodology was prepared for the benefit of OPG and is limited to the subject matter expressly stated in this document; no additional ScottMadden opinion is implied or may be inferred

About Cost Attribution

Like any major corporation, particularly one that employs a center-led model to provide functional support to the business, OPG employs cost attribution methods intended to appropriately assign costs to the business in a manner that is consistent with demands for the associated services.

As previously noted, TGC and NFOC at DNGS include station cost and as well as nuclear support and corporate support costs. To compare the cost performance per MWh of the operating plant to industry peers, OPG must adjust the distribution of these costs to focus only on the operating units.

In order to provide a methodology for making such an adjustment, ScottMadden developed an understanding of current cost attribution methods employed by OPG and accepted by the Ontario Energy Board (OEB). The scope of ScottMadden support did not include evaluation of the design or application of the current cost attribution methodologies.

3. METHODOLOGY TO ADJUST FOR REFURBISHMENT

Methodology Summary

As previously stated, TGC and NFOC at DNGS include station costs, nuclear support costs, and corporate support costs. The services provided by the support groups can be assigned directly to DNGS or attributed indirectly based on defined methodologies. In addition to these services, a relatively small amount of engineering and technical service OM&A costs is also attributed to DNGS from the Renewable Generation (RG) business.

The focus of the ScottMadden methodology is to allow OPG, after some detailed accounting work, to adjust the distribution of OM&A and capital costs to estimate what TGC and NFOC would look like if DNGS was presently a three-unit site rather than a four-unit site (as Unit 2 entered Refurbishment in October 2016 and remains offline). ScottMadden has examined OPG cost items and current attributions in order to identify costs that can be reasonably adjusted out to create a normalized TGC per MWh and NFOC per MWh.

The intent of normalizing the metric in this way is to facilitate useful comparisons to past performance and industry peers for the operating plant at DNGS during the extended time periods in which certain units will be offline due to Refurbishment. Within the methodology, ScottMadden provides specific guidance for each type of cost, taking into consideration how costs are currently attributed as well as the nature of the work associated with the cost.

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The normalization methodology makes provision to remove OM&A and capital costs from TGC that are reasonably attributable to the unit(s) in Refurbishment.[4] While a portion of Darlington's capital costs are captured by this provision, ScottMadden is aware of certain other capital expenditures intended to support post-refurbishment operations that have not been classified by OPG as Refurbishment capital and therefore have an unfavorable impact on Darlington's TGC/MWh performance.

ScottMadden is also aware of the lost generation impact for the station associated with bulkhead installation and removal as part of the Refurbishment program. While ScottMadden acknowledges that this activity would have an unfavorable impact on Darlington's TGC per MWh performance, this type of adjustment is outside the scope of the normalization methodology set out in this report, which focuses on adjusting the distribution of costs.

Corporate Support OM&A Cost Attribution

In this section, ScottMadden identifies how each type of Corporate Support cost[5] should be removed for the purposes of normalization for both the costs directly assigned to DNGS and the costs attributed to DNGS via the OPG methodology. There are multiple scenarios to consider, and each is described below along with the specific instructions for the recommended adjustment to the associated costs.

- **Scenario 1: Management Assignment or Proportionate Support Allocation**
  - The OPG methodology attributes certain costs to DNGS based on management assignment or proportionate support allocation. Management assignment includes direct assignment and management time estimates of FTEs or other resources. Proportionate support allocation attributes certain corporate support costs in the same ratio as other corporate support costs based on the OPG allocation methodology
  - In this case, the costs attributed to DNGS can be reduced to adjust for the impact of Refurbishment by "(number of operating units in Refurbishment) divided by (total number of operating units at DNGS)"
- **Scenario 2: Full-Time Equivalents**
  - The OPG methodology attributes certain costs to DNGS based on the number of FTEs at the station relative to the total number of FTEs supported
  - In this case, to the extent station FTEs are reasonably attributable to the unit(s) in Refurbishment, DNGS costs can be reduced by "(number of station FTEs supporting Refurbishment) divided by (total number of station FTEs)"
- **Scenario 3: OM&A and Capital Blend**
  - The OPG methodology attributes certain costs to DNGS based on OM&A and capital dollar blend specific to the station relative to total blended OM&A and capital costs[6]
  - In this case, to the extent OM&A and capital costs are reasonably attributable to the unit(s) in Refurbishment, DNGS costs can be reduced by "(OM&A and capital

[4] Normalization of centrally held OM&A costs included in the cost performance benchmarks is outside the scope of the normalization methodology set out in this report
[5] Includes OM&A components of asset service fees charged to the nuclear business unit for the use of common corporate assets.
[6] Capital costs used in the calculation of the OM&A and Capital Blend allocator exclude external purchased services

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costs attributable to Refurbishment) divided by (total OM&A and capital costs for DNGS)"

The following table sets out each group of costs and the associated cost attribution scenario, based on OPG's 2017 organizational structure. By applying the prescribed actions outlined above to each of the corresponding groups of costs, new TGC and NFOC values, adjusted for Refurbishment, can be calculated and divided by actual MWh of generation to produce the normalized measures of value for money.

Group	OPG Method of Cost Attribution to DNGS
Chief Administrative Office	
Environment	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 3: OM&A and Capital Blend
Law	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 3: OM&A and Capital Blend
Real Estate & Services	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 3: OM&A and Capital Blend
Regulatory Affairs	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 3: OM&A and Capital Blend
Supply Chain	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 3: OM&A and Capital Blend
Corporate Office	
Corporate Affairs	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 3: OM&A and Capital Blend
Executive Office	Scenario 3: OM&A and Capital Blend

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Group	OPG Method of Cost Attribution to DNGS
Finance	
Assurance and Enterprise Risk Management	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 3: OM&A and Capital Blend
Corporate Business Development and Strategy	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 3: OM&A and Capital Blend
Fund Management	Scenario 3: OM&A and Capital Blend
Treasury (including Insurance)	Scenario 3: OM&A and Capital Blend
Business Planning and Reporting	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 3: OM&A and Capital Blend
External Reporting and Policy	Scenario 3: OM&A and Capital Blend
Income Tax	Scenario 3: OM&A and Capital Blend
Nuclear Finance	Scenario 1: Management Assignment or Proportionate Support Allocation
Corporate Controllership	Scenario 3: OM&A and Capital Blend
Shared Financial Services	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 3: OM&A and Capital Blend
SVP Office and Chief Controller Office	Scenario 1: Management Assignment or Proportionate Support Allocation
Chief Information Office	
Infrastructure Management (outsourced)	Scenario 1: Management Assignment or Proportionate Support Allocation
Application Management (outsourced)	Scenario 1: Management Assignment or Proportionate Support Allocation
Data Center Services (outsourced)	Scenario 1: Management Assignment or Proportionate Support Allocation
Other IT Services (outsourced)	Scenario 1: Management Assignment or Proportionate Support Allocation
IT Support Costs (internal)	Scenario 1: Management Assignment or Proportionate Support Allocation
Projects	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 3: OM&A and Capital Blend
Business Infrastructure Services	Scenario 1: Management Assignment or Proportionate Support Allocation

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Group	OPG Method of Cost Attribution to DNGS
People & Culture	
Business Change and Talent	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 2: Full-Time Equivalents
Employee & Labor Relations	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 2: Full-Time Equivalents
Total Rewards & Solutions	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 2: Full-Time Equivalents
Business Partners	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 2: Full-Time Equivalents
Health and Safety	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 2: Full-Time Equivalents
Learning & Development	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 2: Full-Time Equivalents
SVP Office	Scenario 2: Full-Time Equivalents

Nuclear Support and Station OM&A Cost Attribution

In this section, ScottMadden identifies how each type of Nuclear Support or Station cost should be removed for the purposes of normalization for both the costs directly assigned to DNGS and the costs attributed to DNGS via the OPG methodology. As mentioned, ScottMadden assumed that OPG attributes costs in a manner that is consistent with the descriptions OPG provided to ScottMadden of the Nuclear cost attribution methodology. OPG indicated that the attribution methodology is driven by the two scenarios described below:

- **Scenario 1: Management Assignment or Proportionate Support Allocation**
  - The OPG methodology attributes certain costs to DNGS based on management assignment or proportionate support allocation. Management assignment includes direct assignment and management time estimates of FTEs or other resources. Proportionate support allocation attributes certain corporate support costs in the same ratio as other corporate support costs based on the OPG allocation methodology
  - In this case, the costs attributed to DNGS can be reduced to adjust for the impact of Refurbishment by "(number of operating units in Refurbishment) divided by (total number of operating units at DNGS)"
- **Scenario 4: Number of Operating Units**
  - The OPG methodology attributes certain costs to DNGS and PNGS at 40% and 60% based on the number of operating units between the two stations
  - Given this allocation approach is based on operating units, DNGS costs can be reduced by "(number of operating units in Refurbishment) divided by (total number of operating units at DNGS)"

The following table sets out each group of costs and the associated attribution scenario, based on OPG's 2017 organizational structure. By applying the prescribed actions outlined above to each of the corresponding groups of costs, new TGC and NFOC values, adjusted for

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Refurbishment, can be calculated and divided by actual MWh of generation to produce the normalized measures of value for money.

Group	OPG Method of Cost Attribution to DNGS
Nuclear Support	
Direct Report	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 4: Number of Operating Units
Fleet Ops Maintenance & Training	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 4: Number of Operating Units
Inspection & Maintenance Services	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 4: Number of Operating Units
Nuclear Engineering	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 4: Number of Operating Units
Nuclear Oversight	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 4: Number of Operating Units
Nuclear Reg Affairs & Stakeholder	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 4: Number of Operating Units
Nuclear Waste Management	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 4: Number of Operating Units
Projects & Modifications	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 4: Number of Operating Units
Security & Emergency Services	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 4: Number of Operating Units
Nuclear Station	
DNGS	Scenario 1: Management Assignment or Proportionate Support Allocation
PNGS	Scenario 1: Management Assignment or Proportionate Support Allocation Scenario 4: Number of Operating Units

Nuclear Sustaining Capital Cost Attribution

In this section, ScottMadden identifies how sustaining capital costs associated with DNGS should be removed for the purposes of normalization for both the costs directly associated with the unit(s) under Refurbishment and those that are common to all units of the station

- **Sustaining Capital Cost for Unit(s) under Refurbishment** – ScottMadden recommends that the sustaining capital costs attributed to DNGS that are directly associated with the unit(s) under refurbishment should be excluded in full for normalization purposes
- **Sustaining Capital Cost Common to All Units at DNGS** – ScottMadden recommends that the sustaining capital costs attributed to DNGS that are common to all units of the station be excluded on the basis of "(number of operating units in Refurbishment) divided by (total number of operating units at DNGS)"

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By applying the prescribed actions outlined above to each of the corresponding groups of costs, new TGC and NFOC values, adjusted for Refurbishment, can be calculated and divided by actual MWh of generation to produce the normalized measures of value for money.

4. SCOTTMADDEN VALIDATION OF OPG ADJUSTMENT

Adjustment Outcome

Following the documented methodology guidance, OPG independently performed the adjustment and normalized costs for 2017 by $263.3M, resulting in:

- Decrease of 3-year TGC/MWh from 54.40 to 50.54 for 2017
- Decrease of 3-year NFOC/MWh from 39.62 to 36.89 for 2017

ScottMadden has reviewed the work to validate that:

- The approach OPG followed was in accordance with ScottMadden guidance
- OPG accurately performed the calculations

Validation

ScottMadden reproduced the OPG implementation of the methodology, adhering to OPG's described methods of cost attribution to DNGS to closely compare subtotals. Comparison of OPG's total calculated reduction and ScottMadden's total calculated reduction revealed no variance. ScottMadden found that OPG correctly interpreted and implemented the guidance provided.

OM&A and Capital Costs Calculation

For several types of costs allocated to DNGS (Scenario 3), the methodology directs that DNGS costs in a given year can be reduced by a calculated percentage found by:

$$\frac{OM\&A\ and\ capital\ costs\ attributable\ to\ Refurb}{Total\ OM\&A\ and\ capital\ costs\ for\ DNGS}$$

OPG's calculation is displayed in the table below. ScottMadden validated that OPG implemented the methodology correctly to arrive at an adjustment value of 45% for OM&A and capital cost blend attributable adjustments:

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OM&A and Capital Costs Budget*		
	2017	%
Capital		
Refurb	375	64%
Darlington	207	36%
Total Capital	582	
OM&A		
Refurb	91	20%
Darlington	373	80%
Total OM&A	464	
Total Costs		
Refurb	466	45%
Darlington	580	55%
Total Costs	1,046	

** All Capital costs exclude External Purchased Services (EPS)*

FTE Calculation

For several types of costs allocated to DNGS (Scenario 2), the methodology directs that DNGS costs in a given year can be reduced by a calculated percentage found by:

$$\frac{Number\ of\ station\ FTEs\ supporting\ Refurbishment}{Total\ number\ of\ station\ FTEs}$$

OPG's calculation is displayed in the table below. ScottMadden validated that OPG implemented the methodology correctly to arrive at an adjustment value of 41% for adjustments attributable to number of FTEs at the station:

Budget FTE		
	2017	%
Refurb	862	41%
Darlington	1,253	59%
Total FTE	2,114	

Table of Adjustments

The table on the following two pages outlines the adjustments, organized by method of adjustment according to cost category and methodology.

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Group	OPG Method of Cost Attribution to DNGS	Reduction ($K)
Nuclear Station and Support	OM&A costs assigned to DNGS that are reasonably attributable to the unit(s) in Refurbishment should be removed: Cyclical Outage Costs	$ (57,894)
Chief Administrative Office		
Environment	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (685)
	Scenario 3: OM&A and Capital Blend	$ (629)
Law	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (590)
	Scenario 3: OM&A and Capital Blend	$ (1,531)
Real Estate & Services	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (8,553)
	Scenario 3: OM&A and Capital Blend	$ (319)
Regulatory Affairs	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (262)
	Scenario 3: OM&A and Capital Blend	$ (51)
Supply Chain	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (5,012)
	Scenario 3: OM&A and Capital Blend	$ (673)
Corporate Office		
Corporate Affairs	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (1,837)
	Scenario 3: OM&A and Capital Blend	$ (1,734)
Executive Office	Scenario 3: OM&A and Capital Blend	$ (465)
Finance		
Assurance and Enterprise Risk Management	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (290)
	Scenario 3: OM&A and Capital Blend	$ (682)
Corporate Business Development and Strategy	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (95)
	Scenario 3: OM&A and Capital Blend	$ (866)
Fund Management	Scenario 3: OM&A and Capital Blend	$ (256)
Treasury (including Insurance)	Scenario 3: OM&A and Capital Blend	$ (2,555)
Business Planning and Reporting	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (81)
	Scenario 3: OM&A and Capital Blend	$ (1,233)
External Reporting and Policy	Scenario 3: OM&A and Capital Blend	$ (959)
Income Tax	Scenario 3: OM&A and Capital Blend	$ (533)
Nuclear Finance	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (1,353)
Corporate Controllership	Scenario 3: OM&A and Capital Blend	$ (510)
Shared Financial Services	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (138)
	Scenario 3: OM&A and Capital Blend	$ (2,097)
SVP Office and Chief Controller Office	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (149)
Chief Information Office		
CIO	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (13,167)
	Scenario 3: OM&A and Capital Blend	$ (3,970)

Table continues on the next page.

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Group	OPG Method of Cost Attribution to DNGS	
People & Culture		
Business Change and Talent	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (567)
	Scenario 2: Full-Time Equivalents	$ (318)
Employee & Labor Relations and Health & Safety	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (315)
	Scenario 2: Full-Time Equivalents	$ (1,692)
Total Rewards & Solutions	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (364)
	Scenario 2: Full-Time Equivalents	$ (1,551)
Business Partners	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (443)
	Scenario 2: Full-Time Equivalents	$ (110)
Learning & Development	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (7,733)
	Scenario 2: Full-Time Equivalents	$ (252)
SVP Office	Scenario 2: Full-Time Equivalents	$ (618)
Nuclear Support		
Direct Report	Scenario 1: Management Assignment or Proportionate Support Allocation	
	Scenario 4: Number of Operating Units	$ (746)
Fleet Ops Maintenance & Training	Scenario 1: Management Assignment or Proportionate Support Allocation	
	Scenario 4: Number of Operating Units	$ (6,679)
Inspection & Maintenance Services	Scenario 1: Management Assignment or Proportionate Support Allocation	
	Scenario 4: Number of Operating Units	$ (4,363)
Nuclear Engineering	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (3)
	Scenario 4: Number of Operating Units	$ (25,041)
Nuclear Oversight	Scenario 1: Management Assignment or Proportionate Support Allocation	
	Scenario 4: Number of Operating Units	$ (532)
Nuclear Reg Affairs & Stakeholder	Scenario 1: Management Assignment or Proportionate Support Allocation	
	Scenario 4: Number of Operating Units	$ (3,772)
Nuclear Waste Management	Scenario 1: Management Assignment or Proportionate Support Allocation	
	Scenario 4: Number of Operating Units	$ (121)
Projects & Modifications and Enterprise Projects	Scenario 1: Management Assignment or Proportionate Support Allocation	
	Scenario 4: Number of Operating Units	$ (12,291)
Security & Emergency Services	Scenario 1: Management Assignment or Proportionate Support Allocation	$ (138)
	Scenario 4: Number of Operating Units	$ (9,776)
Nuclear Station		
DNGS	Scenario 1: Management Assignment or Proportionate Support Allocation	
PNGS	Scenario 1: Management Assignment or Proportionate Support Allocation	
	Scenario 4: Number of Operating Units	$ (5)
Nuclear Sustaining Capital Cost	Sustaining Capital Cost for Unit(s) under Refurbishment	$ (29,082)
	Sustaining Capital Cost Common to All Units at DNGS	$ (47,660)
Grand Total		**$ (263,342)**

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