

## **Improving Procedural Efficiencies**

### **Electric Cases - Case-in-Chief and Initial Testimonial Information Needed as Compiled by the OUCC Electric Division (6/22/2020)**

#### **Deficiencies identified in recent Electric cases:**

This list is not meant to alter the information utilities provide in their case in chief due to statutory requirements, their burden of proof to provide a prima facie case, provide as a matter of routine, or provide in audit packages. This list is meant as a working list of recent deficiencies in case-in-chief detail and not intended to be exhaustive:

The deficiencies identified are listed by case category, however the requested information may also apply to other case categories with similar requests. For example, requests for cost recovery for a construction project may appear in a rate case, a CPCN, or a tracker filing.

#### **1) Rate Cases-**

- a. Provide detailed calculations of any number derived through a calculation. Include all planned major capital maintenance schedules over the next five years, especially when seeking accelerated depreciation.
- b. Include mechanisms for removing projects that are completed.
- c. Include a clean and redline copy of any tariff change.
- d. Provide the contract if seeking recovery for costs paid to a service provider, subcontractor, or affiliate. Include information establishing the affiliate is competitive with other outside service providers.
- e. Provide any environmental data used to support the need of the project requested, such as emissions data, effluent data, ground water data, etc. should. Provide copies of supporting documents submitted to or received from the Indiana Department of Environmental Management (“IDEM”), a Virtual File Cabinet (“VFC”) number may also be provided, but not in lieu of copies of the documents.
- f. Clearly connect the historical period to the forecasted test year if including a forecasted test year revenue requirement. Provide the source documents to support the forecast. If modeling was performed, provide the modeling files. If modeling files are in excel format, provide with spreadsheet formulas intact.
- g. Provide weather normalization analyses with supporting documentation and spreadsheets, if in Excel, provide with spreadsheet formulas intact.
- h. Provide all cost of service and rate design models in electronic format with formulas intact.

- i. To the extent software other than electronic spreadsheets are used for the cost of service models, provide user manuals or other explanatory documentation to allow review of the data.
- ii. Provide all source documents with data used in cost of service and rate design models in electronic format with formulas intact.
- iii. Provide all modeling, or any other documentation to support load research when used in cost of service studies.

**2) Certificate of Public Convenience and Necessity (“CPCN”) Cases-**

- a. Provide in electronic format with all formulas intact any modeling used in support of the request. To the extent software other than electronic spreadsheets are used, provide user manuals or other explanatory documentation to allow review of the data. Provide source documents with data used in electronic format with formulas intact.
- b. Provide any contract which affects costs or timeline of a project. Provide any Purchase Power Agreements.
- c. Provide a copy of the permit when requirements in an environmental permit are dictating the need of the project, project costs or project timeline.
- d. Provide any environmental data used to support the need of the project requested, such as emissions data, effluent data, ground water data, etc. Provide copies of supporting documents submitted to or received from IDEM, a VFC number may also be provided, but not in lieu of copies of the documents.

**3) Transmission, Distribution, and Storage Improvement Charge (“TDSIC”) Cases-**

- a. To facilitate project information and cost estimate accuracy and detail, the utility should:
  - i. Identify the status of on-going and cancelled projects;
  - ii. Keep an updated master list of its projects containing detailed project information and cost estimate breakdown, and maintain transparency in providing project and cost information;
  - iii. Maintain and make support documents available for review, e.g. project work order;
- b. At a minimum, project information, project status and work order documentation should include the following information:
  - i. Project Reference Number
  - ii. Project Identifier
  - iii. Project Status
  - iv. Work Request Number
  - v. Work Request Cost Estimate Summary
  - vi. Work Order Number

- vii. Project Start Date
- viii. Project End Date
- ix. Total Project Cost
- x. Total Material Cost
- xi. Total Labor Cost, including:
  - 1. Supervision, if applicable
  - 2. Company (utility) Labor Cost
  - 3. Contractor or Contract Labor Cost (non-Company)
- xii. Total Indirect or Overhead Cost, including:
  - 1. Material Overhead Cost (show reconciliation with Total Material Cost)
  - 2. Labor Overhead (show reconciliation with Total Labor Cost)
- xiii. Total Contingency Amount, including amounts embedded in:
  - 1. Material Cost
  - 2. Labor Cost
  - 3. Indirect or Overhead Cost
- xiv. Management Reserve, if any
- xv. Cost Variance (Original Cost Estimate vs. As Built or New Estimate) Amount (\$) and in Percent (%)
- c. Total O&M Expense, including:
  - i. Material Cost
  - ii. Labor Cost
  - iii. Indirect or Overhead Cost

**4) Demand Side Management (“DSM”) cases-**

- a. Provide ex ante gross estimates of kW and kWh impact estimates at DSM program level;
- b. Provide ex post net estimates of kW and kWh impact estimates at DSM program level;
- c. Provide avoided cost data by year, including:
  - i. Avoided energy cost;
  - ii. Assumed carbon tax costs included and supporting assumptions concerning amounts and timing;
  - iii. Avoided generating capacity costs and basis;
  - iv. Avoided transmission and distribution cost and basis;
- d. Provide measure data, including:
  - i. kW savings estimate and coincident peak factors;
  - ii. kWh savings estimate;
  - iii. Net-to-gross factor;
  - iv. Baseline assumptions and source reference;
  - v. Expected useful life and source reference;
  - vi. Cost of measure compared to baseline;
  - vii. Customer incentive provided;
- e. Provide the discount rates used in modeling.

**5) Financing Cases–**

- a. File credit reports (S&P, Moody’s, and Fitch) for both the petitioner and for the parent company, if applicable.

**6) Any type a tracker filing-**

- a. Identify and explain any changes to an accounting schedule provided in a previous filing.