"STRAWMAN" DRAFT
FOR PRE-RULEMAKING WORKSHOP

TITLE 170 INDIANA UTILITY REGULATORY COMMISSION

Proposed Rule
LSA Document #07-_____

DIGEST

Amends 170 IAC 1-5 regarding the minimum standard filing requirements for a rate case to be decided on an expedited basis. Effective 30 days after filing with the Publisher.

170 IAC 1-5

SECTION 1. 170 IAC 1-5-1 IS AMENDED TO READ AS FOLLOWS:

Rule 5. Minimum Standard Filing Requirements for Expedited Processing

170 IAC 1-5-1 Definitions
Authority: IC 8-1-1-3
Affected: IC 8-1-2-1; IC 8-1-2-42

Sec. 1. (a) Where applicable, terms used in this rule shall have the meaning assigned to them in IC 8-1-2-1.

(b) Where applicable, terms used in this rule shall have the meaning assigned to them in the NARUC Uniform System of Accounts, incorporated by reference at 170 IAC 4-2-2, 170 IAC 5-2-2, 170 IAC 6-2-2, and 170 IAC 8-2-1.

(c) Where applicable, terms used in this rule shall have the meaning assigned to them in the FERC Uniform System of Accounts, incorporated by reference at 170 IAC 4-2-1.1 and 170 IAC 5-2-3.

(d) As used in this rule, **"allowance for funds used during construction" or** "AFUDC" has the meaning as set forth in 170 IAC 4-6-1(b).

(e) As used in this rule, "case-in-chief" means the filing by a utility with the commission of the information required under section 6 of this rule.

(f) As used in this rule, "commission" means the Indiana utility regulatory commission.

(g) As used in this rule, "cutoff" or "cutoff date" means a specific date on which a value is determined for purposes of a proceeding under this rule.

(h) As used in this rule, **"construction work in progress" or** "CWIP" has the meaning as set forth in 170 IAC 4-6-1(e).

(i) As used in this rule, "demand side management" or "DSM" has the meaning as set forth in 170 IAC 4-8-1(e).

(j) As used in this rule, "electing utility" means a utility that elects to file a case for a general rate change in accordance with this rule.

(k) ~~As used in this rule, "FCC" means the Federal Communications Commission.~~

~~(l)~~ As used in this rule, "FERC" means the Federal Energy Regulatory Commission.

~~(m)~~ **(l)** As used in this rule, "FERC Uniform System of Accounts" means the rules and regulations governing the classification of accounts applicable to a utility as adopted by ~~the~~ FERC and adopted by reference by the commission for Indiana utilities.

~~(n)~~ **(m)** As used in this rule, "major project" means a project that is estimated to cost more than one percent (1%) of a utility's proposed rate base under section 9(1) of this rule.

~~(o)~~ **(n) As used in this rule, "NARUC" means the National Association of Regulatory Utility Commissioners.**

~~(o)~~ **(o)** As used in this rule, "NARUC Uniform System of Accounts" means the rules and regulations governing the classification of accounts applicable to a utility as developed by ~~the National Association of Regulatory Utility Commissioners~~ **NARUC** and adopted by reference by the commission for Indiana utilities.

(p) As used in this rule, "OUCC" means the Indiana Office of Utility Consumer Counselor.

~~(p)~~ **(q)** As used in this rule, "parent corporation" means a corporation that owns or controls more than fifty percent (50%) of the voting stock of an electing utility.

~~(q)~~ **(r) As used in this rule, "presiding officer" means**

(1) one or more administrative law judges and,

(2) if so assigned, one or more commissioners

that are assigned to the case.

(s) As used in this rule, "working papers" means all documents required to be submitted under sections 7 through 16 of this rule. *(Indiana Utility Regulatory Commission; 170 IAC 1-5-1; filed Oct 28, 1998, 3:38 p.m.: 22 IR 719; errata filed Nov 22, 1999, 3:32 p.m.: 23 IR 812; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315)*

SECTION 2. 170 IAC 1-5-2 IS AMENDED TO READ AS FOLLOWS:

170 IAC 1-5-2 Purpose and applicability

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42

Sec. 2. (a) This rule is designed to**:**

(1) ~~assist~~ **Assist** the commission in ~~performing a thorough~~ **thoroughly** and ~~expeditious review of an application~~ **expeditiously reviewing a petition for a general rate change** by an electing utility ~~for a general rate change.~~ **;**

~~The rule is intended to be used to~~

(2) ~~provide~~ **Provide** support for the electing utility's rate ~~application~~ **petition;** and ~~to provide supplemental information to facilitate the review of the rate application as filed. The rule is intended as a means to~~

(3) ~~reduce~~ **Reduce** or avoid disputes.

(b) ~~The following shall apply to proceedings under this rule notwichstanding~~ **Notwithstanding** any other provisions of this rule**, this rule shall not**:

(1) ~~This rule shall not limit~~ **Limit** any rights of the commission or any party to a proceeding to obtain further information from a utility through the discovery process or otherwise**;**

(2) ~~The submission of information under this rule shall not constitute~~ **Constitute** a waiver of any objection by the commission or any party~~, including the electing utility,~~ to the admission of ~~the~~ information into the record of any proceeding~~.~~**;**

(3) ~~This rule shall not limit~~ **Limit** a utility's right in a proceeding to supplement the information it files pursuant to this rule~~, or to seek the admission of supplemental information into the record of a proceeding,~~ as the utility deems appropriate~~.~~**; or**

(4) ~~This rule shall not be~~ **Be** construed to require the production **or disclosure** of any information that is subject to or protected by any applicable privilege, or ~~to require the disclosure of any information that is~~ found by the commission to be confidential under section 3 of this rule.

~~(b)~~ **(c)** This rule shall apply at the option of the electing utility. A utility exercising its option to file its case in accordance with this rule shall file a notice of its intent to do so at the time it files its ~~application~~ **petition** for a general rate change.

(d) This rule and its expedited timeframe are intended to apply to general rate case filings that comply with this rule. To the extent the utility's petition includes one or more requests for alternative regulation or tracking mechanisms of a type not previously considered by the Commission, the presiding officers may extend the timeframe provided for in section 2.1; provided that any such extension will be as minimal as possible in consideration of the alternative relief requested. Notwithstanding the foregoing, in no

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event shall an extension beyond 12 months from the filing of the case-in-chief to issue a final order be granted, unless extraordinary circumstances exist as determined by the majority of the commissioners.

~~(c)~~ **(e)** ~~A commission finding that the information filed or made available by a utility meets all of the requirements of this rule that are not waived shall constitute a finding as follows~~ **After review of the documents filed by the electing utility in its petition for a general rate case, the commission will enter a finding that:**

(1) ~~That the~~ **The** test year proposed by the utility ~~in its application for a general rate case~~ is reasonably representative of the electing utility's ongoing operations~~.~~**;**

(2) ~~That the~~ **The** cutoff dates ~~reflected in the information~~ filed by **the** ~~an~~ electing utility shall be the cutoff dates used in a proceeding hereunder~~.~~**;**

(3) ~~That the~~ The accounting methodology ~~reflected in the information~~ proposed by the electing utility conforms with the guidelines set forth in section 5 of this rule**; and**

(4) **The case-in-chief filed by the electing utility meets the requirements of this rule, to the extent not otherwise waived. However, such a finding by the commission is not a finding as to the accuracy or reasonableness of the information.** ~~That, commencing as of the date an electing utility's case-in-chief is deemed in compliance under section 4(d) of this rule, ten (10) months is a reasonable amount of time to complete a proceeding. Accordingly, the presiding administrative law judge and commissioner, if any, assigned to a case will establish procedural dates, including specific dates for the filing of testimony, the holding of a settlement conference, the holding of hearings, the filing of posthearing briefs and proposed orders, and the issuance of a commission order, which will allow completion of the case within ten (10) months from the filing of the electing utility's case-in-chief. In addition, the prehearing conference order should provide that any petition for reconsideration or rehearing not granted within sixty (60) days of filing will be deemed denied. The commission will allow the presiding administrative law judge and commissioner, upon consideration of the comments and circumstances of the parties, the discretion to equitably divide the time allotted to the various procedural steps based upon all relevant factors. However, in general, approximately three (3) months should be allotted for the preparation and issuance of an order after the submission of the final proposed order. The presiding administrative law judge and presiding commissioner, if any, are authorized to extend the procedural schedule to twelve (12) months for good cause shown. Extensions beyond twelve (12) months will only be allowed in extraordinary circumstances upon the concurrence of a majority of the commissioners.~~

~~(d) A commission finding that the information filed or made available by a utility meets the requirements of this rule that are not waived shall be a finding as to the completeness of the information for purposes of this rule, and not a finding as to the accuracy or reasonableness of such information.~~

~~(e)~~ **(f)** ~~This rule shall be available for use by all utilities subject to the jurisdiction of the commission; provided, however, that the~~ **The** commission may waive the requirements of this rule, in whole or in part, under section ~~4(e)~~ **4(d)** of this rule. *(Indiana Utility Regulatory Commission; 170 IAC 1-5-2; filed Oct 28, 1998, 3:38 p.m.: 22 IR 720; errata filed Nov 22, 1999, 3:32 p.m.: 23 IR 812; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315)*

SECTION 3. 170 IAC 1-5-2.1 IS ADDED TO READ AS FOLLOWS:

170 IAC 1-5-2.1 Timeframe and procedural schedule
Authority: IC 8-1-1-3
Affected: IC 8-1-2-42

Sec. 2.1 (a) Except as otherwise provided herein; the Commission shall issue a final order in a proceeding under this rule within ten (10) months.

(b) The ten (10) month timeframe commences as of the date an electing utility's case-in-chief and working papers are filed.

(c) The presiding officer shall establish procedural dates and cut off dates that comply with this rule and will ensure completion of the case within ten (10) months from the date the electing utility's case-in-chief and working papers are deemed to be in compliance, including specific dates for:

Deleted: that requests relief consistent with the specific matters outlined in this rule. If a utility files a general rate case under this rule that includes request for relief on issues that go beyond the scope of this rule, the presiding officer may adjust or eliminate the timeframes set forth in this rule as necessary to allow for consideration of the additional issues.

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(1) the filing of testimony,
(2) the holding of a settlement conference,
(3) the plant cutoff date for updating rate base by either adopting a reasonable cutoff date used in the utility's case-in-chief or, if not already filed, then establishing such date pursuant to section 5 of this rule,
(4) the major project cutoff date for updating the rate base to include the cost of a major project consistent with section (5) hereof;
(5) the holding of hearings,
(6) the filing of posthearing briefs,
(7) the filing of proposed orders, and
(8) the issuance of a commission order.
(d) The prehearing conference order shall provide that any petition for reconsideration or rehearing not granted within sixty (60) days of filing will be deemed denied.
(e) The presiding officer may equitably divide the time allotted to the various procedural steps based upon all relevant factors. However, in general, approximately three (3) months should be allotted for the preparation and issuance of an order after the submission of the final proposed order.
(f) The presiding officer may extend the procedural schedule to retain the 3 month period for issuance of an order referenced in (e) above to the extent the electing utility has caused or agreed to delays or extensions to the procedural schedule.

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SECTION 4. 170 IAC 1-5-3 IS AMENDED TO READ AS FOLLOWS:

170 IAC 1-5-3 Confidential or privileged information
Authority: IC 8-1-1-3
Affected: IC 5-14-3; IC 8-1-1-8; IC 8-1-2-29; IC 8-1-2-42

Sec. 3. (a) If an electing utility believes that any information covered by this rule is confidential in accordance with IC 8-1-2-29 and IC 5-14-3, **the electing utility may request confidential treatment under the provisions of 170 IAC 1-1.1-4.** ~~the utility shall apply for a finding by the commission, on or before the date such information is required to be filed hereunder, that such information is confidential. Written applications for a confidentiality finding must be served on all parties of record. At any time after ten (10) days, or earlier with the consent of the parties or as ordered by the presiding officer, following an application by the utility under this subsection, the commission may take any one (1) or more of the following actions:~~
~~(1) Find information to be confidential, in whole or in part.~~
~~(2) Find information not to be confidential, in whole or in part.~~
~~(3) Issue a protective order or docket entry covering information.~~
~~(4) Find that information found not to be confidential should be filed in accordance with this rule unless the utility chooses to cease being an electing utility.~~
~~(5) Find whether the case can be completed in accordance with this rule despite the amount or type of information found to be confidential.~~
~~(b) The application required by subsection (a) shall be accompanied by the sworn statement or testimony of a utility representative that describes the nature of the confidential information, the reasons why the information should be treated as confidential information pursuant to IC 8-1-2-29 and IC 5-14-3, and the efforts the utility has made to maintain the confidentiality of the information.~~
~~(c) At the request of the presiding officer or any party, an in-camera inspection shall be conducted for the purpose of hearing argument on the confidentiality of information submitted pursuant to this rule. If an in-camera inspection is conducted under this section, the information for which confidential treatment is requested shall be made available during the in-camera inspection on a provisional basis for the limited purpose of determining its confidentiality. An in-camera inspection conducted under this section may, at the discretion of the presiding officer, be publicly noticed pursuant to IC 8-1-1-8.~~

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~~(d) Subject to the rules of evidence and discovery, information determined not to be confidential shall be deemed automatically withdrawn.~~

~~(e) Information filed with the commission prior to a finding by the commission that such information is confidential shall be available to the public pursuant to IC 8-1-2-29.~~

~~(f) The failure by a utility to file information required by this rule while an application under subsection (a) is awaiting action by the commission shall not be a basis for a finding by the commission that the utility is not in compliance with the terms of this rule.~~ *(Indiana Utility Regulatory Commission; 170 IAC 1-5-3; filed Oct 28, 1998, 3:38 p.m.: 22 IR 721; errata filed Nov 22, 1999, 3:32 p.m.: 23 IR 812; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315)*

SECTION 5. 170 IAC 1-5-4 IS AMENDED TO READ AS FOLLOWS:

170 IAC 1-5-4 Filing and responses; waiver
Authority: IC 8-1-1-3
Affected: IC 8-1-2-42

Sec. 4. ~~(a) The information required to be filed or made available by an electing utility shall be filed or made available on the date set forth in this rule unless such requirement is modified or waived in accordance with this rule.~~

~~(b) On the date information is filed or made available under this rule by an electing utility, such information shall be available for review by the commission's director of utilities, or his or her designees. Within thirty (30) days thereafter, the director of utilities may file with the commission and serve on all parties to a proceeding a notice that such information does not comply with the requirements of this rule. The notice shall state that the filing is a deficient filing and shall state the requirements necessary to cure any and all deficiencies. The commission shall determine if the alleged deficiencies are deficiencies under this rule and shall order the utility to cure such deficiencies within ten (10) business days of any such determination.~~

~~(c) Within twenty (20) days of the date any information is filed or made available by an electing utility, any party to a proceeding may file with the commission a notice that such information does not comply with this rule. The notice shall identify the alleged deficiencies and the requirements necessary to cure the alleged deficiencies. The commission shall determine if the alleged deficiencies are deficiencies under this rule and shall order the utility to cure such deficiencies within ten (10) business days of any such determination.~~

(a) Within twenty (20) calendar days of the date an electing utility's case-in-chief and the supporting workpapers are filed with the commission, any party to the proceeding may file with the commission a notice that such information does not comply with this rule, identifying the alleged defect(s) and the requirements necessary to cure the alleged defect(s).

(b) Within forty-five (45) calendar days of the date an electing utility's case-in-chief and the supporting workpapers are filed with the commission, the presiding officer may notify the electing utility and all parties to the proceeding that the case-in-chief and working papers do not comply with the requirements of this rule. The notice shall identify the nature of the defect(s) and state with specificity the requirements necessary to cure any and all defects. The electing utility shall either cure such defect(s), or contest whether defects exist, within ten (10) business days of such notice. In the event a dispute exists regarding compliance, a hearing shall be held to resolve any such issue. The schedule established under section 2.1 shall not be modified unless a material non-compliance issue is found to exist.

~~(d)~~**(c)** If a notice ~~of deficiency~~ is not filed pursuant to subsection ~~(b)~~ **(a)** or ~~(c)~~ **(b)**, the ~~filing of the information~~ **electing utility's case-in-chief** shall be deemed in compliance with this rule **on the forty-sixth (46th) day after the case-in-chief is filed**.

(d) The presiding officer shall indicate via docket entry the date the utility's case-in-chief and working papers are deemed in compliance to the extent the Commission previously notified the parties that the filings were not in compliance.

(e) ~~At any time prior to the date information is required to be filed or made available hereunder~~, **With the**

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filing of its case-in-chief, an electing utility may request a waiver of compliance with any or all of the requirements of this rule by submitting a written request for a waiver ~~to the director of utilities~~ and serving a copy of such request on all parties to a proceeding. The Commission shall rule on a waiver request with 30 days of its filing.

~~(f)~~ The granting of a waiver hereunder shall not preclude a party from seeking the information that was the subject of the waiver through discovery or otherwise.

(g) All working papers shall be filed fourteen (14) calendar days after the filing of the utility's case-in-chief. If the utility updates its rate base at any time thereafter, the applicable working papers shall be updated accordingly and filed within two (2) business days of the update.

(h) All filings submitted by the electing utility under any section of this rule shall be submitted to:

(1) the commission,

(2) the OUCC on the same day as filed, and

(3) any other party to the proceeding that has filed a written request for such information on the same day as filed or within five (5) business days of the filing of the written request.

(Indiana Utility Regulatory Commission; 170 IAC 1-5-4; filed Oct 28, 1998, 3:38 p.m.: 22 IR 721; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315)

SECTION 6. 170 IAC 1-5-5 IS AMENDED TO READ AS FOLLOWS:

170 IAC 1-5-5 Accounting methodology and guidelines for cutoffs

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42

Sec. 5. All information filed by an electing utility under this rule shall conform to the following accounting guidelines:

~~(1)~~ **(a)** The test year shall be historical for a twelve (12) month period, the end of which may not be more than one hundred eighty (180) days prior to the filing of the utility's case-in-chief.

~~(2)~~ **(b)** Accounting data shall be adjusted for changes that:

~~(A) are fixed, known, and measurable~~ **(1)** for ratemaking purposes **are:**

(A) fixed,

(B) known, and

(C) measurable; and

~~(B)~~ **(2)** will occur within twelve (12) months following the end of the test year.

~~(3)~~ **(c)** The general rate base cutoff shall ~~reflect the following:~~

~~(A) Used and useful property at~~ **be** the end of the test year **for used and useful property**.

~~(B)~~ **(d)** The cost of plant, to the extent not offset by growth in the depreciation reserve, may be updated to the **plant cutoff** date ~~of the hearing~~ ~~on the utility's case-in-chief~~ **set by the presiding officer under section 2.1(c)(3)**.

~~(4)~~ **(e)** The cutoff for a major project shall be based on the latest information available at the time of the final hearing in a proceeding hereunder ~~final hearing in a proceeding hereunder~~ **consistent with** the following tests~~:~~

~~(A)~~ **(1)** The major project is specifically identified in the utility's ~~application~~ **petition** for a general rate change.

~~(B)~~ **(2)** An estimate of the investment to be made by the utility in a major project is included in **the** utility's case-in-chief.

~~(C)~~ **(3)** The amount included in the utility's rate base with respect to the major project does not exceed the amount of the estimate referred to in ~~clause (B)~~ **subsection (e)(2)**.

~~(D)~~ **(4)** A monthly investment update is filed with the commission and served on all parties following the filing of a utility's case-in-chief.

~~(E)~~ **(5)** The major project is declared by the electing utility to be used and useful ten (10) business days before the final hearing.

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~~(5)~~ **(e)** A utility's capital structure may be based on the latest information available at the time of the final hearing. *(Indiana Utility Regulatory Commission; 170 IAC 1-5-5; filed Oct 28, 1998, 3:38 p.m.: 22 IR 722; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315)*

SECTION 7. 170 IAC 1-5-6 IS AMENDED TO READ AS FOLLOWS:

170 IAC 1-5-6 Filing of case-in-chief
Authority: IC 8-1-1-3
Affected: IC 8-1-2-42

Sec. 6. An electing utility shall submit the following basic accounting exhibits with its case-in-chief under the sponsorship of ~~a witness~~ **one** or **more** witnesses submitting prefiled, direct testimony in support of the utility's request for relief:

~~(1)~~ **(a) Comparative financial statements including:**

(1) Balance sheets comparing the last day of the test year to the last day preceding the test year**,**

(2) Statements of cash flow, and

(3) ~~income~~ **Income** statements for the test year and for the twelve (12) month period preceding the test year. ~~for the test year and for the twelve (12) month period preceding the test year.~~

~~(2)~~ **(b)** Revenue requirement calculation.

~~(3)~~ **(c)** Net operating income on a jurisdictional basis:

~~(A)~~ **(1)** as set forth in the utility's operating financial statements; and

~~(B)~~ **(2)** as adjusted for ratemaking purposes under present and proposed rates.

~~(4)~~ **(d)** Jurisdictional rate base:

~~(A)~~ **(1)** as set forth in the utility's operating financial statements; and

~~(B)~~ **(2)** as adjusted for ratemaking purposes.

~~(5)~~ **(e)** Capital structure and cost of capital, including supporting schedules.

~~(6)~~ **(f)** Gross revenue conversion factor.

~~(7)~~ **(g)** Effective income tax rate for the utility. *(Indiana Utility Regulatory Commission; 170 IAC 1-5-6; filed Oct 28, 1998, 3:38 p.m.: 22 IR 722; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315)*

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SECTION 8. 170 IAC 1-5-7 IS AMENDED TO READ AS FOLLOWS:

170 IAC 1-5-7 Working papers and data; general information
Authority: IC 8-1-1-3
Affected: IC 8-1-2-42

Sec. 7. ~~On or before the post-filing date, an~~ **An** electing utility shall submit ~~to the commission staff, the office of utility consumer counselor, and any other party to the proceeding that has filed a written request for such information,~~ the following information:

~~(1) A map of the utility's service territory.~~

~~(2)~~ **(a)** A chart of accounts that**:**

(1) details the types of charges incurred in specific subaccounts **and**

(2) ~~as well as a description of~~ **describes** the utility's **format for:**

(A) account numbering and

(B) coding ~~format~~.

~~(3)~~ **(b)** A listing of standard monthly journal entries.

~~(4)~~ **(c)** All annual ~~reports to shareowners~~ and quarterly reports to shareowners of the utility and its parent corporation, if any, for**:**

(1) the last two (2) years and

(2) the year subsequent to the test year.

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~~(5) All reports of the utility and its parent corporation, if any, filed with the Securities and Exchange Commission for the test year, the year preceding the test year, and the year following the test year, as available.~~

~~(6)~~ **(d)** The results of the latest FERC staff audit of the utility for compliance with the FERC Uniform System of Accounts.

~~(7) A current listing of the directors and officers of the utility.~~

~~(8)~~ **(e)** The utility's operating and construction budgets for**:**

(1) the test year~~,~~ and

(2) the year following the test year.

(f) A ~~and, as available, a~~ statement of the budgeting assumptions included in ~~those~~ **the** budgets **listed in subsection (e)**.

~~(9) A detailed description of the utility's financial budgeting and forecasting processes.~~

~~(10)~~ **(g)** For an electric utility, the current system interconnection or operating agreement governing system power operations between affiliates. *(Indiana Utility Regulatory Commission; 170 IAC 1-5-7; filed Oct 28, 1998, 3:38 p.m.: 22 IR 722; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315)*

SECTION 9. 170 IAC 1-5-8 IS AMENDED AS FOLLOWS:

170 IAC 1-5-8 Working papers and data; revenues, expenses, and taxes
Authority: IC 8-1-1-3
Affected: IC 8-1-2-42

Sec. 8. **(a)** ~~On or before the post-filing date, an~~ **An** electing utility shall submit ~~to the commission staff, the office of utility consumer counselor, and any other party to the proceeding that has filed a written request for such information,~~ the following information:

(1) Income statements as follows:

(A) An unadjusted income statement for the test year.

(B) An income statement for the test year under the utility's present rates after adjustments for ratemaking purposes to revenues, expenses, and taxes.

(C) An income statement for the test year under the rates being proposed by the electing utility~~.~~**, with** ~~Expenses~~ **expenses** ~~reflected in this income statement shall be~~ summarized by the following classifications:

(i) Operating expenses ~~by category~~.

(ii) Depreciation.

(iii) Taxes other than income.

(iv) Operating income before income taxes.

(v) Current federal income taxes.

(vi) Current state income taxes.

(vii) Deferred **federal** income taxes.

(viii) **Deferred state income taxes.**

(ix) Income tax credits.

~~(ix)~~ **(x)** Other charges and credits.

~~(x)~~ **(xi)** Net utility operating income.

(2) All supporting working papers for each pro forma adjustment listed in subdivision (1), including the following:

(A) Actual test year expenses.

(B) Adjustments to test year levels.

(C) A description of adjustment methodology.

~~(3) The following actual and budgeted information by month for the test year that shall be identified by rate class, if available, or if not available by rate class, the utility shall provide the data in as much detail as reasonably possible:~~

~~(A) Operating revenues.~~
~~(B) Sales or deliveries.~~
~~(C) Number of customers.~~
~~(D) Other operating revenues by classification.~~

~~(4)~~ **(3) The following** ~~Monthly sales for the test period and monthly unbilled revenues~~ **monthly by rate class** for the test period ~~if recorded.~~

(A) Sales.
(B) Number of customers.
(C) Unbilled revenues.

~~(5)~~ **(4)** Pro forma revenues, sales, or deliveries, and numbers of customers for the test year, including detailed calculations supporting adjustments, if any, for annualization.

~~(6)~~ **(5)** Pro forma revenue adjustment and support therefore relating to the proposed change in any **non-recurring charge, including, but not limited to,** ~~of~~ the following ~~charges~~**, as applicable**:

(A) Insufficient funds check charge.
(B) Reconnect charge.
(C) Disconnect charge.
(D) Records charge.
(E) Collection charge.
(F) Meter testing charge.
(G) Meter reading charge.
(H) Meter tampering charge.
(I) Connection or tap fee.

~~(7)~~ **(6)** The utility's written policies and procedures, if any, related to the write-off of any customer accounts as uncollectible.

~~(8)~~ **(7)** The utility's actual operating expenses by ~~function,~~ account~~,~~ and subaccount for the test year.

~~(9)~~ **(8)** A schedule detailing purchases for resale of gas, electricity, and water, including costs and volumes purchased during the test year.

~~(10) For an electric utility, the following monthly information for the test period, with respect to each electric generating unit that the utility owns or co-owns:~~

~~(A) Quantities in tons, barrels, or cubic feet of coal, oil, and gas burned.~~
~~(B) The total heat content in British thermal units for each fuel as burned.~~
~~(C) The total cost of each fuel burned in dollars.~~
~~(D) The total cost in cents per million British thermal units of each fuel as consumed.~~
~~(E) MWH net output.~~
~~(F) Capacity factor.~~

~~(11) For an electric utility, the following information related to electric generating facility maintenance by station:~~

~~(A) Actual and budgeted maintenance costs during the test year.~~
~~(B) Budgeted maintenance schedule for test year and any future period or periods as available.~~

~~(12) For an electric utility, all costs of net purchased and exchanged power by supplier for the test year.~~

~~(13)~~ **(9)** The number of employees by month for the test year, categorized by:

(A) ~~a~~ bargaining unit ~~and~~
(B) exempt **status**, and
(C) nonexempt ~~employees~~ **status**.

~~(14) If the utility has one (1) or more collective bargaining units, the collective bargaining unit agreements in effect during the test year, and any such agreements that will be in effect during the twelve (12) months following the test year.~~

~~(15)~~ **(10)** Actual payroll dollars charged **for the test year** to **accounts for:**

(A) construction,
(B) operation, ~~and~~

(C) maintenance ~~expense~~ and

(D) other ~~accounts for the test year~~ **expenses**.

~~(16)~~ **(11)** The following information **by employee category identified in subsection (a)(9)** regarding payroll increases ~~by employee category~~ during the test year:

(A) ~~The date, percentage increase, and annual amount of~~ **For** each payroll increase**:**

(i) the date,

(ii) the percentage increase, and

(iii) the annual amount.

(B) ~~The dates and annual amounts of~~ **For each** merit ~~increases granted during the test year~~ **increase:**

(i) the date and

(ii) the annual amount.

~~(17)~~ **(12)** A description of the utility's other employee compensation programs paid or granted by the utility during the test year, including, but not limited to, the following:

(A) Performance bonuses.

(B) Incentive payments.

(C) Stock and stock options.

~~(18)~~ **(13)** ~~A list of the categories of~~ **Regarding** benefits provided by the utility to employees,

(A) a list of the categories of benefits,

(B) the associated cost of each such category, ~~and~~

(C) the amount charged to operation and maintenance expense during the test year with respect to each **category, and**

(D) the amount of payroll benefits capitalized during the test year with respect to each category.

~~(19)~~ **(14)** The utility's pension expense for the test year and an identification of any unfunded amounts.

~~(20)~~ **(15)** The latest pension actuarial study used by the utility for determining pension accrual.

~~(21)~~ **(16)** The latest actuarial study for other postretirement employee benefits.

~~(22)~~ **(17)** Schedules of net charges by affiliated companies for services rendered during the test year, including the following:

(A) An explanation of the nature of services provided.

(B) An explanation of the basis of charges.

(C) If ~~the~~ charges are allocated, **for each type of charge allocated:**

(i) ~~an~~ **a detailed** explanation of the allocation methodology used**, and**

(ii) the specific allocation factors used.

~~(23)~~ **(18)** The monthly amounts of injury and damage **for the test year, including**:

(A) claims paid by the utility; and

(B) expense accrued~~;~~

~~for the test year~~.

~~(24)~~ **(19) If applicable, t**est period data applicable to each DSM program of the utility, including**:**

(A) a description of the DSM program conducted,

(B) costs related to the program, ~~and~~

(C) the accounting treatment of such costs~~.~~**,** ~~The information required by this subdivision shall be provided with~~ **and**

(D) reference to the applicable commission orders, if any, regarding each DSM program.

~~(25)~~ **(20)** Expenditures ~~associated with outside, consulting, or legal services~~ incurred by the utility during the test year, and amounting to more than ten thousand dollars ($10,000) to an individual payee~~.~~ **for:**

(A) outside services,

(B) consulting services, or

(C) legal services.

~~(26)~~ **(21)** A schedule of all charitable and civic contributions by the utility recorded to utility operations

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during the test year.
~~(27)~~ **(22)** A schedule of all research and development expenditures incurred by the utility during the test period.
~~(28)~~ **(23)** A schedule of trade, social, and service organization memberships paid during the test year and charged to utility operations.
~~(29)~~ **(24)** A schedule of estimated rate case expenses, including supporting detail, for**:**
(A) outside services to be rendered and
(B) the expected costs of those services.
~~(30)~~ **(25)** ~~A schedule of expenditures by the utility for~~ **For** advertising during the test year, provide:
(A) a schedule of expenditures by the utility broken down as follows:
(1) Public health and safety.
(2) Conservation of energy.
(3) Explanation of rates, billing practices, and other administrative matters.
(4) Other advertising programs.
(B) representative samples of such advertising by major media category, including, but not limited to~~,:~~
(i) television,
(ii) radio, and
(iii) newspaper.
(26) The schedule required by ~~this~~ subdivision **(a)(25)** shall identify expenditures by the following subject matters:
(A) Public health and safety.
(B) Conservation ~~of energy~~.
(C) Explanation of rates, billing practices, and other administrative matters.
(D) Other advertising programs.
~~(31)~~ **(27)** A description of the utility's methodology for capitalizing construction overheads during the test year.
~~(32)~~ **(28)** A description of the allocation methodology of multi-utility common expenses that are allocated to the utility in the rate proceeding covered by this rule.
~~(33)~~ **(29)** A schedule of amounts of taxes other than income taxes paid during the test period for the following categories:
(A) Social Security.
(B) Unemployment.
(C) Public utility fee.
(D) Property.
(E) **Utility receipts tax.**
(F) Other revenue related.
~~(F)~~ **(G)** Other.
~~(34)~~ **(30)** A schedule of book value and taxing authority assessed value for the determination of real and personal property tax for**:**
(A) the test year and,
(B) to the extent reasonably available, the latest information subsequent to the test year.
~~(35)~~ **(31)** A schedule of**:**
(A) deferred tax balances of the utility at**:**
(i) the beginning and
(ii) the end
of the test year, ~~respectively,~~ and
(B) net provisions and paybacks during the test year.
~~(36)~~ **(32)** Computations showing the deferred income taxes of the utility derived by using accelerated tax depreciation~~. Separate,~~ **with separate** computations ~~shall be~~ provided for**:**

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(A) state **income taxes** and
(B) federal income taxes.
~~(37)~~ **(33)** A reconciliation of any difference between**:**
(A) the deferred tax balance, as shown as**:**
(i) a reduction to rate base or
(ii) as cost-free capital, and
(B) the deferred tax balance of the utility as shown on the balance sheet.
~~(38)~~ **(34)** A schedule showing the breakdown of accumulated investment tax credits of the utility, including a description of the methodology used to write off the unamortized balances.
~~(39)~~ **(35)** Supporting working papers for the development of the state and federal composite income tax rate used by the utility during the test year to defer income tax expense.
~~(40)~~ **(36)** The calculation of the interest deduction used by the utility to compute income taxes.
(b) In addition to the information listed in subsection (a), an electric utility shall submit the following information related to electric generating facility maintenance by station:
(1) Actual and budgeted maintenance costs during the test year.
(2) Budgeted maintenance schedule for test year and any future period or periods as available.
(Indiana Utility Regulatory Commission; 170 IAC 1-5-8; filed Oct 28, 1998, 3:38 p.m.: 22 IR 723; errata filed Nov 22, 1999, 3:32 p.m.: 23 IR 812; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315)

SECTION 10. 170 IAC 1-5-9 IS AMENDED AS FOLLOWS:

170 IAC 1-5-9 Working papers and data; rate base and general information
Authority: IC 8-1-1-3
Affected: IC 8-1-2-6.6; IC 8-1-2-42

Sec. 9. **(a)** ~~On or before the cutoff date, an~~ **An** electing utility shall submit ~~to the commission staff, the office of utility consumer counselor, and any other party to the proceeding that has filed a written request for such information,~~ the following information:
(1) A summary schedule showing the utility's proposed rate base. Such schedule shall show**:**
(A) beginning balances per the utility's books and
(B) proposed pro forma adjustments.
(2) The following data for each regulatory asset for which the utility seeks rate base treatment:
(A) Beginning test period balance.
(B) End of test period balance.
(C) Proposed balance to be included in rates.
(D) Where applicable, any commission order, accounting pronouncement, or other authorization establishing such asset.
(3) A schedule showing the fair value of the utility's proposed rate base.
~~(4)~~ **(b)** If a utility proposes to add investment in qualified pollution control properties as defined in IC 8-1-2-6.6 to the value of its electric property, **the utility shall also submit** a filing that complies with the requirements of 170 IAC 4-6. *(Indiana Utility Regulatory Commission; 170 IAC 1-5-9; filed Oct 28, 1998, 3:38 p.m.: 22 IR 725; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315)*

SECTION 11. 170 IAC 1-5-10 IS AMENDED AS FOLLOWS:

170 IAC 1-5-10 Working papers and data; rate base, utility plant in service
Authority: IC 8-1-1-3
Affected: IC 8-1-2-42

Sec. 10. ~~On or before the cutoff date, an~~ **An** electing utility shall submit ~~to the commission staff, the office~~

~~of utility consumer counselor, and any other party to the proceeding that has filed a written request for such information,~~ the following information:

~~(1)~~ **(a)** Any valuation study performed by or for the utility that serves as the basis for the utility's proposed fair value of its utility plant in service, ~~and~~ **including** any supporting working papers.

~~(2)~~ **(b)** A schedule showing end of test period balances for**:**

(1) a utility's plant in service and

(2) accumulated depreciation ~~on a functional basis~~ **by sub-account**.

~~(3)~~ **(c)** The utility's construction budget for**:**

(1) the test period and,

(2) as available, for the period that ends with the **plant** cutoff **date** used to determine the plant in service rate base proposed by the utility.

~~(4)~~ **(d)** An annual summary **by sub-account** of actual net plant additions to a utility's plant in service used to determine the plant in service rate base proposed by the utility, showing**:**

(1) plant additions,

(2) retirements, and

(3) other changes to plant in service

for the test year and, as available, for each month subsequent to the test year ending with the **plant** cutoff date.

~~(5)~~ **(e)** A schedule of pro forma utility additions subsequent to the test year ending with the proposed **plant** cutoff date, including the following:

~~(A)~~ **(1)** Estimated in service date or dates.

~~(B)~~ **(2)** Actual costs per books at the end of the test period.

~~(C)~~ **(3)** Estimated cost of utility additions based on costs as defined by the applicable NARUC or FERC Uniform System of Accounts.

~~(D)~~ **(4)** Pro forma retirements, cost to retire, or net proceeds received from the sale of property related to the proposed addition to rate base.

~~(E)~~ **(5)** For those utility additions that have received CWIP ratemaking treatment, the utility shall show AFUDC as a separate component of cost and include an explanation of the allocation of AFUDC to retail customers receiving service from the utility in Indiana.

~~(6)~~ **(f)** A narrative statement of the criteria used to select projects included in the utility's proposed pro forma additions to end of test period plant in service.

~~(7)~~ **(g)** A narrative statement of all policies and procedures used to account for the capitalization of AFUDC.

~~(8)~~ **(h)** A copy of all commission orders that precertify projects added to end of test period plant in service.
(Indiana Utility Regulatory Commission; 170 IAC 1-5-10; filed Oct 28, 1998, 3:38 p.m.: 22 IR 725; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315)

SECTION 12. 170 IAC 1-5-11 IS AMENDED AS FOLLOWS:

170 IAC 1-5-11 Working papers and data; rate base, depreciation
Authority: IC 8-1-1-3
Affected: IC 8-1-2-42

Sec. 11. **(a)** ~~On or before the post-filing date, an~~ **An** electing utility shall submit ~~to the commission staff, the office of utility consumer counselor, and any other party to the proceeding that has filed a written request for such information,~~ the following information:

(1) **If applicable,** ~~The~~ **the** cause number and order date of the commission's rate order authorizing the utility's current depreciation rates.

(2) A description of each adjustment proposed by the utility to its book accumulated provision for depreciation and depreciation expense for the test year.

~~(3)~~ **(b)** If a utility is seeking a change in its depreciation accrual rates ~~other than a change under 170 IAC 7-~~

~~5-1, concerning depreciation rates for small local exchange carriers~~, the utility shall also submit the following information:

~~(A)~~ **(1)** The depreciation study performed by or for the utility that serves as the basis for the requested change in depreciation accrual rates.

~~(B)~~ **(2)** A copy of ~~any~~ **the** dismantlement or demolition studies performed by or for the utility~~, the results of which are incorporated into the requested change in depreciation accrual rates~~.

~~(C)~~ **(3)** Supporting working papers for the documents required in ~~clauses (A) and (B)~~ **subsections (b)(1) and (2)**.

(Indiana Utility Regulatory Commission; 170 IAC 1-5-11; filed Oct 28, 1998, 3:38 p.m.: 22 IR 725; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315)

SECTION 13. 170 IAC 1-5-12 IS AMENDED AS FOLLOWS:

170 IAC 1-5-12 Working papers and data; rate base, working capital
Authority: IC 8-1-1-3
Affected: IC 8-1-2-42

Sec. 12. ~~On or before the post-filing date, an~~ **An** electing utility shall submit ~~to the commission staff, the office of utility consumer counselor, and any other party to the proceeding that has filed a written request for such information,~~ the following information:

~~(1)~~ **(a)** If the utility is requesting an allowance for cash working capital, a copy of all studies, including working papers, supporting the request.

~~(2)~~ **(b)** For an electric utility~~,~~**:**

(1) ~~a~~ **A** complete description of the fuel inventory level policies used for planning purposes by the utility**;**

(2) ~~and copies~~ **Copies** of all analyses completed within the last three (3) years by or for the utility establishing the optimal fuel inventory level for each generating station~~.~~**;**

(3) ~~For an electric utility, when~~ **When** determining the pro forma fuel inventory level to be used for regulatory purposes based on a daily burn concept, ~~the utility shall provide the following information~~ for each generating unit and/or plant:

(A) Tons of fuel consumed for the test period or applicable adjusted period.

(B) The daily burn in**:**

(i) tons**,** ~~or~~

(ii) gallons**, or**

(iii) cubic feet.

(C) The pro forma optimal number of days' supply required for each plant or unit.

(D) The pro forma inventory of tons or gallons burned by generating unit or plant.

(E) The fuel cost per ton or gallon.

(F) The per books fuel inventory.

(4) ~~For an electric utility, any~~ **Any** request for an adjustment to the utility's proposed fuel inventory level intended to meet normal operations must include**:**

(A) ~~a~~ **A** narrative discussion of the factors considered in determining that an adjustment is warranted~~,~~ **and**

(B) ~~as well as a~~ **A** detailed exhibit demonstrating the development of the proposed adjustment.

~~(5)~~ **(c)** For a gas utility~~,~~**:**

(1) ~~the~~ **The** leased and contract storage balances at the beginning of the first month and end of each month of the test period with the average of thirteen (13) monthly balances shown separately. If any of the balances are not representative of the utility's current operating plan, the utility shall include an explanation of the relevant circumstances~~.;~~

~~(6) For a gas utility, a~~ **(2) A** complete description of the gas storage and supply policies used for planning purposes by the utility**;**

(3) ~~and copies~~ **Copies** of all analyses conducted by or for the utility establishing the optimal storage and supply level for the utility's system~~.~~**;**

~~(7)~~ **(d)** The materials and supplies balances at the beginning of the first month and end of each month of the test period with the average of thirteen (13) monthly balances shown separately. If any of the balances are not representative of the utility's current operating plan, the utility shall include an explanation of the relevant circumstances. *(Indiana Utility Regulatory Commission; 170 IAC 1-5-12; filed Oct 28, 1998, 3:38 p.m.: 22 IR 726; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315)*

SECTION 14. 170 IAC 1-5-13 IS AMENDED AS FOLLOWS:

170 IAC 1-5-13 Working papers and data; rate of return and capital structure
Authority: IC 8-1-1-3
Affected: IC 8-1-2-42

Sec. 13. ~~On or before the post-filing date, an~~ **An** electing utility shall submit ~~to the commission staff, the office of utility consumer counselor, and any other party to the proceeding that has filed a written request for such information,~~ the following information:

~~(1)~~ **(a)** Capitalization and capitalization ratios at the end of the test year and at the end of the year beginning twelve (12) months prior to the test year, respectively, including the following information:

~~(A)~~ **(1)** Year-end interest coverage ratios for the test year and the year ended twelve (12) months prior to the end of the test year, as well as a pro forma interest coverage under the rates proposed by the utility.

~~(B)~~ **(2)** Year-end preferred stock dividend coverage ratios for the test year and the year ended twelve (12) months prior to the end of the test year.

~~(C)~~ **(3)** The supporting calculations for the information described in ~~clauses (A)~~ **subsections (a)(1)** and ~~(B)~~ **(2)**.

~~(2)~~ **(b)** The following financial data relating to the utility as of the end of the most recent five (5) fiscal years:

~~(A)~~ **(1)** Annual price earnings ratio.

~~(B)~~ **(2)** Earnings-book value ratio on a per share basis, using average book value.

~~(C)~~ **(3)** Annual dividend yield.

~~(D)~~ **(4)** Annual earnings per share in dollars.

~~(E)~~ **(5)** Annual dividends per share in dollars.

~~(F)~~ **(6)** A book value per share yearly.

~~(G)~~ **(7)** Average annual market price per share calculated using monthly high and low share market prices.

~~(H)~~ **(8)** Pretax interest coverage ratio.

~~(I)~~ **(9)** Posttax interest coverage ratio.

~~(J)~~ **(10)** Market price-book value ratio average.

~~(K)~~ **(11)** The supporting calculations for the information described in this subdivision.

~~(3)~~ **(c)** The utility's capital structure and weighted average cost of capital as of the test year end ~~and as of the latest date reasonably available prior to the post-filing date, respectively~~, including the following information:

~~(A)~~ **(1)** Common equity.

~~(B)~~ **(2)** Long term debt, including that maturing within one (1) year.

~~(C)~~ **(3)** Other debt, with specificity.

~~(D)~~ **(4)** Preferred or preference stock.

~~(E)~~ **(5)** Customer deposits.

~~(F)~~ **(6)** Sources of cost free capital, including pre-1971 investment tax credit, deferred taxes for ratemaking, and FAS 106 nonexternally funded liabilities.

~~(G)~~ **(7)** Post-1970 investment tax credit and other components as appropriate.

~~(4)~~ **(d) If an electing utility is asking for special treatment because of** ~~The~~ **the** provisions~~, if any,~~ of **any of the following documents of the utility and/or its parent company, then copies of the document(s) with the affecting provision(s) must also be submitted.**

(1) ~~the utility's and its parent company's~~ articles of incorporation or similar document ~~and~~**,**

(2) indentures, ~~or~~

(3) other loan documents**,**

(4) other documents that describe**:**

(A) coverage requirements,

(B) limits on proportions of types of capital outstanding, and

(C) restrictions on dividend payouts.

~~(5) The latest prospectus for the utility or its parent company, or both.~~

~~(6)~~ **(e)** A schedule of preferred stock outstanding by series, including current maturities, for the end of the test year and the latest date reasonably available.

~~(7)~~ **(f)** A schedule of long term debt outstanding by series, including current maturities, for the end of the test year and the latest date reasonably available.

~~(8)~~ **(g)** A schedule of the following information for the utility as of the end of the test year and as of the latest date reasonably available prior to the post-filing date, respectively:

~~(A)~~ **(1)** A computation of the embedded cost rate of long term debt, including the amount maturing within twelve (12) months.

~~(B)~~ **(2)** Computation of the embedded cost rates of other debt.

~~(C)~~ **(3)** Computation of the embedded cost rates of preferred or preference stock, including amounts maturing within twelve (12) months.

~~(9)~~ **(h)** Schedules required by this subdivision should contain all relevant information, including, but not limited to, the following:

~~(A)~~ **(1)** Date of issue.

~~(B)~~ **(2)** Maturity date.

~~(C)~~ **(3)** Dollar amount.

~~(D)~~ **(4)** Coupon or dividend rate.

~~(E)~~ **(5)** Net proceeds, including discounts and premiums.

~~(F)~~ **(6)** Annual interest or dividend paid and balance of principal.

~~(G)~~ **(7)** The calculations in this section.

~~(10)~~ **(i)** The following information regarding the utility's plans regarding debt, common stock, and preferred stock during the year following the test year end:

~~(A)~~ **(1)** Issues that are to be retired or refinanced.

(2) If a refinancing is planned:

~~(B)~~ **(A)** The manner in which the ~~planned~~ refinancing will proceed, that is, sinking fund or refinancing.

~~(C)~~ **(B)** The source of the capital to be used to implement the ~~planned~~ refinancing.

~~(D)~~ **(C)** The estimated cost rate of new capital, the estimated overall cost of each refinancing operation, and any cost-benefit analyses performed relating to each ~~planned~~ refinancing.

~~(11)~~ **(j)** All reports in the utility's possession by rating agencies on the utility and its parent company for the test year, and thereafter up to the ~~post-filing~~ date **of the final hearing**.

~~(12)~~ **(k)** Average monthly balance of short term debt for the test year and the most recently available twelve (12) month period, and the utility's current cost for short term debt.

(Indiana Utility Regulatory Commission; 170 IAC 1-5-13; filed Oct 28, 1998, 3:38 p.m.: 22 IR 726; errata filed Nov 22, 1999, 3:32 p.m.: 23 IR 812; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315)

SECTION 15. 170 IAC 1-5-14 IS AMENDED AS FOLLOWS:

170 IAC 1-5-14 Working papers and data; other

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42

Sec. 14. ~~On or before the post-filing date, an~~ **An** electing utility shall provide reasonable access to the following information upon the written request of the ~~director of utilities~~ **commission, OUCC,** or any party to the proceeding:

~~(1)~~ **(a)** Monthly unaudited financial reports for the utility for the test year and for each month subsequent to the test year through the date of the final hearing in the proceeding.

~~(2)~~ **(b)** The utility's latest FERC ~~or FCC~~ rate case filing, if any, and latest rate order issued by the FERC ~~or FCC~~, if any, regarding wholesale or interstate rate changes.

~~(3)~~ **(c)** The minutes of the board of director's meetings held during the test year and for the year following the test year.

~~(4)~~ **(d)** Internal audit reports prepared during the test year.

~~(5)~~ **(e)** Contracts regarding:

~~(A)~~ **(1)** gas supply;

~~(B)~~ **(2)** gas storage;

~~(C)~~ **(3)** purchased electric, water, and coal; and

~~(D)~~ **(4)** transportation and rail contracts.

~~(6)~~ **(f)** Accounting information documenting monthly charges applicable to the proposed post-test year utility additions and related retirement projects.

(g) Calculations and source documents for any affiliated transaction, including, but not limited to:

(1) parent company allocations, and

(2) direct charges.

(Indiana Utility Regulatory Commission; 170 IAC 1-5-14; filed Oct 28, 1998, 3:38 p.m.: 22 IR 727; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315)

SECTION 16. 170 IAC 1-5-15 IS AMENDED AS FOLLOWS:

170 IAC 1-5-15 Working papers; cost of service study; determination of revenue requirements by customer class

Authority: IC 8-1-1-3
Affected: IC 5-14-3-4; IC 8-1-2-29; IC 8-1-2-61.5

Sec. 15. (a) ~~On or before the post-filing date, an~~ **An** electing utility shall submit a jurisdictional separation study, if applicable, and a class cost of service study to the commission ~~staff~~**, OUCC, and any party to the proceeding**.

(b) For an electing utility that is an electric utility or a gas utility, the class cost of service study shall include the following information:

(1) Allocation of rate base by rate class.

(2) Pro forma sales revenues at present rates by rate class.

(3) Allocation of other operating revenues (or miscellaneous revenue or other income) by rate class.

(4) Allocation of pro forma operating expenses

(A) by category or function and

(B) by rate class.

(5) Rate of return by rate class at present rates.

(6) Revenues at equal rates of return by rate class at present rates.

(7) Subsidy or excess at present rates by rate class.

(8) Revenues at equal rates of return by rate class at proposed rates.

(9) The proposed dollar and percent subsidy or excess reduction by rate class.

(10) Revenues at proposed rates by rate class.

(c) For an electing utility that is a water utility, the class cost of service study shall follow the guidelines

established in the American Water Works Association Manual, ~~Fourth~~ **Fifth** Edition.

(d) The requirements of this section shall not apply to an electing utility that is described in IC 8-1-2-61.5 or to any electing utility that is seeking an equal percentage change to its basic rates and charges for all customer classes.

(e) Information submitted pursuant to this section shall be provided to the commission ~~staff on three and one-half (3.5) inch or five and one-fourth (5.25) inch on diskettes~~ **electronically**~~,~~ or **through** any other medium agreed to by the commission. The information shall include all formulas used in completing the jurisdictional study and the class cost of service study, which shall be confidential and protected from disclosure to the public pursuant to IC 5-14-3-4 and IC 8-1-2-29.

(f) If impossible or impractical for an electing utility to provide information in the form described in subsection (e), the electing utility shall make available to the commission staff during normal business hours, on the electing utility's premises, a computer and all software used to create and store the information.

(g) The electing utility shall provide the information submitted to the commission ~~staff~~ pursuant to this section, in the form described in subsection (e), to any other party to the proceeding if the other party and the electing utility enter into a mutually acceptable confidentiality agreement covering the information.

(h) If any party receiving information pursuant to subsection (g) wishes to propose data and methodologies for use in the electing utility's jurisdictional separation study or cost of service study, the party shall provide such information to the commission ~~staff~~ in the form described in subsection (e). The party shall also provide the information to any other party to the proceeding that enters into a mutually acceptable confidentiality agreement covering the information among the party, the electing utility, and the recipient of the information. *(Indiana Utility Regulatory Commission; 170 IAC 1-5-15; filed Oct 28, 1998, 3:38 p.m.: 22 IR 728; errata filed Nov 22, 1999, 3:32 p.m.: 23 IR 812; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315)*

SECTION 17. 170 IAC 1-5-16 IS AMENDED AS FOLLOWS:

170 IAC 1-5-16 Working papers; written testimony; rate design and tariff filing requirements
Authority: IC 8-1-1-3
Affected: IC 8-1-2-42

Sec. 16. (a) ~~On or before the post-filing date, an~~ **An** electing utility that proposes to modify the underlying structure of its rates shall submit **to the commission, OUCC, and any party to the proceeding:**

(1) ~~direct~~ **Direct** written testimony detailing the reason for the proposed rate structure, and indicating the methods used in developing the proposed rate structure~~.~~**;**

(2) ~~(b) On or before the post-filing date, an electing utility shall submit to the commission staff the~~ **The** billing determinants and derived rates used to produce the requested revenue requirement for each proposed charge in a rate schedule or rate group~~.~~**; and**

(3) ~~(c) On or before the post-filing date, an electing utility proposing to change its nonrecurring charges shall submit direct testimony detailing and justifying the proposed charges. The electing utility shall supply cost~~ **Cost** justification for the establishment of or a change to ~~the following~~ **any** nonrecurring charges **including, but not limited to, the following**:

~~(1)~~ **(A)** Insufficient funds check charge.
~~(2)~~ **(B)** Reconnect charge.
~~(3)~~ **(C)** Disconnect charge.
~~(4)~~ **(D)** Recharge (establish or change account).
~~(5)~~ **(E)** Collection charge.
~~(6)~~ **(F)** Testing charge.
~~(7)~~ **(G)** Meter reading charge.
~~(8)~~ **(H)** Meter tampering charge.
~~(9)~~ **(H)** Connection or tap fee.
~~(d)~~ **(b)** ~~On or before the post-filing date, an~~ **An** electing utility that proposes to modify**:**

(1) its terms and conditions of service,
(2) rules**,**
(3) ~~and~~ regulations,
(4) rates**,**
(5) ~~and~~ charges, or
(6) other tariff provisions

shall submit a complete set of tariffs ~~with~~ **to** the commission**.** ~~staff, with additions~~

(c) Additions to the prior tariff **shall be** shown in**:**
(1) bold type~~,~~ **or**
(2) underlined~~, or~~
~~**(3)** italicized,~~**;**

and deletions from the ~~prior~~ **current** tariff **shall be shown by striking through the text**.

~~(c)~~ **(d)** ~~On or before the post-filing date, an~~ **An** electing utility shall submit bill comparisons to the commission ~~staff~~ showing monetary and percentage changes for a typical residential bill that would result from a requested change in rates and charges. *(Indiana Utility Regulatory Commission; 170 IAC 1-5-16; filed Oct 28, 1998, 3:38 p.m.: 22 IR 728; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315)*

DRAFT