

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF INDIANAPOLIS POWER &)
LIGHT COMPANY FOR APPROVAL OF)
PETITIONER'S 7-YEAR TDSIC PLAN)
UPDATE, INCLUDING UPDATED COSTS,)
PURSUANT TO IND. CODE § 8-1-39-9.)

CAUSE NO. 45264 TDSIC-2

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

TESTIMONY OF

ANTHONY A. ALVAREZ - PUBLIC'S EXHIBIT NO. 1

MARCH 1, 2021

Respectfully submitted,



Jeffrey M. Reed
Attorney No. 11651-49
Deputy Consumer Counselor

TESTIMONY OF OUCC WITNESS ANTHONY A. ALVAREZ
CAUSE NO. 45264 TDSIC-2
INDIANAPOLIS POWER & LIGHT COMPANY

I. INTRODUCTION

1 **Q: Please state your name, business address, and employment capacity.**

2 A: My name is Anthony A. Alvarez, and my business address is 115 West Washington
3 Street, Suite 1500 South, Indianapolis, Indiana 46204. I am employed as a Utility
4 Analyst in the Indiana Office of Utility Consumer Counselor's ("OUCC") Electric
5 Division. I describe my educational background and preparation for this filing in
6 Appendix A to my testimony.

7 **Q: Have you previously testified before the Indiana Utility Regulatory**
8 **Commission ("Commission")?**

9 A: Yes. I have testified in several cases before the Commission, including electric
10 utility base rate cases; environmental and renewable energy Purchase Power
11 Agreement, Build Transfer Agreement, and tracker cases; Transmission,
12 Distribution, and Storage System Improvement Charge ("TDSIC") cases; and
13 applications for Certificates of Public Convenience and Necessity.

14 **Q: What is the purpose of your testimony?**

15 A: My testimony addresses Indianapolis Power & Light Company's ("Petitioner" or
16 "IPL") request for Commission approval of its "7-Year Transmission, Distribution,
17 and Storage System Improvement Plan Update" ("Plan Update")¹ in this TDSIC
18 proceeding ("TDSIC-2"). I discuss the issue related to needing IPL to elaborate on

¹ Petitioner's Verified Petition, page 1. *See also* Petitioner's witness James W. Shields Jr., Direct Testimony at 2, lines 9 – 11, states "...IPL TDSIC Plan ("Plan Update" or "Update") approved by the Commission[']s March 4, 2020 Order in Cause No. 45264 (the "Plan docket")."

1 TDSIC project cost information in conjunction with its expressed willingness to
2 work with stakeholders to refine the format and content of its annual update, as
3 stated in Section 11 of the Commission's Cause No. 45264 Order ("Order") dated
4 March 4, 2020, page 27.² I provide an overview of IPL's Plan Update, including
5 reviewing overall progress, work completed and planned for upcoming years, and
6 the reasonableness and consistency of the project cost estimates with the TDSIC
7 Plan, as the Commission approved in its original TDSIC Order.

8 **Q: Please briefly summarize your review's results.**

9 A: In reviewing IPL's request, I found there was indeed a need to refine the content of
10 IPL's Plan Update in future filings. This pertains to the issues related to the
11 allocation, methodology and comparison of cost elements such as Administrative
12 and General ("A&G") costs, Indirect costs, and Allowance for Funds Used During
13 Construction ("AFUDC") IPL discusses in its case-in-chief.³ These cost elements
14 are incomplete and presented as one cost component (Indirect/AFUDC costs).
15 Additionally, direct costs were not specifically identified. A more comprehensive
16 framework allowing a consistent and transparent evaluation and review of the
17 TDSIC project costs is needed.⁴ Therefore, to refine IPL's Plan Update content in
18 future filings, IPL should identify and provide a breakdown of project cost

² IURC Approved Order in Cause No. 45264 dated March 4, 2020. See IURC Online Services Portal, Website: <https://iurc.portal.in.gov/docketed-case-details/?id=27ac8d01-32ae-e911-a981-001dd800ba25>. Accessed: 02/18/2021.

³ Petitioner's witness Jon Byers dedicated his entire Direct Testimony on the issue of Administrative and General ("A&G") costs. Meanwhile, Petitioner's witness Shields, Direct at 3, lines 15 – 19, and Attachments JWS-8 and JWS-8(C) (Confidential), discussed and provided documents related to the Indirect and AFUDC costs.

⁴ Petitioner's Attachment JWS-3, JWS-4, JWS-5, etc., in a very limited manner included certain selected TDSIC projects with high-level project cost components namely, Materials, Labor, Indirect, AFUDC, and Contingency costs.

1 components in a summarized, high-level format consisting of Materials, Labor,
2 Indirect, AFUDC, and Contingency costs of the 13 “Project Types” in its Plan
3 Update.⁵ Further, to facilitate more insightful future Plan Update reviews, the
4 OUCC is willing to work with IPL to develop and prescribe a comprehensive
5 reporting framework for these critical and necessary cost components.⁶

6 Additionally, the Commission noted in its Order that IPL’s TDSIC Plan has
7 a \$1.2 billion total “defined investment” stating “...\$213.7 million of the total cost
8 estimate is transmission cost;” and “the remaining amount of approximately \$1
9 billion is distribution cost.”⁷ However, IPL’s case-in-chief did not provide the
10 comprehensive cost information (breakdown of cost components) needed to allow
11 any meaningful performance evaluation and review of the transmission and
12 distribution project management, progress and cost control.⁸ To promote consistent
13 and insightful reviews in future Plan Update filings, IPL should complement its
14 Attachment JWS-2 with a high-level cost component summary of its transmission
15 and distribution projects.

16 Ultimately, I recommend the Commission approve IPL’s proposed Plan
17 Update along with the OUCC’s prescribed future filing reporting refinements, as
18 further described in my testimony.

⁵ Shields, Direct at pages 5 - 6, identifies and defines the 13 overall “Project Types” in the IPL TDSIC Plan.
⁶ Pet. Conf. Attach. JWS-3, JWS-4, JWS-5, etc., already identified the critical and necessary cost components
but presented them in a very limited context of “cost variance analysis” of certain selected projects. There is
a need to develop and prescribe a comprehensive framework of reporting these cost components at the 13
“Project Types” level.

⁷ Order at page 21, Section 10(C), Best Cost Estimate.

⁸ See Petitioner’s Attachments JWS-1, column B, pages 1 – 42; and JWS-2, pages 4 – 6.

1 **Q: Did IPL propose any rate recovery in this proceeding?**

2 A: No.⁹ In Cause No. 45264, the Commission ordered IPL to make semi-annual
3 TDSIC filings: one to establish the TDSIC Rider rates and one to update the TDSIC
4 Plan.¹⁰ Although Petitioner's witness Chad A Rogers provide the projected effects
5 of the updated Plan on TDSIC Rider rates, the current proceeding includes IPL's
6 Plan Update filing,¹¹ not its TDSIC Rider Rates filing. My testimony addresses
7 IPL's Plan Update.

II. REFINEMENT OF IPL'S PLAN UPDATE CONTENT IN FUTURE FILINGS

A. Updated Allocation Methodology of Administration & General ("A&G") Costs

8 **Q: Please outline IPL's updated A&G cost allocation methodology for its TDSIC**
9 **projects.**

10 A: IPL claims "the original Class 2 estimates in IPL's TDSIC Plan filing..." in Cause
11 No. 45264 "for Plan Years 1 and 2 did not capture significant A&G costs."¹² The
12 A&G cost is "one of the three indirect charges that make up the total indirect cost
13 of a project."¹³ In TDSIC-1, IPL implemented its A&G cost allocation
14 methodology update "that caused three individual projects to have a cost greater
15 than the approved Class 2 estimate."¹⁴ The Commission accepted and approved
16 IPL's updated A&G cost allocation methodology in its Cause No. 45264 TDSIC-1

⁹ Petitioner's witness Chad A. Rogers, Direct at page 3, lines 17 – 18.

¹⁰ Rogers, Direct at page 3, lines 13 – 14.

¹¹ Rogers, Direct at page 3, line 15.

¹² Byers, Direct at page 3, lines 11 – 14.

¹³ Shield, Direct at page 37, lines 8 – 9. The other two indirect costs are Stores and Handling and AFUDC costs. *Id.*

¹⁴ Shield, Direct at page 37, lines 13 – 14.

1 Order¹⁵ and subsequently reaffirmed its decision in the Cause No. 45264 TDSIC-1
2 Reconsideration Order.¹⁶

3 **Q: If the Commission approved IPL's updated A&G cost allocation methodology**
4 **in TDSIC-1, why are TDSIC project indirect costs an issue in this proceeding?**

5 A: IPL provides project indirect costs as a single cost component, wherein A&G costs,
6 Stores and Handling costs, and AFUDC are combined together and presented as
7 one cost component. This does not allow for any meaningful assessment or
8 insightful review on IPL's project management and cost control performance in this
9 proceeding. Project indirect costs are typically corporate or company (in this case
10 IPL) cost allocations to the project and therefore, not controlled by project
11 management (in this case the TDSIC project management). Project direct costs, on
12 the other hand, such as materials and labor costs, are under the direct control of
13 project management. It is therefore critical for IPL to provide the relevant and
14 necessary project cost data that will allow the Commission, the OUCC, and any
15 intervenors ("reviewers") the capability to scrutinize and review both direct and
16 indirect project costs in detail and achieve meaningful performance evaluation and
17 review of IPL's overall project management, progress, and cost control.

18 **Q: In conjunction with IPL's expressed willingness to work with stakeholders in**
19 **refining the format and content of its annual Plan Update, how do you propose**
20 **IPL presents its project direct and indirect costs for review in future TDSIC**
21 **proceedings?**

22 A: A good start is for IPL to provide its direct and indirect costs in a summarized, high-
23 level format in future TDSIC proceedings. I recommend a comprehensive

¹⁵ Cause No. 45264 TDSIC-1, Commission Order dated October 14, 2020 ("TDSIC-1 Order").

¹⁶ Cause No. 45264 TDSIC-1, Commission Reconsideration Order dated December 16, 2020 ("TDSIC-1 Reconsideration Order").

1 framework be provided, consisting of a breakdown of the basic cost components,
2 including Materials, Labor, Indirect, AFUDC and Contingency costs, for each of
3 the 13 Project Types in IPL's TDSIC Plan identified by Petitioner's witness James
4 W. Shields, Jr.¹⁷ There would be no additional analysis needed on IPL's part
5 because its TDSIC project management routinely gathers and compiles the data of
6 these basic cost components in order to properly manage the projects as provided
7 and illustrated in parts of Petitioner's Attachments JWS-3 through JWS-8. All the
8 work left is for IPL to simply present these basic cost components, and associated
9 dollar amounts, for each of the 13 Project Types to complement the cost summary
10 tables "Previously Approved Best Estimate & Cost" found on page 1, and "Updated
11 Best Estimate & Cost" found on page 2, of Petitioner's Attachment JWS-2.¹⁸ This
12 will allow reviewers to analyze the high-level project cost information, while
13 promoting and generating consistent, transparent, and insightful reviews of IPL's
14 TDSIC direct and indirect project costs.

15 **Q: Why do you recommend breaking out AFUDC from Indirect costs for**
16 **reporting purposes?**

17 A: As I discussed earlier, project indirect costs are costs allocated to the projects by
18 corporate or the company. While A&G costs and Stores and Handling costs are
19 corporate- or company-based costs, AFUDC differs because its cost calculations
20 are based on a federal (Federal Energy Regulatory Commission or "FERC")
21 formula that requires compliance from IPL.¹⁹ It would be more accurate to present

¹⁷ Shields, Direct at pages 5 - 6, identified and defined the 13 Project Types in the IPL TDSIC Plan.

¹⁸ See Petitioner's Attachment JWS-2, pages 1 - 2.

¹⁹ See IPL's Supplemental Response to City of Indianapolis Data Request Set 3-12 in Cause No. 45264 TDSIC-1.

1 AFUDC as a separate cost component apart from the other indirect cost components
2 for reporting and performance review purposes.

3 **Q: Why does IPL's current project cost information reporting make analysis and**
4 **review of IPL's overall project management and cost control performance**
5 **difficult?**

6 A: As IPL's current project cost information stands, it is missing critical cost
7 component information that would allow reviewers the same perspective IPL's
8 TDSIC project management likely has on project cost movements, albeit on a high-
9 level, and replicate project management's evaluations of the project's progress and
10 cost control. For example, Mr. Shields, Direct Testimony, pages 32 – 35, discusses
11 "Projects with Actual or Projected Costs Higher Than the Previous Estimates."²⁰
12 He claims the costs of using hydro-vac equipment, "to excavate the hole to
13 eliminate safety hazard of the auger [used by digger derrick trucks] potentially
14 hitting the existing buried facilities,"²¹ instead of a digger derrick truck "has been
15 more than estimated on several projects." Most likely, the IPL's TDSIC project
16 management would see how the additional use of the hydro-vac equipment would
17 reflect on the project's materials and labor cost variances and therefore, could
18 explain what was driving the increase in project cost but reviewers could not
19 replicate IPL's materials and labor cost variance calculations or explain the cost
20 increase drivers without IPL providing necessary cost information.

21 The same is true with the "construction labor costs" of "specific vendors"
22 with "higher than the average" assigned to "specific projects" as discussed by Mr.

²⁰ Shields, Direct at page 32, lines 3 – 24 up to page 35 line 1 – 12.

²¹ Shields, Direct at 34, lines 21 – 23.

1 Shield, Direct Testimony, pages 33 – 34.²² IPL's TDSIC project management
2 would see the "variations in contractor unit pricing"²³ and "the effect of vendor
3 pricing [with] greater than the average unit pricing [was] greater on larger
4 projects"²⁴ but reviewers could not see what was driving construction labor cost
5 variations without IPL providing critical cost component information. Without this
6 basic and uniform cost data, there is no consistent and transparent way to assess
7 and review IPL's project management and cost control performance across its 13
8 Project Types and in between Plan Updates. Therefore, it is necessary to establish
9 a comprehensive and structured framework for future Plan Updates allowing IPL
10 to present consistent and transparent project cost data, which in turn, provides value
11 to the Commission, the OUCC, and other intervenors in conducting their reviews.

12 **Q: Please explain how more detailed reporting benefits future Plan Update**
13 **reviews?**

14 A: Providing more detailed project cost information allows reviewers to better
15 understand the project cost components driving cost variances, resulting in a more
16 a consistent, transparent, and insightful project management progress and cost
17 control performance evaluation. For example, should IPL forecast material or
18 equipment cost constraints, reductions or increases in the future, it could reflect
19 these cost changes in the Plan Update's material cost component. The ensuing
20 material cost component's cost variance analysis will yield a corresponding result
21 reflective of the specific cost changes. Further, should there be any constraints in

²² Shields, Direct at page 33, lines 15 – 21.

²³ Shields, Direct at page 33, line 16.

²⁴ Shields, Direct at page 34, lines 1 - 2

1 labor—be it due to storm restoration efforts, for example—a cost variance analysis
2 on the labor cost component would reflect the cost change effected by such a labor
3 constraint.

4 **Q: Is there a need for the OUCC to review IPL's Plan Updates in such detail?**

5 A: Yes. Even though the Commission approved a total “defined investment” amount
6 for IPL's TDSIC cost recovery,²⁵ the OUCC wants to ensure the projects in IPL's
7 TDSIC Plan are planned, constructed, and put into service in a cost-efficient
8 manner that delivers the maximum value to IPL's ratepayers. To achieve this
9 analysis level, IPL should provide the OUCC's recommended project cost
10 information refinements in future Plan Update proceedings.

B. Transmission and Distribution Project Cost Components

11 **Q: How does IPL present its transmission and distribution project costs?**

12 A: IPL presents its Plan Update transmission and distribution project costs based on
13 FERC Account and its 13 Project Types, as shown in Petitioner's Attachment JWS-
14 2.²⁶

15 **Q: Do you recommend any refinements related to IPL's transmission and**
16 **distribution project cost information future presentation?**

17 A: Yes. IPL should provide a similar, high-level cost component summary and
18 reporting framework for transmission and distribution that I recommend for direct
19 and indirect costs; elaborating on project cost information by providing a cost
20 component breakdown consisting of Materials, Labor, Indirect, AFUDC and
21 Contingency costs, while remaining consistent with the cost information presented

²⁶ Petitioner's Attachment JWS-2, pages 4 – 6.

1 in Petitioner's Attachment JWS-2 for transmission (page 5) and distribution (page
2 6) projects.²⁷

III. PLAN UPDATE, PROGRESS AND COST REVIEW

3 **Q: Please briefly explain the overall progress of IPL's Plan Update in this**
4 **proceeding.**

5 A: The Commission approved IPL's \$1,218,454,910 TDSIC Plan total cost in Cause
6 No. 45264.²⁸ The Plan Update shows a \$1,176,431,789 total cost estimate and
7 reflects a \$43,129,948 cost reduction in this proceeding.²⁹ Mr. Shields discussed
8 the main drivers for the decrease in the total cost estimate in the Plan Update.³⁰

9 **Q: Relative to the overall cost reduction, and apart from the cost information and**
10 **support IPL provided in this proceeding, do you believe your project cost**
11 **information refinements recommendation will still add value in future Plan**
12 **Update proceedings?**

13 A: Yes. Although Mr. Shields' testimony discusses the main drivers of the overall cost
14 reduction, identified the Project Types that contributed to such reduction,³¹ and
15 provided support with his variance calculations,³² his discussion related to
16 favorable material and labor costs³³ cannot be replicated by reviewers without the
17 project cost information refinements I recommend IPL provide in future Plan
18 Update proceedings. By expanding the project cost information IPL presented in
19 Petitioner's Attachment JWS-2, pages 1 – 3 to include Materials, Labor, Indirect,

²⁷ Petitioner's Attachment JWS-2, pages 5 – 6.

²⁸ Order at page 27, in Cause No. 45264. *See also* Shields, Direct at page 9, line 12.

²⁹ Shields, Direct at 9, lines 13 – 14. *See also* Pet. Attach. JWS-2, Line No. 19, Total Capital Costs, in both pages 1 and 2.

³⁰ Shields, Direct at 9, lines 18 – 23 up to page 10, lines 1 – 4.

³¹ *Id.*

³² Pet. Attach. JWS-2, page 3.

³³ Shields, Direct at 10, lines 6 – 14, discusses the favorable material costs and labor costs IPL achieved through competitive biddings. However, IPL did not provide support for reviewers to verify these material and labor cost reductions.

1 AFUDC, and Contingency cost components, reviewers will be able to verify and
2 replicate IPL's material and labor cost reduction calculations and provide an
3 insightful analysis of IPL's TDSIC project management and cost control
4 performance.

5 **Q: Do you have concerns with IPL's project cost estimates for its 13 Project**
6 **Types?**

7 A: No. Mr. Shields testified the Plan Update showed no project cost estimate increases
8 for IPL's 13 Project Types.³⁴ Although certain Project Types incurred notable intra-
9 year cost estimate increases,³⁵ there was no overall increase across the 13 Project
10 Types.³⁶

11 **Q: Aside from your recommended cost information refinements of Petitioner's**
12 **Attachment JWS-2, do you have any concerns with the Plan Update structure**
13 **IPL presents in this proceeding?**

14 A: No. IPL maintains and provided the "original sortable list," Appendix 8.7, in Cause
15 No. 45264.³⁷ It also provided Petitioner's Attachment JWS-1, which is an updated
16 sortable list reflecting the cost changes IPL presented in TDSIC-1.³⁸

17 **Q: Did IPL maintain the same project management system and structure for its**
18 **Plan Update as its original approved TDSIC Plan, including project**
19 **management standards and project estimate basis, in this proceeding?**

20 A: Yes. IPL demonstrated it maintained and followed the same project management
21 system, industry standards (i.e., AACE), internal project management guidelines,
22 and made no changes to its TDSIC project management structure.³⁹ Upcoming year

³⁴ Shields, Direct at 10, lines 15 – 17.

³⁵ Pet. Attach. JWS-2, column F, page 3.

³⁶ Pet. Attach. JWS-2, column J, page 3.

³⁷ Shields, Direct at 3, lines 6 – 7. *See also* Order at page 21, Section 10(C), regarding the IPL TDSIC Plan Appendix 8.7.

³⁸ Shields, Direct at 3, lines 3 – 6.

³⁹ Shields, Direct at 7, lines 17 – 21.

1 projects were typically AACE Class 2 (-15% to +20% estimate accuracy) and Class
2 3 (-20% to +30% estimate accuracy) estimates, later-year projects were Class 3 and
3 Class 4 (-30% to +50% estimate accuracy) estimates.⁴⁰

4 **Q: During virtual meetings with IPL's project management team, did IPL update**
5 **the OUCC regarding the factors affecting its Plan Update?**

6 A: Yes. In addition to the pre-filing overview virtual meeting held December 18, 2020,
7 OUCC staff and IPL's project management team participated in a virtual tech-to-
8 tech meeting on January 11, 2021. The factors affecting IPL's Plan Update were
9 among the topics and issues discussed during this technical meeting. IPL presented
10 the project issues and updates, relevant cost variances and supports, and project
11 details during deep dive discussions.

IV. RECOMMENDATIONS

12 **Q: What do you recommend in this proceeding?**

13 A: I recommend the Commission approve IPL's proposed Plan Update along with the
14 OUCC's prescribed future filing reporting refinements described in my testimony.

15 **Q: Does this conclude your testimony?**

16 A: Yes.

⁴⁰ See Shields, Direct Testimony, Table 1 – Plan docket (page 11), Table 2 – Plan Update (page 12), and Table 4.1 – AACE Cost Estimate Classification Matrix (page 15).

APPENDIX A

1 **Q: Please describe your educational background and experience.**

2 A: I hold an MBA from the University of the Philippines (“UP”), in Diliman, Quezon
3 City, Philippines. I also hold a Bachelor’s Degree in Electrical Engineering from
4 the University of Santo Tomas (“UST”), in Manila, Philippines.

5 I joined the OUCC in July 2009 and have completed the regulatory studies
6 program at Michigan State University sponsored by the National Association of
7 Regulatory Utility Commissioners (“NARUC”). I have also participated in other
8 utility and renewable energy resources-related seminars, forums, and conferences.

9 Prior to joining the OUCC, I worked for the Manila Electric Company
10 (“MERALCO”) in the Philippines as a Senior Project Engineer responsible for
11 overall project and account management for large and medium industrial and
12 commercial customers. I evaluated electrical plans, designed overhead and
13 underground primary and secondary distribution lines and facilities, primary and
14 secondary line revamps, extensions, and upgrades with voltages up to 34.5 kV. I
15 successfully completed the MERALCO Power Engineering Program, a two-year
16 program designed for engineers in the power and electrical utility industry.

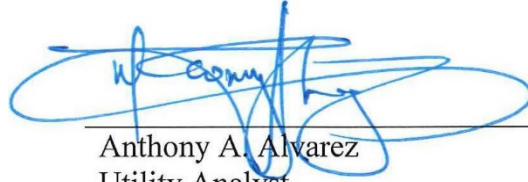
17 **Q: What did you do to prepare your testimony?**

18 A: I reviewed the petition, direct testimony and attached exhibits filed by IPL in this
19 Cause. I also reviewed the following Commission Orders: 1) Cause No. 45264
20 Order dated March 4, 2020 approving Petitioner’s TDSIC Plan; 2) Cause No. 45264
21 TDISC-1 Order dated October 14, 2020; and 3) Cause No. 45264 TDSIC-1
22 Reconsideration Order dated December 16, 2020. I participated in virtual meetings

1 with IPL staff on December 18, 2020 (pre-filing) and January 11, 2021 (tech-to-
2 tech) to discuss project issues, relevant cost variances and supports, and project
3 details in the Plan Update. I reviewed the projects included in the Plan Update to
4 ensure all project cost estimate changes had adequate explanation and support. I
5 also participated in OUCC case team meetings and discussions pertaining to this
6 Cause.

AFFIRMATION

I affirm, under the penalties for perjury, that the foregoing representations are true.

A handwritten signature in blue ink, appearing to read 'Anthony A. Alvarez', is written over a horizontal line.

Anthony A. Alvarez
Utility Analyst
Indiana Office of Utility Consumer Counselor
Cause No. 45264 TDSIC-2 – IPL

Date: March 1, 2021

CERTIFICATE OF SERVICE

This is to certify that a copy of the Indiana Office of Utility Consumer Counselor's Testimony of Anthony A. Alvarez has been served upon the following parties of record in the captioned proceeding by electronic service on March 1, 2021.

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