

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED PETITION OF THE BOARD OF)
DIRECTORS FOR UTILITIES OF THE)
DEPARTMENT OF PUBLIC UTILITIES OF)
THE CITY OF INDIANAPOLIS, AS TRUSTEE)
OF A PUBLIC CHARITABLE TRUST FOR)
THE WATER SYSTEM, D/B/A CITIZENS)
WATER, FOR APPROVAL OF (A) A NEW)
DISTRIBUTION SYSTEM IMPROVEMENT)
CHARGE (“DSIC”) PURSUANT TO IND.)
CODE CH. 8-1-31; (B) A NEW RATE)
SCHEDULE REFLECTING THE DSIC; AND)
(C) INCLUSION OF THE COST OF ELIGIBLE)
DISTRIBUTION SYSTEM IMPROVEMENTS)
IN ITS DSIC)

CAUSE NO. 45767 DSIC-2

REPORT

OF

THE INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

CONSISTING OF THE REDACTED TESTIMONY OF JASON T. COMPTON

PUBLIC’S EXHIBIT NO. 1

October 19, 2023

Respectfully submitted,

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR



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CERTIFICATE OF SERVICE

This is to certify that a copy of the *Report of the OUCC Consisting of the Redacted Testimony of Jason T. Compton - Public's Exhibit No. 1* has been served upon the following captioned proceeding by electronic service on October 19, 2023.

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REDACTED TESTIMONY OF OUCC WITNESS JASON T. COMPTON
CAUSE NO. 45767 DSIC-2
CITIZENS WATER

I. INTRODUCTON

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

2 A: My name is Jason Compton, and my business address is 115 West Washington Street, Suite
3 1500 South, Indianapolis, IN 46204.

4 **Q: By whom are you employed and in what capacity?**

5 A: I am employed by the Indiana Office of Utility Consumer Counselor (“OUCC”) as a Utility
6 Analyst in the Water and Wastewater Division. My qualifications and credentials are set
7 forth in Appendix A attached to this testimony.

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

9 A: On September 19, 2023, Citizens Water (hereafter “Citizens” or “Petitioner”) filed a
10 petition seeking approval for a distribution system improvement charge (“DSIC-2”) to
11 generate revenues in the amount of approximately \$31.3 million over a twelve-month
12 period as allowed by Ind. Code § 8-1-31-8(a). In accordance with Ind. Code § 8-1-31-9(b),
13 I discuss how Petitioner’s case failed to follow directives set forth in Commission General
14 Administrative Order 2020-05 (GAO 2020-05) for docketed cases. I explain how following
15 such directives are necessary and important for expedited cases. I also describe instances
16 in which the OUCC requested Petitioner provide additional information through discovery
17 requests, but Petitioner declined to do so. Complete information and adherence to
18 Commission directives are crucial to allow the OUCC and Commission to verify
19 Petitioner’s calculations. Accordingly, I recommend the Commission encourage Petitioner
20 to be more transparent in DSIC cases and provide information in accordance with the

1 Commission's GAO 2020-05.

2 **Q: Do you sponsor any schedules or attachments?**

3 A: Yes. I sponsor the following attachments:

4 OUCC Attachment JTC-1 – General Administrative Order 2020-05, Improving Procedural
5 Efficiencies

6 OUCC Attachment JTC-2 – Petitioner's Response to OUCC Data Request 3-4

7 OUCC Attachment JTC-3 – Petitioner's Line Item #16 Cost Support (CONFIDENTIAL)

8 OUCC Attachment JTC-4 – Petitioner's Line Item #32 Cost Support (CONFIDENTIAL)

9 OUCC Attachment JTC-5 – Petitioner's Line Item #54 Cost Support (CONFIDENTIAL)

10 OUCC Attachment JTC-6 – Petitioner's Line Item #66 Cost Support (CONFIDENTIAL)

11 **Q: What review and analysis have you conducted to prepare your testimony?**

12 A: I reviewed Petitioner's Verified Petition along with its case-in-chief testimonies of Jeffrey
13 A. Willman, Mark C. Jacob, and Korlon L. Kilpatrick II. I reviewed exhibits, workpapers,
14 attachments and other supporting documentation Petitioner provided in its case-in-chief. I
15 prepared discovery questions and reviewed Petitioner's responses. I reviewed the DSIC
16 Statute (Ind. Code Chapter 8-1-31).

17 **Q: If you do not discuss a specific topic or adjustment, does that mean that you agree
18 with the Petitioner?**

19 A: No. My silence regarding any issues, proposals, adjustments, or requested relief should not
20 be construed as assent or agreement to that proposal, adjustment, or request. Rather, my
21 opinions and the OUCC's positions related to the topics I address are limited to those
22 affirmatively expressed in this testimony.

II. CASE-IN-CHIEF CONCERNS

1 **Q: What information did Petitioner provide in its case-in-chief?**

2 A: Petitioner provided a verified petition, along with the testimonies of Jeffrey A. Willman,
3 Mark C. Jacob, and Korlon L. Kilpatrick II. Within the testimonies and verified petition,
4 Citizens stated its understanding of the background and purpose of the DSIC statute,
5 asserted that its filing complies with the requirements of the DSIC statute, gave an
6 overview of the projects, described its calculation of the requested DSIC surcharge, and
7 indicated its effect on rates. Petitioner also provided several attachments, which included
8 summaries of prior extensions and replacements (“E&R”) spending, eligible infrastructure
9 improvements included in the DSIC, overviews of authorized rates, relocation projects,
10 replacement projects, projects presented in the last rate case, and updated tariff sheets with
11 supporting calculations. Petitioner also provides several workpapers related to its
12 testimonies and attachments.

13 **Q: Did Petitioner provide in its case-in-chief all the information the OUCC needed to**
14 **evaluate the projects under Ind. Code § 8-1-31-5?**

15 A: No. For example, Attachments MCJ-4 and MCJ-5 provide the costs associated with the
16 projects Petitioner is seeking to recover. In most cases, they break down the costs but do
17 not describe what those costs include. For example, in Attachment MCJ-4 Petitioner breaks
18 the costs down by material, labor, and non-construction costs. However, the term “non-
19 construction costs” is not defined. There are many costs that could be labeled as “non-
20 construction costs,” and Petitioner provided no indication in its case-in-chief as to what
21 those costs could be. Petitioner should identify broad terms, such as “non-construction
22 costs”, or provide more specific information to avoid the necessity of discovery and the
23 delay caused by waiting for that information.

1 In another example, (Schedule 2 of MCJ-5), Petitioner did not break down the costs
2 at all and provided no explanation as to what could be included in those costs. Petitioner
3 also uses acronyms freely throughout its attachments and workpapers with no indication as
4 to what they could mean or be referencing. Overall, Petitioner presents its supporting
5 documentation in a way that cannot be understood by other parties without additional
6 inquiry or explanation. Given the highly expedited timeframe of DSIC cases, a utility that
7 chooses to use the DSIC should provide a full break down of costs and a sufficient
8 explanation of what they include.

9 **Q: Could Petitioner’s case-in-chief have provided sufficient information?**

10 A: Yes. Mr. Jacob testified that Petitioner has cost support for all projects listed that are
11 extensions and replacements in Attachments MCJ-4 and MCJ-5, and that it “is prepared to
12 file the information”.¹ Under 170 IAC 6-1.1-5, a DSIC Petitioner is required to make that
13 statement. Nonetheless, it would have been helpful if Petitioner had simply submitted
14 some of this cost support information in its case-in-chief instead of holding it in reserve.
15 That would have avoided the need for the OUCC to identify the information desired,
16 prepare a data request, and wait for the response. While we asked for cost support through
17 a discovery request, we did not receive it until the discovery due date. In the future, we
18 would expect such information be provided upon request without delay. The expedited
19 statutory timeline for DSIC cases makes it all the more important for Petitioner to file
20 supporting information in its case-in-chief. The Commission should encourage Petitioner
21 to be proactively transparent in future filings, which would allow for a more complete and
22 meaningful review by the OUCC on behalf of Petitioner’s customers.

¹ Mark C. Jacob Direct Pg. 26 Lines 16-18 through Pg. 27 Lines 1-3.

1 **Q: Did Petitioner provide Excel spreadsheets as required by the Commission’s General**
2 **Administrative Order (“GAO”) for docketed proceedings?**

3 No. Petitioner’s Exhibit No. 2 included Attachments MCJ-1 through MCJ-6. Petitioner
4 failed to provide these attachments as an Excel spreadsheet as required by the
5 Commission’s GAO 2020-05(II)(C) (Attachment JTC-1). For any docketed proceeding of
6 the Indiana Utility Regulatory Commission (“IURC”), except for small utility filings, to be
7 compliant with GAO 2020-05(II)(C),

8 Inputs used to calculate revenues, expenses, and other revenue requirements
9 should be transparent and subject to inquiry and analysis. Any spreadsheet
10 submitted by any party shall be provided as an Excel spreadsheet with
11 formulas intact so that inputs may be known and verified. Spreadsheets
12 shall include explicit references to applicable workpapers or linkages to all
13 source or precursor spreadsheets.

14 The OUCC was required to obtain the Excel version of the spreadsheets (Attachments
15 MCJ-1 through MCJ-6) through discovery. This further reduced the already short amount
16 of time the OUCC had for review and analysis of relevant information.

III. ATTACHMENT MCJ-5 COST SUPPORT & INVOICES

17 **Q: In every instance where a data request was necessary, did you receive the information**
18 **needed?**

19 A: No. For instance, in my review of Schedule 2 of Attachment MCJ-5 (“MCJ-5”) I
20 determined that the costs presented in MCJ-5 do not break down the costs associated with
21 labor, materials, or non-construction. Such a breakdown was provided in Attachment MCJ-
22 4. When the OUCC inquired to a breakdown of costs, Petitioner indicated through an
23 objection that Petitioner had not performed that study or analysis (See Attachment JTC-2.)
24 It is unclear why Petitioner would have a breakdown of costs related to one set of projects
25 but would not have performed that same analysis for another set.

26 In addition, MCJ-5 includes several replacement projects that indicate only one to

1 three asset units. These replacement projects have extraordinarily high costs particularly
2 when compared to reasonable alternatives. For example, line item #12 on MCJ-5 shows
3 three (3) hydrant asset units were replaced for a total cost of \$94,136.35 for a hydrant
4 replacement unit cost of \$31,378.78. When compared to line item #11, the per unit
5 replacement cost for hydrants in the previous month is \$9,050.01.

6 Another example is line item #66, a 2" Omni T² AMR meter replacement with only
7 a single asset unit in place for a total cost of \$65,064. Similar meters of larger sizes, such
8 as line item #64, the 4" Omni C², showed a per unit replacement cost of \$3,476.81. Also,
9 line item #65, the 6" Omni F² with a 25' cable, shows a per unit replacement cost of
10 \$8,212.17. There is no explanation as to why a smaller sized meter would have a per unit
11 replacement cost 18.7 times greater than a 4" meter or 7.9 times greater than a 6" meter
12 requiring a 25' cable.

13 **Q: Did you request additional information to explain those concerns?**

14 A: Yes. In accordance with Ind. Code § 8-1-31-9(b), to ensure the proper calculation of the
15 DSIC adjustment, I requested discovery pertaining to the breakdown of costs stated in
16 MCJ-5. Petitioner objected to the requested cost breakdown stating it had not conducted
17 the analysis. (See Attachment JTC-2.)² I also asked for cost support and invoices pertaining
18 to line items I identified.³

19 **Q: Did Petitioner's discovery responses address your concerns in a satisfactory manner?**

20 A: No. Petitioner's cost support did not clear up the issues I had regarding the line items I

² It should be noted that Petitioner objected to providing a breakdown of costs for Schedule 2 of MCJ-5 stating it had not conducted the study. However, Petitioner provided cost support that was prepared for its case-in-chief as remarked by the direct testimony of Mark C. Jacob on page 26 lines 16-18 through page 27 lines 1-3 that would indicate it had the study, or a similar study at least, readily available.

³ The cost support identifies costs related to labor, materials, and non-construction which means a readily available breakdown of costs was conducted and available.

1 identified as concerning. If anything, the cost support reinforced concerns I had as several
2 of the line items on Schedule 2 of MCJ-5 had cost support that indicated Petitioner either
3 replaced more assets than what it stated it had in place or was performing more than just a
4 meter, valve, or hydrant replacement.

5 **Q: Can you provide any examples in which Petitioner's cost support and invoices failed**
6 **to justify the associated project costs?**

7 **A:** Yes. I have identified several line items on Schedule 2 of Attachment MCJ-5 with lacking
8 justification. I have selected a few examples to discuss below; however, this is not a
9 comprehensive list of all projects that have failed to have justifiable cost support.

MCJ-5 Line Item #16 & #32

10 Schedule 2 of MCJ-5 indicates that line item #16 was a 16-inch butterfly valve replacement
11 for one asset that Petitioner had in the period for a total cost of \$78,654.42. However, the
12 cost support for the valve replacement (See Attachment JTC-3 & Attachment JTC-4)
13 indicates this cost was for more than one valve replacement. As I went through the
14 inventory that was issued, <CONFIDENTIAL> [REDACTED]

15 [REDACTED]
16 [REDACTED]
17 [REDACTED]
18 [REDACTED]
19 [REDACTED]
20 [REDACTED]
21 [REDACTED]
22 [REDACTED] <CONFIDENTIAL>

MCJ-5 Line Item #54

1 Schedule 2 of MCJ-5 shows that line item #54 was a project for a single meter replacement
2 for a 2" T-10 Flange Procoder Pit with a 25' ITron Chord for \$75,707.50. In my review of
3 the cost support provided for this project (See Attachment JTC-5), I identified that this
4 project either is more extensive than what Petitioner has indicated, or the issuance of
5 inventory is incorrect. <CONFIDENTIAL> [REDACTED]

6 [REDACTED]
7 [REDACTED]
8 [REDACTED]
9 [REDACTED]

10 [REDACTED] <CONFIDENTIAL> But from
11 the attachments provided in Petitioner's case-in-chief and cost support, it's unclear whether
12 the extent of the project reported on MCJ-5, or the provided cost support, is correct.

MCJ-5 Line Item #66

13 Line item #66 on Schedule 2 of MCJ-5 is listed as another 2" meter replacement with only
14 a single asset unit in place for a total cost of \$65,064. During my review of the cost support
15 (See Attachment JTC-6), I once again identified that the project is either more extensive
16 than what is listed on MCJ-5 or the cost support that was provided is incorrect.

17 <CONFIDENTIAL> [REDACTED]
18 [REDACTED]
19 [REDACTED]
20 [REDACTED]
21 [REDACTED]

1 [REDACTED]
2 [REDACTED] <CONFIDENTIAL> With no further supporting
3 explanation, it is difficult to determine the costs Petitioner is attempting to recover is
4 entirely for a 2” meter replacement or if there’s other potentially non-eligible DSIC work
5 being done.

IV. CONCLUSION

6 **Q: What do you recommend?**

7 A: Petitioner’s decision to not comply with the Commission’s directives in GAO 2020-05
8 impaired the OUCC’s ability to verify the inputs used in the calculation the OUCC is
9 authorized to confirm. I recommend the Commission direct Petitioner to follow its GAO
10 2020-05 in future DSIC cases and encourage Petitioner to be more proactively transparent
11 in the presentation of its cases and responses to discovery.

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

13 A: Yes.

APPENDIX A TO TESTIMONY OF
OUCW WITNESS JASON T. COMPTON

1 **Q: Describe your educational background and experience.**

2 A: I graduated from Indiana University Bloomington with a Bachelor of Science in
3 Accounting in May of 2022, and a Master of Science in Accounting with Data and
4 Analytics in May of 2023. Throughout my undergraduate education, I worked as an
5 undergraduate instructor for Indiana University Bloomington, teaching the lab portion of a
6 web development and data analytics class, CSCI-A110. From May of 2022 through August
7 of 2022, I worked as a Staff Accounting Intern for Greystone Property Management
8 Company where I was responsible for completing daily bank reconciliations, truing up
9 accruals, and preparing the monthly financial statements for nine separate properties.

10 In May of 2023, I began my employment with the Indiana Office of Utility
11 Consumer Counselor (“OUCC”) as a Utility Analyst in the Water and Wastewater
12 Division. My current responsibilities consist of reviewing accounting adjustments to
13 expenses and revenue requirements, ensuring accurate financial reporting, and performing
14 data analyses for proposed models.

15 **Q: Have you previously testified before the Commission?**

16 A: Yes. I have testified before the Commission in Cause No. 45870 and Cause No. 45900.

AFFIRMATION

I affirm the representations I made in the foregoing testimony are true to the best of my knowledge, information, and belief.



By: Jason T. Compton
Cause No. 45767 DSIC-2
Office of Utility Consumer Counselor (OUCC)

Date: October 19, 2023

ORIGINAL

Commissioner	Yes	No	Not Participating
Huston	√		
Freeman	√		
Krevda	√		
Ober	√		
Ziegner	√		

**GENERAL ADMINISTRATIVE ORDER
OF THE INDIANA UTILITY REGULATORY COMMISSION
2020-05**

WHEREAS, the Indiana Utility Regulatory Commission (“Commission” or “IURC”) has set improving procedural efficiencies as one of its Next Level Priorities; and

WHEREAS, in early 2020 the Commission started an Improving Procedural Efficiencies (“IPE”) initiative by organizing an internal task team; and

WHEREAS, the Commission opened this IPE process to interested stakeholders starting in April 2020 and took in public comments in June 2020 and again in October 2020 and provided for meetings with Commission staff on its 2020 IPE Issues list, with all of the documents and comments posted on the Commission’s website; and

WHEREAS, the Commission has given careful consideration to all of the comments, stakeholder input and feedback, and the recommendations of Commission staff;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Improving Procedural Efficiencies Guidelines and Recommendations, which are attached to this General Administrative Order as Appendix A, are hereby adopted by this Commission.


James F. Huston, Chairman


Sarah E. Freeman, Commissioner


Stefanie N. Krevda, Commissioner


David L. Ober, Commissioner


David E. Ziegner, Commissioner

I hereby certify that the above is a true and correct copy of the resolution as approved.

Mary M. Schneider Digitally signed by Mary M. Schneider
Date: 2020.12.30 16:52:26 -05'00'

Mary Schneider, Secretary to the Commission

Date: DEC 30 2020

APPENDIX A TO GAO 2020-05

IMPROVING PROCEDURAL EFFICIENCIES GUIDELINES AND RECOMMENDATIONS

- I. The following guidelines apply to all docketed proceedings of the Indiana Utility Regulatory Commission (“Commission” or “IURC”):
 - A. All hearings, pre-hearing conferences, technical conferences, and attorney conferences, except for public field hearings, may be conducted electronically:
 - 1) if no party objects; and/or
 - 2) at the discretion of, and determination by, the Presiding Officers, on a case-by-case basis.
- II. The following guidelines and recommendations apply to all Commission docketed proceedings, except for small utility rate case proceedings under Indiana Code § 8-1-2-61.5, mutual change of service territory boundaries under Indiana Code chapter 8-1-2.3, applications for certificates of territorial authority by communication service providers, video franchise applications, and proceedings for the purposes of uncontested confidentiality determinations:
 - A. The petitioner must submit written testimony in support of the request(s) made in its petition.
 - B. An index of issues shall be provided with the party’s case-in-chief if the party has at least six witnesses providing testimony and at least two of those witnesses provide testimony on the same issue or issues. Attached is a sample that has highlights to indicate where information would be changed or added.
 - C. Inputs used to calculate revenues, expenses, and other revenue requirements should be transparent and subject to inquiry and analysis. Any spreadsheet submitted by any party shall be provided as an Excel spreadsheet with formulas intact so that inputs may be known and verified. Spreadsheets shall include explicit references to applicable workpapers or linkages to all source or precursor spreadsheets.
 - D. Petitioners are encouraged to provide additional information for background and education in their case-in-chief, including responses to expected questions, to the extent practicable and permissible and, if applicable, without unilaterally disclosing confidential settlement negotiations or other confidential information or discussions.

E. Proposed orders shall:

- 1) Provide facts used to support the findings and cite those facts, providing the exhibit name/designation and page number;
- 2) Limit the recitation of facts to those that are the substantive evidence upon which the findings that support the ultimate conclusion(s) are based;
- 3) Not include any new evidence or arguments not supported by the evidence in the record; and
- 4) Not include settlement agreements entered into after the record is closed.

F. Parties entering into settlement agreements after the record is closed must request that the record be reopened so that any parties to the proceeding may provide testimony in support of, or in opposition to, the settlement agreement.

III. The following guidelines and recommendations apply to all Commission docketed proceedings that include a request for a rate increase or other cost recovery, except for small utility rate case proceedings under Ind. Code § 8-1-2-61.5:

A. A petitioner's case-in-chief shall include the information needed to support its request(s).

B. An estimated total dollar amount for which cost recovery is being requested and an estimate of the percentage increase in rates resulting from the requested cost recovery shall be included in the petition. A petitioner requesting an increase in multiple phases shall state the foregoing information for each phase as well as the total increase. Any description of the proposed rate increase or cost recovery should address how the utility's various customer classes will be affected.

IV. The following guidelines and recommendations apply to all rate cases submitted to the Commission, except for small utility rate case proceedings under Ind. Code § 8-1-2-61.5:

A. At a minimum, the testimony and workpapers shall present the following specific schedules: (1) Balance Sheet, (2) Income Statement, (3) Sch. 1 Revenue Requirements, (4) Sch. 4. *Pro Forma* Net Operating Income, and (5) the Gross Revenue Conversion Factor, with items (3) through (5) in the general presentation of the municipal and investor-owned utility strawman schedules for content and interrelationship purposes and that are posted on the Commission's website at <https://www.in.gov/iurc/3156.htm>.

B. The Sch. 4 *Pro Forma* Net Operating Income statement should be detailed by each revenue and expense category. Every adjustment to revenues and expenses should at a minimum include the historical test year or base year, the adjustments thereto, and *pro-forma* amounts, as well as reference(s) to where more detail of each calculation may be found.

V. The following shall apply to applications for approval of pilot programs:

A pilot program means a limited experiment designed to evaluate the costs and benefits of the program. Applications for approval of pilot programs should show the costs of programs and describe the benefits to both participants and non-participants. Applications for pilot programs shall:

- A. Fully describe the need and goals of the program;
- B. Propose and design objective evaluation criteria to measure the success or usefulness of the pilot program;
- C. Provide an estimate of all the costs of the pilot program;
- D. Allow for reasonable flexibility;
- E. Propose a timeline for completion and termination of the pilot program; and
- F. Include testimony regarding why the program is in the public interest, including how participants, non-participants, and/or the general public may be affected.

Utility Company
202X Rate Case
Index of Issues, Requests, and Supporting Witnesses¹

Subject	GENERAL	Supporting Witness
Test Year	Twelve Months Ended Month Day, Year	• Witness
Historical Base Period	Twelve Months Ended Month Day, Year	• Witness

REVENUE REQUIREMENT			
Subject	Utility Company Request	Supporting Witness	Workpaper or Exhibit Reference
Overall Revenue Increase	<ul style="list-style-type: none"> • Total annual increase in revenue of approximately \$XXX million, or xx.xx% to be phased in over X steps. • Provide revenue increase information by phase if applicable 	<ul style="list-style-type: none"> • Witness (topic covered) • Witness (topic covered) • Witness (topic covered) • Utility Company Financial Exhibit (details) 	<ul style="list-style-type: none"> • Workpaper ABC-1 • Exhibit No. 1 •
Financial Forecast (if applicable)	<ul style="list-style-type: none"> • Set rates based on Utility Company's Test Year financial forecast • Reflect forecasted revenues, O&M, and capital investments in rates 	<ul style="list-style-type: none"> • Witness (topic covered) • Witness (topic covered) 	<ul style="list-style-type: none"> • •
Return on Equity (ROE)	<ul style="list-style-type: none"> • Authorize x.x% ROE 	<ul style="list-style-type: none"> • Witness (topic covered) 	<ul style="list-style-type: none"> •
Weighted Average Cost of Capital (WACC)	<ul style="list-style-type: none"> • Authorize WACC applied to forecasted/ original cost rate base 	<ul style="list-style-type: none"> • Witness (topic covered) • Witness (topic covered) 	<ul style="list-style-type: none"> • •

¹ This Index of the Company's case-in-chief is intended to highlight issues and is *not an exhaustive list* of Utility Company's requests in this proceeding. A complete account of Utility Company's requested relief can be found in Utility Company's case-in-chief, including but not limited to its petition, testimony, exhibits, workpapers, and MSFR responses.

Exhibit A

REVENUE REQUIREMENT			
Subject	Utility Company Request	Supporting Witness	Workpaper or Exhibit Reference
Depreciation (if applicable)	<ul style="list-style-type: none"> Set new depreciation rates and reflect the resulting depreciation expense in base rates based on depreciation study 	<ul style="list-style-type: none"> Witness (topic covered) Witness (topic covered) 	<ul style="list-style-type: none">
Prepaid Pension Asset (if applicable)	<ul style="list-style-type: none"> Description of relief requested 	<ul style="list-style-type: none"> Witness (topic covered) Witness (topic covered) 	<ul style="list-style-type: none">
Taxes	<ul style="list-style-type: none"> Reflect forecasted Test Year tax expense in base rates, including amortization of EDIT Apply gross revenue conversion factor (GRCF) Reflect Accumulated Deferred Income Taxes (ADIT) in rate base Reflect Unamortized Excess Accumulated Deferred Income Taxes (EDIT) in rate base Description of other tax relief requested 	<ul style="list-style-type: none"> Witness (topic covered) Witness (topic covered) Witness (topic covered) 	<ul style="list-style-type: none">

Exhibit A

REVENUE REQUIREMENT			
Subject	Utility Company Request	Supporting Witness	Workpaper or Exhibit Reference
Forecasted Rate Base	<ul style="list-style-type: none"> • Reflect forecasted capital projects in rate base • Description of forecast technique • Description of major projects • Description of other relief requested 	<ul style="list-style-type: none"> • Witness (topic covered) • Witness (topic covered) 	<ul style="list-style-type: none"> • •
Customer Assistance Programs (if applicable)	<ul style="list-style-type: none"> • Description of relief requested 	<ul style="list-style-type: none"> • Witness (topic covered) • Witness (topic covered) 	<ul style="list-style-type: none"> • •
Pilot Programs (if applicable)	<ul style="list-style-type: none"> • Description of relief requested 	<ul style="list-style-type: none"> • Witness (topic covered) • Witness (topic covered) • Witness (topic covered) 	<ul style="list-style-type: none"> • • •
Wholesale Contracts (if applicable)	<ul style="list-style-type: none"> • Description of relief requested 	<ul style="list-style-type: none"> • Witness (topic covered) 	<ul style="list-style-type: none"> •
Advanced Metering Projects (if applicable)	<ul style="list-style-type: none"> • Description of relief requested 	<ul style="list-style-type: none"> • Witness (topic covered) 	<ul style="list-style-type: none"> •
Economic Development Programs (if applicable)	<ul style="list-style-type: none"> • Description of relief requested 	<ul style="list-style-type: none"> • Witness (topic covered) 	<ul style="list-style-type: none"> •

Exhibit A

COST OF SERVICE AND RATE DESIGN			
Subject	Utility Company Proposal	Supporting Witness	Workpaper or Exhibit Reference
Class Cost of Service Study (COSS)	<ul style="list-style-type: none"> • Description of allocation methodology proposed 	<ul style="list-style-type: none"> • Witness (topic covered) • Witness (topic covered) 	<ul style="list-style-type: none"> • COSS •
Jurisdictional Cost of Service Study (JCOSS) (if applicable)	<ul style="list-style-type: none"> • Description of allocation methodology proposed 	<ul style="list-style-type: none"> • Witness (topic covered) • Witness (topic covered) 	<ul style="list-style-type: none"> • COSS •
Overall Rate Design (if applicable)	<ul style="list-style-type: none"> • Description of rate design proposal • Description of how any subsidies are being eliminated • Description of any proposed changes to recovery of fixed costs • Description of other rate design changes proposed 	<ul style="list-style-type: none"> • Witness (topic covered) • Witness (topic covered) • Witness (topic covered) 	<ul style="list-style-type: none"> • • •
Rider Proposals (if applicable)	<ul style="list-style-type: none"> • Description of each relief requested 	<ul style="list-style-type: none"> • Witness (topic covered) 	<ul style="list-style-type: none"> •
Terms and Conditions of Service and Tariffs	<ul style="list-style-type: none"> • Description of proposed changes to terms and conditions • Description of proposed changes or additions to miscellaneous or non-recurring charges • Description of other proposed changes to Terms and Condition of Service or Tariffs 	<ul style="list-style-type: none"> • Witness (topic covered) 	<ul style="list-style-type: none"> •

Cause No. 45767-DSIC-2
Responses of Citizens Water
Office of Utility Consumer Counselor's
Third Set of Data Requests

DATA REQUEST NO. 4:

For each project included in Attachment MCJ-5, Schedule 2, please state (1) cost of materials, (2) cost of labor (including contractor services), and (3) non-construction costs. This information should be provided in Excel format and in the same format or order as provided in Attachment MCJ-5, Schedule 2.

OBJECTION:

Petitioner objects to the foregoing Data Request on the grounds and to the extent it requests that Petitioner perform a study or conduct an analysis that does not presently exist. Subject to and without waiving the foregoing objection, Petitioner submits the response set forth below.

RESPONSE:

See Workpapers MCJ-4, MCJ-5, MCJ-6 and MCJ-7.

WITNESS:

Mark C. Jacob

"EXCLUDED FROM PUBLIC ACCESS PER ACCESS TO COURT RECORDS RULE 5."

CONFIDENTIAL

OUCC ATTACHMENT JTC-3 (EXCEL)

CAUSE NO. 45767 DSIC-2

"EXCLUDED FROM PUBLIC ACCESS PER ACCESS TO COURT RECORDS RULE 5."

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OUCG ATTACHMENT JTC-4
CAUSE NO. 45767 DSIC-2

"EXCLUDED FROM PUBLIC ACCESS PER ACCESS TO COURT RECORDS RULE 5."

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OUCG ATTACHMENT JTC-5
CAUSE NO. 45767 DSIC-2

"EXCLUDED FROM PUBLIC ACCESS PER ACCESS TO COURT RECORDS RULE 5."

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OUCG ATTACHMENT JTC-6
CAUSE NO. 45767 DSIC-2