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.

Exhibit A

Utility Company

202X Rate Case

Index of Issues, Requests, and Supporting Witnesses[1]

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	• 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	• Witness (topic covered) • Witness (topic covered) • Witness (topic covered) • Utility Company Financial Exhibit (details)	• Workpaper ABC-1 • Exhibit No. 1 •
Financial Forecast (if applicable)	• Set rates based on Utility Company's Test Year financial forecast • Reflect forecasted revenues, O&M, and capital investments in rates	• Witness (topic covered) • Witness (topic covered)	• •
Return on Equity (ROE)	• Authorize x.x% ROE	• Witness (topic covered)	•
Weighted Average Cost of Capital (WACC)	• Authorize WACC applied to forecasted/ original cost rate base	• Witness (topic covered) • Witness (topic covered)	• •

[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.

REVENUE REQUIREMENT			
Subject	**Utility Company Request**	**Supporting Witness**	**Workpaper or Exhibit Reference**
Depreciation (if applicable)	• Set new depreciation rates and reflect the resulting depreciation expense in base rates based on depreciation study •	• Witness (topic covered) • Witness (topic covered)	• •
Prepaid Pension Asset (if applicable)	• Description of relief requested	• Witness (topic covered) • Witness (topic covered)	• •
Taxes	• 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	• Witness (topic covered) • Witness (topic covered) • Witness (topic covered)	• • •

Exhibit A

REVENUE REQUIREMENT			
Subject	**Utility Company Request**	**Supporting Witness**	**Workpaper or Exhibit Reference**
Forecasted Rate Base	• Reflect forecasted capital projects in rate base • Description of forecast technique • Description of major projects • Description of other relief requested	• Witness (topic covered) • Witness (topic covered)	• •
Customer Assistance Programs (if applicable)	• Description of relief requested	• Witness (topic covered) • Witness (topic covered)	• •
Pilot Programs (if applicable)	• Description of relief requested	• Witness (topic covered) • Witness (topic covered) • Witness (topic covered)	• • •
Wholesale Contracts (if applicable)	• Description of relief requested	• Witness (topic covered)	•
Advanced Metering Projects (if applicable)	• Description of relief requested	• Witness (topic covered)	•
Economic Development Programs (if applicable)	• Description of relief requested	• Witness (topic covered)	•

COST OF SERVICE AND RATE DESIGN			
Subject	**Utility Company Proposal**	**Supporting Witness**	**Workpaper or Exhibit Reference**
Class Cost of Service Study (COSS)	• Description of allocation methodology proposed	• Witness (topic covered) • Witness (topic covered)	• COSS •
Jurisdictional Cost of Service Study (JCOSS) (if applicable)	• Description of allocation methodology proposed	• Witness (topic covered) • Witness (topic covered)	• COSS •
Overall Rate Design (if applicable)	• 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	• Witness (topic covered) • Witness (topic covered) • Witness (topic covered)	• • •
Rider Proposals (if applicable)	• Description of each relief requested	• Witness (topic covered)	•
Terms and Conditions of Service and Tariffs	• 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	• Witness (topic covered)	•