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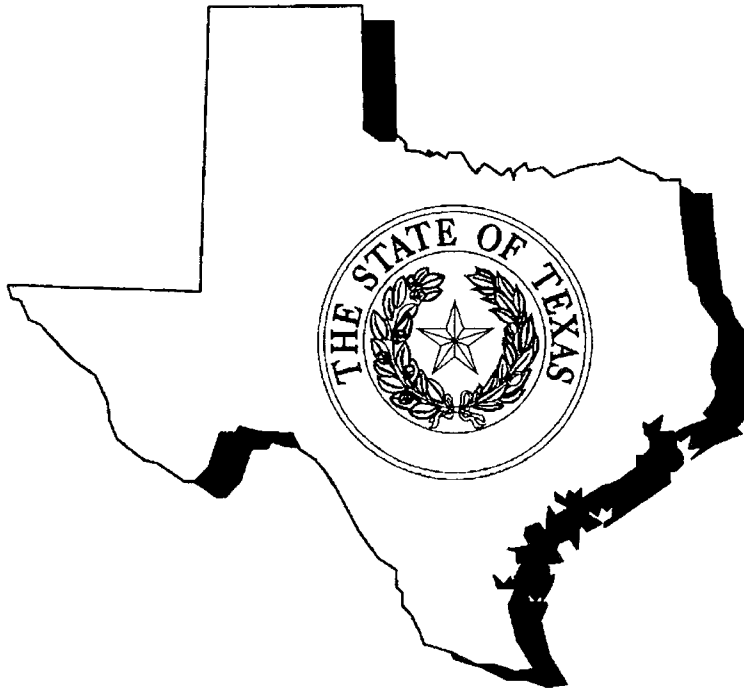
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**SOAH DOCKET NO. 473-21-0477.WS
PUC DOCKET NO. 50557**

**APPLICATION OF CORIX UTILITIES
(TEXAS) INC. FOR AUTHORITY TO
CHANGE RATES**

**§
§
§**

**BEFORE THE STATE OFFICE
OF
ADMINISTRATIVE HEARINGS**



**DIRECT TESTIMONY OF
REGINALD TUVILLA
INFRASTRUCTURE DIVISION
PUBLIC UTILITY COMMISSION OF TEXAS
JANUARY 29, 2021**

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1 **I. PROFESSIONAL QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. Reginald Tuvilla, Public Utility Commission of Texas, 1701 N. Congress Avenue,
4 Austin, Texas 78711-3326.

5
6 **Q. By whom are you currently employed and in what capacity?**

7 A. I have been employed by the Public Utility Commission of Texas (Commission) since
8 September 15, 2015. I am a Senior Infrastructure Analyst in the Infrastructure
9 Analysis and Mapping section of the Infrastructure Division.

10

11 **Q. What are your principal responsibilities at the Commission?**

12 A. My responsibilities at the Commission include analyzing policy and technical issues
13 regarding energy efficiency cost recovery factor applications, depreciation issues, fuel
14 reconciliation applications, emergency management, service area boundary issues, and
15 system planning.

16

17 **Q. Please state your educational background and professional experience.**

18 A. I have provided a summary of my educational background and professional regulatory
19 experience in Attachment RT-1 to my testimony.

20

21 **Q. Have you testified as an expert before the Commission or the State Office of**
22 **Administrative Hearings (SOAH)?**

23 A. Yes. Attachment RT-2 provides a summary of the dockets in which I have filed direct
24 testimony.

25

26 **Q. On whose behalf are you testifying?**

27 A. I am testifying on behalf of the Staff of the Public Utility Commission of Texas (Staff).

1 **II. PURPOSE AND SCOPE OF TESTIMONY**

2 **Q. What is the purpose of your testimony?**

3 A. The purpose of my testimony is to address self-insurance and the depreciation expense
4 proposed by Corix Utilities (Texas) Inc. (Corix) and related issues.

5

6 **Q. What was the scope of your review?**

7 A. I reviewed the Application of Corix Utilities (Texas) Inc. for Authority to Change
8 Rates and supplements, as well as the pre-filed direct testimonies accompanying the
9 application and Corix's discovery responses.

10

11 **Q. Which preliminary order issues will you address in your testimony?**

12 A. My testimony addresses the following issues, in whole or in part, from the
13 Commission's November 19, 2020 Preliminary Order:

14 19. What is the utility's reasonable and necessary depreciation
15 expense?

16 a. For each class of property, what are the proper and adequate depreciation
17 rates and methods of depreciation, including service lives and salvage
18 values?

19 b. Does this expense item contain any amounts related to property provided
20 by explicit customer agreements or funded by customer contributions in
21 aid of construction? If so, what are those amounts?

22 c. Does this expense item contain any amounts related to property contributed
23 by a developer or governmental entity? If so, what are those amounts?

24

25 25. If the utility has a self-insurance plan approved by the Commission
26 or other regulatory authority, what is the approved target amount
27 for the reserve account, and is it appropriate to change that amount?
28 What is the amount of any shortage of surplus for that reserve
29 account and what actions, if any should be taken to return the
30 reserve account to the approved target amount?

31

32 40. Has the utility financed any of its plant with developer
33 contributions? What is the amount, if any, of accumulated
34 depreciation on that property?

35

36 41. Has the utility included any customer contributions or donations in
37 invested capital? If so, what is the amount of those customer
38 contributions or donations?

39

1 **Q. If you do not address an issue or position in your testimony, should that be**
2 **interpreted as Staff supporting Corix's position on that issue?**

3 A. No. The fact that Commission Staff does not address an issue or position in its
4 testimony should not be construed as agreeing with, endorsing, or consenting to any
5 position taken by Corix.

6
7 **Q. Please summarize your recommendations.**

8 A. I am recommending the depreciation expense shown in Attachment RJT-3. The
9 depreciation expense shown in Attachment RJT-3 reflects Corix witness Dale
10 Watson's approach to the calculation of the depreciation expense except that I used
11 the itemized procedure rather than the group procedure used by Mr. Watson.

12
13 My recommended use of the itemized procedure to determine depreciation expense
14 results in a \$289,676 reduction to Corix's proposed annual depreciation expense.

15
16 **Q. Is Corix seeking approval of a self-insurance plan or changes to an existing plan?**

17 A. No. Corix is not seeking approval of a self-insurance plan to provide for the expected
18 property loss of water or sewer assets.

19
20 **Q. Have you prepared any attachments to your testimony?**

21 A. In addition to Attachments RT-1 and RT-2 mentioned previously, I have prepared
22 Attachment RT-3, which presents a summary of my recommended adjustments to
23 Corix's proposed depreciation expense.

24
25 **Q. Were these attachments prepared by you or under your supervision?**

26 A. Yes.

1 **III. OVERVIEW OF DEPRECIATION CONCEPTS**

2 **Q. What is depreciation?**

3 A. Depreciation is the loss of an asset's value during a specific period, not restored by
4 current maintenance, which is due to all factors causing the ultimate retirement of an
5 asset. For ratemaking purposes, it is represented as an expense incurred by the utility.

6
7 **Q. What are some of those factors?**

8 A. The factors include wear and tear, decay, action of the elements, inadequacy,
9 obsolescence, changes in demand, and requirements of public utilities.

10
11 **Q. What is the purpose of depreciation?**

12 A. The purpose of depreciation in a regulatory setting is to allow a utility to recover the
13 original cost of its capital assets from customers over the useful life of the assets. The
14 total amount of capital recovery, plus an adjustment for net salvage, is calculated as
15 an annual amount, frequently called the "annual accrual" or "accrual for depreciation,"
16 and is included as an allowable expense in a utility's revenue requirement during a
17 rate case. In this way, the rates paid by the utility's customers recover the dollars the
18 company originally paid for its capital assets plus a net salvage adjustment.

19
20 **Q. What is depreciation expense?**

21 A. The depreciation expense is represented as a dollar amount and is determined by
22 applying a depreciation rate to the original plant balance.

23
24 **Q. How is a depreciation rate calculated?**

25 A. The depreciation analyst must determine which depreciation technique, depreciation
26 procedure, and depreciation method will be used. A whole life or remaining life
27 technique may be used. A broad group, vintage group, equal life group, or itemized
28 procedure may be used. The depreciation analyst may use a straight line, units of
29 production, sum of the year's digits, double-declining balance, or another specific
30 method developed to accelerate the recovery of the original cost of plant.

1 **Q. What are continuing property records?**

2 A. Continuing property records may include original costs, quantities, and locations of
3 plant in service. Ideally, a continuing property record should contain 1) an inventory
4 of property record units that can be readily checked for proof of physical existence; 2)
5 the costs associated with such property units to ensure accurate accounting for
6 retirements; and 3) the dates of installation and removal of plant to provide data for
7 use in connection with depreciation studies.

8

9 **Q. What is the whole life technique?**

10 A. The whole life technique recovers the original cost of investment, adjusted for net
11 salvage, over the service life of the plant being depreciated.

12

13 **Q. What is the straight-line method?**

14 A. The straight-line method charges an equal amount to each accounting period over the
15 service life of the plant item or group such that the depreciation expense recovers the
16 same amount of the original cost of the item or group in each accounting period.

17

18 **Q. What is the broad group procedure?**

19 A. Under this procedure, all items or units of plant booked to a particular plant account
20 or subaccount are considered to be one group. It is a procedure that requires, at a
21 minimum, accounting records of annual plant additions and plant balances.

22

23 **Q. What is net salvage?**

24 A. Net salvage is the difference between the gross salvage (any positive amount recorded
25 for the retirement of the plant from its current use to reflect any value received from
26 its sale or reuse) and the removal cost (the costs incurred in connection with the
27 retirement from service and the disposition of depreciable plant).¹ Net salvage can be
28 positive or negative.

¹ *Public Utility Depreciation Practices*, NARUC (1996), p. 317.

1 **Q. What is the significance of an asset's net salvage in a depreciation study?**

2 A. When depreciation rates are set at a level that does not reflect the gross salvage and
3 cost of removal of a utility's assets, all of the capital-related costs of the asset will not
4 be recovered on a pro-rata basis from all customers that benefited from the use of the
5 asset.²

6
7 **Q. Can you explain in general terms what a depreciation schedule is?**

8 A. It is an inventory of utility facilities that are used and useful in providing service to
9 customers that includes the original cost of each asset listed. Each asset is also
10 assigned an estimated service life. If the straight-line method and whole life technique
11 are used, the annual depreciation expense for each asset is determined by dividing the
12 original cost of the asset by its service life.

13

14 **IV. CORIX'S PROPOSED DEPRECIATION EXPENSE**

15 **Q. What materials have you relied upon in making recommendations related to**
16 **Corix's proposed depreciation expense?**

17 A. I relied primarily on the materials provided in the application and supplements; the
18 Direct Testimony of Corix witness Dane A. Watson; Corix's discovery responses
19 regarding depreciation; and the National Association of Regulatory Utility
20 Commissioners (NARUC) manual, Public Utility Depreciation Practices (1968 and
21 1996).

22

23 **Q. What does Exhibit DAW-2 at Appendices A, A-1, and A-2 contain?**

24 A. Exhibit DAW-2 at Appendices A, A-1, and A-2 contains a schedule that shows the
25 depreciation rates used to calculate depreciation expense in Corix's Depreciation
26 Study.

² *Id* at 18.

1 **Q. What technique, procedure, and method did Mr. Watson use to determine**
2 **Corix’s proposed depreciation rates in this application?**

3 A. Mr. Watson used the straight-line method, broad group procedure, and whole life
4 technique to calculate Corix’s proposed depreciation expense.³

5
6 **Q. When did the last change in depreciation rates occur for Corix?**

7 A. The last change to Corix’s depreciation rates occurred in 2017. Corix’s depreciation
8 expense was established in Docket No. 45418, which was resolved by a settlement.⁴
9 The depreciation schedule approved as part of the settlement was included as an
10 attachment to the direct testimony of Staff witness Patricia Garcia in support of the
11 stipulation.⁵

12
13 **Q. What technique, procedure, and method were used to determine Corix’s**
14 **depreciation rates in Docket No. 45418?**

15 A. The straight-line method, itemized procedure, and remaining life technique were used
16 to calculate the depreciation expense shown in the depreciation schedule approved by
17 the Commission.⁶

18
19 **Q. What information did Corix rely on for service life estimates in the current case?**

20 A. Mr. Watson states: “The life parameters selected for each account are based on
21 operational experience and financial information from Company subject matter
22 experts working with the existing assets, future expectations and plans for the water
23 and wastewater assets, as well as my professional judgment in performing depreciation
24 studies during the course of my 35-year career.”⁷

³ Direct Testimony of Dane A. Watson at 10:16-17 (bates page 486) (Mar. 16, 2020) (Watson Direct).

⁴ *Application of Corix Utilities (Texas) Inc. for a Rate/Tariff Change*, Docket No. 45418, Final Order (Jul. 28, 2017).

⁵ *Id.*, Final Order at Finding of Fact No. 55.

⁶ *Id.*, Direct Testimony of Patricia Garcia in Support of Stipulation at Confidential Attachment PG-6 (May 19, 2017). This attachment is included in the workpapers filed by Patricia Garcia’s testimony in this proceeding.

⁷ Watson Direct at 16:3-9 (bates page 492).

1 **Q. Are you recommending any adjustments to Mr. Watson's proposed service life**
2 **estimates?**

3 A. No. I did not identify any changes that should be made to the service life estimates
4 proposed in Exhibit DAW-2: CUTX Depreciation Study Report.
5

6 **Q. How did Corix address net salvage?**

7 A. Mr. Watson stated: "The Company has not recorded removal costs associated with
8 terminal retirements. Immaterial removal costs related to assets being replaced have
9 been capitalized as part of the cost of the new asset being installed. Any gross salvage
10 would be recorded to the general ledger in accumulated provision for depreciation, but
11 due to the nature of the assets, the Company does not expect any material gross salvage
12 (scrap) in the future; therefore, net salvage was set to zero percent for all accounts in
13 this study."⁸
14

15 **Q. Are you recommending any adjustments to the way Corix addressed net salvage?**

16 A. No. I did not identify any changes that should be made to Corix's proposed net salvage.
17

18 **Q. Has Corix financed any of its plant with developer or government contributions**
19 **in aid of construction (CIAC)?**

20 A. Yes, several water and wastewater plants included in this application were financed
21 with both developer and government CIAC. Corix used both developer and
22 government CIAC to calculate the total invested capital.⁹
23

24 **Q. Has Corix included any customer CIAC or donation in invested capital?**

25 A. Yes, Corix included customer CIAC as applied to each water and wastewater system
26 in this case. Under 16 TAC § 24.41(b)(1)(B)(i), depreciation expense is not allowed
27 for invested capital paid for with customer CIAC. Corix used customers' CIAC to

⁸ *Id* at 15:6-14 (bates page 491).

⁹ Direct Testimony of Mary Blincoe at 12:15-19 (bates page 288) (Mar. 16, 2020).

1 calculate the original cost of the property. Corix treated CIAC and customer deposits
2 as deductions to rate base.¹⁰

3
4 **IV. STAFF'S PROPOSED DEPRECIATION EXPENSE**

5 **Q. What technique, procedure, and method do you propose to calculate depreciation**
6 **expense?**

7 A. Like Corix, I propose the use of the straight-line method and whole life technique.
8 However, I propose the use of the itemized procedure rather than the group procedure
9 proposed by Corix. I applied 16 TAC § 24.41(b)(1)(B), which states that depreciation
10 expense should be based on original cost and computed on a straight-line basis over
11 the useful life of the asset as approved by the Commission.

12
13 **Q. Why do you support Corix's proposal to use the whole life technique rather than**
14 **the remaining life technique to calculate depreciation expense in this docket?**

15 A. The majority of Corix's fixed assets were obtained through acquisition and the
16 installation dates (vintage data) of the acquired assets were not provided.¹¹ Without
17 the vintage data for the assets, it is not possible to accurately calculate depreciation
18 expense using the remaining life technique. In contrast, the whole life technique does
19 not require vintage data. As a result, I recommend the use of the whole life technique.

20
21 **Q. Why do you recommend using the itemized procedure to calculate depreciation**
22 **expense rather than broad group procedure as proposed by Corix?**

23 A. Corix has sufficient continuing property records to continue the use of the itemized
24 procedure. Corix's current depreciation rates are based on the itemized procedure, and
25 the itemized procedure provides more precise results than a group procedure because
26 the depreciation expense for each asset is calculated individually. In the Corix
27 Depreciation Study Mr. Watson, states "Phase 2 is typically where the SPR [simulated
28 plant records] and actuarial analysis were performed. However, in the case of CUTX,

¹⁰ *Id.* at 17:1-7 (bates page 293).

¹¹ Watson Direct at 13:19-22 (bates page 486).

1 since many of their assets were recently acquired without transferring historical asset
2 transactional records, there is insufficient historical data for statistical life analysis.”¹²
3 The benefit of using a group procedure is that it requires less detailed continuing
4 property records than the itemized procedure because depreciation expense is
5 determined for a group of assets or account. However, in my opinion, Corix should
6 not use a broad group procedure unless it has sufficient historical (vintage) data for
7 statistical life analysis, which as Mr. Watson stated Corix currently does not have. Use
8 of the itemized procedure in conjunction with the whole life technique does not require
9 vintage data to determine the depreciation expense for individual assets. Additionally,
10 a broad group procedure often relies on a depreciation reserve reallocation. Without
11 the vintage data, it is not possible to perform a theoretical reserve analysis since the
12 calculation requires the vintage of every asset. Under 16 TAC § 24.41(c)(2)(C)(ii),
13 “assets may be booked in itemized or group accounting, but all accounting for assets
14 and their retirements must be supported by an approved accounting system.” I
15 recommend that Corix be ordered to maintain the level of continuing property records
16 necessary for the continued use of the itemized procedure until such time that the
17 Commission approves the use of a group procedure.
18

19 **Q. Did Staff request an itemized asset reconciliation for Corix water and sewer**
20 **assets?**

21 A. Yes. In Staff Request For Information (RFI) No. 1-1,¹³ Staff requested an itemized
22 asset reconciliation for Corix water and sewer assets that starts with the balances for
23 original cost, annual depreciation expense, accumulated depreciation, and net plant
24 that were agreed to in the settlement approved in Docket No. 45418. In my
25 depreciation calculations, I used the balances provided in Corix’s response to this RFI
26 at the September 30, 2019 test-year end for the current docket.
27

¹² Watson Direct, Exhibit DAW-2 at 11 (bates page 520) (Mar. 16, 2020).

¹³ The response to Staff RFI No. 1-1 was an attachment to the Direct Testimony of Patricia Garcia filed in this proceeding.

1 **Q. What adjustments did you make to Corix's proposed depreciation expense using**
2 **Corix's response to Staff RFI No. 1-1?**

3 A. I used the itemized procedure and whole life technique to determine an annual
4 depreciation expense for each asset for which the accumulated depreciation was less
5 than the original cost as of September 30, 2019. As I stated previously, Mr. Watson
6 estimated no net salvage for all of Corix's assets and I am not proposing to change that
7 estimate. As a result, I did not include in my depreciation expense calculations those
8 assets for which accumulated depreciation was greater than or equal to the original
9 cost of the asset as of the test-year end of September 30, 2019.

10

11 **Q. What is your recommendation for annual depreciation expense?**

12 A. I recommend an annual depreciation expense of \$1,672,076. The table below
13 compares the result of my depreciation expense calculation to Corix's proposed
14 depreciation expense.

Asset Group	Expense at Corix Proposed Rates - Itemized	Expense at Corix Proposed Rates – Group¹⁴
Total Water	\$ 874,035	\$ 847,267
Total Sewer	\$ 798,040	\$ 1,114,485
Total Corix	\$ 1,672,076	\$ 1,961,752

15 **Q. Have you quantified how your overall recommended adjustment impacts the**
16 **calculation of Corix's depreciation expense?**

17 A. Yes, the use of the itemized procedure results in a reduction of approximately
18 \$289,676 to Corix's proposed annual depreciation expense using the plant in service
19 provided by Corix.

20

21 **Q. Does this conclude your direct, pre-filed testimony?**

22 A. Yes.

¹⁴ Watson Direct, Exhibit DAW-2 at 6 (bates page 515) (Mar. 16, 2020).

Statement of Qualifications

Reginald J. Tuvilla

In May 2012, I graduated from Texas A&M University with a Bachelor of Science in Mathematics.

Upon completing my undergraduate degree, I worked for Entergy Services, Inc. as an Analyst in The Woodlands, Texas. My primary duties included long-term planning functions based on the requests of management and decision-makers. I was responsible for analyzing and validating the results of forecasting tools.

In 2015, I joined the Public Utility Commission of Texas (Commission) as an Infrastructure Analyst. My role at the Commission includes analyzing policy and technical issues regarding energy efficiency cost recovery factor applications, depreciation issues, fuel reconciliation applications, Emergency Management, service area boundary issues, and system planning.

Testimony Presented by Reginald J. Tuvilla

Docket No. 51381

APPLICATION OF ENTERGY TEXAS, INC. TO ESTABLISH A GENERATION COST
RECOVERY RIDER RELATED TO THE MONTGOMERY COUNTY POWER STATION

Docket No. 51100

SOAH 473-21-0043

APPLICATION OF THE CITY OF LUBBOCK, BY AND THROUGH LUBBOCK POWER
& LIGHT, FOR AUTHORITY TO ESTABLISH INITIAL WHOLESALE TRANSMISSION
RATES AND TARIFFS

Docket No. 50803

SOAH 473-20-3631

APPLICATION OF ENTERGY TEXAS, INC. ADJUST ITS ENERGY EFFICIENCY
COST RECOVERY FACTOR

Docket No. 50892

SOAH 473-20-3887

APPLICATION OF AEP TEXAS, INC. TO ADJUST ITS ENERGY EFFICIENCY COST
RECOVERY FACTOR AND RELATED RELIEF

Docket No. 50277

SOAH 473-20-2278

APPLICATION OF EL PASO ELECTRIC COMPANY TO AMEND ITS CERTIFICATE
OF CONVENIENCE AND NECESSITY FOR AN ADDITIONAL GENERATING UNIT
AT THE NEWMAN GENERATING STATION IN EL PASO COUNTY AND THE CITY
OF EL PASO

Docket No. 49831

SOAH 473-19-6677

APPLICATION OF SOUTHWESTERN PUBLIC SERVICE COMPANY FOR
AUTHORITY TO CHANGE RATES

Docket No. 49616

SOAH 473-19-5446

APPLICATION OF SOUTHWESTERN PUBLIC SERVICE COMPANY FOR
AUTHORITY TO REVISE ITS FUEL FACTOR FORMULAS; CHANGE ITS FUEL
FACTORS; AND FOR RELATED RELIEF

Docket No. 49494

SOAH 473-19-4421

APPLICATION OF AEP TEXAS INC. FOR AUTHORITY TO CHANGE RATES

Docket No. 49421

SOAH 473-19-3864

APPLICATION OF CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC FOR
AUTHORITY TO CHANGE RATES

Docket No. 48973

SOAH 473-19-1644

APPLICATION OF SOUTHWESTERN PUBLIC SERVICE COMPANY FOR
AUTHORITY TO RECONICLE FUEL AND PURCHASED POWER COSTS

Docket No. 48847

SOAH 473-19-1066

APPLICATION OF SOUTHWESTERN PUBLIC SERVICE COMPANY FOR
AUTHORITY TO REVISE ITS FUEL FACTOR FORMUALS; CHANGE ITS FUEL
FACTORS; AND FOR RELATED RELIEF

Docket No. 48401

SOAH 473-18-3981

APPLICATION OF TEXAS-NEW MEXICO POWER COMPANY FOR AUTHORITY TO
CHANGE RATES

Docket No. 48400

JOINT APPLICATION OF RAYBURN COUNTY ELECTRIC COOPERATIVE, INC.
AND LONE STAR TRANSMISSION, LLC TO TRANSFER LOAD TO ERCOT, FOR
SALE OF TRANSMISSION FACILITIES, AND TRANSFER OF CERTIFICATE RIGHTS
IN HENDERSON AND VAN ZANDT COUNTIES

Docket No. 48371

SOAH 473-18-3733

ENTERGY TEXAS, INC.'S STATEMENT OF INTENT AND APPLICATION FOR
AUTHORITY TO CHANGE RATES

Docket No. 47461

SOAH 473-17-5481

APPLICATION OF SOUTHWESTERN ELECTRIC POWER COMPANY FOR
CERTIFICATE OF CONVENIENCE AND NECESSITY AUTHORIZATION AND
RELATED RELIEF FOR THE WIND CATCHER ENERGY CONNECTION PROJECT

Docket No. 46831

SOAH 473-17-2686

APPLICATION OF EL PASO ELECTRIC COMPANY TO CHANGE RATES

Docket No. 46449

SOAH 473-17-1764

APPLICATION OF SOUTHWESTERN ELECTRIC POWER COMPANY FOR
AUTHORITY TO CHANGE RATES

Docket No. 45414

SOAH 473-16-4051

REVIEW OF THE RATES OF SHARYLAND UTILITIES, L.P., ESTABLISHMENT OF
RATES FOR SHARYLAND DISTRIBUTION & TRANSMISSION SERVICES, L.L.C.,
AND REQUEST FOR GRANT OF A CERTIFICATE OF CONVENIENCE AND
NECESSITY AND TRANSFER OF CERTIFICATE RIGHTS

Docket No. 44941

SOAH 473-15-5257

APPLICATION OF EL PASO ELECTIC COMPANY TO CHANGE RATES

Attachment RT-3

[illegible]

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