

# NEVADA MASTER DATA REQUEST

## General Standards

The general standards apply to the extent available in the format requested.

All computer files should be in or executable in Excel or Microsoft Word. Image files should be avoided. Nominally numeric data fields, such as account numbers or negative values, should contain numeric data and not literal data. All computer files performing calculations should operate so that a changed input causes a change in output.

Data request responses with voluminous data should be provided in computer files.

## All Utilities

1. **Electronic Media.** Provide electronic copies of all testimony, schedules and work papers contained in the filing.
2. **Work papers and Exhibits.** Provide a complete, fully indexed and cross-referenced set of work papers supporting the testimony and exhibits of each company-sponsored witness.
3. **Data Requests.** Provide to the BCP and Staff copies of data requests and responses provided to any interveners, both formal and informal, including on-site requests.
4. **Organization Chart.** Provide a structural organization chart of the company, its affiliates, its subsidiaries, its parent or holding company and all parent or holding company affiliates. Include partnerships, LLCs or other legal entities.
5. **Organization Chart of Applicant.** Provide an organization chart showing the departments within the company and, within each department, job titles and positions from the lowest to highest level of management.
6. **Federal or State Action.** State any major change in federal or state legislation, regulation or court decision since the last general rate case or three years, whichever is less, which has a significant impact on the level of revenue requirement in the test period. Provide a copy of the relevant legislation, regulation or court decision.

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7. Financial Reports. Provide the following:
  - a. The most recent SEC Form 10-K.
  - b. The most recent Shareholder's Report.
  - c. The most recent Proxy Statement.
  - d. SEC Form 8-Ks issued during the test period.
  - e. SEC Form 10-Qs issued during the test period.
  - f. The most recent filing made with the FERC (Form 1) or FCC (ARMIS 43-02).
8. Stock Offerings. List the date, market price, number, issue price and proceeds for stock offerings by the company or its parent organization during the test period or certification period.
9. Board of Director Meeting Minutes. Provide access to the company's minutes of Board of Directors meetings and any Board related Committee meetings for the test period and the certification period.
10. Management Letters. Provide a copy of the regulated company's two most recent management letters and recommendations received from the company's independent auditors. Provide the company's written responses. Provide an explanation for any recommendations which were not adopted by the company. If the regulated company was not subject to a stand-alone independent audit, provide relevant excerpts from appropriate affiliated companies.
11. Management and Operations Audit. Provide a copy of the regulated company's most recent management and operations audit conducted by external auditors. Provide any written responses to audit recommendations and explain any recommendations that were not adopted. If the regulated company was not subject to a stand-alone audit, provide relevant excerpts from appropriate affiliated companies.
12. Internal Audit. Provide a subject list of all regulated company internal audit reports made since the last rate case or the most recent three years, whichever is less, through the end of the test period. If the regulated company was not subject to a stand-alone audit, provide relevant excerpts from appropriate affiliated companies.
13. Federal Regulatory Agency Audits. Provide a subject list of any federal regulatory agency audit report issued to the regulated company since the last rate case or the most recent three years, whichever is less. Provide the status and nature of any audit which is not complete as of the end of the test period. If the regulated company was not subject to a stand-alone audit, provide relevant excerpts from appropriate affiliated companies.
14. State Regulatory Agency Audits. Provide a subject list of any state regulatory agency audit report issued to the regulated company since the last rate case or the most recent three years, whichever is less. If the regulated company was not subject to a stand-alone audit, provide relevant excerpts from appropriate affiliated companies.

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15. Federal Regulatory Agency. If at any time since the immediately preceding test period, or three years, whichever is less, the regulated company was a party to and was affected by an order issued by the FCC or FERC, provide a list of such orders with descriptions.
16. State Regulatory Agency. If at any time since the immediately preceding test period, or three years, whichever is less, the regulated company was a party to and was affected by an order issued by any state commission, provide a list of such orders with descriptions.
17. Accounting Manuals and Policies. Provide a complete set of the company's accounting manuals, policies and procedures.
18. Chart of Accounts. Provide a detailed description of the company's accounts and sub accounts. Descriptions must clearly and fully describe what is included in each account or sub account.
19. New Accounts.
  - a. Provide the rationale for any new account or sub account established since the end of the immediately preceding test period, or three years, whichever is less. Provide accounts and dollar amounts for the test period.
  - b. Describe how the activity was recorded prior to the establishment of the new account(s) or sub account(s).
20. Trial Balance. Provide, in a computer file or files the company's detailed trial balance for each month of the test period.
21. General Ledger. Provide, in a computer file or files the company's general ledger for each month of the test period. At a minimum, provide for each and every account the beginning balance for the month, total debits, total credits, and the ending balance for the month.
22. Financial Books and Records. Provide access to the company's books and records for the test period, the year prior to the test period, the certification period and any succeeding periods as they become available, including but not limited to, journal entries, voucher registers, payroll registers, check registers, paid vouchers and employee expense reports.
23. Monthly Operating and Financial Reports. Provide the company's monthly operating and financial reports for each month of the test period and the certification period. These reports should be in the most detailed format possible.

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24. Abnormal or Non-recurring Charges or Credits. Provide a list in a computer file or files of each abnormal or non-recurring charge or credit, which occurred during the test period. For companies with Nevada jurisdictional gross operating revenue that is: (a) less than \$100 million dollars, the response may be limited to occurrences at the transaction level of \$50,000 dollars and higher; or (b) greater than \$100 million dollars, the response may be limited to occurrences at the transaction level of \$100,000 dollars and higher.
  - a. For each such charge or credit, state the basis and dollar amount of each, including the account(s) affected.
  - b. Provide copies of invoices, journal entries or other documentation to support each abnormal or non-recurring item.
25. Fiscal Year-End Adjusting Entries. Provide fiscal year-end adjusting entries. Provide the dollar amount, account, and any supporting calculations. For companies with Nevada jurisdictional gross operating revenue that is: (a) less than \$100 million dollars, the response may be limited to occurrences at the transaction level of \$50,000 dollars and higher; or (b) greater than \$100 million dollars, the response may be limited to occurrences at the transaction level of \$100,000 dollars and higher.
26. Outside Auditor Journal Entries.
  - a. Provide copies of all proposed outside auditor journal entries for the latest fiscal year ending within the test period, or certification period and for the immediately preceding fiscal year-end.
  - b. Identify separately those outside auditor entries that were accepted from those that were not accepted.
  - c. Provide an explanation for all entries proposed but not accepted.
27. Operating Plans. Provide a copy of all strategic operating plans that describe the company's corporate goals and objectives.
28. Budgets. Provide a copy of all operating budget instructions, assumptions, directives, manuals, policies and procedures, timelines and descriptions of budget procedures used which affect the test period and certification period.
29. Budgets. Provide monthly operating budget-to-actual comparison reports and variance explanations for the test period. These should be provided in the summary format used by the company's officers to control operations.

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30. Capitalized Expenditures. Provide the calculation for all capitalization percentages applied to any expenditure for the test period and the two immediately preceding fiscal years. Include a narrative description of the method of calculation.
31. Wage Loading Factors. Provide the calculation for all wage-loading factors applied to wages and salaries for any purpose within the test period. Provide a description of the calculation.
32. Affiliated Companies. “Affiliated companies” includes all affiliates of the company, including its subsidiaries, its parent or holding company and all parent or holding company affiliates. It includes partnerships, LLCs or other types of legal entities.
  - a. Identify and explain any transactions with affiliated companies that affect jurisdictional operations, rate base and/or cost of capital. For each affiliate, provide a schedule of transactions for each month of the test period. Indicate if the transactions are governed by a contract or other written agreement with the affiliate. If the transaction is not governed by a written contract or agreement, explain the basis for determining the charges.
33. Expense allocation from affiliates to applicant. To the extent allocated expenses from affiliates are included in the requested revenue requirement, provide in a computer file or files by account and month for the test period:
  - a. Each allocation source.
  - b. The dollar amount subject to allocation.
  - c. An identification of the allocation factor or factors used.
  - d. The value of the allocation factor or factors.
  - e. The dollar amount after allocation.
34. Expense allocation from applicant to affiliate. For expenses allocated from the applicant to affiliates, provide in a computer file or files by account and month for the test period:
  - a. Each allocation source.
  - b. The dollar amount subject to allocation.
  - c. An identification of the allocation factor or factors used.
  - d. The value of the allocation factor or factors.
  - e. The dollar amount after allocation.

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35. Allocation factor history. Provide, preferably in a computer file or files, for each allocator used in the accounting system for the test period and for each period (monthly or annually as appropriate) prior to the test period to the immediately preceding test period or the immediately preceding three years, whichever is less:
  - a. The numeric values for each allocator.
  - b. A description of each allocator.
36. Clearing Accounts. Provide in a computer file or files the month-end clearing account balances for each month of the test period.
37. Accounts Payable. Provide in a computer file or files the company's accounts payable register for the month immediately preceding the test period, the test period and the month immediately following the test period. This may be referred to as a voucher, register and/or a subsidiary ledger. If such information is included on a document with additional information not requested here, provide access to the document that includes the excess information.
38. Vendor Listing. Provide in a computer file or files the company's vendor listing for the test period. The list should include amounts for all persons and entities that received payments of any kind from the applicant during the test period. If this information is included on a document with additional information not requested here, provide access to the document that includes the excess information.
39. Rate Base, Cash Working Capital. Provide, preferably in a computer file or files, all studies or analyses that underlie cash working capital calculations.
40. Rate Base. List by individual account and sub account month-end balances for the test period for each of the following rate base components:
  - a. CIAC.
  - b. Customer advances.
  - c. Accumulated deferred income taxes.
  - d. Any other rate base items, excluding plant in service, accumulated depreciation, accumulated amortization and accumulated deferred income taxes.
41. Rate Base. Plant-in-Service and Balances. Provide in a computer file or files by individual plant account the balance prior to the test period, the additions, retirements and any other transactions, for each month of the test period.
42. Rate Base. Amortization and Balances. Provide in a computer file or files by individual amortization account and sub account the balance prior to the test period, the additions, retirements and any other transactions, for each month of the test period.

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43. Rate Base. Accumulated Depreciation. Provide in a computer file or files by individual plant account the accumulated balance prior to the test period and the expense, retirements and any other transactions, for each month of the test period.
44. Rate Base. Accumulated Amortization Balances. Provide in a computer file or files by individual amortization account and sub account the accumulated balance prior to the test period, the expense, retirements and any other transactions, for each month of the test period.
45. Rate Base. Provide a complete description of the construction budgeting process.
46. Rate Base. Provide the most current Board of Directors' approved five-year construction budget. Provide the Board of Directors' approved construction budgets that encompass the test period and certification period.
47. Rate Base. Allowance for Funds Used During Construction or Interest During Construction. Explain in detail the company's procedures for accruing AFUDC/IDC and provide examples of AFUDC/IDC accrued during the test period. Discuss specifically how the company computes the AFUDC/IDC rate, computes AFUDC/IDC monthly, adjusts AFUDC/IDC for the impact of the Alternative Minimum Tax and for interest that is capitalized for Federal Income tax purposes. Show detailed examples of each calculation, including supporting documentation.
48. Sales or Purchases. Provide a list, preferably in a computer file or files, of all sales or purchases of land, buildings, land rights, right-of-ways, easements, intangible and other capital assets occurring since the immediately preceding test or certification period or three years, whichever is less. For companies with Nevada jurisdictional gross operating revenue that is: (a) less than \$100 million dollars, the response may be limited to occurrences at the transaction level of \$50,000 dollars and higher; or (b) greater than \$100 million dollars, the response may be limited to occurrences at the transaction level of \$100,000 dollars and higher. Provide:
  - a. All the parties in the transaction.
  - b. A description or explanation of the transaction.
  - c. The financial consideration involved.
  - d. The location of the property.
  - e. Provide the accounting entry or entries.
  - f. If an exchange is involved, provide the fair market value and book value of items exchanged.

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49. Operating Leases, Rents and Rights-of-Way. Provide a list, preferably in a computer file or files, of all leases, rental agreements or rights-of way. For companies with Nevada jurisdictional gross operating revenue that is: (a) less than \$100 million dollars, the response may be limited to transactions where actual or annualized expense equals or exceeds \$50,000; or (b) greater than \$100 million dollars, the response may be limited to transactions where actual or annualized expense equals or exceeds \$100,000 dollars. Provide:
- All the parties in the transaction.
  - A description or explanation of the transaction.
  - The location of the property.
  - The amount included in the test period expense by account number.
  - The beginning and ending date of each lease.
50. Capital Leases. Provide a list, preferably in a computer file or files, of all capital leases. Provide:
- All the parties in the transaction.
  - A description or explanation of the transaction.
  - The amount and account of recorded assets and liabilities.
  - The location of the property.
  - The amount of expense included in the test period by account number.
  - Any dollar amount differences between the expenses for individual items in this test period and the immediately prior test period.
51. Rental and Lease revenues. Provide, by month and sub-account for the test period, revenue from rents, leases, and rights-of way and reconcile the total amount to the filing.
52. Revenue. Provide, in a computer file or files, other operating revenue by the most discrete account possible by month for the test period.
53. Unbilled Revenue. State how the company determines the amount of unbilled revenue on a monthly basis for the test period.
54. Late Payments. Provide a copy of any and all company policies and procedures concerning the imposition of late charges on customers. Provide a monthly schedule for the test period showing the dollar amount of revenue booked and the account(s) affected.
55. Uncollectibles. Explain the method used by the company to compute uncollectibles for the test period and explain all assumptions used.

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56. Utility Claims. Provide, preferably in a computer file or files, a list of all pending utility claims against other persons for damage to utility property. Include the incident date, circumstances surrounding the incident, a description of the damaged property, the amount of the damage, the amount of the claim and the amount of any recovery. For companies with Nevada jurisdictional gross operating revenue that is: (a) less than \$100 million dollars, the response may be limited to occurrences at the transaction level of \$50,000 dollars and higher; or (b) greater than \$100 million dollars, the response may be limited to occurrences at the transaction level of \$100,000 dollars and higher.
57. Injuries and Damages. Claims against utility. Provide, preferably in a computer file or files, a list of all property damages and personal injuries recorded during the test period. Indicate claim number, claim type (property damage, personal injuries, etc.), incident date, location and description, status (open/closed), and settlement amount. Include the account number(s) and amount used for recording each claim and provide a reconciliation to any dollar amounts included in the company's requested revenue requirement. For companies with Nevada jurisdictional gross operating revenue that is: (a) less than \$100 million dollars, the response may be limited to occurrences at the transaction level of \$50,000 dollars and higher; or (b) greater than \$100 million dollars, the response may be limited to occurrences at the transaction level of \$100,000 dollars and higher.
58. Insurance Expense. State the amount of directors and officers liability insurance coverage and associated premium expense during the test period. Identify the total amounts, the allocation method and the allocated amounts to each entity receiving an allocated amount.
59. Legal. If the company is requesting funds for reimbursement for outside counsel, provide a detailed rationale why it does not perform the work in-house.

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60. Legal. Provide a list of each legal action the company is currently involved in. For companies with Nevada jurisdictional gross operating revenue that is: (a) less than \$100 million dollars, the response may be limited to occurrences at the transaction level of \$50,000 dollars and higher; or (b) greater than \$100 million dollars, the response may be limited to occurrences at the transaction level of \$100,000 dollars and higher. For each action:
  - a. Provide a brief description.
  - b. Current status, including the amount and account of any accruals made during the test period.
  - c. Litigation expenses incurred during the test period including the payee and account number charged.
  - d. Court dates.
  - e. Decisions rendered, including the amount of any award. If there was an entry made to the books of account as a result of the decision, indicate the dollar amount and the accounts affected.
61. Legal. Itemize the outside legal services expenses included in the test period for regulatory related work. For each distinct item state: payee, amount, account, purpose, docket, case, or proceeding reference, and describe briefly the nature of the case or legal service provided.
62. Legal. Itemize the amount of non-rate case outside legal expense for the test period. Show payee, amount, account, and indicate the services that were provided and the subject matter. For companies with Nevada jurisdictional gross operating revenue that is: (a) less than \$100 million dollars, the response may be limited to occurrences of \$50,000 dollars and higher when aggregated; or (b) greater than \$100 million dollars, the response may be limited to occurrences of \$100,000 dollars and higher when aggregated.
63. Advertising and Sales Expense. Provide a list showing each advertising campaign included in the test period including campaign name, products or services promoted, time period conducted, cost and estimated effectiveness in terms of revenue generated versus expense. For companies with Nevada jurisdictional gross operating revenue that is: (a) less than \$100 million dollars, the response may be limited to campaigns totaling \$25,000 dollars and higher; or (b) greater than \$100 million dollars, the response may be limited to campaigns totaling \$50,000 dollars and higher.

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64. Antitrust Expenses. List by account number any antitrust expenses included in the test period and certification period. If expenses are allocated, provide the dollar amounts prior to allocation, the allocation factor, the calculation of the allocation factor and the dollar amounts in the test period and certification period.
65. Penalties and Fines. List, by account number, any and all penalties and fines for which the company is requesting recovery in the test period. If expenses are allocated, provide the dollar amounts prior to allocation, the allocation factor, the calculation of the allocation factor and the dollar amounts in the test period.
66. Automobiles. Furnish a list of all automobiles owned or leased by the company at the end of the test period. Include for each automobile the following:
  - a. The amount capitalized in Plant in Service.
  - b. The account and amount of expense, if leased.
  - c. Accumulated depreciation.
  - d. To whom the automobile is assigned.
  - e. The year, make and model of the automobile.
  - f. The location where the automobile is normally stored at the end of the workday.
  - g. Personal business mileage and employee reimbursements for the test period.
67. Motor Vehicle Policies. Provide copies of all written policies, procedures and practices for the use of company owned or leased motor vehicles.
68. Customer Deposits. Provide a copy of any and all company policies and procedures concerning the payment of interest on customer deposits, when such interest is paid, and at what rate.
69. Software Expenditures. Provide direct purchase and allocated Nevada jurisdictional software expenditures for the test period by month and account. Provide the name and use of the software. For companies with Nevada jurisdictional gross operating revenue that is: (a) less than \$100 million dollars, the response may be limited to expenditures equal to or exceeding \$50,000; or (b) greater than \$100 million dollars, the response may be limited to expenditures equal to or exceeding \$100,000.
70. Software Accounting. Provide the company's software accounting policy for internally developed and purchased software.
71. Employee Benefits, Discounts. List the dollar value of discounts for utility service and merchandise the company provides to employees. Provide for the test period, amounts and accounts that were affected by the utility discount and merchandise discount.

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72. Employee Benefits. Provide a list of all benefits available to company employees by account number, of each benefit in the test period. For each benefit, provide the total amount capitalized and the total amount expensed during the test period. The list of benefits should include, but is not limited to, the following:
- a. FICA taxes.
  - b. Medicare taxes.
  - c. State unemployment taxes.
  - d. Federal unemployment taxes.
  - e. 401K plan.
  - f. Vacation pay.
  - g. Holiday pay.
  - h. Personal holiday pay.
  - i. Pension.
  - j. Free or subsidized cafeterias.
  - k. Supplemental Executive Retirement Plan.
  - l. Employee paid time off.
  - m. Long and short term disability insurance.
  - n. Educational assistance.
  - o. Service awards.
  - p. Life insurance.
  - q. Accidental death and dismemberment insurance.
  - r. Dental insurance.
  - s. Legal assistance.
  - t. Travel insurance.
  - u. Employee Stock Option Plan.
  - v. Any other Stock Options or Stock Option Plans.

Indicate which benefits, if any, are available only for management employees. Additionally, provide information on other benefits offered to participants that are generally not available to all company employees.

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73. Employee Benefits. Supplemental Executive Retirement Plan.
- a. Provide a copy of the Supplemental Executive Retirement Plan in effect during the test period and certification period.
  - b. Provide, for the test period, the account and dollar amount recorded.
  - c. If, during the test period, the company deviated from its written plan, provide an explanation and authority for the deviation and quantify the dollar impact on the test period.
  - d. Provide the total amount capitalized and the total amount expensed during the test period.
74. Employee Benefits. Severance Agreements.
- a. Provide, for the test period, the account and dollar amount recorded.
  - b. If, during the test period, the company deviated from its written plan, provide an explanation and authority for the deviation and quantify the dollar impact on the test period.
  - c. Provide the total amount capitalized and the total amount expensed during the test period.

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75. Employee Benefits. "Golden Parachute." If the company is seeking recovery of expenditures for such benefits:
  - a. Provide a copy of any "Golden Parachute" plan or any similar plan in effect during the test period in which the company envisions special salary/benefit treatment to its employees in the event of sale, merger, or other transfer of company ownership.
  - b. Provide, for the test period, the account and dollar amount recorded.
  - c. Provide the total amount capitalized and the total amount expensed during the test period.
76. Employee Relocation. Provide a copy of the company policy on employee relocation, including reimbursement, and a list of expenses and accounts affected for the test period.
77. Workers Compensation Insurance. List expense amounts by account for workers compensation insurance and claims for the test period. Provide the total amount capitalized and the total amount expensed during the test period.
78. Early Retirement Plan.
  - a. Provide a schedule of transactions for any early retirement plan, by account, for the test period.
  - b. Describe how the cost quantified above is reflected in the company's pension plan actuarial report. Indicate where the item is located in the pension/OPEB actuarial report.
  - c. If, during the test period, the company deviated from the written plan, provide an explanation and authority for the deviation and quantify the dollar impact on the test period.
  - d. Provide the total amount capitalized and the total amount expensed during the test period.

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### 79. Pension Plans. Defined Contribution.

- a. Provide a Summary Plan Description for any defined contribution plan in effect during the test period for which the company is requesting recovery of funds.
- b. Provide the total cash contribution made by the company to the plan during the test period.
- c. If, during the test period the company deviated from its written plan, provide an explanation and authority for the deviation and quantify the dollar impact on the test period.

### 80. Pension Plans. Defined Benefit.

- a. Provide a Summary Plan Description for any defined benefit plan in effect during the test period for which the company is requesting recovery of funds.
- b. Provide a copy of the latest actuarial report prepared for, or by the company that supports its pension benefit obligations and plan assets, and amounts recognized in the balance sheet and income statement.
- c. Provide a reconciliation of any difference between the actuarially determined expense level and the amount of pension expense requested for recovery in rates. Also, reconcile the prepaid/accrued benefit cost per the actuarial report with the amount, if any, included in rate base.
- d. Provide the total company cash contribution made to the plan during the test period.
- e. If, during the test period, the company deviated from its written plan, provide an explanation and authority for the deviation and quantify the dollar impact on the test period.

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### 81. OPEB.

- a. Provide a Summary Plan Description for any defined benefit plan in effect during the test period for which the company is requesting recovery of funds.
- b. Provide a copy of the latest actuarial report prepared for or by the company that supports its OPEB obligations and plan assets, and amounts recognized in the balance sheet and income statement. Identify any change in assumption(s) and provide the underlying reason(s) for the change.
- c. Provide a reconciliation of the change in OPEB obligations and plan assets in the actuarial report provided above, and the amounts recognized in the application at the end of the test period. Include sufficient detail to explain all costs in expense and rate base.
- d. Provide the total company cash contribution made to the plan during the test period. Provide any company policy regarding the amount of contribution that is made.
- e. If, during the test period, the company deviated from its written plan, provide an explanation and authority for the deviation and quantify the dollar impact on the test period.

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82. Bonus and/or Incentive Plans exceeding \$5,000. For any long-term incentive arrangement or any one-time bonus plan for special projects, provide:
- a. A complete list of titles that are eligible to receive bonuses or incentive pay under such plan(s).
  - b. Base salary for each eligible participant in the plan(s) since the last rate case or the past three years, whichever is less, through the test period.
  - c. The amount awarded to each position listed in subpart (b) in the plan(s) since the last rate case or the past three years, whichever is less, through the test period. Provide a payment schedule showing the date(s) and dollar amount(s) paid and the account(s) to which it was booked.
  - d. Information on how an individual becomes eligible for the plan(s).
  - e. A copy of the plan(s).
  - f. Any information the company believes establishes a causal relationship between the existence of the plan(s) and corporate performance.
  - g. In reference to f. above, information on any instances where awards were reduced because of poor performance, including dates, amount of reduction and circumstances of the reduction.
  - h. If, during the test period, the company deviated from its written plan, provide an explanation and authority for the deviation and quantify the dollar impact on the test period.
83. Compensation. For the test period, provide the total amount of compensation for the same persons and in the same detail as required in the annual proxy statement.

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84. Former or Retired Officers or Directors Agreements. Provide a description of all agreements the company has with former or retired officers or directors for which the company is requesting cost recovery in the test period. For each agreement:
  - a. Explain the purpose.
  - b. Identify the cost by account number incurred during the test period necessary to fulfill any provisions of the agreement.
  - c. Explain the benefit to ratepayers.
  - d. Provide the total amount capitalized and the total amount expensed during the test period.
85. Affirmative Action. Provide copies of the company's current affirmative action plan, EEO Compliance Reviews, and descriptions of current/pending litigation or claims.
86. Union Contracts. Provide copies of all union contracts, including those not yet in effect but which will be effective within one year of the test period or certification period ending date.
87. Employee Count. Provide, preferably in a computer file or files, the number of budgeted full-time employees, part time employees, contract employees and agency employees by month for the test period.
88. Employee Count. Provide, preferably in a computer file or files, the number of full-time employees, part time employees, contract employees and agency employees by month for the test period and by year for all fiscal years ending since the end of the immediately preceding test period or three years, whichever is less.
89. Labor Expense. Provide in a computer file or files the labor expense and capitalized labor by account by month for the test period and by year for all fiscal years since the end of the immediately preceding test period or three years, whichever is less.
90. Payroll Expense. Provide work papers and payroll listings supporting the FICA wage base used by the company to compute FICA expense for the test period.
91. Consultants. Provide detailed supporting information on all consulting contracts, including the consultant's hourly rate, overhead and other chargeable expenses. Explain the rationale for the use of each outside consulting service reported. Provide, by month and account, the dollar amount of expenditures made during the test period. For companies with Nevada jurisdictional gross operating revenue that is: (a) less than \$100 million dollars, the response may be limited to contracts equal to or exceeding \$50,000 dollars; or (b) greater than \$100 million dollars, the response may be limited to contracts equal to or exceeding \$100,000 dollars.

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92. Recreational Sites. If the company is requesting recovery in its revenue requirement, provide the account and amount for the test period of the direct and allocated cost of maintaining any recreational sites for the use of the public and/or company employees. Identify the location of each site, the type of recreational facility and state whether each site is for public use or exclusively for employee use.
93. Research and Development Expenses. For research and development expenses in which the company is requesting recovery in its revenue requirement:
  - a. State specifically how the company determines which projects it will undertake for research and development and how it establishes a budget for research and development studies.
  - b. Does the company undertake R&D projects for only those studies that will most beneficially impact its operations?
  - c. How does the company determine which R&D studies will be most cost beneficial?
  - d. For each project, provide by month and account for the test period the dollar amount of R&D incurred by the company.
94. Dues, Industry Associations.
  - a. For each industry association/organization, provide by account for the test period, dues for which the company is requesting recovery in its revenue requirement. For each, describe the organization's purpose and provide any descriptive material the company has concerning the organization's financial statements, annual budget, and activities.
  - b. For each organization that engages in lobbying or advocacy activities, attempts to influence public opinion, uses institutional or image building advertising, state the company's best estimate of the portion of the organization's expenses devoted to such activities. Explain and show how such estimates were derived.
  - c. For each organization listed, provide a copy of the most recent financial and operational reports and their respective budgets.
  - d. Provide a copy of the formula used to compute, and the actual calculation of, the company's dues incurred during the test period and the year immediately prior to the test period. Provide a complete copy of invoices received from each organization for dues for these periods.

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95. For employee associations, sports related expenditures, universities and colleges, support for the arts, charitable contributions, musical events, political contributions, legislative efforts, and any other similar expenditure:
- a. Provide by account for the test period, the dollar amount that the company is requesting recovery in its revenue requirement. List amounts paid directly, by reimbursement, or otherwise booked by the company. For each, describe the purpose of the expenditure and provide any information that establishes a causal relationship between the expenditure and corporate performance.
  - b. Provide copies of paid vouchers and invoices supporting these expenditures.
  - c. Disclose whether all or any portion of any such expenditure was allocated or charged to the company and disclose the amount so charged or allocated. Show where and exactly how such items charged to the company appear in this case.
  - d. For each expenditure listed above, state the benefit to the Nevada ratepayer.
96. Operational performance metrics. Provide a list of operational performance metrics routinely utilized by the applicant during the test period that demonstrate efficient business practices and procedures are used in the normal course of business. For each metric listed, include a description and sufficient information to readily locate any related documentation.
97. Utility facility location services. Provide for the test period and the immediately preceding year a list of costs exceeding \$5,000 dollars or more per event, incurred for damages to utility facilities which resulted from mislocated or inadequately located facilities. Include a description of each event and sufficient identifying information so that all related material can be readily located.

### Electric Only

98. Provide a one-line schematic-type map or maps of the transmission and distribution systems. Include all substations in the systems and all power inputs to the systems.
99. Vintage Year Costs. Provide, preferably in a computer file or files, for each vintage year through the end of the test period for each voltage class the installed cost and the installed linear feet for the transmission system.
100. Vintage Year Costs. Provide, preferably in a computer file or files, for each vintage year through the end of the test period for each voltage class the installed cost and the installed linear feet for the distribution system.

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101. Vintage Year Costs. Provide, preferably in a computer file or files, for each vintage year through the end of the test period for each voltage class the installed cost and the installed linear feet for services.
102. Vintage Year Costs. Provide, preferably in a computer file or files, for each vintage year through the end of the test period the installed cost by size and voltage class of transformers for the transmission system and for the distribution system.
103. Bill Frequency Analysis. For residential, small commercial and medium commercial customers, provide in a computer file or files a bill frequency analysis for each month in the test period for each present rate schedule and for each proposed rate schedule.
104. Revenue. Provide, in a computer file or files, the revenue, the number of customers and the units sold by month for each individual rate schedule for the test period.

### Electric and Gas Utilities

105. Applicant's interdepartmental expense allocations. If the applicant operates more than one utility department as described in general instruction 13 of the FERC System of Accounts, 18 CFR 101 or 18 CFR 201, provide in a computer file or files by account and month for the test period:
  - a. The interdepartmental expense allocations.
  - b. Each allocation source.
  - c. The dollar amount before allocation
  - d. An identification of the allocation factor or factors used.
  - e. The value of the allocation factor or factors.
  - f. The dollar amount after allocation.

### Electric, Gas and Telephone Utilities

106. Provide a list, preferably in a computer file or files, of all work orders greater than \$100,000 in total cost closed to plant since the end of the immediately preceding test period. At a minimum, include the work order number, the date closed to plant, the expenditure amount, the AFUDC/IDC amount, and if available, any CIAC amounts.
107. Provide a list, preferably in a computer file or files, of all line extension agreements entered into since the end of the immediately preceding test period, or three years, whichever is less, through the end of the test period. Provide dates and dollar amounts received under the extension, and the related work order identification number. For companies with Nevada jurisdictional gross operating revenue that is: (a) less than \$100 million dollars, the response may be limited to extension agreements equal to or exceeding \$50,000 dollars; or (b) greater than \$100 million dollars, the response may be limited to extension agreements equal to or exceeding \$100,000 dollars.

## NEVADA MASTER DATA REQUEST

### Gas and Water Utilities Only

108. Sales and Transportation Volumes. Provide, preferably in a computer file or files, by rate schedule the monthly sales, transportation and unaccounted for volumes reconciled to system inputs for the test period.
109. Systems Map. Provide a general description and map or maps of the distribution, transmission and storage systems.
110. System Leaks. Provide the recorded number of leaks in the distribution, transmission and storage systems categorized by type and size of pipe for the past five years preceding the first month of the test period.
111. Vintage Year Costs. Provide, preferably in a computer file or files, for each vintage year through the end of the test period the installed cost of pipe by size (diameter), by type of pipe and the linear feet of pipe installed for the transmission system, for the distribution system, and for services.
112. Bill Frequency Analysis. Provide, in a computer file or files, a bill frequency analysis for each month in the test period for each present rate schedule and for each proposed rate schedule.
113. Revenue. Provide, in a computer file or files, the revenue, the number of customers and the units sold by month for each individual rate schedule for the test period.

### Water Only

114. Provide copies of all invoices for water quality testing in the test period.
115. Provide, preferably in a computer file or files, all vehicle and equipment logs. The logs should list the vehicle or equipment, the project or activity, and the mileage or operating hours.
116. Provide, preferably in a computer file or files, time logs or time sheets, which record the projects or activities for each employee for the test period.
117. Provide copies of all electric bills, which are included in the revenue requirement for the test period.
118. Provide, preferably in a computer file or files, all pumping records by month for the test period.

## NEVADA MASTER DATA REQUEST

119. Provide a list, preferably in a computer file or file, of all work orders closed to plant since the end of the immediately preceding test period. At a minimum, include the work order number, the date closed to plant, the expenditure amount, the AFUDC/IDC amount, any CIAC amounts, the number of customers to be served or served and a brief description of the project. For projects, which can be measured by length, provide the dollars per foot of installed cost by type of plant. Include sufficient identifying data so that all supporting documentation and any related reports can be readily located.
120. Provide a list, preferably in a computer file or files, of all line extension agreements entered into since the end of the immediately preceding test period through the end of the test period and certification period. At a minimum, provide the number of customers by rate schedule for each extension, dates and dollar amounts received under the extension, and the related work orders. Include sufficient identifying data so that all supporting documentation and any related reports can be readily located.
121. Permits. Provide, preferably in a computer file or files, a list of all health-related permits held by the utility.
122. Remedial Actions. Provide, preferably in a computer file or files, a list of all health-related remedial actions under taken by the utility since the end of the immediately previous test period through the end of the test period and certification period.

### Telephone Only

123. Part 64, allocations. Provide, preferably in a computer file or files, the utility's Part 64 study utilized for determining the amount subject to jurisdictional separations by account. Provide complete documentation on the factors used in the filing.
124. Part 36, Separations.
  - a. Provide, preferably in a computer file or files, the utility's Part 36 Separations Study utilized for determining the jurisdictional amounts by account. Provide complete documentation on the separations factors used in the filing.
  - b. Provide, preferably in a computer file or files, the separations ratios for the three years immediately preceding the test period.
125. Interstate Rate of Return.
  - a. Provide the rate of return currently authorized by the FCC for FCC jurisdictional services and a citation to the proceeding, which established the interstate rate of return.
  - b. Provide the achieved rate of return for FCC jurisdictional services for the test period.

## NEVADA MASTER DATA REQUEST

126. Access Lines. Provide, preferably in a computer file or files, the number of installed residential and business access lines at the end of the test period and at the end of each of the three calendar years immediately preceding the end of the test period.
127. Directory Advertising.
  - a. Provide a copy of the contracts for publishing the utility's directory executed since the last rate case. Provide a comparison of major terms from the current contract with the immediately preceding contract.
  - b. If the utility or a utility affiliate publishes the utility's directory, explain how revenues, expenses and investment for the directory are recorded in the accounting records of the utility and the utility affiliate.
128. NECA Audits. Provide a copy of the latest audit conducted by NECA or its representative including correspondence, responses to audit exceptions and related final adjustments.
129. Vintage Year Costs-Cable & Wire Facilities. Provide, preferably in a computer file or files, for each account or sub account and for each vintage year through the end of the test period, the installed cost by foot, mile, or other appropriate unit of measure.