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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF INTERMOUNTAIN GAS COMPANY'S APPLICATION FOR A DETERMINATION OF 2022 ENERGY EFFICIENCY EXPENSES AS PRUDENTLY INCURRED	**CASE NO. INT-G-23-06** **COMMENTS OF THE COMMISSION STAFF**

COMMISSION STAFF ("STAFF") OF the Idaho Public Utilities Commission, by and through its Attorney of record, Michael Duval, Deputy Attorney General, submits the following comments.

BACKGROUND

On October 6, 2023, Intermountain Gas Company ("Company"), a subsidiary of MDU Resources Group, Inc., applied to the Idaho Public Utilities Commission ("Commission") for an order designating $3,364,641 of 2022 Energy Efficiency ("EE") expenditures as prudently incurred ("Application"). The Company filed its 2022 Energy Efficiency Annual Report concurrently with its Application.

On November 15, 2023, the Commission issued a Notice of Application and Notice of Intervention Deadline. Order No. 36002. The city of Boise City intervened. Order No. 36032.

STAFF ANALYSIS

This is the fifth Demand-Side Management ("DSM") Energy Efficiency prudency filing made by the Company since the EE Program's inception on October 1, 2017. Staff examined the Application, the 2022 Energy Efficiency Annual Report ("Annual Report"), Annual Report Supplements, workpapers, and additional information provided by the Company through discovery. Staff recommends the Commission approve the Company's EE Program expenses of $2,657,836 as prudently incurred. This amount is $706,805 less than the Company's request due to a Staff recommended disallowance.

The comments below address the Company's program financials, cost-effectiveness, evaluations, and other topics. Absence of any discussion on additional points should not be construed as Staff's support or endorsement for the Company's position without a full evaluation in the future.

Financial Review

Staff audited the Company's EE Program, which included a review of the Company's EE incentives, marketing campaign, program administration, and labor expenses. Staff discovered that incentives are paid without proper documentation and Staff has concerns with the Company's internal control processes which will be discussed in greater detail below. The Tariff Rider balance, labor expenses, and calculations are also described in greater detail below.

Revenue

The EE Program expenditures are funded through collections from customers via Energy Efficiency Charges on Residential Customers ("EEC-RS") and General Service Customers ("EEC-GS"). The EEC-RS of $0.01564 per therm funds the Residential Program. Total Residential Program revenues for calendar year 2022 were $5,738,001. The EEC-GS of $0.00320 funds the Commercial Program. The Commercial Program revenue for 2022 was $472,346.

In 2022, customer participation in the Residential Program increased 43% over the previous year with 7,945 rebates paid to customers. The most redeemed rebate was the Smart Thermostat incentive, which makes up approximately 35% of the total residential rebate count.

Participation in the Commercial Program also increased, but not at the same pace as the Residential Program. The Commercial Program had $472,346 in revenue, but only $92,997 in expenditures. The reasons for so few Commercial rebates were that multiple Commercial measures may have been installed in 2022 without applications for rebates, the program lacks offerings for small/light commercial customers, and the Company is still learning about its commercial customers.

Labor Expenses

Labor expenses increased by 2% over 2021 for a total expenditure of $650,675. The Company's EE program total labor expenses for 2023 was 19.3% of total program expenses, which is a higher percentage than the previous four years which were:15.9% in 2021; 17.6% in 2020; and 17.8% in 2019. The relatively large labor percentage increase was because total expenditures for the EE program decreased. In 2022 expenditures were approximately $3.4 million, but in 2021 they were approximately $4 million.

Additionally, in 2023, the Company developed a new rebate application—expecting to improve rebate validation and streamline rebate payment processing with internal systems. Staff believes that the rebate application may help reduce inefficiencies within the EE program and may help decrease labor expenses. Staff continues to recommend the Company reduce labor costs wherever possible—which will help increase the cost-effectiveness of the Company's EE Programs.

Tariff Rider

As of December 31, 2022, the Energy Efficiency Charge Rider was over-funded by $914,459. The EEC-RS was over-funded by $450,521 and EEC-GS was $463,938 over-funded. Staff will continue to monitor the rider balance trends in the Company's quarterly updates and recommend adjustments as needed. Tables No. 1 and 2 below show the tariff rider balances as of December 31, 2022.

In June of 2022, the EEC-RS was over-funded by $4,893,882. The Company states two primary reasons for the overfunded balance. The first is that therm sales were higher than the Company had forecasted. The second is that the entire 2019 under-funded balance of $1,097,907 was used to determine the EEC-RS rate as if it was a recurring yearly expense—rather than amortizing the balance over time. In response to the large over-funded balance, the Company proposed a one-time transfer of the $4,850,000 of the EEC-RS deferral balance to residential customers through the Company's Purchased Gas Adjustment ("PGA") filing. The Commission approved this transfer in Order No. 35552 and approved a decrease in the Energy EEC-RS from $0.02093 per therm to $0.01564 per therm in Order No. 35539 and 35552, effective October 1, 2022.

Table No. 1: Residential Tariff Rider Reconciliation

Beginning Balance, as of January 1, 2022 (Underfunded)	$ 2,834,164
Tariff Rider Revenue	$ 5,738,001
Tariff Rider Expenses	$ (3,271,644)
Staff's Recommended Disallowance	$ 706,805
Net expenses	$ (2,564,839)
Residential Rider Refund to PGA	$ (4,850,000)
Ending Balance, as of December 31, 2022 (Underfunded)	$ 1,157,326

Table No. 2: Commercial Tariff Rider Reconciliation

Beginning Balance, as of January 1, 2022 (Underfunded)	$ 84,589
Tariff Rider Revenue	$ 472,346
Tariff Rider Expenses	$ (92,997)
Ending Balance, as of December 31, 2022 (Underfunded)	$ 463,938

Internal Controls

Through discovery and discussion with the Company, Staff believes that the Company could improve process controls. Staff is concerned that the Company has never done an internal audit of its EE program. Internal audits are important to ensure that EE programs are running efficiently and as intended. In its response to Production Request No. 24, the Company stated that it does not have plans to conduct internal audits in the near future. Staff recommends that the Company develop a schedule for regular internal audits of its EE programs to find potential issues and redundancies in the program. Specifically, Staff's audit revealed that the Company does not have specific controls for verifying proof of purchase and installation prior to paying a rebate. Staff understands that the EE team is small but believes it would be in the best interest of the program to audit a percentage of developer rebates to ensure follow through.

DSM Cost-Effectiveness

In its 2020 prudence filing, the Company provided an Evaluation, Measurement and Verification study ("2020 EM&V") Impact evaluation with two distinct types of analysis that support widely different therm savings estimates of the Company's Whole Home and Furnace measures. In each of the prudence filings following the 2020 EM&V, the Company has used the simulation analysis resulting in more favorable cost-effectiveness results than the Billing Analysis. In the previous prudence filing, the Commission directed the Company to use Billing Analysis to evaluate the performance of its Whole Home and Furnace measures. Staff believes that the Company is not in compliance with Commission Order No. 35663 and recommends the Commission disallow a total of $706,805 associated with the Company's Furnace, Whole Home Tier I and Whole Home Tier II programs.

Regulatory History

Support for this recommendation began in Case No. INT-G-19-04. In that case, the Commission ordered the Company to conduct an EM&V of its Whole Home program; in the ensuing Order, the Commission further specified that "[t]he deemed savings value should be based on a comparison of actual billing data from similar new homes constructed which received the rebate and ones that did not receive the rebate." Order No. 34536 at 5. The Company contracted with ADM Associates ("Evaluator") to conduct its EM&V.

In Case No. INT-G-20-06, the Company did not have a completed EM&V at the time of the original application; however, the Company filed a supplemental application which included the completed EM&V for the Whole Home and Furnace measures. For the Whole Home program, the study included a statistically rigorous analysis based on the measurable savings of customer bills ("Billing Analysis") and an alternative analysis that estimated savings using Home Energy Rating System models for each project compared to a reference model that reflected Idaho building code requirements ("Simulation Analysis"). For the Furnace program, the study included two alternative analyses in addition to a Billing Analysis. This included a pre-post analysis, that the Evaluator recognizes is potentially subject to greater bias, and an Equivalent Full Load Hours for Heating analysis that estimates savings using an engineering equation to calculate average savings. In 2020, the Evaluator prepared a memorandum updating its Simulation Analysis to account for Idaho adopting an updated version of the

International Energy Conservation Code and affecting the baseline of its simulation. Additionally, the Evaluator recommended a tiered structure for the Whole Home measure.

Table No. 3: Historical Sources for Therm Savings Estimates (therms/unit/yr)

Year & Source of the Estimate	Program Measure			
	95% AFUE Furnace	Whole Home (Original)	Whole Home Tier 1	Whole Home Tier 2
2019 Conservation Potential Assessment Estimate	87	185	n/a	n/a
2020 EM&V Matched Control Group Billing Analysis	56	58	n/a	n/a
2020 EM&V Pre-Post Analysis	29	n/a	n/a	n/a
2020 EM&V Simulation Analysis	134	274	n/a	n/a
Memo Simulation Analysis	n/a	n/a	161	128

As part of its supplement, the Company updated its cost-effectiveness calculations with therm savings estimates using the alternative Simulation Analysis which is based on industry best practices and reported the programs as cost-effective. In Order No. 34980, the Commission ordered the Company to "use the *most accurate* evaluation method and clearly show why it is the most accurate evaluation method—regardless of 'industry best practice.' Whatever evaluation method the Company chooses, it should provide a detailed and convincing defense of the method— particularly if the Company chooses not to use a billing data analysis." Order No. 34980 at 8 (emphasis in original).

In Case No. INT-G-21-03, the Company reported cost-effectiveness using both Simulation and Billing Analysis based therm saving estimates. Because of widespread program changes approved in Order No. 34980 (that were implemented by the Company in April of 2021), Staff deferred the topic to the next prudence filing. Staff stated that it expects the Company to comply with Order No. 34980 and provide a detailed and convincing defense of its selected analysis method in the next prudence filing. The Commission also reiterated this language in Order No. 35313.

In Case No. INT-G-22-03, the Company continued to evaluate the cost-effectiveness of its Whole Home rebate using therm savings based on a simulation analysis. For the Furnace program, the Company used the 2019 CPA savings estimate. In response to Order Nos. 34980 and 35313, directing the Company to "provide a detailed and convincing defense of its selected evaluation method," the Company did not provide its defense until requested by Staff in Production Request No. 2. In that case, Staff commented that the Company had not provided a detailed and convincing defense for its evaluation methods. Additionally, to support its use of the CPA based therm savings for the Furnace program, the Company conducted an internal analysis of furnace rebate program participants. Staff believed that the Company's analysis was flawed by not considering a significant portion of rebates. The Commission ordered:

> [T]hat the Company use a billing analysis to evaluate program performance for the Furnace and Whole Home measures. The Company may submit argument and evidence to justify other empirical analysis as part of its annual DSM prudency filing.

Order No. 35663 at 11.

In the current filing, the Company continued to ignore the Commission's orders and used favorable therm savings estimates from the Simulation Analysis to evaluate the cost-effectiveness of its Whole Home and Furnace measures. In response to Production Request No. 7, the Company provided confidential workpapers detailing the cost-effectiveness evaluation of its 2022 programs. This document lists the source of each unit therm savings input used to determine the benefits of the offering and to evaluate its cost-effectiveness. For the Whole Home Tier I and Tier II rebate, the Company lists the 2020 EM&V – ADM New Homes Memo. This memo is provided as open information in the supplemental application in Case No. INT-G-20-06. For the Furnace rebate, the Company lists the Dunsky DEEP Model used to inform its 2019 CPA.

Since the Commissions' first order directing the Company to use Billing Analysis in Case No. INT-G-19-04, the Company has made no reasonable effort to implement the Commission's orders and has continually attempted to use Simulation Analysis therm savings estimates despite the availability of and direction to use the results of the Billing Analysis to inform the evaluation of its Whole Home and Furnace measures. It is Staff's position that, by using Simulation Analysis therm saving estimates for the Whole Home measure and CPA therm savings estimate for the Furnace measure, the Company is not using the most accurate evaluation method as directed. Staff believes that, by continuing to use Simulation Analysis estimates, the Company is overvaluing the benefits of its rebates, presenting these offerings as cost-effective, and seeking recovery for expenses incurred beyond the value that the program is actually receiving. It is vital that the Company's EE offerings are evaluated with data and methods that accurately reflect the savings that are realized by the Company when this information is available. While this information is not currently available for all programs, the Billing Analysis from the 2020 EM&V is currently the most up-to-date analysis of actual savings from the Whole Home and Furnace measures. Staff believes that the record of Staff comments and Commission orders described above have established clear guidance that the Company should be using Billing Analysis supported therm savings to evaluate these programs,[1] unless it can present argument and evidence to justify other empirical analysis.

Basis for Disallowance

Based on the regulatory history described above, Staff believes that $706,805 of the Company's 2022 expenses for the Furnace and Whole Home measures are not prudently incurred. Therefore, Staff recommends disallowing that amount.

Staff used the therm savings that the Commission directed the Company to use to determine this amount. The Billing Analysis therm savings were 56 therms per unit per year for the Furnace measure and 58 therms per unit per year for the Whole Home measures.

Staff proportionally modified the Whole Home therm savings to account for changes the Company made to its Whole Home program in 2021. Based on the ratio between the Whole Home Memo Simulation Analysis and Billing Analysis therm savings estimates, Staff calculated that the 58-therm savings translated into 67 therms for the Whole Home Tier I program and 53 therms for the Whole Home Tier II program.[2] Table No. 4 below compares the therm savings assumed by the Company to the Billing Analysis values directed by the Commission.

[1] Evaluations include cost-effectiveness evaluations, impact evaluations, and interim internal evaluations.

[2] Simulation results in the 2020 ADM New Homes Memo were 2.4 to 4.7 times higher than the corresponding Billing Analysis results in 2020. Since the same modeling software was used for the memo simulation results, Staff reduced the simulated therm savings by a factor of 2.4 to estimate the likely billing savings. Staff believes these results are reasonable in part because the energy efficiency standard for a baseline home was raised in 2021. This more efficient baseline home should diminish the therm savings for *all* program measures. Therefore, the new billing values for Whole Home Tier I and Whole Home Tier II should be similar or less than the originally measured billing values.

Table No. 4 – Comparison of Therm Savings

Therm Savings (therms/unit/yr)	**Program Measure**		
	95% AFUE Furnace	Whole Home Tier 1	Whole Home Tier 2
Values assumed by the Company	87	161	128
Billing values directed by the Commission	56	67	53

Next, Staff calculated the revised benefits for each measure by using the Company's cost-effectiveness workpapers provided by the Company in its response to Production Request No. 7. Staff updated the unit therm savings for the three programs in the Company's workpaper spreadsheet—which automatically calculated the benefits. Table No. 5 compares the benefits before and after the change for each program.

Table No. 5 – Comparison of Program Measure Benefits

2022 Program Benefits	**Program Measure**		
	95% AFUE Furnace	Whole Home Tier 1	Whole Home Tier 2
Rebate Count	350	1	1399
Benefit claimed by the Company	$ 1,868,195	$ 1,265	$ 1,407,149
Benefit calculated using the billing values	$ 1,202,516	$ 526	$ 582,647

Last, Staff compared the updated program benefits to each program's cost. The costs are allocated by the Company and are not affected by the assumed therm savings, so Staff used the same values declared by the Company. Table No. 6 shows that all three program measures become cost ineffective; therefore, Staff believes that any expenses beyond the benefits are not prudent.

Table No. 6 – Revised Analysis of 2022 Cost Effectiveness

2022 Cost-Effectiveness	**Program Measure**			
	95% AFUE Furnace	Whole Home Tier 1	Whole Home Tier 2	
Therm Savings - Billing Data (therms/unit/yr)	56	67	53	
Rebate Count	350	1	1399	
Program Measure Benefits	$ 1,202,516	$ 526	$ 582,647	
Program Measure Costs	$ 1,385,933	$ 990	$ 1,105,571	**Total Deficit**
Program Measure Cost Effectiveness (a negative value is NOT cost effective)	**$ (183,417)**	**$ (464)**	**$ (522,924)**	**$ (706,805)**

Cost-Effectiveness Implications

Based on the Company's worksheets updated with Billing Analysis therm savings estimates, the Furnace rebate is not cost-effective with a Utility Cost Test ("UCT")[3] ratio of 0.8. The Whole Home and Tier I and Tier II rebates are also not cost-effective with UCT ratios of 0.53. These programs continue to comprise a majority of the Residential sector savings. With updated values, the Residential sector is not cost-effective with a UCT ratio of 0.8. While the Whole Home and Furnace measures are not cost-effective when considered with Billing Analysis values, Staff believes that the Company has the ability to make necessary adjustments to achieve cost-effective offerings. Staff believes that the Furnace measure will only need minor adjustments to make the program cost-effective moving forward.

The Whole Home Tier I and II measures will need more significant changes to achieve a cost-effective offering. Staff believes that the impact evaluation expected in the next prudence filing will include information that may help the Company implement a cost-effective program. In its next prudence filing, the Company should provide the completed evaluation, an overview of each evaluation recommendation, detailed descriptions of the actions the Company will take to address each item, and an explanation of how those changes will lead to the development of cost-effective offerings for the Whole Home and Furnace rebate programs that reflect actual therm savings. If the Company does not believe that it can maintain a cost-effective program, it should consider sunsetting the Whole Home offering.

Evaluations

Whole Home and Furnace EM&V

In the previous prudence filing, the Commission directed the Company "to submit an [Request for Proposal ("RFP")] for a third-party contract to conduct an impact evaluation with Billing Analysis for the Whole Home and Furnace measures to be included in its 2023 prudency filing." Order No. 35663 at 10. With this filing, the Company submitted a draft of its RFP for review. Staff believes that by not issuing the RFP (and instead submitting the RFP as part of the filing for review), the Company is not in compliance with the Commission's directive. However, Staff does not recommend the Commission take action on this issue at this time. Staff believes

[3] The UCT considers cost-effectiveness from the perspective of the utility. The UCT presents as a ratio of the benefits of avoided supply costs to costs incurred by the program administrator. Any ratio above 1 is cost-effective.

that the Company delayed submitting the RFP in good faith to receive feedback from the Commission. In discussions with the Company, Staff clarified the intent to have a study completed by the time of this filing. The Company was amenable to this suggestion and issued its RFP for the evaluation of the Whole Home and Furnace measures shortly afterwards. The Company stated it believes that the evaluation will be completed in time to be included in the next prudence filing and will be including the Smart Thermostat measure and 2023 program year data in the evaluation. Because the Whole Home and Furnace measures provide the majority of savings for the Company's residential sector, it is important that the Company have a completed EM&V Impact evaluation before filing its next prudence evaluation. Staff recommends that the Commission direct the Company to delay its next prudence filing until such time as it has a completed EM&V impact evaluation as directed in Order No. 35663.

Evaluation Schedule

In the previous prudence filing, Case No. INT-G-22-03, Staff recommended that the Company carefully consider EM&V impact evaluations for programs that do not have participation rates sufficient to justify the cost of an evaluation. In the current filing, the Company provided an evaluation schedule for each of its programs—which shows that the Company has not made adjustments in response to Staff's recommendation. Specifically, the Combination Boiler, Boiler, and Tankless Water Heater Tier II rebates continue to experience low participation. Further, in its reply comments in Case No. INT-G-22-03, the Company "agree[d] with the Staff recommendation to postpone formal evaluation of the boiler, combination boiler and water heating measures until there is enough participation to justify the cost of an impact evaluation." Reply Comments at 9. Staff continues to recommend that the Company monitor the participation of its programs and conduct EM&V impact evaluations when there is sufficient participation to justify an evaluation.

IDL Evaluations

In its response to Production Request No. 8, the Company describes a conversation with the University of Idaho Integrated Design Lab ("IDL"), exploring the potential of small-scale EM&V studies. In its response to Production Request No. 29, the Company clarified that it is in the early stages of discovery and is still exploring the potential of small-scale EM&Vs. Staff sees the potential for incremental value to the Company but also has several concerns. Staff recommends that the Company continue to engage its EESC as more information becomes available.

Market Transformation

In the "Securing an Energy Efficient Future" section of its 2022 Annual Report, the Company describes several efforts to develop and implement energy efficient technologies, specifically natural gas heat pumps ("GHP"). In its response to Production Request No. 15, the Company clarified that of the three efforts described, North American Natural Gas Heat Pump Collaborative ("Collaborative"), Gas Technology Institute Emerging Technology Program, and the Energy Solutions Center, only the Collaborative is funded through the EE rider. The Company describes that the Collaborative is most directly related to a traditional market transformation effort; however, the Collaborative is different by preparing coordinated efforts to develop GHP incentive programs before the product is introduced into the market. The Company states that there are no commercially available residential GHPs (only one distributor of commercial GHPs that does not keep them in stock) and that there is no baseline adoption to estimate until a product is available. Staff is concerned that without an existing product and market baseline, the Company does not have a way to quantify impacts or benefits of a market transformation effort. Staff recommends the Company co-develop criteria with the input of Staff and other stakeholders that will demonstrate benefits to Idaho ratepayers for the Company's market transformation efforts. This should include, but not be limited to, the ability to estimate a market baseline for an available product and conduct research (or gain access to credible research) that shows a benefit to Idaho ratepayers through the market transformation efforts affecting the baseline market.

Smart Thermostats

In 2022, the Company had a total of 2,769 rebates for the residential Smart Thermostat measure—an increase of 465% from the total rebates issued in 2021. The Company promoted the Smart Thermostat measure through bill inserts, emails, brochures, the Company's website, and social media. *See* Company's response to Production Request No. 12. Rebates for this measure are limited to one per heating zone. Additionally, builders are able to "stack-on" Smart Thermostat rebates to qualifying Whole Home rebates. The Company estimated a total of 121,836 annual therm savings from the Smart Thermostats installed.

For the Smart Thermostat measure, the Company used the Estimated Useful Life ("EUL") of 11 years—which is from an Energy Efficiency Stakeholder Committee Agreement. However, the 2019 CPA conducted for the Smart Thermostat measure stated the EUL was 8 years,[4] and the CPA referenced the Mid-Atlantic Technical Reference Manual that estimated an EUL of 7.5 years.[5] Staff is concerned the Company may be overestimating the EUL of Smart Thermostats, which may overstate the utility benefits of this measure. Staff will review the EUL in the next EM&V study within the next EE prudency filing.

Commercial Kits

In its Annual Report, the Company describes a Commercial Energy Saving Kit ("CES Kits") offering that it ran in 2022 to increase awareness of its new commercial energy efficiency offerings. While the Company reports the CES Kits as cost-effective, Staff believes that the CES Kits did not succeed in increasing awareness of the commercial programs. In response to Production Request No. 19, the Company stated that it tracked recipients of the CES Kits and their participation in other Commercial EE offerings. The Company reports that only one customer that received a CES Kit went on to participate in another of the Company's offerings. Staff believes that CES Kits were not effective as a marketing strategy. Staff notes that commercial projects are often large scale and can have significant lead times. Staff recommends that the Company continue to monitor its Commercial programs for a delayed response but encourages the Company to explore alternative marketing strategies for its Commercial programs.

STAFF RECOMMENDATIONS

Based on its analysis of the Company's Application, supporting material, and discovery requests, Staff recommends the Commission issue an order:

1. Approving $2,657,836 of the Company's 2022 EE Program expenses as prudently incurred;
2. Disallowing the recovery of $706,805 associated with the Company's Furnace, Whole Home Tier I and Whole Home Tier II programs;

[4] *See* Company's response to Production Request No. 26.

[5] Mid-Atlantic Technical Reference Manual Version 8. https://regulations.delaware.gov/AdminCode/title7/2000/Mid-Atlantic%20TRM%20May%202018.pdf (last visited February 5, 2024).

3. Directing the Company to develop a schedule for internal audits of its EE programs;
4. Directing the Company to delay its next prudence filing until such time as it can provide a completed evaluation the Whole Home and Furnace measures with additional details as described above;
5. Directing the Company to monitor the participation of its programs and conduct EM&V impact evaluations when there is sufficient participation to justify an evaluation;
6. Directing the Company to co-develop criteria—with the input of Staff and other stakeholders—that will demonstrate benefits to Idaho ratepayers from the Company's market transformation efforts.

Respectfully submitted this 22nd day of February 2024.

Michael Duval

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS 22nd DAY OF FEBRUARY 2024, SERVED THE FOREGOING **COMMENTS OF THE COMMISSION STAFF TO INTERMOUNTAIN GAS COMPANY,** IN CASE NO. INT-G-23-06, BY E-MAILING A COPY THEREOF, TO THE FOLLOWING:

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