

BEFORE THE CORPORATION COMMISSION OF THE STATE OF OKLAHOMA

IN THE MATTER OF THE APPLICATION OF)
OKLAHOMA GAS AND ELECTRIC COMPANY)
FOR AN ORDER OF THE COMMISSION) CASE NO. PUD 2023-000087
AUTHORIZING APPLICANT TO MODIFY ITS)
RATES, CHARGES, AND TARIFFS FOR RETAIL)
ELECTRIC SERVICE IN OKLAHOMA)



RESPONSIVE TESTIMONY

OF

CODY ALSUP

APRIL 26, 2024

BEFORE THE CORPORATION COMMISSION OF THE STATE OF OKLAHOMA

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EXECUTIVE SUMMARY

On December 29, 2023, Oklahoma Gas and Electric Company (“OG&E” or “Company”) filed an Application for a modification of its rates, charges, and tariffs for retail electric service in Oklahoma.

After conducting a thorough review of OG&E’s proposed adjustments and the supporting workpapers and documentation, the Public Utility Division (“PUD”) recommends the Oklahoma Corporation Commission (“Commission”) accept the following adjustments:

- PUD Adjustment B-7 to Materials and Supplies, an *increase* of \$31,597,283 to the Company’s rate base.
- PUD Adjustment B-12 Customer Deposits, a *decrease* of \$(5,704,196) to the Company’s rate base.
- PUD Adjustment H-6 to Bad Debt Expense, a *decrease* of \$(24,753) to the Company’s operating expense.
- PUD Adjustment H-18 to Investor Relations, a *decrease* of \$(397,915) to the company’s operating expense.

Additionally, PUD recommends that the Commission order OG&E begin submitting support for total storm costs in addition to the workpapers and revised tariff currently submitted to PUD in the annual Storm Cost Recovery Rider true-up. Support should include an additional workpaper breaking down all storm expenses the Company intends to include in the true up broken down by storm, the total expenses per storm, and a description of the storm.

INTRODUCTION

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Q: Please state your name and your business address.

A: My name is Cody Alsup. My business address is Oklahoma Corporation Commission, Public Utility Division, Will Rogers Office Building, PUD Suite 414, 2401 North Lincoln Boulevard, Oklahoma City, Oklahoma 73105.

Q: Have you previously testified before the Commission and were your qualifications accepted?

A: Yes. I have previously testified before the Commission and my qualifications were accepted at that time.

Q: Who employs you and what is your position?

A: I am employed by the Oklahoma Corporation Commission Public Utility Division as a Senior Regulatory Analyst.

Q: How long have you been so employed?

A: I have been employed by the Commission since January 2019.

Q: What are your duties and responsibilities with PUD?

A: I conduct research and perform comparative analysis of utility applications, reports, financial records, and workpapers to ensure that PUD can make accurate recommendations. My work focuses on analyzing and making recommendations for electric, wind, water, and

1 gas cases. I also analyze and make recommendations for Oklahoma Universal Service
2 Fund Primary cases. For a complete list of my work history and educational background,
3 please review the attached curriculum vitae.¹

4 **PURPOSE**

5 **Q: What is the purpose of your Responsive Testimony regarding OG&E's Application for**
6 **a modification in its rates, charges, and tariffs in Case No. PUD 2023-000087?**

7 A: The purpose of my Responsive Testimony is to present PUD's recommendations to the
8 Commission regarding the following areas of review:

- 9 • Bad Debt Expense
- 10 • Lease/Rent Expense
- 11 • Affiliate Transactions
- 12 • Insurance Expense
 - 13 ○ Self-Insurance
 - 14 ○ Property and Casualty
- 15 • Legislative Advocacy
- 16 • Annual Assessment Rider
- 17 • Investor Relations
- 18 • Contributions in Aid of Construction/Customer Advances for Construction
- 19 • Materials and Supplies
- 20 • Weather Normalization
- 21 • Storm Recovery Rider

¹ Exhibit CRA-1.

- 1 • Customer Deposits/Interest on Customer Deposits

2 **PUD'S REVIEW PROCESS**

3 **Q: Please explain PUD's review process in this Case.**

4 A: PUD reviewed the Application, the workpapers and testimony filed by OG&E witnesses,
5 and Final Order No. 728277 in Case No. PUD 2021-000164. PUD issued data requests
6 and reviewed the associated responses, including responses to data requests issued by
7 intervenors in this Case. PUD conducted onsite audit conferences with OG&E. PUD also
8 conducted subsequent audit conferences with OG&E personnel to further discuss areas of
9 review and the six-month post-test year updates once they were made available.

10 **BAD DEBT EXPENSE**

11 **Q: Please explain Bad Debt Expense.**

12 A: Bad Debt occurs when customers are no longer able to pay the outstanding balance owed
13 to the company and it becomes uncollectable.

14 **Q: What did PUD review regarding Bad Debt Expense?**

15 A: PUD reviewed Direct Testimony filed in this Case, Company WP H-2-26, responses to
16 Data Requests, and held discussions with Company personnel regarding the area.

17 **Q: Did OG&E propose a pro forma adjustment for Bad Debt Expense?**

18 A: Yes. OG&E proposed a pro forma adjustment which resulted in a *decrease* of \$(1,442,645)
19 to the Company's operating expense. To arrive at the proposed adjustment, the Company

1 used a four-year average of uncollectible write-offs and Oklahoma jurisdictional
2 operation's revenues to obtain an uncollectable rate of 0.14%. The uncollectable rate is
3 then multiplied by the four-year average revenue. The difference between this number and
4 Bad Debt Expense is the total adjustment the Company proposes to ensure there is an
5 adequate balance in this account.

6 **Q: Did OG&E propose a six-month post-test year adjustment for Bad Debt Expense?**

7 A: Yes. OG&E proposed a six-month post-test year adjustment of \$24,753 for Bad Debt
8 Expense. This updated the Company's filed level of Bad Debt Expense from \$(1,442,645)
9 to \$(1,417,892).

10 **Q: What does PUD recommend regarding Bad Debt Expense?**

11 A: PUD recommends the Commission adopt OG&E's six-month post-test year level of Bad
12 Debt Expense. This results in a *decrease* of \$(1,417,892) to the Company's operating
13 expense. This level of expense is the most accurate representation of ongoing expenses that
14 should be included in the cost of service. This adjustment is reflected in PUD adjustment
15 H-6.

16 **LEASE/RENT EXPENSE**

17 **Q: Did OG&E propose an adjustment to Lease/Rent Expense?**

18 A: No.

1 **Q: Did PUD review Lease/Rent Expense although OG&E is not making an adjustment**
2 **to this area?**

3 A: Yes.

4 **Q: Does PUD have a recommendation to adjust Lease/Rent Expense?**

5 A: No.

6 **Q: Why does PUD not recommend adjusting Lease/Rent Expense?**

7 A: PUD reviewed OG&E's booked expenses while verifying amounts included in its
8 Application against the general ledger accounts. During the onsite audit, PUD reviewed
9 Lease/Rent Expenses month over month during the test year and held discussions with
10 Company personnel regarding the area. PUD also reviewed a sample of Lease/Rent
11 Expenses that included rail car leases. The level of expense in the test year is reflective of
12 the ongoing level of expense that should be included in the cost of service; thus, PUD does
13 not have a recommended adjustment to Lease/Rent Expense.

14 **AFFILIATE TRANSACTIONS**

15 **Q: Did OG&E propose an adjustment for Affiliate Transactions?**

16 A: No.

17 **Q: Did PUD review Affiliate Transactions although OG&E is not making an adjustment**
18 **to this area?**

1 A: Yes. PUD reviewed Direct Testimony filed in this case, MFR Supplemental Package
2 Section P, responses to Data Requests, and held discussions with Company personnel
3 regarding the area.

4 **Q: Does PUD have a recommendation to adjust Affiliate Transactions?**

5 A: No.

6 **Q: Why does PUD not recommend adjusting Affiliate Transactions?**

7 A: OG&E does not have any affiliates. In recent years, OG&E transitioned away from the use
8 of affiliates². PUD reviewed the Company's books and confirmed this statement through
9 conversations with the Company while performing an on-site audit. OG&E has not
10 included any Affiliate Transactions in this filing; thus, PUD is not recommending an
11 adjustment.

12 **INSURANCE EXPENSE – PROPERTY AND CASUALTY**

13 **Q: What is OG&E proposing regarding Insurance Expense?**

14 A: OG&E is proposing a pro forma adjustment to adjust operating expenses from projections
15 to actual insurance expense levels during the test year. This results in an *increase* of
16 \$2,746,228 to operating expenses.

17 **Q: Describe PUD's review and analysis of the Company's Insurance Expense.**

² Response to Data Request AG 07-02.

1 A: While onsite, PUD held conferences with Company personnel who are responsible for
2 making decisions pertaining to Insurance to gain an understanding of the Company's
3 Insurance processes and decision making. PUD also asked for and analyzed Insurance
4 Expenses to run year-to-year comparisons to look for things such as variances or
5 discrepancies. PUD then annualized Insurance Expense and determined there was no need
6 for an adjustment.

7 **Q: Why does PUD not have an adjustment to Insurance Expense?**

8 A: PUD determined the per books amount for the test year is the level of expense that should
9 be recovered through base rates, as this level is reflective of what the Company has spent
10 on Insurance. The test year level of Insurance Expense is comparable to recent years and
11 is reasonable, thus no adjustment is recommended.

12 **LEGISLATIVE ADVOCACY**

13 **Q: Is OG&E requesting any Legislative Advocacy Expenses in this rate application?**

14 A: No, according to Schedule H-14 filed with the Application, OG&E is not seeking any
15 recovery for Legislative Advocacy in this case.

16 **Q: Did PUD review OGE's expenses to look for Legislative Advocacy Expenses?**

17 A: Yes. Even though OG&E did not provide any information regarding Legislative Advocacy
18 through Schedule H-14, PUD reviewed General Ledger accounts and held discussions with
19 Company personnel on-site regarding the topic. PUD also reviewed responses to a Data

1 Request issued concerning Legislative Advocacy.³

2 **Q: Does PUD recommend an adjustment regarding Legislative Advocacy Expenses?**

3 A: No. After review, PUD determined OG&E's expenses related to Legislative Advocacy
4 were appropriately charged "below the line" and are not being included for cost recovery
5 in this case.

6 **INVESTOR RELATIONS**

7 **Q: Is OG&E requesting an adjustment for Investor Relations?**

8 A: No.

9 **Q: Although there were no Company proposed adjustments for Investor Relations, did**
10 **PUD still review this area?**

11 A: Yes.

12 **Q: What level of Investor Relations expense is OG&E requesting to include in the Cost**
13 **of Service?**

14 A: As outlined in a response to a Data Request⁴, OG&E is including \$795,830 of general
15 expense related to Investor Relations in the cost of service.

16 **Q: Describe PUD's review and analysis of the Company's Insurance Expense.**

17 A: PUD reviewed company books including GL Account 689000 and the response to Data

³ Data Request OIEC 14-03.

⁴ Response to Data Request OIEC 02-23

1 Request OIEC 02-23. After reviewing the expenses, PUD determined these expenses are
2 dues related to investment advisement and membership services. Based on this analysis
3 PUD determined the expenses should be treated the same as general
4 Dues/Donations/Memberships. Based on this determination, PUD analyzed the expenses
5 to determine whether they would provide a benefit to the Company and its ratepayers. If
6 the expense would benefit only the ratepayers, PUD would allow 100% of the expense. If
7 PUD determined that the expense would benefit both the Company and the ratepayers,
8 PUD would allow 50% of the expense. However, if the expense would benefit only the
9 Company or individuals within the company, PUD would disallow the expense.

10 **Q: Does PUD recommend an adjustment regarding Legislative Advocacy Expenses?**

11 A: Yes. After review PUD determined that the General Expenses related to Investor Relations
12 provides a benefit to both ratepayers and the Company, so the amount should be split
13 evenly between ratepayers and shareholders. This results in PUD adjustment H-18, a
14 *decrease* of \$(397,915) to the company's cost of service.

15 **CONTRIBUTIONS IN AID OF CONSTRUCTION/CUSTOMER ADVANCES FOR**

16 **CONSTRUCTION**

17 **Q: Please explain Contributions in Aid of Construction ("CIAC") and Customer**
18 **Advances for Construction ("CAC").**

19 A: CIAC/CAC represents monetary contributions to a regulated public utility to provide for
20 the expansion, improvement, or replacement of the utility's facilities. These funds are
21 treated as a reduction to rate base as they originate from third parties rather than from the

1 utility.

2 **Q: What was PUD's review process for CIAC/CAC?**

3 A: PUD reviewed the Company's supporting workpapers related to CIAC/CAC, which
4 included WP B-3-3, WP B-6, and Direct Testimony. PUD also discussed the area with
5 Company personnel while on-site, reviewed balances by month for the test year and three
6 years prior and reviewed specific projects where OG&E held CIAC/CAC balances during
7 the test year.

8 **Q: Does PUD recommend an adjustment regarding CIAC/CAC?**

9 A: No. After review, PUD determined that OG&E held no balance of CAC during the test
10 year. The level of CIAC, in the amount of \$(108,438), included on WP B-3-3 was
11 accurately represented and reasonable.

12 **MATERIALS AND SUPPLIES**

13 **Q: What are Materials and Supplies?**

14 A: Materials and Supplies are an asset and is inventory held by the Company (e.g., pipes,
15 meters, poles, regulators, transformers, parts needed to repair assets) that the utility
16 procures to support its business.

17 **Q: What was PUD's review process for Materials and Supplies?**

18 A: PUD reviewed the Company's supporting workpapers related to Materials and Supplies,
19 that included: Schedule B-2 – Rate Base/Rate of Return; Schedule B-3 – Adjustments to

1 Rate Base; Schedule B-04 – Explanation of Adjustment to Rate Base and Workpaper B-3-
2 8 – Materials and Supplies. PUD also reviewed Direct Testimony and responses Data
3 Requests. PUD also conducted meetings with Company personnel to discuss Materials
4 and Supplies and selected items were traced to the Company’s general ledger.

5 **Q: What was OG&E’s proposed adjustment to Materials and Supplies?**

6 A: OG&E’s proposed adjustment reflects a 13-month average ending September 2023 and is
7 a reduction of \$(33,387,964) from the test year-end balance resulting in a proposed
8 Materials and Supplies balance of \$205,543,149.

9 **Q: Did OG&E propose a six-month post-test year update regarding Materials and**
10 **Supplies?**

11 A: Yes. OG&E updated Materials and Supplies balances through March 2024. The updated
12 13-month average accounting for the six-month post-test year reflects a Materials and
13 Supplies balance of \$237,140,432. This results in a pro forma adjustment of \$31,597,283
14 to adjust the Company’s Materials and Supplies balance to the most recent 13-month
15 average.

16 **Q: What does PUD recommend regarding Materials and Supplies?**

17 A: PUD recommends the Commission adopt OG&E’s six-month post-test year level of
18 Materials and Supplies. This results in an *increase* of \$31,597,283 to the Company’s rate
19 base. This level of Materials and Supplies inventory is the most accurate representation of
20 ongoing level that should be included in rate base. This adjustment is reflected in PUD

1 adjustment B-7.

2 **WEATHER NORMALIZATION**

3 **Q: Please explain Weather Normalization.**

4 A: Weather Normalization is a process which estimates the impact of higher or lower than
5 normal temperatures on test year revenues. Because heating and cooling costs are
6 significant drivers of energy usage for many customer classes, test year revenues should
7 be adjusted to reflect normalized temperatures in order to set fair, just, and reasonable rates
8 going forward.

9 **Q: What is OG&E's proposed adjustment for Weather Normalization?**

10 A: OG&E is proposing an adjustment, that results in a revenue decrease of \$17,368,760 and a
11 decrease of 282,012,521 kWh to the Oklahoma jurisdiction⁵.

12 In other words, temperatures were more extreme on average in the test year than they would
13 be in a normal year, so a lower level of kWh sales and revenues, representing milder normal
14 temperatures, should be used to set forward-looking rates.

15 **Q: Is PUD proposing an adjustment for Weather Normalization?**

16 A: No. After reviewing Direct Testimony, Data Request responses, WP H-2-10, and
17 discussing the area with Company personnel on-site, PUD has no recommended
18 adjustments. OG&E is treating Weather Normalization consistent with previously filed

⁵ Direct Testimony of Johnny Nguyen, page 12.

1 cases and PUD did not discover any discrepancies or errors in the Weather Normalization
2 calculations.

3 **STORM RECOVERY RIDER**

4 **Q: What is OG&E proposing regarding storm amortization?**

5 A: OG&E is proposing an adjustment, to remove all amortization expenses included in the
6 test year. These storm amortization expenses resulted from prior storm expenses that were
7 deferred to a regulatory asset account and are currently being recovered through the Storm
8 Rider⁶. This adjustment results in a *decrease* of \$(33,678,206) to the Company's cost of
9 service.

10 **Q: What did PUD review regarding the Storm Recovery Rider?**

11 A: PUD reviewed Direct Testimony, responses to data requests, WP H-2-27, and had
12 discussions with Company personnel on-site regarding the area.

13 **Q: Does PUD have a recommendation regarding the Storm Recovery Rider?**

14 A: Yes, although PUD found no issues or discrepancies regarding the Company's calculations
15 to remove Storm Rider expenses, PUD has a policy recommendation involving the Storm
16 Cost Recovery Rider.

17 PUD recommends that the Commission order OG&E begin submitting support for total
18 storm costs in addition to the workpapers and revised tariff currently submitted to PUD in

⁶ Direct Testimony of Jason Thenmadathil, page 10.

1 the annual Storm Cost Recovery Rider true-up. Support should include an additional
2 workpaper breaking down all storm expenses the Company intends to include in the true
3 up broken down by storm, the total expenses per storm, and a description of the storm.
4 PUD would then review the individual expenses for accuracy and prudence before
5 approving revised tariffs to account for the true-up.

6 **Q: Why is PUD making this recommendation?**

7 A: PUD understands that per Final Order No. 558445 issued in Cause No. PUD 200800215,
8 OG&E is allowed to only collect \$2,739,595 for storm expense in base rates each year and
9 the costs for storms have the potential to be much higher than what the Company can collect
10 each year. Because of this, the Storm Recovery Rider was approved by the Commission
11 and enacted. However, there is no current process to verify the expense amounts that are
12 added to the Rider for collection each year during the true-up process. The overall true-up
13 process would mostly be left unchanged but would include an additional verification step
14 before the tariff updates are approved.

15 **CUSTOMER DEPOSITS/INTEREST ON CUSTOMER DEPOSITS**

16 **Q: Please explain Customer Deposits.**

17 A: Customer Deposits are shown as a liability on the utility's balance sheet and represent a
18 form of non-investor-supplied capital. These deposits are a security for the payment of
19 monthly bills or charges which, unless otherwise exempted, each customer must pay to
20 start receiving service with a utility.⁷ OG&E reduces its rate base by the Customer

⁷ OAC 165:35-19-10.

1 Deposits balance, and the Company does not earn a return on this balance. A deposit will
2 be returned either as a credit against billing, or by refund draft or bank card, for customers
3 with a satisfactory pay history, or in the form of a credit applied to the final billing.

4 **Q: What was PUD's review process for Customer Deposits?**

5 A: PUD reviewed the Company's supporting workpapers related to Customer Deposits, which
6 include WP's B-02 and B-06, Direct Testimony, responses to data requests, and held
7 discussions with company personnel regarding the area.

8 **Q: What is OG&E's proposed adjustment for Customer Deposits?**

9 A: OG&E's proposed adjustment, outlined on Schedule B-2, removes all Customer Deposits
10 from rate base and is a *decrease* of \$(99,885,522). This adjustment is equal to OG&E's
11 Customer Deposits balance as of the end of the test year.

12 **Q: Did OG&E recommend a six-month post-test year adjustment for Customer
13 Deposits?**

14 A: Yes. OG&E submitted an updated WP B-6 that provided updated Customer Deposit
15 balances through the six-month post-test year. The updated balances result in an *increase*
16 of \$5,704,196 to Customer Deposits for a total of \$105,589,718.

17 **Q: What does PUD recommend regarding Customer Deposits?**

18 A: PUD recommends the Commission adopt OG&E's six-month post-test year level
19 Customer Deposits. This results in a *decrease* of \$(105,589,718) to the Company's rate

1 base. This level of Customer Deposits is the most accurate representation of ongoing levels
2 of Customer Deposits and this treatment is consistent with OG&E's most recent filed Rate
3 Case.⁸ This adjustment is reflected in PUD adjustment B-12.

4 **Q: Please explain Interest on Customer Deposits.**

5 A: Customer Deposits held by regulated electric utilities accrue interest based on two rates
6 established by the Commission: a short-term rate based on the one-year U.S. Treasury
7 Securities interest rate for deposits held for less than one year, and a long-term rate based
8 on the ten-year U.S. Treasury Securities interest rate for deposits held for more than one
9 year. If a deposit is refunded within 30 days of initial receipt by the utility, no interest
10 accrues. Interest on Customer Deposits is calculated as an above-the-line expense. OG&E
11 multiplies the customer's deposit held by the applicable rate to determine the interest
12 expense accrued monthly. For 2023, the authorized short-term interest rate was 4.28%, and
13 the authorized long-term interest rate was 3.77%. For 2024, the authorized short-term
14 interest rate is 5.39%, and the authorized long-term interest rate is 4.54%.

15 **Q: What is OG&E's adjustment for Interest on Customer Deposits?**

16 A: OG&E's proposed adjustment *increases* the expense for Interest on Customer Deposits by
17 \$2,718,666 This adjustment is calculated by multiplying the test year-end balances for
18 short- and long-term customer deposits by the applicable 2023 authorized interest rates.
19 OG&E utilized the 2023 rates in calculating its adjustment as these are known and
20 measurable. At the end of every year PUD performs a calculation for the upcoming year's

⁸ Cause No. PUD 202100164.

1 interest rate, and this rate is utilized by OG&E and other utilities in calculating Interest on
2 Customer Deposits.

3 **Q: Does PUD recommend an adjustment for Interest on Customer Deposits?**

4 A: No. PUD recommends the Commission approve the expense level for Interest on
5 Customer Deposits as presented by the Company.

6 **RECOMMENDATION**


7 **Q: What is the Public Utility Division's ("PUD") recommendation to the Oklahoma**
8 **Corporation Commission ("Commission") concerning OG&E's Application for a**
9 **modification in its rates, charges, and tariffs in Case No. PUD 2023-000087?**

10 After conducting a thorough review of OG&E's proposed adjustments and the supporting
11 workpapers and documentation, PUD recommends the Commission accept the following
12 adjustments:

- 13 • PUD Adjustment B-7 to Materials and Supplies, an *increase* of \$31,597,283 to the
14 Company's rate base.
- 15 • PUD Adjustment B-12 Customer Deposits, a *decrease* of \$(5,704,196) to the
16 Company's rate base.
- 17 • PUD Adjustment H-6 to Bad Debt Expense, a *decrease* of \$(24,753) to the
18 Company's operating expense.
- 19 • PUD Adjustment H-18 to Investor Relations, a *decrease* of \$(397,915) to the
20 company's operating expense.

1 Additionally, PUD recommends that the Commission order OG&E begin submitting
2 support for total storm costs in addition to the workpapers and revised tariff currently
3 submitted to PUD in the annual Storm Cost Recovery Rider true-up. Support should
4 include an additional workpaper breaking down all storm expenses the Company intends
5 to include in the true up broken down by storm, the total expenses per storm, and a
6 description of the storm.

I state, under penalty of perjury under the laws of Oklahoma, that the foregoing is true and correct to the best of my knowledge and belief.



Cody Alsup

Oklahoma Gas and Electric Company – Case No. PUD 2023-000087

LIST OF EXHIBITS

CRA-1

Curriculum Vitae



Cody Alsup

Oklahoma Corporation Commission, 2101 N. Lincoln Blvd,
Oklahoma City, Oklahoma 73105
(405) 521-2331, Cody.Alsup@occ.ok.gov

Work Experience

Oklahoma Corporation Commission: January 2019 - Present

Public Utility Division (PUD) - Senior Regulatory Analyst

- Perform assigned monthly and annual fuel audits.
- Conduct research and perform comparative analysis of utility applications, reports, financial records, and workpapers to ensure PUD makes accurate recommendations.
- Audit Natural Gas RFP submissions to verify compliance with rules.
- Responsible for the development and support of expert witness testimony involving numerous areas of responsibility in assigned cases.
- Responsible for analyzing, reviewing, and preparing of recommendations/determinations involving the Oklahoma Universal Service Fund on behalf of The OUSF Administrator in the State of Oklahoma.
- Wind Analyst – Responsible for processing wind submissions and ensuring compliance with State statutes and rules. Oversee Notice of Intent to Construct, Annual Report/Fee, Decommissioning.
- Lead Analyst for the following PUD and OSF cases:
 - PUD: 19-072, 19-080, 19-097, 20-092, 21-066, 21-069, 21-127, 22-128, 23-038, 23-041
 - OSF: 18-182, 19-003, 19-008, 19-025, 19-029, 19-033, 19-042, 19-047, 19-054, 19-067, 19-077, 19-078, 19-079, 19-081, 19-085, 19-086, 19-087, 19-108, 19-112, 19-124, 19-132, 21-041, 21-042, 21-075, 21-087, 21-175, 21-176, 21-177, 21-234, 22-003, 22-016, 22-060, 22-149, 22-192, 23-050, 23-060, 24-007
- Assigned Analyst for the following OSF Primary cases:
 - 19-237, 19-305, 20-008, 20-012, 20-013, 20-014, 20-028, 20-029, 20-046, 20-095, 20-112, 23-119
- Assigned Analyst for the following Rate Adjustment cases:
 - 21-055, 21-063, 21-163, 21-164, 22-093
- Assigned Analyst for the following PBRC cases:
 - 23-012, 23-028
- Assigned Analyst for the following Energy submittals:
 - Monthly Fuel: Oklahoma Natural Gas Co.
 - RFP Submission: Oklahoma Natural Gas Co.
 - Monthly/Annual Water Submissions.

WR Hess FACTOR: June 2018 – November 2018

Accounting System Analyst, Oklahoma City, Oklahoma

- Managed client issues and determined the appropriate resolution with accounting software(s).
- Stayed abreast of current technologies and procedures within Oil and Gas accounting to maximize efficiency and work quality.
- Gained invaluable experience and knowledge of Oil and Gas Accounting principles and procedures.

Paycom: May 2015 – December 2017

Senior Specialist II, Oklahoma City, Oklahoma

- Managed Payroll and Accounting for 150+ clients.
- Consulted clients to assure compliance with State and Federal regulations.

- Analyzed workpapers to ensure accuracy and compliance for clients.
 - Conducted team meetings to strategize plans to meet goals set by the company and clients.
-

Education

University of Central Oklahoma, Edmond, Oklahoma

- Accounting/Business Management, Estimated completion December 2024.

Oklahoma Christian University, Oklahoma City, Oklahoma

- Biology/Business Management, August 2011 – May 2012

Abilene Christian University, Abilene, Texas

- Biology, August 2010 – May 2011
-

Professional Development

- 2019 - Advanced Interviewing Techniques for Audit Professional, State Auditor and Inspector Office.
- 2019 - The Basics - Practical Regulatory Training for the Electric Industries.
- 2023 – Benefit-Cost Analysis (BCA) for Distributed Energy Resources

CERTIFICATE OF ELECTRONIC SERVICE

This is to certify that on the 26th day of April, 2024, a true and correct copy of the above and foregoing was electronically served via the Electronic Case Filing System to those on the Official Electronic Case Filing Service List, or via electronic mail to the following persons:

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