**BEFORE THE KANSAS CORPORATION COMMISSION
OF THE STATE OF KANSAS**

In the Matter of Southern Pioneer Electric Company for Approval of the Continuation of its Debt Service Coverage and 34.5 kV Formula Based Ratemaking Plans.	))))	Docket No. 19-SPEE-240-MIS

DIRECT TESTIMONY OF

**CHANTRY C. SCOTT
CFO AND VICE PRESIDENT OF FINANCE AND ACCOUNTING
SOUTHERN PIONEER ELECTRIC COMPANY**

ON BEHALF OF

SOUTHERN PIONEER ELECTRIC COMPANY

December 9, 2019

I. INTRODUCTION AND BACKGROUND

Q. Please state your name and business address.

A. My name is Chantry C. Scott. My business address for legal service is 1850 W. Oklahoma, Ulysses Kansas 67880 and for mail receipt is PO Box 430, Ulysses Kansas 67880-0430.

Q. What is your profession?

A. I am the Chief Financial Officer – VP of Finance & Accounting ("CFO") and Assistant Secretary of Southern Pioneer Electric Company, ("Southern Pioneer"), with its corporate office in Ulysses, Kansas and distribution-customer service offices located in both Liberal and Medicine Lodge, Kansas. I am also CFO of Pioneer Electric Cooperative, Inc. ("Pioneer"), 100% owner of Southern Pioneer. Pioneer is a member-owned electric cooperative not subject to Kansas Corporation Commission ("KCC" or "Commission") jurisdiction for rate setting.

Q. Please describe your responsibilities with Southern Pioneer.

A. As the CFO, I work directly for the President-Chief Executive Officer. I am responsible for assisting with establishing financial policy and rates, implementing Board-approved strategic programs, and the overall financial operations of Southern Pioneer. As the Assistant Secretary, in the absence of the Corporate Secretary, I sign and attest to corporate resolutions and other documents as necessary or as authorized or directed by the Board of Directors.

Q. What is the purpose of your testimony in this proceeding?

A. The purpose of my testimony is to provide support for renewal of the Southern Pioneer Electric Company Debt Service Coverage ("DSC") and 34.5kV Formula Based Rate Plans ("FBR"). In addition, I will support suggested changes to the existing FBR protocols which are described in more detail in the direct testimony of company witness, Mr. Rich Macke. Company witness, Mr. Randall Magnison, is also providing direct testimony in this docket on the historical creation of Southern Pioneer as an entity.

Q. What is your educational background?

A. I graduated from the University of Kansas in 2000 with a Bachelor of Science in both Accounting and Business Administration, and in 2001 with a Master of Accounting and Information Systems. I attended and completed various industry specific trainings including the National Rural Electric Cooperative Association's Financial Planning and Strategies Workshop and the Cooperative Financial Professional Certificate program.

Q. What is your professional background?

A. I began work at Pioneer in June of 2001 as Senior Accountant, where I assisted the Manager of Finance and Administration in completing general accounting activities. In December 2003, I was promoted to Manager of Accounting where I oversaw the Financial Accounting department's activities such as budgeting, financial forecasting, monthly and annual reporting, and various other accounting activities. In May 2011, I was promoted to my current position of Chief Financial Officer and VP of Finance and Accounting at Pioneer. Pursuant to the July 7, 2006 Services Agreement between Pioneer and Southern Pioneer, I was also appointed Southern Pioneer's Chief Financial Officer and VP of Finance and Accounting and Southern Pioneer's Assistant Secretary.

Q. Have you previously presented testimony before the KCC?

A. Yes. I provided direct, and in some instances rebuttal, testimony in Docket No. 12-MKEE-380-RTS ("12-380 Docket"), Docket No. 13-MKEE-699-RTS ("13-699 Docket"), Docket No. 15-SPEE-161-RTS ("15-161 Docket") and Docket No. 18-KPEE-343-COC ("18-343

Docket"). I have also provided review of or assisted with preparing responses to and supporting documents for numerous data requests and witness testimony in numerous Southern Pioneer dockets.

II. RENEWAL OF THE DEBT SERVICE COVERAGE AND 34.5KV FORMULA BASED RATE PLANS

Q. Please explain your understanding of the proposals being made by Southern Pioneer in this case.

A. Southern Pioneer is asking the Commission to approve the continuation of its annual rate adjustment mechanisms adopted on September 26, 2013, in Docket No. 13-MKEE-452-MIS (13-452 Docket) as the DSC FBR pilot plan on Southern Pioneer's retail rates, and on March 10, 2016, in Docket No. 16-MKEE-023-TAR (16-023 Docket) as the 34.5 kV FBR plan for Southern Pioneer's Local Access Delivery Service (LADS) rates for use of its 34.5 kV sub-transmission assets. I refer to these two plans together as the "Initial FBR Plans".

Q. Is Southern Pioneer recommending any changes to the FBR Protocols?

A. Yes. Mr. Macke recommends combining the Initial FBR Plans going forward into what I will refer to as the "FBR Plan". He explains that process in detail in his direct testimony.

I propose two additional changes to the FBR protocols. First, I recommend lowering the Debt Service Coverage ("DSC") Parameter (Section F. of the FBR Protocols) from 1.75 to 1.60. Second, I recommend the Equity Test (Section H. of the FBR Protocols) be eliminated from the FBR Protocols.

Q. Why have you targeted the DSC Parameter and the Equity Test?

A. Southern Pioneer's guiding principle is to provide the best possible service at the lowest possible cost and to mitigate risk that could have a detrimental impact to its customers. The focus on DSC Parameters and the Equity Test directly affects "lowest possible cost" and "mitigation of risk." The best possible position for Southern Pioneer and its customers is for Southern Pioneer to be self-sufficient on its own operating income. It should not be overly dependent on income from third parties which it cannot control and upon which it cannot depend. The DSC Parameter is calculated on Southern Pioneer operating margins, which excludes non-operating allocations from Mid-Kansas. However, the Equity Test includes the non-operating equity allocated to Southern Pioneer by its associated company, Mid-Kansas Electric Company, Inc. (Mid-Kansas), a generation and transmission (G&T) provider. As such, Southern Pioneer's equity is disproportionally impacted by contributions from third party entities. In other words, the primary contribution to Southern Pioneer's current total equity position is directly attributable to Mid-Kansas. What is of great concern is the precarious position G&Ts are in regarding current industry conditions which devalue traditional generation options by way of new/disruptive technologies that can be deployed behind the meter, as well as additional legislation and regulation. Furthermore, current legislation being contemplated concerning retail choice in the state of Kansas could have additional negative impact to the value of traditional generation options. As such, relying on Mid-Kansas to support Southern Pioneer's overall equity position adds significant risk which could have negative rate impacts to Southern Pioneer customers.

Q. Is this additional risk recognized by Southern Pioneer's creditor?

A. Yes. In recent correspondence with Southern Pioneer's lender, CoBank, they expressed the same concern in stating "[w]hen evaluating the strengths and weaknesses of a particular borrower, we also look at their investment in other associated organizations (like a G&T cooperative) and how a loss on that investment may impact the borrower's equity position.

Although we do not specifically set covenants based on local equity, we definitely measure a utility's ability to withstand losses that occur outside of their control." In light of these facts, we believe DSC is an appropriate metric and the Equity Test should be eliminated or at least modified to only consider distribution (local) equity. On balance, we believe the recommendations set forth below regarding the appropriate DSC Parameter and Equity Test ensures Southern Pioneer's ability to lower costs and mitigate risk to our customers which are two critical components to our overall guiding principle. In no way do we see lowering the DSC Parameter and bolstering distribution equity as competing goals. Both can be accomplished simultaneously with proper balance and planning.

III. DEBT SERVICE COVERAGE PARAMETER

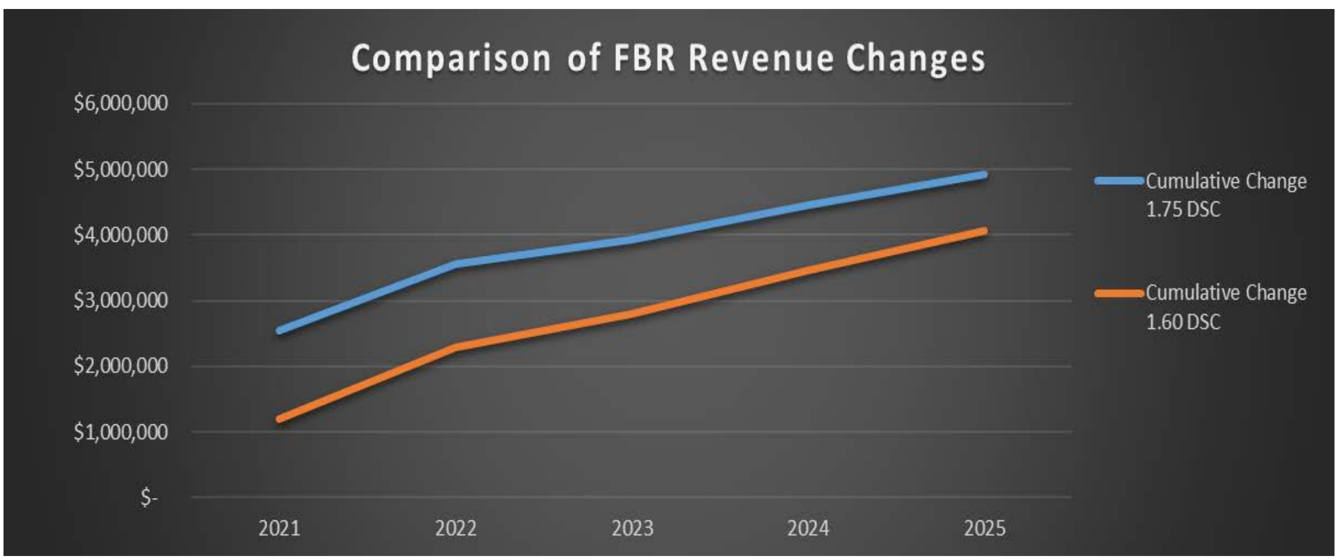
Q. Why do you recommend lowering the DSC Parameter from 1.75 to 1.60?

A. Again, Southern Pioneer desires to provide the best possible service to our customers at the lowest possible cost while mitigating business risks. Lowering the DSC lowers cost to our customers. When the Initial FBR Plans were approved, Southern Pioneer had negative total equity and distribution equity and had recently failed its 1.35 DSC covenant. Furthermore, it had no historical experience in terms of what DSC level would sufficiently insulate Southern Pioneer from not meeting its 1.35 minimum DSC covenant. Given our history, we are now comfortable lowering the DSC threshold in an effort to lower our customer's rates (one of our primary goals).

Q. What experience have you gained from the Initial FBR Plan which provided for a 1.75 DSC Parameter?

A. During the last five-year period, the 1.75 DSC Parameter has aided in Southern Pioneer meeting its DSC requirements, increasing its total equity to approximately 15%, and its distribution equity is very close to being positive for the first time since acquisition. Thus, Southern Pioneer has been able to meet lender expectations and add overall financial strength. Looking forward, Southern Pioneer desires to maintain its financial strength while adding as little as possible to the price paid by customers. While there is still concern about Southern Pioneer's low equity, especially its negative distribution (local) equity, we believe the proposed plan can now place more emphasis on the price paid by our customers while still achieving risk mitigation regarding low distribution equity. Management is dedicated to balancing service, price and risk.

The chart below shows a comparison of cumulative forecasted FBR revenue changes using the different DSC parameters:



Q. Do you believe the lower DSC Parameter will benefit Southern Pioneer customers without adding financial risk?

A. Yes, I do. I have completed financial forecast scenarios using 1.75 and 1.60 DSC parameters. Although forecasts are not always true indicators of actual results, the forecasted results show lower cumulative revenue requirement increases using the 1.60 DSC Parameter. Additionally, the forecasted results show year-end DSC levels above 1.45, which exceeds Southern Pioneer's minimum lender DSC expectations of 1.35. This is illustrated in the chart on the following page.

Q. Why is the forecasted DSC result (1.45) not the same as the 1.6 DSC target level?

A. Because there will always be a lag between the year being evaluated and the time when the rates set at the 1.6 DSC are implemented. This is addressed further below and in the direct testimony of Mr. Macke[1].

Q. When requesting the Initial FBR Plans, Southern Pioneer asserted that the 1.75 was needed so as to provide adequate cushion for the company to meet the 1.35 minimum. Why is Southern Pioneer proposing a lower DSC in this case?

A. Reducing the target DSC to 1.60 does increase the risk associated with not meeting CoBank's DSC requirement. However, as stated above, the DSC level is forecasted to stay above 1.45 using the 1.60 DSC parameter. Again, this introduces additional risk, but Southern Pioneer is willing to try a lower DSC Parameter in order to maintain lower rates for customers. The chart below shows a comparison of forecasted year-end DSC levels using the different DSC parameters.

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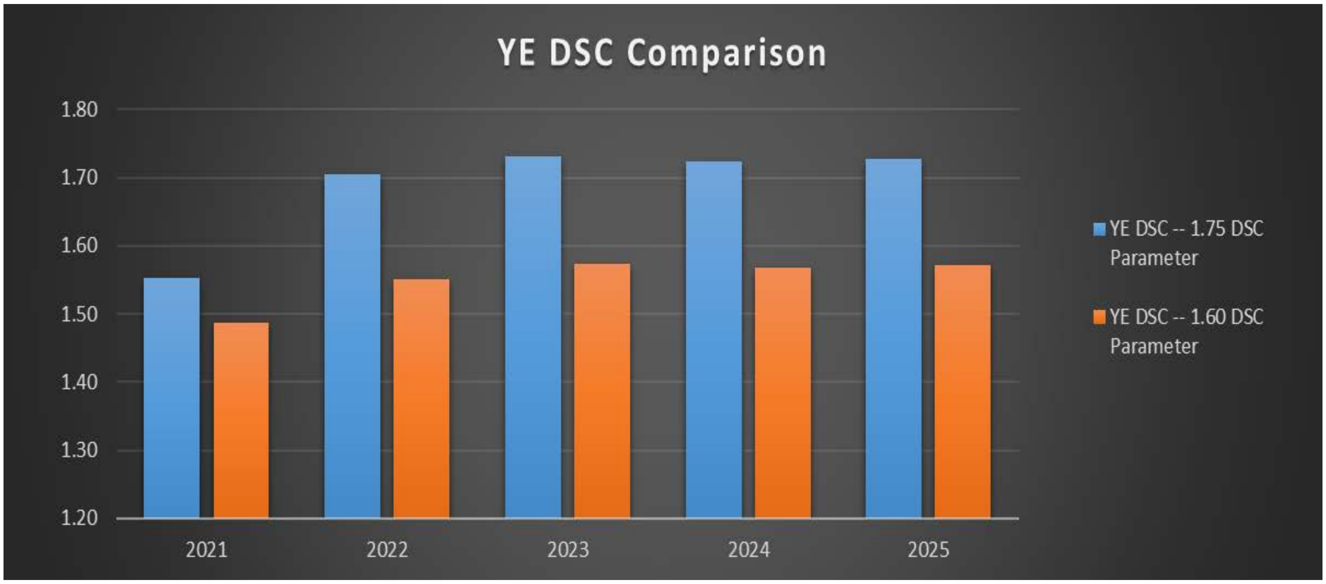
[1] Macke Direct Testimony, Table 1, pg. 12.



Q. Has Southern Pioneer discussed this modified DSC Parameter with its lender?

A. In recent correspondence, CoBank continues to cite a 1.35 minimum DSC while providing Southern Pioneer the latitude to accomplish this utilizing management discretion in operating its utility.

Q. Why shouldn't the DSC Parameter be dropped to lower than 1.60?

A. As I mentioned, Southern Pioneer must maintain a year-end DSC level of 1.35 to meet lender requirements. A DSC Parameter less than 1.60 provides minimal margin for error. Considering the natural revenue recovery lag built into the proposed FBR Plan and prevailing risks in the utility industry (such as weather events, loss of kWh sales, or construction needs), a DSC Parameter of 1.60 allows Southern Pioneer to meet its lender requirements, balancing business risk with the impact of rate increases on our customers.

IV. EQUITY TEST

Q. Why do you recommend the elimination of the Equity Test?

A. First, I believe the Equity Test included in the Initial FBR Plans was something of a non-issue since no one expected the cap to come into play during the 5 years of the Plan. Southern Pioneer's total equity percentage was so low at the inception of the FBR that the 15% was not going to be a factor in the annual adjustments from a practical standpoint. The 15% was accomplished primarily through G&T allocations, not Southern Pioneer operating margins, which is problematic for the reasons previously discussed in my testimony. This was not foreseen when the Initial FBR Plans were put in place. However, the parties made it clear in the 16-023 Settlement agreement that the 15% cap was "only for the purpose of the initial three year term of this 34.5 kV FBR Plan" to make it consistent with the DSC-FBR Plan already in place, and that the term "will not be considered precedential, or asserted as such, in any other dockets or proceedings, including any proceeding to extend or otherwise modify this 34.5 kV FBR Plan."[2]

Q. Do you believe the experience gained in the initial 5-year term of the FBR plans supports removing the equity cap?

A. Yes. Establishing a limit on total equity without an accurate forecast of G&T allocations produced unforeseen risk in Southern Pioneer's current total equity position. It did not anticipate the disproportionately high allocation of total equity represented by the G&T. The primary driver to Southern Pioneer's current total equity position is G&T allocations over which Southern Pioneer has no control. Placing a threshold on total equity, the greatest

[2] Unanimous Settlement Agreement, pp. 4-5, ¶12.

Similarly, the Settlement Agreement Protocols in the 13-452 Docket provide that the "agreement on a 15% equity level is for purposes of this DSC-FBR Plan only and will not be considered precedential, or asserted as such, in any other dockets or proceedings." (P. 5, of the Protocols, section H.)

portion of which is somewhat precarious, provides a false sense of security and exposes Southern Pioneer to additional risk.

In contrast, distribution equity more accurately represents the health of Southern Pioneer operations and its ability to withstand losses from outside investments such as the G&T. The one component impacting equity in which Southern Pioneer has control over is requesting a reasonable revenue requirement through the FBR Plan. One must then ask, what purpose does a total equity cap serve if one has no control over the largest portion of that which contributes to total equity and it is not representative of future risk mitigation to Southern Pioneer operations? Furthermore, what purpose does any equity cap serve if the DSC Parameter in the FBR Plan is driving it? The point is, equity thresholds do not drive DSC which is our primary loan covenant; DSC drives equity. Southern Pioneer has control over meeting its DSC requirements, but has very little control over all of the other factors impacting equity. Managing any equity threshold will at some point result in Southern Pioneer not meeting its minimum DSC requirements. This inserts unnecessary regulatory risk in a formula-based rate plan that was designed to reduce such risk. For this reason, I feel the Commission should be concerned with revenue requirements - which are considered in various parts of the FBR template and primarily in the established DSC Parameter - rather than Southern Pioneer's equity. In this case, the recommended DSC Parameter is set at a reasonably low level, below state and national averages as outlined in the Direct Testimony of Rich Macke[3], in order to minimize the potential rate impact on customers.

In the end, if the Commission still believes an equity test is absolutely necessary, Southern Pioneer recommends a distribution (local) equity threshold in line with average

[3] Macke Direct Testimony, p 23.

distribution equity of similarly situated not-for-profit utilities (e.g. not-for-profit electric cooperatives), also as outlined by Mr. Macke.[4]

Q. Do you believe the Equity Test is consistent with good regulatory policy?

A. No, I do not, for the reasons explained above. Certainly not at a level as low as 15%. This is reflected in the Commission's general policy of encouraging utility companies to maintain a balanced capital structure. As the Commission Staff witness on capital structure, Mr. Adam Gatewood, has correctly stated, "healthy, financially sound electric utilities have traditionally employed capitalization policies of about 50% debt and 50% equity."[5]

Q. What do you believe is an appropriate capitalization policy for electric distribution utilities and what do lenders typically expect?

A. I believe the goal for Southern Pioneer should be to have a capital structure similar to other electric distribution utilities, roughly 35-45% distribution equity. Pioneer Electric strives to maintain a 40-45% distribution equity level. Additionally, in the 16-023 Docket, the Commission established a distribution equity ratio test of 36.31% for Prairie Land, Victory Electric and Western Cooperative.[6]

In my experience, this type of capitalization policy is consistent with the desires of most lenders. Data compiled by CFC shows the median distribution equity for CFC borrowers is 37.60% nationally and 35.92% in Kansas.[7] Furthermore, Southern Pioneer's lender, CoBank, has recently expressed the same expectation in correspondence with Southern Pioneer, stating, "CoBank typically likes to see that an electric distribution borrower maintain an equity ratio greater than 25%, and our strongest borrowers maintain equity ratios in the range of 35-45%."

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[4] Macke Direct Testimony, pp. 24-25.
[5] Direct Testimony of Adam Gatewood, filed on September 12, 2018 in Docket No. 18-KCPE-480-RTS, p. 9.
[6] Order Approving Settlement, issued March 10, 2016, p. 3.
[7] Macke Direct Testimony, Table 3, p. 25.

Additionally, these lender equity standards are typically minimum thresholds. One could argue higher equity positions are acceptable in cases where the utility has substantial risk, such as dependence on certain industries or individual customers or regulatory and legislative risks.

Q. Do you feel the Equity Test aligns with overall FBR objectives?

A. No. Limiting the recovery of revenue requirements based on an equity cap is incongruous with several of the overall FBR objectives. One FBR objective, of primary importance to Southern Pioneer and its lender, is to provide a level of regulatory certainty around Southern Pioneer's ability to establish rates necessary to meet minimum lender financial covenants. As stated above, the Equity Test directly conflicts with this primary FBR objective, creating uncertainty and business risk for Southern Pioneer. When an Equity Cap is in place, especially an unreasonably low Equity Cap, lenders cannot rely on rates being adjusted under the formula to allow the company to meet its debt covenants since the Cap could prevent a necessary adjustment simply because it would cause the equity of the company to go over the Cap. This injects regulatory uncertainty into the equation and undermines one of the most important purposes of the FBR Plan.

Q. Doesn't the current FBR protocols allow for a waiver of the Equity Test limitation if its application would be expected to force Southern Pioneer to violate its loan covenant(s) with its lender?

A. Yes. However, this does not eliminate the regulatory uncertainty described above. Southern Pioneer has the burden to prove a financial covenant is likely to be violated. In order to prove the argument, Southern Pioneer would have to forecast or speculate on financial results a year or two in advance due to the timing lag built into the FBR. Additionally, by the time Southern Pioneer has completed the process to prove a loan covenant may be violated, the rate change may not have enough time to ultimately insure the loan covenant is met. As such, the Equity Test seems to add unnecessary business risk to Southern Pioneer.

Q. Does the Equity Test conflict with other objectives of the FBR?

A. Yes. Another primary objective of the FBR is to minimize annual rate adjustments and hopefully eliminate rate shock to ratepayers. The Equity Test, if implemented, pushes revenue requirement needs into future years, resulting in larger, increases to consumers in the future. Removing the Equity Test enables Southern Pioneer to provide smaller incremental increases that can be planned for, when necessary, and it helps avoid unnecessarily large increases that can negatively impact the plans of consumers.

Q. What about Staff's argument in the 13-452 Docket that the Equity Cap is appropriate because Southern Pioneer's customers have no claim to the equity earned by the utility company from which they buy electricity?[8]

A. First, our customers are best served when Southern Pioneer is a financially strong utility company that can access debt at the best rates possible. A balanced equity ratio serves that goal; an arbitrary equity cap does not.

Second, I believe customers are more impacted and concerned with fluctuations in Southern Pioneer's rates rather than the capital structure it decides to utilize. The FBR Plan, by design, directly addresses this primary concern of consumers. It allows for smaller incremental rate changes on a predictable timeline, ensures rates are adequate to meet Southern Pioneer's needs to provide reliable service and mitigate for various business risks, and guarantees the revenue requirements are just and reasonable due to a lower than average DSC parameter. Furthermore, to more directly address the question, I do not believe this is

[8] Direct Testimony of Justin Grady filed on May 3, 2013, p. 26.

a valid concern normally addressed in rate cases by the Commission, and given the low DSC parameter requested in the FBR Plan, I do not feel the Equity Cap protects the consumer in any way.

Q. Does this conclude your Direct Testimony?

A. Yes, it does.

VERIFICATION OF CHANTRY C. SCOTT

STATE OF KANSAS)
) ss:
COUNTY OF GRANT)

Chantry C. Scott, being first duly sworn, deposes and says that he is the Chantry C. Scott referred to in the foregoing document titled "Prefiled Direct Testimony of Chantry C. Scott" before the State Corporation Commission of the State of Kansas, that he is an officer of Southern Pioneer Electric Company, and that the statements therein were prepared by him or under his direction and are true and correct to the best of his information, knowledge and belief.

Chantry C. Scott

SUBSCRIBED AND SWORN to before me this 9 day of December 2019.

Michelle Brungardt
Notary Public

Seal MICHELLE BRUNGARDT
Notary Public - State of Kansas
My Appt. Expires 9-30-2021

My Appointment Expires: 9-30-2021

CERTIFICATE OF SERVICE

I, the undersigned, hereby certify that a true and correct copy of the foregoing pleading was electronically served this 9th day of December, 2019 to:

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