

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

In the Matter of the Joint Application of Westar)
Energy, Inc. and Kansas Gas and Electric) Docket No. 18-WSEE-328-RTS
Company for Approval to Make Certain)
Changes in their Charges for Electric Services.)

CROSS-ANSWERING TESTIMONY OF MADELINE YOZWIAK

ON BEHALF OF SIERRA CLUB AND VOTE SOLAR

JUNE 22, 2018

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1 **I. Introduction and Purpose of Testimony**

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

3 A. My name is Madeline Yozwiak. My business address is 360 22nd Street, Suite 730,
4 Oakland, CA 94612.

5 **Q. On whose behalf are you submitting this testimony?**

6 A. I am submitting this cross-answering testimony on behalf of Sierra Club and Vote
7 Solar.

8 **Q. Did you previously provide direct testimony and exhibits in this case on behalf of**
9 **Sierra Club and Vote Solar?**

10 A. Yes, I did. I discussed my background in my direct testimony, and I also included a
11 summary of my background as Exhibit MY-1.

12 **Q. Have you reviewed the testimony filed by intervenors and the Utilities Division**
13 **staff (“Staff”) of the Kansas Corporation Commission (“Commission”) related**
14 **to Westar’s rate design proposal for the Residential Distributed Generation**
15 **(“RS-DG”) class?**

16 A. Yes, I have.

17 **Q. Based on your review, have your conclusions and recommendations changed**
18 **from what you presented in your direct testimony?**

19 A. No. I continue to conclude that Westar Energy, Inc. and Kansas Gas and Electric
20 Company’s (collectively, “Westar” or “Company”) proposed, mandatory three-part
21 tariff for the RS-DG class would significantly increase the rates and charges that
22 customers with distributed renewable energy generation pay for electricity, at a level
23 that is disproportionate to Westar’s proposed rate changes for other residential

1 customers, and that it would do so even though RS-DG customers *currently pay more*
2 *than their share of costs* based on the Company's Class Cost of Service Study
3 ("CCOSS") and projected revenues. The proposed tariff is not cost-based and
4 prejudices RS-DG customers. Additionally, I remain concerned that Westar's CCOSS
5 overstates the costs allocated to the RS-DG class. As a result, I continue to
6 recommend that the Commission reject Westar's proposed three-part RS-DG tariff
7 and allow RS-DG customers to continue to take service on a tariff that is identical to
8 the Residential Standard Service tariff.

9 **Q. What is the purpose of your cross-answering testimony?**

10 A. The purpose of my cross-answering testimony is to respond to certain portions of the
11 direct testimonies filed in this case by Staff witnesses Dorothy J. Myrick and Dr.
12 Robert H. Glass, and The Citizens' Utility Ratepayer Board ("CURB") witnesses
13 Stacey Harden and Brian Kalcic. Specifically, I address the results of Staff's CCOSS
14 with regard to the RS-DG class and respond to the RS-DG tariffs proposed by Staff
15 and CURB.

16 **Q. Please summarize your cross-answering testimony.**

17 A. I find that Staff's CCOSS supports the conclusion that the RS-DG class over-recovers
18 its share of costs on current tariffs. This conclusion, which is consistent with the
19 conclusion I presented in my direct testimony, undermines the Company's
20 justification for its RS-DG tariff proposal. I do not support Staff's or CURB's
21 proposed rate design for RS-DG customers, despite their reduced charges relative to
22 the Company's proposal, because there is no cost-recovery basis for the change (*i.e.*,

1 RS-DG customers currently over-recover) and the proposed rate structure
2 disadvantages RS-DG customers.

3 **II. Staff's Position on the CCOSS and Proposed RS-DG Tariff**

4 **Q. In your direct testimony, you assert that the RS-DG class over-recovers on**
5 **current rates. What does Staff's analysis indicate in terms of recovery related to**
6 **the RS-DG class?**

7 A. Staff's CCOSS supports the conclusion that revenue from the RS-DG class exceeds
8 the class' share of costs on current tariffs (*i.e.*, that there is an over-recovery).¹ Staff's
9 CCOSS, which is sponsored by Staff witness Myrick, found the rate of return
10 ("ROR") for the RS-DG class to be 9.27% on current tariffs (*i.e.*, net operating
11 income divided by rate base).² This is equivalent to a relative ROR for the RS-DG
12 class of 1.19 (*i.e.*, class ROR divided by the system average ROR).³ As Staff witness
13 Myrick explains, a relative ROR above one (1) indicates that the RS-DG class over-
14 recovers its share of cost.⁴ I note that Staff's use of a lower revenue requirement in its
15 CCOSS (as compared to Westar) does not impact this conclusion because the ROR
16 metric is proportional to the revenue requirement being allocated.

17 **Q. How do the ROR results for the RS-DG class in Staff's CCOSS compare to the**
18 **results of the Company's CCOSS?**

19 A. Staff's analysis tells a different story regarding recovery of costs from the RS-DG
20 class as compared to Westar's CCOSS analysis. Westar's CCOSS shows an RS-DG

¹ See Direct Testimony of Dorothy J. Myrick, Exhibit DJM-E2 (June 12, 2018) ("Myrick Direct").

² *Id.* at p. 27:8 (Table 2).

³ *Id.*

⁴ *Id.* at p. 8:5-12.

1 class ROR of 1.17% and a relative ROR of 0.17.⁵ These figures suggest that net
2 income from the RS-DG class is less than its allocated share of cost, resulting in an
3 under-recovery.

4 By contrast, and as I explained above, Staff's CCOSS shows that the RS-DG class
5 over-recovers its share of costs, with a class ROR of 9.27% and a relative ROR of
6 1.19. These figures suggest that net income from the RS-DG class is greater than its
7 allocated share of cost, resulting in an over-recovery.

8 **Q. What do you believe led to the very different outcomes for the RS-DG class ROR**
9 **in Staff's CCOSS and Westar's CCOSS?**

10 A. Staff witness Myrick details a number of differences between Staff's CCOSS and
11 Westar's CCOSS that affect the relative CCOSS results.⁶ However, I believe the key
12 reason that Staff's CCOSS indicates over-recovery for the RS-DG class, and the
13 Company's CCOSS does not, is that Staff uses adjusted energy and revenue
14 determinants within its CCOSS, while the Company uses un-adjusted book values.
15 That is, Staff's CCOSS uses values that include its pro forma adjustments to load
16 when allocating energy costs and calculating net operating income.⁷ The Company's

⁵ Direct Testimony of Ronald J. Amen, Exhibit RJA-2 (Feb. 1, 2018) ("Amen Direct"). *See also* Myrick Direct, p. 27:8 (Table 2).

⁶ Staff allocates an overall revenue decrease (*see* Myrick Direct, p. 9:17-19); uses a different classification and allocation methodology (*id.* at pp. 14:16-17, 27:10-11, 27:11-14); calculates different pro forma adjustments (*id.* at pp. 15:11-14, 16:8-9); and uses fewer customer classes (*id.* at p. 13:5-8) in its CCOSS, relative to the Company. In my testimony, I take a position on the Company's pro forma adjustments only.

⁷ Myrick Direct, p. 16:7-8 ("The energy allocators in KCC-COSS were revised to accommodate Staff adjustments for Weather Normalization and Customer Annualization.").

1 CCOSS, in contrast, appears only to use historic book values, and does not apply any
2 pro forma adjustments to load and revenue within its CCOSS.⁸

3 **Q. Please explain why Staff’s use of pro forma adjustments in its CCOSS**
4 **contributes to a significantly different ROR result for the RS-DG class, relative**
5 **to the Company’s CCOSS.**

6 A. These pro forma adjustments have a big impact because of the substantial growth in
7 the RS-DG class over the course of the test year. As I explained in my direct
8 testimony, the historic values of billing determinants for the RS-DG class likely are
9 unrepresentative of what the Company can reasonably expect to see within a “typical”
10 year, because of the growth in the class.⁹ For example, as Staff witness Glass
11 observed, “in July 2016, there were 65 customers in the [RS-DG] class while, in June
12 2017, there were 227 customers in the same class, which is an increase in the class
13 size of 250% during the test year.”¹⁰

14 The pro forma adjustments are meant to normalize historic book values so that
15 analyses reflect a “typical” year of operation of the Company. Staff’s CCOSS, by
16 incorporating adjustments in allocating energy costs and calculating net operating
17 income, achieves this goal. The Company’s CCOSS, by excluding these adjustments,

⁸ For example, *see* Westar Response to Sierra Club Request 2-07, File: “Westar Datasheet_Non-proprietary.xlsx,” Sheet “Allocators,” Row 12. The “kWh-Billed” allocator used in the Company’s CCOSS aligns with the “Book Annual Energy” shown in Myrick Direct, Exhibit DJM-E1, pp. 33-36.

⁹ *See* Direct Testimony of Madeline Yozwiak, pp. 21-22 (June 11, 2018) (“Yozwiak Direct”).

¹⁰ Direct Testimony of Robert H. Glass, pp. 34:15-35:2 (June 13, 2018) (“Glass Direct”); *see also id.* at p. 37:12-14 (Dr. Glass stating that “the RS-DG class grew so rapidly during the test year that interpreting the RS-DG billing determinants is difficult.”).

1 does not. I believe the Company's choice not to incorporate pro forma adjustments in
2 its CCOSS unfairly biases the ROR results against the RS-DG class.

3 **Q. Are the pro forma adjustments to load applied in other analyses performed by**
4 **Staff or the Company?**

5 A. Yes. Staff applies the same adjustments to load in its Proof of Revenue analysis,
6 sponsored by Dr. Robert Glass and used to set rates by class, as it does in its
7 CCOSS.¹¹ The Company applies its pro forma adjustments in its Proof of Revenue
8 analysis,¹² but not in its CCOSS. In other words, Staff is consistent in its use of pro
9 forma adjustments across its studies, while the Company is not.

10 **Q. Did you take a similar approach to Staff in your analysis of the costs and**
11 **revenue collection of the RS-DG class?**

12 A. In some ways, I did. Like Staff, I sought to provide an analysis that is representative
13 of a "typical year" of collection for the Company by incorporating pro forma
14 adjustments meant to normalize historic book values over the test year.

15 However, unlike Staff, I did not create a new CCOSS that utilized the adjusted values
16 as inputs and used these results to calculate class RORs based on net operating
17 income and rate base. Instead, in my direct testimony, I used the information Westar
18 provided in its Proof of Revenue analysis, which incorporates the Company's pro

¹¹ Compare Glass Direct, Exhibit RHG-1 ("Billing Units") with Myrick Direct, Exhibit DJM-E1, p. 33-36 ("Billing Determinants").

¹² See Westar Response to Sierra Club Request 1-36, File: "2018 Proof of Revenue-Two Steps- 1-26-18 REDACTED SPCL CNTRCTS.xlsx," Sheet "Proof – Total," Column E (Provided in Exhibit MY-2). In Column E, Westar applies the Company's pro forma adjustments to the book values in order to develop its billing determinants.

1 forma adjustments, as a proxy to compare against Westar's allocated costs in its
2 CCOSS. This allowed me to calculate a percent of over- or under-recovery by class.

3 Both analyses, though approached differently, reach the same general conclusion that
4 the RS-DG class over-recovers its allocated share of costs on current tariffs.

5 **Q. What are your overall conclusions from Staff's CCOSS?**

6 A. I find that Staff's CCOSS results indicate that the RS-DG class over-collects its
7 allocated share of costs on current tariffs. This aligns with the conclusions I discuss in
8 my direct testimony, based on my analysis using the Company's CCOSS and Proof of
9 Revenue analysis.¹³ Both my analysis and Staff's CCOSS results undermine the
10 Company's justification for its proposed RS-DG tariff—the purported need to correct
11 an under-recovery of costs from RS-DG customers.¹⁴ Instead, Staff's CCOSS and my
12 analysis indicate that RS-DG class over-recovers its share of costs, without altering
13 tariffs.

14 **Q. Please summarize Staff's proposed rate design for the RS-DG class, and how it**
15 **compares to that proposed by Westar in its Joint Application.**

16 A. Although Staff's analysis shows that Westar over-recovers revenue from RS-DG
17 customers, Staff recommends an RS-DG tariff that maintains the three-part tariff
18 structure proposed by Westar, meant to rectify an asserted under-recovery. However,
19 Staff lowers the charges assessed for each component, as compared to the Company's
20 proposal. Specifically, Staff's proposed tariff reduces the basic service charge to

¹³ Yozwiak Direct, pp. 12-23 (Section IV.A).

¹⁴ See Amen Direct, pp. 6:1-10, 22:14-16; Direct Testimony of Larry Wilkus, pp. 18:21-23, 21:9-10 (Feb. 1, 2018).

1 \$15.00/month, the energy charge to \$0.039707/kWh, and the demand charges to
2 \$3.00/kW in the winter and \$9.00/kW in the summer.¹⁵ Table 1 summarizes Staff's
3 proposed RS-DG tariff, as sponsored by Staff witness Glass, compared to that
4 proposed by the Company. The values reflect the step 2 charges that would be
5 effective in February 2019.

6 **Table 1: Westar's and Staff's Proposed RS-DG Tariffs¹⁶**

	Westar Proposal	Staff Proposal
Basic Service Charge	\$18.50/month	\$15.00/month
Energy Charge	\$0.072331/kWh	\$0.039707/kWh
Demand Charge		
Winter	\$3.15/kW	\$3.00/kW
Summer	\$9.45/kW	\$9.00/kW

8 Q. Do you support Staff's recommended rate design for the RS-DG class?

9 A. I do not. While I appreciate Staff's modification of the disproportionate rate increase
10 Westar proposes for RS-DG customers, including a reduced demand charge,¹⁷ the
11 three-part rate structure that Westar proposes in this case (and that is maintained in
12 Staff's proposal) is not warranted or necessary to recover cost from the RS-DG class.
13 As Staff's CCOSS has shown, the ROR of the RS-DG class is above Westar's
14 requirement on current tariffs, indicating that the class currently over-collects its
15 share of costs. Moreover, the proposal prejudices residential customers in the RS-DG
16 class, as I discuss in my direct testimony.¹⁸

¹⁵ Glass Direct, p. 34 (Table 7) (as revised by errata filed on June 19, 2018).

16 *Id.*

¹⁷ *Id.* at pp. 24:14-17 (treating RS-DG customers as though they were still part of the Standard Residential class), 34:14-15 (“However, because of the dramatic changes in the RS-DG customer class, it is too early to move to higher demand charges.”), 35:10-12 (setting the energy rate to be revenue neutral relative to the two-part tariff).

¹⁸ Yozwiak Direct, pp. 33-38 (Section V).

1 **Q. In his direct testimony, Dr. Glass states that “[c]onsistent with the Commission’s**
2 **Order in Docket 16-403, Westar is proposing a seasonally differentiated three-**
3 **part rate for Schedule RS-DG.”¹⁹ Do you believe that Westar’s proposal is**
4 **“[c]onsistent with the Commission’s Order in Docket 16-403”?**

5 A. Respectfully, I do not. In Docket 16-403, the Commission found that rates for
6 residential DG customers should be cost-based.²⁰

7 As I discuss above, my and Staff’s analyses show that Westar’s proposal is not cost-
8 based. Westar already over-recovers from RS-DG customers on current rates.

9 Moreover, as Dr. Glass observes, Westar’s CCOSS “does not provide a specific

10 justification for the Westar suggested RS-DG rate.”²¹ Similarly, I find that Westar

11 does not provide a direct connection in its Joint Application between its CCOSS, and

12 the amount and structure of its proposed demand charge in the RS-DG tariff.²²

13 I also note that the Commission made clear that the sponsoring utility bears the

14 burden of showing that *any* proposed new DG rate design will result in non-

15 discriminatory, non-preferential just and reasonable rates.²³

16
17
18

¹⁹ Glass Direct, p. 33:5-6.

²⁰ Final Order ¶ 26, *General Investigation to Examine Issues Surrounding Rate Design for Distributed Generation Customers*, Docket No. 16-GIME-403-GIE (Sept. 21, 2017). *See also id.* at ¶ 23

²¹ Glass Direct, p. 33:12-13.

²² Yozwiak Direct, pp. 30-32 (Section IV.C).

²³ Final Order ¶ 24; *see also* Order on Petition for Reconsideration ¶ 24, *Investigation to Examine Issues Surrounding Rate Design for Distributed Generation Customers*, Docket No. 16-GIME-403-GIE (Nov. 2, 2017) (“In the event one of the electric utilities seeks to establish a new rate design or establish different rates for DG and Non-DG customers, then the electric utilities will carry the burden of establishing those changes result in just and reasonable rates that are neither unduly discriminatory nor preferential.”).

1 **III. CURB's Position on the Proposed RS-DG Tariff**

2
3 **Q. Please summarize CURB's recommendations for the RS-DG class.**

4 A. CURB recommends the Commission adopt a mandatory three-part rate tariff for the
5 RS-DG class that contains the same the structure as that proposed by Westar but
6 includes lower fixed, energy, and demand charges—similar to the approach taken by
7 Staff.²⁴ CURB further recommends that the Commission direct Westar to submit an
8 annual report to Staff and CURB providing key statistics on behavior and bill impacts
9 for RS-DG customers on the tariff; that the Company consider alternative RS-DG rate
10 designs in its next general rate case; and that, if the Commission rejects CURB's
11 proposed changes to the RS-DG tariff, any increase in charges be phased-in over five
12 years.²⁵

13 **Q. Do you support CURB's recommendations for the RS-DG class?**

14 A. I share CURB's concern regarding the potential bill impacts and rate shock to RS-DG
15 customers if Westar's proposed mandatory three-part tariff is adopted,²⁶ and
16 appreciate CURB's proposed reductions in charges and reporting requirements.
17 However, as I discuss above and in my direct testimony, I find that Westar's proposed
18 rate structure (which CURB's proposal maintains) is not justified on a cost-recovery
19 basis and prejudices RS-DG customers. Therefore, I do not support CURB's
20 proposal.

²⁴ Direct Testimony of Brian Kalcic, p. 19 (June 11, 2018).

²⁵ Direct Testimony of Stacey Harden, pp. 5-6 (June 11, 2018).

²⁶ *Id.* at p. 24:4-6 (“Q. Are you concerned about the potential bill impacts for residential DG customers if Westar's proposed changes are approved? A. Yes.”).

1 **Q. Do you have any other comments regarding the direct testimonies submitted by**
2 **CURB?**

3 A. Yes. CURB witness Harden proposes that the voluntary three-part RPER tariff,
4 available to residential customers without DG, be implemented as a pilot tariff
5 because she notes there is “a lack of experience with residential demand rates for the
6 Commission, Staff, CURB and Westar.”²⁷ She explains further that “[a]pproving the
7 RPER tariff as a non-permanent, or pilot, tariff will allow the Commission to easily
8 adopt changes to the program once all parties better understand the impact of the
9 RPER program on residential customers.”²⁸

10 I appreciate CURB’s suggestions to protect residential customers without renewable
11 generation and note that the concerns regarding demand charges also apply to
12 residential customers with renewable generation. The potential impact to the RS-DG
13 customers, in fact, is greater under the Company’s proposal. While residential
14 customers without renewable generation can choose to take service on the voluntary
15 RPER tariff, those with renewable generation must pay Westar on the basis of the
16 mandatory three-part RS-DG tariff.

17 Even if Westar’s proposed tariff was justified on a cost basis—which it is not—the
18 fact that a customer has renewable generation should not exempt them from
19 legitimate caution afforded to any other residential customer regarding the ability to
20 respond to and bill impact of a mandatory demand charge tariff.

²⁷ *Id.* at p. 18:12-13.

²⁸ *Id.* at p. 18:13-16.

1 **VI. Recommendations**

2 **Q. What are your recommendations for the Commission?**

3 A. I continue to recommend that the Commission:

- 4 • Reject Westar's proposed tariff for the RS-DG class; and
- 5 • Allow customers in the RS-DG class to take service under a tariff that is
- 6 identical to the Residential Standard Service tariff.

7 **Q. Does this conclude your cross-answering testimony?**

8 A. Yes.

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AFFIDAVIT OF MADELINE YOZWIAK

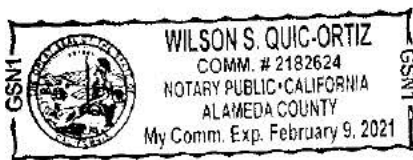
STATE OF CALIFORNIA)
) ss
COUNTY OF ALAMEDA)

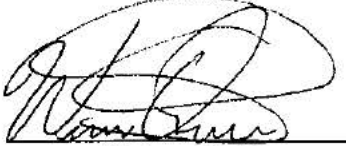
I, Madeline Yozwiak, of lawful age and being duly sworn, state and affirm the following: that the foregoing prepared testimony in question and answer format constitutes my Cross-Answering Testimony in the above-captioned proceeding; that the answers set forth therein were given by me and that I have knowledge of the matters set forth in such answers; and that the answers contained therein are true and correct to the best of my information, knowledge, and belief.



MADELINE YOZWIAK

SUBSCRIBED AND SWORN before me this 21 day of June, 2018.





Notary Public

My commission expires: 02/09/2021

CERTIFICATE OF SERVICE

I, the undersigned, do hereby certify that on this 22nd day of June, 2018, a true and correct copy of the above and foregoing **Cross-Answering Testimony of Madeline Yozwiak on Behalf of Sierra Club and Vote Solar** was electronically delivered to the following individuals:

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