BEFORE THE STATE CORPORATION COMMISSION

OF THE STATE OF KANSAS

IN THE MATTER OF THE APPLICATION	**]**	
OF ATMOS ENERGY CORPORATION	**]**	**KCC Docket No. 23-ATMG-359-RTS**
FOR ADJUSTMENT OF ITS NATURAL	**]**	
GAS RATES IN THE STATE OF KANSAS	**]**	

DIRECT TESTIMONY OF

ANDREA C. CRANE

RE: REVENUE REQUIREMENTS

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

January 17, 2023

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I. STATEMENT OF QUALIFICATIONS

Q. Please state your name and business address.

A. My name is Andrea C. Crane and my business address is 2805 E. Oakland Park Boulevard, #401, Fort Lauderdale, FL 33308.

Q. By whom are you employed and in what capacity?

A. I am President of The Columbia Group, Inc., a financial consulting firm that specializes in utility regulation. In this capacity, I analyze rate filings, prepare expert testimony, and undertake various studies relating to utility rates and regulatory policy. I have held several positions of increasing responsibility since I joined The Columbia Group, Inc. in January 1989. I became President of the firm in 2008.

Q. Please summarize your professional experience in the utility industry.

A. Prior to my association with The Columbia Group, Inc., I held the position of Economic Policy and Analysis Staff Manager for GTE Service Corporation, from December 1987 to January 1989. From June 1982 to September 1987, I was employed by various Bell Atlantic (now Verizon) subsidiaries. While at Bell Atlantic, I held assignments in the Product Management, Treasury, and Regulatory Departments.

Q. Have you previously testified in regulatory proceedings?

A. Yes, since joining The Columbia Group, Inc., I have testified in over 400 regulatory proceedings in the states of Arizona, Arkansas, Connecticut, Delaware, Hawaii, Kansas, Kentucky, Maryland, New Jersey, New Mexico, New York, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Vermont, Washington, West Virginia and the District of Columbia. These proceedings involved gas, electric, water, wastewater, telephone, solid waste, cable television, and navigation utilities. A list of dockets in which I have filed testimony since January 2008 is included in Appendix A.

Q. What is your educational background?

A. I received a Master of Business Administration degree, with a concentration in Finance, from Temple University in Philadelphia, Pennsylvania. My undergraduate degree is a B.A. in Chemistry from Temple University.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

A. Atmos Energy Corporation ("Atmos" or "Company") provides service to approximately 139,000 Kansas customers in 110 communities located in 32 counties. On September 9, 2022, Atmos filed an Application with the Kansas Corporation Commission ("KCC" or "Commission") seeking a base revenue increase of $8.318 million or approximately 12.5% over total pro forma revenue at present rates for its natural gas operations in Kansas. The Company's initial claim would have resulted in an average monthly increase for residential customers of approximately $5.60, or 18.21% on non-fuel revenues.[1] The Company

1 Atmos estimated that the average residential customer's total bill would increase by approximately 6.5%.

subsequently updated its revenue deficiency to $7.761 million, reflecting more recent data and the correction of certain errors. Atmos' proposed revenue increase includes certain costs that are currently being recovered through the annual Gas System Reliability Surcharge ("GSRS"), which is currently recovering approximately $3.5 million in annual surcharges. The updated requested increase would result in an average non-fuel revenue increase for residential customers of approximately 17.00%.

The Company's last base rate case was filed in June 28, 2019, based upon a test year ending March 31, 2019.[2] That case was litigated and the Commission issued an order on February 24, 2020.

In addition to the proposed rate increase, Atmos is requesting the expansion of the System Integrity Program ("SIP") Tariff that was authorized in the 19-525 Docket. The SIP provides for periodic rate adjustments related to certain infrastructure replacement projects. Atmos is also proposing to eliminate various miscellaneous charges for services such as initiation and reconnection of service, collection charges, insufficient funds charges, and credit card fees. In addition, the Company is proposing to implement a voluntary SmartChoice Carbon Offset ("SCCO") Tariff for customers that elect to reduce the carbon footprint associated with natural gas usage.

The Columbia Group, Inc. was engaged by the State of Kansas, Citizens' Utility Ratepayer Board ("CURB") to review the Company's Application and to provide recommendations to the KCC regarding the Company's revenue requirement. I am

2 KCC Docket No. 19-ATMG-525-RTS ("19-525 Docket").

testifying on revenue requirement issues. In addition to my testimony, CURB is sponsoring the testimony of several other witnesses in this case. Dr. J. Randall Woolridge is submitting testimony on cost of capital and capital structure issues; Glenn Watkins is filing testimony on rate design and class cost of service issues; and Josh Frantz is filing testimony on the SIP Tariff, on the SCCO Tariff, and on the Company's proposal to eliminate miscellaneous service charges.

III. BACKGROUND OF THE FILING AND SUMMARY OF CONCLUSIONS

Q. What are the most significant issues in this rate proceeding?

A. The most significant accounting issues driving Atmos' rate increase request are 1) the Company's claim for a return on equity of 10.95% and a capital structure consisting of approximately 60% equity, 2) return requirements associated with plant-in-service additions since the last base rate case, 3) the Company's request to increase depreciation rates associated with shared services, 4) the Company's request to include construction work-in-progress ("CWIP") in rate base, and 5) incremental salary and wage expenses and associated benefits.

Q. Please summarize the updates to the initial revenue deficiency filed by Atmos.

A. The Company provided numerous updates in this case through the discovery process, including two significant updates. First, in November 2022, Atmos provided updates to various components of its revenue requirement in response to Staff 1-126. In that update, Atmos updated plant in service, accumulated depreciation, and accumulated deferred income taxes to reflect actual balances at September 30, 2022. In addition, the Company reflected a correction to its pension and post-retirement benefits expense adjustment. These updates reduced the Company's revenue deficiency from $8,318,211 to $8,208,834.

In December 2022, the Company filed a more comprehensive update in response to Staff 1-166, Supplement #2 ("Supplement #2"), which included updates to all components of its rate base claim to reflect actual balances at September 30, 2022, updates to capital structure and cost of debt to reflect the impact of an October 2022 refinancing, and updates to all revenue requirement components to reflect 2023 allocation factors. This update reflects a further reduction in its revenue deficiency, from $8,208,834 to $7,761,165.

Q. Does the Company's revenue deficiency claim include the impact of amounts collected under the SIP Tariff?

A. No, it does not. Unlike the GSRS, revenues collected under the SIP Tariff are not rolled into base rates. Therefore, the SIP rider will continue at its current level, until the Company makes its next SIP filing. In order to avoid double-counting, all costs that are recovered through the SIP Tariff have been removed from the Company's base revenue deficiency claim in this case.

Q. Did you base your analysis on the revenue requirement filed by Atmos in its original Application?

A. No, I did not. While I generally oppose updates that extend the historic test year past the end of the utility's filed test year, in this case I based my adjustments off the revenue requirement model filed by the Company in response to Supplement #2. I recognize that Staff and the KCC has traditionally accepted updates that extend past the as-filed test year. Therefore, for expediency, I began my analysis with the updates provided by the Company in Supplement #2, as shown on my Summary Schedule ACC-1. Therefore, my analysis begins with the Company's claimed deficiency of $7.761 million. Like the original claim included in the Company's filing, the deficiency of $7.761 million reflects the roll-in of the GSRS revenues. In addition, it is based on pro forma revenue at present rates that includes approximately $422,000 in miscellaneous service charges, which the Company proposes to eliminate. Atmos reflected the impact of its recommendation to eliminate these charges in the rate design proposed by Paul Raab, instead of as an adjustment to its claimed revenue deficiency.

Q. What are your conclusions concerning the Company's revenue requirement and its need for rate relief?

A. Based on my analysis of the Company's filing and other documentation in this case, my conclusions are as follows:

1. Atmos has a test year, pro forma rate base of $294,432,000 as shown in Schedule ACC-3.[3]

3 Schedules ACC-1, ACC-14, and ACC-15 are Summary Schedules, Schedule ACC-2 is a Cost of Capital Schedule, Schedules ACC-3 and ACC-4 are Rate Base Schedules, and Schedules ACC-5 to ACC-13 are operating income schedules.

2. The Company has pro forma operating income at present rates of $19,022,677, as shown in Schedule ACC-5.

3. As discussed in the testimony of Dr. Woolridge, the KCC should authorize a return on equity of 9.25% for Atmos, and a capital structure consisting of 55% common equity.

4. Based on my adjustments and the recommendation of Dr. Woolridge, Atmos has a test year, pro forma revenue deficiency of $1,699,914 as shown on Schedule ACC-1. This is in contrast to the Company's claimed deficiency of $7,761,165.

IV. COST OF CAPITAL AND CAPITAL STRUCTURE

Q. What is the cost of capital and capital structure that the Company is requesting in this case?

A. The Company's original filing was based on an overall cost of capital of 8.18%, which includes the following capital structure and cost rates, as shown in Section 7 of its Application:

	Percentage	Cost	Weighted Cost
Common Equity	61.14%	10.95%	6.69%
Long-Term Debt	38.86%	3.84%	1.49%
Total	100.00%		8.18%

In Supplement #2 update, Atmos reflected the following cost of capital, which included the impact of a recent debt issuance and an update to its actual capital structure:

	Percentage	Cost	Weighted Cost
Common Equity	59.16%	10.95%	6.48%
Long-Term Debt	40.84%	4.06%	1.66%
Total	100.00%		8.14%

Q. Is CURB recommending any adjustments to this capital structure or cost of capital?

A. Yes, as addressed by Dr. Woolridge in his testimony, CURB is recommending that the KCC authorize a return on equity of 9.25% for Atmos. In addition, Dr. Woolridge is recommending a capital structure that includes 55% equity and 45% long-term debt.

Q. What is the overall cost of capital that CURB is recommending in this case?

A. As shown on Schedule ACC-2, CURB is recommending an overall cost of capital for Atmos of 6.91%, based on the following capital structure and cost rates:

	Percentage	Cost	Weighted Cost
Long-Term Debt	45.00%	4.06%	1.83%
Common Equity	55.00%	9.25%	5.09%
Total	100.00%		6.91%[4]

Please see the testimony of Dr. Woolridge for a detailed discussion of CURB's cost of capital and capital structure recommendations.

4 Rounding.

V. RATE BASE ISSUES

Q. What test year did the Company utilize to develop its rate base claim in this proceeding?

A. The Company selected a test year ending March 31, 2022. However, as noted above, Atmos subsequently updated all components of its rate base to reflect the twelve months ending September 30, 2022.

Q. Are you recommending any adjustment to the Company's rate base claim?

A. Yes, I am recommending an adjustment to the Company's claim for CWIP.

Q. What is CWIP?

A. CWIP is plant that is under construction, but which has not yet been completed and placed into service. Once the plant is completed and serving customers, then the plant is booked to utility plant-in-service and the utility begins to take depreciation expense on the plant.

Q. How did Atmos develop its original claim for CWIP?

A. As discussed by William Mathews on page 7 of his testimony, Atmos included in rate base CWIP balances associated with projects that were projected to be "spent and closed in the Company's September 2022 books." This included Direct Kansas CWIP balances, as well as CWIP allocated to Kansas from other Atmos divisions, as follows:

Kansas Direct	$26,619,450
Kansas Direct – SIP	($5,801,645)
General Office (Div. 2)	$656,210
Customer Support (Div. 12)	$242,599
Colorado/Kansas General Office (Div. 30)	$185,548
Total	$21,902,162

Atmos excluded Kansas Direct plant that is being recovered pursuant to the SIP Tariff from its CWIP claim.

Q. What is the Company's updated CWIP claim as reflected in Supplement #2?

A. Atmos included a CWIP balance of $2,247,083 in its update. This is based on the following:

Kansas Direct	$7,568,613
Kansas Direct – SIP	($5,944452)
General Office (Div. 2)	$558,344
Customer Support (Div. 12)	$53,744
Colorado/Kansas General Office (Div. 30)	$10,834
Total	$2,247,083

Q. Do you believe that CWIP is an appropriate rate base element?

A. No, I do not believe that CWIP is an appropriate rate base element. CWIP does not represent facilities that are used or useful in the provision of utility service. In addition, including this plant in rate base violates the regulatory principle of intergenerational equity by requiring current ratepayers to pay a return on plant that is not providing them with utility service and which may never provide current ratepayers with utility service. However, I understand that the inclusion of CWIP in rate base is governed by statute.[5]

K.S.A. 66-128 provides for the KCC to determine the value of the property included in rate base. The statute generally requires that "property of any public utility which has not been completed and dedicated to commercial service shall not be deemed to be used and required to be used in the public utility's service to the public."

However, the statute also provides that certain property "shall be deemed to be completed and dedicated to commercial service" under certain circumstances. Specifically, K.S.A. 66-128(b)(2) provides that,

> Any public utility property described in subsection (b)(1) shall be deemed to be completed and dedicated to commercial service if: (A) construction of the property will be commenced and completed in one year or less; (B) the property is an electric generation facility that converts wind, solar, biomass, landfill gas or any other renewable source of energy: (C) the property is an electric generation facility or addition to an electric generation facility; or (D) the property is an electric transmission line, including all towers, poles and other necessary appurtenances to such lines, which will be connected to an electric generation facility.

Q. Has Atmos demonstrated that the CWIP included in its rate base claim meets the criteria outlined in the statute?

A. No, it has not. Atmos has not demonstrated that the CWIP included in Supplement #2 was "property" of the Company at March 31, 2022, the end of the test year in this case. Nor has the Company demonstrated that these projects commenced and will be completed

[5] I am not an attorney and my discussion of the CWIP statute is not intended as a legal interpretation of that statute, but rather provides my understanding of the statute from a ratemaking perspective.

within one year or less. It is my understanding that the CWIP included in Supplement #2 includes all the CWIP that was recorded on the Company's General Ledger at September 30, 2022, associated with non-SIP projects. The Company has included at least two projects with expected in-service dates of 2026. Moreover, many projects have projected in-service dates of September 30, 2022, which were obviously not met. The Company's Application included a claim for CWIP that "will be spent and closed in the Company's September 2022 books." The CWIP included in Supplement #2 clearly does not meet this criterion.

Q. What level of CWIP do you recommend that the KCC include in the Company's rate base?

A. I am recommending that the KCC reject the Company's proposal to include CWIP of $2,247,083 in rate base. Indeed, I recommend that all CWIP be eliminated, consistent with the Company's representation that rate base would exclude spending that was not closed to plant by September 30, 2022. The Company is already receiving a significant benefit from being able to include all plant that was completed and placed into service by September 30, 2022, effectively extending the entire test year by six months. It should not also be permitted to charge ratepayers for plant that is not yet serving customers, and which may not serve customers for many years, if at all, especially when this plant does not meet the requirements outlined in Kansas statute. My adjustment to eliminate CWIP is shown in Schedule ACC-4.

Q. What is the total rate base that you are recommending in this case?

A. As summarized on Schedule ACC-3, I am recommending a rate base of $294,432,000.

VI. OPERATING INCOME ISSUES

A. Residential Revenues

Q. How did the Company determine its pro forma revenue claim in this case?

A. Atmos began with its actual test year revenues for the twelve months ending March 31, 2022. The Company then made an adjustment to normalize revenues for normal weather, based on a thirty-year period as determined by the National Oceanic and Atmospheric Administration ("NOAA"). Atmos also annualized its pro forma revenue to reflect growth in customers that occurred during the test year. This adjustment effectively restates revenues to reflect a full year of revenue on all customers as of March 31, 2022. The Company also made an adjustment to reflect the impact of a new interruptible large industrial sales customer, four new school transportation customers, and six commercial customers that shifted from transportation to sales service during the test year. Finally, Atmos made an adjustment to reflect proration of facilities charges for customers leaving or connecting to the system during the test year.

The Company's revenue claim also includes the test year amount for Other Revenue, adjusted to remove the test year Ad Valorem surcharge revenue. However, as noted previously, the Company later removed all miscellaneous service charges in its rate design, which had the effect of increasing the amount of revenue that it used to design its proposed rates.

Q. Are you recommending any adjustment to the Company's pro forma revenue claim?

A. Yes, since the Company's revenue requirement was updated to reflect plant balances and other revenue requirement components at September 30, 2022, I am recommending that the KCC adopt a revenue annualization adjustment to reflect the growth in residential customers that occurred from the end of the test year through September 30, 2022. Atmos did not update its pro forma revenue claim in Supplement #2. However, while the actual number of residential customers fluctuates each month, there is a general trend of increasing residential customer counts. This is consistent with the historic data presented in Section 8 of the Company's filing.

Q. Why do you believe that such an adjustment is necessary?

A. Annualization adjustments are frequently made to reflect the fact that customers typically increase from year-to-year. This is especially true of residential customers. In Section 8 of its Application, the Company provided information regarding the number of customers over the past few years, by customer class. As shown in that exhibit, the average number of residential customers increased from 125,414 for the twelve months ending December 31, 2019, to 126,724 for the twelve months ending December 31, 2020, an increase of 1,310 customers or approximately 1.04% over that period. By December 31, 2021, residential customers had increased to 128,074, a further increase of 1,350 customers or just under 1%. Three months later, at the end of the March 31, 2022 test year, there were 128,445 residential customers, a further increase of 371 customers. The actual customer counts used in the pro forma revenue calculation are slightly different, due to proration of bills and other adjustments. Nevertheless, there is clearly a general trend towards increasing residential customer counts. If the Company is permitted to update other components of its revenue requirement through September 30, 2022, such as plant in service, working capital, depreciation expense, and certain expenses, then the KCC should also make an adjustment to reflect increasing customer counts and related sales during this period.

Q. How did you quantify your adjustment?

A. As shown in Section 17 to the Company's filing, Atmos added 9,312 bills to reflect customer growth during the test year ending March 31, 2022. This would reflect the addition of 776 customers over this twelve-month period. Since my adjustment is based on an additional six months of growth, I increased customer counts by 50% of this amount, or 388 customers, to reflect additional growth through September 30, 2022. I utilized the average residential margin of $30.66, as calculated from Section 17, to determine the incremental margin associated with these additional customers. I also made an adjustment to reflect incremental uncollectible expense for these additional sales. My adjustment is shown in Schedule ACC-6.

Q. Why didn't you make an annualization adjustment for other customer classes?

A. I limited my adjustment to the residential class because the Company made class-specific adjustments to other customer classes. In addition, changes in customer counts in other customer classes tend to be more volatile than changes in the residential class, which tend to follow a fairly stable trend.

B. Employee Benefits Expense

Q. How did the Company determine its employee benefits expense claim in this case?

A. As shown in Workpaper 9-3, to the Company's filing, Atmos developed its pro forma employee benefits expense adjustment by first determining the percentage of employee benefit expenses to gross labor costs based on its 2022 budget. Employee benefit expenses include medical, dental, pension and workers compensation costs. These costs were determined to be 33.49% of Shared Services labor costs and 34.35% of Colorado/Kansas business unit labor costs. These percentages were then applied to the Company's pro forma payroll expense adjustments to determine the corresponding adjustments to employee benefit expenses.

Q. Are you recommending any adjustment to the Company's claim for employee benefit expenses?

A. Yes, I am recommending that the KCC reject the Company's proposed adjustment to employee benefit costs. The proposed adjustment is based on the assumption that an increase in labor costs will result in a proportional increase in employee benefit costs. However, the majority of these costs do not increase proportionately with increases in payroll costs. Atmos is self-insured for medical costs, which are dependent upon many factors including the degree to which covered employees utilize medical services each year and trends in the underlying costs. More importantly, budgets for both labor and benefit costs are just that – budgets, and do not represent known or measurable changes to actual test year results.

In addition, the pension and Other Postemployment Benefits ("OPEB") costs included in the Company's adjustment are impacted by many factors other than labor increases, such as mortality statistics, market returns, and the discount rates utilized in the actuarial studies. Moreover, the Company already has a tracking mechanism in place for pension and OPEB costs and therefore is made whole for any shortfalls between actual costs incurred each year and the pension and OPEB costs reflected in rates. For all these reasons, I recommend that the KCC reject the Company's proposed benefit expense adjustment. My adjustment to reduce the Company's claim for employee benefit costs is shown in Schedule ACC-7.

C. <u>Uncollectible Expense</u>

Q. How did the Company develop its uncollectible expense claim?

A. As shown on WP 9-13, Atmos utilized a three-year average of its bad debt expense ratio, which resulted in an uncollectible rate of 1.0652%. It then applied this ratio to its pro forma retail margins to develop its pro forma uncollectible expense of $642,691.

Q. Are you recommending any adjustment to the Company's uncollectible expense claim in this case?

A. Yes, I am. The use of a three-year average is a common methodology for determining the bad debt expense ratio in base rate case proceedings. Since uncollectible costs vary from year-to-year due to a host of factors, including the overall level of customer bills, general economic conditions, and other factors, regulatory commissions frequently include a normalization adjustment that reflects an average uncollectible rate over a multi-year period. The uncollectible rate, which is based on the percentage of net write-offs to gas revenues, is then applied to the test year revenue to determine a pro forma level of expense.

However, because of the impact of the COVID-19 pandemic, I do not believe that the use of 2020 and 2021 uncollectible expense is necessarily representative of future conditions. As shown in WP-13, the uncollectible rate was 0.7392% in 2020, 1.9271% in 2021, and 0.5293% in 2022. While the use of a multi-year average is commonly used to smooth normal variations from year-to-year, 2020 and 2021 were unique years and these uncollectible rates do not represent normal annual fluctuations.

Q. What do you recommend?

A. I recommend that the KCC utilize the actual 2022 uncollectible rate of 0.5293% shown in WP 9-13. This rate is more representative of normal prospective operating conditions than the 2020 and 2021 uncollectible rates that were impacted by the COVID pandemic. In addition, this rate is more in line with uncollectible rates experienced by the Company prior to COVID. My adjustment to utilize the 2022 uncollectible rate of 0.5293% is shown in Schedule ACC-8.

Q. Have you also made an adjustment to include uncollectible costs in your revenue multiplier?

A. Yes, I have. I have included the uncollectible rate of 0.5293% in my revenue multiplier in order to account for uncollectible costs associated with my proposed revenue increase, as described later in this testimony.

D. <u>Rate Case Expense</u>

Q. How did the Company determine its rate case expense claim in this case?

A. As shown in the Company's workpapers, Atmos' claim is based on projected costs for the current case of $819,441, composed of the following:

Legal Counsel	$139,000
Kansas Press Association	$38,472
CURB	$189,703
Staff	$250,884
Paul Raab – Consultant	$45,000
Alliance Consulting – Depreciation	$5,846
Scott Madden – ROE	$113,000
Employee Expenses	$36,955
Supplies/Postage	$581
Total	$819,441

Atmos is proposing to amortize these costs over a three-year period, resulting in an annual rate case expense claim of $273,147.

Q. Are you recommending any adjustments to the Company's rate case expense claim?

A. The Company incurred actual rate case costs of $65,175 through December 9, 2022, as shown in the response to Staff 1-196. Actual rate case costs will be updated in a subsequent filing that is due on March 1, 2023. In the interim, I have reflected only the actual rate case costs incurred to date in my revenue requirement recommendation. My adjustment is shown in Schedule ACC-9.

E. Membership Dues Expense

Q. Are you recommending any adjustment to the Company's claim for membership dues?

A. Yes, I am. K.S.A. 66-101f(a) specifically provides:

> For the purposes of determining just and reasonable rates, the commission may adopt a policy of disallowing a percentage, not to exceed 50%, of utility dues, donations and contributions to charitable, civic and social organizations and entities, in addition to disallowing specific dues, donations and contributions which are found unreasonable or inappropriate.

Atmos eliminated 50% of dues to civic and economic development organizations, such as Chambers of Commerce, from its filing. It has also removed 100% of payments to the Chamber of Commerce related to specific advocacy programs, as well as that portion of dues that the American Gas Association ("AGA") had identified as Communications or Government Affairs, Public Policy & Advocacy.

Q. Why is it appropriate to eliminate 100% of the dues associated with Communications or Government Affairs, Public Policy & Advocacy?

A. These costs are related to lobbying and other advocacy initiatives that are not necessary for the provision of safe and adequate utility service. Moreover, these activities of a regulated utility may be focused on policies and positions that enhance shareholders' interests, but may not benefit, and may even harm, ratepayer interests. Regulatory agencies generally disallow costs involved with lobbying and other advocacy programs, since most of these efforts are directed toward promoting the interests of the utilities' shareholders rather than its ratepayers. Ratepayers have the ability to advocate on their own through the legislative process, if and when they desire. Moreover, these activities have no functional relationship to the provision of safe and adequate gas service. If the Company were immediately to cease contributing to these types of efforts, in no way would utility service be disrupted. Clearly, these costs should not be borne by ratepayers.

Q. In addition to eliminating 100% of dues relating to lobbying or other advocacy activities, why is it appropriate to eliminate 50% of other utility dues, pursuant to K.S.A. 66-101f(a)?

A. It is appropriate to eliminate such costs because in many cases organizations undertake other activities that do not benefit ratepayers, such as public affairs, promotions, and media activities. In addition, when calculating the dues that are attributable to advocacy programs, many organizations take a very narrow view of the types of costs to be excluded, which effectively results in an underreporting of these types of costs. Accordingly, the provisions of K.S.A. 66-101f(a) protect ratepayers from paying for membership dues that do not directly result in ratepayer benefits.

Q. Are you recommending any additional adjustment to AGA Dues?

A. Yes, based on the provisions of K.S.A. 66-101f(a), I have made an adjustment to remove 50% of the AGA dues that the Company included in its revenue requirement claim. My adjustment is shown in Schedule ACC-10.

F. <u>Depreciation Expense</u>

Q. Is the Company proposing new depreciation rates in this case?

A. Yes, it is. In its filing, the Company included new depreciation rates for the Kansas Colorado General Office and for Shared Services. Depreciation expense for these entities consists entirely of General Plant property and is allocated among Atmos' various divisions. In this case, Atmos is proposing revisions to its depreciation rates that will reduce the Kansas Colorado General Office annual depreciation expense by $20,700 but increase Shared Services depreciation expense by $372,968, for a net increase of $352,268. According to Dane Watson, the proposed Kansas Colorado General Office depreciation rates are based on historical data for assets at September 30, 2021, while the proposed Shared Services depreciation rates are based on historical data for assets at September 30, 2019. The Company is not proposing any change to its depreciation rates for Direct Kansas assets.

Q. How were the proposed depreciation rates calculated?

A. As discussed on page 9 of Dane Watson's testimony, Atmos' proposed depreciation rates are based on the straight-line (method), Equal Life Group (procedure), and remaining-life (technique) depreciation system.

Q. Is this the same methodology on which current depreciation rates are based?

A. Not entirely. As discussed in the response to Staff 1-95, current Shared Services depreciation rates are those recommended by Staff witness Roxie McCullar in her testimony in Docket No. 16-ATMG-079-RTS, which were based on the Average Life Group procedure. Current Kansas/Colorado division rates are based on the Equal Life Group procedure, as proposed by the Company in this case.

Q. Have you made any adjustments to the Company's claim for pro forma depreciation expense?

A. Yes, I have. I am recommending that the Company's proposed changes to Shared Services depreciation rates be rejected. These rates are not based on the currently-authorized methodology for Shared Services assets. Moreover, the depreciation study is based on historical data that is more than three years old. Accordingly, Atmos has not demonstrated that a change in depreciation methodology is warranted, or that the use of 2019 asset data appropriately reflects prospective service conditions. For these reasons, I recommend that the KCC reject the Company's claim for new depreciation rates for Shared Services assets. My adjustment is shown in Schedule ACC-11.

G. Interest Synchronization and Taxes

Q. Have you adjusted the pro forma interest expense for income tax purposes?

A. Yes, I made this adjustment at Schedule ACC-12. It is consistent (synchronized) with CURB's recommended rate base, capital structure, and cost of capital recommendations. I am recommending a lower rate base than the rate base that the Company included in its filing. However, Dr. Woolridge is recommending a higher percentage of debt in the capital structure. The net result of these recommendations is to increase the Company's pro forma interest expense. This higher interest expense, which is an income tax deduction for state and federal tax purposes, will result in a decrease to the Company's income tax liability under CURB's recommendations. Therefore, CURB's recommendations result in an interest synchronization adjustment that reflects a lower income tax burden for the Company, and an increase to pro forma income at present rates.

Q. What income tax rates and revenue multiplier have you used to quantify your adjustments?

A. Atmos is no longer subject to state income taxes for its utility operations. Therefore, I have only reflected federal income taxes at the statutory rate of 21.0%. In addition, my revenue multiplier includes an uncollectible rate of 0.5293%, as discussed previously. My tax and uncollectible rates result in a revenue multiplier of 1.2726, as shown in Schedule ACC-13. The only difference between my revenue multiplier and the Company's revenue multiplier of 1.2658 is that my rate includes the impact of uncollectible costs.

VII. REVENUE REQUIREMENT SUMMARY

Q. What is the result of the recommendations contained in your testimony?

A. My adjustments indicate that the Company has a revenue deficiency of $1,699,914, as summarized on Schedule ACC-1. This recommendation reflects revenue requirement adjustments of ($6,061,251) to the updated revenue increase of $7,761,165 proposed by Atmos.

Q. Have you quantified the revenue requirement impact of each of your recommended adjustments?

A. Yes, at Schedule ACC-14, I have quantified the impact on the Company's revenue requirement of CURB's rate of return, rate base, revenue and operating expense adjustments.

Q. Have you developed a pro forma income statement?

A. Yes, Schedule ACC-15 contains a pro forma income statement, showing utility operating income under several scenarios, including the Company's claimed operating income at present rates, my recommended operating income at present rates, and operating income under my proposed revenue increase. My recommendations will result in an overall return on rate base of 6.91%, as recommended by Dr. Woolridge.

Q. Does this complete your testimony?

A. Yes, it does.

VERIFICATION

STATE OF FLORIDA)
) ss:
COUNTY OF BROWARD)

Andrea C. Crane, President of The Columbia Group, Inc., upon being duly sworn upon her oath, deposes and states that she is a consultant for the Citizens' Utility Ratepayer Board, that she has read and is familiar with the foregoing Direct Testimony of Andrea C. Crane, and that the statements made therein are true and correct to the best of her knowledge, information and belief.

SIGNED this 13th day of January, 2023.

Andrea C. Crane

ANDREA C. CRANE

SUBSCRIBED AND SWORN TO before me by Andrea C. Crane on this 13th day of January, 2023.

NOTARY PUBLIC IN AND FOR THE STATE OF FLORIDA

My Commission Expires: 5/5/23

ELIZABETH JACOBS
Notary Public-State of Florida
Commission # GG 330722
My Commission Expires
May 05, 2023

The Columbia Group, Inc., Testimonies of Andrea C. Crane

Company	Utility	State	Docket	Date	Topic	On Behalf Of
Atmos Energy Company	G	Kansas	23-ATMG-359-RTS	1/23	Revenue Requirements	Citizens' Utility Ratepayer Board
South Jersey Industries, Inc. and Boardwalk Merger Sub	G	New Jersey	GM22040270	10/22	Merger Transaction	Division of Rate Counsel
Southwestern Public Service Company	E	New Mexico	22-00178-UT	10/22	Grid Modernization Program	Office of Attorney General
Jemez Mountains Electric Cooperative	E	New Mexico	21-00318-UT	9/22	Revenue Requirement and Rate Design	Office of Attorney General
Avista Utilities	E/G	Washington	UE-220053/UG-220054	7/22	PBR Metrics and PIMs	Public Counsel Unit
Puget Sounds Energy	E/G	Washington	UE-220066/UG-220067	7/22	Revenue Requirements and PBR Proposal	Public Counsel Unit
New Mexico Gas Company	G	New Mexico	21-00267-UT	5/22	Testimony in Support of Stipulation	Office of Attorney General
Public Service Company of New Mexico	E	New Mexico	19-00018-UT	4/22	Securitization Issues Regarding San Juan	Office of Attorney General
El Paso Electric Company	E	New Mexico	21-00269-UT	4/22	Grid Modernization Program	Office of Attorney General
Empire District Electric Company	E	Kansas	21-EPDE-444-RTS	1/22	Abbreviated Rate Case	Citizens' Utility Ratepayer Board
Southwestern Public Service Company	E	New Mexico	21-00148-UT	10/21	Grid Modernization Program	Office of Attorney General
Black Hills/Kansas Gas Utility Company	G	Kansas	21-BHCG-418-RTS	9/21	Revenue Requirements	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	21-00083-UT	8/21	Decertification of 114 MW of Palo Verde	Office of Attorney General
Public Service Company of New Mexico	E	New Mexico	21-00017-UT	7/21	Abandonment of Four Corners Power Plant	Office of Attorney General
Evergy Kansas Metro Evergy Kansas Central	E	Kansas	21-EKME-320-TAR	6/21	Electric Vehicle Program	Citizens' Utility Ratepayer Board
Southwestern Public Service Company	E	New Mexico	20-00238-UT	5/21	Revenue Requirements	Office of Attorney General
Avista Utilities	E/G	Washington	UE-200900/UG-200901	4/21	Revenue Requirements	Public Counsel Unit
Public Service Company of New Mexico / Avangrid	E	New Mexico	20-00222-UT	4/21	Merger Transaction	Office of Attorney General
PSEG Nuclear and Exelon Generation Company	E	New Jersey	ER20080557-559	1/21	Nuclear Subsidies	Division of Rate Counsel
Utilities, Inc. of Florida	W/WW	Florida	20200139-WS	11/20	Revenue Requirements	Office of Public Counsel
El Paso Electric Company	E	New Mexico	20-00104-UT	10/20	Revenue Requirements	Office of Attorney General
Public Service Company of New Mexico	E	New Mexico	20-00121-UT	9/20	Regulatory Disincentive Mechanism	Office of Attorney General
Peoples Gas System	G	Florida	20200051-GU	9/20	Revenue Requirements	Office of Public Counsel
New Mexico Gas Company	G	New Mexico	19-00317-UT	7/20	Revenue Requirements	Office of Attorney General
El Paso Electric Company	E	New Mexico	19-00317-UT	4/20	CCN For Newman Unit 6	Office of Attorney General
Public Service Company of New Mexico	E	New Mexico	19-00195-UT	12/19	Replacement Resources for SJGS Units 1 and 4	Office of Attorney General
Southwestern Public Service Company	E	New Mexico	19-00170-UT	11/19	Revenue Requirements	Office of Attorney General

The Columbia Group, Inc., Testimonies of Andrea C. Crane

Company	Utility	State	Docket	Date	Topic	On Behalf Of
Atmos Energy Company	G	Kansas	19-ATMG-525-RTS	10/19	Revenue Requirements	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	19-00018-UT	10/19	Abandonment of SJGS and Stranded Cost Recovery	Office of Attorney General
Rockland Electric Company	E	New Jersey	ER19050552	10/19	Revenue Requirements	Division of Rate Counsel
Avista Corporation	E/G	Washington	UE-190334/UG-190335	10/19	Revenue Requirements	Public Counsel Unit
Westar Energy, Inc.	E	Kansas	19-WSEE-355-TAR	6/19	JEC Capacity Purchase	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	19-EPDE-223-RTS	5/19	Revenue Requirements	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Co.	E/G	New Jersey	EO18060629/ G018060630	3/19	Energy Strong II Program	Division of Rate Counsel
Southwestern Public Service Company	E	New Mexico	18-00308-UT	2/19	Voluntary Renewable Energy Program	Office of Attorney General
Zero Emission Certificate Program (Various Applicants)	E	New Jersey	EO18080899	1/19	Zero Emission Certificates Subsidy	Division of Rate Counsel
Public Service Company of New Mexico	E	New Mexico	18-00043-UT	12/18	Removal of Energy Efficiency Disincentives	Office of Attorney General
Kansas Gas Service	G	Kansas	18-KGSG-560-RTS	10/18	Revenue Requirements	Citizens' Utility Ratepayer Board
New Mexico Gas Company	G	New Mexico	18-00038-UT	9/18	Testimony in Support of Stipulation	Office of Attorney General
Kansas City Power and Light Company	E	Kansas	18-KCPE-480-RTS	9/18	Revenue Requirements	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Co.	E/G	New Jersey	ER18010029/ GR18010030	8/18	Revenue Requirements	Division of Rate Counsel
Westar Energy, Inc.	E	Kansas	18-WSEE-328-RTS	6/18	Revenue Requirements	Citizens' Utility Ratepayer Board
Southwestern Public Service Company	E	New Mexico	17-00255-UT	4/18	Revenue Requirements	Office of Attorney General
Empire District Electric Company	E	Kansas	18-EPDE-184-PRE	3/18	Approval of Wind Generation Facilities	Citizens' Utility Ratepayer Board
GPE/ Kansas City Power & Light Co., Westar Energy, Inc.	E	Kansas	18-KCPE-095-MER	1/18	Proposed Merger	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Co.	E	New Jersey	GR17070776	1/18	Gas System Modernization Program	Division of Rate Counsel

APPENDIX B

SUPPORTING SCHEDULES

ATMOS ENERGY CORPORATION

TEST YEAR ENDED MARCH 31, 2022

REVENUE REQUIREMENT SUMMARY

	Company Claim (A)	Recommended Adjustment	Recommended Position	
1. Pro Forma Rate Base	$296,679,083	($2,247,083)	$294,432,000	(B)
2. Required Cost of Capital	8.14%	-1.23%	6.91%	(C)
3. Required Return	$24,149,677	($3,791,176)	$20,358,501	
4. Operating Income @ Present Rates	18,018,357	1,004,320	19,022,677	(D)
5. Operating Income Deficiency	$6,131,320	($4,795,497)	$1,335,824	
6. Revenue Multiplier	1.2658		1.2726	(E)
7. Required Revenue Increase	**$7,761,165**	**($6,061,251)**	**$1,699,914**	

Sources:
(A) Derived from Respsone to Staff 1-166, Supplement #2, Section 3 and Section 11B, IS-11.
(B) Schedule ACC-3.
(C) Schedule ACC-2.
(D) Schedule ACC-6.
(E) Schedule ACC-13.

ATMOS ENERGY CORPORATION

TEST YEAR ENDED MARCH 31, 2022

REQUIRED COST OF CAPITAL

	Capital Structure (A)	Cost Rate		Weighted Cost
1. Common Equity	55.00%	9.25%	(A)	5.09%
2. Long Term Debt	45.00%	4.06%	(B)	1.83%
3. Total Cost of Capital	100.00%			**6.91%**

Sources:
(A) Exhibit JRW-
(B) Response to Staff 1-166, Supplement 2, Section 7.

ATMOS ENERGY CORPORATION

TEST YEAR ENDED MARCH 31, 2022

RATE BASE SUMMARY

		Company Claim (A)	Recommended Adjustment		Recommended Position
1.	Utility Plant in Service	$473,919,968	$0		$473,919,968
	Less:				
2.	Accumulated Depreciation	(139,837,293)	0		(139,837,293)
3.	Net Utility Plant	$334,082,675	$0		$334,082,675
	Plus:				
4.	Construction Work In Progress	$2,247,083	($2,247,083)	(B)	$0
5.	Prepayments	1,911,513	0		1,911,513
6.	Underground Gas in Storage	17,154,405	0		17,154,405
7.	Cash Working Capital	0	0		0
	Less:				
8.	Customer Advances	($580,594)	$0		($580,594)
9.	Customer Deposits	(596,065)	0		(596,065)
10.	Acc. Deferred Income Taxes	(28,523,089)	0		(28,523,089)
11.	Regulatory Liability	(29,016,845)	0		(29,016,845)
12.	Total Rate Base	**$296,679,083**	**($2,247,083)**		**$294,432,000**

Sources:
(A) Response to Staff 1-166, Supplement 2, Section 3.
(B) Schedule ACC-4.

Appendix B
Schedule ACC-4

ATMOS ENERGY CORPORATION

TEST YEAR ENDED MARCH 31, 2022

CONSTRUCTION WORK IN PROGRESS

1.	Company Claim	$2,247,083	(A)
2.	Recommended Adjustment	**($2,247,083)**	

Sources:
(A) Company Filing, WP 14-1-1.

Appendix B
Schedule ACC-5

ATMOS ENERGY CORPORATION

TEST YEAR ENDED MARCH 31, 2022

OPERATING INCOME SUMMARY

			Schedule No.
1.	Company Claim	$18,018,357	1
	Recommended Adjustments:		
2.	Residential Revenue	$112,180	6
3.	Employee Benefits Expense	35,801	7
4.	Uncollectible Expense	255,439	8
5.	Rate Case Expense	198,623	9
6.	AGA Dues	11,323	10
7.	Depreciation Rates	294,645	11
8.	Interest Synchronization	96,309	12
9.	Operating Income	**$19,022,677**	

ATMOS ENERGY CORPORATION

TEST YEAR ENDED MARCH 31, 2022

RESIDENTIAL REVENUE

		Residential Revenue	
1. Residential Margin		$47,012,711	(A)
2. Number of Bills		1,533,327	(B)
3. Margin Per Residential Bill		$30.66	(C)
4. Incremental Customers		388	(D)
5. Pro Forma Revenue Adjustment		$142,756	(E)
6. Uncollectible Expense	0.53%	756	(F)
7. Net Revenue Adjustment		$142,000	
8. Income Taxes @	21.00%	29,820	
9. Operating Income Impact		**$112,180**	

Sources:
(A) Company Filing, Section 17.
(B) Company Filing, Section 17, WP 17-4.
(C) Line 1 /Line 2.
(D) 50% of the difference between 127,931 and 129,859 per Section 17, WP 17-4.
(E) Line 3 X Line 4.
(F) Uncollectible Rate per Schedule ACC-9.

Appendix B
Schedule ACC-7

ATMOS ENERGY CORPORATION

TEST YEAR ENDED MARCH 31, 2022

EMPLOYEE BENEFITS EXPENSE

1.	Total Benefits Expense Adjustment		$45,318	(A)
2.	Income Taxes @	21.00%	9,517	
3.	Operating Income Impact		**$35,801**	

Sources:
(A) Response to Staff 1-166, Supplement #2, Section 9, WP 9-3, IS-2.

Appendix B
Schedule ACC-8

ATMOS ENERGY CORPORATION

TEST YEAR ENDED MARCH 31, 2022

UNCOLLECTIBLE EXPENSE

1. Test Year Revenue		$60,334,439	(A)
2. Test Year Uncollectible Rate		0.53%	(A)
3. Pro Forma Interest Expense		$319,350	
4. Company Claim		642,691	(A)
5. Recommended Adjustment		$323,341	
6. Income Taxes @	21.00%	67,902	
7. Operating Income Impact		**$255,439**	

Sources:
(A) Response to Staff 1-166, Supplement #2, Section 9, WP 9-13.

ATMOS ENERGY CORPORATION

TEST YEAR ENDING SEPTEMBER 30, 2013

RATE CASE EXPENSE

1. Rate Case Costs Incurred To Date		$65,175	(A)
2. Company Claim		819,441	(B)
3. Recommended Adjustment		$754,266	
4. Proposed Amortization Period		3	(B)
5. Recommended Adjustment		$251,422	
6. Income Taxes @	21.00%	52,799	
7. Operating Income Impact		**$198,623**	

Sources:
(A) Response to Staff 1-196.
(B) Response to Staff 1-166, Supplement #2, Company Filing, Section 9, WP 9-5

Appendix B
Schedule ACC-10

ATMOS ENERGY CORPORATION

TEST YEAR ENDING SEPTEMBER 30, 2013

AGA DUES

1. Total Test Year AGA Dues		$36,971	(A)
2. Atmos Advocacy Adjustments		8,306	(A)
3. AGA Dues Included in Company Claim		$28,665	
4. Recommended Disallowance @ 50%		14,333	
5. Income Taxes @	21.00%	$3,010	
6. Operating Income Impact		**$11,323**	
7. Recommended Adjustment			

Sources:
(A) Company Filing, WP 9-11.

ATMOS ENERGY CORPORATION

TEST YEAR ENDING SEPTEMBER 30, 2013

DEPRECIATION RATE ADJUSTMENT

1.	CURB Recommendation	$724,210	(A)
2.	Company Claim	1,097,178	(B)
3.	Recommended Adjustment	$372,968	
4.	Income Taxes @ 21.00%	78,323	
5.	Operating Income Impact	**$294,645**	

Sources:
(A) Response to Staff 1-166, Supplement #2, WP 10-1.

ATMOS ENERGY CORPORATION

TEST YEAR ENDED MARCH 31, 2022

INTEREST SYNCHRONIZATION

1.	Pro Forma Rate Base		$294,432,000	(A)
2.	Weighted Cost of Debt		1.83%	(B)
3.	Pro Forma Interest Expense		$5,379,273	
4.	Company Claim		4,920,658	(C)
5.	Adjustment to Interest Expense		$458,615	
6.	Income Taxes @	21.00%	**$96,309**	

Sources:
(A) Schedule ACC-1.
(B) Weighted cost of long-term debt per Schedule ACC-2.
(C) Response to Staff 1-166, Supplement #2, WP 11 B-1.

ATMOS ENERGY CORPORATION

TEST YEAR ENDED MARCH 31, 2022

REVENUE MULTIPLIER

1.	Revenue	100.00%	
2.	Uncollectible Rate	0.53%	(A)
3.	Taxable Income	99.47%	
4.	State Income Tax @ 7.0%	0.00%	(B)
5.	Federal Taxable Income	99.47%	
6.	Income Taxes @ 21%	20.89%	(B)
7.	Operating Income	78.58%	
8.	Revenue Multiplier	**1.272558**	(C)

Sources:
(A) Rate per Schedule ACC-9.
(B) Reflects statutory rates.
(C) Line 1 / Line 7.

Appendix B
Schedule ACC-14

ATMOS ENERGY CORPORATION

TEST YEAR ENDED MARCH 31, 2022

REVENUE REQUIREMENT IMPACT OF ADJUSTMENTS

1.	Rate of Return	($4,602,281)
	Rate Base Adjustments:	
2.	Construction Work in Progress	(196,677)
3.	Gas in Storage	0
	Operating Income Adjustments	
4.	Residential Revenue	(142,000)
5.	Employee Benefits Expense	(45,318)
6.	Uncollectible Expense	(323,341)
7.	Rate Case Expense	(251,422)
8.	AGA Dues	(14,333)
9.	Depreciation Rates	(372,968)
10.	Interest Synchronization	(121,910)
11.	Revenue Multiplier	8,998
12.	Total Recommended Adjustments	($6,061,251)
13.	Company Claim	7,761,165
14.	Recommended Revenue Requireme	**$1,699,914**

ATMOS ENERGY CORPORATION

TEST YEAR ENDED MARCH 31, 2022

PRO FORMA INCOME STATEMENT

		Per Company	Recommended Adjustments	Pro Forma Present Rates	Recommended Rate Adjustment	Pro Forma Proposed Rates
1.	Operating Revenues	$66,535,396	$142,000	$66,677,396	$1,699,914	$68,377,310
2.	Operating Expenses	26,442,147	(634,413)	25,807,734	8,998	25,816,731
3.	Depreciation and Amortization	14,865,816	(372,968)	14,492,848	0	14,492,848
4.	Taxes Other Than Income	9,888,617	0	9,888,617	0	9,888,617
5.	Taxable Income Before Interest Expenses	$15,338,816	$1,149,381	$16,488,197	$1,690,916	$18,179,113
6.	Interest Expense	4,921,910	460,006	5,381,916		5,381,916
7.	Taxable Income	$10,416,906	$689,376	$11,106,282	$1,690,916	$12,797,198
8.	Income Taxes @ 21.00%	(2,679,804)	144,769	(2,535,035)	355,092	(2,179,942)
9.	Operating Income	$18,018,620	$1,004,613	$19,023,232	$1,335,824	$20,359,056
10.	Rate Base	$296,679,083		$294,432,000		$294,432,000
11.	Rate of Return	**6.07%**		**6.46%**		**6.91%**

CERTIFICATE OF SERVICE

23-ATMG-359-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 17th day of January, 2023, to the following:

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