

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Application of The)
Empire District Electric Company for)
Approval of the Commission to Make Certain) Docket No. 19-EPDE-223-RTS
Changes in its Charges for Electric Service.)

**JOINT MOTION TO MAKE CORRECTIONS TO THE
DEFERRED REVENUE ACCOUNT TARIFF**

Staff of the State Corporation Commission of the State of Kansas ("Staff"), The Empire District Electric Company ("Liberty-Empire") and the Citizen's Utility Ratepayer Board (CURB) (together, "Joint Movants") seek permission to make corrections to the net Deferred Revenue Account ("DRA") Surcharge (Credit) resulting from the Tax Cuts and Jobs Act of 2017 ("TCJA") for the Private Lighting, Special Lighting, Municipal Lighting, and Power Transmission classes, which was approved in the above-captioned rate case ("223 Docket"). Errors in the calculation of the credits from those customer classes were discovered during the preparation of Liberty-Empire's annual true-up filing of its Net Excess ADIT pursuant to its Tax Change Rider ("Rider TCR").¹ In support of this filing, Joint Movants state as follows:

**CORRECTIONS TO THE DRA SURCHARGE (CREDIT) FOR PRIVATE LIGHTING, POWER
TRANSMISSION, MUNICIPAL STREET LIGHTING AND SPECIAL LIGHTING CLASSES**

1. As part of the Rider TCR approved by the Commission in the 223 Docket, Liberty-Empire's customers received a one-time credit associated with the deferred revenue account that was established as a result of the TCJA. *See*, Sheet 2 of 3 of Rider TCR (Net DRA Surcharge (Credit) Amount). In reviewing the actual credit amounts applied to customer accounts and the

¹The Kansas Corporation Commission ("Commission") approved Liberty-Empire's annual true up of its Excess ADIT in Docket No. 21-EPDE-205-TAR, Order dated January 12, 2021.

Settlement Agreement's credit amounts, Liberty-Empire became aware of some errors that were made with respect to the amounts credited to customers in the Private Lighting, Power Transmission, Municipal Street Lighting and Special Lighting classes of customers. An analysis showing the mistakes that were made and what should have occurred absent the mistakes is provided in **Exhibit A**. Joint Movants are requesting permission to correct those errors. Approval of the corrections set forth herein, are needed to comply with paragraph 19 of the Settlement Agreement in the 223 Docket, which established the total credit to be provided by Liberty-Empire to its Kansas customers under the TCJA of \$1,976,933. The corrected Rider TCR will provide a surcharge/(credit) over a 12 month period for each customer class effected by the error. Spreading the surcharge/(credit) over 12 months will increase the likelihood of achieving the correct allocation of income tax credits and also mitigate any hardship to classes receiving a surcharge.²

A. SPECIAL LIGHTING CUSTOMERS

2. Under the Settlement Agreement, the Special Lighting Customers were to receive a credit based upon kilowatt hour ("kWh") usage.³ Instead of receiving a credit based upon their kWh usage as required under the Settlement Agreement and Rider TCR, the Special Lighting (LS class) Customers' credit was based upon the Municipal Street Lighting (SPL class) flat fee of \$4.00. This error resulted in Liberty-Empire under-crediting customers in the Special Lighting class. In addition, the Settlement credit rate designed for the Special Lighting Customers was based upon

² Rates originally went into effect August 1, 2019. August was a particularly high month for Special Lighting and Power Transmission. These class billing determinants are based on kWh usage. Spreading the surcharge/(credit) over 12 months will provide better balance.

³ Order Approving Unanimous Settlement Agreement with Modification, Exhibit A at 8 ¶ 19, Docket No. 19-EPDE-223-RTS (Jul. 30, 2019). This paragraph cites to Dr. Robert Glass Testimony in Support of the Unanimous Settlement Agreement on Behalf of the Kansas Corporation Commission, at 8 Table 5. For LS, \$0.01467 is the correct per kWh bill credit instead it was switched with the \$4 per customer bill credit assigned to the SPL class.

annual kWh usage where the tariff is applied as one-time monthly credit.⁴

3. The corrected rate is developed using a single month of kWh usage to calculate the credit that was due to customers. The difference between the corrected rate and the original rate was calculated to determine the remaining credit due to these customers. Attached to this filing as **Exhibit C** is a spreadsheet showing the correct calculation of the credit.

4. Liberty-Empire has met with Staff and CURB to discuss the error and the proposed correction for that error. Liberty-Empire, Staff, and CURB have agreed to the proposed correction for the error and Liberty-Empire providing a credit over 12 months to the Special Lighting customers as set forth in Sheet 2 of 3 of the Rider TCR. Those changes are included in **Exhibit B**.

5. Joint Movants are requesting permission for Liberty-Empire to provide the credit to each Special Lighting customer over a 12-month period as set forth in **Exhibit B**.

B. PRIVATE LIGHTING CUSTOMERS

6. The calculation of the credit to the Private Lighting customers incorrectly used a denominator that was too low.⁵ This error resulted in a substantial over credit to customers. The corrected rate is developed using the correct customer counts to calculate the credit that was due to customers. The difference between the corrected rate and the original rate was calculated to determine the surcharge for these customers.

7. In order to correct the error, Joint Movants are proposing to surcharge the Private Lighting customers to recover the over-credit provided to the customers. Recovery of the surcharge would be spread out over a 12-month period, to mitigate any hardship on private lighting customers.

⁴ *Id.* Table 5 of Dr. Glass' testimony has 154,007 kWh. This should have converted to a monthly average of 12,834 kWh. If the tariff had been originally applied over 12 months, there would be no need to find the monthly average.

⁵ *Id.* The Private Lighting rate was calculated using the Residential-Water Heating customer count of 753 and instead the actual Private Lighting customer count was 1,431.

Liberty-Empire proposes to correct with a surcharge on a per customer basis of \$2.57 per customer, per month for 12 months. Attached to this filing as **Exhibit C** is a spreadsheet showing the correct calculation of the credit and the calculation of the surcharge.

8. Liberty-Empire has met with Staff and CURB to discuss the error that was made in calculating the credit for the Private Lighting class of customers that was included in the Rider TCR. Liberty-Empire has also discussed with Staff and CURB its proposed surcharge in order to correct the over-credit. Liberty-Empire, Staff, and CURB have agreed to the correction and proposed surcharge. Attached to this filing and incorporated herein as **Exhibit B** is a corrected Sheet 2 of 3 of the Rider TCR. The Private Lighting class will be charged a surcharge for a 12-month period in order to correct the over-credit originally received by the Private Lighting class based upon this filing.

C. POWER TRANSMISSION CUSTOMERS

9. The rate development for the Power Transmission credit was based upon annual usage where the tariff is applied as one-time.⁶ The corrected rate is developed using a single month of kWh usage to calculate the credit that was due to customers. The difference between the corrected rate and the original rate was calculated to determine the remaining credit due to these customers. Attached to this filing as **Exhibit C** is a spreadsheet showing the correct calculation of the credit.

10. Liberty-Empire, Staff, and CURB have agreed the proposed correction for the error shall be a credit to the Power Transmission customers over 12 months as set forth in Sheet 2 of 3 of the Rider TCR. Those changes are included in **Exhibit B**.

⁶ *Id.* at 8 Table 4. 48,142,857 kWh is the annual usage and this number should have been divided by 12 to find the correct rate.

D. MUNICIPAL STREET LIGHTING CUSTOMERS

11. Under the Settlement Agreement, the Municipal Street Lighting Customers were to receive a credit based upon customer count. Instead of receiving a credit based upon each customer as required under the Settlement Agreement and Rider TCR, the Municipal Street Lighting (SPL) Customers' credit was based upon the Special Lighting (LS class) kWh of \$0.01467.⁷ This error resulted in Liberty-Empire under-crediting customers in the Municipal Street Lighting class. In addition, the Settlement calculation of the credit to the Municipal Street Lighting customers incorrectly used a denominator that was too high.⁸ These errors resulted in an under-credit to customers.

12. The corrected rate is developed using the correct billing determinants to calculate the credit that was due to customers. The difference between the corrected rate and the original rate was calculated to determine the remaining credit due to these customers. Attached to this filing as **Exhibit C** is a spreadsheet showing the correct calculation of the credit.

13. Liberty-Empire, Staff, and CURB have agreed to the proposed correction for the error and Liberty-Empire provide a credit to the Municipal Street Lighting customers over 12 months as set forth in Sheet 2 of 3 of the Rider TCR. Those changes are included in **Exhibit B**.

WHEREFORE, for the reasons set forth herein, Joint Movants requests that the Commission issue an order approving (1) the correction to the Special Lighting, Private Lighting, Power Transmission and Municipal Street Lighting customer classes as set forth in **Exhibit B**; (2) the close out of the DRA portion of the Rider TCR; and (3) for such other relief that may be appropriate.

⁷ *Id.*

⁸ *Id.* The denominator used to calculate the rate was the Residential customer count instead of the actual Municipal customer count.

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Exhibit A

This is Staff's Settlement DRA Proof of Revenue

This is Staff's Corrected DRA Proof of Revenue using test-year billing determinants

19-EPDE-223-RTS Rate Case Settlement Proof of Revenue						19-EPDE-223-RTS Rate Case Settlement Proof of Revenue-Corrected					
Customer Class	Tariff Rate Class	19-EPDE-223-RTS Rate Case - Settlement Billing Determinants	Calculated Rate	Count of assumed Billing Determinants	Total Allocated DRA/TCJA Credit to Customer	19-EPDE-223-RTS Rate Case - Settlement Billing Determinants	Calculated Rate	Count of Billing Determinants	Total Allocated DRA/TCJA Credit to Customer		
Residential - General	RG	Customer Account	\$ (107.97)	5,553	\$ (599,577)	Customer Account	\$ (107.97)	5,553	\$ (599,577)		
Residential - Water Heating	RGW	Customer Account	\$ (125.81)	753	\$ (94,733)	Customer Account	\$ (125.81)	753	\$ (94,733)		
Residential - Space Heating	RH	Customer Account	\$ (147.63)	1,874	\$ (276,650)	Customer Account	\$ (147.63)	1,874	\$ (276,650)		
Commercial - Buildings	CB	Customer Account	\$ (189.43)	1,183	\$ (224,098)	Customer Account	\$ (189.43)	1,183	\$ (224,098)		
Commercial - Space Heating	SH	Customer Account	\$ (250.17)	110	\$ (27,518)	Customer Account	\$ (250.17)	110	\$ (27,518)		
Other - General Power	GP	Customer Account	\$ (3,326.00)	107	\$ (355,882)	Customer Account	\$ (3,326.00)	107	\$ (355,882)		
Other - Total Electric Building	TEB	Customer Account	\$ (2,016.79)	40	\$ (80,672)	Customer Account	\$ (2,016.79)	40	\$ (80,672)		
Special Lighting	LS	kWh	\$ (0.01467)	154,007	\$ (2,259)	kWh	\$ (0.18)	12,834	\$ (2,259)		
Power Transmission	PT	kWh	\$ (0.01)	48,142,857	\$ (245,929)	kWh	\$ (0.06)	4,011,905	\$ (245,929)		
Municipal Street Lighting	SPL	Customer Account	\$ (3.75)	5,553	\$ (20,814)	Customer Account	\$ (2,973.50)	7	\$ (20,814)		
Private Lighting	PL	Customer Account	\$ (64.81)	753	\$ (48,801)	Customer Account	\$ (34.10)	1,431	\$ (48,801)		
Total					\$ (1,976,933)				\$ (1,976,933)		

Municipal Street Lighting: Residential - General customer counts used instead of Municipal Street Lighting customer counts.

Private Lighting: Residential - Water Heating customer counts used instead of Private Lighting customer counts.

Special Lighting and Power Transmission - Annual kWh used instead of monthly average

Exhibit A

This is what actually occurred when the tariff was implemented

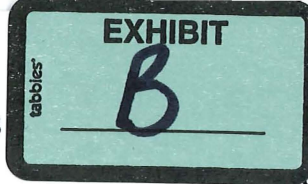
This is what would have occurred if the rates had been corrected when the tariff was implemented

		Tariff Implementation of Approved Rates - Actual				Tariff Implementation of Approved Rates - Corrected			
Customer Class	Tariff Rate Class	Tariff Billing Determinants	Approved Tariff Rate - Compliance Filing	Count of applied Billing Determinants*	Final Credits to Customers DRA/TCJA	19-EPDE-223-RTS Rate Case - Settlement Billing Determinants	Calculated Rate	Count of Actual Billing Determinants	Total Allocated DRA/TCJA Credit to Customer
Residential - General	RG	Customer Account	\$ (108.00)	5,481	\$ (591,917)	Customer Account	\$ (107.97)	5,481	\$ (591,772)
Residential - Water Heating	RGW	Customer Account	\$ (126.00)	758	\$ (95,490)	Customer Account	\$ (125.81)	758	\$ (95,344)
Residential - Space Heating	RH	Customer Account	\$ (148.00)	1,919	\$ (284,064)	Customer Account	\$ (147.63)	1,919	\$ (283,345)
Commercial - Buildings	CB	Customer Account	\$ (189.00)	1,197	\$ (226,299)	Customer Account	\$ (189.43)	1,197	\$ (226,816)
Commercial - Space Heating	SH	Customer Account	\$ (250.00)	109	\$ (27,250)	Customer Account	\$ (250.17)	109	\$ (27,268)
Other - General Power	GP	Customer Account	\$ (3,326.00)	107	\$ (355,882)	Customer Account	\$ (3,326.00)	107	\$ (355,882)
Other - Total Electric Building	TEB	Customer Account	\$ (2,017.00)	40	\$ (80,680)	Customer Account	\$ (2,016.79)	40	\$ (80,672)
Special Lighting	LS	Customer Account	\$ (4.00)	21	\$ (84)	kWh	\$ (0.18)	24,511	\$ (4,314)
Power Transmission	PT	kWh	\$ (0.00511)	4,497,393	\$ (22,982)	kWh	\$ (0.06)	4,497,393	\$ (275,689)
Municipal Street Lighting	SPL	kWh	\$ (0.01467)	103,510	\$ (1,518)	Customer Account	\$ (2,973.50)	7	\$ (20,814)
Private Lighting	PL	Customer Account	\$ (65.00)	1,387	\$ (90,176)	Customer Account	\$ (34.10)	1,387	\$ (47,312)
Total					\$ (1,776,343)				\$ (2,009,228)

Special Lighting and Municipal Street Lighting rates were transposed in compliance tariff that was approved.

One-time Credit applied to one month kWh instead of twelve months.

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 4

THE EMPIRE DISTRICT ELECTRIC COMPANY

(Name of Issuing Utility)

SCHEDULE

TCR

Replacing Schedule TCR Sheet 14

ALL TERRITORY

(Territory to which schedule is applicable)

which was filed July 30, 2019

TAX CHANGE RIDER

RIDER TCR

Sheet 2 of 3 SheetsApplicability

This Tax Change Rider (TCR) is applicable to all electric service retail customers provided under any retail rate schedule, whether metered or unmetered (except where not permitted under a separately negotiated contract with a customer).

Calculation of Deferred Revenue Account (DRA) Surcharge (Credit)

The one time surcharge (credit) associated with the DRA resulting from the Tax Cuts and Jobs Act of 2017 or subsequent tax law changes will be a surcharge (credit) to customers utilizing the same class revenue requirement allocation as approved in the most recent general rate case, and will show as a separate line item on the customers bill. While reviewing this tariff, Commission Staff and Empire noticed mathematical mistakes in the proof of revenue and the rate from two classes were transposed when the proof of revenue rates were put into the compliance tariff that had been approved. The "Net DRA Surcharge (Credit) Amount (effective March 1, 2021)" corrects these mistakes with a surcharge (credit) over a 12 month period. These mistakes involved four classes. Specifically, Special Lighting (LS) was originally calculated using the Municipal Street Lighting rate of \$4 per customer accounts instead of kWh. Further, the kWh rate was calculated based on annual kWhs instead of monthly kWhs. Power Transmission (PT) also used a calculated kWh rate based on annual kWhs instead of monthly kWhs. Municipal Street Lighting (SPL) was calculated based on the wrong customer count instead of the Municipal Street Lighting customer counts. Finally, Private Lighting (PL) was calculated using the wrong customer count instead of the Private Lighting customer count. The surcharge/(credit) effective March 1, 2021, corrects the mistakes for each effected customer class in order to comply with the approved rates in Docket No. 19-EPDE-223-RTS (19-223). For further explanation, a motion and exhibits filed in (19-223) on February 4, 2021, goes into more detail explaining the mistakes and corrections.

Net DRA Surcharge (Credit) Amount (effective August 1, 2019)

Rate Class	Credit / Charge	Rate Class	Credit / Charge
RG	\$(108.00)	TEB	\$(2,017.00)
RH	\$(148.00)	SPL	\$(0.01467) per kWh
CB	\$(189.00)	PL	\$(65.00)
SH	\$(250.00)	LS	\$(4.00)
GP	\$(3,326)	RGW	\$(126.00)
PT	\$(0.00511) per kWh		

Issued February 15 2021
 Month Day Year
 Effective March 1 2021
 Month Day Year
 By /s/Sheri Richard, Director Rates & Regulatory Affairs
 Signature Title

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 4THE EMPIRE DISTRICT ELECTRIC COMPANYSCHEDULE TCR

(Name of Issuing Utility)

Replacing Schedule TCR Sheet 14ALL TERRITORY

(Territory to which schedule is applicable)

which was filed July 30, 2019

TAX CHANGE RIDER

RIDER TCR

Sheet 2 of 3 SheetsNet DRA Surcharge (Credit) Amount (effective March 1, 2021)

Rate Class	Credit / Charge	Rate Class	Credit / Charge
RG	\$0.00	TEB	\$0.00
RH	\$0.00	SPL	\$(225.16)
CB	\$0.00	PL	\$2.57
SH	\$0.00	LS	\$(0.01416) per kWh
GP	\$0.00	RGW	\$0.00
PT	\$(0.00468) per kWh		

Calculation of Excess Deferred Income Tax (Excess ADIT) Surcharge (Credit)

The annual amortization true-up of the regulatory liability (asset) for Excess ADIT resulting from the Tax Cuts and Jobs Act of 2017 or subsequent tax law changes will be a surcharge (credit) to customers annually on a onetime basis utilizing the same class revenue requirement allocation as approved in the most recent general rate case, and will show as a separate line item on the customers bill until the Excess ADIT is fully amortized.

Excess ADIT Surcharge (Credit) B The total amount (protected and unprotected), if any, of the surcharge (credit) in a given year will be determined based on the method approved in the most recent general rate proceeding that addresses the changes in federal or state tax changes. The protected portion of any surcharge (credit) will not exceed the amortization determined by the average rate assumption method ("ARAM") as required by the Tax Cuts and Jobs Act of 2017 Section 13001(d) or other method specified by subsequent tax law changes.

True Up Adjustment B the Excess ADIT surcharge (credit) shall be trued up annually. The True Up Adjustment will include any revision to a previous Excess ADIT surcharge (credit) that results from the Company finalizing its corporate tax return or an audit adjustment by a federal or state taxing authority and the difference between the amount of the Excess ADIT surcharge (credit) included in base rates in the most recent general rate case and the amount actually applied to customer bills.

Excess ADIT Surcharge (Credit) per Customer B The Excess ADIT surcharge (credit) per customer will be determined by allocating the surcharge (credit), plus/minus any prior year True Up adjustment, among the customer classes utilizing the same class revenue requirement allocation as approved in the most recent general rate case.

Issued	<u>February</u>	<u>15</u>	<u>2021</u>
	Month	Day	Year
Effective	<u>March</u>	<u>1</u>	<u>2021</u>
	Month	Day	Year

By /s/Sheri Richard, Director Rates & Regulatory Affairs
Signature Title

Customer Class	Tariff Rate Class	Tariff Implementation of Approved Rates - Actual				Tariff Implementation of Approved Rates - Corrected				Tariff Implementation of Approved Rates - Actual Conversion					Delta (Corrected-Actual)				Tariff Rate over 12 months
		Tariff Billing Determinants	Approved Tariff Rate - Compliance Filing	Count of Actual Billing Determinants - August 2019	Final Credits to Customers DRA/TCJA - August 2019	19-EPDE-223-RTS Rate Case - Settlement Billing Determinants	Calculated Rate	Count of Actual Billing Determinants	Total Allocated DRA/TCJA Credit to Customer	19-EPDE-223-RTS Rate Case - Settlement Billing Determinants	19-EPDE-223-RTS Avg. kWh Per Customer	March 1 Calculated Rate - New Tariff Rates	Count of Actual Billing Determinants	Total Allocated DRA/TCJA Credit to Customer	19-EPDE-223-RTS Rate Case - Settlement Billing Determinants	March 1 Calculated Rate - New Tariff Rates	Count of Actual Billing Determinants	Total Allocated DRA/TCJA Credit to Customer	
Special Lighting	LS	Customer Account	\$ (4.00)	21	\$ (84)	kWh	\$ (0.1760)	24,511	\$ (4,314)	kWh	664	\$ (0.00602)	21	\$ (0)	kWh	\$ (0.16998)	24,511	\$ (4,166)	\$ (0.01416)
Power Transmission	PT	kWh	\$ (0.00511)	4,497,393	\$ (22,982)	kWh	\$ (0.0613)	4,497,393	\$ (275,690)	kWh		\$ (0.00511)	4,497,393	\$ (22,982)	kWh	\$ (0.05619)	4,497,393	\$ (252,709)	\$ (0.00468)
Municipal Street Lighting	SPL	kWh	\$ (0.01467)	103,510	\$ (1,518)	Customer Account	\$ (2,973.00)	7	\$ (20,811)	Customer Account	18,511	\$ (271.56)	103,510	\$ (28,108,846)	Customer Account	\$ (2,701.00)	7	\$ (18,907)	\$ (225.16)
Private Lighting	PL	Customer Account	\$ (65.00)	1,387	\$ (90,176)	Customer Account	\$ (34.00)	1,387	\$ (47,169)	Customer Account		\$ (65.00)	1,387	\$ (90,176)	Customer Account	\$ 31.00	1,387	\$ 43,007	\$ 2.57

CERTIFICATE OF SERVICE

19-EPDE-223-RTS

I, the undersigned, certify that a true and correct copy of the above and foregoing Joint Motion To Make Corrections To The Deferred Revenue Account Tariff was served via electronic service this 4th day of February, 2021, to the following:

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CERTIFICATE OF SERVICE

19-EPDE-223-RTS

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