BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the matter of the Application of Evergy	**)**	
Kansas Central, Inc. and Evergy Kansas	**)**	
South, Inc. for Approval to Make Certain	**)**	**Docket No. 25-EKCE-294-RTS**
Changes in their Charges for Electric	**)**	
Service Pursuant to K.S.A. 66-117	**)**	

DIRECT TESTIMONY

PREPARED BY

ROBERT H. GLASS, Ph.D.

UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

June 6, 2025

I. STATEMENT OF QUALIFICATIONS

Q. What is your name?

A. Robert H. Glass.

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

A. I am employed by the Kansas Corporation Commission (KCC or Commission) as Chief of the Economics and Rates Section within the Utilities Division.

Q. What is your business address?

A. 1500 S.W. Arrowhead Road, Topeka, Kansas, 66604-4027.

Q. What is your educational background and professional experience?

A. I have a B.A. from Baker University with a major in history. I also have an M.A. and a Ph.D. in economics from the University of Kansas. For 22 years, I was employed by the Institute for Business and Economic Research at the University of Kansas, which later became the Institute for Public Policy and Business Research. My primary duty was doing economic research.

Q. Have you previously submitted testimony before this Commission?

A. Yes. I provided testimony as a Staff consultant for Docket Nos. 91-KPLE-140-SEC and 97-WSRE-676-MER. As an employee of the Commission, I have testified in numerous rate case and non-rate case dockets, which can be made available upon request.

II. INTRODUCTION

Purpose

Q. What is the purpose of your testimony?

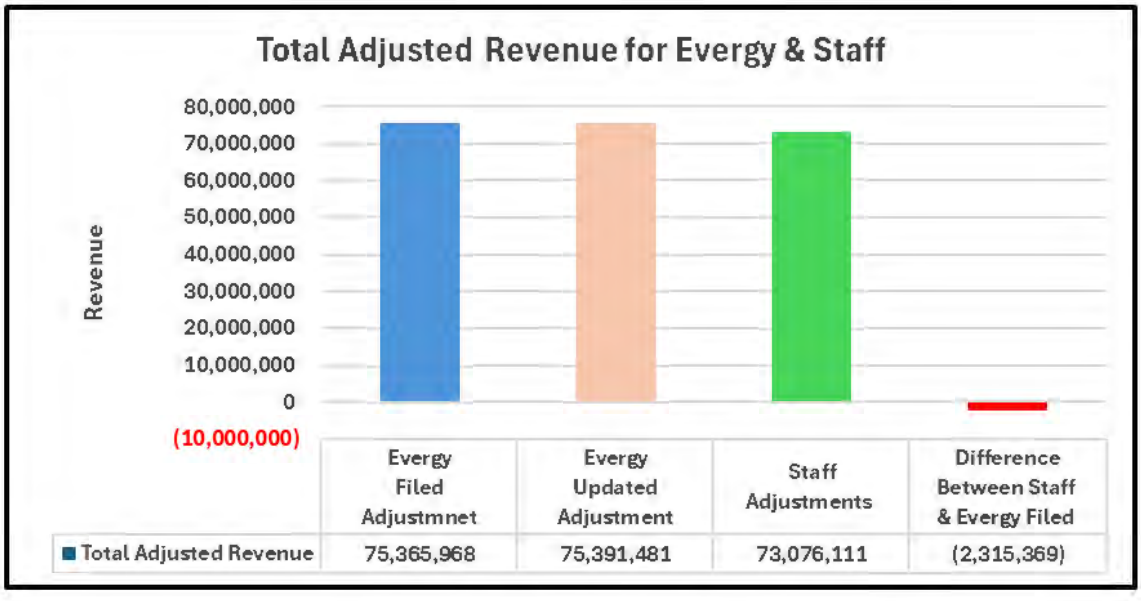
A. The purpose of my testimony is to sponsor Staff's adjustment to Evergy's R-20 Adjustment and Staff's recommendations regarding the normalization of billing determinants.

Evergy's and Staff's Adjustments

Q. What Evergy Adjustments are you addressing?

A. I will address Evergy's R-20 Adjustment and describe Staff response to it. The Evergy initial and updated R-20 Adjustment along with Staff response is shown in Figure 1 below. Notice how similar they are in the aggregate.

Figure 1



	Evergy Filed Adjustmnet	Evergy Updated Adjustment	Staff Adjustments	Difference Between Staff & Evergy Filed
Total Adjusted Revenue	75,365,968	75,391,481	73,076,111	(2,315,369)

Q. What does the R-20 Adjustment contain?

A. The R-20 Adjustment consists of several special billing determinant and revenue adjustments that are necessary to provide acceptable billing determinants for rate

design. The Evergy adjustments along with a brief description of them are provided below.

- ***Billing Adjustment:*** applying the test year rates to the actual (pre-adjusted) billing determinants.
- ***Weather Normalization Adjustment:*** adjusting energy usage (kWh) for the differences in weather conditions from normal conditions.
- ***Energy Efficiency Adjustment:*** adjusting energy usage to account for the new energy efficiency programs initiated by Evergy.
- ***Customer Annualization Adjustment:*** adjusts customer count and energy usage for any customer growth or decline in the test year.
- ***Current Rates Adjustment:*** adjusts for the rate change that took effect in the middle of the test year so that the revenue during the test year reflects the most recent rates.

Q. What does Staff's R-20 Adjustment contain?

A. Staff's R-20 Adjustment is similar to Evergy's with five components: Contract Pricing, Rate Annualization, Weather Normalization, Customer Annualization, and Post-Test Year Customer Growth (or Decline). Contract Pricing and Rate Annualization accomplish the same basic result as Evergy's Billing Adjustment and Current Rates adjustments. Staff's Weather Normalization and Customer Annualization are similar in methodology to Evergy's same adjustments. The one adjustment that Staff has that Evergy does not have is the Post-Test Year Customer Growth. And since Evergy filed on January 31st and the adjustment goes through March 31st one would not expect Evergy to have this adjustment. The one adjustment that Evergy has that Staff does not have is the Energy Efficiency Adjustment, and Staff proposed rejection of it will be explained later. Table 1

below contains a comparison of Evergy's and Staff's R-20 Adjustments along with the specific adjustments made by each.

Table 1

Evergy and Staff's R-20 Adjustments				
Adjustments	**Evergy Filed Adjustmnet**	**Evergy Updated Adjustment**	**Staff Adjustments**	**Difference Between Staff & Evergy Filed**
Billing Adjustment	$ 2,891,014	$ 1,545,130	$ -	$ (2,891,014)
Contract Pricing	$ -	$ -	$ (1,389,675)	$ (1,389,675)
Weather Normalization	$ (7,242,318)	$ (7,256,462)	$ (9,431,239)	$ (2,188,921)
Energy Efficiency	$ (1,120,089)	$ (516,008)	$ -	$ 1,120,089
Customer Annualization	$ 641,261	$ 794,237	$ 252,997	$ (388,264)
Post-Test-Year Customer Growth	$ -	$ -	$ 3,439,547	$ 3,439,547
Current Rates	$ 80,196,100	$ 80,824,585	$ 80,204,481	$ 8,381
Total	$ 75,365,968	$ 75,391,481	$ 73,076,111	$ (2,289,857)
NOTES: (1) Evergy provided updates to its initial filed adjustments. (2) Billing Adjustment and Current Rates are the same as Staff's Current Rates and Contract Pricing. In my testimony they are under Rate Annualization.				

Q. What is Staff's R-20 Adjustment?

A. Staff's R-20 Adjustment is $73,076,111 which is $2,289,857 less than Evergy's filed adjustment and $2,315,369 less than its updated adjustment.

Organization

Q. How is your testimony organized?

A. My testimony is organized in seven major sections: (1) Rate Annualization, (2) Weather Normalization, (3) Customer Annualization Analysis, (4) Post-Test Year Growth, (5) Pro Forma Contract Pricing, (6) Evergy's Energy Efficiency Adjustment, and (7) Staff Billing Determinants. I will conclude by recommending

the Commission adopt Staff's adjustments for Evergy's R-20 Adjustment and adopt Staff's adjusted Billing Determinants for revenue allocation and rate design.

III. ANALYSIS: RATE ANNUALIZATION

Purpose

Q. What is the purpose of rate annualization?

A. Because test-year revenue should reflect normal ongoing operations, revenue must be adjusted for rate changes that have occurred within and after the test year. Thus, the rate annualization adjustment represents the revenue Evergy Central would have received if the current rates, which went into effect December 21, 2023, were in effect during the whole test year.

Process

Q. Please provide the steps of the rate annualization process.

A. The rate annualization process can be divided into four steps. In the first step, historical monthly revenue, demand and usage data, and customer counts were collected for the customer classes by rate code. In the second step, an average customer charge, demand charge, and volumetric charge were calculated monthly on a per capita basis. In the third step, the average charges calculated after the rate change were applied to the billing determinants during the period before the rate changes went into effect. In the fourth step, the rate-adjusted prices were used to calculate revenue adjustments reflective of the rates currently in effect. Each of these steps is explained in further detail below.

Data Collection

Q. Who supplied Staff with the customer counts per customer class and weather station?

A. Evergy supplied monthly customer counts, revenues, demand, and volumes for each rate code.

Average Price Calculation

Q. How did Staff calculate average costs?

A. Staff calculated average customer charge, demand charge, and volumetric charge by summing up all revenues collected from customer, demand, and volumetric charges. These revenues were divided by the number of customers, demand, and volumes respectively.

Price Adjustment

Q. Please describe how the average costs were adjusted to calculate rate-annualized prices?

A. Because the rate change occurred in the middle of the test year, average charges for the second half of the test year were applied to the billing determinants for the first half of the test year to complete the revenue annualization.

Revenue Adjustment

Q. How did Staff calculate the revenue adjustment?

A. The final test-year adjustment is the sum of adjusted revenues across all months in the test year associated with the rate annualization according to customer class.

Results

Q. What rate annualization adjustment is Staff recommending?

A. Staff's calculations result in a revenue increase of $80,204,461for Evergy Central as shown below in Table 2 below.

Table 2

Staff Rate Annualization				
Rate Classes	Customer Charge Revenue	Demand Revenue	Volumetric Revenue	Total Revenue
Residential	(771,099)	0	25,441,071	24,669,971
RS-DG	(5,696)	(20)	99,135	93,419
SGS	1,288,361	(9,202,789)	10,911,271	2,996,843
MGS	105,860	6,045,536	(790,809)	5,360,587
LGS	173,524	28,101,521	11,166,399	39,441,444
Churches	0	0	(82,996)	(82,996)
Schools	109,558	926,846	3,981,626	5,018,031
ICS	0	0	42,116	42,116
LTM	0	224,633	24,798	249,431
LPS	207	318,724	46,078	365,009
Special Contracts	0	0	2,069,637	2,069,637
Electric Vehicles	1,019	1,630	(21,659)	(19,011)
Total	901,733	26,416,082	52,886,667	80,204,481

The Evergy R-20 Adjustment that is closest to Staff's Rate Annualization is the Current Rates Adjustment. Evergy's filed Current Rates Adjustment is $80,196,100 and its updated adjustment is $80,824,585.

Recommendation

Q. Does Staff have a recommendation regarding rate annualization?

A. Yes, Staff's methodology appropriately adjusts test year revenues to reflect current rates. Thus, the adjustment represents the revenue Evergy would have received if the current rates were in effect throughout the test year. Therefore, I recommend

the Commission accept Staff's rate annualization adjustments of $127,154 for EKC.

IV. ANALYSIS: WEATHER NORMALIZATION

Purpose

Q. What is the purpose of weather normalizing electric usage?

A. A weather normalization adjustment is designed to minimize the effect of non-normal weather conditions on test year usage and revenue collections. Some uses for electricity, such as air conditioning, space heating, and water heating, are sensitive to temperature. Thus, if a test year is warmer than normal, test-year usage and revenue for air conditioning will be higher than normal. However, if the test year is cooler than normal, test-year usage and revenue for air conditioning will be lower than normal. Conversely, if a test year is warmer than normal, test-year usage and revenue for heating purposes will be lower than normal. But, if the test year is cooler than normal, test-year usage and revenue for heating purposes will be higher than normal.[1]

Because test-year revenue should reflect normal ongoing operations, the Commission sets rates based on weather-normalized usage. Through the weather normalization process, test year volumes and revenues are adjusted to reflect the difference between actual test year weather and normal weather. Hence, a weather

[1] Ultimately, this would typically result in rates being set too low when test year temperatures are higher than normal (or too high when test year temperatures are lower than normal) for summer peaking utility to collect its approved revenue requirement under normal conditions. For example, during periods of warmer than normal weather, a summer-peaking electric utility will sell more electricity than they would otherwise have during normal weather. It would be inappropriate to use this above-average usage for setting rates because, as weather returns to normal, the utility will sell less electricity than what is needed for the company to recover its revenue requirement at the lower rates.

normalization adjustment is applied to test year volumes and revenue so the test year volumes and revenue are reflective of normal weather.

Process

Q. Please provide the steps for the weather normalization process.

A. Staff's weather normalization process can be divided into four steps. In the first step, historical monthly usage data and customer counts are collected for the relevant customer classes. Weather data is also collected for each of the assigned weather stations within the service territory. In the second step, a regression analysis is performed on the data to develop coefficients called Weather Sensitivity Factors (WSFs), which measure the weather sensitivity of each customer class. In the third step, the WSFs are used to calculate volumetric adjustments. In the last step, these volumetric adjustments are used to calculate the revenue adjustments that correct for deviations from normal weather during the test year. Each of these steps is discussed in more detail below.

Data Collection

Q. Who provided the customer usage and customer count data?

A. Evergy provided customer usage and customer count data for most of its customer classes. Evergy also assigned the members of the customer classes to their closest first-order weather station.[2] With this data, Staff was able to calculate per capita usage for each customer class by weather station.

[2] First-order refers to weather stations that are professionally maintained, primarily through the National Weather Service or Federal Aviation Administration. Modernization of the National Weather Service during the 1990s resulted in the consolidation of many manned weather stations and the introduction of Automated Surface Observing System (ASOS) instrumentation throughout the United States. ASOS instrumentation is

Q. What is the source of weather data Staff used for its analysis?

A. Staff collected daily weather data from the National Oceanic and Atmospheric Administration (NOAA) for the first-order weather stations closest to Evergy's Kansas Central customers (Wichita and Topeka) for the period of July 1993 through June 2024. With this data, Staff calculated Heating Degree Days (HDDs), Cooling Degree Days (CDDs), and thirty-year normal for each of these weather variables.

Q. Please explain what HDDs and CDDs are.

A. HDDs and CDDs are weather variables that measure deviations from an established base temperature (in this case, 65 degrees).[3] HDDs measure how cool the average daily temperature was relative to the base temperature, while CDDs measure how warm the average daily temperature was relative to the base temperature.[4]

In terms of electricity usage, CDDs indicate customer demand for air conditioning—the greater the number of CDDs, the warmer the weather, thus, a greater demand for air conditioning. Similarly, HDDs indicate customer demand for space/water heating—the greater the number of HDDs, the cooler the weather, thus, a greater demand for space heating.

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now in use at the vast majority of first-order sites, which are primarily located at airports. (https://www.weather.gov/top/office).

[3] Degree days are weather variables based on the assumption that when the outside temperature is 65 degrees Fahrenheit, an average person will not require heating or cooling to be comfortable. https://www.weather.gov/key/climate_heat_cool

[4] Staff calculated HDD and CDD measures as follows.

$$HDD = \left(65 - \frac{Max + Min}{2}\right) if \ \frac{Max + Min}{2} < 65, otherwise \ HDD = 0$$

$$CDD = \left(\frac{Max + Min}{2} - 65\right) if \ \frac{Max + Min}{2} > 65, otherwise \ CDD = 0$$

Regression Analysis

Q. What is the purpose of performing a regression analysis on weather variables and electricity usage?

A. The purpose of performing regression analysis is to derive statistically significant WSFs for each weather-sensitive customer class. The WSFs measure the relationship between customer usage and weather for each customer class, i.e. the WSFs are the estimated parameters for the weather variables in the regression equations. The WSFs are then used to calculate volumetric adjustments that correct for temperature deviations from the 30-year rolling norms for each customer class.

Q. What is a 30-year rolling norms?

A. We begin with the end of the test year, in the case of this docket, that is June 2024 and go back 30 years to July 1994. Thus, the period for calculating the normals is July 1994 through June 2024.

Q. Please describe the regression model utilized in this case.

A. Staff constructed a linear regression model with per capita customer usage as the dependent variable. The monthly HDDs, lagged HDDs, CDDs, and lagged CDDs, were the right-hand side independent variables.[5]

Q. Did Staff encounter any issues with the data or the regression analysis?

A. Yes. Here are the three major problems.

(1) Even including the weather variables, it was not possible to capture all the seasonal effects in the data. Because the data was collected at regular

[5] A lagged variable is the previous month's value when looking at the current month. For example, if the month is October, September HDDs would be the lagged HDDs.

intervals over an extended period of time, seasonal serial correlation was usually present in the data.[6]

(2) In addition, the weather variables for all weather stations had unit roots as did some of the average customer usage variables.

(3) Finally, after estimating a model, Staff checked for breakpoints in the estimation—points where estimated parameters changed significantly.

Q. How did Staff correct for these issues?

A. To correct for serial correlation and seasonality, Staff initially tried using lags of average usage. The lags used were a one period lag, a two-period lag, a six-period lag, and a twelve-period lag. The one and two period lags were to compensate for the immediate serial correlation and the six and twelve-lags were to compensate for seasonal and annual correlations.

If these adjustments did not correct for the serial correlation to the point that the regression results could be trusted, Staff then tried autoregressive moving average (ARMA) terms.[7]

[6] Serial correlation is the correlation of a time series variable with itself earlier in the time series. For example, the best predictor of next period US Gross Domestic Product (GDP) is current period's GDP plus or minus a small percentage change because US GDP is serially correlated. Seasonality in time series data are regular patterns in the data. For example, air conditioning usage increases in the spring through the summer and then decreases in the fall through the winter.

[7] An AR(1) term is a first order autoregressive term and is defined as: $y_t = \rho_1 y_{t-1} + \varepsilon_{t.}$. Notice that y_t is dependent upon the previous realization of y, y_{t-1}. However, in a regression model, the serial correlation that is concerning is with the error term, and in that case the math gets much more involved. The dependence of y_t on y_{t-1} means that y_t is not only dependent on the current period error term but also on the previous period error term. The correlation of the error terms violates the classical regression assumption that the errors terms are uncorrelated. The use of the AR(1) term compensates for auto-correlated errors if the autocorrelation is of a first order autoregressive nature. An SAR(12) term is a seasonal autoregressive term with lag 12. It adds a polynomial with a lag of 12 to an existing AR specification. For example, an AR(1) and SAR(12) is defined as: $y_t = \rho_1 y_{t-1} + \varepsilon_{t.}$ and $y_t = \varphi_{12} y_{t-12} + \varepsilon_t$, respectively and when combined, $y_t = \rho_1 y_{t-1} + \varphi_{12} y_{t-12} - \rho_1 \varphi_{12} \gamma_{t-13} + \varepsilon_t$. The multiplication of the regular (ρ) and the seasonal (φ) autoregressive terms for the parameter γ_{t-13} provides the non-linear effect.

Q. Why did Staff try using lags first instead of using ARMA terms first?

A. Lagged dependent variables are easier to operate with. (1) Because of the complexity of the ARMA terms, especially seasonal ARMA terms, lags are more intuitive and easier to understand their impacts. (2) The basic tests that Staff uses to test for breakpoints in the regression results, the Bai-Perron tests, cannot be used when regression equations have ARMA terms. Since many of the regression results have breakpoints, Staff tries to avoid not being able to test for breakpoints.

Q. Why are breakpoints such a problem?

A. If the WSF's change significantly over time, then using the average for the WSF over that time period incorporating the significant change, results in using wrong coefficients to estimate weather normalization.

Volumetric Adjustment

Q. Please describe the process used to calculate the volumetric usage adjustments.

A. To calculate the appropriate adjustment to usage, the actual weather variables were subtracted from the normal weather variables for each month of the test year. These calculated differences were multiplied by the WSFs and then multiplied by the class customer counts for each month. The result is the estimated change in usage

An MA(1) term is a first order moving average term. It is defined as: $y_t = \varepsilon_t + \theta_1 \varepsilon_{t-1}$. Notice that y_t is dependent on both the current error term, ε_t, and the previous period error term, ε_{t-1}, thus the error terms are correlated. The MA(1) term compensates for the fact that the current period and previous period error terms are part of the equation. A SMA(12) term is a seasonal moving average term with lag 12. It adds a polynomial with lag of 12 to an existing MA specification. For example, an MA(1) and SMA(12) term is defined as: $y_t = \theta_1 \varepsilon_{t-1} + \varepsilon_t \; and \; y_t = \omega_{12} \varepsilon_{t-12} + \varepsilon_t$, and when combined, $y_t = \theta_1 \varepsilon_{t-1} + \omega_{12} \varepsilon_{t-12} + \theta_1 \omega_{12} \varepsilon_{t-13} + \varepsilon_t$. The non-linearity is the same as in the autoregressive process except for the change in sign from minus to plus.

However, in a regression model, the serial correlation that is concerning is serial correlation with the error term, and in that case the math gets messier than described above.

attributable to deviations from normal weather.[8] This calculation is done for each customer class for each weather station, and the sum of all those adjustments is the total weather normalized volumetric adjustment.

Revenue Adjustment

Q. Please describe the process used for calculating the revenue adjustment.

A. To calculate the revenue adjustment, the volumetric sales adjustments for each tariff class were multiplied by the average rate for that customer class.[9] The result is the estimated revenue adjustment necessary to adjust test year revenues to reflect weather-normalized volumetric sales for that class. The sum of all those adjustments is the total weather-normalized revenue adjustment.

Results

Q. What were the results of Staff's weather normalization analysis?

A. Staff found that during the test year the warmer summer weather had more impact than the warmer winter weather. As a result, MWh adjustment for Weather Normalization for Staff is a negative 175,152 MWh. The Evergy Weather Normalization Adjustment is negative 163,062 MWh. See Table 3 below for a comparison of Evergy and Staff's Weather Normalization Adjustments.

[8] $(Volumetric\ Adjustment) = \left[\left(\left(\begin{matrix}Normal\\ HDDs, CDDs, or\ Precipitation\end{matrix}\right) - \left(\begin{matrix}Actual\\ HDDs, CDDs, or\ Precipitation\end{matrix}\right)\right)(WSF)\right] * (Customer\ count)$

[9] $(Revenue\ Adjustment) = \left(\begin{matrix}Volumetric\\ Adjustment\end{matrix}\right) * \left(\begin{matrix}Applicable\\ Tariff\ Rate\end{matrix}\right)$

Table 3

Evergy and Staff Weather Normalization		
Rate Classes	Evergy MWh	Staff MWh
Residential	(75,754)	(73,646)
RS-DG	(1)	111
SGS	(29,016)	(35,927)
MGS	(21,955)	(26,739)
LGS	(21,320)	(28,140)
Churches	(239)	(320)
Schools	(7,690)	(8,195)
ICS	(29)	0
LTM	(360)	0
LPS	(2,824)	(2,296)
Special Contracts	(3,874)	0
Electric Vehicles	0	0
Total	(163,062)	(175,152)

In absolute value terms, Staff's adjustment is less than 7.5% higher than Evergy's adjustment. However, in terms of revenue, Staff's adjustment is $9,431,239 while Evergy's adjustment is $7,256,462—a difference of almost 30%.

Q. Why is there such a large revenue difference between Staff and Evergy?

A. My best estimate is that part of the difference is the sequencing of the adjustments. Staff incorporated weather normalization after Rate Annualization while Evergy incorporated weather normalization before the Current Rates Adjustment. Thus, Staff used higher rates in monetizing its weather normalization than Evergy did.

Recommendation

Q. Do you have a recommendation regarding weather normalization?

A. Yes. Since the weather experienced in Evergy's service territory during the test year deviated from normal weather for that area (i.e. it was warmer than normal) during the test year, an adjustment is necessary to ensure test year revenue reflects Evergy's normal ongoing operations. Therefore, I recommend the Commission accept Staff's weather normalization revenue adjustments of $(9,431,239), which is a reduction of $(2,174,777) from Evergy's weather normalization adjustment.

V. ANALYSIS: CUSTOMER ANNUALIZATION

Purpose

Q. What is the purpose of annualizing customer counts?

A. Because test-year revenue should reflect normal ongoing operations, the Commission sets rates based on the year-end number of customers and their usage. Through the customer annualization process, test year customer counts, volumes, and revenues are adjusted to reflect the number of customers for each customer class Evergy was serving at the end of the test year. Thus, the adjustment represents the revenue Evergy would have received if the number of customers at year-end had received service throughout the entire test year. Hence, a customer annualization adjustment is applied to the test year so the test year customer counts, volumes, and revenue are reflective of the year-end customer counts.

Process

Q. Please provide the steps of the customer annualization process.

A. The customer annualization process can be divided into five steps. In the first step, historical monthly usage data and customer counts are collected for the relevant customer classes. In the second step, customer coefficients are calculated. In the third step, customer coefficients are used to adjust the monthly customer counts. In the fourth step, the adjusted customer counts are used to calculate volumetric adjustments. In the final step, the adjusted customer counts and volumetric adjustments are used to calculate the revenue adjustments to reflect the number of customers for each customer class Evergy was serving at the end of the test year. Each of these steps is explained in further detail below.

Data Collection

Q. Who supplied Staff with the customer counts per customer class and weather station?

A. As discussed above, Evergy supplied monthly customer counts for its rate classes by weather station.

Customer Coefficient Calculation

Q. What is a customer coefficient?

A. The customer coefficient represents the change in the number of customers each month, assuming the change occurred at a constant rate throughout the test year.

Q. How did Staff calculate the customer coefficients?

A. Staff calculated customer coefficients by subtracting June 2023 customer counts from June 2024 customer counts for each rate class by weather station. This value

was then divided by twelve to evenly spread the difference across the test-year months.[10]

Customer Count Adjustment

Q. Please describe how the customer coefficients are used to calculate annualized monthly customer counts?

A. Beginning in July of the test year, the customer coefficient is multiplied by 11.5 (August by 10.5, and so on) and continues until the actual customer count and annualized customer count are equal.

Q. Why did Staff annualize customer counts using this method?

A. Staff annualized customer counts using this method for two reasons. First, it simulates the number of customers Evergy was serving at the end of the test year as if they were served throughout the entire test year. Second, by multiplying by 11.5 and so on, Staff is approximating the change in the number of bills resulting from the customers joining at different times throughout the month instead of all joining at the beginning of each month. This is the same method Staff has used in other recent rate cases.

Volumetric Adjustment

Q. How did Staff calculate the customer annualization volumetric adjustment?

A. In order to derive annualized monthly volumes, Staff multiplied the annualized customer count times the monthly weather normalized volumes per customer across each rate class and corresponding weather station.

[10] $Customer\ Coefficient = \frac{September\ 2023\ Customer\ Count - September\ 2022\ Customer\ Count}{12}$

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Revenue Adjustment

Q. How did Staff calculate the customer annualization revenue adjustment?

A. In order to arrive at monthly adjusted revenues, Staff added the product of the annualized monthly volumes and the corresponding volumetric charge to the product of the annualized customer count and the corresponding basic service charge. The final test year adjustment is the sum of adjusted revenues across all months in the test year associated with the customer annualization according to customer class and weather station.

Results

Q. What customer annualization adjustment is Staff recommending?

A. Staff's calculation results in a customer adjustment of 27,138, a demand adjustment of a negative 270,806 kW, and a volumetric adjustment of a negative 1,723,692 kWhs and a revenue increase of $252,997 for Evergy Central as shown in Table 4 below.

Table 4

Staff Customer Annualization				
Rate Classes	Customer Change	Demand Change	Volumetric Change	Total Revenue
Residential	(9,433)	(321,739)	(22,899,927)	(1,460,269)
RS-DG	38,019	39,084	14,885,162	1,013,143
SGS	(1,307)	(34,606)	1,416,084	365,684
MGS	(23)	(8,920)	(3,763,575)	(213,215)
LGS	10	38,255	11,181,244	661,608
Churches	(24)	0	(93,949)	(7,319)
Schools	(128)	5,965	(3,208,636)	(192,182)
ICS	0	0	0	0
LTM	0	0	0	0
LPS	0	0	0	0
Special Contracts	0	0	0	0
Electric Vehicles	24	11,155	759,905	85,547
Total	27,138	(270,806)	(1,723,692)	252,997

Evergy calculated a customer annualization adjustment $641,261 initially and then updated it to $794,237.

Recommendation

Q. Does Staff have a recommendation regarding customer annualization?

A. Yes, Staff's methodology appropriately adjusts test-year revenues to reflect the number of customers Evergy was serving at the end of the test year. Thus, the adjustment represents the revenue Evergy would have received if the number of customers at year-end had received service throughout the entire test year. Therefore, I recommend the Commission accept Staff's customer annualization adjustments of $252,997 which is $388,264 less than Evergy's initial filed Customer Annualization Adjustment.

VI. ANALYSIS: POST-TEST YEAR CUSTOMER GROWTH

Purpose

Q. What is the purpose of incorporating post-test year customer growth into Evergy's billing determinants?

A. The billing determinants should represent the future customer base as much as is possible using know and measurable information. For years, test year accounting adjustments have been updated through an update period. Extending this to customer growth or decline during the same update period seems like a natural extension of the customer annualization process. Thus, updating customer growth through the updating period is a natural extension of updating accounting adjustments. And updating customer growth helps the billing determinants to represent the future customer base better.

Process

Q. What is the process for updating customer growth?

A. The same process as used in customer annualization extended from July 2024 through March 2025. The customer data for the update period is provided by Evergy. The same annualization process is used except for nine months instead of twelve months. The process begins with June 2024 customer data and adds customer data through March 2025. The growth or decline in customers determined by subtracting the June 2024 customer count data from the March 2025 customer count data. The difference is spread across the nine-month period as with the customer annualization process. Then the additional customers are multiplied by the per-customer demand and weather normalized per customer volumetric usage.

Example

Q. Can you give an example of where incorporating post-test year customer growth makes a difference?

A. Yes. Consider the new rate code TOU2. In both the North and South, there was one customer during the test year, an that one customer was only on the rate for June 2024. However, during the update period, in the North the number of customers increased from 1 to 163 during the update period and in the South the customer increase during the same period was from 1 to 142. The difference between setting rates for 2 verses 305 customers is important.

Results

Q. What post-test year customer update adjustment is Staff recommending?

A. Staff's calculation results in a customer adjustment of 27,138, a demand adjustment of a negative 270,806 kW, and a volumetric adjustment of a negative 1,723,692 kWhs and a revenue increase of $252,997 for Evergy Central as shown in Table 4 below.

Table 5

Staff Post-Test Year Customer Growth				
Rate Classes	Customer Change	Demand Change	Volumetric Change	Total Revenue
Residential	21,515	0	22,657,191	2,035,386
RS-DG	3,314	2,341	2,350,186	248,144
SGS	1,516	18,519	5,939,040	486,893
MGS	(38)	(15,154)	(5,717,395)	(337,315)
LGS	12	55,472	30,471,236	1,209,954
Churches	(9)	0	(71,013)	(5,636)
Schools	(99)	(3,640)	(3,063,392)	(140,869)
ICS	0	0	0	0
LTM	0	0	0	0
LPS	0	0	0	0
Special Contracts	0	0	0	0
Electric Vehicles	225	12,583	892,661	116,557
Total	26,435	70,121	53,458,512	3,613,114

Evergy calculated a customer annualization adjustment $641,261 initially and then updated it $794,237.

Recommendation

Q. Does Staff have a recommendation regarding Post-Test Year Customer Growth?

A. Yes. The Post-Test Year Customer Growth Adjustment is a natural extension of the Customer Annualization Adjustment and the updating of accounting adjustments beyond the test year. Staff's methodology is also an extension of its (and Evergy's) Customer Annualization methodology. Thus, Staff recommends the Commission accept Staff Post-Test Year Customer Growth Adjustment of $3,613,114.

VII. ANALYSIS: PRO FORMA CONTRACT ADJUSTMENT

Q. What is the cause of the pro forma contract adjustment?

A. Evergy and a large customer negotiated a special contract. The special contract removed the large customer from the Large Power Service Class and moved them into the Special Contracts Class which changed the large company's rate design from the LPS tariff to the negotiated special contract. The switch from the LPS tariff to the special contract happened after the test year. But for the test year billing determinants to represent ongoing operations, the switch needs to take place as if it happened during the test year.

Q. What is the pro forma contract adjustment?

A. The end result is the removal of the company's billing determinants from the LPS Class and the additional of the billing determinants to the Special Contracts Class. The difference in revenue from what the company paid during the test year while on the LPS tariff and what the company would have paid during the test year if it had paid its negotiated rates is the revenue adjustment: a negative $1,389,675.

Q. Does Staff have a recommendation?

A. Yes. Staff recommends the Commission approve a negative $1,389,675 revenue adjustment because of the company switching from LPS to Special Contracts Class.

VIII. ANALYSIS: EVERGY'S ENERGY EFFICIENCY ADJUSTMENT

Q. What is Evergy's Energy Efficiency Adjustment?

A. During the test year Evergy implemented demand side management (energy efficiency) programs to help customers use energy more efficiently. Because of

these programs, Evergy expects reduced sales. Evergy witness Albert Bass states as follows on page 11 of his Direct Testimony:

> Because the programs offered by the Company generated customer savings during the test year and anticipated savings through the true up period, the impact of those efficiency measures installed during the test year should be annualized to reflect the full impact of the measures on the Company's sales.[11]

Thus, it is these lost sales due to the energy efficiency programs that Evergy wants to recover in its Energy Efficiency Adjustment.

Q. Does Staff recommend the Commission accept Evergy's Energy Efficiency Adjustment?

A. No.

Q. Why?

A. Rather than estimate how much energy will be saved, Staff contends it would be better to wait for the Commission to approve the EM&V report that is currently in the process of being developed by ADM. The EM&V report will be a better assessment of the effect of the energy efficiency programs than an estimate of energy savings.

IX. ANALYSIS: BILLING DETERMINANTS

Staff's Proposed Billing Determinants

Q. Have you put together a table that shows the initial billing determinants and Staff's adjustments?

A. No. A single table that showed all four of the adjustments starting with the initial billing determinants would not be easy to read or be particularly informative.

[11] Albert Bass, Direct Testimony, Docket No. 25-EKCE-294-RTS, p. 11.

Instead, in Exhibit RHG, I have four tables that begin with the initial billing determinants and then incremental add each of the adjustments one at a time as a new table. The first table adds the Weather Normalization Adjustment. The second table adds the Customer Annualization to the Weather Normalization Adjustment. The third table adds the Post-Test Year Customer Growth Adjustment to the Customer Annualization Adjustment. And finally, the fourth table adds the Pro Forma Contract Adjustment to the customer growth adjustment to provide the Final Billing Determinants.

X. CONCLUSION

Q. Please summarize your recommendation.

A. I recommend that the Commission accept Staff's Rate Annualization, Weather Normalization, Customer Annualization, Post-Test Year Customer Growth Adjustment, and the Pro Forma Customer Contract Adjustment. In addition, I recommend that the Commission not accept the Evergy Energy Efficiency Adjustment because a more reliable estimate will be available when the final EM&V report has been filed and approved by the Commission.

Finally, I recommend the Commission accept Staff' adjusted billing determinants, which include Staff's weather normalization and customer annualization number of customer bills and customer adjustments for use in revenue allocation and rate design.

Q. Does this conclude your testimony?

A. Yes. Thank you.

EXHIBIT RHG
DOCKET NO. 25-EKCE-294-RTS
DEVELOPMENT OF
BILLING DETERMINANTS

Table Exhibit - 1

Staff's Weather Normalization					
	Initial (Actual) Billing Determinants			Weather Normalization	
	Customer	Demand*	Energy	WNA Adj	New Energy
Residential	7,546,026	324,019	6,535,964,018	(73,645,712)	6,462,318,306
RS-DG	82,406	142,573	63,550,147	110,617	63,660,764
SGS	1,069,495	10,057,176	3,503,698,952	(35,926,550)	3,467,772,402
MGS	16,605	6,653,127	2,378,989,543	(26,738,689)	2,352,250,854
LGS	2,572	8,733,948	3,869,680,608	(28,140,231)	3,841,540,376
LPS	24	1,073,665	633,278,583	(2,296,007)	630,982,575
Churches	3,724	0	14,144,966	(319,933)	13,825,033
Schools	17,639	817,707	628,878,717	(8,195,351)	620,683,366
ICS	12	0	16,163,364	0	16,163,364
LTM	12	251,116	25,457,996	0	25,457,996
EV	167	52,047	5,420,917	0	5,420,917
Special	36	0	1,401,255,993	0	1,401,255,993
TOTAL	8,738,718	28,105,378	19,076,483,804	(175,151,858)	18,901,331,946

Table Exhibit - 2

Staff's Customer Annualization									
	Billing Determinants after WNA			Customer Annualization			New Billing Determinants		
	Customer	Demand*	Energy	Customer	Demand	Energy	Customer	Demand	Energy
Residential	7,546,026	324,019	6,462,318,306	(9,433)	(321,739)	(22,899,927)	7,536,593	2,281	6,439,418,379
RS-DG	82,406	142,573	63,660,764	38,019	39,084	14,885,162	120,424	181,657	78,545,926
SGS	1,069,495	10,057,176	3,467,772,402	(1,307)	(34,606)	1,416,084	1,068,188	10,022,570	3,469,188,486
MGS	16,605	6,653,127	2,352,250,854	(23)	(8,920)	(3,763,575)	16,582	6,644,208	2,348,487,279
LGS	2,572	8,733,948	3,841,540,376	10	38,255	11,181,244	2,582	8,772,203	3,852,721,620
LPS	24	1,073,665	630,982,575	0	0	0	24	1,073,665	630,982,575
Churches	3,724	0	13,825,033	(24)	0	(93,949)	3,700	0	13,731,084
Schools	17,639	817,707	620,683,366	(128)	5,965	(3,208,636)	17,511	823,672	617,474,730
ICS	12	0	16,163,364	0	0	0	12	0	16,163,364
LTM	12	251,116	25,457,996	0	0	0	12	251,116	25,457,996
EV	167	52,047	5,420,917	24	11,155	759,905	191	63,201	6,180,822
Special	36	0	1,401,255,993	0	0	0	36	0	1,401,255,993
TOTAL	8,738,718	28,105,378	18,901,331,946	27,138	(270,806)	(1,723,692)	8,765,856	27,834,573	18,899,608,255

Table Exhibit - 3

Staff's Post-Test Year Customer Growth									
	Billing Determinants after Cust Annual			Customer Growth			New Billing Determinants		
	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy
Residential	7,536,593	2,281	6,439,418,379	21,515	0	22,657,191	7,558,108	2,281	6,462,075,570
RS-DG	120,424	181,657	78,545,926	3,314	2,341	2,350,186	123,738	183,998	80,896,111
SGS	1,068,188	10,022,570	3,469,188,486	1,516	18,519	5,939,040	1,069,704	10,041,088	3,475,127,526
MGS	16,582	6,644,208	2,348,487,279	(38)	(15,154)	(5,717,395)	16,544	6,629,053	2,342,769,884
LGS	2,582	8,772,203	3,852,721,620	12	55,472	30,471,236	2,594	8,827,675	3,883,192,856
LPS	24	1,073,665	630,982,575	0	0	0	24	1,073,665	630,982,575
Churches	3,700	0	13,731,084	(9)	0	(71,013)	3,691	0	13,660,071
Schools	17,511	823,672	617,474,730	(99)	(3,640)	(3,063,392)	17,412	820,032	614,411,338
ICS	12	0	16,163,364	0	0	0	12	0	16,163,364
LTM	12	251,116	25,457,996	0	0	0	12	251,116	25,457,996
EV	191	63,201	6,180,822	225	12,583	892,661	416	75,785	7,073,483
Special	36	0	1,401,255,993	0	0	0	36	0	1,401,255,993
TOTAL	8,765,856	27,834,573	18,899,608,255	26,435	70,121	53,458,512	8,792,291	27,904,694	18,953,066,766

Table Exhibit - 4

	Staff's Pro Forma Contract Adjustment								
	Billing Determinants after Cus Growth			Pro Forma Contract Adjustment			Final Billing Determinants		
	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy
Residential	7,558,108	2,281	6,462,075,570	0	0	0	7,558,108	2,281	6,462,075,570
RS-DG	123,738	183,998	80,896,111	0	0	0	123,738	183,998	80,896,111
SGS	1,069,704	10,041,088	3,475,127,526	0	0	0	1,069,704	10,041,088	3,475,127,526
MGS	16,544	6,629,053	2,342,769,884	0	0	0	16,544	6,629,053	2,342,769,884
LGS	2,594	8,827,675	3,883,192,856	0	0	0	2,594	8,827,675	3,883,192,856
LPS	24	1,073,665	630,982,575	(12)	(631,418)	(448,010,390)	12	442,247	182,972,185
Churches	3,691	0	13,660,071	0	0	0	3,691	0	13,660,071
Schools	17,412	820,032	614,411,338	0	0	0	17,412	820,032	614,411,338
ICS	12	0	16,163,364	0	0	0	12	0	16,163,364
LTM	12	251,116	25,457,996	0	0	0	12	251,116	25,457,996
EV	416	75,785	7,073,483	0	0	0	416	75,785	7,073,483
Special	36	0	1,401,255,993	12	0	448,010,390	48	0	1,849,266,383
TOTAL	8,792,291	27,904,694	18,953,066,766	0	(631,418)	0	8,792,291	27,273,275	18,953,066,766

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

VERIFICATION

Bob Glass, being duly sworn upon his oath deposes and states that he is Chief of Economic Policy and Planning of the Utilities Division of the Kansas Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing Direct Testimony, and attests that the statements contained therein are true and correct to the best of his knowledge, information and belief.

Robert H Glass

Bob Glass
Chief of Economic Policy and Planning
State Corporation Commission of the
State of Kansas

Subscribed and sworn to before me this 5th day of June, 2025.

Kiley McManaman

Notary Public

Kiley McManaman
NOTARY PUBLIC – STATE OF KANSAS
MY APPT EXP: 07/04/2025

CERTIFICATE OF SERVICE

25-EKCE-294-RTS

I, the undersigned, certify that a true copy of the attached Direct Testimony has been served to the following by means of electronic service on June 6, 2025.

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