BEFORE THE STATE CORPORATION COMMISSION

OF THE STATE OF KANSAS

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

Cross-Answering Testimony of

Michael P. Gorman

On behalf of

Kansas Industrial Consumers Group, Inc.

June 22, 2018

BRUBAKER & ASSOCIATES, INC.

Projects 10557

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STATE OF MISSOURI)
) SS
COUNTY OF ST. LOUIS)

Verification of Michael P. Gorman

Michael P. Gorman, being first duly sworn, on his oath states:

1. My name is Michael P. Gorman. I am a Managing Principal with Brubaker & Associates, Inc., having its principal place of business at 16690 Swingley Ridge Road, Suite 140, Chesterfield, Missouri 63017. We have been retained by Kansas Industrial Consumers Group, Inc. ("KIC") in this proceeding on their behalf.

2. Attached hereto and made a part hereof for all purposes are my cross-answering testimony and exhibit which were prepared in written form for introduction into evidence in the Kansas State Corporation Commission Docket No. 18-WSEE-328-RTS.

3. I hereby swear and affirm that the testimony and exhibit are true and correct and that they show the matters and things that they purport to show.

Michael P. Gorman

Subscribed and sworn to before me this 21st day of June, 2018.

MARIA E. DECKER
Notary Public - Notary Seal
STATE OF MISSOURI
St. Louis City
My Commission Expires: May 5, 2021
Commission # 13706793

Maria E. Decker
Notary Public

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Cross-Answering Testimony of Michael P. Gorman

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A Michael P. Gorman. My business address is 16690 Swingley Ridge Road, Suite 140, Chesterfield, MO 63017.

Q ARE YOU THE SAME MICHAEL P. GORMAN WHO PREVIOUSLY FILED DIRECT TESTIMONY IN THIS PROCEEDING ON BEHALF OF KANSAS INDUSTRIAL CONSUMERS GROUP, INC. ("KIC")?

A Yes, I am.

Q WHAT IS THE PURPOSE OF YOUR CROSS-ANSWERING TESTIMONY?

A I will respond to the Kansas Corporation Commission Staff ("Staff") witnesses' recommended revenue surplus spread and comment on certain aspects related to the measurement of the cost of service of Westar Energy, Inc., and Kansas Gas and Electric Company ("Westar" or "Company"). Specifically, I will respond to the direct testimony of Staff witnesses Dorothy J. Myrick, Dr. Robert H. Glass and Justin T. Grady.

Response to Staff Witnesses Dorothy J. Myrick and Dr. Robert H. Glass

Q PLEASE SUMMARIZE STAFF WITNESS MYRICK'S DIRECT TESTIMONY.

A Staff witness Myrick constructed a class cost of service study that Staff has relied on to spread a proposed revenue decrease resulting from its finding that Westar's current revenue requirement exceeds its cost of service. Specifically, Ms. Myrick develops a class cost of service study and estimates how each class's current revenues compare to Westar's cost of service.

Based on current rates, it is noteworthy that Staff's class cost of service study results are reasonably comparable to those proposed by Westar and those proposed by my colleague on behalf of KIC, Brian C. Andrews. This comparison is summarized in Table 1 below.

TABLE 1

Class ROR and Relative ROR – Existing Revenue

Class	KCC-CCOS As Adjusted[1] Class ROR	KCC-CCOS As Adjusted[1] Relative ROR	Westar – As Filed[1] Class ROR	Westar – As Filed[1] Relative ROR	KIC Andrews[2] Class ROR	KIC Andrews[2] Relative ROR
Residential	6.06%	0.78	5.61%	0.80	5.16%	0.80
Distributed Generation	9.27%	1.19	1.17%	0.17	-0.22%	-0.03
Small General Service	5.79%	0.74	7.94%	1.13	7.39%	1.14
Medium General Service	6.78%	0.87	9.12%	1.30	8.14%	1.26
Large General Service	11.32%	1.45	12.61%	1.79	10.61%	1.64
Church and Schools	10.91%	1.40	1.04%	0.15	0.59%	0.09
ILP, LTM, INT	12.75%	1.64	7.50%	1.06	7.18%	1.11
Lighting	5.84%	0.75	20.92%	2.97	19.69%	3.05
Total System Average	7.79%	1.00	7.04%	1.00	6.46%	1.00

Sources:
[1]Myrick Direct Testimony at 27, Table 2.
[2]Andrews Exhibit BCA-CA-1.

ROR = Rate of Return

As shown in Table 1 above, for the larger classes (Residential, Large General Service, and Industrials), the results of Staff's class cost of service study are similar to the Company's and Mr. Andrews' findings. The differences for other classes can be smoothed out in the revenue spread step of cost assignment.

It is also important to note that the Citizens' Utility Ratepayer Board ("CURB") witness Brian Kalcic endorsed the use of Staff's cost of service study for determining an appropriate Step 1 and Step 2 revenue allocation in this proceeding.[1]

[1]Direct Testimony of Brian Kalcic, June 11, 2018, pp. 2 and 8.

Q DO YOU HAVE ANY COMMENTS CONCERNING STAFF WITNESS DR. ROBERT GLASS'S PROPOSED SPREAD OF THE WESTAR REVENUE REQUIREMENT SURPLUS ACROSS RATE CLASSES?

A Yes. Dr. Glass proposes to spread a Step 1 revenue decrease of $57.2 million evenly across rate classes based on current base rate revenue.[2] In a Step 2 revenue increase of $4.99 million, Staff proposes to use this very small second step revenue increase to move classes closer to cost of service.[3] Dr. Glass states that he considered gradualism and limitations of cost of service studies, in producing an allocation which he felt was reasonable.

Q DO YOU BELIEVE THAT STAFF'S PROPOSED SPREAD IS REASONABLE?

A No. Because this case will likely result in a revenue decrease, it presents a rare opportunity to materially decrease long-standing interclass rate subsidies without causing a rate increase to any class. To accomplish this result, I recommend the Step 1 revenue decrease be used to decrease the revenue requirements of classes that are currently priced above cost of service first. To the extent there is enough of a revenue decrease to bring all classes with a relative rate of return above 1 down to 1, then the additional revenue can be spread equally across rate classes. To accomplish this, I considered both Step 1 and Step 2 as one equal spread across rate classes. This is shown in my Exhibit MPG-CA-1. As shown under Columns 2 and 3 of my exhibit, I show the amount of increase or decrease each of the rate classes would need in order to bring them down to cost of service as measured by Staff witness Dorothy Myrick. As shown under Column 3, certain classes will get an increase, and other classes will get decreases.

[2]Direct Testimony of Dr. Robert H. Glass, June 13, 2018, pp. 23-24.
[3]*Id*., pp. 20 and 24.

However, accepting Dr. Glass's proposal for gradualism and mitigation in revenue allocation, I propose spreading the combined Step 1 and Step 2 increase in such a way that adjusts classes that are currently priced above cost of service by decreasing the class revenue assignment (rate decreases). Classes that are priced below cost of service will not get a change in cost assignment (no rate increases). This allocation is shown under Columns 4 and 5 of my Exhibit MPG-CA-1. As shown on that exhibit, the Distributed Generation class, Large General Service, Church and Schools, ILP, LTM and INT will all receive decreases in revenues. However, classes that are currently priced below cost of service will not get an increase. This is a gradualistic movement toward costs, while mitigating impacts on all rate classes.

Q IS THERE ANY BENEFIT TO WESTAR'S SYSTEM, AND THE STATE OF KANSAS IN MOVING CLASSES THAT ARE CURRENTLY PRICED ABOVE COST OF SERVICE DOWN TO COST OF SERVICE?

A Yes. As noted above, moving all rate classes closer to cost of service will eliminate cross-subsidies between rate classes which improves rate equity and allows for the design of rates that provide an accurate reflection of Westar's cost of service. These cost-based rates in turn will incent customers to make more efficient consumption decisions. These efficient consumption decisions can include providing economic incentives for conservation-related investments that streamline customers' demands on Westar's system. This in turn allows customers to manage their cost of electric service, by modifying their demands on the system. In response, Westar can respond to these modified customer demands and reduce costs created by the modified demand by service cost incentive signals.

As such, efficient price signals can encourage efficiency on consumption decisions on behalf of customers and provide Westar the opportunity to respond to changes in consumption demand that allow it to reduce its cost of providing service. This improves the efficiency of the system, which benefits customers through more competitively priced utility service and rewards Westar by allowing it to manage costs and improve its opportunity to earn its authorized rate of return.

<u>Western Plains Wind Farm ("WPWF")</u>

Q DID STAFF MAKE A RECOMMENDATION CONCERNING WESTAR'S PROPOSAL TO INCLUDE THE WPWF IN ITS COST OF SERVICE IN THIS PROCEEDING?

A Yes. Staff witness Mr. Grady recommends a levelized revenue requirement recovery for the WPWF over a 20-year period. Both Staff witnesses Grady and Dr. Glass believe that a levelized revenue requirement is the most appropriate method of reflecting the cost of this wind facility in rates because this wind farm investment will become far more expensive when production tax credits ("PTC") terminate after 10 years of operation. These witnesses believe a levelized revenue requirement will mitigate intergenerational inequities across generations of customers that take service from this facility over its expected life.

Dr. Glass also comments on Westar's proposal to make the WPWF a utility-owned facility as opposed to entering into a purchased power agreement ("PPA") with a third-party supplier. Dr. Glass observed that a PPA would shift some of the performance risk of the WPWF to the owners of the wind farm. He states that performance risk of the WPWF can be a concern to Staff because on average wind farms have historically performed worse than initially forecasted, and a weak performing wind farm is an expensive wind farm.[4]

Dr. Glass also performed calculations to determine when the wind farm would produce enough avoided cost to determine whether or not customers would be harmed by including this facility in cost of service. He states that based on a 45.6% capacity factor, along with expected Southwest Power Pool ("SPP") integrated market revenue, that the WPWF would produce net benefits if its operating capacity factor varied by 5% around the expected capacity factor of 45.6%.[5] Dr. Glass also estimates that the WPWF net benefits would drop below zero if its capacity factor falls below 43.76%, and the WPWF would be a net cost to customers if its overall system capacity factor fell below 41.99%.[6]

Q DO YOU HAVE ANY COMMENTS CONCERNING STAFF'S PROPOSED TREATMENT FOR THE WPWF?

A Yes. I agree with Staff that the fixed cost of the WPWF should be included as a levelized revenue requirement. However, Staff's overall cost-recovery proposal is ultimately too undefined and reactive to adequately protect customers, because it does not include performance guarantees, similar to those that could be included in a PPA. At a minimum, there must be some firm restrictions on any cost recovery mechanisms, and Westar should be required to commit to certain operating performance guarantees as a condition of including the WPWF fixed costs in its retail revenue requirement.

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[4]Direct Testimony of Dr. Robert H. Glass, June 13, 2018, p. 3.
[5]*Id*., p. 13, Table 1.
[6]*Id*., p. 13.

Specifically, I recommend the Commission condition including the WPWF in retail rates on Westar's acceptance of the following performance guarantees:

1. The fixed level revenue requirement will be separated into initial installed capital costs, operation and maintenance ("O&M") costs, and ongoing capital cost needed after the WPWF is placed in-service. The initial capital investment will be reflected in rates as a levelized revenue requirement and will not be adjusted over the expected operating life of the WPWF. The operating expense and ongoing capital investments cost, if necessary, can be added to the levelized revenue requirement in subsequent rate cases to set the amount of total revenue requirement for the WPWF in this rate case and all subsequent rate cases, based on the requirement that the WPWF will be an economic resource.

2. Westar commits to providing customers credits through the Retail Energy Cost Adjustment ("RECA") based on a guaranteed capacity factor for the WPWF of 48%.

Staff's models are largely based on a capacity factor of 45.6%. However, as detailed in my direct testimony,[7] a guaranteed capacity factor of 48% is reasonably consistent with commitments made by other electric utilities and would also be reasonable for Westar. Requiring Westar to make concessions and guarantees to operate the WPWF at a specified minimum capacity factor will significantly mitigate risk to customers and will appropriately require the sharing of risk between investors and customers for this discretionary resource.

Customers should not be exposed to operating risk from the WPWF because this is not an investment that Westar was required to make in order to have adequate capacity to meet its customers' capacity and energy demands. Rather, this was a discretionary investment that was installed for the purpose of potentially producing customer savings. However, such an outcome could have been achieved with less customer risk through other instruments, though such options did not carry the same financial benefits for the Company's shareholders. Therefore, because Westar made the discretionary decision to own the WPWF, rather than contract via a PPA I believe it is appropriate for a regulatory mechanism to be structured to place both customers

[7]Direct Testimony and Exhibits of Michael P. Gorman, June 11, 2018, p. 27.

and Westar at risk if this facility does not operate as planned if it is to be recovered in retail rates. Customers assume operating risk with a capacity factor guarantee, if avoided energy costs are not high enough to fully offset the cost of a facility. Westar assumes operating risk if the performance of the WPWF fails to operate at a specified minimum capacity factor, as it will be required to make customers whole for subpar operating performance.

For these reasons, I recommend Staff's position concerning the WPWF be modified to reflect a regulatory plan including operating incentives and guarantees.

Mid-Kansas Electric Cooperative and <u>Jeffrey Energy Center Ownership Outside of Westar</u>

Q WHAT IS THE SECOND ISSUE YOU HAVE WITH MR. GRADY'S TESTIMONY?

A The second issue deals with treatment of the 8% of the Jeffrey Energy Center ("JEC") that is currently owned by Wilmington Trust Company ("WTC"). Westar currently has a lease for this 8% of the JEC that is owned by WTC, and Westar uses this capacity to serve its wholesale contract with Mid-Kansas Electric Cooperative ("MKEC"). Both the wholesale supply contract and the 8% lease of the JEC are scheduled to terminate in January of 2019. Under Mr. Grady's proposal, Westar's cost of service will be adjusted in February 2019 to reflect the <u>loss</u> of the MKEC wholesale contract revenue, but Staff is not proposing to also recognize Westar's reduced cost obligations for the 8% JEC lease when it terminates in January 2019.

Mr. Grady proposes to allow Westar to charge retail customers for the loss of the MKEC revenue when it terminates in January 2019, but he did not recommend that Westar's cost of service also be adjusted to remove the expiring cost of leasing the 8% of the JEC that will continue to be owned by WTC, even though Westar will no longer have an obligation to purchase under a lease or any other agreement to purchase this capacity from WTC to service its retail load obligations. Put simply, Westar will no longer have a commitment to make lease payments to WTC, and WTC will continue to have an obligation to pay Westar for the operating and capital costs associated with its 8% ownership of the JEC starting in January 2019. None of these costs are obligations of Westar and, therefore, it is not appropriate to pass these costs onto Westar's retail customers after January 2019.

Mr. Grady's proposal that Westar be required to assume WTC's 8% ownership cost of the JEC while requiring Westar to record non-fuel O&M expense of WTC's JEC ownership in a regulatory liability account does not fully protect customers from cost that should not be reflected in retail rates after January 2019.

Q HAS STAFF'S PROPOSAL CONCERNING THE MKEC REVENUE, AND WTC OWNERSHIP OF 8% JEC REASONABLE?

A No. It is simply not appropriate to reflect the loss of the MKEC revenue without also recognizing the offsetting expiration of Westar's cost responsibility to lease 8% of the JEC from WTC which is being used to supply this wholesale customer. After January 2019, the wholesale contract revenue terminates and Westar will no longer be responsible for paying the cost of the 8% of the JEC. That 8% will continue to be owned by WTC and will be WTC's responsibility. While Westar will continue to operate the total facility, WTC is responsible for its 8% ownership share for all ongoing non-fuel O&M, leasehold/ownership capital costs, and related property taxes. After January 2019, these costs should be billed to WTC and not recovered from Westar's retail customers.

For this reason, Staff's proposal to adjust Westar's rates to reflect the loss of the MKEC <u>revenue</u>, but not to also reflect the discontinuance of incurring WTC 8%

JEC ownership <u>cost</u>, should be rejected. The MKEC revenue and the expiring cost to serve MKEC should be treated the same way, and both should be removed from Westar's cost of service in February 2019.

If Westar's cost of service is adjusted to reflect the loss of the MKEC revenue, then it should also be adjusted to remove all of the cost associated with Westar's current lease of 8% of the JEC from WTC. After the lease ends, WTC will be responsible for compensating Westar for the 8% share of the JEC, which it owns.

The net effect of this, as I have stated in my Direct Testimony, is that Westar's cost of service to retail customers would increase by approximately $11 million in January of 2019.[8]

Q DOES THIS CONCLUDE YOUR CROSS-ANSWERING TESTIMONY?

A Yes, it does.

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[8]Direct Testimony and Exhibits of Michael P. Gorman, June 11, 2018, p. 17.

Westar

Proposed Spread with Mitigation

Line	Description	Current Revenues	Increase / (Decrease) to Reach Cost of Service Amount	Increase / (Decrease) to Reach Cost of Service Percent	Proposed Spread with Mitigation Amount	Proposed Spread with Mitigation Percent
		(1)	(2)	(3)	(4)	(5)
1	Residential	$ 592,904,806	$ 27,456,977	4.6%	$ -	0.0%
2	Distributed Generation	167,993	(20,271)	-12.1%	(10,646)	-6.3%
3	Small General Service	281,148,425	17,138,749	6.1%	-	0.0%
4	Medium General Service	158,883,402	2,345,690	1.5%	-	0.0%
5	Large General Service	183,212,328	(61,045,054)	-33.3%	(32,060,253)	-17.5%
6	Church and Schools	38,085,769	(12,338,869)	-32.4%	(6,480,251)	-17.0%
7	ILP, LTM, INT	49,300,940	(27,685,520)	-56.2%	(14,540,159)	-29.5%
8	Lighting	25,324,170	1,206,284	4.8%	-	0.0%
9	Total	$ 1,329,027,833	$ (52,942,014)	-4.0%	$ (53,091,310)	-4.0%

Notes: Based on Staff's corrected revenue spread.
Reflects total revenue changes from Step 1 and Step 2.

CERTIFICATE OF SERVICE

I hereby certify that true copy of the foregoing was served by electronic mail (when available) or regular U.S. mail (unless otherwise noted), the 22nd day of June, 2018 to the parties below:

* Denotes individual receiving only non-confidential items

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