

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

In the Matter of the Application for )  
Annual Filing of Southern Pioneer )  
Electric Company for Approval to Make )  
Certain Changes to Its Charges for )  
Electric Services, Pursuant to the Debt )      Docket No. 18-SPEE-477-RTS  
Service Coverage Formula Based )  
Ratemaking Plan Approved in Docket No.)  
13-MKEE-452-MIS and 34.5kV Formula )  
Based Ratemaking Plan Approved in )  
Docket No. 16-MKEE-023-TAR. )

**DIRECT TESTIMONY  
PREPARED BY  
TIM REHAGEN  
UTILITIES DIVISION  
KANSAS CORPORATION COMMISSION**

**July 6, 2018**

**Redacted Version**

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**I. Introductions, Qualifications, Audit Steps**

**Q. Would you please state your name and business address?**

A. My name is Tim Rehagen. My business address is 1500 Southwest Arrowhead Road,  
Topeka, Kansas, 66604.

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

A. I am employed by the Kansas Corporation Commission (Commission) as a Senior  
Auditor.

1 **Q. Would you please describe your educational background and business experience?**

2 A. I received a Bachelor of Arts degree with an emphasis in Accounting from Columbia  
3 College in St. Louis, Missouri, in March 2012. I began employment with the  
4 Commission as an Auditor in June 2012. In November 2016, I was promoted to my  
5 current position of Senior Auditor.  
6

7 **Q. Have you ever testified before the Commission?**

8 A. Yes. I filed testimony before the Commission in Docket Nos. 12-MKEE-410-RTS, 13-  
9 MKEE-699-RTS, 14-WTCT-142-KSF, 14-BHCG-502-RTS, 15-KCPE-116-RTS, 15-  
10 WSEE-115-RTS, 16-MKEE-023-TAR, and 17-WSEE-147-RTS.  
11

12 **Q. What were your responsibilities in the review of the Application filed in Docket No.**  
13 **18-SPEE-477-RTS?**

14 A. My responsibilities were to analyze, audit, and review Southern Pioneer Electric  
15 Company's (Southern Pioneer or Company) Debt Service Coverage Formula Based Rate  
16 (DSC-FBR) and 34.5 kV Formula Based Rate (34.5kV-FBR) Application. I examined  
17 the Company's filing for accuracy and adherence to regulatory accounting principles and  
18 determined whether the filed Application complied with the DSC-FBR protocols  
19 approved in Docket No. 13-MKEE-452-MIS (13-452 Docket) and the 34.5kV-FBR  
20 protocols approved in Docket No. 16-MKEE-023-TAR (16-023 Docket). I was  
21 responsible for making any necessary adjustments to Southern Pioneer's DSC-FBR and  
22 34.5kV-FBR inputs and ensuring the resulting rate was just and reasonable. My

1 responsibilities were carried out under the direction of the Chief of Accounting and  
2 Financial Analysis, Justin Grady.

3  
4 **Q. Please provide the audit steps performed by Staff in analyzing Southern Pioneer's**  
5 **Application.**

6 A. Southern Pioneer distributed electronic copies of its Exhibits and workpapers used to  
7 calculate the DSC-FBR and 34.5kV-FBR to all participating parties in this case. Staff  
8 reviewed and analyzed these documents, issued discovery, and participated in a  
9 Technical Conference on June 19, 2018, and a Status Call on June 29, 2018, with all of  
10 the parties in this Docket. Staff verified that Southern Pioneer correctly reflected the  
11 historical data for the 2017 test year from its 2017 December Financial and Statistical  
12 Report (Form 7) in the DSC-FBR and 34.5kV-FBR templates and that the allocation  
13 factors used within Exhibit 3-A and Exhibit 3-B of the Application were calculated  
14 correctly based on the DSC-FBR and 34.5kV-FBR protocols. Staff reviewed Southern  
15 Pioneer's adjustments to the historical test year and examined the methodology the  
16 Company used to allocate the proposed DSC-FBR and 34.5kV-FBR revenue increases  
17 among the various retail customer classes. Additionally, Staff performed a trend analysis  
18 to examine fluctuations in expenses included in Southern Pioneer's DSC-FBR and  
19 34.5kV-FBR over a three-year period. Staff issued discovery investigating variances in  
20 operating expense levels within the past year. Southern Pioneer was able to adequately  
21 support the variance inquiries from Staff and other interveners. Finally, Staff issued  
22 discovery requesting the annual salaries of the three highest paid employees of both  
23 Southern Pioneer and its parent company, Pioneer Electric Cooperative, Inc. (Pioneer),

1 along with information about the process whereby the salaries are determined for the  
2 highest paid employees. This analysis and its rationale are discussed in more detail  
3 below.

## 4 5 **II. Organization**

### 6 **SUMMARY**

#### 7 **Q. How is your testimony organized?**

8 A. My Testimony is organized into four sections:

- 9     ▪ Section III contains a discussion of the DSC-FBR plan.
- 10    ▪ Section IV contains a discussion of the 34.5kV-FBR plan.
- 11    ▪ Section V contains a discussion of Staff's review of Southern Pioneer's process for  
12       determining the salaries of its highest paid employees.
- 13    ▪ Section VI contains a summary of the combined rate adjustment and its impact on  
14       Southern Pioneer's wholesale and retail rates.

## 15 16 **III. DSC-FBR Plan**

### 17 **A. Overview**

#### 18 **Q. Please provide a general overview of the DSC-FBR plan.**

19 A. Per Commission Order in the 13-452 Docket, Southern Pioneer's five-year pilot program  
20 was approved as an alternative ratemaking mechanism to adjust retail rates annually  
21 based on a formula for an allowed Debt Service Coverage (DSC) ratio. The purpose of  
22 the DSC-FBR plan as stated in the DSC-FBR protocols is to allow for timely adjustments  
23 to retail rates without the expense and regulatory lag inherent in the process of preparing

1 and filing a full rate case annually before the Commission. This Application is the fifth  
2 annual filing under the DSC-FBR plan and the final filing under the five-year pilot  
3 program.<sup>1</sup>  
4

5 **Q. Please provide an overview of the DSC formula.**

6 A. The DSC formula is based on Southern Pioneer's financial results as presented in Form 7  
7 and the trial balance utilizing the RUS Uniform System of Accounts. The definition of  
8 the modified DSC Ratio within the DSC-FBR protocols is stated as follows:

9 Debt Service Coverage Ratio" shall mean the ratio of: (1) the difference between  
10 (i) net income (after taxes and after eliminating any gain or loss on sale of assets  
11 or other extraordinary gain or loss), plus depreciation expense, amortization  
12 expense, interest expense; minus (ii) non-cash patronage and non-cash income  
13 from joint ventures; to (2) all principal payments due within the period on all  
14 Long-Term Debt plus interest expense (all as calculated for the twelve month  
15 period ending with the end of the quarter in which the calculation is being made  
16 in accordance with GAAP consistently applied).<sup>2</sup>  
17

18 This definition was derived from CoBank's method for calculating DSC ratios in  
19 Southern Pioneer's Credit Agreement. The loan covenant requires Southern Pioneer to  
20 maintain a minimum unadjusted DSC ratio of 1.35 for a rolling 12-month period  
21 measured at each fiscal quarter. The target adjusted DSC ratio within the DSC-FBR  
22 protocols is 1.75.  
23  
24

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<sup>1</sup> Southern Pioneer intends to file an Application with the Commission requesting a renewal of the DSC-FBR and 34.5kV-FBR programs by the end of 2018. See pages 13-15 of Randall D. Magnison's direct testimony for additional details of Southern Pioneer's plans for continuing the FBR programs.

<sup>2</sup> See page 31 of the Prefiled Direct Testimony of Richard J. Macke in the 13-452 Docket. CoBank allows Southern Pioneer to add cash capital credits and non-cash deferred income taxes to net income for the purpose of calculating the DSC ratio.

**B. Adjustments**

**Q. Please describe the adjustments allowed within the DSC-FBR protocols used in calculating the adjusted DSC ratio.**

A. A limited number of adjustments are allowed within the DSC-FBR protocols (see Section E.1 of the protocols). Adjustments made to the historical test year filed within the Application include:

- An adjustment to annualize operating revenue and property tax revenue to the known and measurable rate increase approved by the Commission in Docket Nos. 17-SPEE-476-TAR and 17-SPEE-263-TAR.<sup>3</sup>
- An adjustment to remove all revenue and expenses associated with Southern Pioneer's 34.5 kV facilities.
- An adjustment to Tax Expense-Other, accounting for only the cash taxes that were paid by (or refunded to) Southern Pioneer during the test year.
- An adjustment to reflect the interest expense on long-term debt for the 2018 budgeted calendar year.
- An adjustment to reflect the interest expense on short-term debt for the 2018 budgeted calendar year.
- An adjustment to debt service payments that reflects both interest and principal payments expected for the 2018 budgeted calendar year.
- An adjustment to total assets to reflect expected asset growth during the 2018 budgeted calendar year.

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<sup>3</sup> Southern Pioneer added an additional component to the operating revenue adjustment in the current Docket to correct an error in the calculation of its 2016 Actual Cost Adjustment as part of its 2018 ECA filing. See pages 12-13 of the Direct Testimony of Randall D. Magnison for a more detailed explanation of this adjustment.

**C. Revenue Requirement**

**Q. Please discuss the DSC-FBR revenue requirement calculation filed by Southern Pioneer in its Application.**

A. Southern Pioneer's DSC-FBR is designed to achieve a target DSC ratio of 1.75. Using the DSC-FBR template, Southern Pioneer calculated a DSC ratio of 1.53 for the 2017 test year. Southern Pioneer then subtracted the 1.53 ratio from the targeted DSC ratio of 1.75 resulting in a variance of 0.22. Multiplying this variance by Southern Pioneer's debt service payments yielded a revenue requirement increase of \$1,311,929, which represents a revenue increase of 2% when compared to the Company's 2017 Operating Revenue and Patronage Capital.<sup>4</sup> The revenue increase was then allocated to the various retail customer classes based on base revenues and converted to a per kWh rate adjustment by dividing the total dollars of the revenue increase applicable to each rate class by the corresponding class' total test year kWh sales.<sup>5</sup>

**D. Staff Adjustments**

**Q. Is Staff proposing any adjustments to Southern Pioneer's DSC-FBR?**

A. No. Staff has reviewed the calculation of Southern Pioneer's DSC-FBR and concludes that the calculation adheres to the DSC-FBR protocols and results in just and reasonable rates.

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<sup>4</sup> See Exhibit 3-A, page 1 of the Application for Southern Pioneer's calculation of its proposed revenue increase.

<sup>5</sup> See Exhibit 3-A, pages 6 and 10 of the Application for the allocation of the DSC-FBR retail rate adjustment and the per kWh adjustment calculations.



**IV. 34.5kV-FBR Plan**

**A. Overview**

**Q. Please provide a general overview of the 34.5kV-FBR Plan.**

A. In the 16-023 Docket, the Commission approved individual 34.5kV-FBR plans covering the costs appertaining to the operation of the 34.5 kV sub-transmission systems of Southern Pioneer, Prairie Land Electric Cooperative, Inc., Victory Electric Cooperative Association, Inc., and Western Cooperative Electric, all of which are member-owners of Mid-Kansas Electric Company, Inc. Southern Pioneer's 34.5kV-FBR is a three-year formula based ratemaking plan, which includes the annual recovery of the revenue requirement associated with Southern Pioneer's 34.5 kV sub-transmission system. This Application is the third annual filing under the 34.5kV-FBR plan and the final filing under the three-year formula based ratemaking plan.

Southern Pioneer's 34.5kV-FBR includes a similar methodology to the DSC-FBR; however, unlike the DSC-FBR, the 34.5kV-FBR contains a true-up mechanism for expenses that were based on Southern Pioneer's budget for the 2017 test year. The 34.5kV-FBR protocols established a formula for annually calculating a Local Access Charge (LAC) for third-party wholesale customers that utilize Southern Pioneer's 34.5 kV facilities. A per unit LAC charge is derived from the total 34.5 kV revenue requirement using total 34.5 kV billing demand.<sup>6</sup> To calculate the 34.5 kV retail rate adjustment, Southern Pioneer multiplies the difference between the current and proposed 34.5 kV LAC rates by the total annual retail billing demand on Southern Pioneer's 34.5

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<sup>6</sup> See Exhibit 3-B, page 1 of the Application for the calculation of the LAC charge.

1 kV system.<sup>7</sup> The adjustment is then allocated to the various retail customer classes based  
2 on base revenues and converted to a per kWh rate adjustment by dividing the total dollars  
3 of the revenue increase applicable to each rate class by the corresponding class' total test  
4 year kWh sales.<sup>8</sup>

5  
6 **B. Adjustments**

7 **Q. Please describe the adjustments allowed within the 34.5kV-FBR protocols used in**  
8 **calculating the LAC charge.**

9 A. A limited number of adjustments are allowed within the 34.5kV-FBR protocols (see  
10 Section D of the protocols). Adjustments made to the historical test year filed within  
11 the Application include:

- 12 ▪ An adjustment to Distribution Operation and Maintenance Expenses in combination  
13 with the adjustment to Other Deductions, as discussed below. This adjustment only  
14 applies if any distribution plant used to provide Local Access Delivery Service is  
15 not accounted for in a separate rate-making mechanism.
- 16 ▪ An adjustment to Administrative and General Expenses in combination with the  
17 adjustment to Other Deductions, as discussed below.
- 18 ▪ An adjustment to Depreciation Expense to remove the Acquisition Premium  
19 amortization.
- 20 ▪ An adjustment to Other Taxes, if necessary, to reflect the cash-only portion paid to  
21 Southern Pioneer during the test year.

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<sup>7</sup> See Exhibit 3-B, page 2 of the Application for the calculation of the 34.5 kV retail rate adjustment.

<sup>8</sup> See Exhibit 3-B, pages 2 and 10 of the Application for the allocation of the 34.5kV-FBR retail rate adjustment and the per kWh adjustment calculations.

- 1       ▪ An adjustment to reflect the interest expense on long-term debt for the 2018 Budget
- 2       Year.
- 3       ▪ An adjustment to reflect the interest expense on short-term debt for the 2018 Budget
- 4       Year.
- 5       ▪ An adjustment to Other Deductions expense to reflect the exclusion of any items
- 6       typically disallowed by the Commission in complying with K.S.A. 66-101f(a) (i.e.,
- 7       dues, donations, charitable contributions, promotional advertising, penalties and
- 8       fines, and entertainment expenses).
- 9       ▪ An adjustment to debt service payments that reflects both interest and principal
- 10      payments expected for the 2018 Budget Year.

11

12       **C.     Revenue Requirement**

13   **Q.     Please discuss the 34.5kV-FBR revenue requirement calculation filed by Southern**

14   **Pioneer in its Application.**

15   A.     Southern Pioneer's 34.5kV-FBR calculation uses the same target DSC ratio of 1.75 as

16     used in the DSC-FBR calculation. After entering Southern Pioneer's historical financial

17     results for the 2017 test year into the 34.5kV-FBR template and applying the adjustments

18     included in the protocols, Southern Pioneer calculated a revenue requirement of

19     \$5,122,681. Southern Pioneer's calculated true-up adjustment from the comparison of

20     actual expenses versus budgeted expenses for the 2017 test year amounted to a \$12,945

21     decrease, resulting in a total revenue requirement of \$5,109,736. The total revenue

22     requirement was divided by the total billing demand of 922,136 kW for 2017 resulting in

23     an unadjusted wholesale LAC rate of \$5.54/kW. After removing the Property Tax

1 Surcharge applicable to the 34.5 kV sub-transmission system of \$0.54/kW, the adjusted  
2 LAC rate totaled \$5.00/kW, an increase of \$0.12/kW or 2.5% from the current wholesale  
3 LAC rate. Using retail load of 58%, the total revenue adjustment applicable to retail  
4 customers amounted to \$64,270, which was allocated among Southern Pioneer's retail  
5 rate schedule based upon the test year base revenue.<sup>9</sup>

6  
7 **D. Staff Adjustments**

8 **Q. Is Staff proposing any adjustments to Southern Pioneer's 34.5kV-FBR?**

9 A. No. Staff has reviewed the calculation of Southern Pioneer's 34.5kV-FBR and  
10 concludes that the calculation adheres to the 34.5kV-FBR protocols and results in just  
11 and reasonable rates.

12  
13 **V. Payroll Expenses**

14 **Q. Please explain Staff's review of Southern Pioneer's payroll expenses in the current**  
15 **Docket.**

16 A. In this year's audit, Staff decided to inquire about the process whereby Southern  
17 Pioneer determines the salaries of its highest paid employees. At Staff's request,

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<sup>9</sup> Southern Pioneer made corrections to its 2017 hourly load calculations. In response to one of Kansas Electric Power Cooperative's (KEPCo) data requests, Southern Pioneer revealed that in the process of compiling its 2017 hourly load data, the City of Meade's generation was inadvertently added to both KEPCo's and the Kansas Municipal Energy Agency's (KMEA) total loads. Additionally, Southern Pioneer stated that the original hourly load spreadsheet erroneously used a compensated meter channel instead of the meter channel used for billing. These errors caused a 1,482 discrepancy between the KEPCo monthly kW demand in Exhibit 3-B, page 7 of the Application and the kW demand effectively billed to KEPCo. The effects of these corrections were miniscule and had no impact on the 34.5kV LAC rate or the retail rate adjustments of the DSC-FBR. The corrections did result in a revised 34.5kV FBR revenue adjustment of \$64,448 compared to the original revenue adjustment of \$64,270. However, this \$178 increase to the revenue adjustment had no impact on the final 34.5kV-FBR per kW retail rate adjustments in the Application. Therefore, Staff is not recommending an adjustment to account for these corrections.

1 Southern Pioneer provided the annual salaries of its three highest paid employees, as  
2 well as the annual salaries of the three highest paid employees of Pioneer, a portion of  
3 which is assigned to Southern Pioneer. Southern Pioneer also provided detailed  
4 narratives that explain the process utilized in determining the salaries of Pioneer and  
5 Southern Pioneer employees. [REDACTED]

6 [REDACTED]

7 [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

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**Q. Please explain why Staff believes that a review of Southern Pioneer’s process of establishing salaries is warranted in the present Docket.**

**A.** The primary purpose of Staff’s audit of Southern Pioneer’s DSC-FBR and 34.5kV-FBR filings is to ensure that the proposed revenue increases result in just and reasonable rates. Payroll expense is an inherent component of the cost of service that flows through the DSC-FBR and 34.5kV-FBR calculations. Staff elected to expand its audit this year and review this particular cost of service element, thereby obtaining further evidence that Southern Pioneer’s proposed revenue increases are just and reasonable.

[REDACTED]

1 **Q. What are Staff's conclusions as a result of its review of Southern Pioneer's salary-**  
2 **setting process?**

3 A. Southern Pioneer has provided adequate information in order for Staff to ascertain the  
4 reasonableness of Pioneer and Southern Pioneer's highest salaries, as well as the overall  
5 salary-setting procedure. As a result of Staff's review of the information provided,  
6 Staff concludes that the salaries of Pioneer and Southern Pioneer's three highest paid  
7 employees are just and reasonable. Therefore, Staff is not proposing any adjustments to  
8 Southern Pioneer's payroll expense in this Docket.

9  
10 **VI. Combined Rate Adjustment**

11 **Q. Please provide a summary of the combined results for the DSC-FBR and 34.5kV-**  
12 **FBR plans.**

13 A. Southern Pioneer's 34.5kV-FBR plan resulted in an LAC rate of \$5.00/kW. The  
14 resulting revenue increase to Southern Pioneer's retail customers is \$64,270, while  
15 wholesale customers who pay the LAC rate will experience an increase of \$0.12/kW or  
16 2.5%. Southern Pioneer's DSC-FBR resulted in a revenue increase of \$1,311,929 or 2%,  
17 applicable to Southern Pioneer's retail customers. The combined retail revenue  
18 adjustment from the DSC-FBR plan and 34.5kV-FBR plan results in a total revenue  
19 increase of \$1,376,199, or 2.1%.

20  
21 **VII. Final Recommendation**

22 **Q. What is Staff's final recommendation to the Commission?**

1 A. Staff recommends the Commission approve Southern Pioneer's proposed DSC-FBR and  
2 34.5kV-FBR retail rate adjustments and the proposed 34.5kV LAC charge. The rates  
3 were calculated in accordance with the Commission-approved DSC-FBR and 34.5kV-  
4 FBR plan protocols and result in just and reasonable rates that are in the public interest.  
5

6 **Q. Does this conclude your testimony?**


7 A. Yes.  
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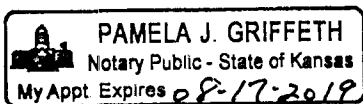
STATE OF KANSAS                     )  
  ) ss.  
COUNTY OF SHAWNEE             )


**VERIFICATION**

Tim Rehagen, being duly sworn upon his oath deposes and says that he is a Senior Auditor in the Utilities Division, of the State Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing *Direct Testimony* and that the statements contained therein are true and correct to the best of his knowledge, information and belief.

  
Tim Rehagen  
Senior Auditor, Utilities Division  
State Corporation Commission of the  
State of Kansas

Subscribed and sworn to before me this 6th day of July, 2018.



  
Notary Public

My Appointment Expires: August 17, 2019

## **CERTIFICATE OF SERVICE**

18-SPEE-477-RTS

I, the undersigned, certify that a true and correct copy of the above and foregoing Direct Testimony of Tim Rehagen on Behalf of the Kansas Corporation Commission was electronically served this 6th day of July, 2018, to the following:

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## **CERTIFICATE OF SERVICE**

18-SPEE-477-RTS

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/s/ Vicki Jacobsen

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