

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

IN THE MATTER OF THE ANNUAL FILING]
OF SOUTHERN PIONEER ELECTRIC]
COMPANY FOR APPROVAL TO MAKE]
CERTAIN CHANGES TO ITS CHARGES FOR]
ELECTRIC SERVICES, PURSUANT TO THE] KCC DOCKET NO. 24-SPEE-688-RTS
CONSOLIDATED FORMULA BASED]
RATEMAKING PLAN APPROVED IN]
DOCKET NO. 19-SPEE-240-MIS]

DIRECT TESTIMONY OF
PATRICK ORR

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

JULY 19, 2024

1 **I. STATEMENT OF QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Patrick N. Orr, and my business address is 1500 SW Arrowhead Road,
4 Topeka, Kansas 66604.

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

6 A. I am employed by the Kansas Citizens' Utility Ratepayer Board (CURB) as a
7 Regulatory Analyst.

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

9 A. I have been employed as a rate analysis with CURB since 2019. Since beginning
10 my employment with CURB, I have researched and analyzed various utility dockets filed
11 with the Kansas Corporation Commission ("KCC" or "Commission").

12 **Q. Have you previously testified before the Commission?**

13 A. Yes, I have testified in a number of dockets before the Commission.

14 **Q. What is your educational and professional background?**

15 A. I have a Bachelor of Business Administration degree in Finance and Personnel
16 Management from Washburn University (1980). I worked for the Kansas Department of
17 Administration for thirty years. In that position, I was responsible for preparing rates for
18 information technology (IT) services in accordance with *Circular A-87 Cost Principles for*
19 *State, Local and Indian Tribal governments.*

1 **II. PURPOSE OF TESTIMONY**

2 **Q. What is the purpose of your testimony in this proceeding?**

3 A. The purpose of my testimony is to respond to the requested rate adjustment of
4 \$1,000,127 in Southern Pioneer's Formula Based Rates ("FBR") plan, as presented in
5 Southern Pioneer's *Application for Approval of Rate Adjustments and Request for*
6 *Discovery and Protective Order* ("Application") in the 24-SPEE-688-RTS docket ("24-
7 688 Docket") and the adjustments made by KCC Staff ("Staff") witness Tim Rehagen. The
8 Application is the fourth annual rate adjustment request in Southern Pioneer's current 5-
9 year FBR Plan cycle, which began in Docket No. 19-SPEE-240-MIS¹ ("19-240 Docket").

10
11 **Q. Please provide a historical overview of Southern Pioneer.**

12 A. Southern Pioneer was formed in 2005 in response to Aquila Networks-WPK's
13 ("Aquila") announcement of its intention to sell its Kansas electric assets. Five member-
14 owner cooperatives of Sunflower Electric and Southern Pioneer, a wholly owned
15 subsidiary of Pioneer Electric, joined to form Mid-Kansas Electric Company, Inc. ("Mid-
16 Kansas"), a not-for-profit corporation, to acquire and serve the former Aquila service
17 territory. Effective April 1, 2007 upon KCC approval of the Aquila and Mid-Kansas Joint
18 Application in Docket No. 06-MKEE-524-ACQ, Southern Pioneer began to serve and
19 independently operate a designated geographic portion of the certificated territory

1 Application for Southern Pioneer Electric Company, dated May 1, 2024, p.1.

1 transferred from Aquila to Mid-Kansas.² Southern Pioneer serves approximately 17,300
2 Mid-Kansas consumers in 34 communities.

3 Mid-Kansas financed the Aquila purchase with debt that they apportioned to their
4 members when Aquila territories and facilities were spun down to those members. Thus,
5 the assets received by Southern Pioneer were financed 100% by debt, such that Southern
6 Pioneer's initial capital structure was 100% debt with no equity.³

7
8 **Q. Please provide an overview of Southern Pioneer's FBR Plan.**

9 A. The Commission approved Southern Pioneer's FBR plan in the 13-MKEE-452-
10 MIS Docket ("13-452 Docket"). In the 19-240 Docket, Southern Pioneer sought to
11 continue its 5-year FBR plan. The 24-688 Docket is Southern Pioneer's fourth annual rate
12 adjustment request to its current 5-year plan cycle.

13 On August 11, 2020, the Commission approved Southern Pioneer's current FBR
14 Plan in the 19-240 Docket. The 19-240 Docket established a 5-year FBR plan beginning
15 August 2020 with various changes to the rate making process, as well as a number of
16 protocols for Southern Pioneer to manage ratemaking. The settlement agreement from the
17 19-240 Docket increased the Debt Service Coverage ("DSC") ratio used for rates from 1.35
18 to 1.60. Considering the natural revenue recovery lag built into the proposed FBR Plan and
19 prevailing risks in the utility industry (such as weather events, loss of kWh sales, or

2 Prefiled Direct Testimony of Stephen J Epperson Docket No. 13-MKEE-453-MIS Southern Pioneer Electric Company, on Behalf of Mid-Kansas Electric Company, LLC, dated January 8, 2013, p. 4.

3 19-SPEE-240-MIS Docket, Direct Testimony of Randall Magnison, Executive Vice President & Assistant Chief Executive Officer, Southern Pioneer Electric Company, December 9, 2019, p. 6.

1 construction needs), a DSC Parameter of 1.60 allows Southern Pioneer to meet its lender
2 requirements, balancing business risk with the impact of rate increases on our customers.⁴
3 In addition, the Settlement in the 19-240 Docket established an Equity Test that placed a
4 limit on the amount Southern Pioneer's rates can be increased based on a cap of 15% equity
5 generated by revenue from its distribution customers. The FBR mechanism allows
6 Southern Pioneer to make annual updates to its retail rates charged to customers receiving
7 service from its distribution system, and to its Local Access Delivery Service ("LADS")
8 rate to those customers receiving service off its 34.5 kV sub-transmission system. These
9 adjustments enable Southern Pioneer to maintain a 1.60 DSC ratio for both systems.

10
11 **Q. What is the purpose of Southern Pioneer's FBR Plan Protocols?**

12 A. The purpose of Southern Pioneer's FBR Plan Protocols ("Protocols") is to allow
13 for timely adjustments to its wholesale LADS charge and retail rates. This is an annual
14 formula-based ratemaking mechanism without the expense and regulatory lag related to
15 preparing and presenting a full rate case every year before the Commission.⁵

16 The initial filing under the current FBR Plan occurred in 2021. Every five years
17 while the Plan is in effect, Southern Pioneer may request that the Commission continue the
18 FBR Plan for another five years, and provide the Commission with support and rationale
19 for its request. Southern Pioneer may also file testimony supporting any proposed changes

4 19-SPEE-240-MIS Docket, Direct Testimony of Chantry Scott, CFO & Vice President of Finance and Accounting, Southern Pioneer Electric Company, December 9, 2019 p. 8.

5 Southern Pioneer FBR Plan Protocols, Exhibit 1, May 1, 2023, p. 2.

1 to the FBR Plan.⁶

2
3 **Q. What methodology must Southern Pioneer follow to calculate its DSC and FBR costs?**

4 A. Southern Pioneer based the filing on actual results for the year ending December
5 31, 2023, as presented in the sources below and utilizing the Rural Utilities Service
6 (“RUS”) Uniform System of Accounts:⁷

- 7 • December National Rural Utilities Cooperative Finance
- 8 Corporation Financial and Statistical Report (CFC Form 7)
- 9 • December Trial Balance
- 10 • December Payroll Journal
- 11 • December Balance Sheet
- 12

13 The calculations follow the form and format approved by the Commission in the
14 19-240 Docket.⁸ These exhibits are supported by the Application and the *Revised Prefiled*
15 *Direct Testimony of Richard J. Macke on Behalf of Southern Pioneer Electric Company*,
16 dated May 1, 2024.

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

18 A. As defined in Article 7, Section 7.1 of Southern Pioneer’s Credit Agreement with
19 CoBank, the Debt Service Coverage Ratio means:

20 The ratio of: (a) net income (after taxes and after eliminating any gain or
21 loss on sale of assets or other extraordinary gain or loss), plus depreciation
22 expense, amortization expense, and interest expense, non-cash tax expense,
23 and other non-cash expenses (such as actuarial pension expenses) minus
24 non-cash patronage, and non-cash income from joint ventures, and cash tax

6 Id., p. 3.

7 Id., p. 4.

8 19-SPEE-240-MIS Docket, Direct Testimony of Richard Macke, December 9, 2019, p. 21.

1 expense; to (b) all principal payments due within the period on all Long-
2 Term Debt ... plus interest expense (all as calculated on a consolidated basis
3 for the applicable period in accordance with the Accounting Standards).⁹
4
5

6 **Q. Please provide an overview of the 15% Equity Test.**

7 A. Section E *Debt Service Coverage Parameters and Equity Test* of Southern
8 Pioneer's Credit Agreement with CoBank, defines the Equity Test as:

9 A rate increase will not be implemented that would achieve or maintain an
10 equity percent of assets in excess of 15 percent, unless such an increase is
11 reasonably determined to be necessary to allow Southern Pioneer to meet
12 its loan covenant(s) with its lender. For this purpose, equity shall be
13 Distribution Equity, calculated as total equity and total assets less
14 equity/investment from associated organizations.¹⁰
15

16 Southern Pioneer must show the proposed rate increase will maintain an equity test
17 ratio of 15% or less. This calculation involves subtracting investments in associated
18 organizations from total margins and equities and dividing the result by the sum of total
19 assets less investments in associated organizations.
20

21 **III. SUMMARY OF ADJUSTMENTS**

22 **Q. What data did CURB review to formulate its recommendation?**

23 A. CURB reviewed the Application and the Company's supporting testimony; the
24 testimony and exhibits of Staff's Senior Auditor, Tim Rehagen, and other accompanying
25 exhibits. CURB reviewed the discovery requests issued by various parties in the 24-688

10 Southern Pioneer FBR Plan Protocols, Exhibit 1, May 1, 2024, p. 4.

1 Docket; *Form 7: National Rural Utilities Cooperative Financial and Statistical Report* for
2 the past three operating years; work papers detailing the allocation of costs between the
3 34.5 kV System and Distribution System; and historical revenue rates and energy sales by
4 rate schedules.

5
6 **Q. What adjustments did Southern Pioneer make to test year expenditure categories?**

- 7 A. Southern Pioneer made adjustments to actual results for the Test Year as follows:
- 8 • Annualize rate changes approved in last year's FBR Plan
 - 9 • Property Tax Surcharge expense
 - 10 • Debt service principal payments
 - 11 • Administrative and General Expense
 - 12 • Operating expenses
 - 13 • Other deductions such as donations, promotional advertising, dues, etc.¹¹
- 14

15 **Q. Please provide a summary of the revenue adjustments to the FBR as proposed by**
16 **Southern Pioneer for its Distribution System Customers.**

- 17 A. As I testified earlier, Southern Pioneer's FBR Plan is designed to achieve a DSC
18 ratio of 1.60 for its distribution system. After updating its FBR template, Southern Pioneer
19 calculated a DSC ratio of 1.46 for its distribution system for the 2023 test year. Since the
20 ratio was less than 1.60, Southern Pioneer subtracted 1.46 ratio from the targeted ratio of
21 1.60 resulting in a variance of 0.14. Southern Pioneer then multiplied the variance by 2023
22 debt service payments to calculate the net operating increase.

23 Southern Pioneer projects the total adjustment from combined distribution systems

11 Id., pp 4-5.

1 and 34.5 kV facilities to be \$1,000,127. This amount includes \$85,294 from the 34.5 kV
2 System Adjustment and \$914,833 from the Distribution System Adjustment.¹² Note that
3 these figures are inclusive of true-up amounts. Southern Pioneer will spread the increase
4 amongst distribution system customers based upon test year base revenues.
5

6 **Q. Please provide a summary of the revenue adjustments to the FBR as proposed by**
7 **Southern Pioneer for its 34.5 kV Sub-Transmission Customers.**

8 A. The calculation shows that Southern Pioneer achieved a DSC ratio of 1.42 for the
9 34.5 kV sub-transmission 2023 test year. Since the ratio was less than 1.60, Southern
10 Pioneer subtracted 1.42 from 1.60 resulting in a variance of 0.18 that yielded a net operating
11 income increase of \$281,487. This represents an average 7.4% increase.¹³ Southern
12 Pioneer then allocates approximately 30% or \$85,294 of these costs to wholesale LADS
13 customers and 70% or \$196,193 to retail customers who take service over their 34.5 kV
14 facilities. As a result, the proposed wholesale LADS rate will increase by \$0.31 per kWh
15 to the current rate of \$4.34/kWh.¹⁴
16

17 **Q. What does Southern Pioneer attribute as the reason for a rate increase in this filing?**

18 A. Southern Pioneer states that it has experienced overall increases in the cost of
19 electric service. These include increases in employee compensation, purchased power

12 Revised Prefiled Direct Testimony of Richard J. Macke on Behalf of Southern Pioneer Electric Company, May 1,
2024, p. 4.

13 Id., p. 4.

14 Id., p. 4.

1 expense as well as total operation and maintenance expense.

2
3 **Q. What is the projected increase in an average residential customer's monthly bill?**

4 A. As shown in Exhibit 3 of the Amended SPEC 2023 FBR Plan Template and Work
5 papers Rate Adjustment Tab, Southern Pioneer projects an average residential customer
6 delivery charge increasing from \$0.14358 to \$0.14691 or an increase of approximately
7 2.3%.¹⁵ The monthly bill impact on a residential customer using approximately 1,000 kWh
8 per month will be an increase of approximately \$5.12 per month.¹⁶

9
10 **Q. Did Southern Pioneer properly calculate the DSC ratio of 1.60 for the 34.5 kV and**
11 **Distribution System adjustments?**

12 A. Yes, the protocols require Southern Pioneer to follow established procedures to
13 produce a DSC ratio for both systems. As evidenced in Exhibit 03 *Amended SPEC 2023*
14 *FBR Plan Templates and Workpapers*, Southern Pioneer calculated the DSC ratio by
15 dividing total debt service margins by debt service payments:

16 34.5 kV System: $\$3,012,711 \div \$2,118,924 = 1.42$

17 Distribution System: $\$10,867,773 \div \$7,437,119 = 1.46^{17}$

18 The equity test calculation provides an equity test result less than the 15% ceiling.

19 Therefore, the proposed adjustments fall within the boundaries established by the

15 Exhibit-03 SPEC 2024 FBR Plan Template and Workpapers Rate Adjustment Tab, dated May 15, 2024.

16 Id., Rate Adjustment Tab.

17 Revised Prefiled Direct Testimony of Richard J. Macke Formula-Based Rate-Populated Template on Behalf of Southern Pioneer Electric Company, dated May 1, 2023, pp. 2-3.

1 protocols.

2
3 **Q. Did Staff file Direct Testimony in the 24-688 Docket?**

4 A. Yes, Tim Rehagen, Staff Senior Auditor, filed Direct Testimony on July 12, 2024.¹⁸
5 In Mr. Rehagen's testimony, he described the proposed adjustments to Southern Pioneer's
6 FBR calculation. Staff reviewed the expenses and determined that \$28,545 of expenses
7 related to coffee, food, gifts and related expenditures should be disallowed because these
8 expenditures were not necessary to provide safe and reliable electric utility service to
9 customers.¹⁹

10
11 **Q. Please detail Staff's adjustments to the FBR.**

12 A. Staff removed \$125 of expense from the 34.5 kV costs to recover which resulted in
13 a negligible impact upon the 34.5 kV rate. Staff also removed \$28,420 from the distribution
14 system costs. The removal caused a corresponding increase in Debt Service Margins from
15 \$10,867,773 to \$10,895,920. When offset by Total Debt Service Payments of \$7,437,119,
16 the adjusted Debt Service Ratio increased from 1.46 to 1.47 or \$74,371. Staff's adjusted
17 monthly bill for a residential customer using approximately 1,000 kWh per month will be
18 \$5.11 that is a decrease of \$0.01 compared to Southern Pioneer's initially proposed bill
19 impact. After reviewing the adjustments proposed by Staff, CURB agrees with these

18 Direct Testimony of Tim Rehagen on Behalf of KCC 24-SPEE-688-RTS Docket, dated July 12, 2024.

19 Id, p. 7.

1 modifications and has no further adjustments to the filing.

2
3 **Q. Does CURB have concerns regarding the impacts that any other pending Southern**
4 **Pioneer Dockets may have on this request?**

5 A. Yes, CURB has concerns regarding the relationship between the 24-SPEE-415-
6 TAR Docket (“24-415 Docket”) and the 24-688 Docket. In Table 1 of the 24-688 Docket,
7 of Richard Macke’s testimony, he presents the Allocation of FBR Rate Adjustment to
8 Retail Rate Schedules by displaying the effects of the new FBR rates upon each of the 15
9 rate schedules including Residential Service, General Use, Space Heating, General Service
10 Small and others.²⁰ In the 24-415 Docket, Southern Pioneer has proposed reclassifying the
11 Residential and General Service Small rate classes based upon Single Phase and Three
12 Phase service. Additionally, in the 24-415 Docket, the Parties are recommending the
13 elimination of the Residential Space Heating rate class.

14 Staff has stated that if the Commission accepts revenue neutral changes requested
15 by Southern Pioneer in the 24-415 Docket and their adjustments to the FBR in the 24-688
16 Docket, then the adjustments will need to be modified in order to be applied to the updated
17 rate design from the 24-415 Docket. The rate design changes and the per kWh FBR
18 adjustments can be implemented simultaneously, followed by the modification of the FBR
19 adjustments for the purpose of applying them to the new rate design.²¹

20 Revised Prefiled Direct Testimony of Richard J. Macke Formula-Based Rate-Populated Template on Behalf of Southern Pioneer Electric Company, dated May 1, 2023, p 8.

21 Direct Testimony of Tim Rehagen on Behalf of KCC, dated July 12, 2024, p. 9.

1 The two dockets are pending with Commission decisions due on July 30, 2024. In
2 the event the Commission approves the proposal in the 24-415 Docket, residential and
3 small commercial customers would be lumped into the same rate schedules. Additionally,
4 Residential Space Heating customers would be reclassified to Single Phase service. CURB
5 will continue to work with Staff and Southern Pioneer to create tariffs that reconcile to both
6 dockets.

7
8 **IV. RECOMMENDATION**

9 **Q. What is your recommendation regarding Southern Pioneer's Updated FBR Filing?**

10 A. CURB supports Southern Pioneer's calculations and amended FBR filing
11 requesting a rate increase and, therefore, recommends that the Commission approve the
12 Application as modified by Staff. Southern Pioneer's filing complies with the methodology
13 established in the 19-240 Docket and results in just and reasonable rates by providing
14 Southern Pioneer a reasonable opportunity to generate sufficient revenue to meet its loan
15 covenant.


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

17 A. Yes, it does.

VERIFICATION

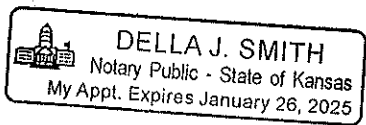
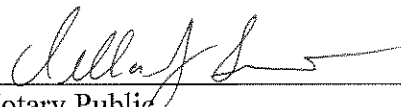
STATE OF KANSAS)
)
COUNTY OF SHAWNEE) ss:

I, Patrick Orr, of lawful age and being first duly sworn upon my oath, state that I am a Regulatory Analyst for the Citizens' Utility Ratepayer Board; that I have read and am familiar with the above and foregoing document and attest that the statements therein are true and correct to the best of my knowledge, information, and belief.



Patrick Orr

SUBSCRIBED AND SWORN to before me this 19th day of July, 2024.

Notary Public

My Commission expires: 01-26-2025.

CERTIFICATE OF SERVICE

24-SPEE-688-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 19th day of July, 2024, to the following:

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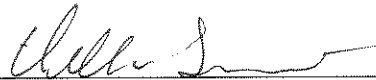
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