

*Exhibit No.:*  
*Issues:* *Tracker Proposals;*  
*Use of Projected Expenses;*  
*Tracker Balances in Rate Base;*  
*Deferral Policy*  
*Witness:* *Mark L. Oligschlaeger*  
*Sponsoring Party:* *MoPSC Staff*  
*Type of Exhibit:* *Rebuttal Testimony*  
*Case No.:* *ER-2016-0156*  
*Date Testimony Prepared:* *August 15, 2016*

**MISSOURI PUBLIC SERVICE COMMISSION**

**COMMISSION STAFF DIVISION**

**AUDITING DEPARTMENT**

**REBUTTAL TESTIMONY**

**OF**

**MARK L. OLIGSCHLAEGER**

**KCP&L GREATER MISSOURI OPERATIONS COMPANY**

**CASE NO. ER-2016-0156**

*Jefferson City, Missouri*  
*August 2016*

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MARK L. OLIGSCHLAEGER**

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1 **REBUTTAL TESTIMONY**

2 **OF**

3 **MARK L. OLIGSCHLAEGER**

4 **KCP&L GREATER MISSOURI OPERATIONS COMPANY**

5 **CASE NO. ER-2016-0156**

6 Q. Please state your name and business address.

7 A. Mark L. Oligschlaeger, P.O. Box 360, Suite 440, Jefferson City, MO 65102.

8 Q. Please describe your educational background and work experience.

9 A. I attended Rockhurst College in Kansas City, Missouri, and received a  
10 Bachelor of Science degree in Business Administration, with a major in Accounting, in 1981.  
11 I have been employed by the Missouri Public Service Commission (“Commission”) since  
12 September 1981 within the Auditing Department.

13 Q. What is your current position with the Commission?

14 A. In April 2011, I assumed the position of Manager of the Auditing Department  
15 within the Commission Staff Division.

16 Q. Are you a Certified Public Accountant (“CPA”)?

17 A. Yes, I am. In November 1981, I passed the Uniform Certified Public  
18 Accountant examination and, since February 1989, have been licensed in the state of Missouri  
19 as a CPA.

20 Q. Have you previously filed testimony before this Commission?

21 A. Yes, numerous times. A listing of the cases in which I have previously filed  
22 testimony before this Commission, and the issues I have addressed in testimony in cases from  
23 1990 to current, is attached as Schedule MLO-r1 to this rebuttal testimony.

1 Q. What knowledge, skills, experience, training and education do you have in the  
2 areas of which you are testifying as an expert witness?

3 A. I have been employed by this Commission as a Regulatory Auditor for  
4 approximately 35 years and have submitted testimony on ratemaking matters numerous times  
5 before the Commission. I have also been responsible for the supervision of other Commission  
6 employees in rate cases and other regulatory proceedings many times. I have received  
7 continuous training at in-house and outside seminars on technical ratemaking matters since  
8 I began my employment at the Commission.

9 Q. Have you participated in the Commission Staff's ("Staff") review of the  
10 application filed by KCP&L Greater Missouri Operations Company ("GMO") in Case No.  
11 ER-2016-0156 to increase its customer rates?

12 A. Yes, I have, with the assistance of other members of Staff.

13 **EXECUTIVE SUMMARY**

14 Q. Please summarize your rebuttal testimony in this proceeding.

15 A. In this testimony, I address from a policy perspective the proposals discussed  
16 by GMO witnesses Darrin R. Ives and Tim M. Rush in their direct testimonies seeking  
17 authorization to include a projected level of costs in rates for transmission expense<sup>1</sup> and  
18 cyber-security costs or, alternatively, to implement certain special regulatory mechanisms,  
19 called "trackers," to account for these items. I will first address in my rebuttal testimony  
20 GMO's alternative tracker proposal, and then turn to GMO's proposed use of projected

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<sup>1</sup> This recommendation by GMO only applies if its request to include transmission expenses and revenues in the fuel adjustment clause (FAC) is rejected by the Commission.

1 expense levels. Regarding each alternative, the Staff recommends that the Company's request  
2 be denied.

3 I will also respond to the direct testimony filed by The Office of the Public Counsel  
4 ("OPC") witness Charles R. Hyneman regarding the issue of whether unamortized tracker  
5 mechanism balances should be included in utility rate base.

6 Finally, I will briefly respond to Mr. Hyneman's comments in his direct testimony  
7 regarding Commission policy toward granting utility cost deferral requests.

8 Q. Are other Staff witnesses addressing KCPL's proposed trackers and use of  
9 forecasted values for transmission expense and cyber-security costs?

10 A. Yes. Staff witness Karen Lyons also addresses these aspects of KCPL's  
11 transmission and cyber-security ratemaking proposals in her rebuttal testimony.

12 **TRACKER PROPOSALS**

13 Q. What is a "tracker"?

14 A. The term "tracker" refers to rate mechanisms under which the amount of  
15 a particular cost of service item actually incurred by a utility is "tracked" and compared to  
16 the amount of that item currently included in a utility's rate levels. Any over-recovery or  
17 under-recovery of the item in rates compared to the actual expenditures made by a utility  
18 is then booked to a regulatory asset or regulatory liability account, and would be eligible to  
19 be included in the utility's rates set in its next general rate proceeding through an amortization  
20 to expense.

21 Q. Should use of trackers be a common occurrence in Missouri rate regulation  
22 of utilities?

1           A.     No. Rates are normally set in Missouri to allow a utility an opportunity to  
2 recover its cost of service, measured as a whole, on an ongoing basis from the utility's  
3 customers. However, under this approach, neither utilities nor utility customers are allowed  
4 to be reimbursed through the rate case process for any prior under or over-recovery of costs  
5 experienced by the utility in rates, either measured for its cost of service as a whole or for  
6 individual cost of service components. For this reason, use of trackers in order to provide  
7 reimbursement in rates to utilities or customers of any over or under-recovery of individual  
8 rate component items is rare and should be dependent on unique and unusual circumstances.

9           Q.     Under what criteria might Staff consider the use of trackers is justified?

10          A.     Use of trackers may be justified under the following circumstances: (1) when  
11 the applicable costs demonstrate significant fluctuation and up-and-down volatility over time,  
12 and for which accurate estimation is difficult; (2) new costs for which there is little or no  
13 historical experience, and for which accurate estimation is accordingly difficult; and (3) costs  
14 imposed upon utilities by Commission rule. In addition, the costs should be material  
15 in amount.

16          Q.     Why are trackers sometimes justified by significantly fluctuating and  
17 volatile costs?

18          A.     If a utility's cost levels for a particular rate item over time demonstrate  
19 significant up-and-down volatility, it can be appropriate to implement a tracker mechanism  
20 for this type of item to reduce the amount of risk associated with a material inaccuracy in  
21 estimating the particular cost for purposes of setting the utility's rates.

22          Q.     What is an example of a tracker being authorized by the Commission for a  
23 volatile cost in the past?

1           A.     All major utilities operating in Missouri, including GMO, have tracker  
2 mechanisms in place at the present time for their pension and other post-employment benefit  
3 (“OPEB”) expenses. (OPEBs are generally retiree medical benefits.) Annual pension and  
4 OPEB expense amounts have at times in the past subject to significant annual volatility,  
5 primarily because pension and OPEB funding amounts are impacted by investment outcomes  
6 in equity and debt markets which, of course, can swing upward or downward based upon  
7 trends in the general economy.

8           Q.     Are there other unusual aspects to pension and OPEB expense that justify  
9 using tracking mechanisms?

10          A.     Yes. In Missouri, utilities place amounts intended for later payment to retired  
11 employees for pensions and OPEBs into external trust funds to help ensure that such funds are  
12 available when due to utility employees.<sup>2</sup> It is good policy for utilities to keep as current as  
13 possible on funding of pension and OPEB amounts. In this respect, authorizing tracker  
14 mechanisms for these expense items encourages utilities to stay current on pension and OPEB  
15 funding levels, by ensuring that utilities are ultimately made whole for their contributions,  
16 even in the event such contributions exceed the amount of pension and OPEB expense  
17 allowances currently included in their rate levels. Of course, if pension or funding amounts  
18 turn out to be less than the amounts for these items currently included in a utility’s rate level,  
19 use of trackers also ensure that the funding/rate differential would ultimately be flowed back  
20 to its customers.

21          Q.     Are there other instances where trackers may be justified?

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<sup>2</sup> Federal law requires prefunding of pension amounts. In Missouri, under state law OPEB amounts must be prefunded by utilities in order to be eligible for rate recovery of this item on an accrual basis in advance of actual payment to retirees.

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1           A.     In rare circumstances, utilities will incur significant new expenses for which  
2 they have little or no past history to aid in determining an appropriate ongoing level for these  
3 expenses for setting rates. In those circumstances, it may be appropriate to authorize a tracker  
4 to protect both the utility and its customers from over- or under-recovery in rates of these  
5 expenses due to erroneous estimates.

6           Q.     Has Staff agreed to use of a tracker for this reason?

7           A.     Yes. When KCPL's Iatan II generating station went into service in 2010, Staff  
8 agreed to a tracker applicable to the O&M expenses associated with this power plant for  
9 KCPL and GMO, given the lack of prior history for these expenses. However, Staff's  
10 agreement to use this tracker was only intended to cover the initial years of operation of the  
11 Iatan II unit, until an adequate history of the unit's O&M expenses existed. In the current rate  
12 case, GMO has recommended that this tracker no longer be used, and Staff agrees.

13          Q.     Are there any other instances where the Commission has used trackers?

14          A.     In some circumstances, the Commission has established within the rules it  
15 promulgates provisions for tracking and recovery of incremental costs caused by utility  
16 compliance with new rules. This was the case with the Commission rules requiring certain  
17 actions be taken by electric utilities regarding vegetation management and infrastructure  
18 inspection activities that became effective in 2008.

19          Q.     Are cost deferrals resulting from use of trackers any different than cost  
20 deferrals resulting from use of accounting authority orders?

21          A.     Yes. In Missouri, when someone refers to an "accounting authority order,"  
22 also known as an AAO, it is understood that person is referring to a Commission order that  
23 allow a utility to defer certain costs on its balance sheet for potential recovery of the deferred



1 costs in rates through amortizations to expense in general rate proceedings. This is similar to  
2 how deferrals resulting from trackers may be treated in general rate proceedings. However,  
3 the nature of the costs to which AAOs are normally granted, and the nature of the costs to  
4 which tracking treatment is normally granted, are quite different.

5 Q. Would you explain the major differences in how AAOs and trackers have been  
6 used in Missouri?

7 A. Typically, AAOs have been used to allow utilities to capture certain  
8 unanticipated and “extraordinary” costs that are not considered to be included in their ongoing  
9 rate levels. The term “extraordinary costs” has been defined as costs associated with an event  
10 that is unusual, unique and non-recurring in nature. The classic example of an extraordinary  
11 event is the occurrence of a natural disaster, such as a wind or ice storm, or major flood that  
12 affects a utility’s service territory.

13 In contrast, trackers have been used in Missouri to track certain costs that are ongoing  
14 to a utility, and for which some allowance has been built into the company’s existing rate  
15 levels. For this reason, while costs subject to trackers exhibit some highly usual or unique  
16 attributes which justify the use of a tracker, these costs are not “extraordinary” in the sense  
17 that this term is commonly applied to costs covered by AAOs.

18 Q. If use of trackers has not been limited to truly extraordinary costs, then why  
19 not simply track all costs?

20 A. There are at least two reasons. First, excessive use of trackers would tend to  
21 unreasonably skew ratemaking results either in favor of the utility or in favor of its customers.  
22 Secondly, broad use of trackers would inevitably dull the incentives a utility has to operate  
23 efficiently and productively under the rate regulation approach employed in Missouri.

1 Q. Why would the widespread use of trackers tend to unreasonably skew the  
2 ratemaking results for a utility?

3 A. With certain exceptions, the policy in Missouri has been to set a utility's rates  
4 based upon measurement of "all relevant factors," taking into accounts levels of revenues,  
5 expenses, rate base and rate of return that are calculated at or about the same point in time.  
6 Use of an "all relevant factors" approach is necessary in order to ensure that a utility's  
7 rate levels are based upon an accurate measurement of its cost of service at a particular point  
8 in time.

9 When trackers are used as part of setting rates, certain cost factors inevitably receive  
10 different and inconsistent treatment compared to other cost factors. For example, if a utility  
11 tracks expenses that tend to increase in amount over time, but does not track cost of service  
12 factors that may reduce its cost of service (factors such as revenue growth, or increases in the  
13 rate base offsets for accumulated depreciation or deferred taxes), the utility will have the  
14 potential of receiving retroactive dollar-for-dollar recovery of certain cost increases in its  
15 customer rates through the operation of its trackers, while pocketing for itself any beneficial  
16 changes in other cost of service components that occur over the same period. In this manner,  
17 inappropriate use of trackers can lead to skewed and unfair ratemaking results.

18 Q. How do trackers affect a utility's incentives to operate efficiently?

19 A. An inevitable byproduct of the Missouri ratemaking approach is  
20 "regulatory lag." "Regulatory lag" is simply the passage of time between when a utility  
21 experiences a change in its cost of service, and when that change is reflected in its rate levels.  
22 While regulatory lag is often portrayed by utilities as a phenomenon that is entirely negative  
23 or harmful, the existence of regulatory lag does provide utilities with incentive to be as

1 efficient and cost-effective over time as they can. Excessive use of trackers can serve to  
2 eliminate or weaken these beneficial incentives.

3 Q. Would you explain your point further?

4 A. The operation of regulatory lag as part of the normal ratemaking process  
5 exposes a utility to the prospect of lower earnings if its cost of service increases between  
6 general rate proceedings, but it also allows the utility to experience higher earnings after a  
7 general rate proceeding, if it is able to reduce its cost of service. This “penalty/reward” aspect  
8 of current Missouri ratemaking policy would be damaged by use of trackers if applied to  
9 normal and ongoing utility costs. A company that experiences an increase in an expense that  
10 is being tracked will experience no reduction in earnings related to that increased cost  
11 (because the cost increase will be captured on its balance sheet and not on its income  
12 statement) and, therefore, will have less incentive to attempt to minimize any such cost  
13 increase. On the other hand, a company that experiences a reduction in an expense that is  
14 being tracked will experience no increase to its ongoing earnings levels as a result of the  
15 decreased cost (again, because the cost decrease will be captured on its balance sheet and not  
16 on its income statement) and, therefore, would have less incentive to attempt to produce the  
17 lower cost levels in the first place.

18 Q. For what cost of service items is GMO seeking authority to implement new  
19 tracking mechanisms?

20 A. In this rate proceeding, GMO is seeking authority to implement trackers for  
21 cyber-security expenses and transmission expenses. I briefly address each of these requests,  
22 and explain why they do not meet appropriate criteria for when to use a tracker.

23 Q. Should cyber-security costs be tracked?

1           A.     No. Activities to safeguard utility assets from malicious attack are not a new  
2 concern to utilities, and costs associated with these activities are not new to GMO. While  
3 Staff is aware that the National Electric Reliability Council (“NERC”) has recently  
4 implemented updated cyber-security requirements on electric utilities, earlier versions of these  
5 regulations existed and were followed by GMO and other electric utilities without trackers.

6           Q.     Is it generally appropriate to track transmission expenses?

7           A.     No. Transmission expenses are a normal ongoing cost of service item that is  
8 incurred on a routine basis by all major electric utilities. These expenses are not volatile or  
9 unusually hard to predict; GMO has based its requests for tracker treatment of these costs in  
10 the recent past on detailed budgets for transmission expenses that go out years into the future.  
11 In fact, because of its predictability, GMO and other electric utilities have the ability to plan  
12 their general rate proceedings, to some degree, in order to capture these changes in  
13 transmission expense on a timely basis.

14          Q.     Has GMO and KCPL sought authority to track SPP transmission expenses and  
15 cyber-security costs in the past?

16          A.     Yes, this authority was sought by KCPL and GMO in Case Nos. ER-2012-  
17 0174 and ER-2012-0175; previous KCPL and GMO rate cases, respectively. The Commission  
18 denied KCPL’s and GMO’s request for tracker authority for this cost item, noting at page 31  
19 of the GMO Report and Order that “Transmission is an ordinary and typical, not an abnormal  
20 or significantly different, part of the Applicant’s activities.”

21          KCPL sought authority to implement trackers for transmission expense and cyber-  
22 security costs in a subsequent rate case, Case No. ER-2014-0370. These requests were denied  
23 by the Commission.

1           In addition, both KCPL and GMO sought an AAO to obtain authority to defer  
2 SPP transmission expenses in Case No. EU-2014-0077. This request was also rejected by  
3 the Commission.

4           Q.     Has Staff observed any attribute common to GMO's proposed trackers for  
5 transmission expense and cyber-security costs in this proceeding?

6           A.     Yes. GMO has either experienced recent cost increases for each of these costs  
7 it seeks to track, and/or their cost is expected to increase in the near future.

8           Q.     Have any of the relevant factors in KCPL's cost of service reduced in  
9 recent years?

10          A.     Yes. In his direct testimony at page 7, lines 17 – 23. Mr. Ives states that the  
11 overall weighted average cost of capital for GMO has decreased since GMO's last general  
12 rate case (Case No. ER-2012-0175), due to a decline in GMO's cost of debt. GMO has not  
13 sought, and is not seeking, tracker treatment for its overall weighted average cost of capital or  
14 for its cost of debt component in isolation.

15          Q.     What is your understanding of the underlying reason for why GMO is  
16 requesting trackers at this time?

17          A.     Based upon a review of GMO's direct testimony filed in this proceeding  
18 pertinent to its tracker requests, it is clear to me that these requests are premised as a whole  
19 upon claims that the current Missouri ratemaking process cannot provide GMO with a  
20 realistic opportunity to actually earn at or near the authorized return set by the Commission  
21 without approval of these tracker requests.

22          Q.     Are general concerns regarding the nature of the Missouri ratemaking process  
23 relevant when considering whether to authorize trackers?

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1           A.     In Staff’s opinion, “No.” As I previously testified, any request to track  
2 individual cost of service items should be considered on the basis of whether there are  
3 highly unusual considerations present that would make this this type of special accounting  
4 treatment justified. Generic complaints regarding the current Missouri rate process are not an  
5 adequate justification.

6           Q.     At page 7 of his rebuttal testimony, GMO witness Rush states that, without  
7 enactment of various rate proposals in this case, including the tracker requests, “KCPL will  
8 not have a reasonable opportunity to earn its authorized return on equity now or in the  
9 foreseeable future.” What is Staff’s response?

10          A.     There is no merit to this claim as it relates to GMO’s proposed trackers.  
11 Missouri electric utilities apparently have a reasonable opportunity to earn near or at their  
12 authorized returns on equity (“ROE”), because several of them have earned at or above their  
13 authorized ROEs in the recent past, including GMO. As the Commission is aware, the FAC  
14 surveillance earnings results of Ameren Missouri that have been declassified since 2012  
15 show that it has earned near or above its authorized return on equity during those applicable  
16 periods from 2012 on. GMO witness Ives himself discussed in his rebuttal testimony in Case  
17 No. ER-2014-0370, the prior KCPL general rate case filing, that GMO also earned at or above  
18 its authorized ROE in 2013.

19          Q.     Does any electric utility in Missouri currently have a transmission expense  
20 tracker, or had one in the past?

21          A.     No.

22          Q.     Does any electric utility in Missouri have a cyber-security tracker, or had one  
23 in the past?

1           A.     No.

2           Q.     Must the Commission grant authority for GMO to implement transmission  
3 expense and/or cyber-security cost trackers or other special ratemaking treatment in this case  
4 to provide GMO with a reasonable opportunity to earn the ROE the Commission authorizes it  
5 to earn in this case?

6           A.     No. As I testified, other Missouri electric utilities have recently been able to  
7 earn at or near the ROEs the Commission authorized them to earn, without the benefit of  
8 special ratemaking procedures for transmission expense or cyber-security costs.

9           **USE OF PROJECTED EXPENSES**

10          Q.     How do GMO witnesses Ives and Rush justify their alternative position that  
11 the rate allowance set in this proceeding for transmission expenses and cyber-security  
12 expenses be set using forecasted values, and not based upon historical values as is generally  
13 the norm in Missouri ratemaking?

14          A.     Mr. Ives and Mr. Rush again suggest that the increasing trend over time in  
15 these two cost categories will make it very difficult or impossible for GMO to earn its  
16 authorized return on equity unless these two expenses are allowed recovery on a projected  
17 basis. Mr. Rush states on page 9, lines 16-18 of his direct testimony that “Without forward-  
18 looking rate treatment to timely recovery these cost increases, GMO will not have a  
19 reasonable opportunity to earn its authorized return on equity when the rates are set in the  
20 case and in effect.”

21          Q.     Are rates in Missouri often based on projected levels of revenue, expense or  
22 rate base items?

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1           A.     No. With very rare exceptions, ratemaking in Missouri is based, as a starting  
2 point, upon actual recorded levels of revenue, expense and rate base, with all significant cost  
3 of service items adjusted to the most current incurred level at the time rates are set through  
4 annualization and normalization adjustments. The long-standing ratemaking policy of this  
5 Commission is to rely only on “known” and “measurable” data to set customer rates. In this  
6 proceeding, GMO is proposing to use values for transmission expenses and cyber-security  
7 costs that are neither “known” or “measurable.”

8           Q.     Why is use of known and measurable data to set rates the standard practice  
9 in Missouri?

10          A.     Use of actual, recorded data as the starting point of the ratemaking process  
11 avoids the inherent uncertainty and speculation associated with use of forecast or budgeted  
12 data to set rates.

13          Q.     Would use of projected values on a selective basis in setting rates, as GMO is  
14 proposing, also conflict with another Commission ratemaking policy?

15          A.     Yes, it would violate the “matching principle.” A utility’s cost of service, at  
16 any point in time, is a product of its current revenue, expense, rate base and rate of return  
17 variables (“all relevant factors”), all inter-related and acting in tandem. The matching  
18 principle holds that the major components of a utility’s cost of service should be measured at  
19 a consistent point in time in order to ensure that a utility’s revenue requirement is accurately  
20 calculated as of the end of the test year, update period or true-up period applicable in the  
21 rate proceeding.

22          Q.     How does GMO’s projected expense ratemaking proposal in this case violate  
23 the matching principle?



1           A.     In this case, GMO is proposing that rate values for transmission expense and  
2 cyber-security costs be set using an average of these items' forecasted values for 2017 and  
3 2018, while valuing every other cost of service item at no later than mid-year 2016 levels.  
4 This is a clear and direct violation of the matching principle.

5           Q.     Why should the matching principle be adhered to?

6           A.     The Company's rate increase request in this case is structurally premised upon  
7 the underlying assumption that future increases in transmission expenses and cyber-security  
8 costs will occur in 2017 and 2018 and should be captured in this case, while all other cost of  
9 service components should be fixed at 2016 levels. In reality, all of the elements of a utility's  
10 revenue requirement will undergo fluctuations over time. It is very likely that changes in  
11 other discreet elements of GMO's revenue requirement will result in increased earnings in  
12 2017 and 2018, with these changes potentially offsetting all or a portion of the negative  
13 earnings impact of any increases incurred for transmission expenses and cyber-security costs  
14 in the same period.

15          Q.     In regard to the proposal to use projected expense amounts to set rates, at  
16 page 14, lines 11 – 13 of his direct testimony Mr. Ives states that "It is also clear that customer  
17 usage for GMO will not grow after the test year and true-up period in this case." Do you  
18 agree with this statement?

19          A.     No, as I lack the ability to see into the future. With all due respect, I doubt that  
20 Mr. Ives has that ability either.

21          Q.     GMO's proposal for projected treatment of transmission expenses and  
22 cyber-security costs is purported to be "one-sided" in nature by Mr. Rush (Direct, page 10,  
23 lines 8 - 12), in that future refunds to customers are promised in GMO's next rate case if

1 | GMO over-collects for transmission expense and cyber-security costs, but that GMO will  
2 | absorb the differential if it under-collects for these items compared to the forecasted levels.  
3 | Does this feature mitigate in any respect Staff's opposition to GMO's proposed treatment of  
4 | these costs?

5 |       A.     No. The "one-sided" nature of GMO's proposal actually illustrates very well  
6 | the inherent problem with single-issue and "non-matched" ratemaking schemes. As proposed,  
7 | GMO's rate treatment of these items could lead to possible customer refunds, even in a  
8 | situation where GMO is concurrently under-earning on an overall basis. Conversely, GMO  
9 | could retain the full amount of its rate recovery of these items even in a situation where it is  
10 | concurrently over-earning on an overall basis.

11 |       Q.     Does Staff have any additional concerns with GMO's proposal as it relates to  
12 | transmission expenses in particular?

13 |       A.     Yes. As discussed in the rebuttal testimony of Staff witness Cary G.  
14 | Featherstone in this proceeding, GMO is attempting to recover in rates transmission  
15 | expenses associated with its Crossroads unit in Mississippi. For the reasons stated in  
16 | Mr. Featherstone's testimony, Staff believes these transmission expenses directly result from  
17 | imprudent actions taken in the past by GMO and its predecessor utility company  
18 | (Aquila, Inc.). Staff's understanding is that the Company's recommendation for a forecasted  
19 | level of transmission expense in this case includes Crossroads transmission expenses.  
20 | Therefore, in addition to seeking recovery in this proceeding of transmission costs that should  
21 | not be charged to customers at all, GMO is also requesting special forecasted ratemaking  
22 | treatment of these particular expenses.

1 **TRACKER BALANCES IN RATE BASE**

2 Q. At pages 26 – 30 of his direct testimony, OPC witness Hyneman advocates that  
3 the Commission establish a general policy of excluding tracker balances from utility rate base.  
4 Does Staff agree with this policy?

5 A. No. Staff does not see the need to establish a general policy on this point, and  
6 believes the question of rate base treatment of tracker balances can best be determined on a  
7 case-by-case basis by the Commission.

8 Q. What are the practical ramifications of including or excluding tracker balances  
9 from rate base?

10 A. As previously discussed, tracker mechanisms are used in unusual instances to  
11 quantify the ongoing difference between the amounts of certain costs incurred by the utility  
12 and the amount of the cost recovered in rates by the utility. Utilities or their customers are  
13 typically given rate recovery of those amounts through a multi-year amortization to expense.  
14 However, unless rate base treatment is given to the unamortized balance of tracker regulatory  
15 assets/liabilities, either the utility or its customers will not be made fully “whole” for the  
16 tracked cost differential as either party would lose the “time value of money” associated with  
17 the expense outlay. Therefore, allowing rate base treatment of unamortized tracker balances  
18 gives full rate recovery of the cost differential to utilities or their customers; not allowing rate  
19 base treatment of these balances will only provide partial recovery of the tracked cost  
20 differential.

21 Q. Is the Commission obligated to provide full recovery of tracker balances in rate  
22 proceedings in the sense discussed above?

1           A.     No, not to my knowledge. There may be instances in which the Commission  
2           adopts the position that only partial recovery of tracker balances is appropriate; a result which  
3           denying rate base treatment of the tracker balance would accomplish.

4           Q.     What has been Staff's position on rate base treatment of tracker balances?

5           A.     Staff has supported inclusion of some, but not all, tracker balances in rate base  
6           in past rate proceedings. One factor influencing this position is that trackers are intended to  
7           operate symmetrically; i.e., either a regulatory asset can result from their use, to the benefit of  
8           utilities, or a regulatory liability can result from their use, to the benefit of customers.  
9           A policy of denying full rate recovery to tracker balances in all or most cases would thus have  
10          a potential negative financial impact on both utilities and ratepayers.

11          Q.     Mr. Hyneman discusses the position of Staff that costs associated with "acts of  
12          God" previously deferred through the AAO mechanism should be excluded from rate base.  
13          Please comment.

14          A.     While Mr. Hyneman discusses this Staff position in his direct testimony, he  
15          does not address the rationale Staff has used in support of this position. Extraordinary  
16          expenses of the sort commonly addressed through AAOs occur very infrequently, and there is  
17          no ongoing amount for this type of cost included in utility rates. Therefore, when unfortunate  
18          natural disaster events occur, Staff has consistently maintained that the public interest argues  
19          for recovery of any repair and restoration costs incurred by the utility to restore service to  
20          customers. However, Staff has also argued that utilities should bear a portion of the risk of  
21          such events occurring to shield customers from total cost responsibility. Accordingly, Staff  
22          has advocated for, and the Commission has agreed,<sup>3</sup> that the cost of natural disaster events be  
23          shared between the utility and its customers through the mechanism of allowing the nominal

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<sup>3</sup> Page 21 of the Commission's *Report and Order*, issued September 19, 1995, in File No. WR-95-145.

1 dollar amount of repair/restoration costs to be recovered in rates, but excluding the  
2 unamortized balance of the deferred repair/restoration costs from utility rate base.

3 Unlike costs associated with “acts of God” events, the types of expenses that are  
4 being currently tracked by GMO are ongoing and recurring costs included in utility rates.  
5 Staff does not believe that the regulatory policy applied in the past to extraordinary and  
6 nonrecurring costs should be automatically applicable to ongoing, recurring expenses subject  
7 to tracking treatment.

8 Q. Mr. Hyneman urges that the Commission apply the standards used by the  
9 Commission in a prior KCPL proceeding (Case No. ER-2006-0314) to reject rate base  
10 treatment of certain management training costs to, in turn, deny rate base treatment to GMO’s  
11 current unrecovered tracker balances. Does Staff agree with OPC’s contention?

12 A. No. In essence, Mr. Hyneman appears to be arguing that only tangible assets,  
13 such as “possessions” or “property,” should be eligible for rate base inclusion. Staff believes  
14 this criterion for rate base inclusion is unduly narrow. While Staff generally agrees that only  
15 true utility assets and liabilities should be included in rate base, “regulatory assets” and  
16 “regulatory liabilities” are valid assets and liabilities in the financial and regulatory  
17 accounting senses and should be eligible for rate base inclusion. Again, Staff holds that  
18 decisions regarding rate base treatment of these items are best made on a case-by-case basis  
19 by the Commission, based upon the evidence presented and the arguments made by parties to  
20 rate proceedings.

21 **DEFERRAL POLICY**

22 Q. At pages 38 – 41 of his direct testimony, OPC witness Hyneman states his  
23 belief that the Commission should not authorize deferral of regulatory assets to Uniform

1 System of Account (“USOA”) number 182.3, *Other Regulatory Assets*, and that instead  
2 Missouri utilities should make decisions to defer costs to this account on their own. Is this a  
3 matter for Commission decision in this proceeding?

4 A. Staff is not sure. While Mr. Hyneman makes these particular remarks in the  
5 context of a discussion of rate case expense, it is not clear whether OPC’s position on deferral  
6 policy has any bearing on any actual contested issue in this proceeding. However, out of  
7 caution, Staff will go on the record in this testimony to express its disagreement with  
8 Mr. Hyneman on this point.

9 The Commission has authority over jurisdictional utilities’ accounting practices  
10 through its adoption of “uniform systems of account” for each utility industry. The USOAs  
11 prescribe detailed instruction to how the utilities are to account for their revenues, expenses  
12 and capital investment. The long-standing practice in this jurisdiction is that utilities  
13 generally seek first authorization from the Commission before deferring to its balance sheet as  
14 regulatory assets certain costs normally charged as current expenses on the utility’s income  
15 statement. Deferral treatment is an exception to normal utility accounting for costs under the  
16 prescribed USOA. Because the Commission has authority over the accounting practices of  
17 the utilities it regulates, and because cost deferrals can have a significant impact on a utility’s  
18 reported earnings, Staff ‘s position is that in most instances it is both acceptable and  
19 appropriate for utilities to seek authority from the Commission before it defers as regulatory  
20 assets certain incurred expenses.

21 Q. Does this conclude your rebuttal testimony?

22 A. Yes, it does.

**BEFORE THE PUBLIC SERVICE COMMISSION**

**OF THE STATE OF MISSOURI**

In the Matter of KCP&L Greater Missouri )  
Operations Company's Request for Authority ) Case No. ER-2016-0156  
to Implement A General Rate Increase for )  
Electric Service )

**AFFIDAVIT OF MARK L. OLIGSCHLAEGER**

STATE OF MISSOURI )  
 ) ss.  
COUNTY OF COLE )

**COMES NOW MARK L. OLIGSCHLAEGER** and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing Rebuttal Testimony and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

*Mark L. Oligschlaeger*  
MARK L. OLIGSCHLAEGER

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 15<sup>th</sup> day of August, 2016.

D. SUZIE MANKIN  
Notary Public - Notary Seal  
State of Missouri  
Commissioned for Cole County  
My Commission Expires: December 12, 2016  
Commission Number: 12412070

*Suzie Mankin*  
Notary Public

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Laclede Gas Company	GO-2015-0178	<b>Direct:</b> ISRS True-ups
Kansas City Power & Light Company	EU-2015-0094	<b>Direct:</b> Accounting Order – Department of Energy Nuclear Waste Fund Fees
Union Electric Company d/b/a Ameren Missouri	EO-2015-0055	<b>Rebuttal:</b> Demand-Side Investment Mechanism
Kansas City Power & Light Company	ER-2014-0370	<b>Rebuttal:</b> Trackers <b>Surrebuttal:</b> Trackers; Rate Case Expense
Kansas City Power & Light Company	EO-2014-0255	<b>Rebuttal:</b> Continuation of Construction Accounting
Union Electric Company d/b/a Ameren Missouri	EC-2014-0223	<b>Rebuttal:</b> Complaint Case – Rate Levels
Kansas City Power & Light Company	EO-2014-0095	<b>Rebuttal:</b> DSIM
Union Electric Company d/b/a Ameren Missouri	ET-2014-0085	<b>Surrebuttal:</b> RES Retail Rate Impact
Kansas City Power & Light Company & KCP&L Greater Missouri Operations Co	EU-2014-0077	<b>Rebuttal:</b> Accounting Authority Order
Kansas City Power & Light Company	ET-2014-0071	<b>Rebuttal:</b> RES Retail Rate Impact <b>Surrebuttal:</b> RES Retail Rate Impact
KCP&L Greater Missouri Operations Company	ET-2014-0059	<b>Rebuttal:</b> RES Retail Rate Impact <b>Surrebuttal:</b> RES Retail Rate Impact
Missouri Gas Energy, A Division of Laclede Gas Company	GR-2014-0007	<b>Surrebuttal:</b> Pension Amortizations
The Empire District Electric Company	ER-2012-0345	<b>Direct (Interim):</b> Interim Rate Request <b>Rebuttal:</b> Transmission Tracker, Cost of Removal Deferred Tax Amortization; State Income Tax Flow-Through Amortization <b>Surrebuttal:</b> State Income Tax Flow-Through Amortization



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Kansas City Power & Light Company	ER-2012-0174	<b>Rebuttal:</b> Flood Deferral of off-system sales <b>Surrebuttal:</b> Flood Deferral of off-system sales, Transmission Tracker conditions
Union Electric Company d/b/a Ameren Missouri	ER-2012-0166	<b>Responsive:</b> Transmission Tracker
Union Electric Company d/b/a Ameren Missouri	EO-2012-0142	<b>Rebuttal:</b> DSIM
Union Electric Company d/b/a Ameren Missouri	EU-2012-0027	<b>Rebuttal:</b> Accounting Authority Order <b>Cross-Surrebuttal:</b> Accounting Authority Order
KCP&L Greater Missouri Operations Company	EO-2012-0009	<b>Rebuttal:</b> DSIM
Missouri Gas Energy, A Division of Southern Union	GU-2011-0392	<b>Rebuttal:</b> Lost Revenues <b>Cross-Surrebuttal:</b> Lost Revenues
Missouri-American Water Company	WR-2011-0337	<b>Surrebuttal:</b> Pension Tracker
The Empire District Electric Company	ER-2011-0004	<b>Staff Report on Cost of Service: Direct:</b> Report on Cost of Service; Overview of the Staff's Filing <b>Surrebuttal:</b> SWPA Payment, Ice Storm Amortization Rebasing, SO2 Allowances, Fuel/Purchased Power and True-up
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KCP&L Greater Missouri Operations Company	EO-2008-0216	<b>Rebuttal:</b> Accounting Authority Order Request
The Empire District Electric Company	ER-2008-0093	Case Overview; Regulatory Plan Amortizations; Asbury SCR; Commission Rules Tracker; Fuel Adjustment Clause; ROE and Risk; Depreciation; True-up; Gas Contract Unwinding
Missouri Gas Utility	GR-2008-0060	Report on Cost of Service; Overview of Staff's Filing

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Missouri Gas Energy	GR-2006-0422	Unrecovered Cost of Service Adjustment; Policy
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Missouri Gas Energy	GR-2004-0209	Revenue Requirement Differences; Corporate Cost Allocation Study; Policy; Load Attrition; Capital Structure
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Gateway Pipeline Company	GM-2001-585	Financial Statements
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Missouri Gas Energy	GR-2001-292	SLRP Deferrals; Y2K Deferrals; Deferred Taxes; SLRP and Y2K CSE/GSIP
KLM Telephone Company	TT-2001-120	Policy
Holway Telephone Company	TT-2001-119	Policy
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Ozark Telephone Company	TT-2001-117	Policy
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Green Hills Telephone	TT-2001-115	Policy

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Western Resources & Kansas City Power & Light	EM-97-515	Regulatory Plan; Ratemaking Recommendations; Stranded Costs
Missouri Public Service	ER-97-394	Stranded/Transition Costs; Regulatory Asset Amortization; Performance Based Regulation
The Empire District Electric Company	ER-97-82	Policy
Missouri Gas Energy	GR-96-285	Riders; Savings Sharing
St. Louis County Water	WR-96-263	Future Plant
Union Electric Company	EM-96-149	Merger Savings; Transmission Policy
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Missouri-American Water Company	WR-91-211	True-up; Known and Measurable
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Kansas City Power and Light Company	ER-83-49
Southwestern Bell Telephone Company	TR-83-253
Kansas City Power and Light Company	EO-84-4
Kansas City Power and Light Company	ER-85-128 & EO-85-185
KPL Gas Service Company	GR-86-76
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