

# Exhibit No. 124P

*Exhibit No.:*

*Issue(s):* *Lighting Revenues,  
Special Transmission Service  
Contract Customer (Praxair)  
Annualization*

*Witness:* *Joseph P. Roling*

*Sponsoring Party:* *MoPSC Staff*

*Type of Exhibit:* *Rebuttal Testimony*

*Case No.:* *ER-2021-0312*

*Date Testimony Prepared:* *December 20, 2021*

**MISSOURI PUBLIC SERVICE COMMISSION**

**INDUSTRY ANALYSIS DIVISION**

**TARIFF/RATE DESIGN DEPARTMENT**

**REBUTTAL TESTIMONY**

**OF**

**JOSEPH P. ROLING**

**THE EMPIRE DISTRICT ELECTRIC COMPANY,  
d/b/a Liberty**

**CASE NO. ER-2021-0312**

*Jefferson City, Missouri*

*December 2021*

**\*\* Denotes Confidential Information \*\***

1 **REBUTTAL TESTIMONY**

2 **OF**

3 **JOSEPH P. ROLING**

4 **THE EMPIRE DISTRICT ELECTRIC COMPANY,**  
5 **d/b/a Liberty**

6 **CASE NO. ER-2021-0312**

7 Q Please state your name and business address.

8 A. My name is Joseph P. Roling. My business address is 200 Madison Street,  
9 Jefferson City, Missouri 65101.

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

11 A. I am employed by the Missouri Public Service Commission (“Commission”) as  
12 an Economics Analyst, Tariff/Rate Design Department, of the Industry Analysis Division of  
13 the Commission Staff.

14 Q. Are you the same Joseph P. Roling who has previously filed testimony in  
15 Staff’s Revenue Requirement Cost of Service Report (“COS”) report filed on October 29, 2021  
16 in this case?

17 A. Yes.

18 Q. What is the purpose of your rebuttal testimony?

19 A. The purpose of my rebuttal testimony is to address an error in one of the  
20 workpapers used to calculate revenues & kWh usage for the Lighting classes referenced in Staff  
21 COS Report and included in Staff’s direct-filed accounting schedules.

22 Secondly, I updated usage for Special Transmission Contracts / Praxair due to additional  
23 information provided by The Empire District Electric Company, d/b/a Liberty (“Empire” or  
24 “Company”) regarding changes in load for the customer.

1 Q Are there any updates or corrections to the sections of Staff's COS Report that  
2 you sponsored?

3 A. Yes. Staff received additional information from the Company after it filed its  
4 direct testimony that resulted in a material change in revenues and kWh for the Special  
5 Transmission Contract customer. This required a change to Staff's direct filed revenues and  
6 kWh worksheet.

7 In regards to Staff's correction for the lighting rate schedules, no changes to direct filed  
8 testimony was necessary.<sup>1</sup> Staff updated its lighting revenue workpaper and it will be provided  
9 to all parties.

10 Q. What is Staff's correction to its revenue workpaper for the Lighting classes?

11 A. The original worksheet intended to calculate revenues, lamp counts, and kWh  
12 for the following lighting classes; however, the worksheet only included lamp counts and kWh  
13 did not get appropriately calculated along with the classes associated revenues;<sup>2</sup>

14 Municipal Street Lighting (SPL),

15 Private Lighting (PL),

16 Special Lighting Service (LS),

17 Miscellaneous Lighting (MS).

18 This correction in calculating revenues resulted in a decrease in the overall revenues to  
19 the total MS Class of \$131, an increase in overall revenues to the LS Class of \$23,865, an  
20 increase in overall revenues to the PL Class of \$166,564, and an increase in overall revenues to

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<sup>1</sup> Staff's direct-filed testimony regarding lighting class revenue is on page 52 of Staff's COS report.

<sup>2</sup> Rates for the SPL and PL rate schedules are billed per lamp rather than per kWh.

1 the SPL Class of \$126,666. This revenue change has been updated in the adjustments listed in  
2 the table below.

3

| <b>Staff Revenues</b> | <b>Test year revenues</b> | <b>Update revenue adjustment</b> | <b>Ending Revenue 5-21-2021 Annualized for rate increase as of Sept 2020 included</b> |
|-----------------------|---------------------------|----------------------------------|---|
| MS                    | \$ 13,962                 | \$ (131)                         | \$ 13,831   |
| LS                    | \$ 80,864                 | \$ 23,865                        | \$ 104,729  |
| PL                    | \$ 3,976,357              | \$ 166,564                       | \$ 4,142,921  |
| SPL                   | \$ 3,221,134              | \$ 126,666                       | \$ 3,347,800  |

4

5 Q. What is Staff's update to its revenue workpaper for the Special Transmission  
6 Service Contract: Praxair (SC-P) class?

7 A. The Company provided additional information related to the Special  
8 Transmission Contracts / Praxair class usage and revenues, which were material changes and  
9 required updates to Staff's workpaper.

10 The Company provided additional explanation by email on November 23<sup>rd</sup> for  
11 the abnormal usage during the months of December 2020, February 2021, and May 2021.  
12 The Company stated that Storm Uri is the explanation for usage changes occurring during  
13 February 2021. As explained by the Company, the customer was curtailed on gas and electric  
14 during the cold weather event, \*\* [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED] \*\* The abnormal usage observed in December 2020,

Rebuttal Testimony of  
Joseph P. Roling

1 February 2021, and May 2021 are not expected to be permanent reductions in usage; therefore,  
2 Staff adjusted usage to a normal level based on historical monthly usage.

3 The updates listed above resulted in an increase in the overall revenues to the total SC-P  
4 class of \$119,427 and a change in kWh of 3,688,133 of additional load. This revenue change  
5 has been updated in the adjustments listed in the table below.

6

| Test Year<br>Revenues | Update<br>Period ADJ | Rate Change<br>Annualization | Load Adj. | Total Revenue |
|-----------------------|----------------------|------------------------------|-----------|---------------|
| 4,376,558             | (66,039)             | 5,339                        | 119,427   | 4,315,859     |

7

8 Q. Does this conclude your rebuttal testimony?

9 A. Yes.

**BEFORE THE PUBLIC SERVICE COMMISSION**

**OF THE STATE OF MISSOURI**

In the Matter of the Request of The Empire )  
District Electric Company d/b/a Liberty for ) Case No. ER-2021-0312  
Authority to File Tariffs Increasing Rates for )  
Electric Service Provided to Customers in its )  
Missouri Service Area )

**AFFIDAVIT OF JOSEPH P. ROLING**

STATE OF MISSOURI )  
 ) ss.  
COUNTY OF COLE )

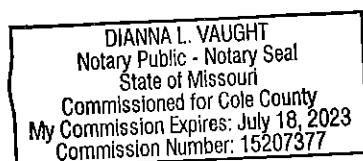
**COMES NOW JOSEPH P. ROLING**, and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Rebuttal Testimony of Joseph P. Roling*; and that the same is true and correct according to his best knowledge and belief.

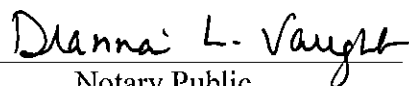
Further the Affiant sayeth not.

  
JOSEPH P. ROLING

**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 December, 2021.



  
Notary Public