

BEFORE THE CORPORATION COMMISSION

OF THE STATE OF KANSAS

IN THE MATTER OF THE JOINT ]  
APPLICATION OF WESTAR ENERGY, INC. ]  
AND KANSAS GAS AND ELECTRIC ] KCC Docket No. 18-WSEE-328-RTS  
COMPANY FOR APPROVAL TO MAKE ]  
CERTAIN CHANGES IN THEIR CHARGES ]  
FOR ELECTRIC SERVICE ]

TESTIMONY OF ANDREA C. CRANE

IN SUPPORT OF NON-UNANIMOUS STIPULATION AND

AGREEMENT ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

July 18, 2018

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

2 A. My name is Andrea C. Crane and my business address is 2805 East Oakland Park Boulevard,  
3 #401, Ft. Lauderdale, Florida 33306.

4  
5 **Q. Please summarize the Application that is the subject of this proceeding.**

6 A. On February 1, 2018, Westar Energy, Inc. and Kansas Gas and Electric Company  
7 (collectively “Westar” or “Company”) filed an Application with the Kansas Corporation  
8 Commission (“KCC” or “Commission”) seeking a two-stage base rate increase. In Phase I,  
9 which would take effect in September 2018, Westar proposed a base rate increase of  
10 \$14,128,421. Westar’s proposed Phase I base rate increase included \$15,688,107 that is  
11 currently being collected through the Ad Valorem Property Tax Surcharge (“PTS”).  
12 Therefore, the net impact to ratepayers was a proposed decrease of \$1,559,686, or  
13 approximately -0.08%. Westar also proposed a Phase II increase of \$54,141,824, to take  
14 effect on February 1, 2019. The Phase II increase was designed to recover the costs  
15 associated with the loss of a large wholesale contract with Mid-Kansas Electric Company  
16 (“MKEC”) and to reflect the expiration of production tax credits (“PTCs”) associated with  
17 the Central Plains and Flat Ridge 1 Wind Farms. The net effect of the two proposed rate  
18 changes was a net increase in revenue of \$52,582,138 or approximately 2.6%.

19

20

1 **Q. Did you previously file testimony in this proceeding?**

2 A. Yes, on June 11, 2018, I filed Direct Testimony on behalf of the Citizens' Utility Ratepayer  
3 Board ("CURB"). My Direct Testimony presented CURB's recommended revenue  
4 requirement for Westar, based on my analysis of the Company's Application and supporting  
5 documentation. CURB also filed the testimony of Stacey Harden addressing: a) the impact  
6 on the Company's revenue requirement of Westar's merger with Kansas City Power and  
7 Light Company ("KCP&L"), which was recently approved in KCC Docket No. 18-KCPE-  
8 095-MER ("Merger Docket"), b) several new rate classes proposed by Westar, and c) the  
9 background of the Western Plains Wind Farm. Brian Kalcic, of Excel Consulting, also  
10 submitted testimony on behalf of CURB on rate design and cost allocation issues. In  
11 addition, Stacey Harden filed Cross-Answering Testimony addressing the recovery  
12 mechanism for additional funding of the nuclear decommissioning trust and Brian Kalcic  
13 filed Cross-Answering Testimony on cost allocation issues.

14

15 **Q. Please summarize the recommendations contained in CURB's Direct Testimony.**

16 A. In my Direct Testimony at Schedule ACC-1, I recommended that the KCC authorize a Phase  
17 I revenue decrease of \$138,428,042, in lieu of Westar's proposed decrease of \$1,559,686.  
18 This revenue decrease was based on my recommendation that the KCC reject the Company's  
19 request to establish new depreciation rates in this case. In addition, I recommended that the  
20 KCC exclude the costs of the Western Plains Wind Farm from base rates. Instead, I  
21 recommended that actual energy produced by the Western Plains Wind Farm should be

1           supplied to Kansas retail ratepayers on a fixed cost, levelized basis, similar to the way that a  
2           Purchased Power Agreement (“PPA”) is structured.

3           With regard to the Company’s request for a Phase II increase, I recommended that the  
4           KCC authorize a further base rate reduction of \$1,909,862 in Phase II, as shown in Schedule  
5           ACC-38 to my Direct Testimony. I also recommended that the KCC authorize Westar to  
6           recover the loss in wholesale revenue associated with the MKEC contract through the Retail  
7           Energy Cost Adjustment (“RECA”), consistent with the stipulation in the Merger Docket.

8           Finally, I recommended that the KCC order Westar to refund to customers  
9           \$50,027,522 (including interest) related to tax savings from January 1, 2017 through the  
10          effective date of new rates. These tax savings are the result of the Tax Cut and Jobs Act of  
11          2017 (“TCJA”).

12          In her Direct Testimony, Ms. Harden addressed concerns that CURB and Staff raised  
13          previously relating to the Western Plains Wind Farm. Ms. Harden also recommended  
14          various reporting requirements associated with Westar’s proposed voluntary Residential Peak  
15          Efficiency Rate (“RPER”), Residential Electric Vehicle (“REV”) tariff, and Distributed  
16          Generation (“DG”) service. In Cross-Answering Testimony, Ms. Harden stated CURB’s  
17          opposition to recovering additional funding for the nuclear decommissioning trust fund  
18          through the RECA, as proposed by Staff in its Direct Testimony. Instead, Ms. Harden  
19          recommended that any additional funding be reflected in base rates.

20          Finally, in his Direct Testimony, Mr. Kalcic recommended that the Commission  
21          reject the Company’s proposed class cost-of-service methodology, and instead adopt Staff’s

1 cost-of-service study. He also recommended that the Commission reject Westar's proposed  
2 rate designs for the Residential and Small General Service ("SGS") rate classes, particularly  
3 the significant increases in the customer charges proposed by Westar. Mr. Kalcic also  
4 recommended that the Commission reject Westar's proposal to move the Residential DG  
5 class to its full cost of service.

6  
7 **Q. Since your Direct Testimony was filed, have the parties engaged in settlement**  
8 **discussions?**

9 A. Yes, the parties to this case have engaged in extensive settlement discussions. As a result,  
10 certain parties have entered into a Non-Unanimous Stipulation and Agreement ("S&A") that  
11 resolves all of this issues in this case. Parties to the S&A include Westar, CURB, Staff,  
12 Kansas Industrial Consumers Group, Inc. on its own behalf and on behalf of its members  
13 ("KIC"), United School District No. 259 ("USD 259"), Kroger Co. ("Kroger"), U.S.  
14 Department of Defense and all other Federal Executive Agencies ("DOD/FEA"),  
15 HollyFrontier El Dorado Refining LLC ("Frontier"), Wal-Mart Stores, Inc. ("Wal-Mart"),  
16 and the Kansas State Board of Regents. It is my understanding that Sierra Club, Vote Solar,  
17 and the Clean Energy Program ("CEP") oppose the S&A.

1    **Q.    Can you please summarize the terms of the S&A?**

2    A.    The S&A reflects a Phase I revenue decrease of \$66 million<sup>1</sup>, and eliminates the proposed  
3    Phase II rate change. While the S&A is largely a black box settlement, there are several  
4    components of the revenue requirement specified in the S&A. The S&A is based on a 9.3%  
5    stated return on equity and on a capital structure consisting of 48.3349% long-term debt,  
6    51.2370% common equity, and 0.4281% post-1970 Investment Tax Credits (“ITCs”).

7           The S&A reflects the depreciation rates proposed by Staff in its Direct Testimony. In  
8    addition, the S&A includes \$23,697,593 in base rates related to the Western Plains Wind  
9    Farm, which will be discussed in greater detail below. The revenue requirement also  
10   includes an increase of up to \$2 million annually for Westar’s nuclear decommissioning trust  
11   fund accrual, which is the subject of KCC Docket No. 18-WCNE-107-GIE (“18-107  
12   Docket”).

13           The S&A provides that the revenue credit associated with the MKEC wholesale  
14   agreement will remain in base rates. Lost revenue from expiration of the MKEC contract  
15   will be reflected in the Annual Cost Adjustment (“ACA”) true-up process when the contract  
16   expires on January 3, 2019.

17

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1 After rolling in the property tax surcharge, the net reduction to base rates is \$50,311,893.

1           The S&A also provides that the \$8.3 million lease expense associated with Westar’s  
2           lease of an 8% interest in the Jeffrey Energy Center (“JEC”) will be removed from base rates.  
3           Approximately \$6.9 million of non-fuel operating and maintenance costs (“O&M”)  
4           associated with the 8% JEC interest will also be eliminated from base rates. If Westar enters  
5           into a new lease for this interest or purchases the interest outright, then Westar will be  
6           permitted to file a request to include lease costs and associated O&M through the RECA. In  
7           that event, incremental wholesale sales would also be flowed-through the RECA.

8           The S&A also provides that Westar will be permitted to recover payments-in-lieu of  
9           taxes (“PILOT”) associated with wind farms, other than the Western Plains Wind Farm,  
10          through its PTS.

11          The S&A also specifies the amounts included in base rates for pension and OPEB  
12          expense and for property tax expense, and identifies the amortization periods used for  
13          various regulatory assets and liabilities.

14          In addition to the revenue reduction of \$66 million, the S&A also provides for a one-  
15          time bill credit of \$50,027,522, related to benefits resulting from the TCJA from January 1,  
16          2018 through September 27, 2018. The prospective impact of the TCJA is reflected in the  
17          revenue reduction of \$66 million.

18  
19          **Q. How does the S&A treat the Western Plains Wind Farm?**

20          A. The S&A states that energy from the Western Plains Wind Farm will be provided to Kansas  
21          retail ratepayers through a fixed price PPA mechanism. For the next twenty years, base rates

1 will include a levelized revenue requirement of \$23,697,593 associated with the wind farm.  
2 This revenue requirement is based on a 46.57% capacity factor and on energy production of  
3 1,144,717 MWhs per year. This revenue requirement will be subject to an annual adjustment  
4 to reflect actual energy produced by the Western Plains Wind Farm on a rolling three-year  
5 average, subject to a deadband of +/- 2%. Thus, if the actual capacity factor is between  
6 44.57% and 48.57%, no adjustment will be made. Actual energy outside of this deadband  
7 will be credited to, or charged to, the Annual Cost Adjustment (“ACA”), based on a levelized  
8 cost of \$20.70 per MWh. At the end of the 20-year useful life used in the revenue  
9 requirement calculation, Westar is free to capitalize on any residual value of the Western  
10 Plains Wind Farm.

11  
12 **Q. How does the S&A address cost allocation and rate design issues?**

13 A. The S&A states that there will be no change to the customer charges for residential and small  
14 general service (“SGS”) commercial customers. The S&A authorizes Westar to establish  
15 optional RPER and REV tariffs and permits Westar to establish a regulatory account to track  
16 the revenue impact of rate switching. It also establishes reporting requirements for Westar  
17 relating to these rates. The S&A provides for a three-part rate for the Residential DG class  
18 with a demand charge of \$9.00 for the summer and of \$3.00 for the winter, and also  
19 establishes reporting requirements regarding the residential DG class.

20 The S&A permits Westar to implement an Electric Transit Rate Schedule and a Clean  
21 Charge Network Rate Schedule. It also provides for some rate consolidation for the Lighting



1 classes and requires the Company to conduct a formal lighting cost study as part of Westar's  
2 next general rate case.

3 The S&A identifies the allocation of the base rate decrease across the various  
4 customer classes. In addition, the S&A specifies that the transmission delivery charge  
5 ("TDC") will be allocated by the 12 CP factors that are expressly laid out as part of the S&A.  
6 The S&A also authorizes Westar to establish certain intra-class demand rate differentials as  
7 proposed by DOD-FEA in KIC's "Alternate Proposal for Energy Rate Voltage Differentials".  
8 Finally, the S&A addresses certain procedural issues.

9  
10 **Q. Are you familiar with the standards used by the KCC to evaluate a settlement that is**  
11 **proposed to the Commission?**

12 A. Yes, I am. The KCC has adopted five guidelines for use in evaluating settlement agreements.  
13 These include: (1) Has each party had an opportunity to be heard on its reasons for opposing  
14 the settlement? (2) Is the agreement supported by substantial evidence in the record as a  
15 whole? (3) Does the agreement conform to applicable law? (4) Will the agreement result in  
16 just and reasonable rates? (5) Are the results of the agreement in the public interest, including  
17 the interests of customers represented by any party not consenting to the agreement?

18 I understand that CURB counsel will address item 3, i.e., does the S&A conform to  
19 applicable law, in opening statement at the upcoming hearing. Since I am not an attorney, it  
20 is more appropriate for CURB counsel to address this issue than for me to address it.  
21 However, I will discuss the remaining four guidelines.

1 **Q. Has each party had an opportunity to be heard on its reasons for opposing the S&A?**

2 A. I participated personally in settlement negotiations in this case and each party had a full and  
3 complete opportunity to be heard. The parties discussed issues, resolved certain numerical  
4 discrepancies, and negotiated aggressively. While not all parties are signatories to this S&A,  
5 I am not aware of any party that opposes the revenue requirement provisions of the S&A.  
6 Instead, it is my understanding that opposition to the S&A is limited to certain rate design  
7 issues that impact upon DG customers. The parties opposing the S&A did have an  
8 opportunity to participate in the settlement discussions. Moreover, these parties will have an  
9 opportunity to file testimony opposing the S&A and to participate fully in the hearings  
10 regarding the S&A.

11  
12 **Q. Is the S&A supported by substantial evidence in the record as a whole?**

13 A. Yes, it is. CURB recommended a net revenue reduction of \$138,428,041. While the S&A is  
14 silent on many of the accounting adjustments proposed by the participants in this case, there  
15 are two significant issues that are explicitly discussed in the S&A. First, the S&A includes  
16 \$23,6697,593 in base rates related to the Western Plains Wind Farm. Although this amount  
17 will be subject to true-up through the ACA based on actual energy produced by the Western  
18 Plains Wind Farm, which is similar to the proposal made by CURB in my Direct Testimony,  
19 my testimony did not include any costs in base rates associated with the Western Plains Wind  
20 Farm. In addition, my Direct Testimony eliminated all of the Company's proposed increase  
21 related to new depreciation rates, while the S&A adopts the new depreciation rates

1 recommended by Staff. If CURB's proposed revenue decrease is adjusted to reflect just  
 2 these two issues, then CURB's recommended reduction would decline, from \$138,428,042  
 3 to \$66,743,22, as shown below:  
 4

CURB Recommendation	(\$138,428,042)
Western Plains Wind Farm – Base Rates	\$23,697.593
Difference between Staff's Depreciation Rates (Adjustment of \$10,818,391 per page 15 of Mr. Unrein's testimony) and CURB's Recommendation (Adjustment of \$58,805,618 per Schedule ACC-38)	\$47,987,228
Revised CURB Recommendation	(\$66,743,222)

5  
 6 With these two adjustments, CURB's recommendation would have reflected a rate reduction  
 7 of \$66,743,222, very close to the reduction of \$66 million agreed to in the S&A. In addition,  
 8 the reduction reflected in the S&A is also close to Staff's recommended decrease of \$69  
 9 million<sup>2</sup>. Therefore, there is ample support for the revenue decrease proposed in the S&A.

10 In addition, the PPA approach adopted for the Western Plains Wind Farm is very  
 11 similar to the approach that I recommended in my Direct Testimony. While my Direct  
 12 Testimony did not include any revenue requirement associated with the Western Plains Wind  
 13 Farm in base rates, the S&A does include a levelized amount in base rates. However, it also  
 14 provides that ratepayers will pay for actual energy produced by the Western Plains Wind  
 15

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<sup>2</sup> See paragraph 4 of the S&A.

1 Farm (except for a narrow deadband proposed in the S&A). This arrangement mitigates the  
2 risk to ratepayers in the event that actual production at the Western Plains Wind Farm falls  
3 short of expectations, and also mitigates other risks relating to cost increases over the life of  
4 the wind farm.

5  
6 **Q. Will the S&A result in just and reasonable rates?**

7 A. Yes, the S&A will result in just and reasonable rates in view of the discrete issues involved  
8 in the KCC proceeding. As noted above, the revenue reduction is very close to the revenue  
9 reduction recommended by CURB, as adjusted to reflect Staff's recommended depreciation  
10 rates and the ratemaking treatment for the Western Plains Wind Farm. In addition, the  
11 revenue reduction is very close to the reduction recommended by Staff. Therefore, there is  
12 ample support for the overall revenue decrease on which the new rates are based.

13 The S&A preserves the current customer charges for residential and SGS customers,  
14 as advocated by CURB. In addition, the S&A provides for a reasonable distribution of the  
15 rate reduction among customer classes. While the allocation of the revenue decrease is not  
16 uniform among all rate classes, the residential and SGS revenue reductions do not vary  
17 significantly from the overall percentage reduction. After consideration of the PTS roll-in,  
18 residential customers will receive a revenue decrease of 3.52% and SGS customers will  
19 receive a revenue decrease of 3.31%, while the system average decrease is 3.73%. The  
20 proposed rates also result in an overall decrease to the Residential DG class of 2.42%.

21

1 **Q. Are the results of the S&A in the public interest, including the interests of customers**  
2 **represented by any party not consenting to the agreement?**

3 A. This S&A is in the public interest. The S&A results in a significant rate reduction for  
4 Kansas jurisdictional customers. In addition to the \$66 million revenue reduction, Kansas  
5 retail customers will also benefit from a one-time bill credit of over \$50 million related to the  
6 effects of the TCJA from January 1, 2018 through the effective date of new rates. In  
7 addition, the PPA-type mechanism specified in the S&A provides Kansas ratepayers with  
8 significant risk mitigation associated with the Western Plains Wind Farm.

9 The S&A provides a mechanism for Westar to recover lost revenues associated with  
10 termination of the MKEC agreement and provides a mechanism whereby additional revenues  
11 and costs of the 8% interest in JEC can be reflected in utility rates, if appropriate. The S&A  
12 also includes up to \$2 million in incremental funding of the decommissioning trust through  
13 base rates, as recommended by CURB, instead of flowing these additional costs through the  
14 RECA. The S&A also eliminates the need for a Phase II rate change, providing greater rate  
15 stability for Kansas ratepayers.

16 With regard to rate design, the S&A will retain the current customer charges for  
17 residential and SGS customers, instead of reflecting the increases proposed by Westar in this  
18 case. The S&A also establishes reporting requirements for several new rate schedules as  
19 well as for service provided to DG customers. Finally, the S&A ensures that Residential DG  
20 customers are not subjected to an increase at the same time Residential DG three-part rates  
21 go into effect.

1           Given the significant rate reductions contained in the S&A, the retention of current  
2           customer charges, the ratemaking treatment of the Western Plains Wind Farm, and other  
3           safeguards contained therein, the S&A is clearly in the public interest.

4

5   **Q.    What do you recommend?**

6   A.    I recommend that the KCC find that all parties had the opportunity to participate in the  
7           settlement process, that the S&A is supported by substantial evidence in the record, that the  
8           S&A has the potential to result in just and reasonable rates, and that the S&A is in the public  
9           interest. Therefore, I recommend that the KCC approve the S&A as filed.

10

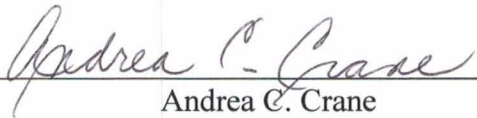
11   **Q.    Does this conclude your testimony?**

12   A.    Yes, it does.

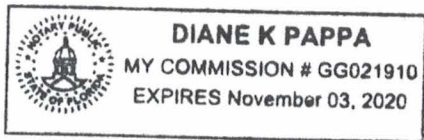
VERIFICATION

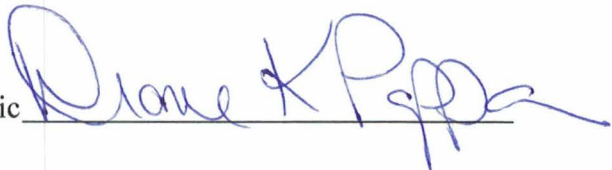
STATE OF FLORIDA    )  
COUNTY OF BROWARD                                    )            ss:

Andrea C. Crane, being duly sworn upon her oath, deposes and states that she is a consultant for the Citizens' Utility Ratepayer Board, that she has read and is familiar with the foregoing Testimony In Support of Non-Unanimous Stipulation and Agreement, and that the statements made therein are true to the best of her knowledge, information and belief.

  
\_\_\_\_\_  
Andrea C. Crane

Subscribed and sworn before me this 17th day of July, 2018.



Notary Public   
\_\_\_\_\_

My Commission Expires: November 3, 2020

## CERTIFICATE OF SERVICE

18-WSEE-328-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 18<sup>th</sup> day of July, 2018, to the following:

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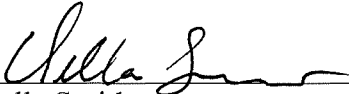
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