

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

Before Commissioners: Shari Feist Albrecht, Chair
 Jay Scott Emler
 Dwight D. Keen

In the Matter of the Application of Kansas)
City Power & Light Company to Make) Docket No. 18-KCPE-480-RTS
Certain Changes in its Charges for Electric)
Service.)

ORDER APPROVING UNANIMOUS SETTLEMENT AGREEMENT

This matter comes before the State Corporation Commission of the State of Kansas (Commission) for consideration and decision. Having reviewed the pleadings and record, the Commission makes the following findings:

1. On May 1, 2018, Kansas City Power & Light Company (KCP&L) filed for a \$32.9 million revenue increase, including property tax rebasing.¹ As a result of the Commission’s approval of the merger of KCP&L’s parent company, Great Plains Energy, Inc. with Westar Energy, Inc., on May 24, 2018 (the merger), KCP&L reduced its requested revenue increase to \$22.6 million.² This Application was accompanied by the direct testimony from 14 witnesses.

2. On June 26, 2018, Darrin Ives, Vice President – Regulatory Affairs for KCP&L, filed supplemental direct testimony to reflect the Commission’s approval of the merger and reduced. KCP&L’s requested revenue requirement, including property tax rebasing, from \$32,948,941 to \$22,673,415.³

3. The Commission has jurisdiction to supervise and control electric public utilities, as defined in K.S.A. 66-101a, doing business in Kansas.⁴ The Commission has the power to

¹ Application, May 1, 2018, ¶ 3.

² Supplemental Direct Testimony of Darrin R. Ives, June 26, 2018, p 2.

³ *Id.*

⁴ K.S.A. 66-101.

require all electric utilities governed by the Electric Public Utilities Act to establish and maintain just and reasonable rates.⁵

4. Notice of the proposed rate increase, public hearing, and evidentiary hearing was provided by mail for each customer in KCP&L's service territory as well as by publishing notice in the major newspapers in the region. The Commission received comments from the public at the August 23, 2018 public hearing in Overland Park. The Commission also received 876 public comments through its Office of Public Affairs and Consumer Protection.⁶ The Commission issues this Order with due consideration of those comments.

5. The Citizens' Utility Ratepayer Board (CURB); Wal-Mart Stores, Inc. (Walmart); Midwest Division - OPRMC, LLC d/b/a Overland Park Regional Medical Center (OPRMC); Kansas Gas Service; American Fuel & Petrochemical Manufacturers (AFPM); Magellan Pipeline Company, L.P. (Magellan); Petroleum Marketers and Convenience Association of Kansas, Inc. (PMCA); Olathe Public Schools USD 233; Johnson County Community College; Spring Hill School District USD 230; and Blue Valley Schools – Unified School District No. 229 were granted intervention.

6. On September 12, 2018, David Banks filed direct testimony on behalf of Olathe Public Schools USD 233; Johnson County Community College; Spring Hill School District USD 230; and Blue Valley Schools – Unified School District No. 229 (the Schools). After opining that schools are paying inordinately high rates for electric service, Banks advocated for a separate schools tariff for educational institutions to take service as a separate customer class.⁷

⁵ K.S.A. 66-101b.

⁶ The public comments were entered into the record by the Notice of Filing of Public Comments on October 23, 2018.

⁷ Direct Testimony of David W. Banks, Sept. 12, 2018, p. 13.

7. Also, on September 12, 2018, Paul Raab filed direct testimony on behalf of Kansas Gas Service; Steve Chriss filed direct testimony on behalf of Walmart; Andrea C. Crane, Brian Kalcic, and Stacey Harden filed testimony on behalf of CURB; and Tim Stringer, Justin Grady, William Baldry, Adam Gatewood, Roxie McCullar, Justin Prentiss, Darren Prince, Brad Hutton, Joshua Frantz, Chad Unrein, Andria Jackson, and Dr. Robert Glass filed direct testimony on behalf of Commission Staff (Staff).

8. On September 19, 2018, Raab, Kalcic, and Chriss filed cross-answering testimony.

9. On October 3, 2018, Albert Bass, Jr., Charles Caisley, Brian File, Jeffrey Fleenor, Melissa Hardesty, Darrin Ives, Ronald Klote, Bradley Lutz, Marisol Miller, Linda Nunn, Tim Rush, Thomas Sullivan, Dane Watson, and Kimberly Winslow filed rebuttal testimony on behalf of KCP&L.

10. On October 15, 2018, Staff, CURB, KCP&L, Walmart, OPRMC, the Schools, AFPM, Magellan, PMCA, and Kansas Gas Service (the Signatories) filed a Joint Motion for Approval of Unanimous Settlement Agreement. The Unanimous Settlement Agreement (Unanimous Settlement Agreement), is attached as Attachment A and incorporated by reference.

11. The Signatories agree that the Unanimous Settlement Agreement resolves all revenue requirement issues in this Docket.⁸ Under the terms of the Unanimous Settlement Agreement, KCP&L will experience an overall annual revenue requirement decrease of \$10.7 million, before the Property Tax Surcharge (PTS) rebasing. The \$10.7 million includes \$7.5 million of merger savings, as required by the Settlement in the 18-KCPE-095-MER Docket. Including the PTS, under the Unanimous Settlement Agreement, KCP&L's revenue requirement decreases by \$3,916,417.⁹

⁸ Unanimous Settlement Agreement, Oct. 15, 2018, ¶ 12.

⁹ *Id.*, ¶ 7.

12. Other key terms included in the Unanimous Settlement Agreement are:
- KCP&L will distribute a one-time bill credit of \$36,915,958 for tax savings related to the period of January 1, 2018, through December 27, 2018, to customers with the first billing cycle that starts 60 days after this Order;¹⁰
 - KCP&L's approved ROE will be 9.3%, resulting in an overall rate of return of 7.07% and a capital structure with a 50.91%-49.09% debt-equity ratio.¹¹
 - KCP&L will create a regulatory liability to capture the Kansas jurisdictional amount of depreciation expense included in KCP&L's revenue requirement beginning with the retirement of the Montrose units to accumulate in the regulatory liability account until new customer rates are established in KCP&L's next KCP&L general rate case.¹²
 - KCP&L's Kansas jurisdictional, non-transmission related property tax expense in base rates is \$46,558,678.¹³
 - The Residential Customer charge increases from \$14.00 to \$14.25.¹⁴
 - The Signatories will ask the Commission to initiate a general investigation to evaluate whether KCP&L should implement a school tariff.¹⁵
 - KCP&L will collaborate with Staff and Walmart to explore alternative rate designs for commercial customers, focusing on more transparent and simple demand/energy rates.¹⁶

¹⁰ *Id.*, ¶ 9.

¹¹ *Id.*, ¶ 8.

¹² *Id.*, ¶ 12.

¹³ *Id.*, ¶ 19.

¹⁴ *Id.*, ¶ 22; *see also* Direct Testimony of Robert H. Glass, Sept. 12, 2018, p. 14..

¹⁵ Unanimous Settlement Agreement, ¶ 34.

¹⁶ *Id.*, ¶ 35.

- The Signatories agree that the Unanimous Settlement Agreement resolves all revenue allocation, class cost of service and rate design issues under this Docket.¹⁷

13. On October 15, 2018, Andrea Crane (CURB), Darrin Ives (KCP&L), David Banks (the Schools), and Justin Grady and Dr. Robert Glass (Staff) each filed testimony in support of the Unanimous Settlement Agreement.

14. On October 22, 2018, KCP&L filed an estimate of the rate case expense incurred and expected to be incurred in this Docket, indicating that it had originally anticipated \$1,603,100 in total rate case expense. However, as a result of the Unanimous Settlement Agreement, KCP&L has lowered its expected total rate case expense to \$632,272.¹⁸

15. On October 24, 2018, the Commission held a hearing on the Unanimous Settlement Agreement. KCP&L, Staff, CURB, Walmart, OPRMC, the Schools, Kansas Gas Service, and AFPM, Magellan, and PMCA appeared by counsel. KCP&L, Kansas Gas Service, the Schools, and Staff made opening statements. The Commission heard live testimony from 4 witnesses: Ives (KCP&L), Banks (the Schools), and Grady and Glass (Staff).

16. The law generally favors compromise and settlement of disputes between parties when they enter into an agreement knowingly and in good faith to settle the dispute.¹⁹ When approving a settlement, the Commission must make an independent finding that the settlement is supported by substantial competent evidence in the record as a whole, establishes just and reasonable rates, and is in the public interest.²⁰

¹⁷ *Id.*, ¶ 36.

¹⁸ KCP&L Rate Case Expense Filing, Oct. 22, 2018, p. 2.

¹⁹ *Krantz v. Univ. of Kansas*, 271 Kan. 234, 241-42 (2001).

²⁰ *Citizens' Util. Ratepayer Bd. v. Kansas Corp. Comm'n*, 28 Kan. App. 2d 313, 316 (2000), *rev denied* March 20, 2001.

17. The Unanimous Settlement Agreement is a “Unanimous settlement agreement” as defined by K.A.R. 82-1-230a. Therefore, there is no need to apply the five-factor test.²¹

18. Substantial competent evidence possesses something of substance and relevant consequence, which furnishes a substantial basis of fact to reasonably resolve the issues.²² Whether another trier of fact could have reached a different conclusion given the same facts is irrelevant; a court can only find that a Commission decision is not supported by substantial competent evidence when the evidence shows “the [Commission's] determination is so wide of the mark as to be outside the realm of fair debate.”²³ The Commission has reviewed the record in this Docket that consists of pre-filed testimony from a total of 34 witnesses, including 15 on behalf of KCP&L, live testimony of 4 witnesses, and the Joint Motion for Approval of Unanimous Settlement Agreement, supported by testimony from Andrea Crane (CURB), Darrin Ives (KCP&L), David Banks (the Schools), and Justin Grady and Dr. Robert Glass (Staff).

19. Having reviewed the record as a whole, the Commission finds and concludes that substantial competent evidence supports approval of the Unanimous Settlement Agreement in its entirety. Every electric public utility in Kansas is required to provide reasonably efficient and sufficient service and establish just and reasonable rates.²⁴ Under Kansas Supreme Court precedent, rates must fall within a “zone of reasonableness” which balances the interests of investors versus ratepayers, present versus future ratepayers, and the public interest.²⁵ The Signatories agree the Unanimous Settlement Agreement results in just and reasonable rates.²⁶ Accordingly, we find the

²¹ See Order Approving Contested Settlement Agreement, ¶¶ 9-10 (280 Order), Docket No. 08-ATMG-280-RTS (May 12, 2008).

²² *Farmland Indus., Inc. v. Kansas Corp. Comm'n*, 25 Kan.App.2d 849, 852 (1999).

²³ *Id.* at 851.

²⁴ K.S.A. 66-101b.

²⁵ *Kansas Gas*, 239 Kan. 483, 488 (1986).

²⁶ Testimony in Support of Unanimous Settlement Agreement of Andrea C. Crane, Oct. 15, 2018, ¶ 12; Testimony in Support of Unanimous Settlement Agreement of Darrin R. Ives, Oct. 15, 2018, ¶ 12; Testimony in Support of Unanimous Settlement Agreement of Justin T. Grady, Oct. 15, 2018, ¶ 11.

Unanimous Settlement Agreement fairly represents a balance of the interests of the Signatories, reaches a reasonable result that is supported by the evidence, and is in the public interest.

20. The requirement of just and reasonable rates incorporates the “zone of reasonableness” test, and is used to determine whether the rate is within an elusive range of reasonableness in calculating a fair rate of return.²⁷ The Commission acts within its discretion in finding an “in-between point, where the rate is most fair to the utility and its customers.”²⁸ The Commission considered the competing interests it must take into account in setting rates, and finds the agreed upon revenue requirement under the Unanimous Settlement Agreement falls within the “zone of reasonableness.” There is substantial evidence in the record that the agreed-upon rates will provide KCP&L with sufficient revenues and cash flows to meet its financial obligations, yet will keep rates as low as possible while maintaining reliable service for its customers. Accordingly, the Commission finds and concludes that the approval of the Unanimous Settlement Agreement will result in just and reasonable rates for KCP&L and its customers.

21. The Commission finds that approval of the Unanimous Settlement Agreement is in the public interest. The Signatories agree the terms of the Unanimous Settlement Agreement are in the public interest and should be approved by the Commission.²⁹ The Signatories explain that the terms of the Unanimous Settlement Agreement represent an equitable balancing of the interests of all Signatories.³⁰ Furthermore, the public interest is served by minimizing the cost of litigation, and passing those cost savings on to ratepayers.³¹

²⁷*Kansas Gas*, 239 Kan. at 490.

²⁸*Id.*

²⁹Testimony in Support of Unanimous Settlement Agreement of Andrea C. Crane, ¶¶ 12-13; Testimony in Support of Unanimous Settlement Agreement of Darrin R. Ives, ¶ 13; Testimony in Support of Unanimous Settlement Agreement of Justin T. Grady, ¶ 13.

³⁰Testimony in Support of Unanimous Settlement Agreement of Andrea C. Crane, ¶ 11; Testimony in Support of Unanimous Settlement Agreement of Darrin R. Ives, ¶ 13; Testimony in Support of Unanimous Settlement Agreement of Justin T. Grady, ¶¶ 13-14.

³¹See Testimony in Support of Unanimous Settlement Agreement of Justin T. Grady, ¶ 15.

22. The Commission finds that the agreed-upon rates under the Unanimous Settlement Agreement will provide KCP&L with sufficient revenue to meet its financial obligations and provide safe and reliable service at just and reasonable rates to its customers. After considering all of the terms of the Unanimous Settlement Agreement, the Commission finds and concludes that it is in the public interest. The Unanimous Settlement Agreement is a balanced agreement that is fair to all affected parties. Therefore, the Commission finds the proposed rate design is fair and reasonable, and is in the public interest.

23. After a careful review and consideration of the evidence in the record, the Commission finds that the attached Unanimous Settlement Agreement is supported by substantial competent evidence in the record as a whole, will result in just and reasonable rates, and is in the public interest. The Commission approves the Unanimous Settlement Agreement in its entirety.

24. The new rates and tariffs will be effective December 20, 2018.

25. As part of the Unanimous Settlement Agreement, the Signatories requested a general investigation docket to evaluate whether KCP&L should establish a separate tariff or tariffs for schools. The Signatories anticipated the initiation of this general investigation docket by July 1, 2019. The Commission agrees that such a general investigation is appropriate. Accordingly, the Commission directs KCP&L and the Schools to file comments in this docket delineating the scope of the general investigation into a possible school tariff by February 5, 2019. Those comments should be limited to 12 pages. Staff is directed to file a Report and Recommendation based on those comments by March 18, 2019.

THEREFORE, THE COMMISSION ORDERS:

A. The Unanimous Settlement Agreement is approved in its entirety. The terms of the attached Unanimous Settlement Agreement are incorporated into this Order.

B. KCP&L's Kansas jurisdictional, non-transmission related property tax expense in base rates is \$46,558,678 and shall be the basis for property tax balance used for purposes of future PTS filings when the new rates take effect on December 20, 2018.

C. The \$10.7 million overall revenue requirement decrease as provided under the Unanimous Settlement Agreement is approved. After rebasing amounts previously recovered through KCP&L's Property Tax Surcharge, the Commission approves a total revenue decrease of \$3,916,417.

D. KCP&L and the Schools are each directed to file comments suggesting the scope of a general investigation into a possible school tariff. Those comments are due by February 5, 2019, and should be limited to 12 pages. Staff is directed to file a Report and Recommendation based on those comments by March 18, 2019.

E. Any party may file and serve a petition for reconsideration pursuant to the requirements and time limits established by K.S.A. 77-529(a)(1).³²

F. The Commission retains jurisdiction over the subject matter and parties to enter further orders as it deems necessary.

BY THE COMMISSION IT IS SO ORDERED.

Albrecht, Chair; Emler, Commissioner; Keen, Commissioner

Dated: 12/13/2018



Lynn M. Retz
Secretary to the Commission

BGF

³² K.S.A. 66-118b; K.S.A. 77-503(c); K.S.A. 77-531(b).

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

In the Matter of the Application of Kansas)	
City Power & Light Company to Make)	Docket No. 18-KCPE-480-RTS
Certain Changes in Its Charges for Electric)	
Service.)	

UNANIMOUS SETTLEMENT AGREEMENT

As a result of discussions between the parties to this docket, the Staff of the State Corporation Commission of the State of Kansas (“Staff” and “Commission,” respectively), Kansas City Power & Light Company (“KCP&L” or “the Company”), the Citizens’ Utility Ratepayer Board (“CURB”), Walmart, Inc. (“Walmart”), Midwest Division – OPRMC, LLC d/b/a Overland Park Regional Medical Center (“OPRMC”), Olathe Unified School District 233 (“USD 233”), Spring Hill Unified School District 230 (“USD 230”), Blue Valley Unified School District 229 (“USD 229”), and Johnson County Community College (“JCCC”), (referred together as “Schools”),¹ Kansas Gas Service, Inc., a division of ONE Gas, Inc. (“KGS”), and American Fuel & Petrochemical Manufacturers (“AFPM”), Magellan Pipeline Company, L.P. (“Magellan”), and Petroleum Marketers and Convenience Association of Kansas, Inc. (“PMCA”) (referred to collectively as the “Signatories” or the “Signatory Parties”), hereby submit to the Commission for its consideration and approval the following Unanimous Settlement Agreement (“Settlement”):

I. KCP&L’S APPLICATION

1. On May 1, 2018, KCP&L filed an Application with the Commission to make certain changes in its rates and charges for electric service, which was docketed as the above-

¹ USD 233, USD 230, and USD 229 sign this agreement subject to approval by their respective Boards of Education. These entities commit to notify the Commission of board approvals as they occur through filings in this docket.

captioned proceeding. The filing was made in accordance with Kansas Statutes Annotated (“K.S.A.”) § 66-117, and Kansas Administrative Regulations (“K.A.R.”) § 82-1-231(b)(3).

2. The schedules filed with KCP&L’s Application indicated a gross revenue requirement deficiency of \$26.2 million, excluding the rebasing of property taxes, based upon normalized operating results for the test year ending September 30, 2017, adjusted for known and measurable changes in revenues, operating and maintenance expenses, cost of capital and taxes, and other adjustments explained in the testimony and schedules supporting this Application. The Company’s requested increase was \$32.9 million with the inclusion of the property tax rebasing.

3. On June 26, 2018, KCP&L filed supplemental testimony incorporating into its Application the terms of the agreement approved by the Commission in Docket No. 18-KCPE-095-MER² issued on May 24, 2018 (“18-095 Docket”, “18-095 Settlement Agreement”, and “18-095 Order”).³ With the 18-095 Settlement Agreement incorporated into KCP&L’s position, the revenue requirement deficiency became \$15.9 million, excluding property tax rebasing.

4. Staff filed its direct testimony on September 12, 2018, recommending a revenue decrease of approximately \$1.2 million, excluding property tax rebasing. CURB filed its direct and cross-answering testimony on September 12, 2018 and September 19, 2018, respectively, recommending a revenue decrease of approximately \$12.2 million, excluding property tax rebasing. Staff and CURB also addressed policy and rate design issues. Other intervenors filed direct and cross-answering testimony primarily addressing rate design issues.

² *In the Matter of the Application of Great Plains Energy Incorporated, Kansas City Power & Light Company and Westar energy, Inc. for Approval of the Merger of Westar Energy, Inc. and Great Plains Energy Incorporated.*

³ On Aug. 10, 2018, KCP&L filed the *Corrected Supplemental Direct Testimony of Darrin Ives* to correct a transposed number contained in Mr. Ives’ Supplemental Direct testimony.

5. Consistent with the Commission's Procedural Order, KCP&L filed rebuttal testimony on October 3, 2018. The parties held settlement discussions on October 9 - 10, 2018, and reached this Settlement, as described below.

II. TERMS OF SETTLEMENT AGREEMENT

6. The Signatory Parties have agreed to a total revenue requirement amount, revenue allocations, and rate design adjustments, without specifically addressing the underlying issues and disagreements regarding those issues, except as set forth herein. This Settlement resolves all issues in this matter, with such Settlement providing no precedent for future cases as to the underlying issues or positions of the parties on those issues. In the event the Commission either does not approve this Settlement in total, or materially changes the Settlement terms, then the Settlement shall be voidable by any Signatory negatively affected by such modification. The following set forth the terms of this Settlement:

A. Revenue Requirement

7. The Signatory Parties agree that KCP&L's overall annual revenue requirement decrease will be \$10.7 million, not including the Property Tax Surcharge ("PTS") rebasing. This amount includes \$7.5 million of merger savings, as required under the 18-095 Settlement Agreement. With the PTS included, the revenue requirement decrease is \$3,916,417.

(1) ROE, Capital Structure, Cost of Debt

8. The Signatory Parties agree that KCP&L's revenue requirement is based on the cost of capital as follows:

Return on Rate Base				
		A	B	C
		Percent of Capitalization	Component Cost	Weighted Avg. Cost
1	Debt	50.91%	4.93%	2.51%
2	Common Equity	49.09%	9.30%	4.56%
3	Totals	100.00%		7.07%

(2) Tax Cut and Jobs Act

9. KCP&L will provide to customers a one-time bill credit of \$36,915,958 for tax savings related to the period of January 1, 2018, through December 27, 2018. It will be distributed to customers with the first billing cycle that starts 60 days after the Commission issues its order in this case. KCP&L agrees to sync up the timing of these tax credits with the timing of the merger related up-front bill credits that will be provided pursuant to the Commission's Merger Order and to use the Merger Order processes to determine the tax credit amounts. If the effective date of new rates from this case is different than December 27, 2018, the amount refunded to customers shall be adjusted to reflect the number of days between January 1, 2018, and the effective date of rates from this case using the annual amount of \$37,354,878 for such calculation.

10. Amortization expense associated with the excess accumulated deferred income taxes will be recorded by the Company using the following periods:

EXCESS DEFERRED INCOME TAXES ("EDIT") AMORTIZATIONS IN KCP&L-KS REVENUE REQUIREMENT - TOTAL COMPANY AMOUNTS		
EDIT Amount to Amortize	Years/Amortize	Increase / (Decrease) to Tax Expense
	Average Rate Assumption Method	
Plant-Protected (\$403,638,981)	("ARAM")	\$ (10,362,524)
Plant-Unprotected (\$130,978,754)	5 yr	\$ (26,195,751)
NOL \$65,110,179	ARAM	\$ 2,187,842

Miscellaneous (\$1,205,360)	10 yr	\$ (120,536)
	Total	\$ (34,490,969)

11. The Signatory Parties agree that EDIT amortization from July 1, 2018 through the effective date of rates will be established in a regulatory liability and will not be recorded to the income statement until the Company addresses the amortization of this deferred regulatory liability in the next KCP&L general rate case filed after the KCP&L 2018 general rate case is completed.

(3) Depreciation

12. For settlement purposes only, Staff's depreciation rates will be adopted. Additionally, KCP&L will create a regulatory liability to capture the Kansas jurisdictional amount of depreciation expense included in KCP&L's revenue requirement beginning when the Montrose units are retired and depreciation expense is no longer recorded to the income statement associated with the Montrose units. The depreciation amounts will accumulate in the regulatory liability account until new customer rates are established in the next KCP&L general rate case filed after this 2018 general rate case is completed. At that time, the regulatory liability account will be closed into accumulated depreciation. Additionally, the closing of this regulatory liability into accumulated depreciation will be reflected in rates that are established in that rate case.

(4) Revenue Adjustments

13. The Signatories agree that KCP&L's sales revenues and unit sales will be utilized for purposes of setting rates.

14. KCP&L and Staff will work together to resolve normalization data requirement shortfalls noted by Staff in this case. Prior to the filing of the next rate case filing, the data issues will be resolved to the satisfaction of all parties..

(5) Clean Charge Network

15. The Signatories agree that the CCN tariff rate schedule proposed by the Company and the rates contained therein shall be adopted. The Settlement does not address inclusion or exclusion in rate base or cost of service of the plant, costs, or expenses related to the CCN. The Settlement does not address recovery of the CCN except for the tariffed rate and therefore any party can assert any position regarding CCN cost recovery in KCP&L's next general rate proceeding after the five year merger moratorium.

(6) Accounting Adjustments

16. There will be no change in the Wolf Creek NDT funding level from the amount currently in rates. This does not reflect agreement with any particular method in calculating the appropriate funding level.

17. KCP&L will continue the accounting for Asset Retirement Obligations ("ARO") as adopted in May 2018 for the KCP&L-KS jurisdiction. ARO settlements will reduce the ARO regulatory asset for settlement costs as they are incurred and are recorded to the reserve at the time of payment rather than waiting until the end of the life of the ARO.

18. The CIP/Cybersecurity Tracker as approved in Docket No. 15-KCPE-115-RTS will continue in this case. The base amount of the tracker is set at \$4,592,958 (Total Company) for CIP and \$933,304 (Total Company) for Cybersecurity.

(7) Other Issues

19. The Signatories agree that the Kansas jurisdictional, non-transmission related property tax expense in base rates is \$46,558,678 and shall be the basis for property tax balance used for purposes of future PTS filings for the time period the new rates are applicable. This

includes the additional property tax rebase amount of \$6,783,583 to be included in base rates in this case.

20. For the purposes of calculating KCP&L's pension tracker going forward, the Signatories agree that the base rates agreed to in this Settlement include the following expenses associated with KCP&L's pension and OPEB plans (amounts provided are total Company):

OPEB Expense:	\$1,852,965
Amortization of Tracker 1:	(\$1,357,860)
Pension Expense:	\$45,653,251
Amortization of Tracker 1:	\$1,858,774

TRACKER BALANCES AS OF JUNE 30, 2018:

OPEB	Tracker 1	(\$6,789,299)
	Tracker 2	\$0
Pension	Tracker 1	\$9,293,870
	Tracker 2	(\$76,278,533)

21. A list of regulatory assets and liabilities and their associated amortization periods is attached hereto as **Attachment A**.

22. The Signatories agree this Settlement resolves all revenue requirement issues.

B. Allocation of Revenue Requirement Among Customer Classes and Rate Design Matters

(1) Revenue Allocation

23. The Signatories agree to the following revenue decrease allocation among the customer classes:

KANSAS RATE GROUP	Revenue from Existing Rates	Proposed Decrease \$	Proposed Decrease %
LARGE GEN SVC TOTAL	\$162,402,701	\$(1,625,875)	-1.001%
MEDIUM GEN SVC TOTAL	\$69,285,911	\$(693,648)	-1.001%
SMALL GEN SVC TOTAL	\$43,958,196	\$(527,498)	-1.200%
RESIDENTIAL TOTAL	\$295,423,478	\$(1,001,043)	-0.339%
Metered TOTALS	\$571,070,286	\$(3,848,065)	
Lighting TOTAL:	\$6,827,468	\$(68,352)	-1.001%
TOTAL	\$577,897,754	\$(3,916,417)	-0.678%

24. In accepting the allocation of the revenue decrease and resulting rates, the Signatories agree that this Settlement does not indicate any specific class cost of service methodology or approach.

(2) Residential Rate Design

25. The Residential Customer charge shall increase to \$14.25. The remaining residential class revenue requirement decrease will be allocated to the energy blocks. The residential rates are as follows:

	Present Rates	Proposed Rates
		-0.684%
CUSTOMER CHARGE (per month)		
One Meter - Rate Code (2RS1A; 2RSDA; 2RS6A; 2RW6A; 2RO1A):	14.00	14.25
Two Meter - Rate Code (2RS2A; 2RS3A; 2RW7A):	14.00	14.25
ENERGY CHARGE (per kWh)		
All rates less Other Use - SUMMER - Rate Code (All less 2RO1A):		
First 1000 kWh per month	0.10751	0.10677
Over 1000 kWh per month	0.10751	0.10677
Other Use - For all kWh - SUMMER - Rate Code (2RO1A):	0.12551	0.12465
General Use - WINTER - Rate Code (2RS1A; 2RSDA):		
First 1000 kWh per month	0.08300	0.08243
Over 1000 kWh per month	0.08300	0.08243
General Use and Space Heat - One Meter - WINTER - Rate Code (2RS6A; 2RW6A):		
First 1000 kWh per month	0.07474	0.07423
Over 1000 kWh per month	0.06524	0.06524
General Use and Space Heat - Two Meter - WINTER - Rate Code (2RS2A; 2RS3A; 2RW7A):		
First 1000 kWh per month	0.07474	0.07423
Over 1000 kWh per month	0.06527	0.06527
Other Use - For all kWh - WINTER - Rate Code (2RO1A):	0.09862	0.09795
Separately Metered Space Heat - Rate Code (2RS2A; 2RS3A; 2RW7A):		
For all kWh - SUMMER	0.10751	0.10677
For all kWh - WINTER	0.06524	0.06524
Time Of Day (Frozen) - Rate Code (2TE1A):		
Customer Charge	20.00	19.86
On-Peak - SUMMER	0.17621	0.17500
Off-Peak - SUMMER	0.07370	0.07320
For all kWh - WINTER	0.07705	0.07652

26. KCP&L will offer the following optional pilot rates as filed: Residential TOU rate and Residential Demand rate. With regard to those pilot rates the Signatories agree that:

- a. KCP&L will be permitted to establish a regulatory asset or liability account to track the revenue impact of rate switching for customers switching to either the Residential TOU or Residential Demand rates. Further, customers will be allowed a one-year opt-out option consistent with the rebuttal testimony of KCP&L witness Kimberly Winslow.
- b. Marketing and customer education costs associated with these tariffs and the Residential Distributed Generation tariff will be recorded in a regulatory asset account with a budget cap of \$2.2 million (Kansas jurisdiction). KCP&L will track and may seek recovery of these costs

during KCP&L's next general rate case. KCP&L will collaborate with Staff with regard to marketing and education efforts, thereby providing Staff with the opportunity to provide input on the reasonableness of those efforts and expenditures in advance of proceeding. As part of this effort, KCP&L will provide detailed, line item budgets for expenses incurred in marketing and education efforts. Staff may request additional information related to these or any other expenses associated with marketing and customer education costs. In the event Staff disagrees with the level of expenditures, KCP&L shall have the right to argue the prudence of those expenditures during the next general rate proceeding.

27. With regard to Residential Distributed Generation, the Signatories agree to the following:

- a. Adopt a three-part rate with modifications proposed by Staff witness Bob Glass:
 - (i) the summer and winter demand charges shall be \$9.00/kW and \$3.00/kW, respectively;
 - (ii) the customer charge shall be \$14.25 (equal to Residential Customer Charge for general use);
 - (iii) the energy charge shall be \$0.07688 energy charge per kWh; and
 - (iv) the demand measurement shall be a 60-minute interval.
 - (v) The demand billing period shall be the daily hours of 2:00 pm through 7:00 pm Central Time, except for weekends,

New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.

- b. The Company will report annually to Staff and CURB the following information for the Residential Distributed Generation rate:
 - (i) number of residential DG customers taking service from the rate,
 - (ii) the total demand and energy charges paid during the year,
 - (iii) annual energy consumption data by customer, and
 - (iv) annual total bill amounts (less riders) by customer.

This same information will be provided annually regarding the Residential TOU rate and the Residential Demand rates.

(3) Non-Residential Rate Design

28. The Signatories agree that the rate design for the Non-Residential decrease, established in the Revenue Requirement section above, will be applied in the following manner.

- a. Small General Service
 - (i) Decrease all components equally based on class revenue allocation
- b. Medium & Large General Service
 - (i) A reduction to all energy charges by 2%
 - (ii) Increase the remaining non-energy bill components on an equal percentage basis to achieve the class revenue reduction.

c. Lighting

- (i) Decrease all components equally to all non-LED lighting rates based on class revenue allocation.

29. The Signatories agree to KCP&L's LGS Off-Peak rider as proposed with revisions as presented by KCP&L witness Miller in rebuttal testimony.

(4) LED Lighting

30. The Signatories accept Staff's recommendation to approve KCP&L's plan and related pricing for street and private area lighting with price modifications and regulatory accounting treatment for revenues and costs as proposed by Staff witness Ellis.

(5) Programs

31. With regard to the Solar Subscription Program the Signatories agree as follows:

- a. KCP&L shall be authorized to pursue a build option or Power Purchase Agreement ("PPA") for solar resources.
- b. KCP&L's selection of either a build option or PPA for solar resources will be based on least cost to customers.
- c. The revenue requirement for inclusion in rates for a Company-owned solar built project will be levelized over the life of the project if the cost of the solar resource exceeds \$10 million. For projects under this amount, parties reserve their ability to address the methodology for inclusion in KCP&L's revenue requirement at the time the solar resource is included in a future general rate proceeding.
- d. KCP&L will not build or enter into a PPA for a solar project until the project is 75% subscribed, and the cost of any unsubscribed portion will

be borne 75% by KCP&L and 25% by customers. The 25% borne by customers will be reflected in the ECA.

32. With regard to the Renewable Energy Rider the Signatories agree as follows:

a. The Signatories agree to KCP&L's redesigned tariff and related provisions as described in the rebuttal testimony of KCP&L witness Brad Lutz, which provides for:

(i) Accommodation of the revisions below recommended by Walmart Witness Steve Chriss.

1. Revision of the process to first enroll customers for a resource tranche of the program to be apportioned on an allocation of the available resource based on expressed interest.
2. Inclusion of a renewal provision that gives the participating customer the option to renew its participation prior to offering that capacity to other customers.
3. Use of enrollment agreements with twenty-year terms. Lesser terms of five-year, ten-year, and fifteen-years will be allowed at a cost premium to the twenty-year rate.
4. Inclusion of more flexible transfer terms as noted in Paragraph 4 of the Definitions and Conditions

section of the exemplar tariff in the rebuttal testimony of Brad Lutz.

- (ii) The redesigned tariff shall:
1. Be consistent with the Westar DRPS tariff.
 2. Use separate Participation Agreements.
 3. Allow for smaller participation limits.
 - a. Requiring a peak demand of 200 kW and subscription in 200 kW increments up to 1,000 kW and 500 kW increments thereafter.
 - b. Participation agreement will include provisions allowing Schools, municipalities, and governments to aggregate accounts to meet participation limits.

4. Include a KCP&L commitment to make a subsequent tariff filing to establish the renewable resource, term, and price. KCP&L will also provide the price premium for shorter term enrollment. Staff and CURB agree to make all reasonable efforts to review and provide a recommendation concerning the filing within the time associated with the PPA offer terms.³³

The Signatories agree to KCP&L's Standby Service Rider as filed.

34. The Signatories agree to the following with regard to the Schools:
- a. The Commission should initiate a general investigative docket on or before July 1, 2019, to evaluate whether KCP&L should implement one or more School tariffs and how such a tariff(s) should be designed and

implemented. If the investigation results in the implementation of School tariffs that are not revenue neutral to KCP&L, then a regulatory asset/liability will be created to allow KCP&L recovery of those revenues and associated deferred return at the weighted-average cost of capital at the time of the next general rate proceeding following the rate moratorium period resulting from the Merger.

- b. While KCP&L has the ability to dedicate in-house personnel to the study of the school tariff issue, the Signatories understand that investigative proceedings often become more expansive than originally anticipated, resulting in the necessity for engagement of outside technical and legal consultants. As such, KCP&L shall be allowed the opportunity to seek a regulatory asset to recover those costs relating to the engagement of outside consultants resulting from the investigation, should such engagement become necessary.
- c. If KCP&L implements one or more School tariffs, KCP&L agrees to separately identify Schools tariff customers in the class cost of service study filed in its next rate case. However, during the investigation contemplated in paragraph 33.a., the parties may explore alternative methods of providing transparency regarding School rates and may agree to modify or eliminate the requirement to identify School tariff customers in the Company's class cost of service study.
- d. KCP&L agrees to assign key account representatives to assist the Schools in evaluating usage characteristics to determine the appropriate rate

schedules for each of the respective Schools' accounts and to discuss other rate opportunities such as the renewable energy rider. Key account representatives will be promptly assigned and will contact each of the Schools no later than 30 days following a final order approving this agreement.

35. KCP&L will collaborate with Walmart and Staff during the moratorium period on rate design issues for the purpose of exploring alternative rate designs for non-residential, non-lighting, rate classes. Specifically, KCP&L will review demand/energy rates and rates that may offer more transparency and simplicity.

36. The Signatories agree this Settlement resolves all revenue allocation, class cost of service and rate design issues.

C. Modification to the Procedural Schedule.

37. Due to the presentation of this Settlement that resolves all contested issues, the Signatories recommend to the Commission the following:

(1) The prehearing conference scheduled for October 15, 2018, the evidentiary hearings scheduled for October 23-26, 2018, and post-hearing briefing of this matter be cancelled.

(2) The prefiled testimony submitted in this case, including testimony filed in support of this Settlement Agreement on October 15, 2018, be entered into the record of this docket.

(3) The Commission issue its decision based upon the written record.

(4) If the Commission prefers to hold a hearing on this Settlement Agreement, the Commission convert the October 23, 2018 evidentiary hearing date to a hearing on the Settlement Agreement.

III. MISCELLANEOUS PROVISIONS

A. The Commission's Rights

38. Nothing in this Settlement is intended to impinge or restrict, in any manner, the exercise by the Commission of any statutory right, including the right of access to information, and any statutory obligation, including the obligation to ensure that KCP&L is providing efficient and sufficient service at just and reasonable rates.

B. Waiver of Cross-Examination

39. In the event the Commission conducts a hearing, the Signatory Parties waive cross-examination on all testimony filed prior to the filing of this Settlement Agreement.

C. Negotiated Settlement

40. This Settlement represents a negotiated settlement that fully resolves the issues raised in this proceeding. The Signatory Parties represent that the terms of this Settlement constitute a fair and reasonable resolution of the issues addressed herein. Except as specified herein, the Signatory Parties shall not be prejudiced, bound by, or in any way affected by the terms of this Settlement (a) in any future proceeding; (b) in any proceeding currently pending under a separate docket; and/or (c) in this proceeding should the Commission decide to not approve this Settlement in the instant proceeding. If the Commission accepts this Settlement Agreement in its entirety and incorporates the same into a formal order without material modification, the Signatory Parties shall be bound by its terms and the Commission's order

incorporating its terms as to all issues addressed herein and in accordance with the terms hereof, and will not appeal the Commission's order on these issues.

D. Interdependent Provisions

41. The provisions of this Settlement have resulted from negotiations among the Signatory Parties and are interdependent. In the event that the Commission does not approve and adopt the terms of this Settlement in total or materially changes the Settlement terms, the Settlement shall be voidable and no Signatory Party hereto shall be bound, prejudiced, or in any way affected by any of the agreements or provisions hereof. Further, in the event the Commission does not approve and adopt the terms of this Settlement in total, this Settlement shall be considered privileged and not admissible in evidence or made a part of the record in any proceeding. In the event of a termination pursuant to this Section, the Settlement shall be null and void and of no further effect, with all rights, duties, and obligations of the Signatory Parties thereafter restored as if this Settlement had never been executed; provided, that the Signatory Parties may, in the sole discretion of each Party, agree to attempt to modify the Settlement in a manner that would resolve the adverse effect of the material change of condition.

IN WITNESS THEREOF, the Signatory Parties have executed and approved this Settlement Agreement, effective as of the 12th day of October 2018, by subscribing their signatures below.

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**OLATHE UNIFIED SCHOOL DISTRICT 233,
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KCPL-KS Regulatory Assets & Liabilities Amortization Schedule (Docket No. 18-KCPE-480-RTS)

Account	Description	Adjustment #	Vintage	Original Balance	Amortization Period	Amortization Begin	Amortization End	Annual Amortization Amount	Per Rate Case Unamortized Balance at 12/31/2018
182329	latan 1 and Common	RB-25, CS-111	1	2,855,631	47	Dec-10	Nov-57	60,758	2,364,503
			2	631,250	44.9	Jan-13	Nov-57	14,059	546,896
									2,911,399
182515	2011 Flood Expense	CS-110		924,928	10	Jan-13	Dec-22	92,493	369,971
182543	Customer Migration	CS-130		191,125	5	Dec-18	Nov-23	38,225	191,125
182546	La Cygne Depreciation Deferral	RB-27, CS-113		2,957,141	25	Oct-15	Sep-40	118,286	2,572,713
182556	Rate Case Expense	CS-80		203,212	5	Dec-18	Nov-23	40,642	203,212
TBD	Merger Transition Costs	CS-95		7,692,018	10	Dec-18	Nov-28	769,202	7,692,018
254000	Emission Allowance	RB-55		(36,987,232)	22	Dec-10	Nov-32	(1,681,238)	(23,375,664)
254555	Wolf Creek Budgeted Plant	CS-133		(83,350)	5	Dec-18	Nov-23	(16,670)	(83,350)
254556	LaCygne Budgeted Plant	CS-131		(1,985,865)	5	Dec-18	Nov-23	(397,173)	(1,985,865)
254556	LaCygne Depreciation Deferral	CS-132		(11,666)	5	Dec-18	Nov-23	(2,333)	(11,666)
254665	CIP - Cyber Tracker	CS-88	1	(2,182,363)	5	Dec-18	Nov-23	(436,473)	(2,182,363)

CERTIFICATE OF SERVICE

18-KCPE-480-RTS

I, the undersigned, certify that the true copy of the attached Order has been served to the following parties by means of electronic service on 12/13/2018.

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18-KCPE-480-RTS

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