

Exhibit No.:  
Issue: Cost Allocation Manual  
Witness: Darrin R. Ives  
Type of Exhibit: Surrebuttal Testimony  
Sponsoring Party: Kansas City Power & Light Company  
KCP&L Greater Missouri Operations Company  
Case No.: EO-2014-0189  
Date Testimony Prepared: July 15, 2014

**MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO.: EO-2014-0189**

**SURREBUTTAL TESTIMONY**

**OF**

**DARRIN R. IVES**

**ON BEHALF OF**

**KANSAS CITY POWER & LIGHT COMPANY  
AND  
KCP&L GREATER MISSOURI OPERATIONS COMPANY**

**Kansas City, Missouri  
July 2014**

# **SURREBUTTAL TESTIMONY**

**OF**

**DARRIN R. IVES**

**Case No. EO-2014-0189**

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

2   A:   My name is Darrin R. Ives. My business address is 1200 Main, Kansas City, Missouri  
3       64105.

4   **Q:   By whom and in what capacity are you employed?**

5   A:   I am employed by Kansas City Power & Light Company (“KCP&L”) as Vice President –  
6       Regulatory Affairs.

7   **Q:   On whose behalf are you testifying?**

8   A:   I am testifying on behalf of KCP&L and KCP&L Greater Missouri Operations Company  
9       (“GMO”) (collectively, the “Company”).

10  **Q:   What are your responsibilities?**

11  A:   My responsibilities include oversight of the Company’s Regulatory Affairs Department,  
12       as well as all aspects of regulatory activities including cost of service, rate design,  
13       revenue requirements, regulatory reporting and tariff administration.

14  **Q:   Please describe your education, experience and employment history.**

15  A:   I graduated from Kansas State University in 1992 with a Bachelor of Science in Business  
16       Administration with majors in Accounting and Marketing. I received my Master of  
17       Business Administration degree from the University of Missouri-Kansas City in 2001. I  
18       am a Certified Public Accountant. From 1992 to 1996, I performed audit services for the  
19       public accounting firm Coopers & Lybrand L.L.P. I was first employed by KCP&L in

1 1996 and held positions of progressive responsibility in Accounting Services and was  
2 named Assistant Controller in 2007. I served as Assistant Controller until I was named  
3 Senior Director – Regulatory Affairs in April 2011. I have held my current position of  
4 Vice President – Regulatory Affairs since August 2013.

5 **Q: Have you previously testified in a proceeding before the Missouri Public Service**  
6 **Commission (“Commission” or “MPSC”) or before any other utility regulatory**  
7 **agency?**

8 A: Yes, I have testified before the Commission and the Kansas Corporation Commission.

9 **Q: What is the purpose of your Surrebuttal Testimony?**

10 A: The purpose of my Surrebuttal Testimony is to address issues raised by Missouri Public  
11 Service Commission Staff (“Staff”) in its June 19, 2014 Staff Examination. My  
12 testimony is organized as follows: I. Background; II. Response to Staff Claims of Non-  
13 compliance; III. Proposed CAM; and, IV. Conclusion.

14 **I. Background**

15 **Q: On p. 3 of its Examination, Staff claims that KCP&L has a unique relationship with**  
16 **its affiliated entities and that it is unusual to have utility employees completely**  
17 **involved in and representing all the interests in an affiliate transaction and that this**  
18 **situation requires that there be criteria, guidelines and procedures to prevent the**  
19 **utility from subsidizing its non-regulated or affiliated entities. What is your**  
20 **response?**

1 A: First, the Company initiated this docket to obtain Commission approval of its cost  
2 allocation manual ("CAM") which includes criteria, guidelines and procedures for  
3 compliance with the affiliate transactions rule.

4 Second, with the appropriate CAM process and accounting procedures, I don't believe  
5 that KCP&L's relationship with its affiliates is any more unique than other utilities in the  
6 State nor that the Company should be treated any differently than other utilities. In fact,  
7 the Company's affiliates which engage in unregulated activities represent a very small  
8 portion of Great Plains Energy, Inc.'s overall business activities. For example, all non-  
9 regulated entities (excluding Great Plains Energy, Inc.) had 2012 net income of  
10 approximately \$2.6 million dollars. To put this amount in context, all Great Plains  
11 Energy, Inc. and subsidiaries total net income for 2012 was \$200 million, so from a  
12 materiality perspective in 2012, the Company's unregulated affiliates (excluding Great  
13 Plains Energy, Inc.) generated 1.3% of Great Plains Energy, Inc. and subsidiaries total net  
14 income.

15 Third, as to how the Company is structured, and specifically why all of the Company's  
16 employees work for KCP&L, it is important to remember the evolution of the  
17 establishment of the Great Plains Energy, Inc. holding company. After the establishment  
18 of the holding company, the Company proceeded to establish a service company and  
19 transferred approximately 400 employees from the KCP&L organization into a services  
20 company. Staff expressed significant opposition to the transfer and in 2005 the majority  
21 of these employees were ultimately transferred back to the utility (i.e., KCP&L). These

1 transfers occurred when KCP&L was involved in establishing the Experimental  
2 Regulatory Plan (Comprehensive Energy Plan or “CEP”). As a result, when Great Plains  
3 Energy entered into an agreement to purchase Aquila, no fully staffed services  
4 organization existed outside of KCP&L, and the decision was made to place all  
5 employees coming from the acquisition of Aquila into the KCP&L organization as  
6 KCP&L employees and bill out the services back to the former Aquila operations (now  
7 known as GMO). Regardless of the structure, however, the Company initiated this  
8 proceeding to obtain approval of a CAM that supports affiliate transaction reporting and  
9 rule compliance.

10 **Q: On p. 4 of the Staff Examination, Staff asserts that this case “was intended by the**  
11 **Staff to be the case that would correct major deficiencies in KCP&L’s and GMO’s**  
12 **affiliated or non-regulated activities with the requirement of using a Commission**  
13 **approved CAM.” How do you respond?**

14 **A:** The Company has filed its CAM and its affiliate transaction information with the  
15 Commission for approximately ten years. Staff has never filed a complaint alleging there  
16 are major deficiencies in KCP&L’s or GMO’s affiliated or non-regulated activities or the  
17 CAM.

18 The Company is filing this CAM as a result of a Stipulation and Agreement in the  
19 Transource docket (Case No. EA-2013-0098). It is my understanding that KCP&L is the  
20 second utility to file for Commission approval of a CAM and that other Missouri utilities  
21 file their CAMs with the Commission on a yearly basis but that those CAMs have not  
22 been and are not approved by the Commission. As has been the case with the Company,

1 cost allocation issues for other companies in Missouri have generally not been handled in  
2 separate dockets but have been addressed in rate case adjustments.

3 **II. Response to Staff Claims of Non-compliance**

4 **Q: How do you respond to Staff's statement on p. 5 of the Examination that "KCP&L**  
5 **and GMO with their CAMs in the past have operated fundamentally inconsistently**  
6 **with the Commission's Affiliate Transaction Rule"?**

7 A: This statement is not a fair or accurate characterization. Despite these sweeping  
8 allegations, Staff lists just two instances of past noncompliance. Both of these examples  
9 took place many years ago and were fully examined by the Commission in past rate case  
10 proceedings. I will briefly address the specifics of each of these Staff claims in turn.

11 First, the Great Plains Power ("GPP") issue discussed on p. 9 of the Staff Examination  
12 was examined in KCP&L's 2010 rate case (Case No. ER-2010-0355). In its Report and  
13 Order in that case, the Commission rejected the disallowance proposed by the Staff,  
14 finding that "it would have been of no value to complete a market review of what it  
15 would cost to do an environmental permitting and engineering study at the time of the  
16 purchase of the GPP work as the study was being purchased at cost." *Re: Kansas City*  
17 *Power & Light Company*, Report & Order, p. 57, para. 168 (issued April 12, 2011).

18 Second, the Crossroads Energy Center ("Crossroads") issue has been discussed at length  
19 in at least two of the Company's past rate cases (i.e., Case Nos. ER-2010-0356 and ER-  
20 2012-0175). On p. 10 of its Examination, Staff alleges KCP&L "apparently failed to do

1 any analysis to determine the fair market price of Crossroads and just simply recorded the  
2 purchase at fully distributed cost and made no serious effort to obtain a fair market price  
3 and make a comparison of the two amounts as required by the Affiliate Transactions  
4 Rule.” As Staff should be well aware, the Company undertook extensive analysis  
5 regarding the fair market value of Crossroads. First the Company bid the plant in a  
6 request for proposal process at net book value. All bids from the market were evaluated  
7 and Crossroads was selected as the least cost and most preferred option. Second, the  
8 Company engaged a third party to assess the fair market value of Crossroads. This  
9 evaluation determined an amount that was in excess of the net book value that was  
10 offered into the request for proposal. Attached to the Rebuttal Testimony (Schedule  
11 CGF-REB-4) of Cary Featherstone in Case No. ER-2012-0175, is a Company memo  
12 which includes discussion of GMO’s analysis of the fair market price of Crossroads.

13 While the Company admittedly erred in not reporting these transactions, the issues were  
14 inarguably surfaced such that they could be addressed by the Commission. Moreover,  
15 the Staff’s claims that the Company inappropriately failed to undertake fair market value  
16 assessments in connection with these transactions have been shown above to be wrong.  
17 More to the point, however, the existence of two examples of failure to report  
18 transactions does not mean that the Company has operated “fundamentally  
19 inconsistently” with the Commission’s rules. The Company is proposing enhancements  
20 to its previously filed CAM and requests the Commission approve the Company’s CAM  
21 governing how the Company attains compliance with the affiliate transactions rule going  
22 forward instead of focusing on past events.

1   **Q:   Staff also lists, beginning at p. 10 of the Staff Examination, five current topics that,**  
2       **in Staff’s words, “needed to be addressed to provide reasonable assurance that**  
3       **KCP&L is not subsidizing its non-regulated activities or affiliates.” How do you**  
4       **respond?**

5   **A:**   I will address four of the five topics (one, the money pool, appears to be just an item to  
6       discuss with Staff, so it is not addressed here) briefly below but none of them need to be  
7       addressed by the Commission in this docket, the purpose of which is to approve the  
8       Company’s CAM for use on a going forward basis.

9       **Allconnect, Inc. (“Allconnect”)** On pages 11-12 of its Examination, the Staff discusses  
10      Allconnect. Allconnect is a separate company and not an affiliate of KCP&L.  
11      Allconnect identifies home service opportunities for customers who are moving their  
12      residences. The Commission has opened an investigatory docket regarding Allconnect  
13      (Case No. EO-2014-0306) at the request of Staff, so I will not address all of the Staff’s  
14      contentions. At p. 11 of its Examination, Staff alleges that the proposed CAM does not  
15      mention the Allconnect transaction. Because Allconnect is not an affiliate of the  
16      Company, the Company saw no reason for the transaction to be mentioned in the CAM.  
17      The Company does charge costs to non-regulated service Federal Energy Regulatory  
18      Commission accounts for customer representative time and assets associated with the  
19      transfer of calls to Allconnect and the charging of these costs to this unregulated service  
20      is governed by the Company’s proposed CAM. (See, for example, Tab E to Schedule  
21      RAK-1) Staff also alleges that Great Plains Energy Services (“GPES”) is engaged in an



1 affiliated transaction involving the transfer of KCP&L and GMO customer information.  
2 The only role for GPES with respect to Allconnect is that it is a contracting entity for the  
3 purposes of administrative efficiency. GPES does not transfer customer information to  
4 Allconnect. Customer information is transferred to Allconnect by KCP&L and GMO in a  
5 manner that the Company believes is consistent with section 2(C) of the affiliate  
6 transaction rule.

7 **KCP&L and GMO Receivables (A/R Sales Program)** The Company was surprised  
8 that Staff raised this – it is discussed on pp. 12-13 of the Staff Examination – because it  
9 has been a Company initiative generally commended by Staff in a number of recent  
10 KCP&L and GMO rate cases. As explained by Staff witness Bret Prenger in his  
11 Surrebuttal Testimony (pp. 2-3) in Case No. ER-2010-0356 (involving GMO):

12 An A/R Sales Program is a way to enhance cash flow and reduce a  
13 company's need for short-term loans from investors, banks and other  
14 financial institutions. Typically, a bank purchases the Company's  
15 accounts receivables under agreement providing a discounted cash amount  
16 to the utility.

17 \* \* \*

18 [B]oth the Company and its customers benefit from such a program. The  
19 ratepayers benefit from a reduced revenue lag in the CWC calculation,  
20 thereby decreasing the amount of funds that the ratepayer must contribute  
21 to the Company. The Company benefits from the accounts receivable  
22 program by receiving immediate funds at a cost less than a financial  
23 institution might charge for a short-term debt loan.

24 In fact, Staff was so enamored with the benefits of an A/R Sales Program that it proposed  
25 to impute an A/R Sales Program for GMO in a rate case. Staff now contends in this  
26 docket that the CAM is deficient because it does not indicate whether Kansas City Power  
27 & Light Receivables Company ("KCREC") (the affiliate that purchases the accounts

1 receivables) is being charged the higher of fully distributed cost or fair market price for  
2 services that KCP&L provides in collecting the receivables for KCREC. Staff's  
3 contention makes no sense in the context of an A/R Sales Program. First, KCREC is a  
4 subsidiary of KCP&L. There is no incentive for the Company to charge KCREC less  
5 than the actual cost of the service it provides because any profit that KCREC makes is  
6 consolidated with KCP&L and this arrangement has been subject to full scrutiny in the  
7 Company's rate proceedings. Next, the rates that KCP&L charges KCREC for the  
8 services provided by KCP&L employees are market based rates in that the Company  
9 conducts market surveys to ensure that KCP&L salaries and benefits are consistent with  
10 the market. Thus, KCP&L's charging of its fully distributed servicing costs to KCREC is  
11 appropriate.

12 **Wolf Creek Nuclear Operating Company ("WCNOC")** This issue is mentioned on p.  
13 13 of the Staff Examination. WCNOC operates the Wolf Creek nuclear generation  
14 station. Staff has known about WCNOC since Wolf Creek began operation in the mid-  
15 1980s. Staff generally reviews all transactions with WCNOC in KCP&L rate cases. The  
16 Company has not listed transactions with WCNOC in the yearly affiliate transaction  
17 report as it has always viewed WCNOC as part and parcel of KCP&L's regulated  
18 operations and therefore has historically not viewed WCNOC as an affiliated entity under  
19 4 CSR 240-20.015(1)(A).

20 **Consolidated Tax Entities** Staff alleges on p. 13 of its Examination that certain  
21 affiliates are not being charged for tax services. The matrix provided by Staff as

1 Attachment 8 its Examination purports to show that several entities that are part of Great  
2 Plains Energy, Inc. and subsidiaries consolidated federal tax return had no charges  
3 allocated to them in 2013 in connection with preparing tax returns for 2012. Each entity  
4 identified by the Staff as filing a tax return and not having CAM charges has very little  
5 activity for tax purposes and therefore very little resources were used to prepare each  
6 return.

In order to facilitate time reporting in the tax department, time (if any) spent on these returns was allocated to the affiliate's parent company. For the majority of the entities identified by Staff, a non-regulated holding company is being charged for the preparation of a tax return. For example, the time to prepare the consolidated tax return for Golden Bear Hydro, Inc. was charged to MPS Merchant Services, Inc. and therefore, ratepayers did not pay for the tax services. For other entities, such as MPS Europe, Inc. no time was allocated to this company because there were no assets or income to report and its name is simply added to a consolidated return.

7 **Q: Beginning on p. 14 of the Staff Examination, Staff lists its findings with regard to**  
8 **provisions of the affiliate transaction rule that it believes have not been followed.**

9 **Do you believe that this discussion provides any benefit in this docket?**

10 A: No, I do not, although I am first compelled to respond to one of these Staff findings. On  
11 p. 24 of its Examination, the Staff expresses a "concern" that 4 CSR 240-20.015(2)(F)  
12 regarding marketing and advertising is being violated because KCP&L Solar, Inc. can be  
13 found through a link on KCP&L's website to a Missouri Division of Energy ("DE")  
14 listing of solar providers and that DE listing does not indicate that KCP&L Solar, Inc. is

1 not regulated by the Commission. This link is provided on KCP&L's website as a  
2 service to customers interested in solar applications and contains the entire list compiled  
3 by the DE. I do not believe, therefore, that this listing of KCP&L Solar, Inc. constitutes  
4 advertising by an affiliate and, therefore, no violation of this section of the rule has  
5 occurred. Nonetheless, the Company will contact DE to make sure that the KCP&L  
6 Solar, Inc. entry on DE's list indicates that KCP&L Solar, Inc. is not regulated by the  
7 MPSC. Additionally, I have made inquiry of personnel responsible for providing  
8 unregulated services (including solar and home protection services) regarding his  
9 understanding of the requirement that in any Company advertising or marketing materials  
10 such services be clearly identified as "not being regulated by the Missouri Public Service  
11 Commission". He was well aware of the requirement. Examples of how the Company  
12 observes this requirement can be seen on the "Home Protection Services" portion of  
13 KCPL.com. (Schedule DRI-1)

14 Also, a number of these findings appear to relate to items discussed previously in this  
15 testimony and therefore do not warrant further discussion. Additionally, many of the  
16 Staff's so-called findings are so vague that forming a response is not possible. More  
17 importantly, it is my understanding that the purpose of this docket is to discuss and  
18 approve the Company's CAM which is to be used going forward. Staff also recognized  
19 this in its conclusion (on p. 25 of its Examination) that non-compliance issues should be  
20 corrected on a prospective basis and not in this docket.

1 All of that being said, the Company has clearly heard the Staff's concerns and is sincerely  
2 interested in demonstrating that it has the intention, wherewithal and ability to comply  
3 with the affiliate transactions rule on a going forward basis. Although the Company  
4 continues to disagree with a number of the Staff's proposals regarding the CAM for a  
5 variety of reasons as discussed in the Surrebuttal Testimony of Company witness Ronald  
6 A. Klote, I believe that conducting regularly scheduled quarterly meetings to discuss  
7 CAM-related topics with the Staff for the first 18 months following CAM approval will  
8 be an effective and efficient way for the Company to demonstrate to the Staff that it  
9 means what it says regarding the CAM and compliance with the affiliate transactions  
10 rule.

11 **III. Proposed CAM**

12 **Q: How do you respond to Staff's analysis of the Company's proposed CAM on pp. 22-**  
13 **24 of the Examination?**

14 A: I appreciate Staff's analysis and believe that the Company addressed many of these  
15 principles in its initial CAM filing which included significant changes from CAMs the  
16 Company filed in previous years. In his Surrebuttal Testimony, Company witness  
17 Ronald A. Klote has filed a new version of the CAM which incorporates many of the  
18 changes suggested by Staff. The Company also generally agrees with the four essential  
19 elements listed by the Staff on p. 23 of the Examination. While some of these elements  
20 are not included in the affiliate transaction rule, use of these elements can be helpful.  
21 However, as outlined in Mr. Klote's Surrebuttal Testimony, certain Staff  
22 recommendations go beyond these elements and interfere with management's prerogative

1 on how to run the Company. Because many of the procedures in the proposed CAM are  
2 new, the Company is willing to meet with the Staff to present progress reports on how the  
3 status of implementation of the procedures is progressing and other topics as discussed in  
4 Mr. Klote's Surrebuttal Testimony.

5 **Q: Do you have any specific comments regarding elements of the CAM proposed by the**  
6 **Staff beyond those offered by Company witness Ronald A. Klote in his Surrebuttal**  
7 **Testimony?**

8 A: Yes. In Tab F of its proposed CAM (Attachment 1, p. 22, lines 9-14), the Staff proposes  
9 that labor of KCP&L employees that is charged to affiliates be priced at the higher of  
10 fully distributed costs or fair market prices and that fair market prices would be  
11 established by KCP&L's Supply Chain Department providing information regarding  
12 rates charged by non-regulated vendors. In making this change, the Staff has also  
13 removed language from the Company's proposal (Klote Direct, Schedule RAK-1, p. 16)  
14 that KCP&L/GMO labor would be charged at a fair market price as established by  
15 current market surveys undertaken by KCP&L's Human Resources Department.

16 **Q: Is this Staff proposal a significant concern for the Company?**

17 A: Yes. The approach taken by the Company in its CAM results in compliance with the  
18 asymmetric pricing provisions of the affiliate transaction rule in a manner that is  
19 administratively feasible. Through its Human Resources Department, the Company  
20 already conducts regular surveys to ensure that its employee salaries and benefits are  
21 market-based. Therefore, in terms of labor costs from the perspective of KCP&L, fully  
22 distributed cost and fair market price are one and the same. It is also commonly  
23 understood that the fair market price of labor can vary based on certain characteristics of

1 the company making the hiring decision. For example, the market-based salary of an  
2 accountant for a company with 3,000 employees would most likely exceed the market-  
3 based salary of an accountant of a start-up company with five employees. From the  
4 perspective of KCP&L's affiliates, therefore, the fully distributed labor cost based on  
5 market data being charged by KCP&L exceeds the market-based labor cost that an  
6 affiliate would pay in the absence of its affiliation with KCP&L.

7 The Staff's proposal, on the other hand, would require KCP&L's Supply Chain  
8 Department to gather and analyze labor and service-related pricing information from  
9 unregulated vendors, functions that it does not currently perform for the vast majority of  
10 functions provided within KCP&L. From my perspective this would be an exceedingly  
11 burdensome task.

12 I would therefore urge the Commission to reject the Staff's proposal regarding how the  
13 Company determines the fair market price of labor to be charged to its affiliates.

#### 14 **IV. Conclusion**

15 **Q: What does the Commission need to do in this case?**

16 A: The Company has filed for approval of its CAM. While the affiliate transaction rule is  
17 generally silent concerning whether a CAM needs to be approved, this case gives the  
18 Commission an opportunity to ensure that Company's CAM is appropriate. However,  
19 the CAM is a set of criteria, guidelines and procedures for the Company to attain  
20 compliance with the affiliate transactions rule and not a way for Staff to insert itself into

1 the management of the Company. The Company appreciates and shares the Staff's desire  
2 for compliance with the affiliate transactions rule on a going forward basis, however, and  
3 in the interest of demonstrating its commitment to do so the Company proposes to  
4 convene regularly scheduled meetings with the Staff on a quarterly basis for eighteen  
5 months following Commission approval of the Company's CAM to discuss the status of  
6 its CAM-related activities and processes. The revised CAM that is presented in Ronald  
7 A. Klote's Surrebuttal Testimony is an appropriate balancing of the concerns of Staff and  
8 the interests of the Company. The Commission should approve the Company's CAM as  
9 revised.

10 **Q: Does that conclude your testimony?**

11 **A:** Yes, it does.



**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

In the Matter of Kansas City Power & Light )  
Company and KCP&L Greater Missouri's )  
Operations Company's Application for ) File No. EO-2014-0189  
Approval of Cost Allocation Manual )

**AFFIDAVIT OF DARRIN R. IVES**

**STATE OF MISSOURI** )  
 ) ss  
**COUNTY OF JACKSON** )

Darrin R. Ives, being first duly sworn on his oath, states:

1. My name is Darrin R. Ives. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Vice President, Regulatory Affairs.

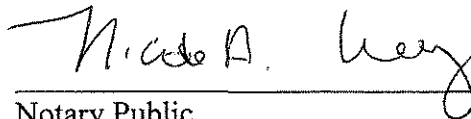
2. Attached hereto and made a part hereof for all purposes is my Surrebuttal Testimony on behalf of Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company consisting of fifteen (15) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.



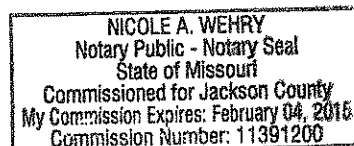
Darrin R. Ives

Subscribed and sworn before me this 15<sup>th</sup> day of July, 2014.



Notary Public

My commission expires: Feb. 4, 2015



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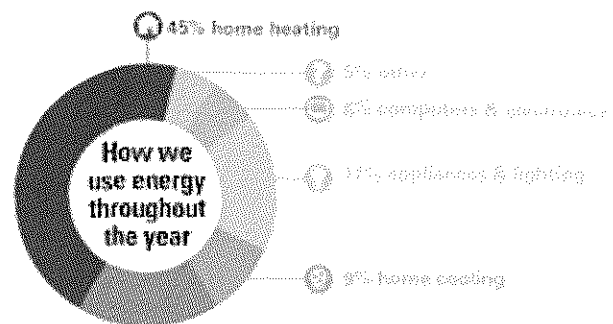
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