Exhibit No.:	
Issue:	Minimum Filing Requirements; Annualized/Normalized Revenues; Class Cost of Service; and Rate Design
Witness:	Marisol E. Miller
Type of Exhibit:	Direct Testimony
Sponsoring Party:	Kansas City Power & Light Company
Case No.:	ER-2016-0285
Date Testimony Prepared:	July 1, 2016

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2016-0285

DIRECT TESTIMONY

OF

MARISOL E. MILLER

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

Kansas City, Missouri
July 2016

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DIRECT TESTIMONY

OF

MARISOL E. MILLER

Case No. ER-2016-0285

Q: Please state your name and business address.

A: My name is Marisol E. Miller. My business address is 1200 Main, Kansas City, Missouri 64105.

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

A: I am employed by Kansas City Power & Light Company ("KCP&L" or "Company") as Supervisor – Regulatory Affairs.

Q: On whose behalf are you testifying?

A: I am testifying on behalf of KCP&L.

Q: What are your responsibilities?

A: My general responsibilities are to provide support for the Company's regulatory activities in the Missouri and Kansas jurisdictions. Specifically, my duties include class cost of service support, rate design, tariff management, filing preparation, and load research support. I also manage certain analytical activities for the department including rate change implementation, billing determinant calculation, and retail revenue calculation.

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

A: I hold a Masters of Business Administration degree from Rockhurst University with an emphasis in Management. I also was awarded a Bachelor of Science in Business Administration Magna Cum Laude with an emphasis in Business Finance and Banking/Financial Markets from the University of Nebraska at Omaha. In addition to those academic credentials, the Institute of Internal Auditor's (IIA) and the Association of Certified Fraud Examiners (ACFE) have certified me as a Certified Internal Auditor and Certified Fraud Examiner respectively.

I began my career at First Data Corporation working as Financial Analyst/Senior Financial Analyst from October of 1999 until June of 2003. My primary responsibilities included Financial Analysis, Forecasting, & Reporting. I then joined the Sprint Corporation working there from 2003 until 2006, where my role evolved from work as a Financial Analyst to Internal Audit work focused on Sarbanes Oxley Compliance.

I joined KCP&L in August of 2006 working as a Senior/Lead Internal Auditor. I led various projects of increasing complexity and most notably was the on-site Internal Auditor for the approximately $2 billion Comprehensive Energy Plan Iatan 2 Construction project.

I have worked in the Regulatory Affairs Department since 2011 holding various positions covering areas including Integrated Resource Planning (IRP), Missouri Energy Efficiency Investment Act ("MEEIA")/Demand-Side Management (DSM), compliance reporting for multiple areas in transmission and delivery, and rate case support.

Q: Have you previously testified in a proceeding before the Missouri Public Service Commission ("Commission" or "MPSC") or before any other utility regulatory agency?

A: No.

Q: What is the purpose of your testimony?

A: The purpose of my testimony is to:

I. Explain how the Company satisfied the MPSC's minimum filing requirements ("MFR") under 4 CSR 240-3.030 for this rate case filing;

II. Explain and support the Company's annualized/normalized revenues;

III. Explain the Electric Class Cost of Service Study; and

IV. Explain and support the Company's Electric Rate Design.

I. MINIMUM FILING REQUIREMENTS

Q: What is the purpose of this part of your testimony?

A: The purpose of this part of my testimony is to confirm that KCP&L has satisfied the MPSC's MFR, as set forth in 4 CSR 240-3.030.

Q: How did KCP&L satisfy the MFR?

A: The following information was prepared and attached to the Company's Application filed concurrently with this testimony, to address the specific requirements of the MFR as outlined in 4 CSR 240-3.030(3):

A. Letter of transmittal;

B. General information, including:

1. The amount of dollars of the aggregate annual increase and percentage over current revenues;
2. Names of counties and communities affected;
3. The number of customers to be affected;
4. The average change requested in dollars and percentage change from current rates;
5. The proposed annual aggregate change by general categories of service and by rate classification;

6. Press releases relative to the filing; and

7. A summary of reasons for the proposed changes.

II. ANNUALIZED/NORMALIZED REVENUES

Q: Were the retail revenues included in this filing prepared by you or under your supervision?

A: Yes, they were.

Q: Will you describe the method used in developing the revenues for this case?

A: Both the weather-normalized kWh sales and customer growth levels by rate class were developed by Company witness Albert R. Bass, Jr. Mr. Bass explains those figures in his Direct Testimony. The test year used by the Company in this case was the 12 months ending December 31, 2015, which we expect will be updated for known and measurable changes through December 31, 2016. The monthly bill frequencies for the 12 months ending December 31, 2015, that contain the billing units for each of the billing blocks for the various rate components, were developed under my supervision. These bill frequencies were developed by collecting the actual usage and customer counts billed in each month of the test period and applying them to the existing rate structures. By applying the existing rates to the usage in each of the billing blocks, the revenues were reproduced, providing a basis for determining the overall revenues to be used in this case. The Company determined monthly revenues by applying the normalized sales and customer levels for each month represented in the test period to the corresponding billing frequency. The normalized sales and customer levels from this were then multiplied by the rates that took effect on September 29, 2015 to obtain the weather normalized monthly revenues available. The sum of the monthly revenues was compared to the actual revenues for the test year ending December 31, 2015 to determine the revenue adjustment contained in the Summary of Adjustments attached to the Direct Testimony of Company witness Ronald A. Klote as Schedule RAK-4 (adjustment no. R-20).

Q: The Company has several riders in place to recover particular costs. How will these mechanisms affect the requested increase in this case?

A: The Demand-Side Investment Mechanism ("DSIM") is separate from the revenue requirement requested in this case and thus the associated DSIM revenues have been removed from the total revenues available. The fuel adjustment clause ("FAC") rider base amount has been re-based within the current revenue requirement. In addition to my testimony on the FAC, please see the Direct Testimony of Tim M. Rush for the primary details concerning the FAC in this case.

III. ELECTRIC CLASS COST OF SERVICE STUDY

Q: Has the Company performed an electric Class Cost of Service ("CCOS") study for this case?

A: Yes, the Company performed a CCOS study representative of the KCP&L jurisdiction. A summary of the results of the Company's CCOS studies are attached and marked as Schedule MEM-1.

Q: Was the study prepared by you or under your direct supervision?

A: Yes, it was. Consistent with prior filings, the Company retained the services of Management Applications Consulting who performed the primary CCOS modeling using their proprietary software and data provided by the Company.

Q: Has the Company filed a CCOS in previous rate cases?

A: Yes. In all rate cases filed since 2005, the Company has filed a CCOS study.

Q: What is the purpose of the CCOS study?

A: The purpose of the CCOS study is to directly assign or allocate each relevant component of cost on an appropriate basis in order to determine the contribution that each customer class and rate makes toward the Company's overall rate of return. The CCOS analysis strives to attribute costs in relationship to the cost-causing factors of demand, energy and customers.

Q: Would the CCOS study serve as the basis for the determination of increasing or decreasing overall revenue levels for KCP&L?

A: No. Determination of the revenue requirement requested in this case is accomplished using the jurisdictional model sponsored by Company witness Ronald A. Klote. The CCOS model uses the information from the jurisdictional model as an input for the primary purpose of exploring the distribution of costs to the respective classes.

Q: What classes are used as a basis for this CCOS study?

A: The primary classes the Company used in its analysis are Residential, Small General Service, Medium General Service, Large General Service, Large Power Service, and Lighting. Additionally, the study includes details at the rate level, expressed by season.

Q: Do these classes and rates conform to the proposed electric rate tariffs?

A: Generally, they do. The Residential class has several rate classifications available to it that include general use, one-meter general use and heat, and a two-meter rate with general use on one meter and a separate meter for space heating. The Small General Service, Medium General Service and Large General Service classes also have general usage rates and all electric rates, plus they can be specific to the voltage level at which the customer receives service. The Large Power Service class is distinguished by the specific voltage at which the customer receives service. In total, the Company has five classes of service (plus Lighting), but has approximately 61 rates to meet the specific needs of the customer and reporting and billing requirements.

Q: What test year was used for the CCOS study?

A: The study is based on a historical test year of the 12 months ending December 31, 2015, with known and measurable changes projected through December 31, 2016.

Q: What general categories of cost were examined and considered in the development of the CCOS study?

A: An analysis was made of all elements of cost as defined by the Federal Energy Regulatory Commission Uniform System of Accounts, including investment (rate base) and expense (cost of service) for the purpose of allocating these items to the customer classes. To achieve this allocation we begin by functionalizing and classifying costs.

Q: Please explain what you mean.

A: In order to make the appropriate assignment of costs to the appropriate class of customer, it is necessary to first group the costs according to their function. The functions used in the CCOS study were production, transmission, distribution, and other costs. The next step was to classify the costs. Costs are classified as customer-related, energy-related, or demand-related.

Q: What do you mean by customer-related, energy-related and demand-related?

A: Customer-related costs are those costs necessary to provide electric service to the customer independent of any usage by the customer. Some examples of these costs include meter reading, customer accounting, billing and some investment in plant equipment such as the meter and service line, facilities that are all necessary to make service available. Portions of the distribution facility are separated between the customer costs and the demand costs.

Energy-related costs are directly related to the generation and consumption of energy and consist of such things as fuel and purchased power and certain transmission costs.

Demand-related costs relate to the investment and expenses associated with the Company's facilities necessary to supply the customer's full load requirements throughout the year. The majority of demand-related costs consist of generation, transmission plant and the non-customer portion of distribution plant.

Q: After the above classification of plant investment and operating costs into customer- energy- and demand-related components, what was the next step in the CCOS study?

A: The next step was to allocate each of the three categories of cost to each customer class utilizing allocation factors appropriate for each of the above categories of cost.

Q: How are the allocation factors generally determined?

A: Costs are evaluated to determine the cause driving the cost to be incurred and to establish an allocation method that best distributes the cost based on that causation. Customer-related costs are generally allocated on the basis of the number of customers within each class. Data for the development of the customer-related allocation factors came from Company billing and accounting records. Some of the customer-related accounts were allocated based on a weighted number of customers to reflect the weighting associated with serving those customers.

Energy-related allocation factors were derived on the basis of each customer classes' respective energy (kiloWatt hour) requirements. KiloWatt-hour sales to each customer class were available from Company records. The sales data was adjusted to reflect normal weather, system losses and unaccounted for, in order to assign the Company's total system output.

Q: How are class demand allocation factors generally determined?

A: The data necessary to develop class demand allocation factors (production and transmission) were derived from the Company's load research data. Such data consisted of the hour-by-hour use of electricity by each customer class throughout the study period.

Q: Was KCP&L's load research data used to develop any other allocators?

A: Yes, it was used to develop distribution plant allocators based on customer's non-coincident loads within each class.

Q: Are any costs assigned directly to classes?

A: Yes. In those instances where the costs are clearly attributable to a specific class, they are directly assigned to that class.

Q: What method do you propose to allocate production plant?

A: Production plant is the single, largest component cost to allocate to the classes within the study. As such, the production allocator has the most impact on the outcome of the CCOS study. In 2012, the Company reviewed industry data and information available within the public domain, including the National Association of Regulatory Utility Commissioners' ("NARUC's") "Electric Utility Cost Allocation Manual" published in January 1992 with the objective of validation of the production plant allocation method being used or exploring other possible alternatives. The Company reviewed an informal survey performed by the Edison Electric Institute on plant allocation methods. Finally, we looked at testimony from recent Missouri and Kansas rate proceedings, exploring the positions offered by parties on the topic. The evaluation considered the three main categories of production allocation defined in the NARUC materials; Peak Demand, Energy Weighted, and Time Differentiated methods. After considering all allocation theories and ensuring that the selected method aligned with the principles of reflecting actual planning and operating characteristics, cost causation, recognizing the broad set of customer class characteristics and their usage, and producing stable results on a year to year basis, the Company selected the utilization of the Energy Weighted approach, specifically the Average & Peak Production Plant Allocation method, incorporating a four (4) Coincident Peak (CP) component. An Energy Weighted approach was viewed to be cost effective, balanced through its incorporation of energy, and less subjective than other methods. Utilization of the Average & Peak method is an energy-weighted method of production plant allocation that gives classes recognition for both usage and contribution to peak load.

Q: Has this allocation method been proposed before?

A: Yes. The Average & Peak method has been proposed by KCP&L most recently in Case No. ER-2014-0370 and by Greater Missouri Operations (GMO) Company in Case No. ER-2016-0156. Additionally, KCP&L had also used the Average & Peak method in Case No. ER-2006-0314 and ER-2007-0291.

Q: How were the fuel costs associated with the production plant allocated in the CCOS study?

A: Fuel costs were allocated using a seasonal, monthly kWh allocator. Based on monthly fuel costs from the Company for the 12 months ended December 31, 2015, each month's fuel costs were allocated to each customer class's corresponding calendar month kWh sales adjusted for losses. These allocated results were summed seasonally, by rate and major customer class to identify a proxy fuel allocator which was then used to allocate the actual fuel costs shown in the CCOS study.

Q: How were the off system sales margins that KCP&L receives from its external sales of energy allocated?

A: They were allocated using the Energy allocator.

Q: What method did you use to allocate transmission plant costs?

A: Transmission plant costs were allocated using Average & Peak-4CP.

Q: What method did you use to allocate Distribution Plant?

A: Distribution Plant was primarily allocated using a Non-Coincident Peak (NCP) demand allocator based on the use of NCP class demands for Primary Plant in Accounts 360 through 367, with the exception of Account 363, which used a 12-CP demand allocation. Also, Accounts 364, 365, 366 and 367 included methods to recognize primary and secondary voltage cost separation.

Q: What method did you use to allocate Line Transformers and secondary plant?

A: Line Transformers and secondary plant costs were allocated to customers receiving secondary service based on the weighted average of the diversified class demands (NCP) and undiversified individual customer maximum demands.

Q: What method did you use to allocate Services?

A: Since we consider services customer-related, these costs were allocated based on the customers total undiversified maximum customer demands.

Q: What method did you use to allocate Meters?

A: Meter costs, recorded to Account 370, are also customer-related and were allocated using an assignment of all meters and metering devices to customer rates.

Q: Did you include any other rate base elements in the study?

A: Yes, multiple rate base elements have been included. The following details their allocation:

- Additions to net plant included cash working capital, materials and supplies, prepayments, fuel inventory, and various regulatory assets.
- The cash working capital component of rate base was developed and allocated on related expenses or plant in the CCOS study.
- Materials and supplies were allocated on total plant and demand allocation factors.
- Prepayment items were allocated using total plant, customers, and demand allocation factors.
- Fuel inventory was allocated on energy.
- The regulatory assets were allocated on labor, energy, or demand allocation factors depending on the costs tracked.
- The accumulated deferred taxes were allocated on total plant.
- Customer advances for construction were allocated on total distribution plant.

- Customer deposits were developed using the data analysis by customer group available from the Company.

Q: What revenues did you use for this study?

A: The class and rate revenues were developed under my supervision and were discussed earlier in this testimony. Other sources of revenues such as Miscellaneous Revenues were allocated consistent with the revenue source.

Q: How were Operation and Maintenance ("O&M") Expenses allocated?

A: O&M Expenses were allocated using various methods dependent of the cost causation. O&M for production, transmission and distribution plant were allocated to customer classes following plant. Customer Accounts Expenses, Customer Services and Information Expenses, Sales Expenses, and Administrative and General Expenses were allocated based on the results of individual allocation studies. Administrative & General expenses were primarily allocated on the labor allocator with the exception of the following:

- Account 930.1, General Advertising, which was allocated based on the number of customers
- Account 928, Regulatory Commission expenses, which was primarily allocated to classes on revenues at the uniform claimed rate of return
- Account 935 Maintenance of General Plant, which was allocated on general plant.

Q: What is the next step after the allocations are applied?

A: The next step is to determine the relative return on rate base for each of the classes and rates in the study. The ratio of class revenues less expense (net operating income) divided by class rate base will indicate the rate of return being earned by the Company that is attributable to a particular class. It is necessary to keep in mind that this calculation only represents a snapshot in time. The results of the CCOS study will most likely vary over time. The results of the study will also vary if you apply different allocation factors to the study. By applying different methods to the allocation process, you can change the outcome of the CCOS study.

Q: What were the results of the CCOS study?

A: The jurisdictional rate of return was calculated to be 5.5%. Individual classes' rates of return at current rates vary, and based on the current costs, are shown in the following table.

Residential	Small General Service	Medium General Service	Large General Service	Large Power Service	Other Lighting
4.0%	8.2%	7.0	7.2%	4.9%	9.4%

Q: If rates were changed so that KCP&L earned the same rate of return from each customer class, how much would each class's rates need to change?

A: To achieve the jurisdictional revenue increase of 10.8%, the classes should be adjusted by the percentages in the table below.

Residential	Small General Service	Medium General Service	Large General Service	Large Power Service	Other Lighting
20.0%	-2.3%	3.4%	2.3%	14.2%	-6.8%

Q: What general conclusion can be made from these results?

A: The results of the CCOS study show that each class of customers recovers the cost of service to that class and provides a return on investment. The results also show the Residential and Large Power class revenues are below the Total MO Retail rate of return level while the Small General, Medium General and Large General class revenues are above. The revenues for the lighting class appear well above the Total MO Retail rate of return.

Q: In addition to the class results, was the study used to provide any additional information?

A: Yes, another element of the study was to explore costs at the rate level and the season level. This data provides additional information to aid the Company in preparing its rate design.

Q: What were the results at the rate and season level?

A: Adding these multiple levels of detail increase the amount of data so it is best to present the results in the form of tables. Schedule MEM-2 is attached to provide that information. Review of the results show that the summer and winter rates for each class provide recovery of the cost of service and a return on the investment. The CCOS study demonstrates that rates charged during the winter, in nearly every case, provide a higher contribution to the average return on investment than the summer rates.

Q: Are you proposing any changes to the class revenues based on the results of the study?

A: Yes. Utilizing the results from the study prepared based on the Average & Peak production allocation; the Company has identified the following:

- Apply no increase to the Lighting class (unmetered),
- Apply the increase equally to the remaining classes (adjusted for pre-MEEIA opt-out revenues), and

Application of these proposals to the electric rates is discussed further in the rate design section of this testimony.

IV. ELECTRIC RATE DESIGN

Q: Are you sponsoring the electric tariffs filed in this case?

A: Yes, I am.

Q: Please summarize the proposed rate design recommendation for the electric tariffs and any additional proposed changes to the tariffs?

A: The Company is requesting an annual aggregate increase over current revenues reflecting impacts before the rebasing of fuel for the fuel adjustment clause, in the amount of $62.9 million (7.52%). The aggregate annual increase over current revenues including the rebasing of fuel for the fuel adjustment clause is $90.1 million (10.77%). The Company is proposing that the requested increase be applied to all metered classes on an equal percentage basis, with the exception of the Lighting class. The summary of revenues and proposed increase by class may be found in Schedules MEM-5 and MEM-5A.**Q: Are there any new tariffs being filed as part of this case?**

A: Yes, the Company is proposing a new tariff for electric vehicle charging stations resulting from KCP&L's Clean Charge Network program. Company Witness Tim M. Rush explains this in detail in his Direct Testimony.

Q: Please summarize the proposed changes to rules & regulation tariffs?

A: Proposed changes are minimal and are proposed to better align the rules & regulations with current costs or planned business practices. The specific, proposed changes to rules and regulations and non-base rate tariffs may be found in Schedule MEM-4.

Q: Does the Company propose any changes to the KCP&L Lighting class?

A: No**.** As mentioned previously, the CCOS studies indicated the unmetered Lighting class did not need to be increased. Further, the Company made a filing to introduce Light

Emitting Diode (“LED”) in KCP&L’s jurisdiction in tariff filing JE-2016-0344 on June 1, 2016 with rates effective on July 1, 2016. The Company requested approval of tariffs which will allow it to pursue a structured conversion of all roadway lighting (non-decorative, pole mounted, over road lighting) to LED fixtures. Over an approximately six month conversion, KCP&L proposes to convert approximately 7,500 lights.

Q: Are you proposing any additional tariff changes?

A: Yes, there have also been changes to the FAC tariffs that are explained in detail in the Direct Testimony of Company witness Tim. M. Rush..

Q: Does that conclude your testimony?

A: Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Kansas City Power & Light Company's Request for Authority to Implement A General Rate Increase for Electric Service	)))	Case No. ER-2016-0285

AFFIDAVIT OF MARISOL E. MILLER

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

Marisol E. Miller, being first duly sworn on his oath, states:

1. My name is Marisol E. Miller. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Supervisor – Regulatory Affairs.

2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of Kansas City Power & Light Company consisting of Seventeen (17) 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.

Marisol E. Miller

Subscribed and sworn before me this 1st day of July, 2016.

Nicole A. Wehry
Notary Public

My commission expires: Feb. 4 2019

NICOLE A. WEHRY
Notary Public - Notary Seal
State of Missouri
Commissioned for Jackson County
My Commission Expires: February 04, 2019
Commission Number: 14391200

Kansas City Power & Light Company
2016 RATE CASE - Direct
COST OF SERVICE - Missouri Jurisdiction
TY 12/31/15; Update TBD; K&M 12/31/16

Allocation Method: Production - Avg & Pk 4 CP, Transmission - Avg & Pk 4 CP

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	MISSOURI RETAIL	RESIDENTIAL	SMALL GEN. SERVICE	MEDIUM GEN. SERVICE	LARGE GEN. SERVICE	LARGE PWR SERVICE	TOTAL LIGHTING	
		(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	0010	**SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE**								1	
1	0020		**Reference**								
1	0030	OPERATING REVENUE									
1	0040	RETAIL SALES REVENUE	TSFR 9 90	837,233,404	315,251,522	55,236,249	121,694,450	188,383,024	146,155,580	10,512,579	
1	0050	OTHER OPERATING REVENUE	TSFR 9 340	250,855,503	77,386,264	12,646,823	35,518,208	63,134,718	59,580,486	2,589,005	
1	0060	TOTAL OPERATING REVENUE		1,088,088,907	392,637,785	67,883,073	157,212,658	251,517,742	205,736,066	13,101,584	
1	0070										
1	0080	OPERATING EXPENSES									
1	0090	FUEL	TSFR 9 4090	158,701,965	48,810,420	7,970,002	22,480,913	39,982,527	37,860,280	1,597,822	
1	0100	PURCHASED POWER	TSFR 9 4100	222,730,875	68,045,349	11,174,536	31,551,320	56,350,176	53,324,669	2,284,824	
1	0110	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4110	306,891,041	137,653,947	18,905,490	37,897,728	57,848,315	51,009,253	3,576,307	
1	0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1430	127,861,126	52,953,452	7,565,080	18,199,136	26,208,065	21,673,239	1,262,154	
1	0130	AMORTIZATION EXPENSES	TSFR 9 4590	20,874,322	8,345,778	1,205,825	2,959,925	4,428,850	3,710,786	223,157	
1	0140	TAXES OTHER THAN INCOME TAXES	TSFR 9 4710	65,449,969	26,814,869	3,845,853	9,095,574	13,575,211	11,395,557	722,906	
1	0150	CURRENT INCOME TAXES	TSFR 11 620	29,136,031	2,754,936	4,243,825	7,632,427	11,230,920	2,430,544	843,379	
1	0160	DEFERRED INCOME TAXES	TSFR 11 690	13,528,201	5,561,049	793,818	1,895,522	2,802,056	2,326,207	149,549	
1	0170	TOTAL ELECTRIC OPERATING EXPENSES		945,173,529	350,939,800	55,704,430	131,712,546	212,426,121	183,730,534	10,660,099	
1	0180										
1	0190	NET ELECTRIC OPERATING INCOME		142,915,379	41,697,985	12,178,643	25,500,112	39,091,621	22,005,532	2,441,485	
1	0200										
1	0210	RATE BASE									
1	0220	TOTAL ELECTRIC PLANT	TSFR 3 190	5,274,249,638	2,152,742,391	308,060,262	738,886,948	1,099,632,949	918,222,734	56,704,355	
1	0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 6 1700	2,072,173,694	844,030,676	121,333,189	287,261,508	431,949,865	363,923,703	23,674,752	
1	0240	NET PLANT		3,202,075,945	1,308,711,715	186,727,073	451,625,440	667,683,083	554,299,031	33,029,604	
1	0250	PLUS:									
1	0260	CASH WORKING CAPITAL	TSFR 2 30	(62,071,389)	(24,750,482)	(3,837,641)	(8,834,004)	(13,259,163)	(10,667,113)	(722,986)	
1	0270	MATERIALS & SUPPLIES	TSFR 2 100	59,031,048	22,800,474	3,336,477	8,375,969	12,898,182	11,066,946	553,000	
1	0280	PREPAYMENTS	TSFR 2 170	7,124,681	2,722,398	397,720	982,272	1,574,620	1,397,750	49,922	
1	0290	FUEL INVENTORY	TSFR 2 240	66,320,675	20,308,703	3,324,416	9,393,610	16,742,995	15,874,130	676,821	
1	0300	REGULATORY ASSETS	TSFR 2 330	74,763,183	26,974,310	4,049,004	10,612,421	17,558,117	14,938,798	630,533	
1	0310	LESS:									
1	0320	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 380	1,667,781	921,050	119,681	234,735	235,189	114,509	42,618	
1	0330	CUSTOMER DEPOSITS	TSFR 2 390	4,020,118	2,138,954	1,507,973	315,716	53,293	4,181	0	
1	0340	DEFERRED INCOME TAXES	TSFR 2 400	729,963,824	297,942,679	42,635,988	102,263,029	152,190,800	127,083,362	7,847,965	
1	0350	DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE	TSFR 2 410	35,319,134	10,790,165	1,771,981	5,003,192	8,935,624	8,455,860	362,312	
1	0360	DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE	TSFR 2 420	0	0	0	0	0	0	0	
1	0370	TOTAL RATE BASE		2,576,273,286	1,044,974,270	147,961,424	364,339,038	541,782,927	451,251,629	25,963,999	
1	0380										
1	0390	RATE OF RETURN		5.547%	3.990%	8.231%	6.999%	7.215%	4.877%	9.403%	
1	0400	RELATIVE RATE OF RETURN		1.00	0.72	1.48	1.26	1.30	0.88	1.70	
1	0410										
1	0420										
1	0430										
1	0440										
1	0450										
1	0460										
1	0470										
1	0480										
1	0490										

Kansas City Power & Light Company - Missouri
Table 3
Cost of Service Results – Class ROR and Index of Return

Customer Class	Index of Return Annual	-------- Rate of Return % -------- Annual	Seasonal Summer	Seasonal Winter
RESIDENTIAL	0.72	**3.990%**	**2.002%**	**6.512%**
Regular	0.75	**4.155%**	**1.947%**	**7.213%**
Time of Day	0.69	**3.807%**	**2.786%**	**5.111%**
All Electric	0.67	**3.741%**	**2.436%**	**5.092%**
Separately Metered	0.47	**2.634%**	**1.147%**	**3.837%**
SMALL GS	1.48	**8.231%**	**3.744%**	**13.714%**
Primary & Secondary	1.48	**8.233%**	**3.753%**	**13.763%**
Other (Unmetered)	1.88	**10.457%**	**4.365%**	**17.682%**
All Electric	1.34	**7.445%**	**2.854%**	**12.110%**
Separately Metered	1.26	**6.997%**	**4.377%**	**9.324%**
MEDIUM GS	1.26	**6.999%**	**2.424%**	**12.700%**
Primary	1.80	**9.982%**	**4.546%**	**15.115%**
Secondary	1.28	**7.109%**	**2.449%**	**13.055%**
All Electric	1.05	**5.832%**	**2.023%**	**9.719%**
Separately Metered	1.11	**6.131%**	**2.228%**	**10.881%**
LARGE GS	1.30	**7.215%**	**2.279%**	**13.269%**
Primary	1.33	**7.404%**	**2.241%**	**14.086%**
Secondary	1.35	**7.486%**	**2.419%**	**14.094%**
All Electric	1.19	**6.585%**	**1.929%**	**11.664%**
Separately Metered	1.63	**9.065%**	**4.126%**	**14.783%**
LARGE POWER SERVICE	0.88	**4.877%**	**0.623%**	**10.395%**
Primary	1.01	**5.602%**	**1.253%**	**10.975%**
Secondary	1.08	**5.963%**	**1.463%**	**11.600%**
Substation	0.20	**1.090%**	**-1.760%**	**4.974%**
Transmission	0.80	**4.463%**	**-0.383%**	**12.222%**
TOTAL LIGHTING	1.70	**9.403%**		
MISSOURI RETAIL	1.00	**5.547%**		

Note - Allocation Method: Production - Avg & Pk 4 CP, Transmission - Avg & Pk 4 CP

Kansas City Power & Light Company - Missouri
Table 4
Cost of Service Results – Unbundled Customer, Demand and Energy Cost Components

	Uniform Rate of Return @ 7.7%						
	Monthly ($) Customer Charge	Annual Energy Costs ($)	Seasonal Energy Costs ($)		Demand Costs ($/kWh)		
Customer Class			Summer	Winter	Annual	Seasonal Summer	Seasonal Winter
RESIDENTIAL	$16.68	0.0214	0.0226	0.0207	0.1076	0.1553	0.0762
Regular	$16.34	0.0215	0.0226	0.0207	0.1115	0.1563	0.0784
Time of Day	$23.26	0.0214	0.0227	0.0205	0.1036	0.1438	0.0747
All Electric	$16.99	0.0212	0.0225	0.0206	0.0973	0.1491	0.0709
Separately Metered	$21.41	0.0211	0.0226	0.0206	0.0988	0.1652	0.0741
SMALL GS	$22.38	0.0211	0.0227	0.0202	0.0911	0.1421	0.0621
Primary & Secondary	$22.84	0.0211	0.0227	0.0202	0.0913	0.1419	0.0621
Other (Unmetered)	$10.06	0.0212	0.0228	0.0205	0.0877	0.1424	0.0603
All Electric	$25.58	0.0210	0.0224	0.0203	0.0873	0.1458	0.0615
Separately Metered	$37.00	0.0209	0.0225	0.0203	0.0893	0.1532	0.0642
MEDIUM GS	$43.50	0.0211	0.0226	0.0202	0.0833	0.1287	0.0576
Primary	$24.48	0.0205	0.0222	0.0199	0.0726	0.1285	0.0516
Secondary	$42.48	0.0211	0.0227	0.0201	0.0835	0.1283	0.0576
All Electric	$55.54	0.0209	0.0225	0.0202	0.0821	0.1336	0.0588
Separately Metered	$64.59	0.0211	0.0227	0.0202	0.0832	0.1295	0.0577
LARGE GS	$58.80	0.0209	0.0225	0.0200	0.0700	0.1106	0.0484
Primary	$57.45	0.0205	0.0222	0.0196	0.0672	0.1071	0.0456
Secondary	$57.52	0.0210	0.0226	0.0201	0.0715	0.1106	0.0490
All Electric	$57.52	0.0208	0.0224	0.0201	0.0687	0.1117	0.0484
Separately Metered	$99.35	0.0210	0.0227	0.0201	0.0711	0.1134	0.0496
LARGE POWER SERVICE	$616.33	0.0205	0.0219	0.0197	0.0607	0.0936	0.0418
Primary	$652.22	0.0205	0.0219	0.0197	0.0622	0.0951	0.0437
Secondary	$551.56	0.0210	0.0225	0.0202	0.0656	0.0989	0.0461
Substation	$648.09	0.0203	0.0215	0.0196	0.0553	0.0875	0.0370
Transmission	$647.68	0.0199	0.0216	0.0188	0.0550	0.0880	0.0346
TOTAL LIGHTING		0.0209			0.0436		

Note - Allocation Method: Production - Avg & Pk 4 CP, Transmission - Avg & Pk 4 CP

KCP&L-MO LARGE POWER SERVICE

ER-2016-0285

INPUT FOR MODEL				
Cust Chg	**Current Rates**	**Rates With Increase**	**PROPOSED RATES**	**Proposed Scenarios**
		0.11		
A: CUSTOMER CHARGE				
	1,106.30	1,106.30	1,226.93	
	-	-	-	
	-	-	-	
	-	-	-	
B: FACILITIES CHARGE	-	-	-	
SECONDARY:	3.705	3.705	4.109	
PRIMARY:	3.071	3.071	3.406	
SUBSTATION VOLTAGE	0.927	0.927	1.028	
TRANSM VOLTAGE	-	-	-	
	-	-	-	
C: DEMAND CHARGE	-	-	-	
<u>SECONDARY-SUMMER:</u>	-	-	-	
First 2443 kw	14.374	14.374	15.942	
Next 2443 kw	11.498	11.498	12.752	
Next 2443 kw	9.632	9.632	10.682	
All kw over 7329 kw	7.031	7.031	7.798	
<u>SECONDARY-WINTER</u>	-	-	-	
First 2443 kw	9.771	9.771	10.837	
Next 2443 kw	7.624	7.624	8.455	
Next 2443 kw	6.726	6.726	7.459	
All kw over 7329 kw	5.178	5.178	5.743	
	-	-	-	
<u>PRIMARY-SUMMER</u>	-	-	-	
First 2500 kw	14.044	14.044	15.576	
Next 2500 kw	11.236	11.236	12.461	
Next 2500 kw	9.411	9.411	10.437	
All kw over 7500 kw	6.871	6.871	7.620	
<u>PRIMARY-WINTER</u>	-	-	-	
First 2500 kw	9.545	9.545	10.587	
Next 2500 kw	7.451	7.451	8.263	
Next 2500 kw	6.572	6.572	7.289	
All kw over 7500 kw	5.061	5.061	5.613	
	-	-	-	
<u>SUBSTATION-SUMMER</u>	-	-	-	
First 2530 kw	13.876	13.876	15.389	
Next 2530 kw	11.101	11.101	12.311	
Next 2530 kw	9.299	9.299	10.313	
All kw over 7590 kw	6.790	6.790	7.530	
<u>SUBSTATION-WINTER</u>	-	-	-	
First 2530 kw	9.434	9.434	10.463	
Next 2530 kw	7.363	7.363	8.166	
Next 2530 kw	6.496	6.496	7.204	
All kw over 7590 kw	5.001	5.001	5.546	
	-	-	-	
<u>TRANSMISSION-SUMMER</u>	-	-	-	
First 2553 kw	13.757	13.757	15.257	
Next 2553 kw	11.002	11.002	12.202	
Next 2553 kw	9.214	9.214	10.219	
All kw over 7659 kw	6.729	6.729	7.463	
<u>TRANSMISSION-WINTER</u>	-	-	-	
First 2553 kw	9.349	9.349	10.368	
Next 2553 kw	7.297	7.297	8.093	
Next 2553 kw	6.438	6.438	7.140	
All kw over 7659 kw	4.956	4.956	5.496	
	-	-	-	
D: ENERGY CHARGE	-	-	-	
<u>SECONDARY-SUMMER:</u>	-	-	-	
0-180 hrs use per month	0.09000	0.09000	0.10008	
181-360 hrs use per month	0.05348	0.05348	0.05958	
361+ hrs use per month	0.02566	0.02566	0.02865	
<u>SECONDARY-WINTER:</u>	0.00000	-	-	
0-180 hrs use per month	0.07630	0.07630	0.08489	
181-360 hrs use per month	0.04866	0.04866	0.05424	
361+ hrs use per month	0.02541	0.02541	0.02837	
	0.00000	-	-	
<u>PRIMARY-SUMMER:</u>	0.00000	-	-	
0-180 hrs use per month	0.08794	0.08794	0.09780	
181-360 hrs use per month	0.05228	0.05228	0.05825	

	A	B	C	D	E	F	G	H	I	J	K
80		361+ hrs use per month	0.02507	0.02507	0.02798						
81		PRIMARY-WINTER:	0.00000	-	-						
82		0-180 hrs use per month	0.07456	0.07456	0.08296						
83		181-360 hrs use per month	0.04754	0.04754	0.05299						
84		361+ hrs use per month	0.02484	0.02484	0.02773						
85			0.00000	-	-						
86		SUBSTATION-SUMMER	0.00000	-	-						
87		0-180 hrs use per month	0.08692	0.08692	0.09667						
88		181-360 hrs use per month	0.05167	0.05167	0.05757						
89		361+ hrs use per month	0.02477	0.02477	0.02760						
90		SUBSTATION-WINTER	0.00000	-	-						
91		0-180 hrs use per month	0.07370	0.07370	0.08201						
92		181-360 hrs use per month	0.04698	0.04698	0.05237						
93		361+ hrs use per month	0.02454	0.02454	0.02735						
94			0.00000	-	-						
95		TRANSMISSION-SUMMER	0.00000	-	-						
96		0-180 hrs use per month	0.08615	0.08615	0.09581						
97		181-360 hrs use per month	0.05120	0.05120	0.05705						
98		361+ hrs use per month	0.02456	0.02456	0.02737						
99		TRANSMISSION-WINTER	0.00000	-	-						
100		0-180 hrs use per month	0.07302	0.07302	0.08125						
101		181-360 hrs use per month	0.04656	0.04656	0.05191						
102		361+ hrs use per month	0.02431	0.02431	0.02709						
103			0.00000	-	-						
104	E: REACTIVE DEMAND ADJUSTMENT		0.930	0.930	1.031						
105				-	-						
106	LGS Secondary		100.00%		11.20%						
107	LGS Primary		100.00%		11.21%						
108	LGS Substation Voltage		100.00%		11.25%						
109	LGS Transmission Voltage		100.00%		11.24%						
110	LGS Overall Change (*)		0.00%		11.22%						
111	Winter Price Below Summer (SUM-WIN)/SUM		14.2%		14.2%						
112	Overall Change				11.22%						
113											
114		Revenue	$148,044,229	$148,306,275	$164,650,793						
115		Change in Revenue			$16,606,565						
116											
117		Proposed change per Revenue Summary			$16,606,615						

KCP&L-MO LARGE GENERAL SERVICE

ER-2016-0285

	A / B	C	D	E	F	G–J
5	INPUT FOR MODEL					
6	Cust Chg	Current Rates	Rates With Increase	Proposed Rate		Proposed Scenarios
7						
8			0.11			
9						
10						
11	A: CUSTOMER CHARGE					
12	0-24 KW	114.38	114.38	126.85		
13	25-199 KW	114.38	114.38	126.85		
14	200-999 KW	114.38	114.38	126.85		
15	1001+ KW	976.54	976.54	1,083.02		
16	Separately Metered Space Heat	2.62	2.62	2.91		
17						
18	B: FACILITIES CHARGE					
19	SECONDARY:	3.272	3.272	3.629		
20	PRIMARY:	2.713	2.713	3.009		
21						
22	C: DEMAND CHARGE					
23	SECONDARY-SUMMER:	6.534	6.534	7.246		
24	SECONDARY-WINTER	3.516	3.516	3.899		
25	PRIMARY-SUMMER	6.386	6.386	7.082		
26	PRIMARY-WINTER	3.436	3.436	3.811		
27	SECONDARY-WINTER - ELEC ONLY	3.256	3.256	3.611		
28	PRIMARY-WINTER - ELEC ONLY	3.179	3.179	3.526		
29						
30	D: ENERGY CHARGE					
31	SECONDARY-SUMMER:					
32	0-180 hrs use per month	0.09596	0.09596	0.10669		
33	181-360 hrs use per month	0.06615	0.06615	0.07363		
34	361+ hrs use per month	0.04260	0.04260	0.04736		
35	SECONDARY-WINTER:	0.00000	-	-		
36	0-180 hrs use per month	0.08818	0.08818	0.09807		
37	181-360 hrs use per month	0.05085	0.05085	0.05666		
38	361+ hrs use per month	0.03580	0.03580	0.03981		
39						
40	PRIMARY-SUMMER:					
41	0-180 hrs use per month	0.09381	0.09381	0.10431		
42	181-360 hrs use per month	0.06457	0.06457	0.07188		
43	361+ hrs use per month	0.04160	0.04160	0.04614		
44	PRIMARY-WINTER:	0.00000	-	-		
45	0-180 hrs use per month	0.08617	0.08617	0.09584		
46	181-360 hrs use per month	0.04963	0.04963	0.05531		
47	361+ hrs use per month	0.03510	0.03510	0.03904		
48						
49	SECONDARY-WINTER - ALL ELECTRIC					
50	0-180 hrs use per month	0.08479	0.08479	0.09431		
51	181-360 hrs use per month	0.04549	0.04549	0.05072		
52	361+ hrs use per month	0.03551	0.03551	0.03949		
53	PRIMARY-WINTER - ALL ELECTRIC	0.00000	-	-		
54	0-180 hrs use per month	0.08301	0.08301	0.09233		
55	181-360 hrs use per month	0.04449	0.04449	0.04961		
56	361+ hrs use per month	0.03483	0.03483	0.03874		
57						
58	E: SEPARATELY METERED S/H-WINTER					
59	SECONDARY	0.05932	0.05932	0.06579		
60	PRIMARY	0.00000	-	-		
61						
62	F: REACTIVE DEMAND ADJUSTMENT	0.821	0.821	0.91052		
64	LGS Secondary	100.00%	0.08%	11.16%		
65	LGS Primary	100.00%	0.27%	11.17%		
66	LGS Overall Change (*)	0.00%	0.11%	11.16%		
67	LGA Secondary	100.00%	0.67%	11.16%		
68	LGA Primary	100.00%	0.00%	11.18%		
69	LGA Winter Energy Overall Change		0.00%	10.15%		
70	LGA Overall Change (*)	0.00%	0.53%	11.16%		
71	Winter Price Below Summer (SUM-WIN)/SUM	28.0%	17.6%	17.5%		
72	Overall Change		0.242%	11.16%		
73						
74	Revenue	$189,041,225	$189,498,426	$210,135,380		
75	Change in Revenue			$21,094,155		
76						
77	Proposed change per Revenue Summary			$21,094,197		
78				($42)		

KCP&L-MO MEDIUM GENERAL SERVICE

ER-2016-0285

	Cust Chg	Current Rates	Rates With Increase	PROPOSED RATES	Proposed Scenarios
	INPUT FOR MODEL				
			0.11		
	A: CUSTOMER CHARGE				
	0-24 KW	53.21	53.21	59.01	
	25-199 KW	53.21	53.21	59.01	
	200-999 KW	108.07	108.07	119.85	
	1001+ KW	922.75	922.75	1,023.37	
	Separately Metered Space Heat	2.48	2.48	2.75	
	B: FACILITIES CHARGE				
	SECONDARY:	3.092	3.092	3.430	
	PRIMARY:	2.563	2.563	2.842	
	C: DEMAND CHARGE				
	SECONDARY-SUMMER:	4.045	4.045	4.486	
	SECONDARY-WINTER	2.058	2.058	2.282	
	PRIMARY-SUMMER	3.951	3.951	4.382	
	PRIMARY-WINTER	2.009	2.009	2.228	
	SECONDARY-WINTER - ELEC ONLY	2.914	2.914	3.232	
	PRIMARY-WINTER - ELEC ONLY	2.851	2.851	3.162	
	D: ENERGY CHARGE				
	SECONDARY-SUMMER:				
	0-180 hrs use per month	0.10573	0.10573	0.11753	
	181-360 hrs use per month	0.07232	0.07232	0.08048	
	361+ hrs use per month	0.06099	0.06099	0.06764	
	SECONDARY-WINTER:				
	0-180 hrs use per month	0.09136	0.09136	0.10159	
	181-360 hrs use per month	0.05468	0.05468	0.06091	
	361+ hrs use per month	0.04586	0.04586	0.05086	
	PRIMARY-SUMMER:				
	0-180 hrs use per month	0.10320	0.10320	0.11472	
	181-360 hrs use per month	0.07069	0.07069	0.07867	
	361+ hrs use per month	0.05960	0.05960	0.06630	
	PRIMARY-WINTER:				
	0-180 hrs use per month	0.08922	0.08922	0.09922	
	181-360 hrs use per month	0.05342	0.05342	0.05952	
	361+ hrs use per month	0.04498	0.04498	0.05008	
	SECONDARY-WINTER - ALL ELECTRIC				
	0-180 hrs use per month	0.08016	0.08016	0.08917	
	181-360 hrs use per month	0.04586	0.04586	0.05099	
	361+ hrs use per month	0.03982	0.03982	0.04416	
	PRIMARY-WINTER - ALL ELECTRIC				
	0-180 hrs use per month	0.07836	0.07836	0.08717	
	181-360 hrs use per month	0.04472	0.04472	0.04973	
	361+ hrs use per month	0.03907	0.03907	0.04333	
	E: SEPARATELY METERED S/H-WINTER				
	SECONDARY	0.05974	0.05974	0.06625	
	PRIMARY	0.00000	-	-	
	F: REACTIVE DEMAND ADJUSTMENT	0.775	0.775	0.860	
	MGS Secondary	100.00%	0.01%	11.13%	
	MGS Primary	100.00%	0.65%	11.14%	
	MGS Overall Change (*)	0.00%	0.02%	11.13%	
	MGA Secondary	100.00%	0.00%	11.11%	
	MGA Primary	100.00%	0.00%	11.12%	
	MGA Winter Energy Overall Change		0.00%	10.07%	
	MGA Overall Change (*)	0.00%	0.00%	11.11%	
	MGS Secondary-Space Heat	100.00%	0.00%	11.06%	
	Winter Price Below Summer (SUM-WIN)/SUM	21.6%	21.6%	21.6%	
	Overall Change		0.01%	11.12%	
	Revenue	$121,657,901	$121,676,024	$135,191,645	
	Change in Revenue			$13,533,744	
	Proposed change per Revenue Summary			$13,533,843	
				($99)	

KCP&L-MO SMALL GENERAL SERVICE

ER-2016-0285

INPUT FOR MODEL

Row	Cust Chg	Current Rates	Rates With Increase	PROPOSED RATES	Proposed Scenarios
7					
8			0.11		
9					
10					
11	A: CUSTOMER CHARGE				
12	Metered Service:				
13	0-24 KW	18.37	18.37	20.37	
14	25-199 KW	50.92	50.92	56.47	
15	200-999 KW	103.45	103.45	114.73	
16	1001+ KW	883.30	883.30	979.62	
17	Unmetered Service	7.71	7.71	8.55	
18	Separately Metered Space Heat	2.37	2.37	2.63	
19					
20	B: FACILITIES CHARGE				
21	SECONDARY:	-	-	-	
22	0-25 KW	-	-	-	
23	26+ KW	2.959	2.959	3.282	
24	PRIMARY:	-	-	-	
25	0-26 KW	-	-	-	
26	27+ KW	2.890	2.890	3.205	
27					
28	C: ENERGY CHARGE				
29	SECONDARY-SUMMER:				
30	0-180 hrs use per month	0.16395	0.16395	0.1821	
31	181-360 hrs use per month	0.07779	0.07779	0.0865	
32	361+ hrs use per month	0.06931	0.06931	0.0769	
33	SECONDARY-WINTER:				
34	0-180 hrs use per month	0.12739	0.12739	0.1415	
35	181-360 hrs use per month	0.06220	0.06220	0.0692	
36	361+ hrs use per month	0.05614	0.05614	0.0623	
37					
38	PRIMARY-SUMMER:				
39	0-180 hrs use per month	0.16020	0.16020	0.17794	
40	181-360 hrs use per month	0.07601	0.07601	0.08430	
41	361+ hrs use per month	0.06771	0.06771	0.07509	
42	PRIMARY-WINTER:				
43	0-180 hrs use per month	0.12449	0.12449	0.13833	
44	181-360 hrs use per month	0.06077	0.06077	0.06760	
45	361+ hrs use per month	0.05483	0.05483	0.06081	
46					
47	SECONDARY-WINTER - ALL ELECTRIC				
48	0-180 hrs use per month	0.11668	0.11668	0.12967	
49	181-360 hrs use per month	0.06220	0.06220	0.06898	
50	361+ hrs use per month	0.05614	0.05614	0.06226	
51	PRIMARY-WINTER - ALL ELECTRIC				
52	0-180 hrs use per month	0.11402	0.11402	0.12672	
53	181-360 hrs use per month	0.06077	0.06077	0.06740	
54	361+ hrs use per month	0.05483	0.05483	0.06081	
55					
56	D: SEPARATELY METERED S/H-WINTER				
57	SECONDARY	0.06822	0.06822	0.07566	
58	PRIMARY	-	-	-	
59	SGS Secondary	100.00%	100.01%	111.07%	
60	SGS Primary	100.00%	100.00%	111.03%	
61	SGS Overall Change (*)	0.00%	0.01%	11.08%	
62	SGA Secondary	100.00%	100.00%	111.06%	
63	SGA Primary	100.00%	#DIV/0!	#DIV/0!	
64	SGA Winter Energy Overall Change		0.00%	11.07%	
65	SGA Overall Change (*)	0.00%	0.00%	11.06%	
66	SGS Secondary Space Heat	100.00%	100.00%	111.02%	
67	SGS Secondary Unmetered	0.00%	#DIV/0!	#DIV/0!	
68	Winter Price Below Summer (SUM-WIN)/SUM	18.5%	18.5%	18.5%	
69	Overall Change		0.01%	11.08%	
70	E:\Regulatory\COS\16-ClassCOS\KCPL-MO Rate Design\Direct Testimony Schedules & Wps\Wps\[MO SGS (SGS-SGA).xls]RATE SUMMARIES				
71	Revenue	$55,207,502	$55,210,833	$61,322,320	
72	Change in Revenue			$6,114,818	
73					
74	Proposed change per Revenue Summary			$6,114,851	
75				($33)	

Row	A	B	C	D	F–H
1	**KCP&L-MO RESIDENTIAL**				
2					
3	**ER-2016-0285**				
4					
5	*INPUT FOR MODEL*				
6	**Cust Chg**	**Current Rates**	**Rates With Increase**	**Proposed Rates**	**Proposed Scenarios**
7					
8			**0.11**		
9					
10	**CUSTOMER CHARGE**				
11	One Meter	11.88	11.88	13.18	
12	Two Meters - Standard	11.88	11.88	13.18	
13	Two Meters - Additional	2.25	2.25	2.50	
14		14.13	14.13	15.67	
15	**ENERGY CHARGE**				
16	**Summer Rate**				
17	0-600	0.13328	0.13328	0.14781	
18	600-1000	0.13328	0.13328	0.14781	
19	1000+	0.13328	0.13328	0.14781	
20	**Winter Rates**				
21	Winter Gen - RESA/RESC				
22	0-600	0.11982	0.11982	0.13289	
23	600-1000	0.07183	0.07183	0.07966	
24	1000+	0.06003	0.06003	0.06658	
25	Winter Gen&S/H - RESB				
26	0-600	0.09367	0.09367	0.10388	
27	600-1000	0.09367	0.09367	0.10388	
28	1000+	0.05887	0.05887	0.06529	
29	Sep Space Heat Mtr				
30	Winter	0.06023	0.06023	0.06680	
31	Summer	0.13328	0.13328	0.14781	
32	**Other Use**				
33	Winter	0.13450	0.13450	0.14917	
34	Summer	0.17310	0.17310	0.19198	
35	**T-O-U (RTOD)**				
36	Customer Charge	15.39	15.39000	17.07	
37	Summer On-Peak	0.20439	0.20439	0.22668	
38	Summer Off-Peak	0.11387	0.11387	0.12629	
39	Winter	0.08417	0.08417	0.09335	
40					
41	**SmartGrid TOU**				
42	Summer On-Peak	0.4149	0.41486	0.46010	
43	Summer Off-Peak	0.0692	0.06918	0.07672	
44	Winter TOU-General Use				
45	0-600	0.10869	0.10869	0.12054	
46	600-1000	0.06518	0.06518	0.07229	
47	1000+	0.05447	0.05447	0.06041	
48	Winter TOU-General Use and Space Heat				
49	0-1000	0.08093	0.08093	0.08975	
50	1000+	0.05341	0.05341	0.05923	
51					
52	Factor RESA	100.00%	100.00%	110.90%	
53	Factor RESA - Winter	100.00%	100.00%	110.91%	
54	Factor RESB	100.00%	100.00%	110.90%	
55	Factor RESB - Winter	100.00%	100.00%	110.90%	
56	Factor RESC	100.00%	100.00%	110.90%	
57	Factor RESC - Winter	100.00%	100.00%	110.91%	
58	Factor T-O-U	100.00%	100.00%	110.91%	
59	Overall Change (*)	100.00%	0.00%	10.90%	
60	Winter Price Below Summer (SUM-WIN)/SUM	28.8%	28.8%	28.8%	
61					
62	Revenue	$315,080,525	$315,080,735	$349,437,621	
63	Change in Revenue			$34,357,096	
64					
65	Design Revenue per Revenue Summary			$34,357,101	
66				($5)	

	A	B	C	D
1	**KCPL-MO Proposed Non-Rate Tariff Revisions - ER-2016-0285**			
2	**Schedule**	**Sheet No.**	**Proposed Change**	**Support**
3	Table of Contents	TOC-1	Updated language to include the Thermal Storage Rider and Public Electric Vehicle Charging Station Service.	The Company is proposing: (1) to adjust the language within the Table of Contents to incorporate both the proposed Public Electric Vehicle Charging Station Service and the present Thermal Storage Rider. Currently, Sheet No. 22 within the tariff holds the Company's Thermal Storage Rider and was marked "Reserved for Future Use," within the Table of Contents.
4		TOC-2	Updated language to include the Public Electric Vehicle Charging Station Service.	The Company is proposing: (1) to adjust the language within the Commercial & Industrial section of the Table of Contents to incorporate the newly proposed Public Electric Vehicle Charging Station Service.
5		TOC-2A	Updated language to include the Thermal Storage Rider.	The Company is proposing: (1) to adjust the language within the Riders & Surcharges section of the Table of Contents to include the Thermal Storage Rider.
6	Residential Other Use	6	Removed Summer and Winter above Customer Charge.	The Company is proposing: (1) to remove the differentiation of Summer and Winter for the Customer Charge given the Customer Charge is the same for both Summer and Winter.
7	Public Electric Vehicle Charging Station Service	24, 24A, 24B	Utilize Sheet Nos. 24, 24A, and 24B to incorporate the new Schedule CCN.	The Company is proposing: (1) to remove the "Reserved for Future Use" from Sheet Nos. 24, 24A, and 24B in order to utilize each for tariff language of the newly proposed Public Electric Vehicle Charging Station Service.
8	Economic Relief Pilot Program	43Z.1	Corrected a spelling error within the header.	The Company is proposing: (1) to correct a spelling error found within the header of Sheet No. 43Z.1 showing a (space) was missing between 'Revised' and 'Sheet'. Correction of this change will ensure that Sheet No. 43Z.1 is consistent with the remainder of the tariff.
9	FAC	50, 50.1, 50.2, 50.3, 50.4, 50.5, 50.6, 50.7, 50.8, 50.9	Updated the header information.	The Company is proposing: (1) to resubmit the current FAC tariff identified on Sheet Nos. 50, and 50.1 - 50.9 with an update to the language within the subtitle of each making them applicable for service provided from September 29, 2015 through the effective date of the proposed ER-2016-0285 rate case, as these are the FAC rules and rates currently in effect. Because of the way the FAC is structured, these tariff sheets will remain active and in effect until the recovery and accumulation periods have run out and a prudence review has been conducted by the Commission Staff.

	A	B	C	D
1	**KCPL-MO Proposed Non-Rate Tariff Revisions - ER-2016-0285**			
2	**Schedule**	**Sheet No.**	**Proposed Change**	**Support**
10		50.11, 50.12, 50.13, 50.14, 50.15, 50.16, 50.17, 50.18, 50.19, 50.20, 50.21	Original documents being implemented into the KCP&L-MO tariff.	The Company is proposing: (1) to submit a new set of Original tariff sheets 50.11 through 50.21 as part of our ER-2016-0285 Rate Case that will include new language presently not contained within the Company FAC (50, 50.1 - 50.10) that will better define the FERC accounts impacted by the FAC and allow for the FAC to be more consistent with the recently submitted KCP&L-GMO (ER-2016-0156) Rate Case FAC tariff; and (2) to include new language re-calculating the FAC Rate Base to reflect current fuel and fuel handling costs as well as an inclusion of transmission costs into the FAC since these costs are directly linked to the Company's fuel and purchased power requirements and can vary significantly from year-to-year.
11				

	A	B	C	D
1	**KCPL-MO Proposed Rules & Regulation Revisions Tariff Revisions - ER-2016-0285**			
2	**Section**	**Rule & Sheet No.**	**Proposed Change**	**Support**
3	Table of Contents	Sheet No. 1.04	Updated language within the Table of Contents to reflect changes made to Rule 10.03.	The Company is proposing to: (1) update the language within the Table of Contents to incorporate a change to the beginning of Rule 10.03 from Sheet No. 1.33B to Sheet No. 1.33A as a result of efforts made by the Company to clean-up its tariff.
4	Metering	Rule 6.09(E) on Sheet No. 1.24A	Update language in Rule 6.09(E) to refer the Customer to Rule 4.10 and not Rule 5.04(D) and added language to the existing Rule 6.09(E).	In order to fully reflect tariff revisions intended in Case No. ER-2014-0370, the Company is proposing: (1) to update the language of Rule 6.09(E) to reference the current period a customer may elect to pay any billing adjustment found based on a Customer being undercharged to at least double the period of time covered by the adjusted bill; and (2) to change the reference of Rule 5.04(D) to Rule 4.10 as it pertains to tampering of Company facilities.
5	Billing and Payment	Rule 8.09 on Sheet No. 1.28	Change made to Non-MEEIA rate.	The Company is proposing: (1) to update its current Non-MEEIA rate that customers will receive on their bill if they opt-out of the Non-MEEIA rate.
6	Extension Policy	Rule 9.01 on Sheet Nos. 1.31 and 1.32	Updated language in Rule 9.01 to allow for some flexibility in the single family residential line extension policy.	The Company is proposing: (1) to mirror the language of the previously filed KCP&L-GMO Rate Case (ER-2016-0156) as a way to bring consistency throughout all Company territories; (2) to update the language of Rule 9.01 to be more general with the terminology so as to favor the Customer by allowing some flexibility of how to achieve a "Free of Charge" extension; and (3) to reformat both Sheets 1.31 and 1.32 with respect to efforts made by the Company to clean up its tariff.
7	Underground Distribution Policy	Rule 10.02(d) on Sheet Nos. 1.33 and 1.33A	Reformat of Rule 10.02(d) to no longer be on Sheet No. 1.33A and updates made to the language referring a Customer to sections of the Company's Electric Service Standards.	In order to ensure that all references regarding underground primary and secondary distribution facilities are the same throughout each territory, the Company is proposing: (1) to update the language of Rule 10.02(d) and refer the reader to specific sections within the Company's Electric Service Standards; and (2) to open Sheet No. 1.33A for additional efforts made by the Company to clean up its tariff.
8		Rule 10.03(a) on Sheet Nos. 1.33B and 1.33C	Reformat of Rule 10.03(a) to begin on Sheet No. 1.33A and an update to the language of Rule 10.03(a)(iv) on top of adding a Rule 10.03(a)(ix) that defines the Company's Electric Service Standards.	The Company is proposing: (1) to reformat Rule 10.03 and Rule 10.03(a) so that both may begin on Sheet No. 1.33A instead of Sheet No. 1.33B; (2) to update the language of Rule 10.03(a) so that the Company may remain consistent throughout all its territories by redefining a Subdivision within Rule 10.03(a)(iv) as land divided into "five" or more lots instead of "two" or more; and (3) to reformat Rule 10.03(a) to include a Rule 10.03(a)(ix) defining the Company's Electric Service Standards and inform a Customer where they may find the document on the Company's website.

Row	A	B	C	D
1	**KCPL-MO Proposed Rules & Regulation Revisions Tariff Revisions - ER-2016-0285**			
2	**Section**	**Rule & Sheet No.**	**Proposed Change**	**Support**
9		Rule 10.03(b) on Sheet No. 1.33D	Reformat of Rule 10.03(b) to begin on Sheet No. 1.33C.	The Company is proposing: (1) to reformat Rule 10.03(b) so that it may begin on Sheet No. 1.33C instead of Sheet No. 1.33D to facilitate efforts made by the Company to clean up its tariff.
10		Rule 10.03(c) on Sheet Nos. 1.33E, 1.33F, 1.33G, 1.33H, and 1.33I	Reformat of Rule 10.03(c) to begin on Sheet No. 1.33D and updates to the existing language of Rules 10.03(c)(i)(1)(A - B), 10.03(c)(i)(2), and 10.03(c)(ii - vi) to include a reference of specific sections in the Company's Electric Service Standards.	The Company is proposing: (1) to reformat Rule10.03(c) to begin on Sheet No. 1.33D instead of Sheet No. 1.33E with respect to efforts made by the Company to clean up its tariff; and (2) to update the language within Rules 10.03(c)(i)(1)(A - B), Rule 10.03(c)(i)(2), and Rules 10.03(c)(ii - iii) to include language that refers a reader to specific sections within the Company's Electric Service Standards to ensure consistency throughout all Company territories.
11		Rule 10.03(d) on Sheet Nos. 1.33I and 1.33J	Reformat of Rule 10.03(d) to begin on Sheet No. 1.33G and updates to the existing language of Rules 10.03(d)(i - iv) to ensure consistency throughout all Company territories.	The Company is proposing: (1) to reformat Rule 10.03(d) to begin on Sheet No. 1.33G instead of Sheet No. 1.33I with respect to efforts made by the Company to clean up its tariff; and (2) to update and reformat the language within Rules 10.03(d)(i - iv) to bring consistency throughout all Company territories.
12		Rule 10.03(e) on Sheet Nos. 1.33J and 1.33K	Reformat of Rule 10.03(e) to begin on Sheet No. 1.33H and an update to the language of Rules 10.03(e)(i-v) to include a reference of specific sections in the Company's Electric Service Standards.	The Company is proposing: (1) to reformat Rule 10.03(e) to begin on Sheet No. 1.33H instead of Sheet No. 1.33J with respect to efforts made by the Company to clean up its tariff; (2) to update the language within Rules 10.03(e)(i - iv) so that a reference is made to guide a Customer to the Company's Electric Service Standards; and (3) to reformat the language within Rule 10.03(e)(v) to Rule 10.03(e)(ii).
13		Rule 10.03(f) on Sheet No. 1.33K and Rule 10.03(g) on Sheet No. 1.33L	Reformat of both Rules 10.03(f - g) to begin on Sheet No. 1.33I.	The Company is proposing: (1) to reformat Rules 10.03(f - g) to both begin on Sheet No. 1.33I instead of either Sheet Nos. 1.33K and 1.33L to facilitate a clean up of its tariff.
14		Rule 10.03(h) on Sheet No. 1.33L	Removal of language.	The Company is proposing to: (1) remove the language within Rule 10.03(h) as given changes in other Sections of the Rule 10.03 address more relevantly.
15		Sheet No. 1.33J, 1.33K, 1.33L	Mark as "Reserved For Future Use."	The Company is proposing: (1) to mark these sheets as, "Reserved For Future Use," to facilitate the reformatting of current language within these tariff sheets and the remainder of Rule 10.03.

KCP&L - Missouri Jurisdiction Class Revenue - For Direct filing - ER-2016-0370

(A)	(K)	(B)	(C)	(D)	E=(B-C)	F=(E * 10.9%) 10.90%	(E+F
MISSOURI RATE GROUP	**kWh**	**Revenue from Existing Rates (Including DSIM, EDR)**	**DSIM Adjustments**	**EDR credits & Misc.***	**Revenue from Existing Rates less DSIM adjustments**	**Request Increase-Excluding EDR gross-up (excl lighting)**	**Proposed Revenue**
LARGE POWER TOTAL	2,036,230,106	$ 149,408,547	$ 3,529,772	$ (2,165,455)	$ 145,878,774	$ 15,906,955	$ 161,785,729
					$ -		
LARGE GEN SVC TOTAL	2,111,680,530	$ 194,716,422	$ 6,436,560	$ (761,362)	$ 188,279,863	$ 20,530,467	$ 208,810,329
					$ -		
MEDIUM GEN SVC TOTAL	1,177,222,033	$ 125,290,276	$ 3,663,276	$ (30,900)	$ 121,627,000	$ 13,262,486	$ 134,889,487
					$ -		
SMALL GEN SVC TOTAL	416,877,926	$ 56,524,267	$ 1,318,256	$ (1,491)	$ 55,206,011	$ 6,019,790	$ 61,225,801
					$ -		
RESIDENTIAL TOTAL	2,538,324,789	$ 322,006,343	$ 6,927,513	$ (1,695)	$ 315,078,830	$ 34,356,916	$ 349,435,746
MO Metered TOTALS	**8,280,335,384**	**$ 847,945,856**	**$ 21,875,377**	**$ (2,960,903)**	**$ 826,070,479**	**$ 90,076,613**	**$ 916,147,092**
					$ -		
MO Lighting TOTAL**:	85,231,784	$ 10,506,822	$ -		$ 10,506,822		$ 10,506,822
MO TOTAL	**8,365,567,168**	**$ 858,452,678**	**$ 21,875,377**	**$ (2,960,903)**	**$ 836,577,301**	**$ 90,076,613**	**$ 926,653,914**

*Misc. included a move of BD actuals to RES A and RES B rates.

**No increase for Lighting.

KCP&L - Missouri Jurisdiction Class Revenue - For Direct filing - ER-2016-0370

(A)	(K)	(B)	(C)	(D)	E=(B-C)	F=(E * 10.9%)	(J)	(E+J)
						10.90%		
MISSOURI RATE GROUP	**kWh**	**Revenue from Existing Rates (Including DSIM, EDR)**	**DSIM Adjustments**	**EDR credits & Misc.***	**Revenue from Existing Rates less DSIM adjustments**	**Request Increase- Excluding EDR gross-up (excl lighting)**	**Adjusted Request Increase-FAC Impact**	**Proposed Revenue**
LARGE POWER TOTAL	2,036,230,106	$ 149,408,547	$ 3,529,772	$ (2,165,455)	$ 145,878,774	$ 15,906,955	9,237,760	$ 155,116,534
					$ -			
LARGE GEN SVC TOTAL	2,111,680,530	$ 194,716,422	$ 6,436,560	$ (761,362)	$ 188,279,863	$ 20,530,467	13,616,203	$ 201,896,066
					$ -			
MEDIUM GEN SVC TOTAL	1,177,222,033	$ 125,290,276	$ 3,663,276	$ (30,900)	$ 121,627,000	$ 13,262,486	9,383,413	$ 131,010,414
					$ -			
SMALL GEN SVC TOTAL	416,877,926	$ 56,524,267	$ 1,318,256	$ (1,491)	$ 55,206,011	$ 6,019,790	4,610,371	$ 59,816,382
					$ -			
RESIDENTIAL TOTAL	2,538,324,789	$ 322,006,343	$ 6,927,513	$ (1,695)	$ 315,078,830	$ 34,356,916	26,056,880	$ 341,135,710
MO Metered TOTALS	**8,280,335,384**	**$ 847,945,856**	**$ 21,875,377**	**$ (2,960,903)**	**$ 826,070,479**	**$ 90,076,613**		**$ 888,975,106**
					$ -			
MO Lighting TOTAL**:	85,231,784	$ 10,506,822	$ -		$ 10,506,822			$ 10,506,822
MO TOTAL	**8,365,567,168**	**$ 858,452,678**	**$ 21,875,377**	**$ (2,960,903)**	**$ 836,577,301**	**$ 90,076,613**	**$ 62,904,627**	**$ 899,481,928**

*Misc. included a move of BD actuals to RES A and RES B rates.

**No increase for Lighting.