

**BEFORE THE
MISSOURI PUBLIC SERVICE COMMISSION**

PART 2 OF 4

OF KEITH MAJORS

REBUTTAL SCHEDULES

Schedule KM-r11

through

Schedule KM-r16

**Evergy Metro, Inc., d/b/a Evergy Missouri Metro
Case No. ER-2022-0129**

**Evergy Missouri West, Inc., d/b/a Evergy Missouri West
Case No. ER-2022-0130**

*Jefferson City, Missouri
July 2022*

Evergy Metro
Case No. ER-2022-0129
Missouri Forfeited Discounts (Late Payment Fees)

Revenue						
<u>Month</u>	<u>MO Total Retail Revenue</u>	<u>MO Forfeited Discounts</u>	<u>Change in Revenues</u>	<u>Change in Forfeited Discounts</u>	<u>No. of Occurrences**</u>	
Jan-05	\$ 38,837,702	\$ 99,464				
Feb-05	34,205,072	99,068	-11.93%	-0.40%		
Mar-05	36,452,702	91,310	6.57%	-7.83%	1	
Apr-05	33,467,075	91,610	-8.19%	0.33%	2	
May-05	41,124,531	99,293	22.88%	8.39%		
Jun-05	56,078,592	90,424	36.36%	-8.93%	3	
Jul-05	63,423,544	120,039	13.10%	32.75%		
Aug-05	62,123,258	154,009	-2.05%	28.30%	4	
Sep-05	49,914,183	141,496	-19.65%	-8.12%		
Oct-05	36,995,007	127,606	-25.88%	-9.82%		
Nov-05	33,911,260	90,274	-8.34%	-29.26%		
Dec-05	39,541,375	95,977	16.60%	6.32%		
Jan-06	36,303,519	110,064	-8.19%	14.68%	5	
Feb-06	36,046,531	107,946	-0.71%	-1.92%		
Mar-06	36,885,006	91,305	2.33%	-15.42%	6	
Apr-06	35,031,829	104,904	-5.02%	14.89%	7	
May-06	43,795,018	101,807	25.01%	-2.95%	8	
Jun-06	56,669,012	101,042	29.40%	-0.75%	9	
Jul-06	66,884,748	137,870	18.03%	36.45%		
Aug-06	65,319,637	166,145	-2.34%	20.51%	10	
Sep-06	44,499,438	147,033	-31.87%	-11.50%		
Oct-06	37,763,280	130,900	-15.14%	-10.97%		
Nov-06	34,841,131	106,639	-7.74%	-18.53%		
Dec-06	37,743,640	100,214	8.33%	-6.03%	11	
Jan-07	44,261,292	137,840	17.27%	37.55%		
Feb-07	40,958,135	123,878	-7.46%	-10.13%		
Mar-07	40,012,229	129,576	-2.31%	4.60%	12	
Apr-07	38,409,071	122,114	-4.01%	-5.76%		
May-07	48,099,820	124,347	25.23%	1.83%		
Jun-07	58,882,700	118,484	22.42%	-4.72%	13	
Jul-07	68,723,789	149,411	16.71%	26.10%		
Aug-07	77,114,245	178,036	12.21%	19.16%		
Sep-07	55,747,736	144,756	-27.71%	-18.69%		
Oct-07	41,202,044	162,957	-26.09%	12.57%	14	
Nov-07	38,859,081	127,986	-5.69%	-21.46%		
Dec-07	43,701,227	115,639	12.46%	-9.65%	15	
Jan-08	45,710,932	144,412	4.60%	24.88%		
Feb-08	46,959,039	129,995	2.73%	-9.98%	16	
Mar-08	43,052,464	117,191	-8.32%	-9.85%		
Apr-08	42,131,310	108,632	-2.14%	-7.30%		
May-08	48,483,145	113,720	15.08%	4.68%		
Jun-08	62,732,154	126,975	29.39%	11.66%		
Jul-08	72,765,270	158,805	15.99%	25.07%		
Aug-08	71,909,598	178,529	-1.18%	12.42%	17	
Sep-08	52,639,422	208,799	-26.80%	16.96%	18	
Oct-08	43,725,874	175,683	-16.93%	-15.86%		
Nov-08	39,046,805	96,750	-10.70%	-44.93%		
Dec-08	46,213,179	184,379	18.35%	90.57%		
Jan-09	47,737,364	158,946	3.30%	-13.79%	19	
Feb-09	41,383,277	127,116	-13.31%	-20.03%		
Mar-09	45,155,064	100,034	9.11%	-21.30%	20	
Apr-09	41,657,762	112,652	-7.75%	12.61%	21	

May-09	46,511,598	121,955	11.65%	8.26%	
Jun-09	62,916,870	113,737	35.27%	-6.74%	22
Jul-09	69,202,559	146,391	9.99%	28.71%	
Aug-09	66,643,608	173,689	-3.70%	18.65%	23
Sep-09	57,399,681	140,392	-13.87%	-19.17%	
Oct-09	52,378,254	152,904	-8.75%	8.91%	24
Nov-09	45,218,105	116,222	-13.67%	-23.99%	
Dec-09	56,481,043	133,384	24.91%	14.77%	
Jan-10	50,506,211	156,355	-10.58%	17.22%	25
Feb-10	57,857,901	143,772	14.56%	-8.05%	26
Mar-10	52,164,805	145,993	-9.84%	1.54%	27
Apr-10	48,628,159	126,156	-6.78%	-13.59%	
May-10	55,998,631	111,026	15.16%	-11.99%	28
Jun-10	77,999,013	126,582	39.29%	14.01%	
Jul-10	88,699,315	173,783	13.72%	37.29%	
Aug-10	89,281,470	204,270	0.66%	17.54%	
Sep-10	62,370,429	204,688	-30.14%	0.20%	29

Note: Prior to Case No ER-2012-0174, % of Retail revenues was calculated based on Gross Retail Revenue and Gross Forfeited Discounts. This was identified by the KCPL in Case No ER-2010-0355. The percentage was based on Revenues and Forfeited Discounts net of Gross Receipts Tax beginning with the 12 month period September 30, 2011 (Test Year)

** This shows the number of times Revenue and Forfeited Discounts moved in different directions based on change in Revenues and change in Forfeited Discounts.

Evergy Metro
Case No. ER-2022-0129
Missouri Forfeited Discounts (Late Payment Fees)

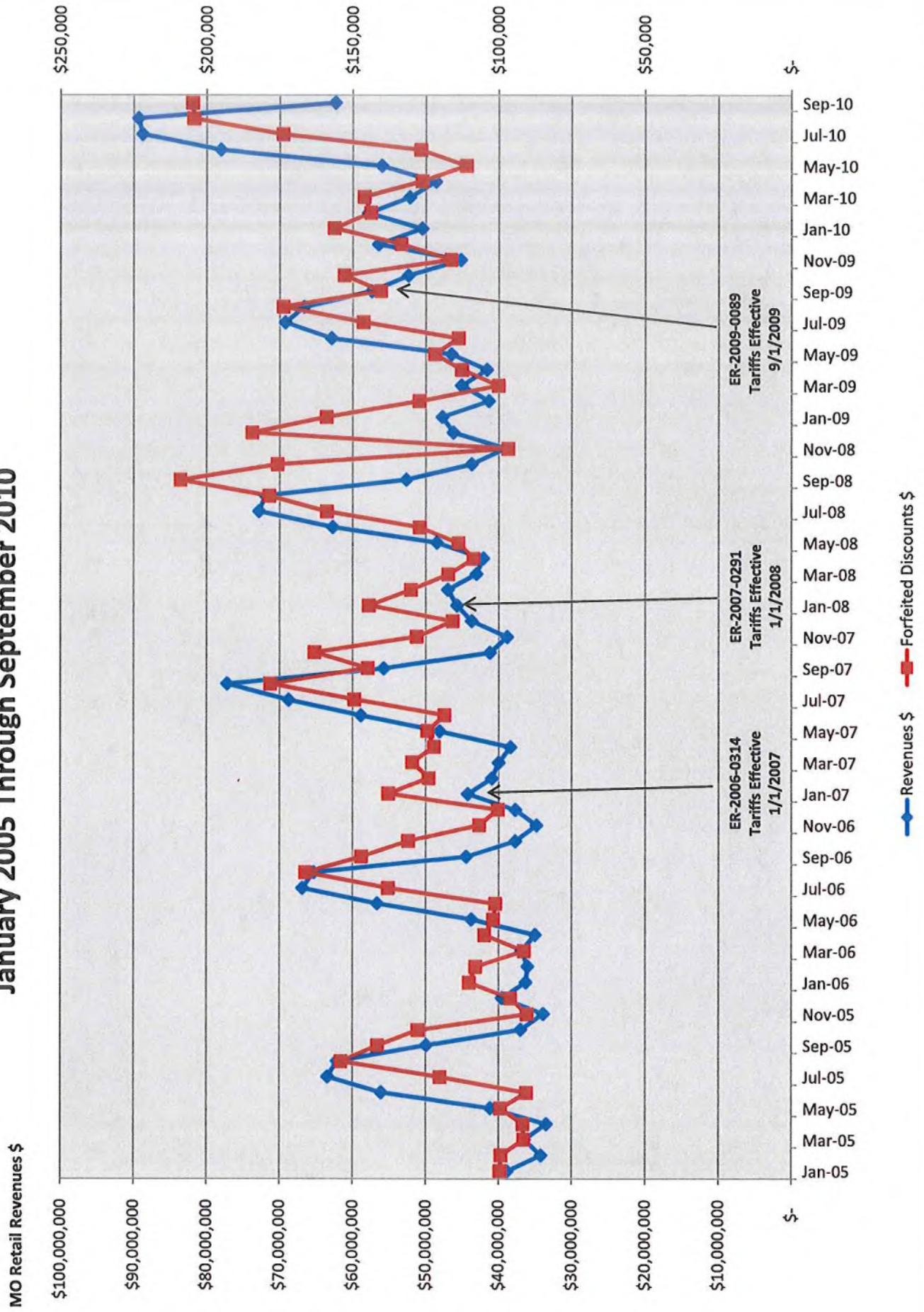
Revenue Month	MO Total Retail Revenue Net of GRT	MO Forfeited Discounts Net of GRT	Change in Revenues	Change in Forfeited Discounts	No. of Occurrence **
Oct-10	44,843,482	149,219	-28.10%	-27.10%	
Nov-10	45,555,835	131,231	1.59%	-12.05%	30
Dec-10	50,546,732	112,638	10.96%	-14.17%	31
Jan-11	50,880,253	117,665	0.66%	4.46%	
Feb-11	47,449,546	107,420	-6.74%	-8.71%	
Mar-11	47,577,291	116,480	0.27%	8.43%	
Apr-11	44,630,894	154,325	-6.19%	32.49%	32
May-11	52,997,498	219,685	18.75%	42.35%	
Jun-11	77,349,117	210,091	45.95%	-4.37%	33
Jul-11	94,351,066	145,651	21.98%	-30.67%	34
Aug-11	83,481,154	96,647	-11.52%	-33.64%	
Sep-11	54,086,580	107,275	-35.21%	11.00%	35
Oct-11	52,241,107	163,163	-3.41%	52.10%	36
Nov-11	47,324,234	111,927	-9.41%	-31.40%	
Dec-11	50,769,775	110,917	7.28%	-0.90%	37
Jan-12	50,289,339	136,233	-0.95%	22.82%	38
Feb-12	48,596,289	124,800	-3.37%	-8.39%	
Mar-12	49,063,322	114,981	0.96%	-7.87%	39
Apr-12	47,154,390	123,092	-3.89%	7.05%	40
May-12	59,400,860	110,902	25.97%	-9.90%	41
Jun-12	76,279,227	109,615	28.41%	-1.16%	42
Jul-12	93,935,116	162,238	23.15%	48.01%	
Aug-12	79,288,166	237,557	-15.59%	46.43%	43
Sep-12	56,548,845	154,369	-28.68%	-35.02%	
Oct-12	50,904,708	156,165	-9.98%	1.16%	44
Nov-12	46,015,799	125,698	-9.60%	-19.51%	
Dec-12	50,171,648	113,049	9.03%	-10.06%	45
Jan-13	51,107,856	135,472	1.87%	19.83%	
Feb-13	53,587,208	128,443	4.85%	-5.19%	46
Mar-13	57,183,177	131,512	6.71%	2.39%	
Apr-13	51,699,175	124,935	-9.59%	-5.00%	
May-13	61,392,338	134,965	18.75%	8.03%	
Jun-13	75,513,189	120,191	23.00%	-10.95%	47
Jul-13	86,882,229	172,642	15.06%	43.64%	
Aug-13	86,046,087	201,225	-0.96%	16.56%	48
Sep-13	66,408,595	172,197	-22.82%	-14.43%	
Oct-13	53,282,413	128,615	-19.77%	-25.31%	
Nov-13	52,490,727	92,443	-1.49%	-28.12%	
Dec-13	58,043,678	141,534	10.58%	53.10%	
Jan-14	59,369,270	174,244	2.28%	23.11%	
Feb-14	55,961,495	154,209	-5.74%	-11.50%	
Mar-14	55,493,865	123,308	-0.84%	-20.04%	
Apr-14	50,797,624	131,379	-8.46%	6.55%	49
May-14	62,974,293	123,274	23.97%	-6.17%	50
Jun-14	76,631,505	132,743	21.69%	7.68%	
Jul-14	83,254,847	163,553	8.64%	23.21%	
Aug-14	90,362,430	181,526	8.54%	10.99%	
Sep-14	62,178,123	187,771	-31.19%	3.44%	51
Oct-14	53,719,652	172,711	-13.60%	-8.02%	
Nov-14	55,983,006	103,407	4.21%	-40.13%	52
Dec-14	57,723,673	163,572	3.11%	58.18%	
Jan-15	58,373,919	185,626	1.13%	13.48%	
Feb-15	60,703,198	140,195	3.99%	-24.47%	53
Mar-15	51,485,742	146,116	-15.18%	4.22%	54
Apr-15	50,594,853	150,300	-1.73%	2.86%	55
May-15	59,201,854	128,091	17.01%	-14.78%	56

Jun-15	79,128,042	114,849	33.66%	-10.34%	57
Jul-15	90,463,948	174,214	14.33%	51.69%	
Aug-15	86,986,030	213,078	-3.84%	22.31%	58
Sep-15	69,317,588	161,366	-20.31%	-24.27%	
Oct-15	65,540,120	168,862	-5.45%	4.65%	59
Nov-15	66,450,092	133,261	1.39%	-21.08%	60
Dec-15	66,204,930	150,175	-0.37%	12.69%	61
Jan-16	63,232,078	160,606	-4.49%	6.95%	62
Feb-16	67,878,522	151,185	7.35%	-5.87%	63
Mar-16	56,828,740	91,862	-16.28%	-39.24%	
Apr-16	55,623,357	116,610	-2.12%	26.94%	64
May-16	70,242,025	113,250	26.28%	-2.88%	65
Jun-16	98,737,852	143,983	40.57%	27.14%	
Jul-16	103,416,586	188,402	4.74%	30.85%	
Aug-16	103,866,143	234,022	0.43%	24.21%	
Sep-16	77,693,014	211,503	-25.20%	-9.62%	
Oct-16	68,375,353	174,148	-11.99%	-17.66%	
Nov-16	60,009,458	139,133	-12.24%	-20.11%	
Dec-16	80,000,048	141,388	33.31%	1.62%	
Jan-17	69,056,376	182,488	-13.68%	29.07%	66
Feb-17	60,828,208	165,343	-11.92%	-9.40%	
Mar-17	62,356,714	156,677	2.51%	-5.24%	67
Apr-17	61,199,463	144,737	-1.86%	-7.62%	
May-17	70,869,655	131,293	15.80%	-9.29%	68
Jun-17	96,640,251	158,582	36.36%	20.78%	
Jul-17	116,852,395	201,382	20.91%	26.99%	
Aug-17	98,195,344	255,315	-15.97%	26.78%	69
Sep-17	79,653,925	184,313	-18.88%	-27.81%	
Oct-17	72,637,384	185,588	-8.81%	0.69%	70
Nov-17	66,239,677	162,427	-8.81%	-12.48%	
Dec-17	74,913,081	135,067	13.09%	-16.84%	71
Jan-18	72,120,807	171,607	-3.73%	27.05%	72
Feb-18	72,134,425	180,952	0.02%	5.45%	
Mar-18	64,531,890	156,407	-10.54%	-13.56%	
Apr-18	63,747,960	136,758	-1.21%	-12.56%	
May-18	76,281,925	56,719	19.66%	-58.53%	73
Jun-18	83,531,305	301,779	9.50%	432.06%	
Jul-18	108,760,628	358,819	30.20%	18.90%	
Aug-18	110,463,122	454,511	1.57%	26.67%	
Sep-18	71,613,746	266,462	-35.17%	-41.37%	
Oct-18	68,377,984	288,810	-4.52%	8.39%	74
Nov-18	66,096,191	297,128	-3.34%	2.88%	75
Dec-18	73,468,061	282,882	11.15%	-4.79%	76
Jan-19	76,226,284	284,697	3.75%	0.64%	
Feb-19	69,956,649	244,331	-8.23%	-14.18%	
Mar-19	63,066,782	232,474	-9.85%	-4.85%	
Apr-19	60,738,700	223,211	-3.69%	-3.98%	
May-19	67,086,851	205,093	10.45%	-8.12%	77
Jun-19	91,562,932	159,296	36.48%	-22.33%	78
Jul-19	98,321,264	244,975	7.38%	53.79%	
Aug-19	102,842,826	239,621	4.60%	-2.19%	79
Sep-19	87,936,569	295,660	-14.49%	23.39%	80
Oct-19	63,259,546	276,596	-28.06%	-6.45%	
Nov-19	62,265,921	173,651	-1.57%	-37.22%	
Dec-19	65,134,588	236,730	4.61%	36.32%	

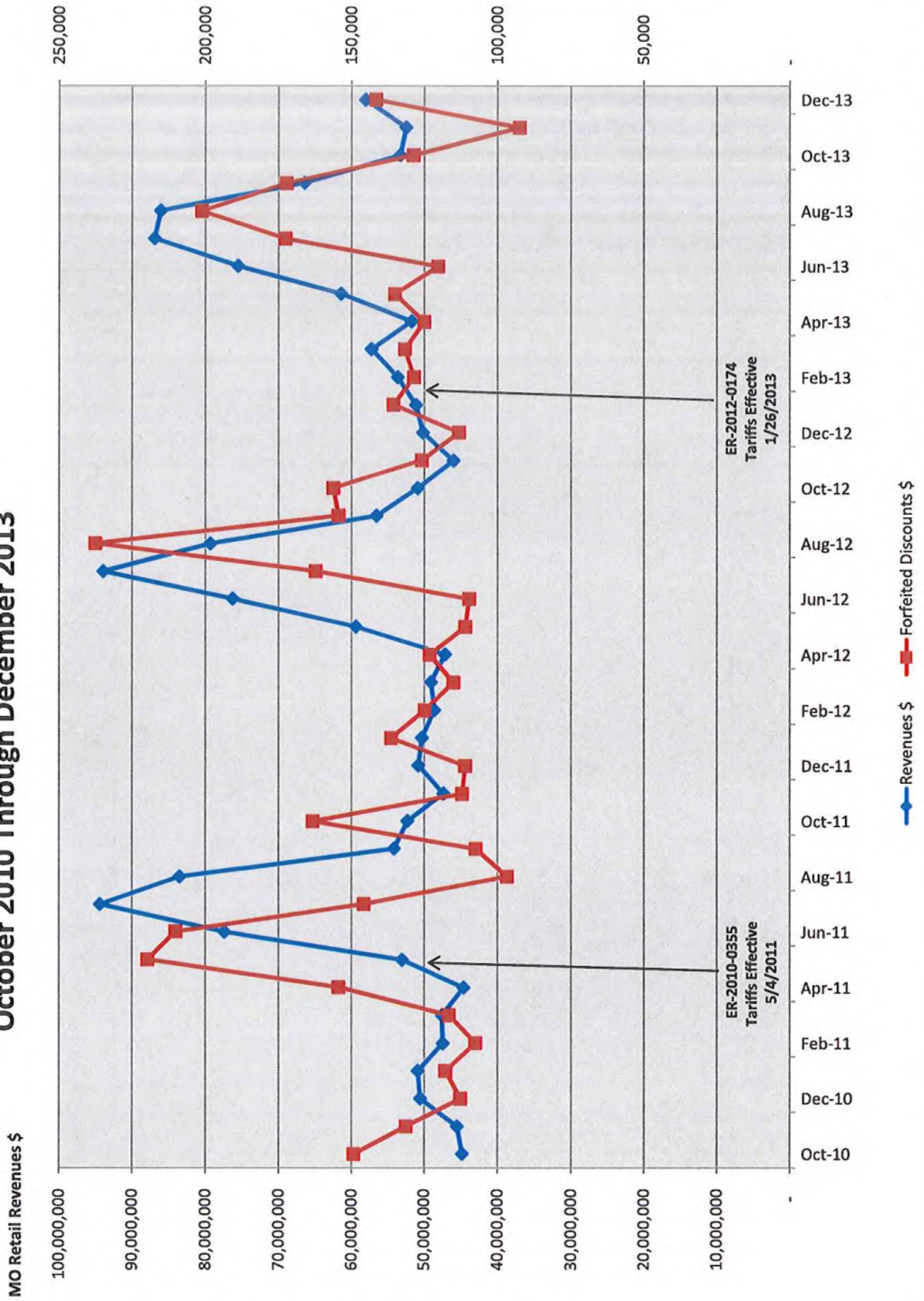
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** This shows the number of times Revenue and Forfeited Discounts moved in different directions based on change in Revenues and change in Forfeited Discounts.

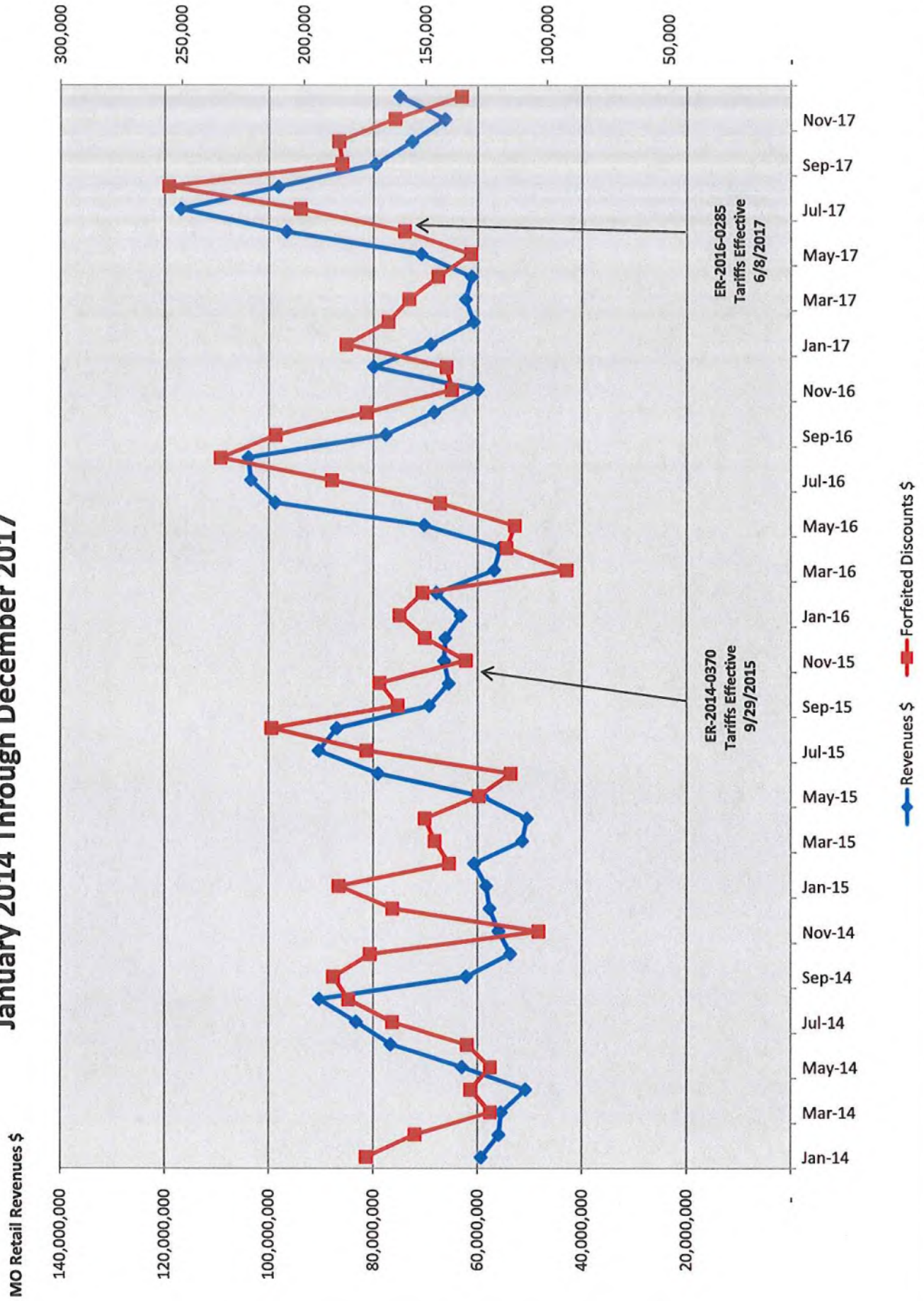
Energy Metro - Forfeited Discount Analysis January 2005 Through September 2010



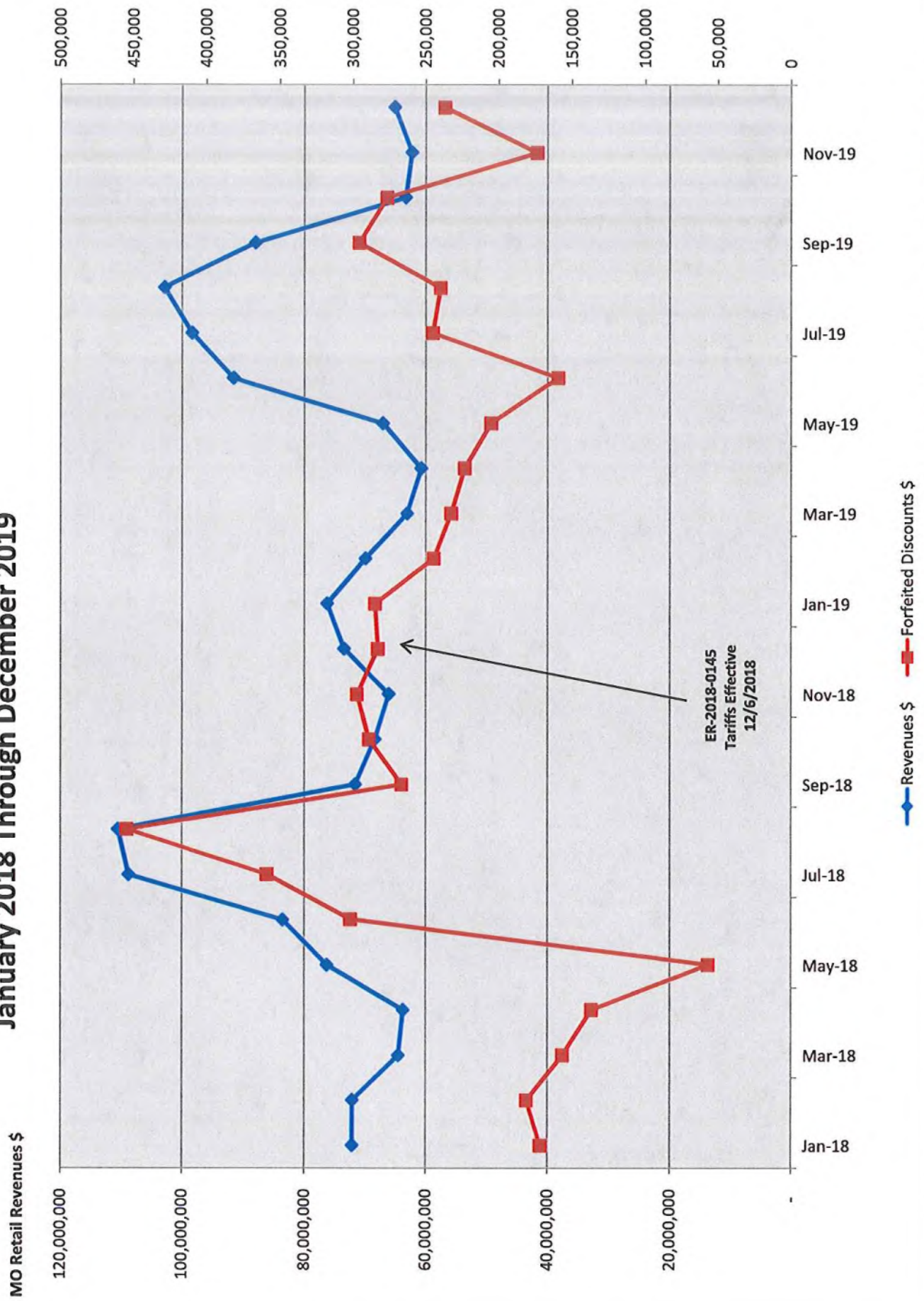
Energy Metro - Forfeited Discount Analysis October 2010 Through December 2013



Energy Metro - Forfeited Discount Analysis January 2014 Through December 2017



Energy Metro - Forfeited Discount Analysis January 2018 Through December 2019



Evergy West
Case No. ER-2022-0130
Forfeited Discount (Late Payment Fees)

<u>Revenue Month</u>	<u>GMO Forfeited Discounts</u>	<u>GMO Total Retail Revenue</u>	<u>Change in Forfeited Discounts</u>	<u>Change in Revenues</u>	<u>No. of Occurrences**</u>
Jan-09	75,075	52,083,264			
Feb-09	51,512	38,439,662	-31.39%	-26.20%	
Mar-09	48,133	42,192,593	-6.56%	9.76%	1
Apr-09	45,810	35,741,407	-4.83%	-15.29%	
May-09	46,311	45,362,518	1.09%	26.92%	
Jun-09	43,349	67,433,384	-6.40%	48.65%	2
Jul-09	58,196	66,969,358	34.25%	-0.69%	3
Aug-09	72,324	65,760,553	24.28%	-1.81%	4
Sep-09	68,865	51,616,138	-4.78%	-21.51%	
Oct-09	63,797	46,852,886	-7.36%	-9.23%	
Nov-09	50,329	44,057,310	-21.11%	-5.97%	
Dec-09	56,357	56,646,407	11.98%	28.57%	
Jan-10	57,743	61,924,894	2.46%	9.32%	
Feb-10	66,510	49,336,973	15.18%	-20.33%	5
Mar-10	58,013	47,029,674	-12.78%	-4.68%	
Apr-10	50,763	38,188,325	-12.50%	-18.80%	
May-10	46,847	53,953,367	-7.71%	41.28%	6
Jun-10	48,350	78,063,724	3.21%	44.69%	
Jul-10	72,737	88,460,567	50.44%	13.32%	
Aug-10	88,550	88,138,127	21.74%	-0.36%	7
Sep-10	85,021	54,548,639	-3.99%	-38.11%	
Oct-10	71,244	38,838,251	-16.20%	-28.80%	
Nov-10	51,494	42,905,418	-27.72%	10.47%	8
Dec-10	55,581	54,258,603	7.94%	26.46%	
Jan-11	64,835	54,412,795	16.65%	0.28%	
Feb-11	60,828	50,470,312	-6.18%	-7.25%	
Mar-11	57,747	47,818,166	-5.07%	-5.25%	
Apr-11	49,929	41,653,638	-13.54%	-12.89%	
May-11	47,976	53,270,344	-3.91%	27.89%	9
Jun-11	48,249	77,826,511	0.57%	46.10%	
Jul-11	60,713	105,927,972	25.83%	36.11%	
Aug-11	99,923	94,095,591	64.58%	-11.17%	10
Sep-11	92,584	54,885,615	-7.34%	-41.67%	
Oct-11	77,568	43,893,921	-16.22%	-20.03%	
Nov-11	52,879	45,774,621	-31.83%	4.28%	11
Dec-11	59,798	51,633,206	13.08%	12.80%	
Jan-12	66,059	51,184,192	10.47%	-0.87%	12
Feb-12	62,328	47,725,046	-5.65%	-6.76%	
Mar-12	55,971	45,688,311	-10.20%	-4.27%	
Apr-12	53,058	43,144,866	-5.20%	-5.57%	
May-12	49,458	60,509,211	-6.78%	40.25%	13
Jun-12	49,029	82,524,503	-0.87%	36.38%	14
Jul-12	68,577	104,331,818	39.87%	26.43%	
Aug-12	102,524	86,693,029	49.50%	-16.91%	15
Sep-12	80,348	57,653,431	-21.63%	-33.50%	
Oct-12	77,287	46,133,202	-3.81%	-19.98%	
Nov-12	61,573	46,642,912	-20.33%	1.10%	16

Evergy West
Case No. ER-2022-0130
Forfeited Discount (Late Payment Fees)

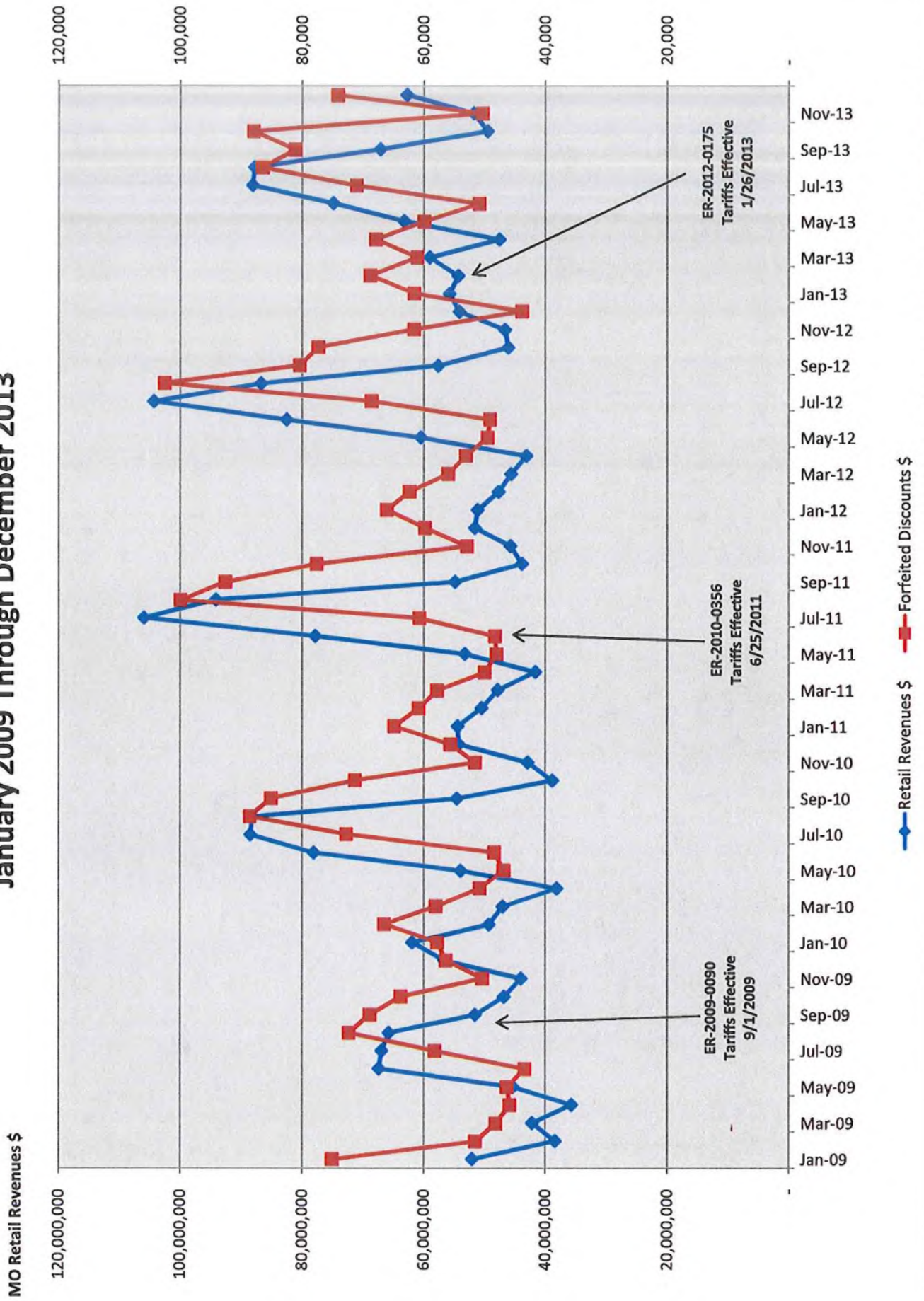
<u>Revenue Month</u>	<u>GMO Forfeited Discounts</u>	<u>GMO Total Retail Revenue</u>	<u>Change in Forfeited Discounts</u>	<u>Change in Revenues</u>	<u>No. of Occurrences**</u>
Dec-12	43,797	54,163,229	-28.87%	16.12%	17
Jan-13	61,547	55,754,487	40.53%	2.94%	
Feb-13	68,768	54,304,690	11.73%	-2.60%	18
Mar-13	61,010	58,987,632	-11.28%	8.62%	19
Apr-13	67,848	47,524,484	11.21%	-19.43%	20
May-13	59,911	63,200,791	-11.70%	32.99%	21
Jun-13	50,788	74,835,936	-15.23%	18.41%	22
Jul-13	71,022	88,053,464	39.84%	17.66%	
Aug-13	86,428	87,720,626	21.69%	-0.38%	23
Sep-13	81,088	67,091,806	-6.18%	-23.52%	
Oct-13	87,934	49,500,249	8.44%	-26.22%	24
Nov-13	50,311	51,784,834	-42.79%	4.62%	25
Dec-13	74,135	62,766,735	47.35%	21.21%	
Jan-14	76,759	67,301,409	3.54%	7.22%	
Feb-14	75,498	67,561,330	-1.64%	0.39%	26
Mar-14	67,857	57,592,856	-10.12%	-14.75%	
Apr-14	54,740	50,055,963	-19.33%	-13.09%	
May-14	52,765	68,204,969	-3.61%	36.26%	27
Jun-14	52,803	80,023,816	0.07%	17.33%	
Jul-14	76,730	83,660,226	45.31%	4.54%	
Aug-14	74,588	90,784,826	-2.79%	8.52%	28
Sep-14	78,807	64,579,689	5.66%	-28.87%	29
Oct-14	88,891	52,684,788	12.80%	-18.42%	30
Nov-14	46,764	60,960,112	-47.39%	15.71%	31
Dec-14	73,336	59,434,833	56.82%	-2.50%	32
Jan-15	82,339	60,810,760	12.28%	2.32%	
Feb-15	70,146	57,366,195	-14.81%	-5.66%	
Mar-15	65,685	48,822,232	-6.36%	-14.89%	
Apr-15	59,008	45,287,093	-10.16%	-7.24%	
May-15	50,008	59,329,699	-15.25%	31.01%	33
Jun-15	47,617	77,567,315	-4.78%	30.74%	34
Jul-15	68,901	91,931,971	44.70%	18.52%	
Aug-15	90,914	87,002,967	31.95%	-5.36%	
Sep-15	80,798	63,652,645	-11.13%	-26.84%	
Oct-15	76,816	47,504,607	-4.93%	-25.37%	
Nov-15	51,243	53,104,890	-33.29%	11.79%	35
Dec-15	58,731	52,623,109	14.61%	-0.91%	36
Jan-16	60,440	58,271,331	2.91%	10.73%	
Feb-16	66,438	52,389,970	9.92%	-10.09%	37
Mar-16	57,875	49,809,124	-12.89%	-4.93%	
Apr-16	43,308	44,418,732	-25.17%	-10.82%	
May-16	47,439	53,841,843	9.54%	21.21%	
Jun-16	45,980	86,496,102	-3.08%	60.65%	38
Jul-16	66,285	89,880,292	44.16%	3.91%	
Aug-16	91,040	92,834,154	37.35%	3.29%	
Sep-16	85,026	64,975,479	-6.61%	-30.01%	
Oct-16	74,398	49,898,013	-12.50%	-23.20%	

Evergy West
Case No. ER-2022-0130
Forfeited Discount (Late Payment Fees)

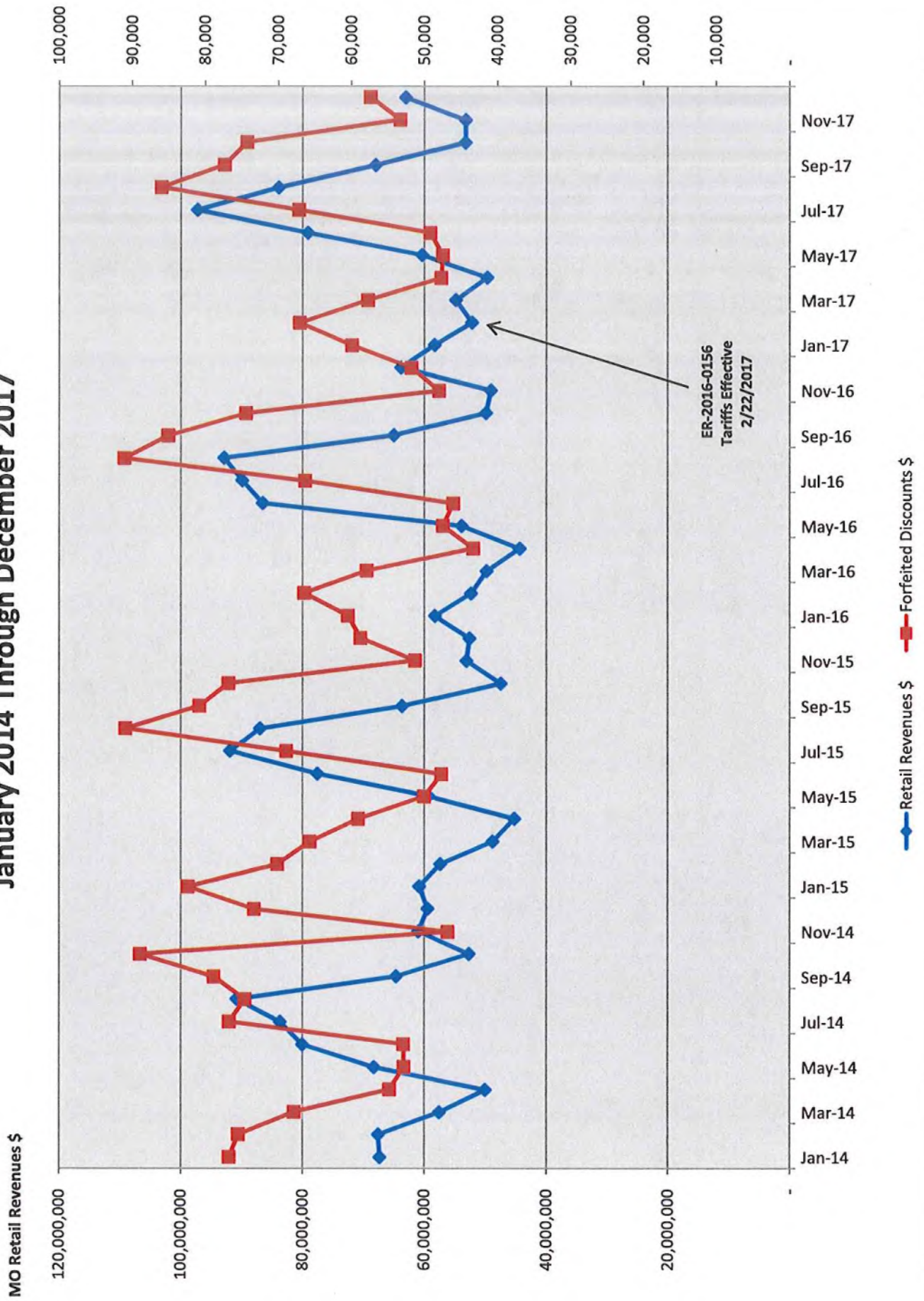
<u>Revenue Month</u>	<u>GMO Forfeited Discounts</u>	<u>GMO Total Retail Revenue</u>	<u>Change in Forfeited Discounts</u>	<u>Change in Revenues</u>	<u>No. of Occurrences**</u>
Nov-16	47,940	49,109,811	-35.56%	-1.58%	
Dec-16	51,717	63,792,556	7.88%	29.90%	
Jan-17	59,880	58,305,993	15.78%	-8.60%	39
Feb-17	67,051	52,201,971	11.98%	-10.47%	40
Mar-17	57,708	54,832,924	-13.93%	5.04%	41
Apr-17	47,648	49,748,704	-17.43%	-9.27%	
May-17	47,449	60,397,202	-0.42%	21.40%	42
Jun-17	49,166	79,130,491	3.62%	31.02%	
Jul-17	67,168	97,270,254	36.61%	22.92%	
Aug-17	85,990	83,938,416	28.02%	-13.71%	43
Sep-17	77,335	67,982,220	-10.07%	-19.01%	
Oct-17	74,257	53,257,675	-3.98%	-21.66%	
Nov-17	53,275	53,216,909	-28.26%	-0.08%	
Dec-17	57,359	63,053,799	7.67%	18.48%	
Jan-18	57,876	62,092,082	0.90%	-1.53%	44
Feb-18	75,227	60,024,906	29.98%	-3.33%	45
Mar-18	62,353	51,858,589	-17.11%	-13.60%	
Apr-18	53,971	49,499,489	-13.44%	-4.55%	
May-18	10,650	71,923,643	-80.27%	45.30%	46
Jun-18	81,323	70,345,731	663.56%	-2.19%	47
Jul-18	108,994	94,027,570	34.03%	33.66%	
Aug-18	145,410	89,463,695	33.41%	-4.85%	48
Sep-18	100,694	56,838,022	-30.75%	-36.47%	
Oct-18	117,450	56,875,468	16.64%	0.07%	
Nov-18	102,919	56,785,665	-12.37%	-0.16%	
Dec-18	91,072	58,182,724	-11.51%	2.46%	49
Jan-19	94,083	69,062,068	3.31%	18.70%	
Feb-19	69,757	53,962,591	-25.86%	-21.86%	
Mar-19	67,631	58,600,598	-3.05%	8.59%	50
Apr-19	81,085	48,986,089	19.89%	-16.41%	51
May-19	69,905	60,042,740	-13.79%	22.57%	52
Jun-19	58,939	74,737,634	-15.69%	24.47%	53
Jul-19	80,287	90,335,644	36.22%	20.87%	
Aug-19	86,774	87,540,704	8.08%	-3.09%	54
Sep-19	102,927	74,395,347	18.62%	-15.02%	55
Oct-19	99,917	54,684,974	-2.92%	-26.49%	
Nov-19	60,380	55,050,894	-39.57%	0.67%	56
Dec-19	93,995	62,134,047	55.67%	12.87%	

** This shows the number of times Revenue and Forfeited Discounts moved in different directions based on change in Revenues and change in Forfeited Discounts.

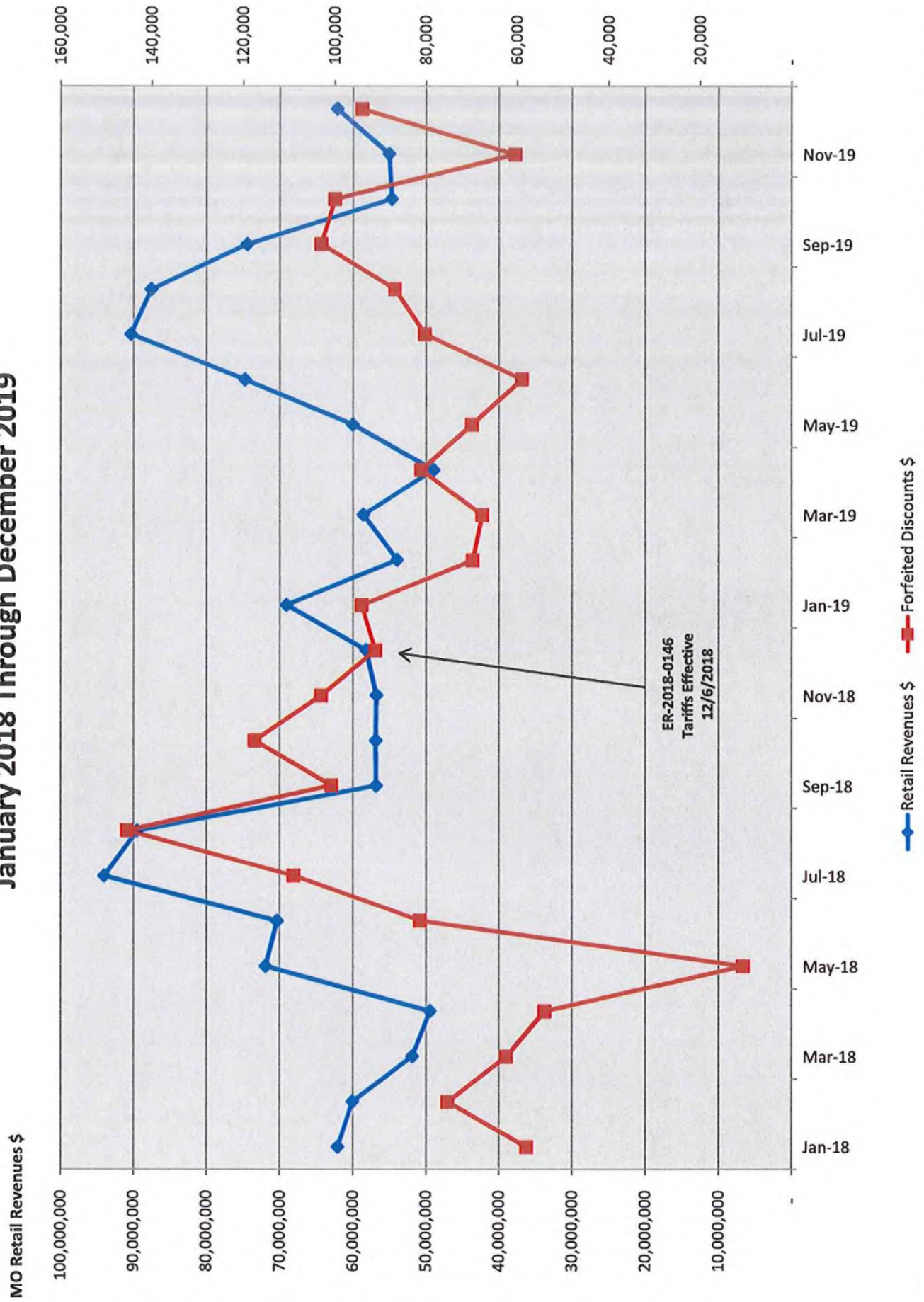
Energy West - Forfeited Discount Analysis January 2009 Through December 2013



Energy West - Forfeited Discount Analysis January 2014 Through December 2017



Energy West - Forfeited Discount Analysis January 2018 Through December 2019



BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

Received
on

APR 20 2012

DIRECT TESTIMONY OF

DARRIN R. IVES

by
State Corporation Commission
of Kansas

ON BEHALF OF
KANSAS CITY POWER & LIGHT COMPANY

IN THE MATTER OF THE APPLICATION OF
KANSAS CITY POWER & LIGHT COMPANY
TO MAKE CERTAIN CHANGES IN
ITS CHARGES FOR ELECTRIC SERVICE

DOCKET NO. 12-KCPE-764-RTS

1 I. INTRODUCTION

2 Q: Please state your name and business address.

3 A: My name is Darrin R. Ives. My business address is 1200 Main, Kansas City, Missouri
4 64105.

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

6 A: I am employed by Kansas City Power & Light Company ("KCP&L" or the "Company")
7 as Senior Director – Regulatory Affairs.

8 Q: What are your responsibilities?

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

1 KCP&L's customers since late 2010. KCP&L is now requesting that the cost of this
2 asset, \$50.6 million (Kansas jurisdictional share), be placed into rate base and recovered
3 through our retail rates.

4 This facility and the in-service criteria and test results are discussed in more detail
5 in the Direct Testimony of KCP&L witness Mr. Bell.

6 **VI. JURISDICTIONAL ALLOCATION OF CAPACITY-RELATED COSTS**

7 **Q: Please discuss the allocation issue raised by the Company in this case.**

8 A: As discussed in the Direct Testimony of Company witness Mr. Larry Loos in KCP&L's
9 last rate case, the 415 Docket, KCP&L agreed in the Stipulation and Agreement in
10 Docket No. 04-KCPE-1025-GIE ("1025 S&A") to utilize a 12CP allocation method to
11 allocate its capacity-related (also referred to as demand-related) costs to its Kansas and
12 Missouri jurisdictions. The 1025 S&A has expired and KCP&L asks the Commission to
13 revisit the appropriate allocation method to apply to the Company's capacity-related costs
14 for jurisdictional allocation.

15 **Q: What is KCP&L recommending as the appropriate jurisdictional allocator for**
16 **capacity-related costs in this case?**

17 A: The 4CP method allocates costs using the four highest months of demand on KCP&L's
18 system, namely June through September, whereas the 12CP method considers an entire
19 year, which includes the lower non-summer usage months. Because KCP&L is a
20 summer peaking business, we are recommending the 4CP method as a more accurate
21 allocator of these costs between the Company's Kansas and Missouri jurisdictions.
22 Mr. Loos provides extensive testimony regarding how to discern the appropriate
23 allocation method for a particular utility. His analysis clearly identifies the 4CP method

1 as appropriate for KCP&L. As such, KCP&L is requesting that the Commission change
2 the method used in recent KCP&L cases for calculating the demand allocator, the 12CP
3 method, to a 4CP method based upon the specific parameters of KCP&L's business as a
4 summer-peaking utility.

5 **Q: Are there other issues surrounding this allocation methodology that the Commission**
6 **should consider?**

7 A: At times, Kansas and Missouri have ordered different allocators be used in each state for
8 a certain set of costs. This use of differing allocators to assign a single set of costs can
9 lead to an allocation of more than or less than 100% of the costs in question.
10 Significantly impacting the Company, and the only jurisdictional allocator difference
11 addressed in this case, is the allocation of capital investment in facilities between the
12 states where Kansas currently allocates these costs based upon a 12CP method and
13 Missouri currently allocates these same costs based upon a 4CP method. The amount of
14 cost recovery lost by the Company as a result of Kansas and Missouri utilizing these
15 different methods has increased substantially as a result of the large capital investments
16 the Company has made over the last few years. As explained further in the testimony of
17 Mr. Loos, the inconsistency in this particular allocation leaves KCP&L unable to recover
18 a significant amount of its costs.

19 **Q: Are you saying that the Commission should choose an allocation methodology**
20 **simply because it matches what another jurisdiction's commission determined?**

21 A: No, absolutely not. The Commission is charged with balancing the interests of customers
22 and utilities. In determining the appropriate allocation methodology, the Commission
23 should rely on the facts and theory supporting how such methods should be fairly and

1 appropriately applied to a utility. Just as the Commission should not be forced to choose
2 a methodology solely based on the choice of another jurisdiction commission's decision,
3 neither should the Commission choose a methodology solely because it benefits either the
4 customer or the utility. The basis for the choice of allocator should be the appropriate
5 theory surrounding such allocation and the specific facts and nature of the utility's
6 business. The most appropriate methodology on this issue is the 4CP method as
7 established by the direct testimony of Mr. Loos.

8 VII. DEPRECIATION RATES

9 **Q: The Commission addressed depreciation expense in the Company's last rate case.**

10 **Why is KCP&L raising the issue again in this case?**

11 **A:** One primary reason is that the depreciation study used to set rates in the 415 Docket was
12 based on 2008 data. Since that time, KCP&L's plant in service has increased by
13 approximately \$900 million. A new depreciation study is warranted when there has been
14 such a large change in the underlying data. A substantial portion of the increase in
15 depreciation expense requested in this case is attributable to the increased capital
16 investment occurring since the study used to set depreciation rates in our last case.
17 Depreciation expense for new investments since the audit cut-off in our last case is
18 included in our request in the case. The additional investments occurring since the study
19 used to set depreciation rates in our last case also are a driver in the increase in certain
20 depreciation rates, particularly in the production asset class.

21 Additionally, in the 415 Docket, the Company's depreciation study supported a
22 decrease of over \$12 million to its depreciation expense (which translates directly to its
23 revenue requirement), and KCP&L proposed that decrease in its application in that case.

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

Received
on

DIRECT TESTIMONY OF

'APR 20 2012

TERRY BASSHAM

by
State Corporation Commission
of Kansas

ON BEHALF OF
KANSAS CITY POWER & LIGHT COMPANY

IN THE MATTER OF THE APPLICATION OF
KANSAS CITY POWER & LIGHT COMPANY
TO MAKE CERTAIN CHANGES IN
ITS CHARGES FOR ELECTRIC SERVICE

DOCKET NO. 12-KCPE-764-RTS

1 I. INTRODUCTION AND OVERVIEW

2 Q: Please state your name, occupation and business address.

3 A: My name is Terry Bassham. I am President and Chief Operating Officer ("COO") of
4 Kansas City Power & Light Company ("KCP&L" or "Company") and of KCP&L
5 Greater Missouri Operations Company ("GMO"). I am also a member of the Board of
6 Directors of Great Plains Energy Incorporated ("Great Plains Energy" or "GPE"), the
7 holding company of KCP&L and GMO. Effective June 1, 2012, I will also assume the
8 role of Chief Executive Officer replacing Michael Chesser who recently announced he
9 will retire at that time. My business address is 1200 Main Street, Kansas City, Missouri
10 64105.

1 requests recovery of its investment in additional wind generation capacity at its Spearville
2 site built to meet that requirement.

3 Third, the Company requests a modification to the Commission's method of
4 allocating capacity-related costs to the Company's Kansas and Missouri jurisdictions
5 from a 12 monthly coincident peak demand ("12CP") basis to a 4 monthly coincident
6 peak demand ("4CP") basis. KCP&L will demonstrate in this case that the 4CP method
7 is the more appropriate method for allocation of these costs between the Company's
8 jurisdictions, given that it operates a summer peaking business. While KCP&L is basing
9 this request on the fact that 4CP is the correct jurisdictional allocator for KCP&L's
10 business, I would add that consistent allocators between the states is also important so
11 that the Company has the opportunity to recover all of its costs. Missouri presently
12 recognizes that the 4CP method is appropriate for KCP&L.

13 Fourth, KCP&L requests that its proposed updated depreciation rates be applied
14 to the Company's capital investment. An updated depreciation study and new
15 depreciation rates are necessary at this time due to the large increase in plant investment
16 occurring since the last study was performed.² The Company is requesting depreciation
17 rates that fairly and accurately assign asset costs to the appropriate generation of
18 customers who benefit from those assets.

19 Finally, KCP&L requests certain rate design changes.

20 There are other reasons supporting KCP&L's filing for a rate increase at this time,
21 as discussed in the Direct Testimony of Mr. Ives, but the five items outlined above are the
22 key drivers.

² The depreciation study included with KCP&L's application in Docket No. 10-KCPE-415-RTS was based upon data from the 12-month period ending December 31, 2008.