BEFORE THE CORPORATION COMMISSION

OF THE STATE OF KANSAS

IN THE MATTER OF THE APPLICATION OF KANSAS CITY POWER & LIGHT COMPANY TO MAKE CERTAIN CHANGES IN ITS CHARGES FOR ELECTRIC SERVICE	]]]]	DOCKET NO. 18-KCPE-480-RTS

DIRECT TESTIMONY OF

BRIAN KALCIC

RE:
CLASS COST OF SERVICE, AND
RESIDENTIAL AND SMALL GENERAL
SERVICE RATE DESIGN

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

September 12, 2018

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Q. Please state your name and business address.

A. Brian Kalcic, 225 S. Meramec Avenue, St. Louis, Missouri 63105.

Q. What is your occupation?

A. I am an economist and consultant in the field of public utility regulation, and principal of Excel Consulting. My qualifications are described in the Appendix to this testimony.

Q. On whose behalf are you testifying in this case?

A. I am testifying on behalf of the Citizens' Utility Ratepayer Board ("CURB").

Q. What is the subject of your testimony?

A. I will review and critique the class cost-of-service study sponsored by Kansas City Power & Light Company ("KCPL").

In addition, I will examine the Company's Residential, Residential Distributed Generation ("RS-DG") and Small General Service ("SGS") rate design proposals, and sponsor modifications, where appropriate.

Q. Have you reflected CURB witness Andrea C. Crane's recommended revenue adjustment for KCPL to illustrate your alternative rate design proposals?

A. Yes, I have.

Q. Please summarize your primary recommendations.

A. Based upon my analysis of KCPL's filing and discovery responses, I recommend that the Kansas Corporation Commission ("KCC" or "Commission"):

- Reject the Company's proposed class cost-of-service methodology, since the methodology does not comport with Commission precedent;
- Adopt Staff's cost-of-service study for the purposes of determining an appropriate class revenue allocation in this proceeding;
- Reject KCPL's proposal to increase the residential customer charge;
- Adopt CURB's recommended Residential and SGS rate design guidelines; and
- Reject the Company's proposed RS-DG rate schedule; or alternatively
- Adopt CURB's conditional recommendations regarding KCPL's proposed RS-DG rate design.

The specific details associated with the above recommendations are discussed below.

I. <u>Class Cost of Service</u>

Q. Mr. Kalcic, please provide a general description of the cost-of-service analysis sponsored by the Company in this proceeding.

A. KCPL prepared a fully allocated cost-of-service study ("COSS") for the purpose of assigning the Company's claimed revenue requirement to rate classes, using the Average and Excess, Four Coincident Peak ("A&E 4CP") production cost methodology.

The Company's A&E 4CP cost study includes the traditional three-step process of functionalization, classification and allocation. *Functionalization* refers to the process whereby utility plant and related expenses are assigned to functions, such as production, transmission, distribution and customer service. *Classification* refers to the process whereby the functionalized costs are separated by cost category, namely demand-, energy-, or customer-related costs. Finally, *allocation* refers to the process whereby the utility's classified costs are assigned to rate classes, based upon a factor that reflects a causal relationship between a given class and the utility's cost incurrence.

Upon completion, a COSS produces a measure of total cost of service, by rate class. By comparing allocated cost responsibility to class revenue levels, one can determine whether a given rate class is contributing revenues that are above or below its indicated cost of service.

Q. How is a COSS used?

A. The results of a COSS are typically used as a guide in the determination of overall class revenue requirements (i.e., revenue allocation), and in the subsequent implementation of those class revenue requirements via customer, demand, or energy charges (i.e., rate design).

Q. Has KCPL used the A&E 4CP cost methodology in its past rate proceedings?

A. Not to my knowledge. The Company employed the Base, Intermediate and Peak ("BIP") cost allocation methodology in KCC Docket Nos. 10-KCPE-415-RTS and 12-KCPE-746-RTS. More recently, in its rate proceeding at KCC Docket No. 15-KCPE-

116-RTS, the Company sponsored two COSSs, the first using the BIP methodology and the second employing the Average and Peak, Four Coincident Peak ("A&P 4CP") methodology, and recommended that the KCC approve a "blended" result from the two studies.

Q. Is the A&E 4CP cost methodology conceptually similar to either the BIP or A&P cost methodology?

A. No. As discussed below, the A&E 4CP production cost methodology assigns little or no weight to class energy usage when allocating KCPL's production-related fixed costs to rate classes. In contrast, both the BIP and A&P cost methodologies allocate a measurable portion of a utility's production-related fixed costs to classes based on energy usage.

Q. Why is KCPL proposing to abandon the BIP (or an energy based) production cost allocation methodology at this time?

A. Mr. Bradley D. Lutz discusses the rationale behind the Company's decision in his direct testimony. According the Mr. Lutz, the primary factor in the Company's decision was the concern that the transition of the Southwest Power Pool ("SPP") to an Integrated Marketplace, with centralized dispatch of generating units, would make it difficult to accurately assign the Company's generating units into base, intermediate and peak categories (for classification and subsequent allocation purposes), as required by the BIP methodology.

Mr. Lutz also acknowledges that the Company's proposed merger with Westar caused KCPL to reexamine the cost of service and allocation methods used by Westar in recent years.

Q. Does Westar prefer the A&E 4CP methodology to allocate production plant to rate classes?

A. Yes, it does.

Q. Mr. Kalcic, by way of background, how does the BIP methodology classify production plant?

A. KCPL maintains numerous supply resources with varied capabilities for the purpose of providing both capacity and energy for customers throughout all 8,760 hours during the year. The BIP methodology examines the design and operating characteristics of individual units, along with how those generation resources are used, and classifies production plant as either: a) base; b) intermediate; or c) peak-related.

Large generating units (e.g., nuclear and coal) are normally the first units that are dispatched to meet customer load, since such units have lower average fuel costs (and are therefore designed to run throughout the year). The BIP methodology classifies such facilities as base (load) units. The next units that would generally be dispatched to serve load, i.e., load in excess of the level served by base units, are not designed to run as many hours as base units, due to higher operating costs. Still, such units are designed to run many hours (and in all months) throughout the year. The BIP methodology classifies these load-following supply resources as intermediate units.

Finally, those units that are last in the dispatch order are generally run only to meet spikes in load levels that are of shorter duration. These last units have high operating costs, and are therefore designed to run only a few hours during the year. The BIP methodology classifies these supply resources as peak units.

From a traditional classification perspective, base units are considered energy-related, while intermediate and peak units are deemed to be capacity- (or demand-) related.

Q. How does the BIP methodology allocate production plant to rate classes?

A. Base costs are allocated to classes using a *base energy* allocation factor. The base energy factor is derived from class contributions to the month with the *lowest* total energy use during the test period. The aggregate level of base usage over the full course of the test period is defined as twelve times the average usage of the month with the lowest energy usage. Class contributions to the total annual base level of usage are used to allocate the costs of base load units.

Intermediate costs are allocated to classes using the *12CP Remaining* allocation factor. The 12CP Remaining factor is derived from class contributions to the system's twelve monthly peak demands ("12CP"), less the amount of class load serve by base units. Class contributions to this 12CP Remaining load are used to allocate the costs of intermediate units.

Finally, the peak costs associated with peaking units are allocated to classes using the *4CP Remaining* allocation factor. The 4CP Remaining factor is derived from

class contributions to the system's four highest monthly peak demands ("4CP"), less the amount of class load serve by base and intermediate units.

Q. How does the A&E 4CP production cost methodology differ from the BIP methodology?

A. The A&E 4CP methodology nominally deems a utility's production-related investment and associated operating expenses (excluding fuel) as serving both a demand *and* an energy function, based upon a utility's load factor.[1] For example, if a utility's system load factor were to be 55%, then 55% of production plant investment would be classified as energy-related, and 45% would be classified as demand-related. As such, the A&E 4CP methodology would allocate: a) the energy-related portion of production plant to classes on the basis of average demand, which is equivalent to energy use; and b) the demand-related portion of production plant to classes on the basis of the contribution of each class to *excess* demand (i.e., the difference between each class's contribution to KCPL's four highest monthly peak demands and its average demand).

However, as discussed below, the A&E 4CP methodology gives little actual weight to class energy use when allocating fixed production plant costs.

Q. Why do you characterize the A&E 4CP cost methodology as *nominally* deeming a utility's production-related investment as serving both a demand and an energy function?

[1] Load factor is defined as the ratio of average demand to peak demand.

A. The reason for qualifying my response is that the A&E 4CP methodology produces an outcome that is virtually identical to the Four Coincident Peak ("4CP") production cost methodology, which, by definition, gives zero weight to class energy usage when allocating production-related fixed costs.

Q. How does the 4CP production cost methodology allocate costs to rate classes?

A. The 4CP methodology classifies 100% of a utility's production-related investment and associated operating expenses (excluding fuel) as demand-related. Subsequently, those demand-related costs are allocated to classes on the basis of each class's contribution to the utility's four highest monthly peak demands.

Q. Why do the 4CP and A&E 4CP cost methodologies produce similar results?

A. Since the excess demand component of the Company's A&E 4CP allocation factor is determined using class contributions to KCPL's four highest monthly peaks, the A&E 4CP and 4CP cost allocation factors would be mathematically equal, but for the off-peak nature of the Lighting class, which does not contribute significantly toward the Company's coincident peak demands during the summer months (i.e., exhibits zero excess demand).[2] Stated differently, if all rate classes exhibited peak period demands in excess of their respective average demand levels, the A&E 4CP and 4CP production cost allocation factors would be identical for all classes.

[2] The A&E 4CP methodology assigns off-peak classes, such as Lighting, a portion of fixed production costs via the average demand component, while the 4CP methodology assigns zero cost responsibility to 100% off-peak classes.

Q. How do the 4CP and A&E 4CP production cost allocation factors compare for KCPL?

A. Table 1 below compares various production cost allocation factors derived from KCPL's test period data. As shown in Table 1, the 4CP and A&E 4CP allocation factor percentages are very similar for the Company's major rate classes. Table 1 also shows how much the A&E 4CP allocation factor differs from the A&P 4CP methodology that was used in one of the Company's COSSs submitted in KCC Docket No. 15-KCPE-116-RTS.

Table 1
Comparison of Production Cost Allocation Factors

Class	*Energy*	*A&P 4CP*	*4CP*	***A&E 4CP***
Residential	44.54%	49.18%	54.14%	**54.35%**
SGS	5.93%	5.96%	5.99%	**5.96%**
MGS	11.86%	11.48%	11.08%	**10.99%**
LGS	36.82%	32.93%	28.77%	**28.26%**
Lighting	0.85%	0.45%	0.02%	**0.44%**
KS Total	100.00%	100.00%	100.00%	**100.00%**

Source: Workpapers of KCPL Witness Thomas J. Sullivan, Jr.

Q. Has the Company used the results of its A&E 4CP COSS as a guide in developing its class revenue allocation in this proceeding?

A. Yes. The Company's filed revenue allocation is summarized in Schedule BK-1. As shown in Schedule BK-1, KCPL is proposing to assign all non-residential rate classes a base rate increase of 2.85%, or one-half of the Company's as-filed system average increase of 5.70%. The Residential class would receive the residual increase of 8.43%.

Q. Do you agree with Mr. Lutz that it will become increasingly difficult for the BIP methodology to model how KCPL utilizes its generation assets, in the context of the SPP's centralized dispatch of generating units?

A. I agree that, all else equal, it may be more difficult to apply the BIP methodology than in the past. However, I don't agree that the characteristics of the SPP's Integrated Marketplace somehow dictate the use of the A&E 4CP methodology. Stated differently, to the extent that the SPP's centralized dispatch of generating units may obscure the function (i.e., demand or energy) served by the Company's generating units, the picture is no clearer from the perspective of the A&E 4CP methodology.

Q. Mr. Kalcic, has the KCC approved the use of the A&E 4CP methodology in any recent KCPL rate proceedings?

A. Counsel advises it did not.

Q. At the same time, did the KCC adopt a particular COSS methodology in any recent KCPL rate proceeding?

A. Yes. Counsel advises that the KCC adopted the BIP production cost methodology in Docket Nos. 10-KCPE-415-RTS and 12-KCPE-764-RTS.

Q. Please summarize CURB's position with respect to the Company's proposal to abandon the BIP COSS methodology.

A. The KCC determined that the BIP methodology was the appropriate cost methodology for KCPL in two prior rate proceedings. In doing so, the Commission determined that

KCPL's production plant served both a demand and energy function. Unlike the BIP methodology, the Company's newly preferred A&E 4CP production cost methodology gives no meaningful weight to class energy use. In CURB's view, KCPL has failed to provide any valid rationale for the Commission to conclude that, as of this point in time, the Company's production plant should be deemed to serve only a demand function.

Q. Should the KCC rely upon the Company's AED/4CP cost methodology in this proceeding?

A. No, since the A&E 4CP methodology is not consistent with the BIP methodology that the KCC approved in Docket Nos. 10-KCPE-415-RTS and 12-KCPE-764-RTS, and gives no meaningful weight to class energy use when allocating fixed production plant costs.

Q. What does CURB recommend?

A. CURB recommends that the KCC rely upon the results of Staff's cost-of-service study to determine an appropriate class revenue allocation in this proceeding. While Staff's COSS has not historically employed the BIP methodology, it has employed an A&P methodology that assigns measurable weight to class energy use when allocating production-related fixed costs to rate classes. (See Table 1 above.) As such, CURB expects that Staff's COSS will produce results that are more consistent with the BIP methodology than any other COSS submitted in this proceeding.

II. Residential Rate Design

Q. Mr. Kalcic, please provide a brief description of KCPL's current residential service rate schedules.

A. The Company serves residential customers via five (5) rate schedules: 1) General Use (RES-A); 2) General Use and Space Heat – One Meter (RES-C); 3) General Use and Space Heat – Two Meters (RES-D); 4) Residential Time of Day Service (RTOD); and 5) Residential Other Use (ROU).

The majority of KCPL's residential customers (i.e., approximately 70.0%) take service under RES-A. The RES-A rate schedule contains a customer charge and a flat rate energy charge, which is seasonally differentiated.[3] Approximately 25.0% of residential customers take service on the Company's RES-C space heating rate schedule. The RES-C rate schedule contains a two step, declining block winter energy charge, with winter rates reflecting discounts of 10% to 21% from the flat rate RES-A energy charge. The Company also offers a discounted space-heating rate to customers on RES-D, where space-heating equipment must be connected to a separate meter. The RES-D winter rates are identical to the RES-C winter rates, except that separately metered space heating load is billed at the RES-C second block rate. Any summer usage that is registered on RES-D separate meters (e.g., air conditioning load from a heat-pump) is billed at KCPL's summer energy charge.

[3] KCPL has one (1) summer energy charge that is applicable to all residential customers except those taking service on the RTOD or ROU rate schedules.

Q. Is the Company proposing to revise its residential rate *structure* in this proceeding?

A. No, it is not.

Q. Does KCPL propose to implement any new residential rate schedules in this proceeding?

A. Yes. The Company is proposing to implement a Residential Distributed Generation ("RS-DG") rate schedule that would apply to new DG customers at the conclusion of this proceeding. I will discuss the Company's proposed RS-DG rate design later in my testimony.

Q. Is KCPL proposing to offer any pilot residential rate schedules at this time?

A. Yes. KCPL is proposing to offer three optional rate schedules, namely: 1) the Residential Time of Use ("RTOU") Pilot; 2) the Residential Demand ("RD") Pilot; and 3) the Residential Demand plus Time of Use ("RDTOU") Pilot. CURB witness Stacey Harden will address these new pilot proposals in her direct testimony.

Q. Have you provided a summary of the Company's proposed non-DG residential rate design in this case?

A. Yes, I have. The Company's present and proposed residential tariff charges are summarized in Schedule BK-2. As shown in Schedule BK-2, KCPL is proposing to assign a uniform increase to all residential tariff charges.

Q. Does CURB agree that an increase to the residential customer charge is appropriate in this case?

A. No.

Q. Why not?

A. According to the Company's COSS, the cost-based customer charge for residential customers is $20.87 per month, inclusive of Local Facilities costs of $9.35 per month. However, CURB does not agree with including Local Facilities costs in the residential customer charge. Local Facilities costs are classified as demand-related and allocated to classes on the basis of class non-coincident peak demands and/or customer maximum demand levels in the Company's COSSs.[4] Nevertheless, the Company deems Local Facilities costs to be customer related for purposes of evaluating customer charge levels.

In essence, KCPL is proposing to include Local Facilities costs in its residential customer charge benchmark because such costs are fixed, i.e., unrelated to a customer's energy usage. However, actual customer costs are comprised of only those costs that vary with the number of customers served, such as the costs associated with meters, meter reading, service lines and billing. In CURB's view, customer charges should be limited to the recovery of a utility's *customer-related* costs.

[4] See the Direct Testimony of Marisol E. Miller at page 13.

Q. Mr. Kalcic, what is the cost-based level of the residential customer charge in the Company's COSSs, exclusive of Local Facilities costs?

A. Subtracting $9.35 of Local Facilities costs from KCPL's customer charge cost benchmark of $20.87 results in a cost-based customer charge level of $11.52 per month.

Q. Does CURB recommend that the KCC order KCPL to implement a residential customer charge of $11.52 per month at the conclusion of this proceeding?

A. No. In recognition of KCPL's desire to recover a greater proportion of fixed costs in fixed service charges, CURB recommends that the current residential customer charges of $14.00 and $20.00 (RTOD) per month remain unchanged, and that the KCC order KCPL to implement any residential revenue adjustment solely through an adjustment to energy charges.

Q. Have you prepared an alternative residential rate design and proof of revenue to illustrate CURB's non-DG residential rate design proposals in this proceeding?

A. Yes, I have. Schedule BK-3 illustrates CURB's recommended non-DG residential rate design at Ms. Crane's recommended revenue requirement level.

Q. How did you determine the Residential revenue requirement target decrease of 0.47% used in Schedule BK-3?

A. For illustrative purposes only, I scaled back the class revenue adjustments shown in Company's filed revenue allocation, which allocates a total base rate revenue increase of $32.9 million or 5.70%, to implement Ms. Crane's recommended base rate revenue

decrease of $5.4 million or 0.93%, as shown in Table 1 below. More specifically, I assigned the Residential class a decrease of one-half the overall system average decrease of 0.93% or (0.93% times 0.5 equals) 0.47%, and assigned the residual decrease of 1.42% to all other rate classes.

TABLE 2

KCPL's Filed Class Base Revenue Adjustments
Scaled to Reflect CURB's Recommended Decrease

Rate Class	*KCPL Filed Revenue Allocation*	*KCPL Proposal Scaled to -$5.445 m.*
	(1)	(2)
Residential	$16,843,621	$(1,391,962)
Small General Serv.	2,506,284	(630,906)
Medium General Serv.	3,950,348	(994,420)
Large General Serv.	9,259,418	(2,330,872)
Lighting	389,269	(97,020)
Total	$32,948,940	$(5,445,180)

Source: Section 17 Summary.

Q. Please explain how you developed CURB's illustrative non-DG residential rates shown in Schedule BK-3.

A. I used the following steps to illustrate CURB's recommended rate design:

1. Set the target decrease for each residential subclass at 0.47%;
2. Leave the existing Residential customer charges unchanged;
3. Recover the balance of the combined RES-A, RES-C and RES-D target revenue requirement via a uniform adjustment to all energy charges;
4. Recover the balance of the Residential Other Use target revenue requirement via a uniform adjustment to the subclass's energy charges; and
5. Recover the balance of the RTOD target revenue requirement via a uniform adjustment to the subclass's energy charges.

Q. Does CURB's illustrative non-DG residential rates shown in Schedule BK-3 result in a uniform decrease to all residential subclasses?

A. Yes. As shown in Schedule BK-4, all subclasses receive a uniform decrease (within rounding) of 0.47%.

Q. How should the Commission implement its final non-DG residential revenue adjustment in this proceeding?

A. Once the KCC determines its final non-DG residential revenue adjustment (in place of CURB's illustrative residential class decrease of 0.47%), CURB recommends that the Commission order KCPL to develop final non-DG residential rates via the previously discussed steps.

III. Residential DG Rate Design

Q. Mr. Kalcic, please summarize the Company's RS-DG rate design proposal.

A. The Company is proposing to implement a three-part rate for new RS-DG customers, i.e., those customers adding distributed generation after the effective date of rates in this proceeding, consisting of a customer charge, a seasonally-differentiated demand charge, and a seasonally differentiated, flat rate energy charge. The Company's proposed RS-DG rates are shown in Table 3 below.

Table 3

KCPL Proposed RS-DG Tariff Charges

Charge	*Rate*
Customer (per month)	$15.18
Demand - S ($/kW)	$9.00
Demand - W ($/kW)	$2.00
Energy - S ($/kWh)	$0.08683
Energy - W ($/kWh)	$0.06704

Q. How did KCPL arrive at its proposed RS-DG tariff charges?

A. Mr. Lutz discusses how the Company determined its proposed RS-DG rates on pages 42-55 of his direct testimony. In brief, KCPL chose to develop its RS-DG rates based on an unbundled presentation of the cost to serve its RES-A subclass of customers (as shown in its A&E 4CP COSS), rather than the cost to serve a separate RS-DG class.

Q. Did KCPL include a separate RS-DG class in its COSS?

A. No. In KCPL's view, the Company does not currently serve a sufficient number of DG customers to provide reliable cost of service information, if modeled as a separate class of service. As a result, the Company is proposing to develop its RS-DG rates based on the RES-A subclass revenue requirement, which is equivalent to assuming that the cost to serve RS-DG customers is the same as RES-A customers.

Q. Does KCPL propose to include RS-DG customers as a separate class in future COSSs, as the number of DG customers grows?

A. Yes, it does.

Q. Does CURB agree with KCPL that it is appropriate to develop RS-DG rates in this proceeding, based on the cost characteristics of the RES-A subclass?

A. No, it does not. It is CURB's position that a utility's RS-DG rate design must be supported by utility-specific evidence regarding its cost to serve DG customers.

Q. Is CURB's position supported by the KCC's Order in KCC Docket No. 16-GIME-403-GIE?

A. Yes. Counsel advises that the KCC determined that (i) RS-DG rates should be cost based, and (ii) a utility retains the burden of proof that its proposed RS-DG rate design is just and reasonable, when it concluded:

> (1) The Commission finds rates for private residential DG customers should be cost-based and any unquantifiable value of resource approach should not be considered when setting rates. This is because cost-based rates are a fundamental attribute of good rate design as they allow the Commission to clearly identify quantifiable costs, which ensures rates for all customers are equitable while encouraging efficient use of resources and minimization of unnecessary cross-subsidization between customers. *Order* at ¶ 26.
> and,
>
> (2) The Commission's finding that the above rate designs are appropriate does not serve as a predetermination that the above rate designs will result in just and reasonable rates. Rather, based upon the testimony on the record, the Commission interprets the S&A as requiring the sponsoring utility of a new DG rate design as having the burden to show that any proposed rate design will result in non-discriminatory, just and reasonable rates." *Order* at ¶ 24.

Q. Mr. Kalcic, what is CURB's recommendation with respect to KCPL's proposed RS-DG rate design?

A. CURB recommends that the KCC reject the Company's proposed RS-DG rate schedule since it is not supported by evidence of KCPL's cost to serve DG customers.

Q. If the KCC rejects the Company's RS-DG rate schedule, under what rate schedule should KCPL's new residential DG customers take service?

A. All residential DG should continue to take service under the Company's RES-A rate schedule until such time as the Commission approves a separate, cost-based rate for RS-DG customers.

Q. In the event that the Commission decides to approve an RS-DG rate schedule at the conclusion of this proceeding, does CURB have any alternative recommendations with respect to KCPL's proposed RS-DG rate design?

A. Yes, it does. CURB's alternative recommendations with respect to the (i) RS-DG customer charge level, (ii) determination of RS-DG monthly billing demand, and (iii) scaleback of rates are discussed below.

Q. Does CURB agree with the Company's proposed RS-DG customer charge level?

A. No. The RS-DG customer charge should be set equal to CURB's recommended residential customer charge of $14.00 per month.

Q. How did KCPL determine the level of its proposed RS-DG demand charges?

A. At this time, the Company is proposing to recover only the distribution-related demand costs allocable to RES-A customers in RS-DG demand charges. The Company states that all other RES-A demand costs are to be recovered in RS-DG energy charges.

Q. How does KCPL propose to measure the demand of new RS-DG customers?

A. The Company's proposed RS-DG tariff states that monthly billing demand "shall be defined as the maximum fifteen (15) minute demand, measured in kW, during the peak period within the billing month."

Q. Does CURB agree that measuring demand over fifteen minute intervals is appropriate for new RS-DG customers?

A. No. The shorter the time period over which demand is measured, the greater the likelihood that a customer's monthly billing demand will be higher. Alternatively, the longer the time period over which demand is measured, the greater the opportunity for a customer to moderate monthly billing demand levels. Since new RS-DG customers will not have any prior experience with demand charges, CURB finds it appropriate to measure monthly billing demand over a longer interval.

Q. What interval length does CURB recommend?

A. CURB recommends that billing demand for new RS-DG customers be defined as the maximum sixty minute demand, measured in kW, during the peak period within the billing month – the same interval proposed in Westar's three-part RS-DG rate design.

Q. Since the Company developed its RS-DG rate design based on its RES-A revenue requirement, should KCPL's proposed RS-DG tariff charges be subject to adjustment at the conclusion of this proceeding?

A. Yes.

Q. How should the Commission adjust the Company's proposed RS-DG tariff charges shown in Table 3 above?

A. The Commission should direct KCPL to set the RS-DG customer charge at $14.00 per month, and adjust all other proposed RS-DG tariff charges in proportion to the change in the RES-A subclass's final revenue requirement level.

IV. SGS Rate Design

Q. Mr. Kalcic, please provide a brief description of the Company's current SGS rate schedules for secondary voltage service.

A. The Company maintains three secondary SGS rates schedules: a) General Use (SGSS); b) Space Heating – All Electric (SGSSA); and c) Separately Metered Space Heat (SGSSH). The SGSS, SGSSA and SGSSH rate schedules contain a customer charge (based on the size of the customer's load in kW), a demand charge and a seasonally differentiated, demand-based declining block energy charge.[5] The Company maintains one set of summer energy charges that applies to all SGSS, SGSSA and SGSSH customers. SGSSA customers receive non-uniform discounts from the winter energy charges paid by SGSS customers. SGSSH customers pay the same winter energy

[5] The Company's declining block energy charges are defined according to "hours use" breakpoints, rather than fixed kWh usage levels. As a result, the higher the SGS customer's load factor, the greater the percentage of the customer's usage that is billed at a lower rate per kWh.

charges as SGSS customers, except for a discount on their separately metered heating load.

Q. Does the Company propose to revise its SGS rate structure in this proceeding?

A. No.

Q. Have you provided a summary of the Company's proposed SGS secondary rate design in this case?

A. Yes. The Company's present and proposed SGS secondary tariff charges are summarized in Schedule BK-5. Notably, KCPL is proposing to recover its proposed SGS increase via a uniform increase of approximately 18.21% to non-energy charges (lines 1-6). With one exception, none of the SGS secondary energy charges would be increased under KCPL's proposed rate design. The exception applies to the SGSSH separate space heating charge, which would receive an increase of 18.21% (line 16).

Q. Does the Company reference any cost support for its proposed SGS rate design?

A. No. The only explanation offered for the Company's proposed SGS rate design is that it is intended to "address the [Company's] fixed/variable cost recovery imbalance."[6]

Q. Does the Company offer any rationale for its proposal to increase the SGSSH space heating energy charge by 18.21%?

A. No.

[6] See the Direct Testimony of Marisol E. Miller, at page 26.

Q. Does the Company's proposed SGS rate design provide for uniform increases to its SGSS, SGSSA and SGSSH subclasses?

A. No. As shown in the Company's Section 17 Summary, the SGSS, SGSSA and SGSSH subclasses would receive increases of 2.71%, 3.44% and 6.36%, respectively.

Q. Are the Company's proposed SGS subclass increases supported by the Company's filed COSS?

A. No. According to the Company's COSS, the SGSS, SGSSA and SGSSH subclasses exhibit relatively uniform relative rates of return at present rates of 1.10, 1.06 and 1.05, respectively. As such, there is no cost basis for assigning differential rate increases to SGSS, SGSSA and SGSSH customers.

Q. Does CURB agree with the Company's proposed SGS rate design in this proceeding?

A. No, since KCPL's rate design results in non-uniform SGS subclass increases that are not supported by cost-of-service evidence.

Q. Does CURB recommend that the KCC approve uniform SGS subclass revenue adjustments at the conclusion of this proceeding?

A. Yes, it does.

Q. Have you prepared an alternative SGS secondary rate design and proof of revenue to illustrate CURB's rate design approach in this proceeding?

A. Yes, I have. Schedule BK-6 illustrates CURB's recommended SGS rate design at Ms. Crane's recommended revenue requirement level.

Q. How did you determine the SGS revenue requirement target decrease of 1.42% used in Schedule BK-6?

A. As previously discussed, the target decrease of 1.42% is the residual decrease applicable to all non-residential classes in CURB's illustrative scaleback of the Company's proposed class revenue allocation.

Q. Please explain how you developed CURB's illustrative SGS secondary rates shown in Schedule BK-6.

A. As a first step, in recognition of KCPL's desire to recover a greater proportion of fixed costs in fixed service charges, I left all SGS non-energy charges unchanged. Next, I applied a residual decrease of approximately 1.67% to all SGSS energy charges in order to assign the subclass an overall decrease of 1.42%. Finally, I applied residual decreases of 1.82% and 2.34%, respectively, to the remaining winter energy charges applicable to the SGSSA and SGSSH subclasses, in order to assign each subclass the overall target decrease of 1.42%.

As shown in Schedule BK-7, all SGS subclasses would receive a decrease of 1.42% under CURB's illustrative rate design.

Q. How should the Commission implement its final SGS revenue adjustment in this proceeding?

A. Similar to CURB's illustrative rate design, the Commission should direct KCPL to adjust SGSS, SGSSA and SGSSH energy charges so as to implement a uniform revenue adjustment to all SGS subclasses.

Q. Does this conclude your direct testimony?

A. Yes.

APPENDIX

Qualifications of Brian Kalcic

Mr. Kalcic graduated from Benedictine University with a Bachelor of Arts degree in Economics in December 1974. In May 1977 he received a Master of Arts degree in Economics from Washington University, St. Louis. In addition, he has completed all course requirements at Washington University for a Ph.D. in Economics.

From 1977 to 1982, Mr. Kalcic taught courses in economics at both Washington University and Webster University, including Microeconomic and Macroeconomic Theory, Labor Economics and Public Finance.

During 1980 and 1981, Mr. Kalcic was a consultant to the Equal Employment Opportunity Commission, St. Louis District Office. His responsibilities included data collection and organization, statistical analysis and trial testimony.

From 1982 to 1996, Mr. Kalcic was employed by the firm of Cook, Eisdorfer & Associates, Inc. During that time, he participated in the analysis of electric, gas and water utility rate case filings. His primary responsibilities included cost-of-service and economic analysis, model building, and statistical analysis.

In March 1996, Mr. Kalcic founded Excel Consulting, a consulting practice that offers business and regulatory analysis.

Mr. Kalcic has previously testified before the state regulatory commissions of Delaware, Indiana, Kansas, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Jersey, New York, Ohio, Oregon, Pennsylvania, and Texas, and also before the Bonneville Power Administration.

SCHEDULES BK-1 THROUGH BK-7

VERIFICATION

STATE OF MISSOURI)
) ss:
COUNTY OF ST. LOUIS)

I, Brian Kalcic, of lawful age and being first duly sworn upon my oath, state that I am a consultant for the Citizens' Utility Ratepayer Board; that I have read and am familiar with the above and foregoing testimony and attest that the statements therein are true and correct to the best of my knowledge, information, and belief.

Brian Kalcic

SUBSCRIBED AND SWORN to before me this 10 day of September, 2018.

JON ROGERS
Notary Public - Notary Seal
STATE OF MISSOURI
St. Louis City
My Commission Expires: Sept. 25, 2021
Commission # 17132814

Notary Public

My Commission expires: September 25, 2021

KANSAS CITY POWER & LIGHT COMPANY

Company Proposed Allocation of its
Filed Increase in Base Rate Revenue
(Dollars in Thousands)

Line	Classification	Present Base Revenue 1/	Proposed Base Revenue	Proposed Increase	
				Amount	Percent
		(1)	(2)	(3)= (2) - (1)	(4)= (3) / (1)
1	Residential	$295,424	$320,320	$24,896	8.43%
2	SGS	$43,958	$45,211	$1,253	2.85%
3	MGS	$69,286	$71,261	$1,975	2.85%
4	LGS	$162,403	$167,032	$4,630	2.85%
5	Lighting	$6,828	$7,022	$195	2.85%
6	Total Retail	$577,898	$610,847	$32,949	5.70%

Source: Section 17
Summary

Note:
1/ Excludes ECA, TDC and PTR.

KANSAS CITY POWER & LIGHT COMPANY

Summary of Present and Proposed Residential Base Rates

Line	Description	Present Rates (1)	Proposed Rates (2)	Proposed Increase Amount (3)	Proposed Increase Percent (4)
	Customer Charge				
1	Non-TOD 1/	$14.00	$15.18	$1.18	8.43%
2	TOD	$20.00	$21.69	$1.69	8.45%
	Energy Charge				
	Summer -- All Customers				
3	First 1,000 kWh	$0.10751	$0.11657	$0.00906	8.43%
4	All add'l kWh	$0.10751	$0.11657	$0.00906	8.43%
	Winter				
	General Use - (RES-A)				
5	First 1,000 kWh	$0.08300	$0.08999	$0.00699	8.42%
6	All add'l kWh	$0.08300	$0.08999	$0.00699	8.42%
	Space Heating - (RES-C)				
7	First 1,000 kWh	$0.07474	$0.08104	$0.00630	8.43%
8	All add'l kWh	$0.06524	$0.07074	$0.00550	8.43%
	S.H. 2 Meters - (RES-D)				
9	First 1,000 kWh	$0.07474	$0.08104	$0.00630	8.43%
10	All add'l kWh	$0.06527	$0.07077	$0.00550	8.43%
11	Separate Space Heating	$0.06524	$0.07074	$0.00550	8.43%
	Time of Day - (RTOD)				
12	Summer On-Peak	$0.17621	$0.19106	$0.01485	8.43%
13	Summer Off-Peak	$0.07370	$0.07991	$0.00621	8.43%
14	Winter - All Hours	$0.07705	$0.08354	$0.00649	8.42%
	Other Use - (ROU)				
15	Summer - All kWh	$0.12551	$0.13609	$0.01058	8.43%
16	Winter - All kWh	$0.09862	$0.10693	$0.00831	8.43%

Notes:

1/ Applicable to RES-A, RES-C and RES-D.

KANSAS CITY POWER & LIGHT COMPANY

Schedule BK-3

CURB Illustrative Residential Rate Design and Proof of Revenue
Existing Residential Rate Classes
Basis: Assumed Base Rate Decrease of 0.47%

Line	Description	CURB Billing Determinants	Present Base Rates	Present Base Revenue	CURB Illustrative Rates	CURB Illustrative Revenue	Percentage Change in Revenues
		(1)	(2)	(3) = (1)*(2)	(4)	(5) = (1)*(4)	(6) = (5)/(3)
	Customer Charge						
1	One Meter	2,550,464	$14.00	$35,706,496	$14.00	$35,706,496	0.00%
2	Two Meters	146,857	$14.00	$2,055,998	$14.00	$2,055,998	0.00%
3	Time of Day	601	$20.00	$12,020	$20.00	$12,020	0.00%
4	Subtotal	2,697,922		$37,774,514		$37,774,514	0.00%
	Energy Charge						
	Summer						
5	First 1,000 kWh	814,609,650	$0.10751	$87,578,683	$0.10694	$87,111,098	-0.53%
6	All add'l kWh	378,134,638	$0.10751	$40,653,255	$0.10694	$40,436,206	-0.53%
7	Subtotal Summer	1,192,744,288		$128,231,938		$127,547,304	-0.53%
	Winter						
	General Use - (RES-A)						
8	First 1,000 kWh	880,254,987	$0.08300	$73,061,164	$0.08256	$72,673,852	-0.53%
8	All add'l kWh	157,184,650	$0.08300	$13,046,326	$0.08256	$12,977,165	-0.53%
10	Subtotal RES-A	1,037,439,637		$86,107,490		$85,651,017	-0.53%
	Space Heating - (RES-C)						
11	First 1,000 kWh	374,639,611	$0.07474	$28,000,565	$0.07434	$27,851,083	-0.53%
12	All add'l kWh	139,581,506	$0.06524	$9,106,297	$0.06489	$9,057,723	-0.53%
13	Subtotal RES-C	514,221,117		$37,106,862		$36,908,806	-0.53%
	S.H. 2 Meters - (RES-D)						
14	First 1,000 kWh	54,593,306	$0.07474	$4,080,304	$0.07434	$4,058,521	-0.53%
15	All add'l kWh	5,911,497	$0.06527	$385,843	$0.06492	$383,780	-0.53%
16	Separate Space Heating	70,171,924	$0.06524	$4,578,016	$0.06489	$4,553,596	-0.53%
17	Subtotal RES-D	130,676,727		$9,044,163		$8,995,897	-0.53%
	Other Use						
18	Summer - all kWh	152,860	$0.12551	$19,185	$0.12466	$19,056	-0.67%
19	Winter - all kWh	338,314	$0.09862	$33,365	$0.09795	$33,138	-0.68%
20	Subtotal RES-D	491,174		$52,550		$52,194	-0.68%
	Time of Day - (RTOD)						
21	Summer - On-Peak	69,800	$0.17621	$12,299	$0.17522	$12,230	-0.56%
22	Summer - Off-Peak	241,441	$0.07370	$17,794	$0.07329	$17,695	-0.56%
23	Winter - all kWh	390,720	$0.07705	$30,105	$0.07662	$29,937	-0.56%
24	Subtotal RES-D	701,961		$60,198		$59,862	-0.56%
25	Total Residential	2,876,274,904		$298,377,715		$296,989,594	-0.47%

Source: KCPL Workpapers & Sch. ACC-7

Target $296,985,754
Rounding $3,840

KANSAS CITY POWER & LIGHT COMPANY

Summary of CURB Illustrative Residential Base Rate Revenue Increases

Line	Description	Present Revenue	Illustrative Revenue	Illustrative Increase Amount	Illustrative Increase Percent
		(1)	(2)	(3)	(4)
	Residential Service				
1	General Use: RES-A	$205,776,912	$204,822,103	($954,809)	-0.46%
2	Space Heating: RES-C	$75,552,521	$75,199,128	($353,393)	-0.47%
3	S.H. 2 Meters: RES-D	$16,899,423	$16,820,195	($79,228)	-0.47%
4	Other Use	$76,643	$76,287	($357)	-0.47%
5	RTOD (Closed)	$72,214	$71,878	($336)	-0.47%
6	Total Residential	$298,377,713	$296,989,591	($1,388,123)	-0.47%

Source: CURB rates times class billing determinants.

KANSAS CITY POWER & LIGHT COMPANY

Summary of Present and Proposed SGS Base Rates -- Secondary Voltage

Line	Description	Present Rates (1)	Proposed Rates (2)	Proposed Increase Amount (3)	Proposed Increase Percent (4)
	Customer Charge				
1	0-24 kW	$18.36	$21.70	$3.34	18.19%
2	25 kW or above	$47.99	$56.73	$8.74	18.21%
3	Add'l Meter 1/	$2.17	$2.57	$0.40	18.43%
4	Unmetered Service	$7.88	$9.32	$1.44	18.27%
	Demand Charge				
5	First 25 kW	$0.000	$0.000	$0.00	-
6	All add'l kW	$2.828	$3.343	$0.52	18.21%
	Energy Charge				
	Summer				
7	First 180 hours use	$0.14429	$0.14429	$0.00000	0.00%
8	Next 180 hours use	$0.06337	$0.06337	$0.00000	0.00%
9	Over 360 hours use	$0.05662	$0.05662	$0.00000	0.00%
	Winter				
	General - (SGSS & SSGSU)				
10	First 180 hours use	$0.11484	$0.11484	$0.00000	0.00%
11	Next 180 hours use	$0.05413	$0.05413	$0.00000	0.00%
12	Over 360 hours use	$0.04268	$0.04268	$0.00000	0.00%
	All Electric - (SGSSA)				
13	First 180 hours use	$0.07809	$0.07809	$0.00000	0.00%
14	Next 180 hours use	$0.04739	$0.04739	$0.00000	0.00%
15	Over 360 hours use	$0.04140	$0.04140	$0.00000	0.00%
	Separate Meter - (SGSSH)				
16	All kWh	$0.04140	$0.04894	$0.00754	18.21%

Notes:

1/ Applicable to customers with separately metered space heating.

KANSAS CITY POWER & LIGHT COMPANY

CURB Illustrative SGS Secondary Service Rate Design and Proof of Revenue
Basis: Assumed Base Rate Decrease of 1.42%

Line	Description	CURB Billing Determinants	Present Base Rates	Present Base Revenue	CURB Illustrative Rates	CURB Illustrative Revenue	Percentage Change in Revenues
		(1)	(2)	(3) = (1)*(2)	(4)	(5) = (1)*(4)	(6) = (5)/(3)
	Non-Usage Charges						
1	Customer 0-24 kW	252,804	$18.36	$4,641,482	$18.36	$4,641,482	0.00%
2	Customer 25 kW +	16,535	$47.99	$793,522	$47.99	$793,522	0.00%
3	Add'l Meter 1/	4,747	$2.17	$10,302	$2.17	$10,302	0.00%
4	Unmetered Service	27,166	$7.88	$214,071	$7.88	$214,071	0.00%
5	Demand First 25 kW	2,021,983	$0.00	$0	$0.00	$0	-
6	Demand All add'l kW	378,470	$2.828	$1,070,314	$2.83	$1,070,314	0.00%
7	Subtotal			$6,729,691		$6,729,691	0.00%
	Energy Charges						
	Summer						
8	First 180 hours use	91,132,283	$0.14429	$13,149,477	$0.14188	$12,929,848	-1.67%
9	Next 180 hours use	40,399,750	$0.06337	$2,560,132	$0.06231	$2,517,308	-1.67%
10	Over 360 hours use	14,956,566	$0.05662	$846,841	$0.05568	$832,782	-1.66%
11	Subtotal Summer	146,488,599		$16,556,450		$16,279,938	-1.67%
	Winter						
	General - (SGSS & SGSSU)						
12	First 180 hours use	133,803,093	$0.11484	$15,365,947	$0.11292	$15,109,045	-1.67%
13	Next 180 hours use	55,280,911	$0.05413	$2,992,356	$0.05323	$2,942,603	-1.66%
14	Over 360 hours use	23,004,433	$0.04268	$981,829	$0.04197	$965,496	-1.66%
15	Subtotal SGSS	212,088,437		$19,340,132		$19,017,144	-1.67%
	All Electric - (SGSSA)						
16	First 180 hours use	11,176,662	$0.07809	$872,786	$0.07667	$856,915	-1.82%
17	Next 180 hours use	3,412,387	$0.04739	$161,713	$0.04653	$158,778	-1.81%
18	Over 360 hours use	1,428,658	$0.04140	$59,146	$0.04065	$58,075	-1.81%
19	Subtotal SGSS	16,017,707		$1,093,645		$1,073,768	-1.82%
	Separate Meter - (SGSSH)						
20	First 180 hours use	2,494,927	$0.11484	$286,517	$0.11292	$281,727	-1.67%
21	Next 180 hours use	515,260	$0.05413	$27,891	$0.05323	$27,427	-1.66%
22	Over 360 hours use	90,429	$0.04268	$3,860	$0.04197	$3,795	-1.66%
23	Sep. Space Heating - W	3,557,828	$0.04140	$147,294	$0.04043	$143,843	-2.34%
24	Sep. Space Heating - S	0	$0.14429	$0	$0.14188	$0	-1.67%
25	Subtotal SGSSH	6,658,444		$465,562		$456,792	-1.88%
26	Total SGS	381,253,185		$44,185,480		$43,557,333	-1.42%

Source: KCPL Workpapers & Sch. ACC-7

Target $43,558,005
Rounding ($672)

Notes:
1/ Applicable to customers with separately metered space heating.

KANSAS CITY POWER & LIGHT COMPANY

Summary of CURB Illustrative SGS Secondary Revenue Increases

Line	Description	Present Revenue	Illustrative Revenue	Illustrative Increase Amount	Illustrative Increase Percent
		(1)	(2)	(3)	(4)
	SGS - Secondary				
1	General Use - SGSS	$40,657,654	$40,079,603	($578,050)	-1.42%
2	All Electric - SGSSA	$2,491,297	$2,455,936	($35,361)	-1.42%
3	S.H. Separate Meter - SGSSH	$1,036,529	$1,021,794	($14,734)	-1.42%
4	Total SGS - Secondary	$44,185,480	$43,557,334	($628,146)	-1.42%

Source: CURB rates times class billing determinants.

CERTIFICATE OF SERVICE

18-KCPE-480-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 12th day of September, 2018, to the following:

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