

**PUBLIC VERSION**

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Certain Schedules Attached to this Testimony Designated  
“Confidential” Also Contain Confidential Information.  
All Such Information Should Be Treated Confidentially.**

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

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**DIRECT TESTIMONY OF**

**ELIZABETH A. HERRINGTON**

**ON BEHALF OF  
KANSAS CITY POWER & LIGHT COMPANY**

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**IN THE MATTER OF THE APPLICATION OF  
KANSAS CITY POWER & LIGHT COMPANY  
FOR APPROVAL OF 2018 ACTUAL COST ADJUSTMENT (“ACA”)**

**DOCKET NO. 19-KCPE-\_\_\_\_-ACA**

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

2   A:   My name is Elizabeth A. Herrington. My business address is 1200 Main, Kansas City,  
3       Missouri 64105-2122.

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

5   A:   I am employed by Kansas City Power & Light Company (“KCP&L” or “Company”) as  
6       Director, Power Energy and Revenue Accounting.

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

8   A:   As Director, Power Energy and Revenue Accounting, I have responsibility for leading the  
9       margin accounting team in support of the monthly close and external reporting processes.

1 The margin accounting team is responsible for the recording and analysis of all revenue,  
2 fuel, purchased power and transmission transactions including the calculation of all fuel  
3 clauses and the Energy Cost Adjustment.

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

5 A: I graduated from the University of Missouri-Columbia in May 1992 with a Bachelor of  
6 Science in Accountancy. In October 1997, I joined the Company as a staff accountant and  
7 have held several roles such as Supervisor - Accounts Receivable, Supervisor - Regulatory  
8 Accounting, Manager - Revenue and Fuel Accounting, Manager - Energy Accounting,  
9 Senior Manager – Accounting, and Director of Energy and Revenue Accounting before  
10 assuming my current role.

11 **Q: Have you previously testified in a proceeding before the Kansas Corporation**  
12 **Commission (“KCC” or “Commission”) or before any other utility regulatory**  
13 **agency?**

14 A: I previously provided written testimony to the KCC for the 2015, 2016, and 2017 ACA and  
15 provided both written and oral testimony before the Missouri Public Service Commission  
16 in KCP&L’s general rate case ER-2016-0285 and ER-2018-0145 on fuel clause issues.

17 **Q: What is the purpose of your testimony in this proceeding?**

18 A: My testimony supports KCP&L’s request for Commission approval of the 2018 ACA  
19 amount and associated true-up factor related to the Company’s Energy Cost Adjustment  
20 (“ECA”) tariff. I will describe the actual revenues and expenses behind KCP&L’s 2018  
21 ECA mechanism and the resulting ACA true-up factor to be effective and applied for the  
22 twelve-month period April 1, 2019 to March 31, 2020.

1 **Q: What is the purpose of KCP&L's ECA tariff?**

2 A: KCP&L's ECA tariff is designed to capture fuel, purchased power and related expenses  
3 for the current calendar year and provide approximate real-time recovery for these  
4 expenses subject to an annual true-up. In addition, the Company includes the asset-based  
5 off-system sales margin ("OSSM") in the ECA tariff as an offset to expenses.

6 **Q: Were there any changes made to the ECA tariff in 2018?**

7 A: Yes. While KCP&L did change the tariff language in Docket No. 18-KCPE-480-RTS,  
8 there was no impact to this filing. The tariff language changed to exclude amounts  
9 associated with portions of purchased power agreements dedicated to specific customers  
10 under the Renewable Energy Rider tariff. Additionally, OSSM revenue will be added at an  
11 imputed 75% of the unsubscribed portion associated with the Solar Subscription Rider  
12 valued at market price. For the 2018 filing, there were no customers associated with either  
13 the Renewable Energy Rider or the Solar Subscription Rider.

14 **Q: What expenses are used in the calculation of the ECA factors?**

15 A: Fuel, purchased power, emission allowances, renewable energy credits, and wholesale  
16 transmission expenses and fees. KCP&L uses the following Federal Energy Regulatory  
17 Commission ("FERC") accounts, as described in the ECA tariff, to record these costs:

18 Fuel – FERC Accounts 501, 518 and 547;

19 Purchased Power – FERC Account 555;

20 Emission Allowances and Renewable Energy Credits ("REC") – FERC Account  
21 509; and

22 Transmission Costs and Fees – FERC Accounts 565, 561.4, 561.8, 575.7, and 928.

1 **Q: Are all expenses in these accounts included in the ECA factor calculation?**

2 A: No. KCP&L labor is not a part of the ECA calculation. Additionally, retail transmission  
3 costs and fees were excluded from the ECA calculation beginning October 1, 2015.

4 **Q: Please explain why KCP&L labor is excluded.**

5 A: KCP&L labor is recovered through base rates rather than through the ECA factors.

6 **Q: Please explain why retail transmission costs and fees are excluded.**

7 A: Effective October 1, 2015, KCP&L began collecting retail transmission costs and fees  
8 through its Transmission Delivery Charge (“TDC”) rider. At that time KCP&L removed  
9 retail transmission from the ECA calculation and included it in the TDC rider.

10 **Q: Why is it important to identify expenses for retail sales versus wholesale sales?**

11 A: It is important because of the different allocation factors. Expenses in support of retail  
12 sales are allocated to Kansas based on an energy allocator. This allocation is based on the  
13 kilowatt-hour (“kWh”) usage by the retail customers. For example, if KCP&L bills out  
14 retail usage of 100 kWh, of which 47 kWh are Kansas retail usage and 53 kWh are Missouri  
15 retail usage, then KCP&L would allocate 47% (47 kWh / 100 kWh) of the ECA Costs to  
16 Kansas retail.

17 Expenses in support of wholesale (*e.g.*, off-system sales) are allocated to Kansas  
18 based on the Unused Energy (“UE1”) allocator, in accordance with the Stipulation and  
19 Agreement in KCP&L’s 2007 rate case, Docket No. 07-KCPE-905-RTS. Schedule EAH-  
20 1 contains the calculation of the UE1 allocator for 2018.

21 **Q: How does KCP&L allocate costs between retail and wholesale?**

22 A: Through a post-analysis tool, KCP&L splits all sources of power (generation and  
23 purchases) between retail and wholesale transactions. The post-analysis tool assigns

1 minimum load obligations for coal units, nuclear power and wind power (owned and  
2 purchase power agreements) to its retail customers first. Once retail load has been matched  
3 with the above sources of power, the post-analysis tool continues to assign cost until all  
4 sales (retail and wholesale) are completed. Transmission costs and fees are allocated to  
5 either retail or wholesale based on direct identification of which type of sale was supported  
6 or allocated based on the percentage of kWh sales if direct identification cannot be made.

7 **Q: What was the total amount of fuel, purchased power and related expenses for**  
8 **KCP&L Kansas retail customers for 2018?**

9 A: Confidential Schedule EAH-2 contains the summary of actual costs for all KCP&L Retail  
10 customers, Requirements Sales for Resale customers and Bulk Power Sales customers not  
11 included in the asset-based OSSM from Bulk Power Sales. The total cost of fuel, purchased  
12 power and related expenses to serve Kansas retail customers in 2018 was  
13 **\*\* [REDACTED] \*\***.

14 **Q: What is the asset-based OSSM from Bulk Power Sales?**

15 A: The asset-based OSSM is the revenue less cost from the sale of generated electricity not  
16 used by retail customers. It is the margin made on sales to non-retail customers of  
17 electricity that is tied to KCP&L's generating and/or transmission assets. The Kansas  
18 portion of this margin is applied to the ECA Costs for the Kansas retail customer.

19 **Q: How is the OSSM component of the ECA tariff calculated?**

20 A: OSSM is the off-system sales revenue recorded in FERC Account 447 for the sale of  
21 electricity to non-retail customers less associated costs related to generation, purchased  
22 power and transmission of that electricity. The post-analysis tool results, described  
23 previously, determine the cost of generating the power and purchased power positions to

1 serve these sales. The allocated portion of transmission expense and associated fees is also  
2 included in the OSSM calculation.

3 **Q: Why is transmission expense included in the OSSM calculation of the ECA tariff**  
4 **when KCP&L has a TDC rider?**

5 A: The TDC rider is designed to capture and recover transmission expense associated with  
6 *retail* service. The OSSM calculation is designed to capture the margin associated with  
7 off-system sales. Therefore, transmission expense associated with off-system sales must  
8 be included in the calculation to determine OSSM.

9 **Q: How is the Kansas portion of the OSSM applied to Kansas retail customers?**

10 A: The Kansas portion of the OSSM is applied to the ECA Costs included in the ECA tariff  
11 calculation. The actual Kansas portion of the OSSM for 2018 was a loss of  
12 **\*\* [REDACTED] \*\***.

13 **Q: How does KCP&L recover the ECA Costs from its Kansas retail customers?**

14 A: As described in the testimony of KCP&L witness James M. Flucke, KCP&L calculates an  
15 ECA rate per kWh for each calendar month (“ECA factor”) on a quarterly basis. The ECA  
16 factors are submitted to the Commission on or before the 20<sup>th</sup> day of the month preceding  
17 each calendar quarter. KCP&L bills its retail customers as a separate line item based on  
18 the customers’ kWh usage for each month.

19 **Q: How does KCP&L record revenue from its retail customers, including ECA revenue?**

20 A: KCP&L records ECA revenue as a component of retail revenue in FERC Accounts 440,  
21 442 and 444. In addition, KCP&L records retail revenue by rate jurisdiction based on  
22 customer service address, which allows KCP&L to record retail usage by rate jurisdiction.

23 **Q: How does KCP&L compare the amount of ECA revenue billed to actual ECA Costs**

1 **incurred?**

2 A: Each month, the KCP&L accounting department calculates the ECA revenue over- or  
3 under-collection in accordance with KCP&L's ECA tariff. The ECA revenue received is  
4 compared to the Kansas retail allocation of the actual fuel, purchased power, less the  
5 Kansas allocation of OSSM.

6 **Q: For the ECA components described above, how much did KCP&L record in 2018 in**  
7 **ECA revenue, ECA Costs and OSSM?**

8 A: KCP&L received ECA revenue from its Kansas retail customers of \$134,638,325  
9 applicable to the 2018 ECA year. As explained above, actual ECA Costs were  
10 **\*\* [REDACTED] \*\*** and the OSSM component was a loss of **\*\* [REDACTED] \*\***. The sum  
11 of these numbers: revenue of \$134,638,325 less the Kansas portion of costs  
12 **\*\* [REDACTED] \*\*** less the loss of the Kansas portion of OSSM **\*\* [REDACTED] \*\*** or  
13 (\$6,895,602) represents the amount KCP&L has under-recovered from its Kansas retail  
14 customers.

15 **Q: Were any new items included in the ECA recoverable costs in 2018?**

16 A: Yes. Beginning in December 2018, KCP&L began to include the premium associated  
17 with the Central Nebraska Public Power and Irrigation District ("CNPPID") hydro contract  
18 because the CNPPID hydro contract was entered into to specifically allow KCP&L to  
19 comply with the Kansas Renewable Standards Act.

1 **Q: Has KCP&L collected the 2016 under-recovery of \$15,801,548 from Kansas retail**  
2 **customers?**

3 A: In accordance with the ECA tariff, KCP&L collected \$15,795,624, which is \$5,924 less  
4 than the 2016 under-recovery of \$15,801,548, between April 1, 2017 through March 31,  
5 2018, from its Kansas retail customers.

6 **Q: Is KCP&L including any amount in this 2018 filing related to the 2016 under-**  
7 **recovery?**

8 A: Yes. Since the collection period is complete and in accordance with the ECA tariff,  
9 KCP&L is including a true-up amount in this filing to be recovered from KCP&L's Kansas  
10 retail customers over a twelve-month period beginning April 1, 2019. KCP&L received  
11 \$15,795,624 from its Kansas retail customers for the 2016 under-recovery of \$15,801,548.  
12 Therefore, KCP&L will add the difference of \$5,924, (\$15,801,548 - \$15,795,624) to the  
13 2018 total under-collection to be recovered from Kansas retail customers through the ACA  
14 factor between April 2019 through March 2020.

15 **Q: What is the total under-recovery for the 2018 ECA year and the true-up from the**  
16 **2016 ECA year?**

17 A: The total under-collection for 2018 is \$6,901,525 (\$6,895,602 + \$5,924).

18 **Q: What is KCP&L recommending for the under-recovery of \$6,901,525?**

19 A: KCP&L is recommending that the Commission approve for KCP&L's Kansas retail  
20 customers to reimburse the under-recovery amount over a twelve-month period beginning  
21 April 1, 2019 in accordance with the Company's ECA tariff. As shown in Confidential  
22 Schedule EAH-2, this under-collection results in an ACA factor of \$0.00108 per kWh



1 which would be added to the ECA factors for each month beginning April 2019 through  
2 March 2020.

3 **Q: Has KCP&L been reimbursed by the Kansas retail customers for the 2017 under-**  
4 **recovery of \$9,168,747?**

5 A: In accordance with the ECA tariff, KCP&L is being reimbursed for the under-recovery as  
6 part of the ACA true-up factor applicable from April 1, 2018 through March 31, 2019.

7 **Q: Is KCP&L including any amount in this 2018 filing related to the 2017 under-**  
8 **recovery?**

9 A: No. Since the reimbursement period is not completed at the time of this filing, KCP&L is  
10 not including a true-up amount in this filing. KCP&L intends to include any true-up to the  
11 2017 under-recovery in its March 1, 2020 filing.

12 **Q: Are there any additional exhibits filed with this ACA Application prepared by you or**  
13 **prepared under your direct supervision?**

14 A: Yes, Confidential Schedule EAH-3 contains the detailed ECA calculation for 2018.

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


16 A: Yes, it does.


**In the Matter of the Application of Kansas  
City Power & Light Company for approval of  
2018 Actual Cost Adjustment (“ACA”)**

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

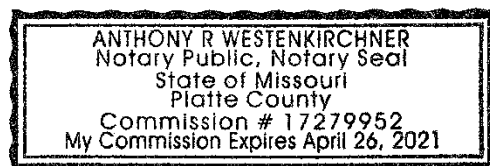
1. My name is Elizabeth A. Herrington. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Director, Energy and Revenue Accounting.

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.

  
Elizabeth A. Herrington

  
\_\_\_\_\_  
Notary Public

My commission expires: 4/26/2021



KANSAS CITY POWER & LIGHT COMPANY  
ENERGY COST ADJUSTMENT (SCHEDULE ECA)  
UNUSED ENERGY ALLOCATOR FOR KANSAS (UE1)

Schedule EAH-1 2018

ACTUAL FOR 2018

Unused Energy Allocator					
Calculated using 12 months ended December 2018					
		Missouri	Kansas	FERC	Total
<b>Demand Allocator (D1) - 12CP</b>					
2814.3 Load (MW)		1,480.6	1,329.9	3.8	2,814.3
Demand Allocator	D1	52.61%	47.26%	0.14%	100.00%
<b>Energy w/ Losses Allocator (E1)</b>					
Energy Used (MWH)		9,216,463	7,098,915	26,905	16,342,283
Energy w/ Losses Allocator	E1	56.40%	43.44%	0.16%	100.00%
<b>Unused Energy w/ Losses Allocator (UE1)</b>					
Available Capacity (MW)					4,677
Demand Allocator (D1)		52.61%	47.26%	0.14%	100.00%
Max Total Peak Allocated Using D1 Factors (MW)	Days	2,460.7	2,210.3	6.3	4,677.3
x Hours in Year (leap year = 366)	365	8760	8760	8760	8760
Available Energy (MWH)		21,555,986	19,361,952	55,324	40,973,262
- Energy Used (MWH)		9,216,463	7,098,915	26,905	16,342,283
Unused Energy (MWH)		12,339,523	12,263,037	28,419	24,630,979
Unused Energy w/ Losses Allocator	UE1	50.0976%	49.7870%	0.1154%	100.0000%

Demand Allocators				
Coincident Peaks	Includes Losses	Includes DSM		
(MW)				
	CoinMOPeak	CoinKSPeak	CoinResale	System Peak
Jan-19	1,479	1,282	4	2,764
Feb-19	1,346	1,208	3	2,557
Mar-19	1,147	999	3	2,149
Apr-19	1,178	963	3	2,144
May-19	1,619	1,456	4	3,078
Jun-19	1,786	1,737	5	3,528
Jul-19	1,813	1,716	5	3,535
Aug-19	1,715	1,609	5	3,329
Sep-19	1,655	1,541	5	3,202
Oct-19	1,572	1,251	3	2,826
Nov-19	1,298	1,101	3	2,402
Dec-19	1,160	1,096	3	2,259
MAX	1,813	1,737	5	3,535
TOTAL	17,768	15,959	46	33,773
Average	1,480.6	1,329.9	3.8	2,814.4

Jurisdictional COS for Revenue

Production and Transmission Demand Allocators (D1, D2)

Jurisdiction	12-CP Loads	D1, D2 Allocator
Missouri	1,480.6	52.61%
Kansas	1,329.9	47.26%
SFR	3.8	0.14%
Total	2,814.3	100.00%

Energy Allocators			
12 Months Ending December 2016 Actual			
ENERGY WITH LOSSES (E1)			
	MWH	E1 Allocator	
Missouri	9,216,463	56.3964%	
Kansas	7,098,915	43.4389%	
Sales for Resale	26,905	0.1646%	
TOTAL	16,342,283	100.0000%	
MO Retail loss %	7.6550%		
KS Retail loss %	8.4810%		
MO SFR loss %	8.1874%		
ENERGY WITHOUT LOSSES (E2)			
	MWH	E2 Allocator	
Missouri	8,675,390	56.6169%	
Kansas	6,622,387	43.2187%	
Sales for Resale	25,179	0.1643%	
TOTAL	15,322,956	100.0000%	

Losses to allocate 1,019,327  
16,342,283

**KANSAS CITY POWER & LIGHT COMPANY**  
**ENERGY COST ADJUSTMENT (SCHEDULE ECA)**

SCHEDULE ECA ACTUAL VALUES		Actual Jan-18	Actual Feb-18	Actual Mar-18	Actual Apr-18	Actual May-18	Actual Jun-18	Actual Jul-18	Actual Aug-18	Actual Sep-18	Actual Oct-18	Actual Nov-18	Actual Dec-18	Actual 2018 Total
<b>Actual Costs for all KCPL Retail, Requirements Sales for Resale, and Bulk Power Sales Customers not included in the asset-based Off-System Sales Margin from Bulk Power Sales:</b>														
1. Actual cost nuclear and fossil fuel	<b>F<sub>A</sub></b>													
Account 501 Coal														
Account 518 Nuclear														
Account 547 Gas / Oil														
2. Actual cost purchased power	<b>P<sub>A</sub></b>													
Account 555 Purchased Power including RTO Participation														
3. Actual cost emission allowances	<b>E<sub>A</sub></b>													
4. Actual transmission cost	<b>T<sub>A</sub></b>													
Account 565 Transmission by Others														
Accts 561, 575, 928 Fees														
Retail transmission costs that were previously collected in the ECA are now collected through the TDC.														\$ -
5. Actual Revenue not in OSSM	<b>BPR<sub>A</sub></b>													
5a. Actual cost for non-asset based sales to Bulk Power Customers	<b>NABPC<sub>A</sub></b>													
<b>6. Total (Lines 1+2+3+4-5-5a)</b>														
7. Actual kWhs to be delivered to all KCPL Retail and Requirements Sales for Resale Customers	<b>S<sub>A</sub></b>	1,365,058,490	1,133,444,431	1,147,931,014	1,102,871,616	1,284,514,776	1,503,232,136	1,574,775,450	1,472,278,861	1,264,718,331	1,109,855,866	1,138,848,955	1,196,770,351	15,294,300,278
8. Actual annual kWhs to be delivered to all Kansas Retail Customers	<b>S<sub>AK</sub></b>	591,478,655	484,868,756	480,638,152	472,345,329	561,739,100	666,892,145	702,669,444	646,528,372	550,746,745	466,779,955	484,206,627	531,742,179	6,640,635,460
9. Kansas Energy Allocation (Line 8 / Line 7)		0.43330	0.42780	0.41870	0.42830	0.43730	0.44360	0.44620	0.43910	0.43550	0.42060	0.42520	0.44430	
10. Kansas Portion of Costs (Line 6 x Line 9)														
11. Actual asset-based Off-System Sales Margin from Bulk Power Sales (OSSM)														
12. Actual Unused Energy Allocator for Kansas UE1		49.7870%	49.7870%	49.7870%	49.7870%	49.7870%	49.7870%	49.7870%	49.7870%	49.7870%	49.7870%	49.7870%	49.7870%	
13. Actual Kansas allocation of OSSM (Line 11 x Line 12)	<b>OSSM<sub>A</sub></b>													
14. Net Kansas Cost (Line 10 - Line 13)		\$ 13,655,876	\$ 10,283,421	\$ 12,667,367	\$ 12,458,440	\$ 11,285,344	\$ 15,008,766	\$ 13,348,921	\$ 12,695,839	\$ 11,188,807	\$ 8,395,544	\$ 9,896,909	\$ 10,648,694	\$ 141,533,927
15. ECA Revenue Collected excluding True-up		\$ 11,516,154	\$ 9,459,928	\$ 10,002,409	\$ 12,474,683	\$ 12,863,821	\$ 14,018,076	\$ 13,554,497	\$ 11,986,643	\$ 10,684,484	\$ 9,088,207	\$ 8,982,036	\$ 10,007,386	\$ 134,638,325
16. <b>Over (Under) Collected</b> (Line 15 - Line 14)		\$ (2,139,722)	\$ (823,493)	\$ (2,664,958)	\$ 16,244	\$ 1,578,477	\$ (990,690)	\$ 205,577	\$ (709,196)	\$ (504,323)	\$ 692,664	\$ (914,873)	\$ (641,308)	\$ (6,895,602)
17. True-up Amt Previous ECA year	<b>TRUE<sub>PRIOR</sub></b>													
18. True-up Amt Total (Line 16 + Line 17 + Line 18)	<b>TRUE<sub>A</sub></b>													
19. True-up kWhs	<b>S<sub>RUE</sub></b>													
20. True-up Component of the ECA (\$/kWh) (- Line 15 / Line 16)														

Kansas City Power & Light Company  
ENERGY COST ADJUSTMENT

Component	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Cost of Fuel for: (1) KCP&L Retail (2) Requirements Sales for Resale (3) Bulk Power Sales not in OSSM												
F <sub>A</sub> Accounts 501, 518, and 547												
Account 501												
Production Fuel												
Fuel Additives												
Fuel Residuals												
Non-labor Fuel Handling												
Natural Gas Option Premiums												
Natural Gas Hedge Settlement												
Total 501 (excluding KCP&L labor)												-
Account 518												
Production Fuel												
Fuel Additives												
Fuel Residuals												
Non-labor Fuel Handling												
Total 518 (excluding KCP&L labor)												-
Account 547												
Production Fuel												
Fuel Additives												
Fuel Residuals												
Non-labor Fuel Handling												
Natural Gas Option Premiums												
Natural Gas Hedge Settlement												
Total 547 (excluding KCP&L labor)												-
Total F <sub>A</sub> =												
Cost of Purchased Power & RTO for: (1) KCP&L Retail (2) Requirements Sales for Resale (3) Bulk Power Sales not in OSSM												
P <sub>A</sub> Account 555												
Capacity Demand Purchases												
Associated Electric Cooperative Inc.												
Higginsville												
Chanute												
Morgan Stanley Capital Group												
Dogwood												
Total Capacity Demand Purchases												
Energy Purchases												
Border Customers												
Capacity Energy												
CNPPID Hydro												
KMEA and/or Ancillary Services												
Muni. Capacity Energy												
Parallel Generation (Co-generators)												
Hampton Biofuel												
Non-Firm (excl SPP Netting)												
SPP Netting												
Reconciliation to General Ledger												
Energy Purchases for Term Deals included above												
Total Energy Purchases												
SPP Loss Charges												
Independence Bulk Power Sales not in OSSM (MWh)												
Total Wholesale Energy Sales (MWh)    Indep BPS												
Percent of Indep BPS to Wholesale Energy Sales    Indep BPS												
x SPP Loss Charges (Total)												
SPP Loss Charges (Independence BPS not in OSSM)												
Purchases: Purchases for Resale												
PURCHASES: Purchases for Resale (BPS not in OSSM)												
= Non-Firm Energy PURCHASES												
RTO Charges/Credits												
Total Revenue Neutrality Uplift												
Total MWh												
RNU \$/MWh												
* KCP&L Retail    RSR    BPS (MWh)												
Revenue Neutrality Uplift												
Total P <sub>A</sub> =												

Kansas City Power & Light Company  
ENERGY COST ADJUSTMENT

ECA <sub>A</sub>	Component	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Cost of Emission Allowances for: (1) KCP&L Retail (2) Requirements Sales for Resale (3) Bulk Power Sales not in OSSM														
	<b>E<sub>A</sub> Account 509</b>													
	SO2 Amortization													
	SO2 Allowances													
	NOx Allowances													
	NOx Seasonal Allowances													
	Wind & Solar Renewable Energy Credits													
	<b>Total E<sub>A</sub> =</b>													
Cost of Transmission RTO FERC NERC for: (1) KCP&L Retail (2) Requirements Sales for Resale (3) Bulk Power Sales not in OSSM														
	<b>T<sub>A</sub> Accounts 561, 565, 575, and 928</b>													
	<b>Account 561</b>													
	NERC Assessment and SPP Region Assessment													
	NERC Assessment and SPP Region Assessment Fees													
	RTO fees													
	Total SPP RTO Administrative Fees on Retail Load													
	x Percent allocated to Scheduling System Control and Dispatch Svcs													
	Scheduling System Control and Dispatch Services													
	Total SPP RTO Administrative Fees on Retail Load													
	x Percent allocated to LT Reliability Planning & Standards Dvlpmnt Svcs													
	Long-Term Reliability Planning and Standards Development Services													
	Total 561 RTO fees													
	<b>Total Account 561</b>													
	<b>Account 565</b>													
	RTO & Transmission Costs													
	565 RTO - SPP Transmission Base Plan Funding and Z2 Reimbursements (as allocated)													
	Transmission Costs to be recorded in 565 for KCP&L Retail Requirements Sales for Resale and Bulk Power Sales not in OSSM													
	565 Other Transmission Costs													
	Reconciliation to General Ledger	0	0	0	0	(0)	-	-	-	-	-	-	-	0
	<b>Total Account 565</b>													
	<b>Account 575</b>													
	RTO													
	Total SPP RTO Administrative Fees on Retail Load													
	x Percent allocated to Market Facilitation Monitoring & Compliance Svcs													
	Market Facilitation Monitoring and Compliance Services													
	<b>Total Account 575</b>													
	<b>Account 928</b>													
	RTO													
	928 RTO													
	FERC													
	FERC Assessment													
	Total MWh													
	928 FERC \$/MWh													
	x KCP&L Retail RSIR BPS (MWh)													
	928 FERC													
	<b>Total Account 928</b>													
	<b>Total T<sub>A</sub> = Total Cost of Transmission &amp; RTO, FERC, and</b>	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$

Kansas City Power & Light Company  
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		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
ECA <sub>A</sub> Component		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Revenue from Asset-based Bulk Power Sales not in OSSM														
BPR <sub>A</sub> Account 447														
Capacity Demand Sales														
INDN Capacity Demand Exchange														
Springfield														
Chanute														
Total Capacity Demand Sales														
Energy Sales														
Capacity Energy Exchange (City of Independence)														
Independence Load Regulation														
KMEA Load Following														
SPP IM Real-Time														
Springfield Energy Capacity														
Chanute Energy Sales Revenue														
Non-Firm (excl SPP Netting)														
SPP Netting														
Reconciliation to General Ledger														
Total Energy Sales														
Miscellaneous														
Independence														
GMO OPTION (reclassify in July 2014)														
Chanute Fixed Costs Revenue														
Total Miscellaneous														
SPP Loss Revenues														
Total SPP Loss Revenues														
Total BPR <sub>A</sub> = Revenue from Asset-based Bulk Power Sales not in OSSM														
Cost of Non-Asset based Sales to Bulk Power customers														
NABPC <sub>A</sub> Account 555														
Q Expenses														
Total NABPC <sub>A</sub> =														
kWh for all KCP&L Retail and Requirements Sales for Resale Customers														
S <sub>AK</sub> Kansas kWh														
		591,478,655	484,868,756	480,638,152	472,345,329	561,739,100	666,892,145	702,669,444	646,528,372	550,746,745	466,779,955	484,206,627	531,742,179	6,640,635,460
S <sub>AT</sub> Total kWh														
		1 365 058 490	1 133 444 431	1 147 931 014	1 102 871 616	1 284 514 776	1 503 232 136	1 574 775 450	1 472 278 861	1 264 718 331	1 109 855 866	1 138 848 955	1 196 770 351	15 294 300 278
Asset-based Off-System Sales Margin from Bulk Power Sales														
OSSM Total OSSM Revenue and Expense														
Revenue - Account 447														
Post Analysis Total Sales														
SPP Loss Revenues														
BookOuts (B's BF's and QF's)														
Capacity Sales Demand - Eudora from Chanute MPS/SJLP S'ville to KMEA														
Eudora Misc. Fixed Costs														
SPP Netting														
Border Customers Energy Sales														
MIDAS Bulk Power Sales														
Sales of Purchases for Resale														
Total OSSM Revenue														
Expense														
Fuel Expense - Accounts 501, 518, and 547														
Account 501														
Production Fuel														
Fuel Additives														
Fuel Residuals														
Non-labor Fuel Handling														
Total 501 (excluding KCP&L labor)														
Account 518														
Production Fuel														
Fuel Additives														
Fuel Residuals														
Non-labor Fuel Handling														
Total 518 (excluding KCP&L labor)														

ECA<sub>A</sub>      Component

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>Account 547</b>													-
Production Fuel													
Fuel Additives													
Fuel Residuals													
Non-labor Fuel Handling													
Total 547 (excluding KCP&L labor)													
<b>Total Fuel Expense</b>													-
													-
													-
<b>Purchased Power Expense - Account 555</b>													-
Energy Purchases													-
Firm Capacity Energy													
Energy Purchases for Term Deals													
<b>Total Energy Purchases</b>													-
													-
SPP Loss Charges													-
Bulk Power Sales in OSSM (MWh)													-
Total Wholesale Energy Sales (MWh)													-
Indep BPS													-
Percentage of BPS in OSSM to Total Wholesale Energy Sales													-
x SPP Loss Charges (Total)													-
<b>SPP Loss Charges (BPS in OSSM)</b>													-
													-
<b>Purchases: Purchases for Resale</b>													-
													-
<b>SPP Netting</b>													-
													-
RTO Charges/(Credits)													-
Total Revenue Neutrality Uplift													-
Total MWh													-
RNU \$/MWh													-
+ Sales MWh													-
<b>Revenue Neutrality Uplift</b>													-
													-
<b>BookOuts (B's, BF's, and QF's)</b>													-
													-
<b>Total Purchased Power</b>													-
													-
													-
<b>Emission Allowances - Account 509</b>													-
SO <sub>2</sub> Allowances													-
NO <sub>x</sub> Allowances													-
NO <sub>x</sub> Seasonal Allowances													-
<b>Total Emission Allowances</b>													-
													-
<b>Cost of Transmission &amp; RTO, FERC, and NERC - Accounts 561, 565, 575, and 928</b>													-
<b>Account 561</b>													-
RTO fees													-
Total SPP RTO Administrative Fees on Point to Point													-
x Percent allocated to Scheduling System Ctrl & Dispatch Svcs													-
Scheduling System Control and Dispatch Services													-
													-
Total SPP RTO Administrative Fees on Point to Point													-
x Percent allocated to LT Reliability Planning & Stds Dvlpmnt Svcs													-
Long-Term Reliability Planning and Standards Development Svcs													-
													-
<b>Total Account 561</b>													-
													-
<b>Account 565</b>													-
RTO fees													-
565 RTO - SPP Transmission Base Plan Funding and Z2 Reimbursements (as allocated)													-
													-
													-
Total of Other Transmission costs to be recorded in 565													-
													-
<b>Total Account 565</b>													-
													-
<b>Account 575</b>													-
RTO fees													-
Total SPP RTO Administrative Fees on Point to Point													-
x Percent allocated to Mkt Facilitation Monitoring & Compliance Svcs													-
Market Facilitation Monitoring and Compliance Services													-
													-
<b>Total Account 575</b>													-
													-
<b>Account 928</b>													-
													-



Kansas City Power & Light Company  
ENERGY COST ADJUSTMENT

ECA <sub>A</sub>	Component	Jan-18 Actual	Feb-18 Actual	Mar-18 Actual	Apr-18 Actual	May-18 Actual	Jun-18 Actual	Jul-18 Actual	Aug-18 Actual	Sep-18 Actual	Oct-18 Actual	Nov-18 Actual	Dec-18 Actual	2018 Actual
	FERC fees													-
	FERC Assessment													
	Total MWh													
	FERC fee \$/MWh													
	x MIDAS Non-Firm Sales (MWh)													
	928 FERC													
	Total Account 928													-
	Total Cost of Transmission & RTO, FERC, and NERC													-
														-
	- Total OSSM Expense													-
														-
	Total OSSM													-
	x Mean to Median Adjustment Factor	0												-
Median OSSM	=	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
	OSSMK x Unused Energy (UE1) Allocator	49.7870%	49.7870%	49.7870%	49.7870%	49.7870%	49.7870%	49.7870%	49.7870%	49.7870%	49.7870%	49.7870%	49.7870%	0
Total OSSMK	=													
	S <sub>AK</sub> Kansas kWh													-
	Total S <sub>AK</sub> =	591,478,655	484,868,756	480,638,152	472,345,329	561,739,100	666,892,145	702,669,444	646,528,372	550,746,745	466,779,955	484,206,627	531,742,179	6,640,635,460
ECA <sub>A</sub> Calculation														-
	F <sub>A</sub> Fuel													
	P <sub>A</sub> Purchased Power													
	E <sub>A</sub> Emission Allowances													
	T <sub>A</sub> Transmission													
	(F <sub>A</sub> P <sub>A</sub> E <sub>A</sub> T <sub>A</sub> )													
	BPR <sub>A</sub> Bulk Power Revenue													
	NABPC <sub>A</sub> Non-asset Based Costs													
	((F <sub>A</sub> P <sub>A</sub> E <sub>A</sub> T <sub>A</sub> ) - BPR <sub>A</sub> ) - NABPC <sub>A</sub>													
	S <sub>A</sub> Retail Requirements Sales kWhs													
	((F <sub>A</sub> P <sub>A</sub> E <sub>A</sub> T <sub>A</sub> ) - BPR <sub>A</sub> - NABPC <sub>A</sub> ) / S <sub>A</sub>													
	Kansas portion of Cost													
	less Kansas portion of OSSM													
	Net Kansas Cost	\$ 13 655 876	\$ 10 283 421	\$ 12 667 367	\$ 12 458 440	\$ 11 285 344	\$ 15 008 766	\$ 13 348 921	\$ 12 695 839	\$ 11 188 807	\$ 8 395 544	\$ 9 896 909	\$ 10 648 694	\$ 141 533 927
	Projected Fuel Cost Component													
	Projected OSSM Component													
	True-up Factor	0.00245	0.00245	0.00245	0.00142	0.00142	0.00142	0.00142	0.00142	0.00142	0.00142	0.00142	0.00142	
ECA <sub>A</sub>	Factors in Rates	\$ 0.02192	\$ 0.02196	\$ 0.02326	\$ 0.02783	\$ 0.02432	\$ 0.02244	\$ 0.02071	\$ 0.01996	\$ 0.02082	\$ 0.02089	\$ 0.01997	\$ 0.02024	
	Retail Cost Collected (Fuel Component)													
	Rounding Adjustment													
	OSSM Given Back													
	Revenue excluding True-up Amount	\$ 11 516 154	\$ 9 459 928	\$ 10 002 409	\$ 12 474 683	\$ 12 863 821	\$ 14 018 076	\$ 13 554 497	\$ 11 986 643	\$ 10 684 484	\$ 9 088 207	\$ 8 982 036	\$ 10 007 386	\$ 134 638 325
	True-up Revenue (estimated)	1 449 123	1 187 928	1 177 563	670 730	797 670	946 987	997 791	918 070	782 060	662 828	687 573	755 074	11 033 397
ECAREV <sub>A</sub>		\$ 12 965 277	\$ 10 647 857	\$ 11 179 973	\$ 13 145 414	\$ 13 661 491	\$ 14 965 063	\$ 14 552 288	\$ 12 904 713	\$ 11 466 545	\$ 9 751 035	\$ 9 669 609	\$ 10 762 460	\$ 145 671 723
	2017 Over (Under) Collection	\$ (2 139 722)	\$ (823 493)	\$ (2 664 958)	\$ 16 244	\$ 1 578 477	\$ (990 690)	\$ 205 577	\$ (709 196)	\$ (504 323)	\$ 692 664	\$ (914 873)	\$ (641 308)	\$ (6 895 602)
TRUE <sub>A</sub>	2015 Remaining Balance - Over (Under) Collection													(5 924)
														\$ (6 901 525)
S <sub>TRUE</sub>	Projected kWhs for Kansas Retail customers for April 2019 - March 2020													6 417 646 563
	-TRUE <sub>A</sub> / S <sub>TRUE</sub> Factor to add													\$ 0.00108