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

In the Matter of the Application of Kansas City Power & Light Company for Approval of its 2016 Actual Cost Adjustment.	)))	Docket No. 17-KCPE-400-ACA

NOTICE OF FILING OF STAFF'S REPORT AND RECOMMENDATION-PUBLIC VERSION

COMES NOW, the Staff of the State Corporation Commission of the State of Kansas ("Staff" and "Commission," respectively), and files its Report and Recommendation (R&R) dated October 19, 2017, attached hereto and made a part hereof by reference. Staff recommends the Commission approve the Application by Kansas City Power & Light Company (KCP&L) for its annual Actual Cost Adjustment (ACA) and authorize the use of its ACA factor of $0.00245 per kWh, which reflects an under collection of $15,801,548 during the 2016 calendar year.

WHEREFORE, Staff submits it's Report and Recommendation for Commission review and consideration, and for such other relief as the Commission deems just and proper.

Respectfully submitted,

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REDACTED
REPORT AND RECOMMENDATION
UTILITIES DIVISION

****[redacted]** Denotes Confidential Information**

TO: Chair Pat Apple
Commissioner Shari Feist Albrecht
Commissioner Jay Scott Emler

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DATE: October 19, 2017

SUBJECT: 17-KCPE-400-ACA: In the Matter of the Application of Kansas City Power & Light Company for Approval of 2016 Actual Cost Adjustment.

<u>EXECUTIVE SUMMARY:</u>
On March 1, 2017, Kansas City Power and Light Company (KCP&L) filed an Application for approval of its annual Actual Cost Adjustment (ACA). KCP&L requested an ACA factor of $0.00245 per kWh, reflecting an under-collection of fuel and purchased power costs from retail customers during the 2016 calendar year of $15,801,548. Staff conducted an audit, discussed below, and recommends approval of KCP&L's request.

<u>BACKGROUND:</u>
On March 1, 2017, KCP&L filed an Application requesting approval of its ACA for the Energy Cost Adjustment (ECA) year ending December 31, 2016. Accompanying KCP&L's Application are the testimonies of KCP&L witnesses Elizabeth Herrington and James Okenfuss. Ms. Herrington, Director of Energy and Revenue Accounting for KCP&L, supports the specific monthly calculations of the over/under-recovery for each month in 2016.[1] She also discusses the specific revenues and expenses that impacted the ACA calculation during the year 2016.[2] As Ms. Herrington supports, KCP&L's Application reflects an under-recovery of $15,801,548 in

[1] Schedule EAH-2, attached to Ms. Herrington's testimony, provides the monthly calculation of the annual over/under-recovery of energy costs for the 2016 ECA year.
[2] Schedule EAH-3, attached to Ms. Herrington's testimony, provides the detail for each of the components that make up the total energy costs to be recovered, total ECA revenue collected, and the resulting ACA amount.

fuel and purchased power costs for the 2016 ECA calendar year. This under-recovery translates into a positive ACA factor of $0.00245 per kWh, which will increase KCP&L's ECA factors for the months of April 2017 through March 2018. Mr. Okenfuss, Manager of Quantitative Analysis and Research for KCP&L, provides testimony on KCP&L's fuel procurement planning and practices. Mr. Okenfuss also discusses the high level differences between KCP&L's projected fuel and purchased power expenses for the year 2016 and the actual fuel and purchased power expenses experienced by KCP&L in 2016.

On March 1, 2014, SPP implemented the Integrated Market (IM).[3] The IM is a regional day-ahead energy and operating reserve market featuring the following major functions:

- Day-ahead energy and operating reserve markets;
- Day-ahead and intra-day Reliability Unit Commitment processes;
- Real-time balancing market;
- Price-based, co-optimized energy and operating reserve procurement;
- Market-based congestion management processes including Auction Revenue Rights (ARRs) and Transmission Congestion Rights (TCRs);
- Multi-Day Reliability assessment to manage the commitment of long-start resources; and
- Market Monitoring and Mitigation with an internal Market Monitoring Unit.[4]

With the implementation of the IM, KCP&L sells energy and operating reserves produced from its company-owned generating resources to SPP in the Day-Ahead Market (DAM) and Real-Time Balancing Market (RTBM) and it purchases the energy and operating reserves it needs to serve its native load obligations on a daily basis. Revenues and expenses from the IM are recorded in FERC accounts allowed to be recovered under KCP&L's ECA tariff; therefore, Staff expanded the scope of the ACA audit in 2014 to include a review of KCP&L's participation in the SPP IM. Staff continues to monitor and review KCP&L's monthly market activity and performs a yearly review of controls, procedures, and performance as part of the annual ACA audit.

ANALYSIS:

Traditional Fuel and Purchased Power Review

Staff solicited from KCP&L, via formal discovery requests and e-mails, documentation supporting its Application and Schedules EAH-2 and EAH-3. Staff performed the majority of its audit in-house using the information gathered through this process. Once Staff's desk audit was complete, Staff met with KCP&L at its corporate offices in Kansas City. This meeting allowed Staff to further question KCP&L about information provided in response to data requests and to review KCP&L's coal and rail transportation contracts. Staff notes that KCP&L personnel were cooperative and helpful when answering Staff's questions and providing requested supporting documentation. Staff audited KCP&L's actual fuel costs for the following months: May, June, October, and November 2016.[5] For these months, Staff conducted an audit of the Application that consisted of:

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[3] *See* FERC, *Order on Compliance Filing*, January 29, 2014, Docket Nos. EL12-1179 and EL13-1173; https://elibrary.ferc.gov/idmws/file_list.asp?accession_num=20140129-3063.

[4] *Southwest Power Pool, Inc.*, 141 FERC ¶ 61,048 (2012) (October 2012 Order).

[5] Since the reimplementation of KCP&L's ECA in 2008, it has been Staff's practice to audit four sample months in the ECA year. This typically involves at least two high-volume summer months and two shoulder months.

• Verifying the accuracy of the monthly settlement computations by ensuring the ACA factor calculated by KCP&L reflects the actual over/under-recoveries and the actual kWh sales to Kansas jurisdictional customers;
• Ensuring that the actual fuel, purchased power, and emissions costs recovered through the ECA are actual costs supported by vendor invoices and general ledger entries;
• Verifying that sample costs reviewed are just and reasonable; and
• Verifying that the ECA factor used to calculate the customer's bill agrees with the calculation that the Company files with the Commission.

During this portion of Staff's audit, no material irregularities were found in the information provided.

SPP Integrated Marketplace Review

As referenced in the Background Section above, Staff's expanded ACA audit includes the review of KCP&L's participation in the SPP IM during 2016. Staff solicited formal discovery requests to document KCP&L's processes and procedures involving its day-to-day operations within the SPP IM.

The objectives of Staff's audit of KCP&L's participation in the IM were as follows:

1. Review KCP&L's process and control procedures in place to validate the accuracy of SPP invoices and statements.
2. Examine KCP&L's management of market performance and operational risk within the SPP IM.
3. For the months being audited in this year's ACA audit, evaluate whether KCP&L has accurately accounted for Kansas' actual share of IM costs/revenues pursuant to the provisions of the current ACA tariff.
4. Determine whether KCP&L's participation in the IM is providing benefits to KCP&L's Kansas ratepayers.

Processes & Control Procedures

In order to examine KCP&L's control procedures entailing verification of its SPP IM billing statements, Staff issued formal discovery requests based on the findings found in the SPP audit of the 2015 KCP&L ACA.[6]

Staff requested information regarding the software application that KCP&L utilizes to interact with the IM and documentation of KCP&L's process and control procedures.[7] KCP&L continues to use Power Costs, Inc. (PCI) software suite, which includes PCI's GenBase and GenManager to manage its generation portfolio and Application Programmable Interface interactions with the SPP IM. The PCI software is updated through monthly releases from the

[6] *See* Staff's Report & Recommendation in Docket No. 16-KCPE-388-ACA (January 31, 2017).
[7] Shadow settlements are settlement statements independently recalculated by the utility to check against the daily settlement statements produced by SPP. A settlement statement contains all of the daily charges related to the IM for that operating day by charge type.

vendor to stay in line with any SPP market changes and/or system enhancements. Other than the PCI updates, KCP&L's software systems remain unchanged from the 2015 ACA audit, and a detailed review of KCP&L's software can be found in Staff's Report and Recommendation in Docket No. 15-KCPE-381-ACA.

KCP&L provided Staff with detailed documentation of KCP&L's processes, procedures, and controls encompassing all SPP IM activities. KCP&L has developed both Operating Letters and an intracompany SPP IM User Guide, which document KCP&L's processes and procedures for SPP IM activities. The User Guide details all of the different tasks that must be completed throughout the day in the SPP IM and acts as a resource for KCP&L's PSO, Traders, and Schedulers. The User Guide is periodically reviewed and updated as the Company's processes change for SPP IM activities. Staff examined KCP&L's processes for DAM and RTBM activities, shadow settlement, bilateral settlement, verification of settlement statements, and booking the monthly activity into the General Ledger. As part of KCP&L's shadow settlement system, KCP&L uses its own meter data to independently calculate SPP IM activity which is then checked against the daily settlement statements produced by SPP. The daily settlement statement contains all of the daily charges related to the IM for that operating day by charge type. If the shadow settlement calculation deviates from the SPP Invoice, KCP&L reviews the internal shadow settlement calculation and meter data and, if necessary, files a dispute in the SPP marketplace portal.

It is Staff's opinion that KCP&L has robust control procedures in place to verify the accuracy of the settlement statements and invoices it receives from SPP for its activity in the IM. Additionally, KCP&L has a comprehensive process in place to verify meter data with internal and external counterparties and with SPP. Furthermore, KCP&L has a process in place to verify all Bilateral Settlement Schedules[8] are submitted to SPP, and it has a defined process in place to submit and monitor disputes with SPP.

<u>Market Performance and Operational Risk</u>

In order to examine whether KCP&L was diligently managing its risks associated with the IM in 2016, Staff issued formal discovery requests regarding KCP&L's procedures for determining the profitability of incremental market sales associated with the SPP IM. The actual accounting processes, calculations and strategies are complex and highly confidential; however, this information remains available for the Commission's review should the need arise.

Staff also issued formal discovery requests regarding KCP&L's strategy for offering its generating resources into the IM and bidding for the daily load necessary to serve customers. Staff examined KCP&L's practices for developing and updating fuel costs and variable operating and maintenance costs associated with developing its resource offers. KCP&L uses PCI P&L Analyzer to calculate and track the profitability of its generating units for both DAM and RTBM. KCP&L summarizes market activity in a monthly report containing a profit and loss analysis and revenue deficiencies by unit. While the details of KCP&L's strategies are confidential due to their competitive and market-sensitive nature, Staff finds that KCP&L has developed strategies

[8] A Bilateral Settlement Schedule is an agreement between two market participants to transfer energy or operating reserve obligations between the parties.

that allow it to manage risks (including risks of recovery of variable O&M costs and fuel cost changes) and evaluate profitability to be successful in the SPP IM.

Staff issued several formal discovery requests regarding KCP&L's hedging strategies and procedures regarding the ARRs and TCRs congestion management processes within the SPP IM.[9] In these responses, KCP&L discussed that its strategy was to self-convert its ARRs into TCRs within the expected unit capacity requirements in 2016. KCP&L's self-converted TCR's hedged **[redacted]** or **[redacted]** of the total generation to load congestion costs. Long-term TCRs and TCRs purchased from the SPP monthly auction accounted for an additional **[redacted]** or **[redacted]** of the total congestion costs. In 2016, KCP&L experienced a total of **[redacted]** in congestion costs of which KCP&L hedged **[redacted]** or **[redacted]** of its generation to load congestion. KCP&L's elevated congestion costs were due to planned outages beginning September 19th to the 24th at Hawthorn 5, Wolf Creek, Sibley 1 and 2, and Jeffery 2; however, Hawthorn 5 remained offline through the end of the year. When Hawthorn 5 is offline and load is high, the Location Marginal Prices at KCP&L's load hub increases, which are reflected as additional congestion between all of the Company's generation and load. In addition to the September outages, Iatan 2 was on outage in October and LaCygne 2 underwent a short outage in early November. Other factors influencing the increase in KCP&L's congestion costs included a lower allocation of ARRs during the fall and winter seasons of 2016, transmission outages around the Wichita area that increased the congestion levels from its wind farms in Western Kansas, and higher than normal temperatures during these scheduled outages. In comparison to 2015, KCP&L received **[redacted]** in net revenue from TCRs providing **[redacted]** in value with congestion costs totaling **[redacted]**.

KCP&L has the process and procedures in place to evaluate both market risk and performance in both the DAM and RTBM. Due to the extenuating circumstances related to the planned outages combined with higher than normal temperatures and a lower allocation of ARRs, it is difficult to determine whether KCP&L could have avoided or minimized the congestion costs incurred in 2016. When compared to KCP&L's 2015 ACA period, KCP&L's total ACA costs decreased by 2.1%, which includes the impact of the **[redacted]** in congestion costs or a net increase of **[redacted]** in total congestion cost exposure. Staff provided the comparison data to help illustrate the total cost impact of congestion to KCP&L's ACA.

ACA Audit of Revenues and Costs

Prior to the go-live date of the IM, Staff implemented a monthly review process to be used to monitor the IM activity of the three vertically-integrated, investor-owned electric utilities in the State of Kansas. That process involves the submission of monthly financial reports to the KCC's Utilities Division that details the Company's operations in the SPP IM (KCC Monthly IM

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[9] ARRs and TCRs are congestion management products that allow market participants to hedge their exposure to Marginal Congestion Costs in the IM. ARRs are allocated to entities with firm transmission rights on the transmission system, for example, a vertically-integrated, investor-owned utility that uses its Network Integrated Transmission Service to serve its retail load. An ARR entitles the holder to a share of revenues generated in an applicable TCR auction, or the ARR may be converted into a TCR. A TCR allows a holder to be compensated or charged for congestion between two settlement locations in the day-ahead market. ARRs (indirectly) and TCRs (directly) derive their value based on the difference between the congestion price at the source settlement location less the congestion price at the sink settlement location multiplied by the awarded MW quantity over the specific path.

Activity Report).[10] These reports provide a summary-level view of how each electric utility is faring in the marketplace by IM charge type. For example, Staff can view at a glance the amount of MWhs of day-ahead or real-time asset energy KCP&L sold into the IM and for what total dollar amount. Likewise, the report summarizes by charge type what energy and operating reserve products KCP&L purchased from the IM for the month, the MWhs associated, and the net dollar impact of those products. Not only do these monthly reports provide Staff the ability to monitor on a monthly basis how Kansas electric utilities are performing in the IM, the reports also serve as a useful audit tool during the ACA audit. These reports provide the foundation for reconciling the monthly IM charges from SPP settlement statements and invoices to the journal entries recorded in the company's general ledger and ultimately back to the Company's ACA Application to true-up over/under recovery of actual costs.

In addition to the KCC Monthly IM Activity Report detailing IM energy and operating reserve activity, Staff also receives a monthly report from each Kansas jurisdictional electric utility detailing any virtual transactions undertaken in the SPP day-ahead market (KCC Monthly Virtual Transaction Report). These reports are reviewed to ensure that only virtual transactions with a legitimate hedging basis are recovered from Kansas ratepayers. Staff verified KCP&L's IM purchase and sales amounts were as presented in the KCC Monthly IM Activity Report. During Staff's audit of KCP&L's participation in the IM, KCP&L provided Staff with a reconciliation that documented and verified all KCP&L IM activity for the audited months. This reconciliation relied on the KCC Monthly IM Activity Report discussed above, weekly SPP settlement statements, and a reconciliation spreadsheet prepared by KCP&L that tied net general ledger accounting data for the month back to the corresponding settlement statement and KCC Monthly IM Activity Report. While Staff was able to verify that the weekly SPP settlement invoice tied in total to the SPP IM reconciliation spreadsheet, Staff initially was unable to tie the totals provided for the KCPS asset owner or KCP&L KS and the UCU asset owner or KCP&L's Greater Missouri Operations (GMO) to the reconciliation spreadsheet. For each of the audited months, Staff created a reconciliation workpaper that was provided to KCP&L in a follow-up informal discovery request. Staff asked KCP&L to reconcile each SPP invoice to the detail provided in the reconciliation spreadsheet and requested a detailed explanation for the difference found for each asset owner.

In the response to Staff's informal request, KCP&L reconciled Staff's workpaper providing additional supporting documentation for each SPP invoice and stated that KCPS and GMO had combined their separate Network Integrated Transmission Service (NITS) Agreements as of June 1, 2015. Due to the combination of the NITS Agreements, SPP charges all ARRs and TCRs to KCPS asset owner only. Subsequently, KCP&L allocates GMO's portion of ARRs and TCRs in the Accounting Manager. The ARR/TCR allocation is done based on the path of the ARR/TCR and whether that path is intended to be used by GMO or KCPS at the time of the purchase. The amounts directly calculated via SPP IM settlements for each path are then passed to the appropriate asset owner. For future years, Staff recommended KCP&L include additional columns for the ARR/TCR charges in the reconciliation spreadsheet allowing Staff to directly tie the SPP invoices to the amounts provided in the workpaper. Ultimately, this data was tied back

[10] Empire and Kansas City Power & Light each voluntarily agreed to the reporting requirements originally approved by the Commission for Westar Energy in Docket No. 14-WSEE-208-TAR (14-208 Docket). *See* items 15 and 16 in Attachment A of the Order Approving Tariff Revisions issued on February 25, 2014, in the 14-208 Docket.

to KCP&L's ACA Application for the sample months reviewed in the audit. Staff was also able to verify that the financial impact of the SPP statements and KCC Monthly IM Activity Report were accurately reported on KCP&L's general ledger.

SPP IM Benefit to Kanas Ratepayers

To evaluate whether KCP&L's participation in the IM provided benefits to its Kansas customers in 2016, Staff issued formal discovery and examined other publicly-available data. SPP has estimated that the IM has provided a net benefit to the region of $497.8M in 2016. This information suggests KCP&L's participation in the SPP IM produced benefits for Kansas ratepayers in 2016. At the highest level, KCP&L's total ECA eligible costs were $134,677,536 for the ACA year ending December 31, 2016, which was $2,892,526 or 2.1% less than the 2015 ACA period. During the same period, total kWh delivered to Kansas increased by 2.2%. Therefore, the 2016 total Kansas fuel and purchased power per kWh was $0.02107 or a year-over-year decrease of 4.3%.

KCP&L's off-system sales margin (OSSM) continued to negatively impact ACA costs in 2016. KCP&L's OSSM loss totaled **[redacted]**, or **[redacted]** larger than the negative margin levels experienced by KCP&L in 2015. KCP&L's negative OSSM was driven by the lower wholesale market prices in 2016. Kansas OSSM is based on a calculation similar to "gross margin", which includes both fixed and variable production costs; however, off-system sales (OSS) decisions are based on "contribution margin", which includes only variable costs. The rationale for the decision to sell based on a contribution margin is that any incremental sale which contributes to the recovery of fixed production costs is better than no contribution. When looking at only the variable production cost, KCP&L had a negative contribution margin of **[redacted]**. In its explanation of the loss, KCP&L stated that there are other considerations beyond the market price and fuel cost of the unit that the Company must also consider when making decisions to self-commit a generating unit. For instance, whether the Company should self-commit a generating unit to avoid cycling it on and off, which results in fewer forced outages, lower maintenance costs over time, and longer life for the generating unit. Additionally, KCP&L explained that in accounting for OSS, the generation unit responsible for the sale is determined after the fact by "restacking" the generation for each hour to assign the lowest cost resources to serve the Company's native load with the remaining higher cost resources assigned to OSS in the same hour. While this conservative assumption in the Company's processes always assigns the lowest cost resources to retail sales, this also leads to a possible mismatch between how the sale is recorded in KCP&L's accounting records and the actual operating source of the OSS. In 2016, KCP&L's OSS were able to contribute a total of **[redacted]** in Kansas fixed charges. If Staff removes the impact of OSSM and congestion costs, KCP&L's total ECA eligible costs would have decreased by **[redacted]** from the cost levels experienced during 2015.

In compliance with the Commission's Order in the 16-KCPE-388-ACA, KCP&L prepared an analysis examining the benefit of SPP IM Consolidated Balancing Authority (CBA) for KCP&L's customers. KCP&L's witness, James Okenfuss, explains in his Testimony that the CBA takes the responsibility of each market participant to balance load and transfers it to SPP for the entire foot-print. The CBA reduces total system costs by matching lower cost generation to system demand more reliably. KCP&L's study examined the single market benefit associated with CBA because a cost-benefit study that examines the entire SPP IM is beyond the scope of the Company resources. KCP&L emphasized that the study will not be able to quantify the many other benefits of the SPP IM such as increased transmission construction, improved settlements, wind generation improvements, etc. The study measures the impact of KCP&L's native load improvement resulting from Locational Marginal Pricing as a proxy for the cost/benefit to serve native load. KCP&L used a PROMOD based simulation to measure native system costs from the current SPP IM and compares it to the SPP EIS market assuming individual balancing authority using KCP&L's own generation for the entire year. The native load used in the calculation is for both Missouri and Kansas and resulted in an estimated benefit of **[redacted]** for KCP&L's customers.

Staff has not performed a comprehensive review of the benefits and costs derived from KCP&L's participation in the various components of the SPP IM. Staff's analysis focused on short-run marginal costs of generating and transmitting power to serve KCP&L's load. In this limited review, Staff has observed a decline in KCP&L's overall cost to serve its load since the implementation of the SPP IM, but has also seen a decline in KCP&L's off-system sales margins and increased congestion costs due to planned outages in 2016. However, based on the available data from SPP, the modeled results performed by KCP&L, and the decline in the overall cost to serve load, Staff's analysis suggests that the SPP IM is benefitting KCP&L's Kansas customers.

RECOMMENDATION:

Staff recommends that the Commission approve KCP&L's Application authorizing the use of its 2016 ACA factor. Staff will continue to monitor KCP&L's performance and participation in the IM and will provide periodic updates to the Commission regarding this issue as often as is desired.

CERTIFICATE OF SERVICE

17-KCPE-400-ACA

I, the undersigned, certify that a true and correct copy of the above and foregoing Notice of Filing of Staff's Report and Recommendation - Public Version was served via electronic service this 20th day of October, 2017, to the following:

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