

CONFIDENTIAL VERSION

“ _____ **” Designates Confidential Information.
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**

DIRECT TESTIMONY OF

ELIZABETH A. HERRINGTON

**ON BEHALF OF
EVERGY METRO, INC. d/b/a EVERGY KANSAS METRO**

**IN THE MATTER OF THE APPLICATION OF
EVERGY KANSAS METRO
FOR APPROVAL OF 2023 ACTUAL COST ADJUSTMENT (“ACA”)**

DOCKET NO. 24-EKME- 607-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 Evergy Metro, Inc. (“Company”) as Senior Director, Power,
6 Energy and Revenue Accounting.

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

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

1 processes. The margin accounting team is responsible for the recording and analysis of all
2 revenue, fuel, purchased power and transmission transactions including the calculation of
3 all fuel clauses including 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: Yes. I previously provided written testimony to the KCC for the 2015 through 2022 ACA
15 filings and provided both written and oral testimony before the Missouri Public Service
16 Commission in the Company’s general rate case ER-2016-0285 and ER-2018-0145 on fuel
17 clause issues.

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

19 A: My testimony supports Evergy Kansas Metro’s request for Commission approval of the
20 2023 ACA amount and associated true-up factor related to the Company’s Energy Cost
21 Adjustment (“ECA”) tariff. I will describe the actual revenues and expenses behind the
22 2023 ECA mechanism and the resulting ACA true-up factor to be effective and applied for
23 the twelve-month period April 1, 2024 to March 31, 2025.

1 **Q: What is the purpose of Evergy Kansas Metro’s ECA tariff?**

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

6 **Q: Were there any changes made to the ECA tariff in 2023?**

7 A: Yes. In Docket No. 23-EKCE-775-RTS, effective December 21, 2023, the Company has
8 removed the differentiation between on-system and off-system allocations to Kansas
9 customers by removing the Unused Energy (UE1) allocator and adopting an Energy
10 allocator. Also, the 2023 ACA includes a reduction to retail purchased power for the
11 Renewable Energy Rider tariff and the unsubscribed portion from the Solar Subscription
12 Rider tariff as ordered in 18-KCPE-480-RTS. .

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

14 A: Fuel, purchased power, emission allowances, renewable energy credits, and wholesale
15 transmission expenses and fees are used in the calculation. The Company uses the
16 following Federal Energy Regulatory Commission (“FERC”) accounts, as described in the
17 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. Labor is not a part of the ECA calculation. Additionally, retail transmission costs and
3 fees were excluded from the ECA calculation beginning October 1, 2015.

4 **Q: Please explain why labor is excluded.**

5 A: 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, the Company began collecting retail transmission costs and fees
8 through its Transmission Delivery Charge (“TDC”) rider. At that time the Company
9 removed 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 Evergy, Inc. bills
14 out retail usage of 100 kWh, of which 47 kWh are Kansas retail usage and 53 kWh are
15 Missouri retail usage, then the Company would allocate 47% (47 kWh / 100 kWh) of the
16 ECA Costs to Kansas retail.

17 Expenses in support of wholesale (*e.g.*, off-system sales) were allocated to Kansas
18 based on the Unused Energy (“UE1”) allocator, in accordance with the Stipulation and
19 Agreement in the Company’s 2007 rate case, Docket No. 07-KCPE-905-RTS until
20 December 21, 2023 where the UE1 allocator was eliminated, as ordered in Docket No. 23-
21 EKCE-775-RTS. Schedule EAH-1 contains the calculation of the UE1 allocator for 2023.

22 **Q: How does the Company allocate costs between retail and wholesale?**

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

9 **Q: What was the total amount of fuel, purchased power and related expenses for Evergy**
10 **Kansas Metro retail customers for 2023?**

11 A: Confidential Schedule EAH-2 contains the summary of actual costs for all Evergy Metro
12 Retail customers, Requirements Sales for Resale customers and Bulk Power Sales
13 customers not included in the asset-based OSSM from Bulk Power Sales. The total cost
14 of fuel, purchased power and related expenses to serve Kansas retail customers in 2023
15 was ** [REDACTED] **.

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

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

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

22 A: OSSM is the off-system sales revenue recorded in FERC Account 447 for the sale of
23 electricity to non-retail customers less associated costs related to generation, purchased

1 power and transmission of that electricity. The post-analysis tool results, described
2 previously, determine the cost of generating the power and purchased power positions to
3 serve these sales. The allocated portion of transmission expense and associated fees is also
4 included in the OSSM calculation.

5 **Q: Why is transmission expense included in the OSSM calculation of the ECA tariff**
6 **when Evergy Kansas Metro has a TDC rider?**

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

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

12 A: The Kansas portion of the OSSM is applied against the ECA costs included in the ECA
13 tariff calculation. The actual Kansas portion of the OSSM for 2023 was **[REDACTED]**.

14 **Q: How does the Company recover the ECA Costs from its Kansas retail customers?**

15 A: As described in the testimony of Ms. Jessica Tucker, Evergy Kansas Metro calculates an
16 ECA rate per kWh for each calendar month (“ECA factor”) on a quarterly basis. The ECA
17 factors are submitted to the Commission on or before the 20th day of the month preceding
18 each calendar quarter. The Company bills its retail customers as a separate line item based
19 on the customers’ kWh usage for each month.

20 **Q: How does the Company record revenue from its retail customers, including ECA**
21 **revenue?**

22 A: Evergy Kansas Metro records ECA revenue as a component of retail revenue in FERC
23 Accounts 440, 442 and 444. In addition, the Company records retail revenue by rate

1 jurisdiction based on customer service address, which allows the Company to record retail
2 usage by rate jurisdiction.

3 **Q: How does Evergy Kansas Metro compare the amount of ECA revenue billed to actual**
4 **ECA Costs incurred?**

5 A: Each month, the Company's accounting department calculates the ECA revenue over- or
6 under-collection in accordance with Evergy Kansas Metro's ECA tariff. The ECA revenue
7 received is compared to the Kansas retail allocation of the actual fuel, purchased power,
8 less the Kansas allocation of OSSM.

9 **Q: For the ECA components described above, how much did the Company record in**
10 **2023 in ECA revenue, ECA Costs and OSSM?**

11 A: Evergy Kansas Metro received ECA revenue from its Kansas retail customers of
12 \$105,445,961 applicable to the 2023 ECA year. As explained above, the actual Kansas
13 portion of ECA Costs was **** [REDACTED] **** and the Kansas portion of OSSM was
14 **** [REDACTED] ****. The sum of these amounts: customer revenue of \$105,445,961 less costs
15 of **** [REDACTED] **** offset by OSSM of **** [REDACTED] **** or (\$5,993,338) represents the
16 amount the Company has under-recovered from its Kansas retail customers for the 2023
17 ECA year.

18 **Q: Has the Company collected the 2021 ACA under-recovery of \$15,440,157 from**
19 **Kansas retail customers?**

20 A: In accordance with the ECA tariff, Evergy Kansas Metro collected \$14,655,830, which is
21 \$784,327 less than the 2021 under-recovery of \$15,440,157, from its Kansas retail
22 customers.

1 **Q: Is the Company including any amount in this 2023 ACA filing related to the 2021**
2 **ACA under-recovery?**

3 A: Yes. Since the collection period for the 2021 ACA is complete and in accordance with the
4 ECA tariff, the Company will add the above mentioned 2021 ACA under-recovery of
5 \$784,327 to the 2023 ACA total.

6 **Q: Is the Company including any other adjustments in this 2023 ACA filing?**

7 No.

8 **Q: What is the total true-up amount for the 2023 ACA year?**

9 A: The total true up for the 2023 ACA has two components. The 2023 under recovery of
10 \$5,993,338 plus the 2021 under recovery of \$784,327 for a total true up of \$6,777,664.

11 **Q: What is the Company recommending for the 2023 true-up of \$6,777,664?**

12 A: Evergy Kansas Metro is recommending that the Commission approve this amount for
13 recovery from Kansas retail customers over a twelve-month period beginning April 1, 2024
14 in accordance with the Company's ECA tariff. As shown in Confidential Schedule EAH-
15 2, this 2023 true-up results in an ACA factor of \$0.00105 per kWh which would increase
16 the ECA factors for each month beginning April 2024 through March 2025.

17 **Q: Please explain the status of the 2022 ACA.**

18 A: The current 2022 ACA factor of (\$0.00415) resulted from an under-recovery of
19 \$11,108,963 from the ECA year ending December 31, 2022 offset by favorable off-system
20 sales margins of \$37,865,107 as a result of the mid-February 2021 cold weather event
21 known as Winter Storm Uri. In accordance with the ECA tariff, Evergy Kansas Metro is
22 including this amount as part of the ACA true-up factor applicable from April 1, 2023
23 through March 31, 2024.

1 **Q: Is the Company including any amount in this 2023 ACA filing related to the 2022**
2 **ACA?**

3 A: No. Since the reimbursement period is not completed at the time of this filing, the
4 Company is not including a true-up amount in this filing. Evergy Kansas Metro intends to
5 include any true-up to the 2022 ACA in its March 1, 2025 filing for the 2024 ACA.

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

8 A: Yes, Confidential Schedule EAH-3 contains the detailed ECA calculation for 2023.

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

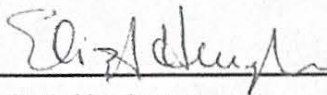
10 A: Yes, it does.

PUBLIC

STATE OF KANSAS)
) ss:
COUNTY OF SHAWNEE)

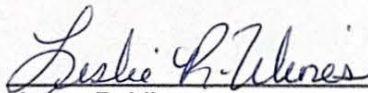
VERIFICATION

Elizabeth Herrington, being duly sworn upon her oath deposes and states that she is the Sr. Director, Power, Energy and Revenue Accounting, for Evergy, Inc., that she has read and is familiar with the foregoing Direct Testimony, and attests that the statements contained therein are true and correct to the best of her knowledge, information and belief.



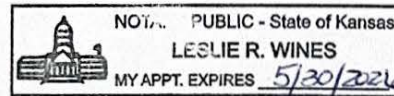
Elizabeth Herrington

Subscribed and sworn to before me this 1st day of March, 2024.



Notary Public

My Appointment Expires: May 30, 2026



EVERGY METRO, INC. d/b/a EVERGY KANSAS METRO
 ENERGY COST ADJUSTMENT (SCHEDULE ECA)
 UNUSED ENERGY ALLOCATOR FOR KANSAS (UE1)

ACTUAL FOR 2023

Unused Energy Allocator

Calculated using 12 months ended December 2023

	Missouri	Kansas	FERC	Total
Demand Allocator (D1) - 12CP				
2696.1 Load (MW)	1,427.6	1,264.7	3.8	2,696.1
Demand Allocator	D1 52.95%	46.91%	0.14%	100.00%
Energy w/ Losses Allocator (E1)				
Energy Used (MWH)	8,791,211	6,744,127	24,126	15,559,463
Energy w/ Losses Allocator	E1 56.50%	43.34%	0.16%	100.00%
Unused Energy w/ Losses Allocator (UE1)				
Available Capacity (MW)				4,305
Demand Allocator (D1)	52.95%	46.91%	0.14%	100.00%
Max Total Peak Allocated Using D1 Factors (MW)	2,279.5	2,019.4	6.1	4,305.0
x Hours in Year (leap year = 366)	365	8760	8760	8760
Available Energy (MWH)	19,968,609	17,690,039	53,153	37,711,800
- Energy Used (MWH)	8,791,211	6,744,127	24,126	15,559,463
Unused Energy (MWH)	11,177,398	10,945,912	29,027	22,152,337
Unused Energy w/ Losses Allocator	UE1 50.4570%	49.4120%	0.1310%	100.0000%

Demand Allocators

Coincident Peaks
 Includes Losses; Includes DSM
 (MW)

	CoinMOPeak	CoinKSPeak	CoinResale	System Peak
Jan-23	1,379	1,151	3	2,533
Feb-23	1,278	1,137	3	2,418
Mar-23	1,157	998	3	2,158
Apr-23	1,057	900	2	1,959
May-23	1,393	1,216	3	2,612
Jun-23	1,770	1,558	5	3,333
Jul-23	1,820	1,619	5	3,444
Aug-23	1,905	1,754	5	3,664
Sep-23	1,689	1,567	5	3,261
Oct-23	1,389	1,235	3	2,627
Nov-23	1,160	1,013	3	2,176
Dec-23	1,137	1,028	3	2,168
MAX	1,905	1,754	5	3,664
TOTAL	17,132	15,176	45	32,353
Average	1,427.6	1,264.7	3.8	2,696.1

Jurisdictional COS for Revenue

Production and Transmission Demand Allocators (D1, D2)

Jurisdiction	12-CP Loads	D1, D2 Allocator
Missouri	1,427.6	52.95%
Kansas	1,264.7	46.91%
SFR	3.8	0.14%
Total	2,696.1	100.0000%

Energy Allocators

12 Months Ending December 2023 Actual
 ENERGY WITH LOSSES (E1)

	MWH	E1 Allocator
Missouri	8,791,211	56.5007%
Kansas	6,744,127	43.3442%
Sales for Resale	24,126	0.1551%
TOTAL	15,559,463	100.0000%
MO Retail loss %	6.8990%	
KS Retail loss %	7.1160%	
MO SFR loss %	8.0000%	

ENERGY WITHOUT LOSSES (E2)

	MWH	E2 Allocator
Missouri	8,263,519	56.5589%
Kansas	6,324,535	43.2877%
Sales for Resale	22,409	0.1534%
TOTAL	14,610,464	100.0000%
Losses to allocate	948,999	
	15,559,463	

EVERGY KANSAS METRO (f/k/a KANSAS CITY POWER & LIGHT COMPANY)
ENERGY COST ADJUSTMENT (SCHEDULE ECA)

SCHEDULE ECA ACTUAL VALUES	Actual Jan-23	Actual Feb-23	Actual Mar-23	Actual Apr-23	Actual May-23	Actual Jun-23	Actual Jul-23	Actual Aug-23	Actual Sep-23	Actual Oct-23	Actual Nov-23	Actual Dec-23	2023 Total	
Actual Costs for all Retail, Requirements Sales for Resale, and Bulk Power Sales Customers not included in the asset-based Off-System Sales Margin from Bulk Power Sales:														
1. Actual cost nuclear and fossil fuel	[REDACTED]													
Account 501 Coal	[REDACTED]													
Account 518 Nuclear	[REDACTED]													
Account 547 Gas / Oil	[REDACTED]													
2. Actual cost purchased power	[REDACTED]													
Account 555 Purchased Power including RTO Participation	[REDACTED]													
3. Actual cost emission allowances	[REDACTED]													
4. Actual transmission cost	[REDACTED]													
Account 565 Transmission by Others	[REDACTED]													
Accts 561, 575, 928 Fees	[REDACTED]													
5. Actual Revenue not in OSSM	[REDACTED]													
5a. Actual cost for non-asset based sales to Bulk Power Customers	[REDACTED]													
6. Total (Lines 1+2+3+4-5-5a)	[REDACTED]													
7. Actual kWhs to be delivered to all Evergy Metro Retail and Requirements Sales for Resale Customers	S _{AT}	1,244,074,427	1,063,594,688	1,100,105,201	974,847,771	1,125,376,832	1,277,224,313	1,459,715,650	1,451,967,005	1,215,733,508	1,056,828,877	1,041,120,109	1,156,097,922	14,166,686,302
8. Actual annual kWhs to be delivered to all Kansas Retail Customers	S _{AK}	509,263,057	433,719,676	442,497,726	397,325,213	466,926,080	545,776,797	641,035,970	631,215,360	518,373,578	432,044,826	422,997,558	480,175,135	5,921,350,977
9. Kansas Energy Allocation (Line 8 / Line 7)		40.94%	40.78%	40.22%	40.76%	41.49%	42.73%	43.92%	43.47%	42.64%	40.88%	40.63%	41.53%	
10. Kansas Portion of Costs (Line 6 x Line 9)	[REDACTED]													
11. Actual asset-based Off-System Sales Margin from Bulk Power Sales (OSSM)	[REDACTED]													
12. Actual Unused Energy Allocator for Kansas UE1		49.4120%	49.4120%	49.4120%	49.4120%	49.4120%	49.4120%	49.4120%	49.4120%	49.4120%	49.4120%	49.4120%	49.4120%	
13. Actual Kansas allocation of OSSM (Line 11 x Line 12)	OSSM _A	[REDACTED]												
14. Net Kansas Cost (Line 10 - Line 13)		\$ 12,161,330	\$ 11,365,220	\$ 8,987,741	\$ 10,397,216	\$ 789,658	\$ 10,079,138	\$ 10,211,989	\$ 11,823,214	\$ 8,128,844	\$ 8,958,464	\$ 8,657,363	\$ 9,879,121	\$ 111,439,298
15. ECA Revenue Collected excluding True-up		\$ 10,321,717	\$ 7,919,099	\$ 8,304,663	\$ 8,598,940	\$ 9,716,739	\$ 10,946,670	\$ 11,760,139	\$ 11,482,136	\$ 9,811,859	\$ 5,789,088	\$ 5,303,467	\$ 5,491,444	\$ 105,445,961
16. Over (Under) Collected (Line 15 - Line 14)		\$ (1,839,613)	\$ (3,446,121)	\$ (683,078)	\$ (1,798,277)	\$ 8,927,081	\$ 867,532	\$ 1,548,150	\$ (341,078)	\$ 1,683,015	\$ (3,169,376)	\$ (3,353,896)	\$ (4,387,677)	\$ (5,993,338)
17. True-up Amt Previous ECA year	TRUE _{PRIOR}													(784,327)
18. True-up Amt Total (Line 16 + Line 17 + Line 18)	TRUE _A													\$ (6,777,664)
19. True-up kWhs	S _{TRUE}													6,463,248,920
20. True-up Component of the ECA (\$/kWh) (- Line 15 / Line 16)														\$ 0.00105

EVERGY KANSAS METRO
ENERGY COST ADJUSTMENT
 For application to all Evergy Kansas Metro Retail Rate Schedules

OSSM included
 w/Retail Energy Allocator
 12/21-12/31

ACA	Component	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Dec-23	2023
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Total

Cost of Fuel for: (1) Retail, (2) Requirements Sales for Resale, (3) Bulk Power Sales not in OSSM

FA 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 labor)

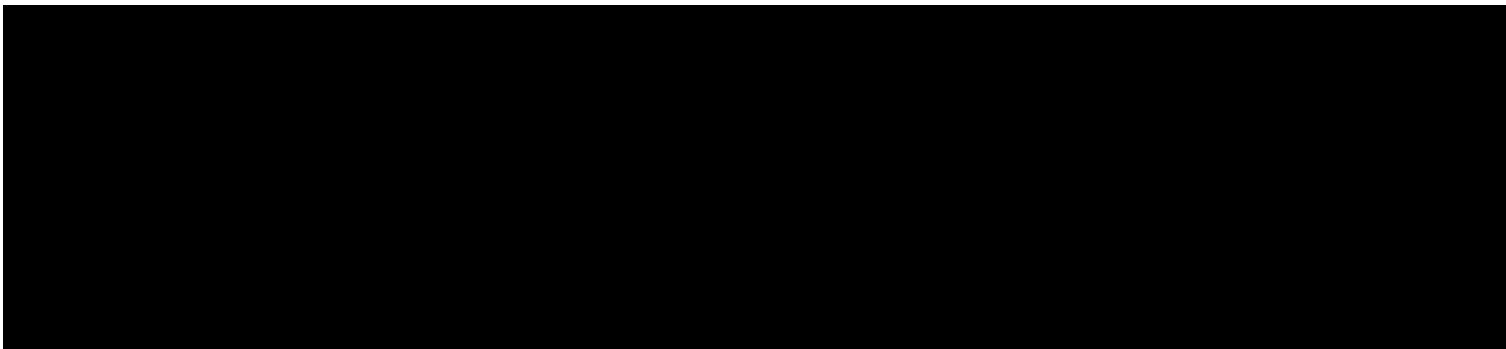
Account 518

- + Production Fuel
- + Fuel Additives
- + Fuel Residuals
- + Non-labor Fuel Handling
- + Total 518 (excluding labor)

Account 547

- + Production Fuel
- + Fuel Additives
- + Fuel Residuals
- + Non-labor Fuel Handling
- + Natural Gas Option Premiums
- + Natural Gas Hedge Settlement
- + Total 547 (excluding labor)

Total FA =



Cost of Purchased Power & RTO for: (1) Retail, (2) Requirements Sales for Resale, (3) Bulk Power Sales not in OSSM

PA 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 PPA PREMIUM
- Less RER Subscribed
- + SPP Market Participants Admin Fees
- + Less KS Solar Unsubscribed
- + 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 + Inc
- x SPP Loss Charges (Total)
- + SPP Loss Charges (Independence BPS not in OSSM)

Purchases: Purchases for Resale

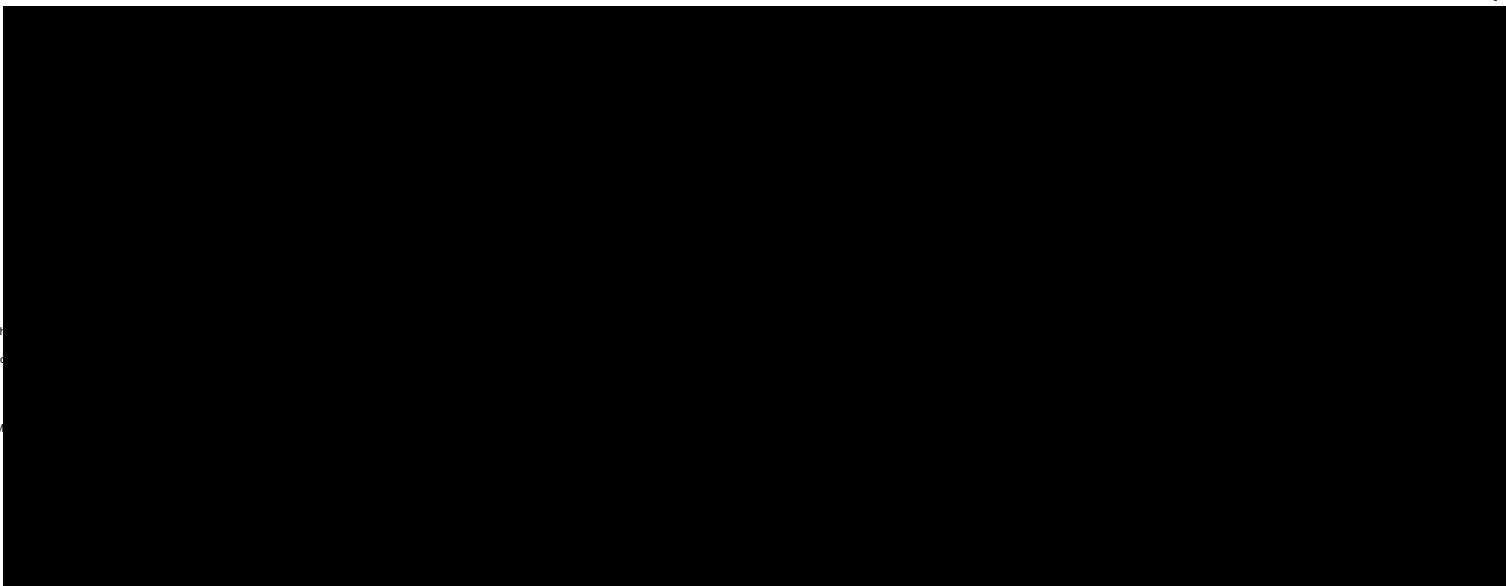
- + PURCHASES: Purchases for Resale (BPS not in OSSM)

= Non-Firm Energy PURCHASES

RTO Charges/Credits

- + Total Revenue Neutrality Uplift
- + Total MWh
- RNU \$/MWh
- + Retail, RSIR, BPS (MWh)
- + Revenue Neutrality Uplift

Total PA =



EVERGY KANSAS METRO
ENERGY COST ADJUSTMENT
For application to all Evergy Kansas Metro Retail Rate Schedules

OSSM included
w/Retail Energy Allocator
12/21-12/31

ACA	Component	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Dec-23	2023
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Total

Cost of Emission Allowances for: (1) Retail, (2) Requirements Sales for Resale, (3) Bulk Power Sales not in OSSM

EA Account 509
+ SO2 Amortization
+ SO2 Allowances
+ NOx Allowances and Nox Seasonal Allowances
+ REC Sales
+ Kansas Wind & Solar RECs & Sales
Total EA =

[REDACTED]														
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Cost of Transmission + RTO, FERC, NERC for: (1) Retail, (2) Requirements Sales for Resale, (3) Bulk Power Sales not in OSSM

TA Accounts 561, 565, 575, and 928
Account 561
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 Services
+ Scheduling, System Control and Dispatch Services

Total SPP RTO Administrative Fees on Retail Load
x Percent allocated to LT Reliability Planning & Standards Development Services
+ Long-Term Reliability Planning and Standards Development Services

+ Total 561 RTO fees
+ SPP RTO refund included in ECA (A/C 561xxx)
+ Total Account 561

Account 565
RTO & Transmission Costs
+ 565 RTO - SPP Transmission Base Plan Funding and Z2 Reimbursements

Transmission Costs to be recorded in 565 for Retail, Requirements Sales for Resale, and Bulk Power Sales not in OSSM
+ 565 Other Transmission Costs

+ Reconciliation to General Ledger

+ Total Account 565

Account 575
RTO
Total SPP RTO Administrative Fees on Retail Load
x Percent allocated to Market Facilitation, Monitoring & Compliance Services
+ Market Facilitation, Monitoring and Compliance Services
+ SPP RTO refund included in ECA (A/C 575xxx)
+ Total Account 575

Account 928
RTO
+ 928 RTO

FERC
FERC Assessment
+ Total MWh
928 FERC \$/MWh
x Retail, RSfR, BPS (MWh)
+ 928 FERC

+ Total Account 928

[REDACTED]														
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Total TA = + Total Cost of Transmission & RTO, FERC, and NERC	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
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EVERGY KANSAS METRO
ENERGY COST ADJUSTMENT
 For application to all Evergy Kansas Metro Retail Rate Schedules

OSSM included
 w/Retail Energy Allocator
 12/21-12/31

ACA	Component	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Dec-23	2023
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Total

Revenue from Asset-based Bulk Power Sales not in OSSM

- BRPA 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

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Total BRPA = Revenue from Asset-based Bulk Power Sales not in OSSM

Cost of Non-Asset based Sales to Bulk Power customers

NABPCA Account 555
Q Expenses

	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total NABPCA =	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

KWh for all Retail and Requirements Sales for Resale

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	2023
SAK Kansas kWh	509,263,057	433,719,676	442,497,726	397,325,213	466,926,080	545,776,797	641,035,970	631,215,360	518,373,578	432,044,826	422,997,558	480,175,135	5,921,350,977
SAT Total kWh	1,244,074,427	1,063,594,688	1,100,105,201	974,847,771	1,125,376,832	1,277,224,313	1,459,715,650	1,451,967,005	1,215,733,508	1,056,828,877	1,041,120,109	1,156,097,922	14,166,686,302
Sak/Sat	40.94%	40.78%	40.22%	40.76%	41.49%	42.73%	43.92%	43.47%	42.64%	40.88%	40.63%	41.53%	41.80%

EVERGY KANSAS METRO
ENERGY COST ADJUSTMENT

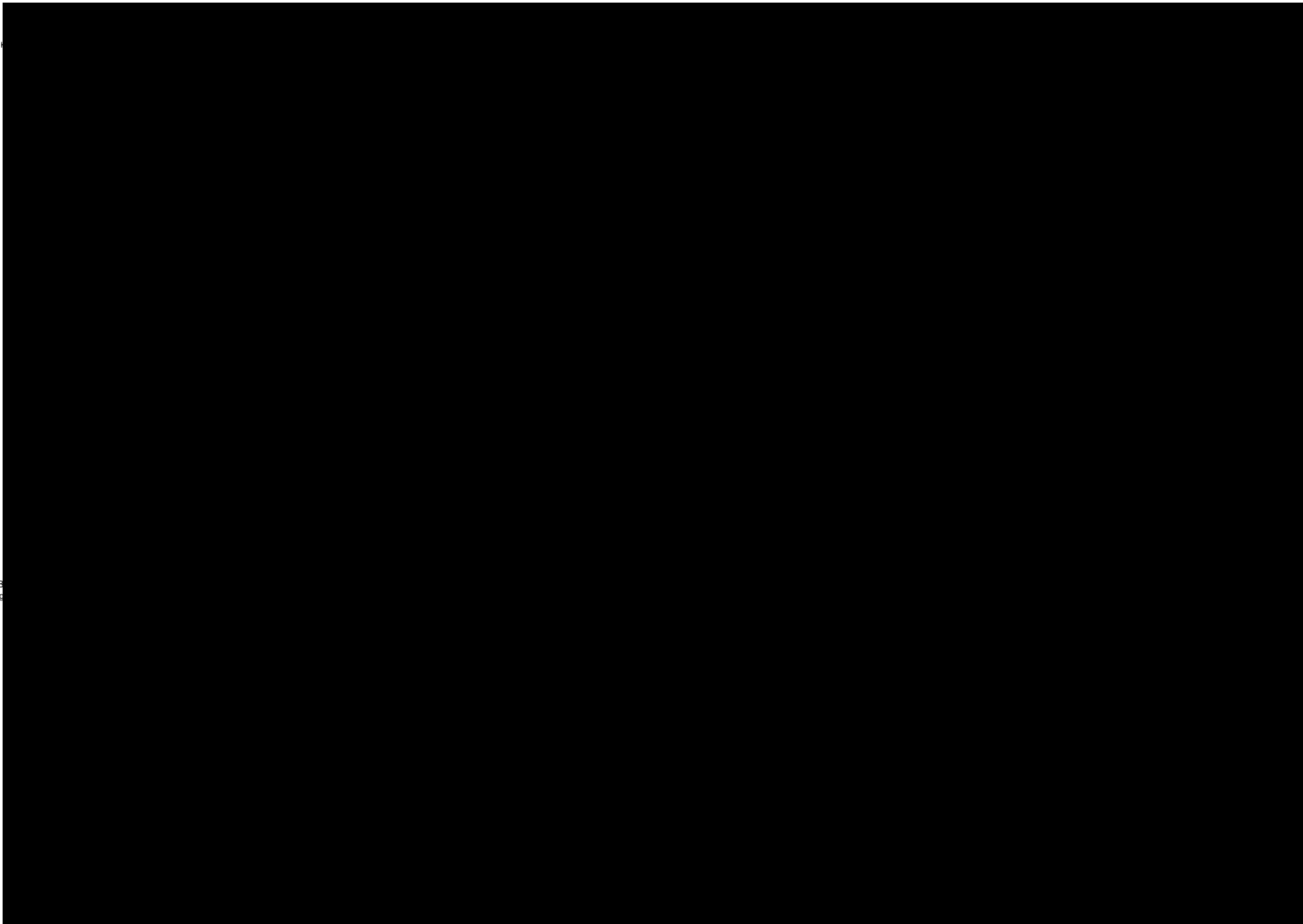
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		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Total

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, GMO, S'ville to
+	Eudora Misc. Fixed Costs
+	SPP Netting
+	Short term capacity 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 labor)
Account 518	
+	Production Fuel
+	Fuel Additives
+	Fuel Residuals
+	Non-labor Fuel Handling
+	Total 518 (excluding labor)
Account 547	
+	Production Fuel
+	Fuel Additives
+	Fuel Residuals
+	Non-labor Fuel Handling
+	Total 547 (excluding labor)
+	Total Fuel Expense
Purchased Power Expense - Account 555	
Energy Purchases	
+	Firm Capacity Energy
+	Energy Purchases for Term Deals
+	Total Energy Purchases
SPP Loss Charges	
Bulk Power Sales in OSSM (MWh)	
+	Total Wholesale Energy Sales (MWh) + Indep B
Percentage of BPS in OSSM to Total Wholesale Energy	
x	SPP Loss Charges (Total)
+	SPP Loss Charges (BPS in OSSM)
Purchases: Purchases for Resale	
SPP Netting	
RTO Charges/(Credits)	
Total Revenue Neutrality Uplift	
+	Total MWh
	RNU \$/MWh
+	Sales MWh
+	Revenue Neutrality Uplift
BookOuts (B's, BF's, and QF's)	
+	Total Purchased Power
Emission Allowances - Account 509	
+	SO2 Allowances
+	NOx Allowances
+	NOx Seasonal Allowances
+	Total Emission Allowances



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ACA	Component	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Dec-23	2023
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Total
	Cost of Transmission & RTO, FERC, and NERC - Account 561														
	Account 561														
	RTO fees														
	Total SPP RTO Administrative Fees on Point														
	x Percent allocated to Scheduling, System Ctrl & Dispatch														
	+ Scheduling, System Control and Dispatch Services														
	Total SPP RTO Administrative Fees on Point														
	x Percent allocated to LT Reliability Planning & Stds Development														
	+ Long-Term Reliability Planning and Standards Development														
	+ Total Account 561														
	Account 565														
	RTO fees														
	+ 565 RTO - SPP Transmission Base Plan Funding and Z2 RTO														
	+ Total of Other Transmission costs to be recorded in 565														
	+ Total Account 565														
	Account 575														
	RTO fees														
	Total SPP RTO Administrative Fees on Point to														
	x Percent allocated to Mkt Facilitation, Monitoring & Compliance Services														
	+ Market Facilitation, Monitoring and Compliance Services														
	+ Total Account 575														
	Account 928														
	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														
	Median OSSM =														
	OSSMK x Unused Energy (UE1) Allocator	49.4120%	49.4120%	49.4120%	49.4120%	49.4120%	49.4120%	49.4120%	49.4120%	49.4120%	49.4120%	49.4120%	49.4120%	49.4120%	49.4120%
	Total OSSMK =														

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		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Total
	SAK Kansas kWh														
	Total SAK =														
ACA	Calculation														
	FA Fuel														
	PA Purchased Power														
	EA Emission Allowances														
	TA Transmission														
	(FA + PA + EA + TA)														
	BRPA Bulk Power Revenue														
	NABPCA Non-asset Based Costs														
	((FA + PA + EA + TA) - BRPA) - NABPCA														
	SAT Retail + Requirements Sales kWhs														
	((FA + PA + EA + TA) - BRPA - NABPCA) / SAK														
	Kansas portion of Costs														
	less Kansas portion of OSSM														
	Net Kansas Cost	\$ 12,161,330	\$ 11,365,220	\$ 8,987,741	\$ 10,397,216	\$ 789,658	\$ 10,079,138	\$ 10,211,989	\$ 11,823,214	\$ 8,128,844	\$ 8,958,464	\$ 8,657,363	\$ 9,879,121		\$ 111,439,298
	Projected Fuel Cost Component														
	Projected OSSM Component														
	True-up Factor	0.00240	0.00240	0.00240	(0.00415)	(0.00415)	(0.00415)	(0.00415)	(0.00415)	(0.00415)	(0.00415)	(0.00415)	(0.00415)		
ECA _A	Factors in Rates	\$ 0.02343	\$ 0.01996	\$ 0.02133	\$ 0.01748	\$ 0.01666	\$ 0.01668	\$ 0.01418	\$ 0.01404	\$ 0.01502	\$ 0.00918	\$ 0.00835	\$ 0.00754		
	Retail Cost Collected														
	OSSM Given Back (estimated)														
ECAREV _A	Revenue excluding True-Up Amounts	10,321,717	7,919,099	8,304,663	8,598,940	9,716,739	10,946,670	11,760,139	11,482,136	9,811,859	5,789,088	5,303,467	5,491,444		\$ 105,445,961
	True-up Revenue (estimated)	1,222,231	1,040,927	1,061,995	(1,648,900)	(1,937,743)	(2,284,974)	(2,660,299)	(2,619,544)	(2,151,250)	(1,792,986)	(1,755,440)	(1,992,727)		
	Total Revenue	\$ 11,543,948	\$ 8,960,026	\$ 9,366,658	\$ 6,950,040	\$ 7,778,996	\$ 8,681,697	\$ 9,099,839	\$ 8,862,592	\$ 7,660,609	\$ 3,996,101	\$ 3,548,027	\$ 3,498,717		
	2023 Over (Under) Collection	\$ (1,839,613)	\$ (3,446,121)	\$ (683,078)	\$ (1,798,277)	\$ 8,927,081	\$ 867,532	\$ 1,548,150	\$ (341,078)	\$ 1,683,015	\$ (3,169,376)	\$ (3,353,896)	\$ (4,387,677)		2023 ACA
	2021 Remaining Balance - Over (Under) Collection														\$ (5,993,338)
TRUE _A	Under Collection														\$ (784,327)
	TRUE_A / S_{TRUE} Factor to add														\$ (6,777,664)
S _{TRUE}	Projected kWhs for Kansas Retail customers for April 2024 - March 2025														6,463,248,920
	-TRUE_A / S_{TRUE} Factor to add														\$ 0.00105