

PUBLIC VERSION

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“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 2022 ACTUAL COST ADJUSTMENT (“ACA”)**

DOCKET NO. 23-EKME- 638 -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, Inc. (“Company”) as Director, Power, Energy and Revenue
6 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 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, 2016, 2017, 2018,
15 2019, 2020 and 2021 ACA and provided both written and oral testimony before the
16 Missouri Public Service Commission in the Company’s general rate case ER-2016-0285
17 and ER-2018-0145 on fuel 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 2022 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 2022 ECA mechanism and the resulting ACA true-up factor to be effective and applied for
23 the twelve-month period April 1, 2023 to March 31, 2024.

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 2022?**

7 A: No, not this year. However, the Company changed the tariff language in rate case Docket
8 No. 18-KCPE-480-RTS to account for the implementation of the Renewable Energy Rider
9 tariff and the Solar Subscription Rider. For the 2022 filing, there were no customers
10 associated with the Solar Subscription Rider. However, there were customers associated
11 with the Renewable Energy Rider (“RER”) tariff. The 2022 ACA includes a reduction to
12 retail purchased power according to the ECA tariff requirements: “Actual total company
13 cost of purchased power incurred during the ECA year recorded in Account 555, and
14 Evergy Metro, Inc.’s actual charges or credits incurred due to participation in markets
15 associated with Regional Transmission Organizations (RTOs) less all costs associated with
16 OSSM excluding amounts associated with portions of purchased power agreements
17 dedicated to specific customers under the Renewable Energy Rider tariff.”

18 **Q: Is there anything else impacting this ACA filing that should be mentioned?**

19 A: Yes. As ordered by the Commission on June 23, 2022 in the Order Approving Non-
20 Unanimous Stipulation and Agreement in Docket No. 21-EKME-329-GIE, the Company
21 is returning \$37,865,107 in this ACA filing due to favorable off-system sales margins as a
22 result of the mid-February 2021 cold weather event known as Winter Storm Uri.

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

2 A: Fuel, purchased power, emission allowances, renewable energy credits, and wholesale
3 transmission expenses and fees are used in the calculation. The Company uses the
4 following Federal Energy Regulatory Commission (“FERC”) accounts, as described in the
5 ECA tariff, to record these costs:

6 Fuel – FERC Accounts 501, 518 and 547;

7 Purchased Power – FERC Account 555;

8 Emission Allowances and Renewable Energy Credits (“REC”) – FERC Account
9 509; and

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

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

12 A: No. Labor is not a part of the ECA calculation. Additionally, retail transmission costs and
13 fees were excluded from the ECA calculation beginning October 1, 2015.

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

15 A: Labor is recovered through base rates rather than through the ECA factors.

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

17 A: Effective October 1, 2015, the Company began collecting retail transmission costs and fees
18 through its Transmission Delivery Charge (“TDC”) rider. At that time the Company
19 removed retail transmission from the ECA calculation and included it in the TDC rider.

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

21 A: It is important because of the different allocation factors. Expenses in support of retail
22 sales are allocated to Kansas based on an energy allocator. This allocation is based on the
23 kilowatt-hour (“kWh”) usage by the retail customers. For example, if Evergy, Inc. bills

1 out retail usage of 100 kWh, of which 47 kWh are Kansas retail usage and 53 kWh are
2 Missouri retail usage, then the Company would allocate 47% (47 kWh / 100 kWh) of the
3 ECA Costs to Kansas retail.

4 Expenses in support of wholesale (e.g., off-system sales) are allocated to Kansas
5 based on the Unused Energy (“UE1”) allocator, in accordance with the Stipulation and
6 Agreement in the Company’s 2007 rate case, Docket No. 07-KCPE-905-RTS. Schedule
7 EAH-1 contains the calculation of the UE1 allocator for 2022.

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

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

17 **Q: What was the total amount of fuel, purchased power and related expenses for Evergy**
18 **Kansas Metro retail customers for 2022?**

19 A: Confidential Schedule EAH-2 contains the summary of actual costs for all Evergy Metro
20 Retail customers, Requirements Sales for Resale customers and Bulk Power Sales
21 customers not included in the asset-based OSSM from Bulk Power Sales. The total cost
22 of fuel, purchased power and related expenses to serve Kansas retail customers in 2021
23 was ** [REDACTED] **.

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

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

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

7 A: OSSM is the off-system sales revenue recorded in FERC Account 447 for the sale of
8 electricity to non-retail customers less associated costs related to generation, purchased
9 power and transmission of that electricity. The post-analysis tool results, described
10 previously, determine the cost of generating the power and purchased power positions to
11 serve these sales. The allocated portion of transmission expense and associated fees is also
12 included in the OSSM calculation.

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

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

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

20 A: The Kansas portion of the OSSM is applied against the ECA Costs included in the ECA
21 tariff calculation. The actual Kansas portion of the OSSM for 2022 was ** [REDACTED] **.

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

23 A: As described in the testimony of Ms. Jessica Tucker, Evergy Kansas Metro calculates an

1 ECA rate per kWh for each calendar month (“ECA factor”) on a quarterly basis. The ECA
2 factors are submitted to the Commission on or before the 20th day of the month preceding
3 each calendar quarter. The Company bills its retail customers as a separate line item based
4 on the customers’ kWh usage for each month.

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

7 A: Evergy Kansas Metro records ECA revenue as a component of retail revenue in FERC
8 Accounts 440, 442 and 444. In addition, the Company records retail revenue by rate
9 jurisdiction based on customer service address, which allows the Company to record retail
10 usage by rate jurisdiction.

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

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

17 **Q: For the ECA components described above, how much did the Company record in**
18 **2022 in ECA revenue, ECA Costs and OSSM?**

19 A: Evergy Kansas Metro received ECA revenue from its Kansas retail customers of
20 \$103,357,906 applicable to the 2022 ECA year. As explained above, the actual Kansas
21 portion of ECA Costs was **** [REDACTED] **** and the Kansas portion of OSSM was
22 **** [REDACTED] ****. The sum of these amounts: customer revenue of \$103,357,906 less costs
23 of **** [REDACTED] **** offset by OSSM of **** [REDACTED] **** or \$10,235,988 represents the

1 amount the Company has under-recovered from its Kansas retail customers for the 2022
2 ECA year.

3 **Q: Has the Company collected the 2020 ACA under-recovery of \$14,899,435 from**
4 **Kansas retail customers?**

5 A: In accordance with the ECA tariff, Evergy Kansas Metro collected \$14,026,461, which is
6 \$872,975 less than the 2020 under-recovery of \$14,899,435, between April 1, 2021 through
7 March 31, 2022, from its Kansas retail customers.

8 **Q: Is the Company including any amount in this 2022 ACA filing related to the 2020**
9 **ACA under-recovery?**

10 A: Yes. Since the collection period for the 2020 ACA is complete and in accordance with the
11 ECA tariff, the Company will add the above mentioned 2020 ACA under-recovery of
12 \$872,975 to the 2022 ACA total.

13 **Q: Is the Company including any other adjustments in this 2022 ACA filing?**

14 Yes. As ordered by the Commission on June 23, 2022 in the Order Approving Non-
15 Unanimous Stipulation and Agreement in Docket No. 21-EKME-329-GIE, the Company
16 is returning \$37,865,107 in this ACA filing due to favorable off-system sales margins as a
17 result of the mid-February 2021 cold weather event known as Winter Storm Uri.

18 **Q: What is the total true-up amount for the 2022 ACA year?**

19 A: The total true up for the 2022 ACA has three components. The 2022 under recovery of
20 \$10,235,988 plus the 2020 under recovery of \$872,975, less the 2021 Winter Storm Uri
21 credit of \$37,865,107 for a total true up credit of \$26,756,144.

1 **Q: What is the Company recommending for the 2022 true-up credit of \$26,756,144?**

2 A: Evergy Kansas Metro is recommending that the Commission approve this amount to be
3 refunded to Kansas retail customers over a twelve-month period beginning April 1, 2023
4 in accordance with the Company's ECA tariff. As shown in Schedule EAH-2, this 2022
5 true-up credit results in an ACA credit factor of (\$0.00415) per kWh which would reduce
6 the ECA factors for each month beginning April 2023 through March 2024.

7 **Q: Has the Company been reimbursed by the Kansas retail customers for the 2021 ACA**
8 **under-recovery of \$15,440,157?**

9 A: In accordance with the ECA tariff, Evergy Kansas Metro is being reimbursed for the under-
10 recovery as part of the ACA true-up factor applicable from April 1, 2022 through March
11 31, 2023.

12 **Q: Is the Company including any amount in this 2022 ACA filing related to the 2021**
13 **ACA under-recovery?**

14 A: No. Since the reimbursement period is not completed at the time of this filing, the
15 Company is not including a true-up amount in this filing. Evergy Kansas Metro intends to
16 include any true-up to the 2021 ACA under-recovery in its March 1, 2024 filing for the
17 2023 ACA.

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

20 A: Yes, Confidential Schedule EAH-3 contains the detailed ECA calculation for 2022.

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

22 A: Yes, it does.

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

ACTUAL FOR 2022

Unused Energy Allocator				
Calculated using 12 months ended December 2022				
	Missouri	Kansas	FERC	Total
Demand Allocator (D1) - 12CP				
2751.6 Load (MW)	1,461.4	1,286.5	3.7	2,751.6
Demand Allocator	D1 53.11%	46.75%	0.13%	100.00%
Energy w/ Losses Allocator (E1)				
Energy Used (MWH)	9,050,643	6,941,181	24,355	16,016,178
Energy w/ Losses Allocator	E1 56.51%	43.34%	0.15%	100.00%
Unused Energy w/ Losses Allocator (UE1)				
Available Capacity (MW)				4,515
Demand Allocator (D1)	53.11%	46.75%	0.13%	100.00%
Max Total Peak Allocated Using D1 Factors (MW)	2,398.0	2,111.0	6.1	4,515.0
x Hours in Year (leap year = 366)	8760	8760	8760	8760
Available Energy (MWH)	21,006,111	18,492,105	53,184	39,551,400
- Energy Used (MWH)	9,050,643	6,941,181	24,355	16,016,178
Unused Energy (MWH)	11,955,469	11,550,924	28,829	23,535,222
Unused Energy w/ Losses Allocator	UE1 50.7982%	49.0793%	0.1225%	100.0000%
		UE-1		

Demand Allocators				
Coincident Peaks				
Includes Losses Includes DSM				
(MW)				
	CoinMOPeak	CoinKSPeak	CoinResale	System Peak
Jan-22	1,341	1,257	3	2,601
Feb-22	1,375	1,228	3	2,606
Mar-22	1,159	1,065	3	2,227
Apr-22	1,035	926	2	1,963
May-22	1,605	1,388	5	2,998
Jun-22	1,771	1,611	5	3,387
Jul-22	1,822	1,527	5	3,354
Aug-22	1,752	1,650	5	3,407
Sep-22	1,670	1,572	5	3,247
Oct-22	1,202	812	3	2,017
Nov-22	1,272	954	2	2,228
Dec-22	1,534	1,448	2	2,984
MAX	1,822	1,650	5	3,407
TOTAL	17,537	15,438	44	33,019
Average	1,461.4	1,286.5	3.7	2,751.6

Jurisdictional COS for Revenue
Production and Transmission Demand Allocators (D1, D2)

Jurisdiction	12-CP Loads	D1, D2 Allocator
Missouri	1,461.4	53.11%
Kansas	1,286.5	46.75%
SFR	3.7	0.13%
Total	2,751.6	100.0000%

Energy Allocators		
12 Months Ending December 2022 Actual ENERGY WITH LOSSES (E1)		
	MWH	E1 Allocator
Missouri	9,050,643	56.5094%
Kansas	6,941,181	43.3386%
Sales for Resale	24,355	0.1521%
TOTAL	16,016,178	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	8,480,173	56.5675%
Kansas	6,488,514	43.2820%
Sales for Resale	22,550	0.1504%
TOTAL	14,991,237	100.0000%
Losses to allocate	1,024,941	
	16,016,178	

EVERGY KANSAS METRO (f/k/a KANSAS CITY POWER & LIGHT COMPANY)

ENERGY COST ADJUSTMENT (SCHEDULE ECA)

SCHEDULE ECA ACTUAL VALUES		Actual Jan-22	Actual Feb-22	Actual Mar-22	Actual Apr-22	Actual May-22	Actual Jun-22	Actual Jul-22	Actual Aug-22	Actual Sep-22	Actual Oct-22	Actual Nov-22	Actual Dec-22	2022 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	F _A	[REDACTED]													
Account 501 Coal		[REDACTED]													
Account 518 Nuclear		[REDACTED]													
Account 547 Gas / Oil		[REDACTED]													
2. Actual cost purchased power	P _A	[REDACTED]													
Account 555 Purchased Power including RTO Participation		[REDACTED]													
3. Actual cost emission allowances	E _A	[REDACTED]													
4. Actual transmission cost	T _A	[REDACTED]													
Account 565 Transmission by Others		[REDACTED]													
Accts 561, 575, 928 Fees		[REDACTED]													
														\$	-
Retail transmission costs that were previously collected in the ECA are now collected through the TDC.															-
															-
5. Actual Revenue not in OSSM	BPR _A	[REDACTED]													
5a. Actual cost for non-asset based sales to Bulk Power Customers	NABPC _A	[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 _A	1,259,653,356	1,109,296,394	1,045,434,577	956,976,962	1,152,474,187	1,369,554,388	1,560,724,184	1,403,490,599	1,177,938,237	1,038,503,498	1,077,900,667	1,245,732,417	14,397,679,465	
8. Actual annual kWhs to be delivered to all Kansas Retail Customers	S _{AK}	526,894,648	460,737,055	454,149,019	411,167,872	486,094,270	594,709,085	681,077,490	626,471,816	505,908,478	417,547,097	437,369,955	516,840,336	6,118,967,122	
9. Kansas Energy Allocation (Line 8 / Line 7)		41.83%	41.53%	43.44%	42.97%	42.18%	43.42%	43.64%	44.64%	42.95%	40.21%	40.58%	41.49%		
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		49.0793%	49.0793%	49.0793%	49.0793%	49.0793%	49.0793%	49.0793%	49.0793%	49.0793%	49.0793%	49.0793%	49.0793%	49.0793%	
13. Actual Kansas allocation of OSSM (Line 11 x Line 12)	OSSM _A	[REDACTED]													
14. Net Kansas Cost (Line 10 - Line 13)		\$ 11,561,099	\$ 7,985,991	\$ 11,614,976	\$ 6,369,059	\$ 3,083,002	\$ 14,634,943	\$ 13,552,454	\$ 3,686,307	\$ 5,755,828	\$ 10,510,301	\$ 12,709,288	\$ 12,130,647	\$ 113,593,895	
15. ECA Revenue Collected excluding True-up		\$ 9,505,175	\$ 7,499,400	\$ 7,785,992	\$ 7,914,858	\$ 8,851,805	\$ 11,513,560	\$ 14,711,191	\$ 10,637,565	\$ 9,278,391	\$ 6,350,864	\$ 6,241,247	\$ 3,067,858	\$ 103,357,906	
16. Over (Under) Collected (Line 15 - Line 14)		\$ (2,055,924)	\$ (486,591)	\$ (3,828,984)	\$ 1,545,798	\$ 5,768,804	\$ (3,121,383)	\$ 1,158,737	\$ 6,951,258	\$ 3,522,563	\$ (4,159,437)	\$ (6,468,041)	\$ (9,062,789)	\$ (10,235,988)	
17. True-up Amt Previous ECA year	TRUE _{PRIOR}														(872,975)
18. Winter Storm Uri - Docket No. 21-EKME-329-GIE Benefit															37,865,107
19. True-up Amt Total (Line 16 + Line 17 + Line 18)	TRUE _A														\$ 26,756,144
20. True-up kWhs	S _{RUE}														6,451,674,725
21. True-up Component of the ECA (\$/kWh) (- Line 15 / Line 16)															\$ (0.00415)

EVERGY KANSAS METRO (formerly KCP&L)

ENERGY COST ADJUSTMENT

For application to all Evergy Kansas Metro Retail Rate Schedules

Winter Storm Uri
Adjustment

ACA	Component	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	2022
		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)

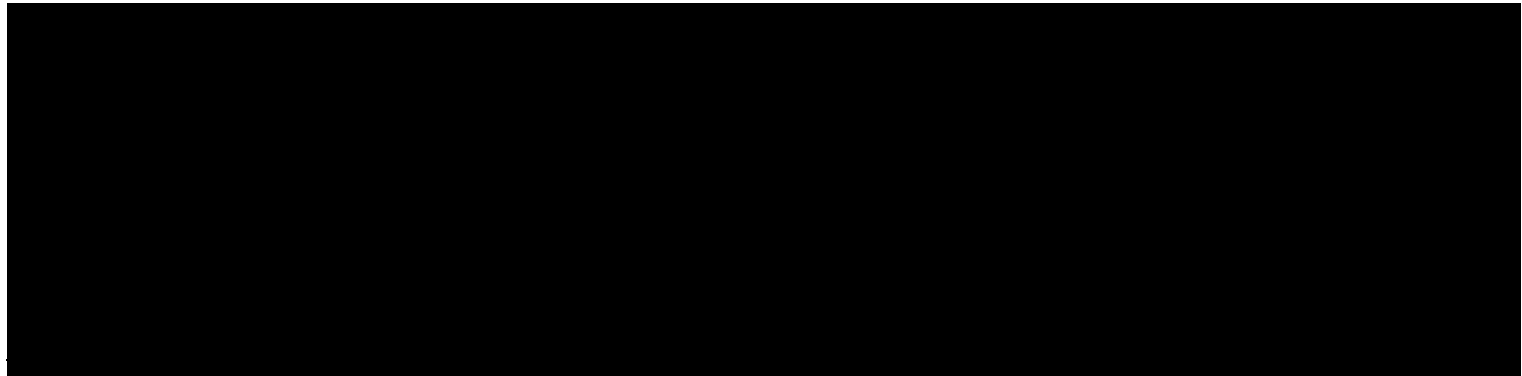
Account 518

- + 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.
- + Higgsville
- + 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
- + Muni Capacity Energy
- + Parallel Generation (Co-generators)
- + Hampton Biofuel
- + Non-Firm (excl SPP Netting)
- + SPP Netting
- Winter Storm Uri removed
- + 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 +
- x SPP Loss Charges (Total)
- + SPP Loss Charges (Independence BPS not in OSSM)

Purchases Purchases for Resale

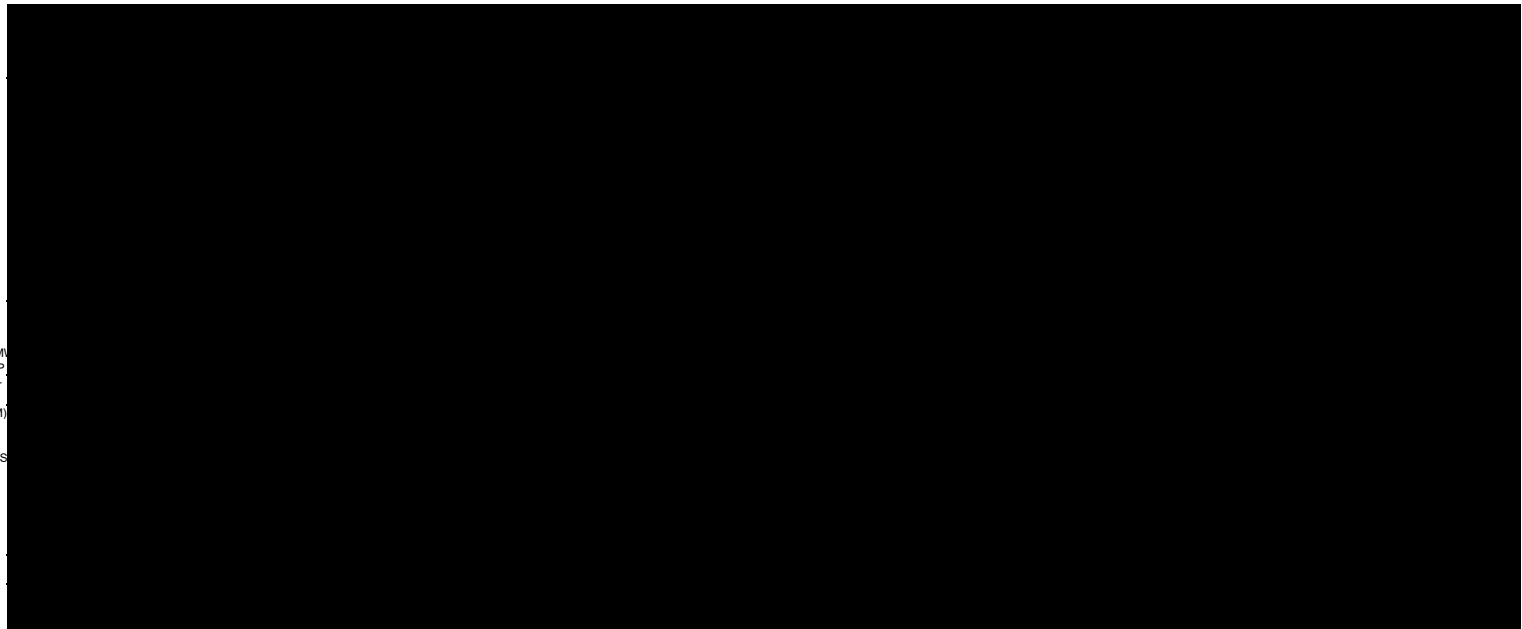
- + PURCHASES Purchases for Resale (BPS not in OSSM)

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 (formerly KCP&L)

ENERGY COST ADJUSTMENT

For application to all Evergy Kansas Metro Retail Rate Schedules

Winter Storm Uri
Adjustment

ACA	Component	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	2022
		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

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 Fee

RTO fees

- Total SPP RTO Administrative Fees on Retail Load
- x Percent allocated to Scheduling, System Control, and Dispatch
- + Scheduling, System Control and Dispatch Services

- Total SPP RTO Administrative Fees on Retail Load
- x Percent allocated to LT Reliability Planning and Standards Development
- + 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 22 Reimbursements

- Transmission Costs to be recorded in 565 for Retail, R
- + 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
- + 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, RSIR, BPS (MWh)
- + 928 FERC

+ Total Account 928

Total TA + Total Cost of Transmission & RTO, FERC, and NE

EVERGY KANSAS METRO (formerly KCP&L)
ENERGY COST ADJUSTMENT
 For application to all Evergy Kansas Metro Retail Rate Schedules

Winter Storm Uri
 Adjustment

ACA	Component	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	2022
		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	[REDACTED DATA]												
	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 (reclassfy in July 2014)													
	+ Chanute Fixed Costs Revenue													
	+ Total Miscellaneous													
	SPP Loss Revenues													
	+ Total SPP Loss Revenues													
	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	[REDACTED DATA]												
	Q Expenses													
	Total NABPCA													
kWh for all Retail and Requirements Sales for Resale														
	SAK Kansas kWh	526,894,648	460,737,055	454,149,019	411,167,872	486,094,270	594,709,085	681,077,490	626,471,816	505,908,478	417,547,097	437,369,955	516,840,336	6,118,967,122
	SAT Total kWh	1,259,653,356	1,109,296,394	1,045,434,577	956,976,962	1,152,474,187	1,369,554,388	1,560,724,184	1,403,490,599	1,177,938,237	1,038,503,498	1,077,900,667	1,245,732,417	14,397,679,465
	Sak/Sat	41.83%	41.53%	43.44%	42.97%	42.18%	43.42%	43.64%	44.64%	42.95%	40.21%	40.58%	41.49%	42.50%

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		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, GMD, S'vi le to K
- + Eudora Misc. Fixed Costs
- + SPP Netting
- Winter Storm Uri removed
- + 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
- 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**

