

PUBLIC 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
KANSAS CITY POWER & LIGHT COMPANY**

**IN THE MATTER OF THE APPLICATION OF
KANSAS CITY POWER & LIGHT COMPANY
FOR APPROVAL OF 2017 ACTUAL COST ADJUSTMENT (“ACA”)**

DOCKET NO. 18-KCPE-³⁷²____-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, Energy and Revenue Accounting.

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

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

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

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

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

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

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

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

A: My testimony supports KCP&L’s request for Commission approval of the 2017 ACA amount and associated true-up factor related to the Company’s Energy Cost Adjustment (“ECA”) tariff. I will describe the actual revenues and expenses behind KCP&L’s 2017 ECA mechanism and the resulting ACA true-up factor to be effective and applied for the twelve-month period April 1, 2018 to March 31, 2019.

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 2017?**

7 A: No.

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

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

12 Fuel – FERC Accounts 501, 518 and 547;

13 Purchased Power – FERC Account 555;

14 Emission Allowances and Renewable Energy Credits (“REC”) – FERC Account
15 509; and

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

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

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

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

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

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

23 A: Effective October 1, 2015, KCP&L began collecting retail transmission costs and fees

1 through its Transmission Delivery Charge (“TDC”) rider. At that time KCP&L removed
2 retail transmission from the ECA calculation and included it in the TDC rider.

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

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

10 Expenses in support of wholesale (*e.g.*, off-system sales) are allocated to Kansas
11 based on the Unused Energy (“UE1”) allocator, in accordance with the Stipulation and
12 Agreement in KCP&L’s 2007 rate case, Docket No. 07-KCPE-905-RTS. Schedule EAH-
13 1 contains the calculation of the UE1 allocator for 2017.

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

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

23 **Q: What was the total amount of fuel, purchased power and related expenses for**

KCP&L Kansas retail customers for 2017?

A: Confidential Schedule EAH-2 contains the summary of actual costs for all KCP&L Retail customers, Requirements Sales for Resale customers and Bulk Power Sales customers not included in the asset-based OSSM from Bulk Power Sales. The total cost of fuel, purchased power and related expenses to serve Kansas retail customers in 2017 was ** [REDACTED] **.

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

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

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

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

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

A: The TDC rider is designed to capture and recover transmission expense associated with *retail* service. The OSSM calculation is designed to capture the margin associated with

1 off-system sales. Therefore, transmission expense associated with off-system sales must
2 be included in the calculation to determine OSSM.

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

4 A: The Kansas portion of the OSSM is applied to the ECA Costs included in the ECA tariff
5 calculation. The actual Kansas portion of the OSSM for 2017 was a loss of
6 ** [REDACTED] **.

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

8 A: As described in the testimony of KCP&L witness James M. Flucke, KCP&L calculates an
9 ECA rate per kWh for each calendar month ("ECA factor") on a quarterly basis. The ECA
10 factors are submitted to the Commission on or before the 20th day of the month preceding
11 each calendar quarter. KCP&L bills its retail customers as a separate line item based on
12 the customers' kWh usage for each month.

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

14 A: KCP&L records ECA revenue as a component of retail revenue in FERC Accounts 440,
15 442 and 444. In addition, KCP&L records retail revenue by rate jurisdiction based on
16 customer service address, which allows KCP&L to record retail usage by rate jurisdiction.

17 **Q: How does KCP&L compare the amount of ECA revenue billed to actual ECA Costs**
18 **incurred?**

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

1 **Q: For the ECA components described above, how much did KCP&L record in 2017 in**
2 **ECA revenue, ECA Costs and OSSM?**

3 A: KCP&L received ECA revenue from its Kansas retail customers of \$117,970,954
4 applicable to the 2017 ECA year. As explained above, actual ECA Costs were
5 **** [REDACTED] **** and the OSSM component was a loss of **** [REDACTED] ****. The sum
6 of these numbers: revenue of \$117,970,954 less the Kansas portion of costs
7 **** [REDACTED] **** less the loss of the Kansas portion of OSSM **** [REDACTED] **** or
8 (\$8,948,289) represents the amount KCP&L has under-recovered from its Kansas retail
9 customers.

10 **Q: Has KCP&L collected the 2015 under-recovery of \$6,704,445 from Kansas retail**
11 **customers?**

12 A: In accordance with the ECA tariff, KCP&L collected \$6,483,986, which is \$220,459 less
13 than the 2015 under-recovery of \$6,704,445, between April 1, 2016 through March 31,
14 2017, from its Kansas retail customers.

15 **Q: Is KCP&L including any amount in this 2017 filing related to the 2015 under-**
16 **recovery?**

17 A: Yes. Since the collection period is complete and in accordance with the ECA tariff,
18 KCP&L is including a true-up amount in this filing to be recovered from KCP&L's Kansas
19 retail customers over a twelve-month period beginning April 1, 2018. KCP&L received
20 \$6,483,986 from its Kansas retail customers for the 2015 under-recovery of \$6,704,445.
21 Therefore, KCP&L will add the difference of \$220,459, (\$6,704,445 - \$6,483,986) to the
22 2017 total under-collection to be recovered from Kansas retail customers through the ACA
23 factor between April 2018 through March 2019.

1 **Q: What is the total under-recovery for the 2017 ECA year and the true-up from the**
2 **2015 ECA year?**

3 A: The total under collection for 2017 is \$9,168,747 (\$8,948,289 + \$220,459).

4 **Q: What is KCP&L recommending for the under-recovery of \$9,168,747?**

5 A: KCP&L is recommending that the Commission approve for KCP&L's Kansas retail
6 customers to reimburse the under-recovery amount over a twelve-month period beginning
7 April 1, 2018 in accordance with the Company's ECA tariff. As shown in Confidential
8 Schedule EAH-2, this under-collection results in an ACA factor of \$0.00142 per kWh
9 which would be added to the ECA factors for each month beginning April 2018 through
10 March 2019.

11 **Q: Has KCP&L been reimbursed by the Kansas retail customers for the 2016 under-**
12 **recovery of \$15,801,548?**

13 A: In accordance with the ECA tariff, KCP&L is being reimbursed for the under-recovery as
14 part of the ACA true-up factor applicable from April 1, 2017 through March 31, 2018.

15 **Q: Is KCP&L including any amount in this 2017 filing related to the 2016 under-**
16 **recovery?**

17 A: No. Since the reimbursement period is not completed at the time of this filing, KCP&L is
18 not including a true-up amount in this filing. KCP&L intends to include any true-up to the
19 2016 under-recovery in its March 1, 2019 filing.

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

22 A: Yes, Confidential Schedule EAH-3 contains the detailed ECA calculation for 2017.

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

2 **A:** Yes, it does.

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

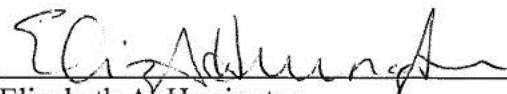
In the Matter of the Application of Kansas)
City Power & Light Company for approval of)
2017 Actual Cost Adjustment ("ACA")) **Docket No. 18-KCPE-____-ACA**
)
)

AFFIDAVIT OF ELIZABETH A. HERRINGTON

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

Elizabeth A. Herrington, being first duly sworn on his oath, states:

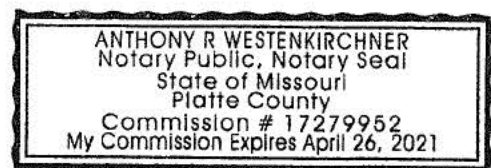
1. My name is Elizabeth A. Herrington. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Director, Energy and Revenue Accounting.
2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of Kansas City Power & Light Company consisting of nine (9) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.
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

Subscribed and sworn before me this 1st day of March 2018.


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 2017

ACTUAL FOR 2017

Unused Energy Allocator					
Calculated using 12 months ended December 2017					
		Missouri	Kansas	FERC	Total
Demand Allocator (D1) - 12CP					
2615.9 Load (MW)		1,380.2	1,231.6	4.1	2,615.9
Demand Allocator	D1	52.76%	47.08%	0.16%	100.00%
Energy w/ Losses Allocator (E1)					
Energy Used (MWH)		8,774,790	6,656,866	26,663	15,458,318
Energy w/ Losses Allocator	E1	56.76%	43.06%	0.17%	100.00%
Unused Energy w/ Losses Allocator (UE1)					
Available Capacity (MW)					4,597.2
Demand Allocator (D1)		52.76%	47.08%	0.16%	100.00%
Max Total Peak Allocated Using D1 Factors (MW)	Days	2,425.6	2,164.4	7.2	4,597.2
x Hours in Year (leap year = 366)	365	8760	8760	8760	8760
Available Energy (MWH)		21,248,175	18,960,478	63,119	40,271,773
- Energy Used (MWH)		8,774,790	6,656,866	26,663	15,458,318
Unused Energy (MWH)		12,473,385	12,303,612	36,457	24,813,455
Unused Energy w/ Losses Allocator	UE1	50.2686%	49.5844%	0.1469%	100.0000%

Demand Allocators				
Coincident Peaks				
Includes Losses Includes DSM				
(MW)				
		CoinMOPeak	CoinKSPeak	CoinResale
	System			Peak
Jan-17		1,373	1,162	4
Feb-17		1,166	1,092	4
Mar-17		1,160	945	3
Apr-17		1,051	1,049	3
May-17		1,363	1,294	4
Jun-17		1,670	1,511	5
Jul-17		1,841	1,628	6
Aug-17		1,530	1,388	5
Sep-17		1,624	1,441	5
Oct-17		1,334	1,134	4
Nov-17		1,103	931	3
Dec-17		1,347	1,205	3
MAX		1,841	1,628	6
TOTAL		16,562	14,779	49
Average		1,380.2	1,231.6	4.1

Jurisdictional COS for Revenue

Production and Transmission Demand Allocators (D1, D2)

		D1, D2	
Jurisdiction		12-CP Loads	Allocator
Missouri		1,380.2	52.76%
Kansas		1,231.6	47.08%
SFR		4.1	0.16%
Total		2,615.9	100.00%

Energy Allocators		
12 Months Ending December 2016 Actual		
ENERGY WITH LOSSES (E1)		
	MWH	E1
Missouri	8,774,790	56.7642%
Kansas	6,656,866	43.0633%
Sales for Resale	26,663	0.1725%
TOTAL	15,458,318	100.0000%
MO Retail loss %	6.6830%	
KS Retail loss %	7.3300%	
MO/KS SFR loss %	8.1991%	
ENERGY WITHOUT LOSSES (E2)		
	MWH	E2
Missouri	8,289,429	56.9358%
Kansas	6,245,053	42.8940%
Sales for Resale	24,781	0.1702%
TOTAL	14,559,263	100.0000%

Losses to allocate 899,056
15,458,318

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

SCHEDULE ECA ACTUAL VALUES		Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	Actual 2017 Total
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:														
1. Actual cost nuclear and fossil fuel	F_A													
Account 501 Coal														
Account 518 Nuclear														
Account 547 Gas / Oil														
2. Actual cost purchased power	P_A													
Account 555 Purchased Power including RTO Participation														
3. Actual cost emission allowances	E_A													
4. Actual transmission cost	T_A													
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	BPR_A													
5a. Actual cost for non-asset based sales to Bulk Power Customers	NABPC_A													
6. Total (Lines 1+2+3+4-5-5a)														
7. Actual kWhs to be delivered to all KCPL Retail and Requirements Sales for Resale Customers	S_A	1,263,157,896	1,036,153,363	1,087,394,127	1,015,949,402	1,149,131,170	1,363,362,940	1,527,589,001	1,374,605,852	1,234,970,022	1,126,599,168	1,078,605,246	1,270,138,795	14,527,656,982
8. Actual annual kWhs to be delivered to all Kansas Retail Customers	S_{AK}	538,380,490	432,059,433	452,425,639	429,054,746	496,167,482	591,532,709	678,604,648	603,812,715	534,347,053	477,221,576	453,457,367	545,563,610	6,232,627,468
9. Kansas Energy Allocation (Line 8 / Line 7)		0.42620	0.41700	0.41610	0.42230	0.43180	0.43390	0.44420	0.43930	0.43270	0.42360	0.42040	0.42950	
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		49.5844%	49.5844%	49.5844%	49.5844%	49.5844%	49.5844%	49.5844%	49.5844%	49.5844%	49.5844%	49.5844%	49.5844%	
13. Actual Kansas allocation of OSSM (Line 11 x Line 12)	OSSM_A													
14. Net Kansas Cost (Line 10 - Line 13)		\$ 10,821,890	\$ 9,171,734	\$ 7,040,916	\$ 8,403,585	\$ 7,690,907	\$ 11,238,163	\$ 14,201,848	\$ 12,128,535	\$ 11,984,100	\$ 11,080,956	\$ 10,928,253	\$ 12,228,357	\$ 126,919,243
15. ECA Revenue Collected excluding True-up		\$ 8,441,862	\$ 6,679,708	\$ 6,904,111	\$ 7,903,271	\$ 9,263,544	\$ 11,505,492	\$ 14,990,428	\$ 12,112,570	\$ 11,087,843	\$ 9,215,238	\$ 9,064,646	\$ 10,802,242	\$ 117,970,954
16. Over (Under) Collected (Line 15 - Line 14)		\$ (2,380,028)	\$ (2,492,026)	\$ (136,805)	\$ (500,314)	\$ 1,572,637	\$ 267,330	\$ 788,579	\$ (15,965)	\$ (896,257)	\$ (1,865,718)	\$ (1,863,606)	\$ (1,426,116)	\$ (8,948,289)
17. True-up Amt Previous ECA year	TRUE_{PRIOR}													
18. True-up Amt Total (Line 16 + Line 17 + Line 18)	TRUE_A													
19. True-up kWhs	S_{RUE}													
20. True-up Component of the ECA (\$/kWh) (- Line 15 / Line 16)														

Kansas City Power & Light Company
ENERGY COST ADJUSTMENT

ECA _A	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 _A 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 _A =													
-													
Cost of Purchased Power & RTO for: (1) KCP&L Retail (2) Requirements Sales for Resale (3) Bulk Power Sales not in OSSM													
P _A 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													
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 RSIR BPS (MWh)													
Revenue Neutrality Uplift													
-													
Total P _A =													
-													

ECA_A ComponentPublic Schedule EAH-3
Page 2 of 5

Kansas City Power & Light Company
ENERGY COST ADJUSTMENT

ECA _A	Component	Jan-17 Actual	Feb-17 Actual	Mar-17 Actual	Apr-17 Actual	May-17 Actual	Jun-17 Actual	Jul-17 Actual	Aug-17 Actual	Sep-17 Actual	Oct-17 Actual	Nov-17 Actual	Dec-17 Actual	2017 Actual
	Revenue from Asset-based Bulk Power Sales not in OSSM													-
	BPR_A 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_A = Revenue from Asset-based Bulk Power Sales not in OSSM													-
	Cost of Non-Asset based Sales to Bulk Power customers													-
	NABPC_A Account 555													-
	Q Expenses													-
	Total NABPC_A =													-
	kWh for all KCP&L Retail and Requirements Sales for Resale Customers													-
	S_{AK} Kansas kWh	538,380,490	432,059,433	452,425,639	429,054,746	496,167,482	591,532,709	678,604,648	603,812,715	534,347,053	477,221,576	453,457,367	545,563,610	6,232,627,468
	S_{AT} Total kWh	1 263 157 896	1 036 153 363	1 087 394 127	1 015 949 402	1 149 131 170	1 363 362 940	1 527 589 001	1 374 605 852	1 234 970 022	1 126 599 168	1 078 605 246	1 270 138 795	14 527 656 982
	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_A Component

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Account 547													-
Production Fuel													
Fuel Additives													
Fuel Residuals													
Non-labor Fuel Handling													
Total 547 (excluding KCP&L 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 BPS													-
Percentage of BPS in OSSM to Total Wholesale Energy Sales													-
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													-
SO ₂ Allowances													
NO _x Allowances													
NO _x Seasonal Allowances													
Total Emission Allowances													-
													-
Cost of Transmission & RTO, FERC, and NERC - Accounts 561, 565, 575, and 928													-
Account 561													-
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													-
Total Account 561													-
													-
Account 565													-
RTO fees													-
565 RTO - SPP Transmission Base Plan Funding and Z2 Reimbursements (as allocated)													-
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 Point													-
x Percent allocated to Mkt Facilitation Monitoring & Compliance Svcs													-
Market Facilitation Monitoring and Compliance Services													-
Total Account 575													-
													-
Account 928													-

Kansas City Power & Light Company
ENERGY COST ADJUSTMENT

ECA _A	Component	Jan-17 Actual	Feb-17 Actual	Mar-17 Actual	Apr-17 Actual	May-17 Actual	Jun-17 Actual	Jul-17 Actual	Aug-17 Actual	Sep-17 Actual	Oct-17 Actual	Nov-17 Actual	Dec-17 Actual	2017 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	49.5844%	49.5844%	49.5844%	49.5844%	49.5844%	49.5844%	49.5844%	49.5844%	49.5844%	49.5844%	49.5844%	49.5844%	0
Total OSSMK	=													
	S _{AK} Kansas kWh													-
	Total S _{AK} =	538,380,490	432,059,433	452,425,639	429,054,746	496,167,482	591,532,709	678,604,648	603,812,715	534,347,053	477,221,576	453,457,367	545,563,610	6,232,627,468
ECAs Calculation														-
	F _A Fuel													
	P _A Purchased Power													
	E _A Emission Allowances													
	T _A Transmission													
	(F _A P _A E _A T _A)													
	BPR _A Bulk Power Revenue													
	NABPC _A Non-asset Based Costs													
	((F _A P _A E _A T _A) - BPR _A) - NABPC _A													
	S _A Retail Requirements Sales kWhs													
	((F _A P _A E _A T _A) - BPR _A - NABPC _A) / S _A													
	Kansas portion of Cost													
	less Kansas portion of OSSM													
	Net Kansas Cost	\$ 10 821 890	\$ 9 171 734	\$ 7 040 916	\$ 8 403 585	\$ 7 690 907	\$ 11 238 163	\$ 14 201 848	\$ 12 128 535	\$ 11 984 100	\$ 11 080 956	\$ 10 928 253	\$ 12 228 357	\$ 126 919 243
	Projected Fuel Cost Component													
	Projected OSSM Component													
	True-up Factor	0.00105	0.00105	0.00105	0.00245	0.00245	0.00245	0.00245	0.00245	0.00245	0.00245	0.00245	0.00245	
ECAs	Factors in Rates	\$ 0.01673	\$ 0.01651	\$ 0.01631	\$ 0.02087	\$ 0.02112	\$ 0.02190	\$ 0.02454	\$ 0.02251	\$ 0.02320	\$ 0.02176	\$ 0.02244	\$ 0.02225	
	Retail Cost Collected (Fuel Component)													
	Rounding Adjustment													
	OSSM Given Back													
	Revenue excluding True-up Amount	\$ 8 441 862	\$ 6 679 708	\$ 6 904 111	\$ 7 903 271	\$ 9 263 544	\$ 11 505 492	\$ 14 990 428	\$ 12 112 570	\$ 11 087 843	\$ 9 215 238	\$ 9 064 646	\$ 10 802 242	\$ 117 970 954
	True-up Revenue (estimated)	565 300	453 662	475 047	1 051 184	1 215 610	1 449 255	1 662 581	1 479 341	1 309 150	1 169 193	1 110 971	1 336 631	13 277 926
ECAREV _A		\$ 9 007 161	\$ 7 133 371	\$ 7 379 158	\$ 8 954 455	\$ 10 479 154	\$ 12 954 747	\$ 16 653 009	\$ 13 591 911	\$ 12 396 993	\$ 10 384 431	\$ 10 175 617	\$ 12 138 873	\$ 131 248 880
	2017 Over (Under) Collection	\$ (2 380 028)	\$ (2 492 026)	\$ (136 805)	\$ (500 314)	\$ 1 572 637	\$ 267 330	\$ 788 579	\$ (15 965)	\$ (896 257)	\$ (1 865 718)	\$ (1 863 606)	\$ (1 426 116)	\$ (8 948 289)
	2015 Remaining Balance - Over (Under) Collection													(220 459)
TRUE _A														\$ (9 168 747)
S _{TRUE}	Projected kWhs for Kansas Retail customers for April 2018 - March 2019													6 437 343 329
	-TRUE _A / S _{TRUE} Factor to add													\$ 0.00142