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

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| In the Matter of the Application of Kansas City Power & Light Company for Approval of its 2017 Actual Cost Adjustment (ACA). | ) ) ) | Docket No. 18-KCPE-372-ACA |

**PUBLIC**
**NOTICE OF FILING OF STAFF'S REPORT AND RECOMMENDATION**

COMES NOW, the Staff of the State Corporation Commission of the State of Kansas (Staff and Commission, respectively), and files its Report and Recommendation regarding Kansas City Power & Light Company's (KCP&L) request for approval of its Actual Cost Adjustment. Staff recommends the Commission approve KCP&L's Application authorizing the use of its 2017 ACA factor of $0.00142 per kWh. Staff will continue to monitor KCP&L's performance and participation in the Southwest Power Pool's Integrated Marketplace and will provide periodic updates to the Commission as requested.

WHEREFORE, Staff submits its Report and Recommendation for Commission review and consideration and for such other relief as the Commission deems just and reasonable.

Respectfully submitted,

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Shari Feist Albrecht, Commissioner
Jay Scott Emler, Commissioner

Laura Kelly, Governor

**REDACTED**
**REPORT AND RECOMMENDATION**
**UTILITIES DIVISION**

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

**TO:** Chair Dwight D. Keen
Commissioner Shari Feist Albrecht
Commissioner Jay Scott Emler

**FROM:** Chad Unrein, Managing Auditor/FERC Affairs Specialist
Tim Rehagen, Senior Auditor
Bill Baldry, Senior Auditor
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Justin Grady, Chief of Accounting and Financial Analysis
Jeff McClanahan, Director of Utilities

**DATE:** February 26, 2019

**SUBJECT:** 18-KCPE-372-ACA: In the Matter of the Application of Kansas City Power & Light Company for Approval of its 2017 Actual Cost Adjustment (ACA).

## EXECUTIVE SUMMARY:

On March 1, 2018, Kansas City Power and Light Company (KCP&L) filed an Application for approval of its annual ACA. KCP&L requested an ACA factor of $0.00142 per kWh, reflecting an under-collection of fuel and purchased power costs from retail customers during the 2017 calendar year of $9,168,747. Staff conducted an audit, discussed below, and recommends approval of KCP&L's request.

## BACKGROUND:

On March 1, 2018, KCP&L filed an Application requesting approval of its ACA for the Energy Cost Adjustment (ECA) year ending December 31, 2017. Accompanying KCP&L's Application are the testimonies of KCP&L witnesses Elizabeth Herrington and James Flucke. Ms. Herrington, Director of Energy and Revenue Accounting for KCP&L, supports the specific monthly calculations of the over/under-recovery for each month in 2017.[1] She also discusses the specific revenues and expenses that impacted the ACA calculation during the year 2017.[2] As

[1] Schedule EAH-2, attached to Ms. Herrington's testimony, provides the monthly calculation of the annual over/under-recovery of energy costs for the 2017 ECA year.
[2] Schedule EAH-3, attached to Ms. Herrington's testimony, provides the detail for each of the components that make up the total energy costs to be recovered, total ECA revenue collected, and the resulting ACA amount.

Ms. Herrington supports, KCP&L's Application reflects an under-recovery of $9,168,747 in fuel and purchased power costs for the 2017 ECA calendar year. This under-recovery translates into a positive ACA factor of $0.00142 per kWh, which will decrease KCP&L's ECA factors for the months of April 2019 through March 2020. The direct testimony of Mr. Flucke, Manager of Analytics for KCP&L, contains a summary of information provided in KCP&L's quarterly ECA submittals, KCP&L's fuel procurement practices, a comparison of KCP&L's projected 2017 ECA to its actual 2017 ECA, and a summary of KCP&L's proposed analysis of the benefits of the Southwest Power Pool (SPP) Integrated Marketplace (IM) Consolidated Balancing Authority (CBA) for KCP&L customers. Additionally, Mr. Flucke provides supplemental testimony containing the results of the CBA analysis and an estimate of the benefits to KCP&L customers.

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

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

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

**ANALYSIS:**

Traditional Fuel and Purchased Power Review

Staff solicited from KCP&L, via formal discovery requests, phone calls, and e-mails, documentation supporting its Application and Schedules EAH-2 and EAH-3. Staff performed the majority of its audit in-house using the information gathered through this process. Once Staff's desk audit was mostly complete, Staff met with KCP&L at its corporate offices in Kansas City. This meeting allowed Staff to further question KCP&L about information provided in response to data requests and to review KCP&L's coal, gas, and rail transportation contracts. Staff notes that KCP&L personnel were cooperative and helpful when answering Staff's questions and providing requested supporting documentation. Staff audited KCP&L's actual fuel

[3] *See* FERC, *Order on Compliance Filing*, January 29, 2014, Docket Nos. ER12-1179 and ER13-1173; http://elibrary.ferc.gov/idmws/file_list.asp?accession_num=20140129-3063.
[4] *Southwest Power Pool, Inc.*, 141 FERC ¶ 61,048 (2012) (October 2012 Order).

costs for the following months: May, June, October, and November 2017.[5] For these months, Staff conducted an audit of the Application that consisted of:

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

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

SPP Integrated Marketplace Review

As referenced in the Background Section above, Staff's expanded ACA audit includes the review of KCP&L's participation in the SPP IM during 2017. Staff solicited formal discovery requests to document KCP&L's processes and procedures involving its day-to-day operations within the SPP IM.

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

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

Processes & Control Procedures

In order to examine KCP&L's control procedures entailing verification of its SPP IM billing statements, Staff issued formal discovery requests based on the findings found in the SPP audit for KCP&L ACA in 2016.[6]

Staff requested information regarding the software application that KCP&L utilizes to interact with the IM and documentation of KCP&L's process and control procedures.[7] KCP&L

[5] Since the reimplementation of KCP&L's ECA in 2008, it has been Staff's practice to audit four sample months in the ECA year. This typically involves at least two high-volume summer months and two shoulder months.
[6] *See* Staff's Report & Recommendation in Docket No. 17-KCPE-400-ACA (October 20, 2017).
[7] Shadow settlements are settlement statements independently recalculated by the utility to check against the daily settlement statements produced by SPP. A settlement statement contains all of the daily charges related to the IM for that operating day by charge type.

continues to use Power Costs, Inc. (PCI) software suite, which includes PCI's GenBase and GenManager to manage its generation portfolio and Application Programmable Interface interactions with the SPP IM. The PCI software is updated through monthly releases from the vendor to stay in line with any SPP market changes and/or system enhancements. Other than the PCI updates, KCP&L's software systems remain unchanged from the 2016 ACA audit, and a detailed review of KCP&L's software can be found in Staff's Report and Recommendation in Docket No. 15-KCPE-381-ACA.

In prior audits, KCP&L provided Staff with detailed documentation of KCP&L's processes, procedures, and controls encompassing all SPP IM activities. In 2017, KCP&L did not have any changes or additions to the processes and procedures for SPP IM activities. KCP&L has developed both Operating Letters and an intracompany SPP IM User Guide, which document KCP&L's processes and procedures for SPP IM activities. The User Guide details all of the different tasks that must be completed throughout the day in the SPP IM and acts as a resource for KCP&L's PSO, Traders, and Schedulers. The User Guide is periodically reviewed and updated as the Company's processes change for SPP IM activities. Staff examined KCP&L's processes for DAM and RTBM activities, shadow settlement, bilateral settlement, verification of settlement statements, and booking the monthly activity into the General Ledger. As part of KCP&L's shadow settlement system, KCP&L uses its own meter data to independently calculate SPP IM activity which is then checked against the daily settlement statements produced by SPP. The daily settlement statement contains all of the daily charges related to the IM for that operating day by charge type. If the shadow settlement calculation deviates from the SPP Invoice, KCP&L reviews the internal shadow settlement calculation and meter data and, if necessary, files a dispute in the SPP marketplace portal.

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

Market Performance and Operational Risk

In order to examine whether KCP&L was diligently managing its risks associated with the IM in 2017, Staff issued formal discovery requests regarding KCP&L's procedures for determining the profitability of incremental market sales associated with the SPP IM. The actual accounting processes, calculations and strategies are complex and highly confidential; however, this information remains available for the Commission's review should the need arise.

Staff issued formal discovery requests regarding KCP&L's strategy for offering its generating resources into the IM and bidding for the daily load necessary to serve customers. KCP&L discussed its strategy in pursuing additional market sales through bilateral transactions when market pricing opportunities occur. While bilateral transactions have significantly decreased since the start of the market in 2014, KCP&L continues to look for opportunities to execute

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

bilateral contracts. These contracts help to reduce the cost of generation or increase revenue from KCP&L's generation assets. Staff reviewed the data provided for each of the bilateral contracts KCP&L executed in 2017. Additionally, Staff examined KCP&L's practices for developing and updating fuel costs and variable operating and maintenance costs associated with developing its resource offers. KCP&L uses PCI P&L Analyzer to calculate and track the profitability of its generating units for both DAM and RTBM. KCP&L summarizes market activity in a monthly report containing a profit and loss analysis and revenue deficiencies by unit. While the details of KCP&L's strategies are confidential due to their competitive and market-sensitive nature, Staff finds that KCP&L has developed strategies that allow it to manage risks (including risks of recovery of variable O&M costs and fuel cost changes) and evaluate its profitability in order to be successful in the SPP IM.

Staff issued several formal discovery requests regarding KCP&L's hedging strategies and procedures regarding its congestion management processes for products, such as ARRs and TCRs, within the SPP IM.[9] In these responses, KCP&L stated that its strategy was to self-convert its allocated ARRs to TCRs within the expected unit capacity requirements and nearly all of KCP&L's allocated ARRs were converted to TCRs in 2017. KCP&L experienced an increase in congestion cost and the revenue generated from its ARR and TCR positions in 2017. KCP&L total congestion cost exposure was **[redacted]** while the revenue generated from its ARR and TCR positions totaled **[redacted]** for a total congestion cost hedge of **[redacted]**. In comparison to 2016, KCP&L's congestion cost exposure was **[redacted]** while the revenue generated from its ARR/ TCR positions totaled **[redacted]** for a total hedge of **[redacted]**. A breakdown of KCP&L's TCR revenue and percentage of revenue compared to the total generation to load congestion costs is as follows: self-converted TCR totaled **[redacted]**; LTCR revenue accounted for **[redacted]**; and TCR revenue generated from purchases via SPP monthly auction totaled **[redacted]**.

In Staff's evaluation, KCP&L has the process and procedures in place to evaluate both market risk and performance in both the DAM and RTBM. The strategies KCP&L utilizes in managing congestion exposure appears to have been successful as KCP&L generated revenue of approximately **[redacted]** from its ARR/TCR portfolio net of KCP&L's realized day-ahead congestion in the IM during 2017. In its review of market risk and performance, Staff finds that KCP&L has diligently managed the risks and profitability associated with the IM and is taking the steps necessary to be successful in the IM.

ACA Audit of Revenues and Costs

Prior to the go-live date of the IM, Staff implemented a monthly review process to be used to monitor the IM activity of the three vertically-integrated, investor-owned electric utilities in the

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

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

In addition to the Monthly Activity Report detailing IM energy and operating reserve activity, Staff also receives a monthly report from each Kansas jurisdictional electric utility detailing any virtual transactions undertaken in the SPP day-ahead market (Monthly Virtual Transaction Report). These reports are reviewed to ensure that only virtual transactions with a legitimate hedging basis are recovered from Kansas ratepayers.

As part of Staff's review of KCP&L's participation in the IM, KCP&L provided Staff with a reconciliation that documented and verified all KCP&L IM activity for the audited months. This reconciliation relied on the SPP IM Monthly Activity Report discussed above, weekly SPP settlement statements, and a reconciliation spreadsheet prepared by KCP&L that tied net general ledger accounting data for the month back to the corresponding settlement statements and the Monthly Activity Report. Staff also verified KCP&L's IM purchase and sales amounts were as presented in the Monthly Activity Report.

In 2015, KCPS and GMO had combined their separate Network Integrated Transmission Service (NITS) Agreements. Due to the combination of the NITS Agreements, SPP charges all of the costs for ARRs and TCRs to only the KCPS asset owner. Subsequently, KCP&L allocates GMO's portion of ARRs and TCRs in the Accounting Manager system. The ARR/TCR allocation is done based on the path of the ARR/TCR and whether that path is intended to be used by GMO or KCPS at the time of the purchase. The amounts directly calculated via SPP IM settlements for each path are then passed to the appropriate asset owner. In order to tie out the SPP Settlement statements, KCP&L provided a reconciliation workpaper that tied out KCP&L allocation of ARRs and TCRs to GMO to the sample months reviewed in the audit.

In Staff's review of KCP&L's IM revenue and costs, Staff determined that the SPP settlement statements and the Monthly Activity Reports were accurately reported on KCP&L's general ledger, and Staff verified that the data provided tied back to KCP&L's ACA Application for the sample months reviewed in the audit.

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

SPP IM Benefit to Kansas Ratepayers

In order to evaluate whether KCP&L's participation in the IM provided benefits to its Kansas customers in 2017, Staff issued formal discovery and examined other publicly-available data. SPP has estimated that the IM has provided a net benefit to the region of $545.6 M in 2017. This information suggests KCP&L's participation in the SPP IM produced benefits for Kansas ratepayers in 2017. At the highest level, KCP&L's total ECA eligible costs were $126,919,243 for the ACA year ending December 31, 2017, which was $7,758,293 or 5.8% less than the 2016 ACA period. During the same period, total kWh delivered to Kansas decreased by 2.5%. Therefore, the 2017 total Kansas fuel and purchased power per kWh was $0.02036 or a year-over-year decrease of 3.3%.

KCP&L's off-system sales margin (OSSM) continued to negatively impact ACA costs in 2017. KCP&L's OSSM loss totaled **[redacted]**; however, the negative margin decreased by **[redacted]** when compared to 2016. KCP&L's negative OSSM is primarily driven by the relatively low wholesale market prices in SPP. KCP&L explained that the Company may "self-commit a unit to avoid cycling the unit on and off. Fewer cycles are expected to result in less wear and tear on the unit, fewer forced outages, lower maintenance cost over time, and longer unit life. Kansas OSSM is based on a calculation similar to "gross margin", which includes both fixed and variable production costs; however, off-system sales (OSS) decisions are based on "contribution margin", which includes only variable costs. The rationale for the decision to sell based on a contribution margin is that any incremental sale which contributes to the recovery of fixed production costs is better than no contribution. When looking at only the variable production cost, KCP&L OSS contributed **[redacted]** to the recovery of fixed production after recovering all the variable production costs. Additionally, KCP&L explained that in accounting for OSS, the generation unit responsible for the sale is determined after the fact by "restacking" the generation for each hour to assign the lowest cost resources to serve the Company's native load with the remaining higher cost resources assigned to OSS in the same hour. While this conservative assumption in the Company's processes always assigns the lowest cost resources to retail sales, this also leads to a possible mismatch between how the sale is recorded in KCP&L's accounting records and the actual operating source of the OSS.

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

Staff has not performed a comprehensive review of the benefits and costs derived from KCP&L's participation in the various components of the SPP IM. Staff's analysis focused on short-run marginal costs of generating and transmitting power to serve KCP&L's load. In this limited review, Staff has observed a decline in KCP&L's overall cost to serve its load since the implementation of the SPP IM, but has also seen a decline in KCP&L's off-system sales margins. However, based on the available data from SPP, the modeled results performed by KCP&L, and the decline in the overall cost to serve load in 2017, Staff's analysis suggests that the SPP IM is benefitting KCP&L's Kansas customers.

**RECOMMENDATION:**

Staff recommends that the Commission approve KCP&L's Application authorizing the use of its 2017 ACA factor of $0.00142 per kWh. Staff will continue to monitor KCP&L's performance and participation in the IM and will provide periodic updates to the Commission regarding this issue as requested.

STATE OF KANSAS )
) ss.
COUNTY OF SHAWNEE )

**VERIFICATION**

Robert E. Vincent, being duly sworn upon his oath deposes and states that he is a Senior Litigation Counsel for Litigation Counsel of the Kansas Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing *Public Notice of Filing of Staff's Report and Recommendation*, and attests that the statements contained therein are true and correct to the best of his knowledge, information and belief.

Robert E. Vincent
Senior Litigation Counsel
State Corporation Commission of the
State of Kansas

Subscribed and sworn to before me this 19 day of March, 2019.

Ann Murphy

My Appointment Expires: 4-28-21

STATE OF NOTARY PUBLIC KANSAS
ANN M. MURPHY
My Appointment Expires
April 28, 2021

## CERTIFICATE OF SERVICE

18-KCPE-372-ACA

I, the undersigned, certify that a true and correct copy of the above and foregoing Public Notice of Filing of Staff's Report and Recommendation was served via electronic service this 19th day of March, 2019, to the following:


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