

Exhibit No.:  
Issue: Fuel Adjustment Clause  
Witness: Lisa A. Starkebaum  
Type of Exhibit: Direct Testimony  
Sponsoring Party: Kansas City Power & Light  
Case No.: ER-2019-0032  
Date Testimony Prepared: July 31, 2018

**MISSOURI PUBLIC SERVICE COMMISSION**

**DIRECT TESTIMONY**

**OF**

**LISA A. STARKEBAUM**

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

In the Matter of the Application of Kansas City     )  
Power & Light Company                             )     Case No. ER-2019- 0032  
Containing Its Semi-Annual Fuel Adjustment     )  
Clause True-Up   )

**AFFIDAVIT OF LISA A. STARKEBAUM**

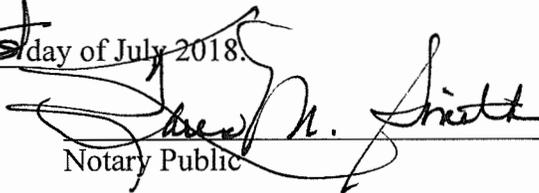
**STATE OF MISSOURI     )**  
   **) ss**  
**COUNTY OF JACKSON    )**

Lisa A. Starkebaum, being first duly sworn on her oath, states:

1. My name is Lisa A. Starkebaum. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Manager - Regulatory Affairs.
2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of KCP&L, consisting of six ( 6 ) 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.

  
Lisa A. Starkebaum

Subscribed and sworn before me this 31st day of July 2018.

  
Notary Public

My commission expires: April 16, 2020

**KAREN M. SMITH**  
Notary Public - Notary Seal  
State of Missouri, Jackson County  
Commission # 12446957  
My Commission Expires Apr 16, 2020

**DIRECT TESTIMONY**

**OF**

**LISA A. STARKEBAUM**

**Case No. ER-2019-0032**

1 **Q: Please state your name and business address.**

2 A: My name is Lisa A. Starkebaum. My business address is 1200 Main, Kansas  
3 City, Missouri 64105.

4 **Q: By whom and in what capacity are you employed?**

5 A: I am employed by Kansas City Power & Light Company (“KCP&L”) as Manager  
6 - Regulatory Affairs.

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

8 A: My responsibilities include the coordination, preparation and review of financial  
9 information and schedules associated with the Company’s compliance filings for  
10 both KCP&L and KCP&L Greater Missouri Operations Company (“Company” or  
11 “GMO”).

12 **Q: Please describe your education.**

13 A: In 1994, I received a Bachelor of Science Degree in Finance from Northwest  
14 Missouri State University in Maryville, Missouri.

15 **Q: Please provide your work experience.**

16 A: In 1995, I joined Cerner Corporation as an Accountant in the Finance Department  
17 assisting with month-end close and reporting responsibilities. In 1997, I joined  
18 Aquila, Inc. (“Aquila”) where I worked in the Financial and Regulatory Reporting  
19 group as an Accountant, until joining Regulatory Accounting Services as a

1 Regulatory Analyst in 1999. I was employed by Aquila for a total of 11 years  
2 prior to beginning my employment with KCP&L in July 2008 as a part of the  
3 acquisition of Aquila, Inc., by Great Plains Energy Incorporated. Since that time,  
4 I have held various positions with increasing responsibilities within Regulatory  
5 Accounting Services and Regulatory Affairs, most recently as a Lead Regulatory  
6 Analyst. As a Lead Analyst, my main areas of responsibility included the  
7 preparation of FERC and jurisdictional reporting, and the preparation of rate cases  
8 and rate case support for both KCP&L and GMO. In December 2015, I became a  
9 Supervisor, Regulatory Affairs responsible for compliance reporting and was later  
10 promoted to Manager, Regulatory Affairs effective June 2018. In my current  
11 position, I am responsible for overseeing the various reporting requirements to  
12 ensure KCP&L and GMO are compliant with its jurisdictional rules and  
13 regulations, in addition to the implementation of new reporting or commitments  
14 resulting from various rate case orders and other regulatory filings. In addition, I  
15 oversee the coordination, review and filing of the various rider mechanisms  
16 utilized by both KCP&L and GMO.

17 **Q: Have you previously testified in a proceeding before the Missouri Public**  
18 **Service Commission (“MPSC” or “Commission”) or before any other utility**  
19 **regulatory agency?**

20 A: Yes, I have testified before the MPSC, the Kansas Corporation Commission  
21 (“KCC” or “Commission”), and have provided written testimony before the  
22 Public Utilities Commission of Colorado. In addition, I have worked closely with  
23 both MPSC and KCC Staff on numerous filings and rate case issues.

1 **Q: What is the purpose of your testimony?**

2 A: The purpose of my testimony is to support the third true-up filing being made by  
3 KCP&L under the provisions in 4 CSR 240-20.090(4) and (5) and the Company's  
4 approved fuel and purchased power cost recovery mechanism or FAC.

5 **Q: What is the purpose of the true-up filing?**

6 A: KCP&L's FAC tariff requires a true-up filing by the filing date of its Fuel  
7 Adjustment Rate ("FAR") filing following the completion of each recovery  
8 period. Per the tariff, the true-up amount shall be the difference between the  
9 revenues billed and the revenues authorized for collection during the recovery  
10 period as well as any corrections identified to be included in the current FAR  
11 filing. The purpose of this true-up filing is to identify the amount over or under-  
12 recovered from the second 12-month recovery period as well as to correct for  
13 errors identified during the current accumulation period that relate to prior  
14 periods.

15 **Q: Please explain the FAC process, including the accumulation, filing, recovery  
16 and true-up periods.**

17 A: Each FAC begins with an accumulation period which covers a six-month period  
18 in which the costs of the fuel and purchased power components net of off system  
19 sales revenues contained in the FAC are accumulated and compared to the base  
20 energy costs that are in rates over that same time frame. The net of the costs  
21 compared to the base energy costs in the current rates is the amount to be  
22 recovered or returned to customers over the recovery period. After the  
23 accumulation period, KCP&L files with the Commission the Fuel Adjustment

1 Rate (“FAR”). The FAR is the rate that will be charged to customers over the  
2 recovery period. The time between the accumulation period and the beginning of  
3 the recovery period is three months. The recovery period for KCP&L is 12  
4 months. After the recovery period, a true-up is filed which reflects all the  
5 activities and summarizes the balances of the FAC. The balances will then be  
6 included in the next FAR filing.

7 **Q: What was the timing of the accumulation and recovery relating to this true-**  
8 **up?**

9 A: The third accumulation period consists of six months of fuel and purchased power  
10 expenses net of off system sales revenues, or July 2016 through December 2016.  
11 The recovery period for this accumulation was April 2017 through March 2018.

12 **Q: Why would there be a difference between the accumulated over or under-**  
13 **recovery and the amount billed during the recovery period?**

14 A: The FAR is calculated based upon projected kWh sales for the recovery period.  
15 Since the FAR is based on a projected number, once actual sales are recorded, a  
16 difference exists between the estimate and the actual kWh’s billed. This  
17 difference will be “trued-up” in the next FAC filing.

18 **Q: What was the difference between what was accumulated, including interest,**  
19 **and the amount billed through the recovery mechanism?**

20 A: For this third accumulation period, the KCP&L FAC was under recovered by  
21 \$1,955,524. In addition to this amount, KCP&L has identified one correction that  
22 has been included in the proposed true-up calculation amounting to an increase of

1 \$9,633 resulting in a total proposed true-up of \$1,965,157. This correction will be  
2 discussed in more detail later in my testimony.

3 **Q: What impact will this have on future FAC adjustment rate schedules filed?**

4 A: The proposed true-up and correction identified in this filing will be included in  
5 the next semi-annual FAC rate schedule filing that is being made concurrent with  
6 this true-up filing. The Company's third FAC recovery period ended March 31,  
7 2018; therefore, the under-recovery of \$1,965,157 will be included in the sixth  
8 accumulation period semi-annual filing and covers the accumulation period of  
9 January 2018 through June 2018.

10 **Q: How did you develop the proposed true-up amount that is being requested in**  
11 **this filing?**

12 A: As indicated above, the true-up amount is the net of the accumulated expenditures  
13 over or under the base FAC costs as set in rates during the accumulation period  
14 plus interest and any adjustments, and the amount billed during the recovery  
15 period. The details associated with this calculation are filed along with this  
16 testimony in Schedule LAS-1. This schedule contains a summary and all  
17 supporting work papers for the calculation.

18 **Q: Please summarize the correction that is included in this filing.**

19 A: A correction amounting to an increase of \$9,610 plus interest of \$23 has been  
20 included in this filing. The error is due to an incorrect kWh Net System Input  
21 (NSI) amount used for the month of December 2017 that was included in the total  
22 Accumulation Period NSI ( $S_{AP}$ ) during the fifth accumulation period covering the  
23 period of July 2017 through December 2017, in Case No. ER-2018-0208. The

1 December 2017 kWh NSI used in the prior semi-annual filing was 1,357,110,808  
2 kWh; however, the correct amount that should have been used totaled  
3 1,355,954,000 kWh resulting in a kWh difference of 1,156,808. The Net Base  
4 Energy Cost is calculated by multiplying the base rate of \$0.01542/kWh by the  
5 NSI. Since the kWh NSI amount was overstated, the Net Base Energy Cost was  
6 also overstated by \$17,838. This correction resulted in understated Actual Net  
7 Energy Costs (ANEC) includable in the FAC by \$9,610 for the fifth accumulation  
8 period. A comparison of the original and corrected calculation amounts is  
9 detailed on the “FAC Dec2017 Base Correction” tab within Schedule LAS-1.

10 **Q: How will this error be corrected?**

11 A: The correction as well as the associated interest has been included in this true-up  
12 calculation in addition to the sixth accumulation period semi-annual filing made  
13 concurrent with this filing. As mentioned above, schedule LAS-1 includes the  
14 detail for the correction.

15 **Q: What action is the Company requesting from the Commission with respect to**  
16 **this true-up filing?**

17 A: As provided by 4 C.S.R. 240-20.090(5), a true-up filing is required at least  
18 annually. Pursuant to the Company’s FAC tariff, the amount of the true-up will  
19 be included in the next accumulation period. The Company requests that the  
20 Commission approve the amount to be included in the next accumulation period  
21 which will cover the six months ended June 2018.

22 **Q: Does this conclude your testimony?**

23 A: Yes, it does.

**Information Required By  
4 CSR 240-3.161 (8)  
Annual True-up of FAC for KCP&L Missouri  
Summary**

**3rd Accumulation**

Accumulation Period: July 1, 2016 through December 31, 2016

Recovery Period: April 1, 2017 through March 31, 2018

	<u>KCPL</u>	
<b>3rd Accumulation</b>	\$ 36,915,735	
Interest Filed	323,299	Includes interest from ER-2017-0204 corrections
Adjustment/Correction included in 3rd Accumulation	12,734	ER-2017-0204 correction #2
Adjustment/Correction related to 3rd Accumulation	20	ER-2018-0036 adjustment to ER-2017-0204 correction #2
3rd Accumulation Recovery	<u>(35,296,263)</u>	
Proposed Adjustment for (Over)/Under Recovery	\$ 1,955,524	
Adjustment/Correction to Current 6th Accumulation	<u>9,610</u>	Correction to December 2017 Net Base Energy Cost (B) line no. 2
Proposed True-Up Amount (T) for Current 6th Accumulation	\$ 1,965,134	Included on Sec-7 True-Up Amount (T) line no. 8
Proposed Adj/Corr Interest for Current 6th Accumulation	23	Included within Sec-7 Interest (I) line no. 9
<b>Total Proposed True-Up Amount for Current 6th Accumulation</b>	<b><u><u>\$ 1,965,157</u></u></b>	

Included above and on additional excel tabs:	ER-2017-0204 <u>Corr #1</u>	ER-2017-0204 <u>Corr #2</u>	ER-2018-0036 <u>Corr #2</u>
Correction Amount	FAR not ANEC	\$12,734	\$20
Correction Interest	-\$1,152	\$73	

**Short-Term Borrowing Rate:**

	Annual	Monthly
Jul-16	1.73%	0.14%
Aug-16	1.76%	0.15%
Sep-16	1.78%	0.15%
Oct-16	1.78%	0.15%
Nov-16	1.81%	0.15%
Dec-16	1.96%	0.16%

**KCPL Missouri FAC Accumulation**

	<b>Residential</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Streetlights</b>	<b>Total</b>
<b>Jul-16</b>	1,633,109	1,542,477	703,682	17,698	\$ 3,896,966
<b>Aug-16</b>	1,318,550	1,199,263	760,990	14,599	3,293,402
<b>Sep-16</b>	3,291,516	4,132,130	1,662,110	50,284	9,136,041
<b>Oct-16</b>	2,334,093	3,758,395	1,806,314	49,909	7,948,710
<b>Nov-16</b>	2,213,505	3,423,660	1,651,511	48,325	7,337,000
<b>Dec-16</b>	2,094,889	2,198,809	982,010	27,909	5,303,616
<b>Total</b>	<b>\$ 12,885,662</b>	<b>\$ 16,254,733</b>	<b>\$ 7,566,616</b>	<b>\$ 208,724</b>	<b>\$ 36,915,735</b>

	<b>Secondary</b>	<b>Primary</b>	<b>Total</b>
NSI by Voltage	4,727,498,108	3,537,840,946	1,189,657,162
Secondary/Primary Distribution	74.84%	25.16%	100.00%
Accumulation by Voltage	\$ 27,626,029	9,289,706	36,915,735

Base Energy by Voltage Level		
CIS+ Secondary Customers		3,367,031,634
CIS+ Primary Customers	1LGAF	77,830,796
CIS+ Primary Customers	1LGSF	116,513,299
CIS+ Primary Customers	1LGSG	42,873,970
CIS+ Primary Customers	1MGAF	123,174
CIS+ Primary Customers	1MGSF	55,348,466
CIS+ Primary Customers	1MGSG	2,422,052
CIS+ Primary Customers	1PGSF	158,682,898
CIS+ Primary Customers	1PGSG	230,779,258
CIS+ Primary Customers	1PGSV	154,020,355
CIS+ Primary Customers	1PGSZ	75,150,000
CIS+ Primary Customers	1POSF	68,209,701
CIS+ Primary Customers	1POSG	56,148,000
CIS+ Primary Customers	1POSW	13,224,263
CIS+ Primary Customers	1POSZ	74,901,600
CIS+ Primary Customers	1SGSF	612,949
CIS+ Primary Customers	1SGSG	65,317
Total CIS+		4,493,937,732
Wholesale - MO (1)		7,026,515
Other MO kWh (unbilled, co use, losses) (2)		226,533,861
<b>Total MO kWh</b>		<b>4,727,498,108</b>
Kansas (3)		3,587,650,892
<b>Total KCPL kWh</b>		<b>8,315,149,000</b>

(1) Includes Other Sales for Resale-Municipals based on Missouri Jurisdictional Factor (J).

(2) Includes net unbilled, company use, border customers, and estimated loss kWh based on Missouri Jurisdictional Factor (J).

(3) Includes billed, net unbilled, company use, border customers and estimated loss kWh allocated to Kansas Jurisdiction (1-J Factor).

KCPL Missouri FAC Recovery

Total	Recovery											Total Recovered	
	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18		Mar-18
Residential	442,507	627,101	874,389	1,218,513	1,198,198	945,879	815,297	683,896	880,228	1,222,612	1,042,569	879,872	10,831,060
Commercial	937,609	1,349,658	1,543,077	1,732,556	1,730,632	1,612,484	1,561,114	1,347,857	1,522,676	1,680,076	1,544,080	1,506,743	18,068,564
Industrial	407,078	508,996	478,514	609,375	552,366	529,653	542,778	557,494	514,160	506,114	477,805	417,379	6,101,712
Streetlights	20,713	24,886	263	49,574	24,991	24,940	24,681	24,963	24,981	24,763	25,180	24,993	294,927
<b>Total</b>	<b>1,807,906</b>	<b>2,510,642</b>	<b>2,896,242</b>	<b>3,610,018</b>	<b>3,506,187</b>	<b>3,112,956</b>	<b>2,943,870</b>	<b>2,614,209</b>	<b>2,942,045</b>	<b>3,433,566</b>	<b>3,089,634</b>	<b>2,828,987</b>	<b>35,296,263</b>

Primary voltage

Commercial	206,400	270,567	293,475	348,751	342,833	306,255	305,700	259,444	283,213	300,203	281,325	264,360	3,462,523
Industrial	344,589	421,094	387,376	499,653	448,378	429,304	221,486	215,429	217,376	218,829	202,641	216,725	3,822,879
<b>Total</b>	<b>550,988</b>	<b>691,661</b>	<b>680,850</b>	<b>848,404</b>	<b>791,211</b>	<b>735,558</b>	<b>527,186</b>	<b>474,874</b>	<b>500,589</b>	<b>519,031</b>	<b>483,966</b>	<b>481,085</b>	<b>7,285,403</b>

Current Period CAF	0.00425	66.5%	Current Period CAF	0.00240	36.1%
Previous Period CAF	0.00214	33.5%	Previous Period CAF	0.00425	63.9%
Annual CAF	0.00639		Annual CAF	0.00665	
Current Period CAF %	66.510%		Previous Period CAF %	63.910%	

Trans/Sub voltage

Commercial						9,460	8,501	8,254	10,415	8,267	7,252	52,149
Industrial						224,975	251,509	201,393	196,980	185,339	105,313	1,165,511
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>234,435</b>	<b>260,011</b>	<b>209,647</b>	<b>207,395</b>	<b>193,606</b>	<b>112,565</b>	<b>1,217,660</b>

Current Period CAF	0.00425	66.5%	Current Period CAF	0.00234	35.5%
Previous Period CAF	0.00214	33.5%	Previous Period CAF	0.00425	64.5%
Annual CAF	0.00639		Annual CAF	0.00659	
Current Period CAF %	66.510%		Previous Period CAF %	64.492%	

Secondary voltage

Residential	442,507	627,101	874,389	1,218,513	1,198,198	945,879	815,297	683,896	880,228	1,222,612	1,042,569	879,872	10,831,060
Commercial	731,209	1,079,091	1,249,603	1,383,805	1,387,799	1,306,230	1,245,954	1,079,911	1,231,209	1,369,458	1,254,489	1,235,132	14,553,891
Industrial	62,489	87,903	91,138	109,722	103,988	100,349	96,317	90,555	95,391	90,305	89,825	95,340	1,113,322
Streetlights	20,713	24,886	263	49,574	24,991	24,940	24,681	24,963	24,981	24,763	25,180	24,993	294,927
<b>Total</b>	<b>1,256,918</b>	<b>1,818,981</b>	<b>2,215,392</b>	<b>2,761,614</b>	<b>2,714,976</b>	<b>2,377,398</b>	<b>2,182,249</b>	<b>1,879,325</b>	<b>2,231,809</b>	<b>2,707,139</b>	<b>2,412,062</b>	<b>2,235,337</b>	<b>26,793,200</b>

Current Period CAF	0.00436	66.6%	Current Period CAF	0.00246	36.1%
Previous Period CAF	0.00219	33.4%	Previous Period CAF	0.00436	63.9%
Annual CAF	0.00655		Annual CAF	0.00682	
Current Period CAF %	66.565%		Previous Period CAF %	63.930%	

KCPL Missouri  
 FAC BALANCE BY RECOVERY PERIOD  
 WITH INTEREST CALCULATION

	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
	← 3rd Accumulation period →						Filing and Approval			←		
	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
<b>3rd Accumulation</b>												
C/M (Over)/Under Accrued	3,890,353.64	3,287,936.31	9,117,916.02	7,932,943.86	7,331,080.28	5,297,498.01						
C/M (Over)/Under Recovery										1,807,906.36	2,510,641.75	2,896,242.37
CUMM (Over)/Under Balance	3,890,354	7,178,290	16,296,206	24,229,150	31,560,230	36,857,728	37,193,761	37,193,761	37,193,761	35,385,855	32,875,213	29,978,971
Corrections						11,655						
Balance correction (Interest adj in 4th Accum)												58,026
Monthly STD rate	0.14%	0.15%	0.15%	0.15%	0.15%	0.16%						
C/M Accrued interest (P/M Bal)	34,177.64	39,657.58	43,978.68	56,560.90	67,659.02	82,344.44						
CUMM Accrued Interest Balance	34,178	73,835	117,814	174,375	242,034	324,378						
							← 4th Accumulation period →					
							Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
<b>4th Accumulation</b>												
(Over)/Under Adjustment from 1st Accum									560,544			10,411
C/M (Over)/Under Accrued							3,866,898.57	3,662,985.24	4,045,750.07	2,513,343.81	1,179,478.47	4,678,702.81
C/M (Over)/Under Recovery												
CUMM (Over)/Under Balance							3,866,899	7,529,884	12,136,178	14,649,522	15,829,000	20,124,803
Corrections (Property Tax & Dep and Interest adjustment)										(382,900)		1,840
Monthly STD rate							0.17%	0.17%	0.18%	0.19%	0.19%	0.20%
C/M Accrued interest (P/M Bal)							90,288.37	94,055.98	103,961.82	110,922.62	111,530.04	113,424.37
CUMM Accrued Interest Balance							90,288	184,344	288,306	399,229	510,759	624,183
<b>5th Accumulation</b>												
(Over)/Under Adjustment from 2nd Accum												
C/M (Over)/Under Accrued												
C/M (Over)/Under Recovery												
CUMM (Over)/Under Balance												
Correction (Transmission & Interest)												
Monthly STD rate												
C/M Accrued interest (P/M Bal)												
CUMM Accrued Interest Balance												
<b>6th Accumulation</b>												
(Over)/Under Adjustment from 3rd Accum												
C/M (Over)/Under Accrued												
C/M (Over)/Under Recovery												
CUMM (Over)/Under Balance												
Correction (Dec 2017 Base)												
Monthly STD rate												
C/M Accrued interest (P/M Bal)												
CUMM Accrued Interest Balance												

KCPL Missouri  
**FAC BALANCE BY RECOVERY PERIOD  
 WITH INTEREST CALCULATION**

	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18
	<b>Jul-17</b>	<b>Aug-17</b>	<b>Recovery Period Sep-17</b>	<b>Oct-17</b>	<b>Nov-17</b>	<b>Dec-17</b>	<b>Jan-18</b>	<b>Feb-18</b>	<b>Mar-18</b>			
<b>3rd Accumulation</b>												
C/M (Over)/Under Accrued												
C/M (Over)/Under Recovery	3,610,018.12	3,506,186.95	3,112,956.26	2,943,870.04	2,614,209.43	2,942,044.55	3,433,565.89	3,089,634.33	2,828,986.94			
CUMM (Over)/Under Balance	26,426,978	22,920,791	19,807,835	16,863,965	14,249,756	11,307,711	7,874,145	4,784,511	1,955,524			
Corrections												
Balance correction (Interest adj in 4th Accum)												
Monthly STD rate												
C/M Accrued interest (P/M Bal)												
CUMM Accrued Interest Balance												
		<b>Filing and Approval Aug-17</b>	<b>Sep-17</b>	<b>Oct-17</b>	<b>Nov-17</b>	<b>Dec-17</b>	<b>Jan-18</b>	<b>Recovery Period Feb-18</b>	<b>Mar-18</b>	<b>Apr-18</b>	<b>May-18</b>	<b>Jun-18</b>
<b>4th Accumulation</b>												
(Over)/Under Adjustment from 1st Accum												
C/M (Over)/Under Accrued												
C/M (Over)/Under Recovery				1,658,051.14	1,471,675.92	1,657,346.15	1,934,712.06	1,740,829.88	1,594,870.71	1,745,274.89	1,561,975.76	1,854,756.25
CUMM (Over)/Under Balance	20,761,237	20,761,237	20,761,237	19,103,186	17,631,510	15,974,164	14,039,452	12,298,622	10,703,752	8,958,477	7,396,501	5,541,745
Corrections (Property Tax & Dep and Interest ar												
Monthly STD rate												
C/M Accrued interest (P/M Bal)												
CUMM Accrued Interest Balance												
			<b>5th Accumulation period Sep-17</b>	<b>Oct-17</b>	<b>Nov-17</b>	<b>Dec-17</b>	<b>Jan-18</b>	<b>Filing and Approval Feb-18</b>	<b>Mar-18</b>	<b>Apr-18</b>	<b>Recovery Period May-18</b>	<b>Jun-18</b>
<b>5th Accumulation</b>												
(Over)/Under Adjustment from 2nd Accum			1,353,862									
C/M (Over)/Under Accrued	2,919,866.00	2,470,949.54	3,155,611.76	3,604,610.35	3,565,710.20	3,121,556.65						
C/M (Over)/Under Recovery										1,768,889.22	1,581,946.54	1,879,426.17
CUMM (Over)/Under Balance	2,919,866.00	5,362,080.54	9,871,553.90	13,476,164.25	17,041,874.45	20,163,431.10	20,822,566	20,822,566	20,822,566	19,053,676	17,471,730	15,592,304
Correction (Transmission & Interest)												(1)
Monthly STD rate	<b>0.21%</b>	<b>0.21%</b>	<b>0.21%</b>	<b>0.21%</b>	<b>0.21%</b>	<b>0.23%</b>						
C/M Accrued interest (P/M Bal)	117,115.71	113,170.35	107,822.18	104,664.30	104,655.02	111,707.84						
CUMM Accrued Interest Balance	117,116	230,286	338,108	442,773	547,428	659,135						
							<b>Jan-18</b>	<b>Feb-18</b>	<b>6th Accumulation period Mar-18</b>	<b>Apr-18</b>	<b>May-18</b>	<b>Jun-18</b>
<b>6th Accumulation</b>												
(Over)/Under Adjustment from 3rd Accum												
C/M (Over)/Under Accrued							4,035,205.70	1,861,349.90	1,955,524			
C/M (Over)/Under Recovery										5,791,718.26	1,584,294.77	4,154,290.60
CUMM (Over)/Under Balance							4,035,205.70	5,906,188.30	13,492,365.12	19,284,083.38	20,868,378.16	25,022,668.75
Correction (Dec 2017 Base)								9,633				
Monthly STD rate							<b>0.23%</b>	<b>0.24%</b>	<b>0.25%</b>	<b>0.26%</b>	<b>0.27%</b>	<b>0.28%</b>
C/M Accrued interest (P/M Bal)							111,101.09	111,104.88	111,355.21	118,174.04	126,123.30	126,537.95
CUMM Accrued Interest Balance							111,101	222,206	333,561	451,735	577,859	704,396

Short Term Debt Rate KCPL Missouri

Day	Date	One Month LIBOR	Applicable Margin	Upfront Fees	Daily Rate		
Friday	July 1, 2016	0.4676%	1.2500%		1.7176%		
Saturday	July 2, 2016	0.4676%	1.2500%		1.7176%		
Sunday	July 3, 2016	0.4676%	1.2500%		1.7176%		
Monday	July 4, 2016	0.4696%	1.2500%		1.7196%		
Tuesday	July 5, 2016	0.4703%	1.2500%		1.7203%		
Wednesday	July 6, 2016	0.4726%	1.2500%		1.7226%		
Thursday	July 7, 2016	0.4743%	1.2500%		1.7243%		
Friday	July 8, 2016	0.4758%	1.2500%		1.7258%		
Saturday	July 9, 2016	0.4758%	1.2500%		1.7258%		
Sunday	July 10, 2016	0.4758%	1.2500%		1.7258%		
Monday	July 11, 2016	0.4779%	1.2500%		1.7279%		
Tuesday	July 12, 2016	0.4794%	1.2500%		1.7294%		
Wednesday	July 13, 2016	0.4814%	1.2500%		1.7314%		
Thursday	July 14, 2016	0.4821%	1.2500%		1.7321%		
Friday	July 15, 2016	0.4833%	1.2500%		1.7333%		
Saturday	July 16, 2016	0.4833%	1.2500%		1.7333%		
Sunday	July 17, 2016	0.4833%	1.2500%		1.7333%		
Monday	July 18, 2016	0.4866%	1.2500%		1.7366%		
Tuesday	July 19, 2016	0.4853%	1.2500%		1.7353%		
Wednesday	July 20, 2016	0.4874%	1.2500%		1.7374%		
Thursday	July 21, 2016	0.4879%	1.2500%		1.7379%		
Friday	July 22, 2016	0.4904%	1.2500%		1.7404%		
Saturday	July 23, 2016	0.4904%	1.2500%		1.7404%		
Sunday	July 24, 2016	0.4904%	1.2500%		1.7404%		
Monday	July 25, 2016	0.4909%	1.2500%		1.7409%		
Tuesday	July 26, 2016	0.4927%	1.2500%		1.7427%		
Wednesday	July 27, 2016	0.4957%	1.2500%		1.7457%		
Thursday	July 28, 2016	0.4939%	1.2500%		1.7439%		
Friday	July 29, 2016	0.4959%	1.2500%		1.7459%		
Saturday	July 30, 2016	0.4959%	1.2500%		1.7459%	<b>Average</b>	<b>Monthly Rate</b>
Sunday	July 31, 2016	0.4959%	1.2500%		1.7459%	1.7328%	0.14%
Monday	August 1, 2016	0.4939%	1.2500%		1.7439%		
Tuesday	August 2, 2016	0.4939%	1.2500%		1.7439%		
Wednesday	August 3, 2016	0.4969%	1.2500%		1.7469%		
Thursday	August 4, 2016	0.4984%	1.2500%		1.7484%		
Friday	August 5, 2016	0.5039%	1.2500%		1.7539%		
Saturday	August 6, 2016	0.5039%	1.2500%		1.7539%		
Sunday	August 7, 2016	0.5039%	1.2500%		1.7539%		
Monday	August 8, 2016	0.5119%	1.2500%		1.7619%		
Tuesday	August 9, 2016	0.5132%	1.2500%		1.7632%		
Wednesday	August 10, 2016	0.5177%	1.2500%		1.7677%		
Thursday	August 11, 2016	0.5077%	1.2500%		1.7577%		
Friday	August 12, 2016	0.5067%	1.2500%		1.7567%		
Saturday	August 13, 2016	0.5067%	1.2500%		1.7567%		
Sunday	August 14, 2016	0.5067%	1.2500%		1.7567%		
Monday	August 15, 2016	0.5074%	1.2500%		1.7574%		
Tuesday	August 16, 2016	0.5074%	1.2500%		1.7574%		
Wednesday	August 17, 2016	0.5141%	1.2500%		1.7641%		
Thursday	August 18, 2016	0.5124%	1.2500%		1.7624%		
Friday	August 19, 2016	0.5211%	1.2500%		1.7711%		
Saturday	August 20, 2016	0.5211%	1.2500%		1.7711%		
Sunday	August 21, 2016	0.5211%	1.2500%		1.7711%		
Monday	August 22, 2016	0.5222%	1.2500%		1.7722%		
Tuesday	August 23, 2016	0.5244%	1.2500%		1.7744%		
Wednesday	August 24, 2016	0.5199%	1.2500%		1.7699%		
Thursday	August 25, 2016	0.5238%	1.2500%		1.7738%		
Friday	August 26, 2016	0.5244%	1.2500%		1.7744%		
Saturday	August 27, 2016	0.5244%	1.2500%		1.7744%		
Sunday	August 28, 2016	0.5244%	1.2500%		1.7744%		
Monday	August 29, 2016	0.5244%	1.2500%		1.7744%		
Tuesday	August 30, 2016	0.5232%	1.2500%		1.7732%	<b>Average</b>	<b>Monthly Rate</b>
Wednesday	August 31, 2016	0.5249%	1.2500%		1.7749%	1.7631%	0.15%

Short Term Debt Rate KCPL Missouri

Day	Date	One Month LIBOR	Applicable Margin	Upfront Fees	Daily Rate		
Thursday	September 1, 2016	0.5229%	1.2500%		1.7729%		
Friday	September 2, 2016	0.5257%	1.2500%		1.7757%		
Saturday	September 3, 2016	0.5257%	1.2500%		1.7757%		
Sunday	September 4, 2016	0.5257%	1.2500%		1.7757%		
Monday	September 5, 2016	0.5193%	1.2500%		1.7693%		
Tuesday	September 6, 2016	0.5166%	1.2500%		1.7666%		
Wednesday	September 7, 2016	0.5132%	1.2500%		1.7632%		
Thursday	September 8, 2016	0.5182%	1.2500%		1.7682%		
Friday	September 9, 2016	0.5269%	1.2500%		1.7769%		
Saturday	September 10, 2016	0.5269%	1.2500%		1.7769%		
Sunday	September 11, 2016	0.5269%	1.2500%		1.7769%		
Monday	September 12, 2016	0.5277%	1.2500%		1.7777%		
Tuesday	September 13, 2016	0.5243%	1.2500%		1.7743%		
Wednesday	September 14, 2016	0.5296%	1.2500%		1.7796%		
Thursday	September 15, 2016	0.5309%	1.2500%		1.7809%		
Friday	September 16, 2016	0.5318%	1.2500%		1.7818%		
Saturday	September 17, 2016	0.5318%	1.2500%		1.7818%		
Sunday	September 18, 2016	0.5318%	1.2500%		1.7818%		
Monday	September 19, 2016	0.5362%	1.2500%		1.7862%		
Tuesday	September 20, 2016	0.5431%	1.2500%		1.7931%		
Wednesday	September 21, 2016	0.5463%	1.2500%		1.7963%		
Thursday	September 22, 2016	0.5253%	1.2500%		1.7753%		
Friday	September 23, 2016	0.5222%	1.2500%		1.7722%		
Saturday	September 24, 2016	0.5222%	1.2500%		1.7722%		
Sunday	September 25, 2016	0.5222%	1.2500%		1.7722%		
Monday	September 26, 2016	0.5244%	1.2500%		1.7744%		
Tuesday	September 27, 2016	0.5267%	1.2500%		1.7767%		
Wednesday	September 28, 2016	0.5244%	1.2500%		1.7744%		
Thursday	September 29, 2016	0.5272%	1.2500%		1.7772%	<b>Average</b>	<b>Monthly Rate</b>
Friday	September 30, 2016	0.5311%	1.2500%		1.7811%	1.7769%	0.15%
Saturday	October 1, 2016	0.5311%	1.2500%		1.7811%		
Sunday	October 2, 2016	0.5311%	1.2500%		1.7811%		
Monday	October 3, 2016	0.5283%	1.2500%		1.7783%		
Tuesday	October 4, 2016	0.5272%	1.2500%		1.7772%		
Wednesday	October 5, 2016	0.5257%	1.2500%		1.7757%		
Thursday	October 6, 2016	0.5296%	1.2500%		1.7796%		
Friday	October 7, 2016	0.5290%	1.2500%		1.7790%		
Saturday	October 8, 2016	0.5290%	1.2500%		1.7790%		
Sunday	October 9, 2016	0.5290%	1.2500%		1.7790%		
Monday	October 10, 2016	0.5296%	1.2500%		1.7796%		
Tuesday	October 11, 2016	0.5307%	1.2500%		1.7807%		
Wednesday	October 12, 2016	0.5346%	1.2500%		1.7846%		
Thursday	October 13, 2016	0.5346%	1.2500%		1.7846%		
Friday	October 14, 2016	0.5357%	1.2500%		1.7857%		
Saturday	October 15, 2016	0.5357%	1.2500%		1.7857%		
Sunday	October 16, 2016	0.5357%	1.2500%		1.7857%		
Monday	October 17, 2016	0.5279%	1.2500%		1.7779%		
Tuesday	October 18, 2016	0.5257%	1.2500%		1.7757%		
Wednesday	October 19, 2016	0.5246%	1.2500%		1.7746%		
Thursday	October 20, 2016	0.5240%	1.2500%		1.7740%		
Friday	October 21, 2016	0.5340%	1.2500%		1.7840%		
Saturday	October 22, 2016	0.5340%	1.2500%		1.7840%		
Sunday	October 23, 2016	0.5340%	1.2500%		1.7840%		
Monday	October 24, 2016	0.5340%	1.2500%		1.7840%		
Tuesday	October 25, 2016	0.5359%	1.2500%		1.7859%		
Wednesday	October 26, 2016	0.5348%	1.2500%		1.7848%		
Thursday	October 27, 2016	0.5343%	1.2500%		1.7843%		
Friday	October 28, 2016	0.5327%	1.2500%		1.7827%		
Saturday	October 29, 2016	0.5327%	1.2500%		1.7827%		
Sunday	October 30, 2016	0.5327%	1.2500%		1.7827%	<b>Average</b>	<b>Monthly Rate</b>
Monday	October 31, 2016	0.5338%	1.2500%		1.7838%	1.7813%	0.15%

Short Term Debt Rate KCPL Missouri

Day	Date	One Month LIBOR	Applicable Margin	Upfront Fees	Daily Rate		
Tuesday	November 1, 2016	0.5304%	1.2500%		1.7804%		
Wednesday	November 2, 2016	0.5320%	1.2500%		1.7820%		
Thursday	November 3, 2016	0.5326%	1.2500%		1.7826%		
Friday	November 4, 2016	0.5353%	1.2500%		1.7853%		
Saturday	November 5, 2016	0.5353%	1.2500%		1.7853%		
Sunday	November 6, 2016	0.5353%	1.2500%		1.7853%		
Monday	November 7, 2016	0.5353%	1.2500%		1.7853%		
Tuesday	November 8, 2016	0.5370%	1.2500%		1.7870%		
Wednesday	November 9, 2016	0.5364%	1.2500%		1.7864%		
Thursday	November 10, 2016	0.5382%	1.2500%		1.7882%		
Friday	November 11, 2016	0.5382%	1.2500%		1.7882%		
Saturday	November 12, 2016	0.5382%	1.2500%		1.7882%		
Sunday	November 13, 2016	0.5382%	1.2500%		1.7882%		
Monday	November 14, 2016	0.5421%	1.2500%		1.7921%		
Tuesday	November 15, 2016	0.5501%	1.2500%		1.8001%		
Wednesday	November 16, 2016	0.5546%	1.2500%		1.8046%		
Thursday	November 17, 2016	0.5618%	1.2500%		1.8118%		
Friday	November 18, 2016	0.5660%	1.2500%		1.8160%		
Saturday	November 19, 2016	0.5660%	1.2500%		1.8160%		
Sunday	November 20, 2016	0.5660%	1.2500%		1.8160%		
Monday	November 21, 2016	0.5678%	1.2500%		1.8178%		
Tuesday	November 22, 2016	0.5842%	1.2500%		1.8342%		
Wednesday	November 23, 2016	0.5920%	1.2500%		1.8420%		
Thursday	November 24, 2016	0.6026%	1.2500%		1.8526%		
Friday	November 25, 2016	0.6059%	1.2500%		1.8559%		
Saturday	November 26, 2016	0.6059%	1.2500%		1.8559%		
Sunday	November 27, 2016	0.6059%	1.2500%		1.8559%		
Monday	November 28, 2016	0.6056%	1.2500%		1.8556%		
Tuesday	November 29, 2016	0.6167%	1.2500%		1.8667%	<b>Average</b>	<b>Monthly Rate</b>
Wednesday	November 30, 2016	0.6237%	1.2500%		1.8737%	1.8126%	0.15%
Thursday	December 1, 2016	0.6345%	1.2500%		1.8845%		
Friday	December 2, 2016	0.6467%	1.2500%		1.8967%		
Saturday	December 3, 2016	0.6467%	1.2500%		1.8967%		
Sunday	December 4, 2016	0.6467%	1.2500%		1.8967%		
Monday	December 5, 2016	0.6519%	1.2500%		1.9019%		
Tuesday	December 6, 2016	0.6489%	1.2500%		1.8989%		
Wednesday	December 7, 2016	0.6542%	1.2500%		1.9042%		
Thursday	December 8, 2016	0.6639%	1.2500%		1.9139%		
Friday	December 9, 2016	0.6800%	1.2500%		1.9300%		
Saturday	December 10, 2016	0.6800%	1.2500%		1.9300%		
Sunday	December 11, 2016	0.6800%	1.2500%		1.9300%		
Monday	December 12, 2016	0.6947%	1.2500%		1.9447%		
Tuesday	December 13, 2016	0.7039%	1.2500%		1.9539%		
Wednesday	December 14, 2016	0.7073%	1.2500%		1.9573%		
Thursday	December 15, 2016	0.7362%	1.2500%		1.9862%		
Friday	December 16, 2016	0.7390%	1.2500%		1.9890%		
Saturday	December 17, 2016	0.7390%	1.2500%		1.9890%		
Sunday	December 18, 2016	0.7390%	1.2500%		1.9890%		
Monday	December 19, 2016	0.7440%	1.2500%		1.9940%		
Tuesday	December 20, 2016	0.7490%	1.2500%		1.9990%		
Wednesday	December 21, 2016	0.7550%	1.2500%		2.0050%		
Thursday	December 22, 2016	0.7561%	1.2500%		2.0061%		
Friday	December 23, 2016	0.7611%	1.2500%		2.0111%		
Saturday	December 24, 2016	0.7611%	1.2500%		2.0111%		
Sunday	December 25, 2016	0.7611%	1.2500%		2.0111%		
Monday	December 26, 2016	0.7611%	1.2500%		2.0111%		
Tuesday	December 27, 2016	0.7611%	1.2500%		2.0111%		
Wednesday	December 28, 2016	0.7700%	1.2500%		2.0200%		
Thursday	December 29, 2016	0.7111%	1.2500%		1.9611%		
Friday	December 30, 2016	0.7717%	1.2500%		2.0217%	<b>Average</b>	<b>Monthly Rate</b>
Saturday	December 31, 2016	0.7717%	1.2500%		2.0217%	1.9638%	0.16%

Monthly FAC calculation - December 2017

Kansas City Power & Light Company - KCPL Missouri FAC Calculation December-17	ORIGINAL	CORRECTED	CHANGE
J Factor	J Factor	J Factor	
<b>Account</b>	<b>KCPL MO</b>	<b>KCPL MO</b>	
Total Production Fuel (Fuel Operations)	27,031,561.70	27,031,561.70	-
Less: Natural Gas Reservation	272,505.50	272,505.50	-
Less: REC Expense	107,038.01	107,038.01	-
Less: 557100	1,460,917.36	1,460,917.36	-
Less: Residuals 501420	26,895.05	26,895.05	-
Less: SO2 Amortization	(331,950.32)	(331,950.32)	-
Less: MO Hedging costs	-	-	-
Less: Depreciation & Property Taxes	54,045.58	54,045.58	-
Plus: MO SO2 Amortization gross up	(338,288.06)	(338,288.06)	-
Plus: MO Hedging costs gross up	-	-	-
Less: Labor in Fuel Residuals 501400	8,267.05	8,267.05	-
Less: Fuel Handling	1,115,570.21	1,115,570.21	-
<b>Total Fuel and Emissions (FC + E - R)</b>	<b>23,979,985.20</b>	<b>23,979,985.20</b>	-
Total Purchased Power	11,324,578.44	11,324,578.44	-
Less: Capacity 555005	-	-	-
Plus: Short Term Capacity (Query)	-	-	-
<b>Total Purchased Power (PP)</b>	<b>11,324,578.44</b>	<b>11,324,578.44</b>	-
Total Transmission (565)	5,614,479.79	5,614,479.79	-
Less: 565100	63,657.46	63,657.46	-
Less: Z2	-	-	-
Less: Dept 560 (Query)	-	-	-
Less: 79.09% of SPP Transmission	4,510,691.07	4,510,691.07	-
<b>Total Transmission (TC)</b>	<b>1,040,131.26</b>	<b>1,040,131.26</b>	-
<b>Total Wholesale Sales</b>	<b>(9,862,490.57)</b>	<b>(9,862,490.57)</b>	-
Less: Capacity 447012	(117,500.00)	(117,500.00)	-
Less: Capacity 447014	(2,578.13)	(2,578.13)	-
Plus: Short Term Capacity (Query)	-	-	-
Less: Other Sales for Resale-Municipals 447103	(115,203.19)	(115,203.19)	-
Less: Other Sales for Resale-Private Utilities 447101	(3,168.29)	(3,168.29)	-
<b>Total Off System Sales Revenue (OSSR)</b>	<b>(9,624,040.96)</b>	<b>(9,624,040.96)</b>	-
<b>ANEC (FC+E+PP+TC-OSSR-R)</b>	<b>26,720,653.94</b>	<b>26,720,653.94</b>	-
Retail Sales	1,271,926,993.00	1,271,926,993.00	-
Other Sales for Resale-Municipals	1,507,364.00	1,507,364.00	-
Other Sales for Resale-Border	127,450.00	127,450.00	-
Estimated Losses	85,916,578.00	85,916,578.00	-
Est. Losses - Prior Period Corr.	(4,065,242.00)	(5,222,050.00)	(1,156,808)
Unaccounted for kWh	-	-	-
Used by Company	1,697,665.00	1,697,665.00	-
<b>kWh Net System Input</b>	<b>1,357,110,808.00</b>	<b>1,355,954,000.00</b>	<b>(1,156,808)</b>
Base Energy Cost	0.01542	0.01542	-
<b>Total Base Energy Cost</b>	<b>20,926,648.66</b>	<b>20,908,810.68</b>	<b>(17,838)</b>
(ANEC - B)	5,794,005.28	5,811,843.26	17,838
MO Retail Kwh Sales	725,752,498.00	725,752,498.00	-
MO Retail Kwh Sales Losses	45,867,557.87	45,867,557.87	-
KS Retail Kwh Sales	546,174,495.00	546,174,495.00	-
KS Retail Kwh Sales Losses	41,072,322.02	41,072,322.02	-
SFR, Muni Kwh Sales	1,634,814.00	1,634,814.00	-
SFR, Muni Kwh Sales Losses	111,821.28	111,821.28	-
Jurisdictional Factor (J)	0.5671	0.5671	-
(ANEC -B) * J	3,285,849.11	3,295,965.24	10,116
Plus: MO specific SO2 Amortization	-	-	-
Plus: MO Specific Hedge costs	-	-	-
((ANEC -B) * J) + State Specific Costs	3,285,849.11	3,295,965.24	10,116
((ANEC -B) * J) + State Specific Costs) * 95%	3,121,556.65	3,131,166.97	9,610

FAR calculation for the 5th accumulation period ending December 2017

Kansas City Power & Light Company - KCPL Missouri Calculations of the proposed FAC collection Rates	ORIGINAL	CORRECTED	CHANGE
ER-2016-0285 eff June 8, 2017 Sheet No. 50.11 - 50.20	ER-2016-0285 eff June 8, 2017 Sheet No. 50.11 - 50.20		
<b>6-months accumulation period ending:</b>	<b>KCP&amp;L 12/31/2017</b>	<b>KCP&amp;L 12/31/2017</b>	
(FC) - 501 Fuel	\$ 109,384,924	\$ 109,384,924	-
(E) - 509 Allowances	(24,088)	(24,088)	-
(FC) - 518 Nuclear Fuel	16,310,331	16,310,331	-
(FC) - 547 Fuel	3,251,336	3,251,336	-
(PP) - 555 Purchased Power	73,073,093	73,073,093	-
(TC) - 565 Transmission Cost	8,298,034	8,298,034	-
(OSSR) - 447 Off-System Sales Revenue	(48,160,944)	(48,160,944)	-
Plus: MO specific SO2 Amortization	(2,032,136)	(2,032,136)	-
Plus: MO Specific Hedge Cost*	-	-	-
Actual Net Energy Cost (ANEC)	\$ 160,100,551	\$ 160,100,551	-
Net Base Energy cost (B)	\$ 125,138,586	\$ 125,120,748	(17,838)
Base Factor (BF)	\$ 0.01542	\$ 0.01542	-
Accumulation Period NSI (SAP)	8,115,342,808	8,114,186,000	(1,156,808)
(ANEC-B)	\$ 34,961,965	\$ 34,979,803	17,838
Jurisdictional Factor (J)	56.71819%	56.71819%	(0)
(ANEC-B)*J	\$ 19,829,794	\$ 19,839,910	10,116
Customer Responsibility	95%	95%	-
95% *((ANEC-B)*J)	\$ 18,838,304	\$ 18,847,915	9,610
True-Up Amount (T)	\$ 1,574,675	\$ 1,574,675	-
Interest (I)	\$ 658,284	\$ 658,284	-
Prudence Adjustment Amount (P)	\$ -	\$ -	-
Fuel and Purchased Power Adjustment (FPA)	\$ 21,071,263	\$ 21,080,874	9,610
Estimated Recovery Period Retail NSI (SRP)	9,031,850,087	9,031,850,087	-
Current Period Fuel Adjustment Rate (FAR)	\$ 0.00233	\$ 0.00233	-
VAFTrans/Sub	1.0195	1.0195	-
Current Period FARTrans/Sub = FAR x VAFTrans/Sub	\$ 0.00238	\$ 0.00238	-
Prior Period FARTrans/Sub	\$ 0.00234	\$ 0.00234	-
Current Annual FARTrans/Sub	\$ 0.00472	\$ 0.00472	-
VAFPrim	1.0451	1.0451	-
Current Period FARPrim = FAR x VAFPrim	\$ 0.00244	\$ 0.00244	-
Prior Period FARPrim	\$ 0.00240	\$ 0.00240	-
Current Annual FARPRIM	\$ 0.00484	\$ 0.00484	-
VAFSec	1.0707	1.0707	-
Current Period FARSec = FAR x VAFSec	\$ 0.00249	\$ 0.00249	-
Prior Period FARSec	\$ 0.00246	\$ 0.00246	-
Current Annual FARSec	\$ 0.00495	\$ 0.00495	-

Interest calculation  
 9,610  
0.23%  
 23  
 Included on Balance and Interest tab  
 9,633

**Corrections included with 3rd Accumulation - ER-2017-0204**

**KCP&L Missouri FAC - True-Up Amount (T) Corrections to prior accumulation periods**

**Correction #1**

Included in Actual Net Energy Cost (ANEC) total, but not in the jurisdictional amount (ANEC-B)\*J

	<b>201601</b>	
Plus: MO SO2 Amortization gross up	\$ (343,508)	
Plus: MO Hedging costs gross up	(124,060)	
	(467,568)	
MO Jurisdictional Factor (J)	0.55989	
	(261,787)	
Less 5%	13,089	
Omitted from ANEC-B*J	(248,698)	<i>This is already included on the Balance Interest tab in January 2016</i>
Interest October 2016	(369)	0.15%
Interest November 2016	(376)	0.15%
Interest December 2016	(407)	0.16%
	<u>\$ (249,850)</u>	<i>This was a correction to the previous FAR calculation only</i>

**Correction #2**

<b>Long-Term Capacity OSSR</b>	<b>201509</b>	<b>201510</b>	<b>201511</b>	<b>201512</b>	<b>201601</b>	<b>201602</b>	<b>201603</b>	<b>201604</b>	<b>201605</b>	<b>201606</b>	<b>Total</b>
	\$ 2,578.13	\$ 2,578.13	\$ 2,578.13	\$ 2,578.13	\$ 2,578.13	\$ 2,578.13	\$ 2,578.13	\$ 2,578.13	\$ 2,578.13	\$ 2,578.13	\$ 25,781.30
<b>OSSR adjustment to FAC</b>											
Long-term Capacity	171.88	2,578.13	2,578.13	2,578.13	2,578.13	2,578.13	2,578.13	2,578.13	2,578.13	2,578.13	23,375.05
MO Jurisdictional Factor (J)	0.56140	0.59751	0.57083	0.58039	0.55989	0.59103	0.58935	0.57464	0.57325	0.53292	
	96.49	1,540.45	1,471.68	1,496.33	1,443.47	1,523.76	1,519.41	1,481.50	1,477.90	1,373.94	13,424.93
Less 5%	(4.82)	(77.02)	(73.58)	(74.82)	(72.17)	(76.19)	(75.97)	(74.07)	(73.90)	(68.70)	(671.25)
Less Muni portion (see below)	(0.15)	(2.34)	(2.01)	(2.22)	(2.15)	(2.15)	(2.37)	(2.15)	(2.03)	(2.18)	(19.75)
Total difference	91.52	1,461.09	1,396.08	1,419.29	1,369.15	1,445.42	1,441.07	1,405.27	1,401.98	1,303.06	12,733.93
Interest Rate		0.0012	0.0012	0.0013	0.0014	0.0014	0.0014	0.0014	0.0014	0.0014	0.0122
Interest calculation		0.11	1.89	3.96	6.12	8.03	10.12	12.14	14.12	16.19	72.68
Total increase in retail FAC	<u>\$ 91.52</u>	<u>\$ 1,461.20</u>	<u>\$ 1,397.97</u>	<u>\$ 1,423.25</u>	<u>\$ 1,375.27</u>	<u>\$ 1,453.45</u>	<u>\$ 1,451.19</u>	<u>\$ 1,417.42</u>	<u>\$ 1,416.10</u>	<u>\$ 1,319.25</u>	<u>\$ 12,806.62</u>

(Sept 2015 = 2/30)

**Municipal portion of FAC**

Original Municipal portion	250.59	2,067.34	3,305.00	4,787.00	3,753.55	5,798.27	7,249.25	3,668.52	4,265.68	3,532.22
Revised Municipal portion	250.74	2,069.68	3,307.01	4,789.22	3,755.70	5,800.42	7,251.62	3,670.67	4,267.71	3,534.40
Change	(0.15)	(2.34)	(2.01)	(2.22)	(2.15)	(2.15)	(2.37)	(2.15)	(2.03)	(2.18)

**Total True-Up Amount (T) Corrections to prior accumulation periods in 3rd accumulation**

		<b>Correction</b>	<b>Interest</b>
Correction #1	\$ (249,850)	(248,698)	(1,152)
Correction #2	\$ 12,807	12,734	73
	<u>\$ (237,043)</u>	<u>(235,964)</u>	<u>(1,079)</u>

**Included on the Balance Interest tab in 3rd accumulation**

Correction #1	\$ (1,152)
Correction #2	\$ 12,807
	<u>\$ 11,655</u>

**Correction included with 4th Accumulation - ER-2018-0036**

**KCPL Missouri FAC correction #2**

The KCPL Missouri FAC interest calculation incorrectly removed the SFR/Muni amount twice from the monthly (Over)/Under Accrued on the Balance and Interest tab.

	<i>from monthly worksheets</i>	<i>from correction included in 3rd accumulation</i>				<i>For interest calculation going forward</i>
	<b>Add back SFR/Muni reduction</b>	<b>Add back SFR/Muni reduction</b>	<b>Cumm Bal</b>	<b>STD rate</b>	<b>Interest</b>	<b>Added to June 2017 Balance &amp; Interest tab</b>
Sep-15	250.59	0.15	251	0.12%		
Oct-15	2,067.34	2.34	2,320	0.12%	0.30	
Nov-15	3,305.00	2.01	5,627	0.12%	2.82	
Dec-15	4,787.00	2.22	10,417	0.13%	7.55	10,411
Jan-16	3,753.55	2.15	14,172	0.14%	14.58	
Feb-16	5,798.27	2.15	19,973	0.14%	19.84	
Mar-16	7,249.25	2.37	27,224	0.14%	28.13	
Apr-16	3,668.52	2.15	30,895	0.14%	38.34	
May-16	4,265.68	2.03	35,163	0.14%	43.51	
Jun-16	3,532.22	2.18	38,697	0.14%	49.81	28,267
Jul-16	6,612.05		45,309	0.14%	55.79	
Aug-16	5,465.74		50,775	0.15%	66.45	
Sep-16	18,124.79		68,900	0.15%	75.32	
Oct-16	15,766.03		84,666	0.15%	102.20	
Nov-16	5,919.65		90,585	0.15%	127.70	
Dec-16	6,118.45		96,704	0.16%	147.96	58,026
Jan-17			96,704	0.17%	162.78	
Feb-17			96,704	0.17%	163.59	
Mar-17			96,704	0.18%	175.68	
Apr-17			96,704	0.19%	180.51	
May-17			96,704	0.19%	182.13	
Jun-17			96,704	0.20%	195.02	
		<b>19.75</b>				<b>96,704</b>
			Interest adjustment	<u>\$ 1,840.03</u>	included in 4th accumulation	