

Overall 3% Cap (Section 393.1655.3)

		Average Overall Rate Effective December 6, 2018				Proposed Revenue for Recovery with KCPL semi-annual FAC rate update (11th Accumulation)				
No.	Base Revenue	Total Revenue	Total Sales kWh	Tariff Rate	Tariff w/Avg VAF	Base Revenue	Total Revenue	Total Sales kWh	Tariff Rate	Tariff w/Avg VAF
1	2018 Rate Case Revenue	\$ 879,347,467				2018 Rate Case Revenue	\$ 879,347,467			
2	2018 Rate Case Revenue Decrease	(21,099,597)				2018 Rate Case Revenue Decrease	(21,099,597)			
3	Total Revenue	\$ 858,247,870	8,267,445,689	\$ 0.10381	\$ 0.10381	Total Revenue	\$ 858,247,870	8,267,445,689	\$ 0.10381	\$ 0.10381
4										
5										
6	Rider Revenue					Rider Revenue				
7										
8										
9										
10	KCPL FAC					KCPL FAC				
11	5th Accumulation					11th Accumulation				
12	Recovered April 2018 - March 2019					Recovered April 2021 - March 2022				
13	Total FPA includes true-up	\$ 21,071,263	9,031,850,087	\$ 0.00233	\$ 0.00237	Total FPA includes true-up	\$ (2,188,899)	8,823,920,002	\$ (0.00025)	\$ (0.00025)
14	Weighted Avg VAF using Rate Case ER-2018-0145		0.016290			Weighted Avg VAF using Rate Case ER-2018-0145		0.010526		
15	6th Accumulation					12th Accumulation				
16	Recovered October 2018 - September 2019					Recovered Oct 2021 - Sept 2022				
17	Total FPA includes true-up	\$ 25,727,065	8,986,742,303	\$ 0.00286	\$ 0.00291	Total FPA includes true-up	\$ (1,257,169)	8,812,567,934	\$ (0.00014)	\$ (0.00014)
18	Weighted Avg VAF using Rate Case ER-2018-0145		0.016290			Weighted Avg VAF using Rate Case ER-2018-0145		0.010526		
19										
20	Total Revenue Allowed to Recover	\$ 905,046,198			\$ 0.10908	Proposed Projected Revenue to Recover	\$ 854,801,802			\$ 0.10342
21										
22						Rate Incr / (Decr) over Avg Overall Rate				\$ (0.00566)
23						Projected Rate Change				-5.19%
24										
25	For rates effective October 1, 2021 (12th Accumulation)					Adjustment amount in excess of Avg Overall Rate Cap:	8.70%			
26						Amount Deferred (393.1655.5)	\$ -		\$ -	\$ -
27										
28	3% Average Overall Rate Cap is actually:				8.69720%					
29						Proposed Projected Revenue to Recover	\$ 854,801,802			\$ 0.10342
30										
31						Rate Incr / (Decr) over Avg Overall Rate				\$ (0.00566)
32						Projected Rate Change				-5.19%

After Adjustment:

Revised tariff amount	Revenue	Sales kWh	Tariff Rate
Original 12th Accumulation	\$ (1,257,169)	8,812,567,934	\$ (0.00014)
Amount Deferred	-	-	-
Final 12th Accumulation FPA	\$ (1,257,169)	8,812,567,934	\$ (0.00014)

Large Power 2% Cap (Section 393.1655.6)

		Class Average Overall Rate Effective December 6, 2018				Proposed Revenue for Recovery with KCPL semi-annual FAC rate update (11th Accumulation)				
No.	Base Revenue LP	Large Power Revenue	Large Power Sales kWh	LP Tariff Rate	LP Tariff w/Avg VAF	Base Revenue LP	Large Power Revenue	Large Power Sales kWh	LP Tariff Rate	LP Tariff w/Avg VAF
33	2018 Rate Case Revenue	\$ 142,622,718				2018 Rate Case Revenue	\$ 142,622,718			
34	2018 Rate Case Revenue Decrease	(4,264,419)				2018 Rate Case Revenue Decrease	(4,264,419)			
35	Total Revenue	\$ 138,358,299	1,913,193,406	\$ 0.07232	\$ 0.07232	Total Revenue	\$ 138,358,299	1,913,193,406	\$ 0.07232	\$ 0.07232
36			23.14%					23.14%		
37										
38	Rider Revenue					Rider Revenue				
39										
40										
41										
42	KCPL FAC					KCPL FAC				
43	5th Accumulation					11th Accumulation LP - with 3% cap deferral when necessary				
44	Recovered April 2018 - March 2019					Recovered April 2021 - March 2022				
45	Total FPA includes true-up	\$ 4,869,630	2,089,970,110	\$ 0.00233	\$ 0.00235	Total FPA includes true-up	\$ (463,334)	1,853,335,763	\$ (0.00025)	\$ (0.00025)
46	Weighted Avg VAF using Rate Case ER-2018-0145		0.010435			Weighted Avg VAF using Rate Case ER-2018-0145		0.010362		
47	6th Accumulation					12th Accumulation LP - with 3% cap deferral when necessary				
48	Recovered October 2018 - September 2019					Recovered Oct 2021 - Sept 2022				
49	Total FPA includes true-up	\$ 5,947,462	2,079,532,169	\$ 0.00286	\$ 0.00289	Total FPA includes true-up	\$ (259,563)	1,854,021,099	\$ (0.00014)	\$ (0.00014)
50	Weighted Avg VAF using Rate Case ER-2018-0145		0.010435			Weighted Avg VAF using Rate Case ER-2018-0145		0.010362		
51										
52	Total Revenue Allowed to Recover	\$ 149,175,391			\$ 0.07756	Proposed Projected Revenue to Recover	\$ 137,635,402			\$ 0.07193
53										
54						Rate Incr / (Decr) over Class Avg Overall Rate				\$ (0.00563)
55						Projected Rate Change				-7.26%
56										
57	For rates effective October 1, 2021 (12th Accumulation)					Adjustment needed if over Class Avg Overall Rate cap	5.74%			
58						Adjustment (393.1655.6)	\$ -		\$ -	\$ -
59										
60	2% Class Average Overall Rate Cap is actually:				5.74455%					
61						Proposed Projected Revenue to Recover	\$ 137,635,402			\$ 0.07193
62										
63						Rate Incr / (Decr) over Class Avg Overall Rate				\$ (0.00563)
64						Projected Rate Change				-7.26%

11th AP:
Utilized 21.00% LP projected kWh to Total kWh

12th AP:
Utilized 21.04% LP projected kWh to Total kWh

After Adjustment:

Revised tariff amount	Revenue	Sales kWh	Tariff Rate
Original LP FPA	\$ -	-	\$ -
Adjustment	-	-	-
Final LP FPA	\$ -	-	\$ -
Ref. Tariff Sheet No. 50.31	Line 11	Line 12	Line 13

Final Non-LP FPA	\$ -	-	\$ -
Ref. Tariff Sheet No. 50.31	Line 11	Line 12	Line 13

Final 12th Accumulation FPA \$ (1,257,169) 8,812,567,934

Note: LP kWh sales are not projected at the rate ID level, but only at the revenue class level (example: Residential, Commercial, Industrial)
LP kWh sales are being allocated based on the % LP kWh sales to total kWh sales established in the last KCPL rate case, Case No. ER-2018-0145.

Per Section 393.1655.6 - Any amount in excess of the 2% limitation shall be allocated to all other Non-LP rate classes through a uniform percentage adjustment. Reference Section 8 workpapers, Fuel and Purchased Power Adjustment (FPA) line item for the 6-month accumulation period that ties to the Final LP FPA calculated above.

KCP&L - Missouri Jurisdiction Class REVENUE SUMMARY -Settlement - ER-2018-0145

-2.40%

MISSOURI RATE GROUP	Staff's Settled Sales (kWh)	Staff's Settled Revenues	Settled Decrease	Overall Percentage Decrease	Staff's Settled Sales (kWh)	% of Sales	Staff's Settled Revenues	\$/kWh	% of Revenue
LARGE POWER TOTAL	1,913,193,406	\$ 142,622,718	\$ (4,264,419.27)	-2.99%	1,913,193,406	23.14%	\$ 138,358,299	\$ 0.07232	16.12%
LARGE GEN SVC TOTAL	2,072,826,752	\$ 192,760,826	\$ (5,763,548.70)	-2.99%	2,072,826,752	25.07%	\$ 186,997,277	\$ 0.09021	21.79%
MEDIUM GEN SVC TOTAL	1,228,943,027	\$ 134,275,171	\$ (3,209,176.59)	-2.39%	1,228,943,027	14.86%	\$ 131,065,994	\$ 0.10665	15.27%
SMALL GEN SVC TOTAL	437,976,053	\$ 60,724,346	\$ (2,872,261.57)	-4.73%	437,976,053	5.30%	\$ 57,852,084	\$ 0.13209	6.74%
RESIDENTIAL TOTAL	2,614,506,451	\$ 338,392,590	\$ (4,839,014.04)	-1.43%	2,614,506,451	31.62%	\$ 333,553,576	\$ 0.12758	38.86%
MO Metered TOTALS	8,267,445,689	\$ 868,775,651	\$ (20,948,420)				\$ 847,827,231	\$ 0.10255	98.79%
MO Lighting TOTAL:		\$ 10,571,816	\$ (151,176.97)	-1.43%			\$ 10,420,639		1.21%
MO TOTAL	8,267,445,689	\$ 879,347,467	\$ (21,099,597)	-2.40%	8,267,445,689	100.00%	\$ 858,247,870	\$ 0.10381	100.00%

from COS KCPL Rate Design Settlement

	Large Power	Large Gen Svc	Medium Gen Svc	Small Gen Svc	Residential	TOTAL
Secondary	400,678,519	1,620,627,254	1,186,504,907	436,372,548	2,614,506,451	6,258,689,679
Primary	990,125,820	452,199,498	42,438,120	1,603,505	-	1,486,366,943
Transmission	232,857,698	-	-	-	-	232,857,698
Substation	289,531,370	-	-	-	-	289,531,370
	1,913,193,407	2,072,826,752	1,228,943,027	437,976,053	2,614,506,451	8,267,445,690
	(1)	-	-	-	0	(1)

VAF	
ER-2018-0145	
1.0592	6,629,204,108
1.0383	1,543,294,797
1.0129	235,861,562
1.0162	294,221,778
	8,702,582,245
Total Company	1.05260

Average loss or VAF

from COS KCPL Rate Design Settlement

	Large Power	TOTAL
Secondary	400,678,519	400,678,519
Primary	990,125,820	990,125,820
Transmission	232,857,698	232,857,698
Substation	289,531,370	289,531,370
	1,913,193,407	1,913,193,407
	(1)	(1)

VAF	
ER-2018-0145	
1.0592	424,398,687
1.0383	1,028,047,639
1.0129	235,861,562
1.0162	294,221,778
	1,982,529,667
Large Power	1.03620

Average loss or VAF

KCPL FAC Intra-Year CAGR Limits

	Overall	Large Power
Date	3.00%	2.00%
KCPL Semi-Annual FAC CAGR Dates		
10/01/19	2.4575%	1.6384%
04/01/20	3.9905%	2.6539%
10/01/20	5.5397%	3.6767%
04/01/21	7.1015%	4.7013%
10/01/21	8.6972%	5.7445%
04/01/22	10.3145%	6.7953%
10/01/22	11.9581%	7.8594%
Annual Rate Case CAGR Dates		
12/06/19	3.0000%	2.0000%
12/06/20	6.0900%	4.0400%
12/06/21	9.2727%	6.1208%
12/06/22	12.5509%	8.2432%

Lookup			3.00%		2.00%	
Date	Year	Day	Daily	CAGR	Daily	CAGR
12/07/18	1	1	0.0082%	0.01%	0.0055%	0.01%
01/01/19	1	26	0.0082%	0.21%	0.0055%	0.14%
02/01/19	1	57	0.0082%	0.47%	0.0055%	0.31%
03/01/19	1	85	0.0082%	0.70%	0.0055%	0.47%
04/01/19	1	116	0.0082%	0.95%	0.0055%	0.64%
05/01/19	1	146	0.0082%	1.20%	0.0055%	0.80%
06/01/19	1	177	0.0082%	1.45%	0.0055%	0.97%
07/01/19	1	207	0.0082%	1.70%	0.0055%	1.13%
08/01/19	1	238	0.0082%	1.96%	0.0055%	1.30%
09/01/19	1	269	0.0082%	2.21%	0.0055%	1.47%
10/01/19	1	299	0.0082%	2.46%	0.0055%	1.64%
11/01/19	1	330	0.0082%	2.71%	0.0055%	1.81%
12/01/19	1	360	0.0082%	2.96%	0.0055%	1.97%
12/06/19	1	365	0.0082%	3.00%	0.0055%	2.00%
Check	1			3.00%		2.00%

12/07/19	2	1	0.0085%	3.01%	0.0056%	2.01%
01/01/20	2	26	0.0085%	3.22%	0.0056%	2.15%
02/01/20	2	57	0.0085%	3.48%	0.0056%	2.32%
03/01/20	2	86	0.0085%	3.73%	0.0056%	2.48%
04/01/20	2	117	0.0085%	3.99%	0.0056%	2.65%
05/01/20	2	147	0.0085%	4.24%	0.0056%	2.82%
06/01/20	2	178	0.0085%	4.51%	0.0056%	2.99%
07/01/20	2	208	0.0085%	4.76%	0.0056%	3.16%
08/01/20	2	239	0.0085%	5.02%	0.0056%	3.34%
09/01/20	2	270	0.0085%	5.29%	0.0056%	3.51%
10/01/20	2	300	0.0085%	5.54%	0.0056%	3.68%
11/01/20	2	331	0.0085%	5.80%	0.0056%	3.85%
12/01/20	2	361	0.0085%	6.06%	0.0056%	4.02%
12/06/20	2	366	0.0085%	6.09%	0.0056%	4.04%
Check	2			6.09%		4.04%

12/07/20	3	1	0.0087%	6.10%	0.0057%	4.05%
01/01/21	3	26	0.0087%	6.32%	0.0057%	4.19%
02/01/21	3	57	0.0087%	6.59%	0.0057%	4.36%
03/01/21	3	85	0.0087%	6.83%	0.0057%	4.52%
04/01/21	3	116	0.0087%	7.10%	0.0057%	4.70%
05/01/21	3	146	0.0087%	7.36%	0.0057%	4.87%
06/01/21	3	177	0.0087%	7.63%	0.0057%	5.05%
07/01/21	3	207	0.0087%	7.89%	0.0057%	5.22%
08/01/21	3	238	0.0087%	8.17%	0.0057%	5.40%
09/01/21	3	269	0.0087%	8.44%	0.0057%	5.57%
10/01/21	3	299	0.0087%	8.70%	0.0057%	5.74%
11/01/21	3	330	0.0087%	8.97%	0.0057%	5.92%
12/01/21	3	360	0.0087%	9.23%	0.0057%	6.09%
12/06/21	3	365	0.0087%	9.27%	0.0057%	6.12%
Check	3			9.27%		6.12%

12/07/21	4	1	0.0090%	9.28%	0.0058%	6.13%
01/01/22	4	26	0.0090%	9.51%	0.0058%	6.27%
02/01/22	4	57	0.0090%	9.78%	0.0058%	6.45%
03/01/22	4	85	0.0090%	10.04%	0.0058%	6.62%
04/01/22	4	116	0.0090%	10.31%	0.0058%	6.80%
05/01/22	4	146	0.0090%	10.58%	0.0058%	6.97%
06/01/22	4	177	0.0090%	10.86%	0.0058%	7.15%
07/01/22	4	207	0.0090%	11.13%	0.0058%	7.32%
08/01/22	4	238	0.0090%	11.41%	0.0058%	7.50%
09/01/22	4	269	0.0090%	11.69%	0.0058%	7.68%
10/01/22	4	299	0.0090%	11.96%	0.0058%	7.86%
11/01/22	4	330	0.0090%	12.24%	0.0058%	8.04%
12/01/22	4	360	0.0090%	12.51%	0.0058%	8.21%
12/06/22	4	365	0.0090%	12.55%	0.0058%	8.24%
Check	4			12.55%		8.24%