

**ATTACHMENT 7**

**RECONCILIATION**

**Kansas City Power & Light**  
**MPSC Case No. ER-2014-0370**  
**Reconciliation of Issues Decided by the Commission**  
**Revenue Requirement Impact**

	<b>Revenue Requirement Change From Order</b>
<b>ROE:</b>	
9.50% Per order	
9.10% Per MIEC/MECG	(\$8,400,218)
10.30% Per KCP&L	\$16,713,621
(Note: A 10 basis point change in ROE equates to \$2.1M in RR)	
<b>Rate Case Expense:</b>	
Per OPC	(\$145,891)
Per KCP&L	\$90,888
<b>Net Operating Losses:</b>	
Per MECG	(\$726,938)
<b>Expiring KMEA Contracts:</b>	
Per MECG	(\$814,083)
<b>SPP Transmission Expense Including IPL - Forecast:</b>	
Per KCP&L	\$5,000,000 <b>(1)</b>
<b>CIP/Cybersecurity O&amp;M Expense - Forecast:</b>	
Per KCP&L	\$3,500,000 <b>(2)</b>
<b>Property Tax Expense - Forecast:</b>	
Per KCP&L	\$5,600,000 <b>(3)</b>

**(1)** Although approval of a Fuel Adjustment Clause (FAC) for 95% of Southwest Power Pool (SPP) transmission expenses or a tracker for such expenses would not have impacted the level of rates set by the Report and Order, such approval would have affected future rates. Because KCP&L will record the level of SPP transmission expenses actually incurred during the period when the rates set by the Report and Order are in effect, and pending Commission decision on other aspects of this tracker/FAC issue, the impact of this aspect of the Report and Order will be available in the future.

**(2)** Although approval of a tracker for Critical Infrastructure Protection (CIP) and Cyber-security Operations & Maintenance (O&M) expenses would not have impacted the level of rates set by the Report and Order, such approval would have affected future rates. Because KCP&L will record the level of CIP/Cyber-security O&M expenses actually incurred during the period when the rates set by the Report and Order are in effect, and pending Commission decision on other aspects of this tracker issue, the impact of this aspect of the Report and Order will be available in the future.

**(3)** Although approval of a tracker for property tax expenses would not have impacted the level of rates set by the Report and Order, such approval would have affected future rates. Because KCP&L will record the level of property tax expenses actually incurred during the period when the rates set by the Report and Order are in effect, and pending Commission decision on other aspects of this tracker issue, the impact of this aspect of the Report and Order will be available in the future.

**Fuel Adjustment Clause:** Although approval of a FAC did not impact the level of rates set by the Report and Order, such approval will affect future rates. KCP&L will track and record (a) amounts billed to customers under the FAC and (b) amounts credited to customers under the FAC. The impact of this aspect of the Report and Order will therefore be available in the future.

**Commission's Order Regarding Compliance Tariff Sheets:** Although the Order Regarding Compliance Tariff Sheets did not impact the level of rates set by the Report and Order, the Commission's Order Regarding Compliance Tariff Sheets implemented an annual rate increase of \$89,671,644 (approximately \$245,676 per day on average) for service rendered on and after September 29, 2015.

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**Issue:** ROE - 9.10% Per MIEC/MECG  
**Value:** (\$8,400,218)

	Impact	
	Amount	Percent
LARGE POWER TOTAL	\$ (1,488,394)	-0.985%
LARGE GEN SVC TOTAL	\$ (1,952,929)	-0.985%
MEDIUM GEN SVC TOTAL	\$ (1,138,493)	-0.986%
SMALL GEN SVC TOTAL	\$ (543,718)	-0.986%
RESIDENTIAL TOTAL	\$ (3,169,639)	-0.986%
LIGHTING TOTAL:	\$ (107,046)	-0.986%
<b>TOTAL</b>	<b>\$ (8,400,218)</b>	<b>-0.986%</b>

**Issue:** ROE - 10.30% Per KCP&L  
**Value:** \$16,713,621

	Impact	
	Amount	Percent
LARGE POWER TOTAL	\$ 2,961,405	1.960%
LARGE GEN SVC TOTAL	\$ 3,885,674	1.960%
MEDIUM GEN SVC TOTAL	\$ 2,265,219	1.963%
SMALL GEN SVC TOTAL	\$ 1,081,816	1.963%
RESIDENTIAL TOTAL	\$ 6,306,521	1.963%
LIGHTING TOTAL:	\$ 212,985	1.963%
<b>TOTAL</b>	<b>\$ 16,713,621</b>	<b>1.962%</b>

**Issue:** OPC Rate Case Expense  
**Value:** (\$145,891)

	Impact	
	Amount	Percent
LARGE POWER TOTAL	\$ (25,850)	-0.017%
LARGE GEN SVC TOTAL	\$ (33,918)	-0.017%
MEDIUM GEN SVC TOTAL	\$ (19,773)	-0.017%
SMALL GEN SVC TOTAL	\$ (9,443)	-0.017%
RESIDENTIAL TOTAL	\$ (55,049)	-0.017%
LIGHTING TOTAL:	\$ (1,859)	-0.017%
<b>TOTAL</b>	<b>\$ (145,891)</b>	<b>-0.017%</b>

**Issue:** KCP&L Rate Case Expense  
**Value:** \$90,888

	Impact	
	Amount	Percent
LARGE POWER TOTAL	\$ 16,104	0.011%
LARGE GEN SVC TOTAL	\$ 21,130	0.011%
MEDIUM GEN SVC TOTAL	\$ 12,318	0.011%
SMALL GEN SVC TOTAL	\$ 5,883	0.011%
RESIDENTIAL TOTAL	\$ 34,295	0.011%
LIGHTING TOTAL:	\$ 1,158	0.011%
<b>TOTAL</b>	<b>\$ 90,888</b>	<b>0.011%</b>

**Issue:** MECG Net Operating Losses  
**Value:** (\$726,938)

	Impact	
	Amount	Percent
LARGE POWER TOTAL	\$ (128,803)	-0.085%
LARGE GEN SVC TOTAL	\$ (169,003)	-0.085%
MEDIUM GEN SVC TOTAL	\$ (98,523)	-0.085%
SMALL GEN SVC TOTAL	\$ (47,052)	-0.085%
RESIDENTIAL TOTAL	\$ (274,294)	-0.085%
LIGHTING TOTAL:	\$ (9,264)	-0.085%

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TOTAL \$ (726,938) -0.085%

**Issue:** MECG Expiring KMEA Contracts

**Value:** (\$814,083)

	Impact	
	Amount	Percent
LARGE POWER TOTAL	\$ (144,243)	-0.095%
LARGE GEN SVC TOTAL	\$ (189,262)	-0.095%
MEDIUM GEN SVC TOTAL	\$ (110,334)	-0.096%
SMALL GEN SVC TOTAL	\$ (52,693)	-0.096%
RESIDENTIAL TOTAL	\$ (307,177)	-0.096%
LIGHTING TOTAL:	\$ (10,374)	-0.096%
TOTAL	\$ (814,083)	-0.096%

**Issue:** KCP&L SPP Transmission Expense Including IPL - FAC/Tracker/Forecast

**Value:** \$5,000,000

	Impact	
	Amount	Percent
LARGE POWER TOTAL	\$ 885,926	0.586%
LARGE GEN SVC TOTAL	\$ 1,162,427	0.586%
MEDIUM GEN SVC TOTAL	\$ 677,657	0.587%
SMALL GEN SVC TOTAL	\$ 323,633	0.587%
RESIDENTIAL TOTAL	\$ 1,886,641	0.587%
LIGHTING TOTAL:	\$ 63,716	0.587%
TOTAL	\$ 5,000,000	0.587%

**Issue:** KCP&L CIP/Cybersecurity O&M Expense - Tracker/Forecast

**Value:** \$3,500,000

	Impact	
	Amount	Percent
LARGE POWER TOTAL	\$ 620,148	0.410%
LARGE GEN SVC TOTAL	\$ 813,699	0.410%
MEDIUM GEN SVC TOTAL	\$ 474,360	0.411%
SMALL GEN SVC TOTAL	\$ 226,543	0.411%
RESIDENTIAL TOTAL	\$ 1,320,649	0.411%
LIGHTING TOTAL:	\$ 44,601	0.411%
TOTAL	\$ 3,500,000	0.411%

**Issue:** KCP&L Property Tax Expense - Tracker/Forecast

**Value:** \$5,600,000

	Impact	
	Amount	Percent
LARGE POWER TOTAL	\$ 992,237	0.657%
LARGE GEN SVC TOTAL	\$ 1,301,919	0.657%
MEDIUM GEN SVC TOTAL	\$ 758,975	0.658%
SMALL GEN SVC TOTAL	\$ 362,469	0.658%
RESIDENTIAL TOTAL	\$ 2,113,038	0.658%
LIGHTING TOTAL:	\$ 71,362	0.658%
TOTAL	\$ 5,600,000	0.657%