

KCP&L GMO - L&P (Steam)
Case No. HR-2005-0436

<u>Qtr/Year</u>	<u>QCA Rate</u>	<u>Qtr/Year</u>	<u>Recon Rate</u>	<u>Cumulative Rate</u>	
Q206	0.0074			0.0074	
Q306	(0.0924)			(0.0850)	
Q406	0.2552			0.1702	
Q107	0.1952			0.3655	0.366 Filed rate (rounding error)
Q207	0.1000			0.4581	
Q307	0.2005	Q206	0.0003	0.7513	R factor balance rolled into R factor Q307
Q407	0.4030	Q306	0.0037	0.9027	
Q108	0.5579	Q406	(0.0198)	1.2456	
Q208	0.0686	Q107	(0.0199)	1.1942	
Q308	(0.0125)	Q207	(0.0115)	0.9695	
Q408	(0.0083)	Q307	(0.0185)	0.5360	
Q109	0.0147	Q407	(0.0190)	(0.0064)	
Q209	(0.0284)	Q108	0.0047	(0.0788)	
Q309	(0.1786)	Q208	0.0015	(0.2320)	
Q409	(0.2384)	Q308	(0.0006)	(0.4441)	
Q110	(0.0720)	Q408	(0.0006)	(0.5124)	
Q210	(0.1941)	Q109	-	(0.6828)	
Q310	(0.2752)	Q209	0.0008	(0.7801)	
Q410	(0.3551)	Q309	0.0045	(0.8917)	
Q111	(0.2986)	Q409	0.0029	(1.1148)	
Q211	(0.1915)	Q110	0.0003	(1.1119)	
Q311	(0.2212)	Q210	(1.1513)	(2.2100)	
Q411	(0.4129)	Q310	(0.0101)	(2.2824)	
Q112	(0.4865)	Q410	(0.0099)	(2.4831)	
Q212	(0.4209)	Q111	(0.0085)	(2.7213)	
Q312	(0.3812)	Q211	0.0010	(1.7290)	
Q412	(0.3674)	Q311	0.0453	(1.6281)	
Q113	(0.3547)	Q411	1.1270	(0.3594)	
Q213	(0.2505)	Q112	0.0337	(0.1468)	
Q313	(0.2877)	Q212	0.4786	0.4243	
Q413	(0.2641)	Q312	0.0086	0.4909	
Q114	(0.0568)	Q412	0.0101	(0.3281)	
Q214	(0.1268)	Q113	(0.0133)	(0.2514)	
Q314	(0.2048)	Q213	0.0045	(0.6426)	
Q414	(0.2873)	Q313	0.0003	(0.6741)	
Q115	(0.4322)	Q413	(0.0056)	(1.0652)	
Q215	(0.3904)	Q114	(0.0010)	(1.3165)	
Q315	(0.3237)	Q214	(0.0004)	(1.4403)	
Q415	(0.4396)	Q314	0.0051	(1.5878)	
Q116	(0.4843)	Q414	0.0075	(1.6268)	
Q216	(0.4781)	Q115	0.0094	(1.7041)	
Q316	(0.3332)	Q215	0.0008	(1.7124)	
Four quarters:	(1.7352)		0.0228	(1.7124)	

	Q215			Q315			Q415			Q116			Total	
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar		
Total Steam mmBtu Sales - 2015-2016	222,436	223,426	219,936	214,266	221,709	189,243	220,854	217,440	233,553	243,642	230,350	243,120	2,679,975	
	Jan includes Dec 2015 revised steam sales mmbtu													
Fuel Costs - 2015	\$	615,175	700,252	705,408	700,954	686,260	584,825	630,412	624,611	626,300	676,051	585,029	558,709	7,693,986
Coal Costs - 2015	\$	317,845	170,383	-	-	71,147	311,785	411,884	425,686	384,037	407,226	321,455	388,756	
Gas Costs - 2015	\$	297,330	529,870	705,408	700,954	615,113	273,040	218,528	198,924	230,967	266,512	252,546	169,953	
Oil Costs - 2015	\$	-	-	-	-	-	-	-	-	11,296	2,313	11,029	-	
Hedge Costs - 2015	\$	-	-	-	-	-	-	-	-	-	-	-	-	
Coal mmBtu Input Blr Nos. 5	mmBtu	139,335	76,219	-	-	30,431	133,537	174,047	173,215	162,601	178,149	136,653	168,918	1,373,105
Gas mmBtu Input Blr Nos. 1-5 & 8	mmBtu	133,472	201,576	268,705	258,216	235,816	103,836	99,251	100,872	119,763	114,663	137,438	110,605	1,884,213
No. 2 Oil mmBtu Input Blr Nos. 1-4	mmBtu	-	-	-	-	-	-	-	-	737	148	721	-	1,606
Blr 1-5 Fuel to Steam Input	mmBtu	272,807	277,795	268,705	258,216	266,247	237,373	273,298	274,087	283,101	292,960	274,812	279,523	3,258,924
Production Test - Q1	mmBtu			215,554	0	163,968		0	509,863		0	483,720		0
Production Test - Q4	mmBtu			1,524,776	0	1,337,176		0	1,353,786		0	1,373,105		0
Production Coal Costs - Q1				2.2650		2.3354			2.3960			2.3101		
Production Coal Costs - Q4				3.2771		2.2665			2.3023			2.3379		
Production Gas Costs - Q1				2.5385		2.6580			2.0270			1.8996		
Production Gas Costs - Q4				3.0621		2.8147			2.5100			2.3666		
Appendix D														
Adjusted Production Standards - Q1	mmBtu			184,000		160,000			460,000			460,000		
Adjusted Production Standards - Q4	mmBtu			1,344,000		1,144,000			1,228,000			1,324,000		
Production Standards - Q1	mmBtu			460,000		460,000			460,000			460,000		
Production Standards - Q4	mmBtu			1,920,000		1,920,000			1,920,000			1,920,000		
12 Month Actual Sales Test %				100.0000%		100.0000%			100.0000%			100.0000%		
Days Boiler #5 had Major Maintenance		0	0	0	0	0	0	0	0	0	0	0	0	
Boiler #5 Major Maintenance Adjustment Q1				100.0000%		100.0000%			100.0000%			100.0000%		
Boiler #5 Major Maintenance Adjustment Q4				100.0000%		100.0000%			100.0000%			100.0000%		
Quarterly Fuel Costs - Actual	\$			2,020,836		1,972,039			1,881,323			1,819,789		
Production Standards - Coal				0		0			0			0		
Production Standards - Gas				0		0			0			0		
Quarterly Fuel Costs - Adjusted	\$			<u>2,020,836</u>		<u>1,972,039</u>			<u>1,881,323</u>			<u>1,819,789</u>		
Quarterly Blr 1-5 & 8 Fuel to Steam Input	mmBtu			819,307.00		761,836.00			830,486.00			847,295.00		
				2.47		2.59			2.27			2.15		
Base fuel amount (per million BTU)	mmBtu	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	
Quarterly Fuel Costs - Collected	\$			3,236,263		3,009,252			3,280,420			3,346,815		
(Over) or Under Collected Fuel Costs	\$			(1,215,427)		(1,037,213)			(1,399,097)			(1,527,027)		
85% of change in actual fuel costs	\$			(1,033,113)		(881,631)			(1,189,232)			(1,297,973)		
Rolling 12-months Steam Btu Sales	mmBtu			2,645,962		2,723,221			2,705,417			2,679,975		
Quarterly Cost Adjustment				(0.3904)		(0.3237)			(0.4396)			(0.4843)		
Cumulative - QCA				(1.3147)		(1.4336)			(1.5859)			(1.6380)		

	Q216			Q316			Q416			Q117			Total
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
Total Steam mmBtu Sales - 2016-2017	229,452	228,887	216,287	203,604	192,981	205,601	0	0	0	0	0	0	1,276,812
Fuel Costs - 2016	\$ 540,107	\$ 560,439	\$ 549,475	\$ 588,627	\$ 548,928	\$ 592,556	0	0	0	0	0	0	3,380,132
Coal Costs - 2016	\$ 335,321	\$ 174,979	\$ 339,766	\$ 357,573	\$ 295,802	\$ 351,262	-	-	-	-	-	-	
Gas Costs - 2016	\$ 204,785	\$ 385,459	\$ 209,709	\$ 230,609	\$ 253,126	\$ 241,294	-	-	-	-	-	-	
Oil Costs - 2016	\$ -	\$ -	\$ -	\$ 445	\$ -	\$ -	-	-	-	-	-	-	
Hedge Costs - 2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	-	
Coal mmBtu Input Blr Nos. 5	mmBtu 159,488	78,238	155,026	155,823	133,816	157,038	-	-	-	-	-	-	839,429
Gas mmBtu Input Blr Nos. 1-5 & 8	mmBtu 115,102	196,066	96,714	76,867	89,557	89,469	-	-	-	-	-	-	663,775
No. 2 Oil mmBtu Input Blr Nos. 1-4	mmBtu -	-	-	-	-	-	-	-	-	-	-	-	0
Blr 1-5 Fuel to Steam Input	mmBtu 274,590	274,304	251,740	232,690	223,373	246,507	0	0	0	0	0	0	1,503,204
Production Test - Q1	mmBtu		392,752	67,248		446,677	13,323		0	460,000		0	460,000
Production Test - Q4	mmBtu		1,550,303	61,697		1,894,709	25,291		1,410,137	509,863		1,436,280	483,720
Production Coal Costs - Q1			2,1644			2,2491			-			-	
Production Coal Costs - Q4			2,8201			2,2879			2,2463			2,2095	
Production Gas Costs - Q1			1,9612			2,8333			-			-	
Production Gas Costs - Q4			2,2072			2,1260			2,1569			2,2974	
Appendix D													
Adjusted Production Standards - Q1	mmBtu		460,000			460,000			460,000			460,000	
Adjusted Production Standards - Q4	mmBtu		1,612,000			1,920,000			1,920,000			1,920,000	
Production Standards - Q1	mmBtu		460,000			460,000			460,000			460,000	
Production Standards - Q4	mmBtu		1,920,000			1,920,000			1,920,000			1,920,000	
12 Month Actual Sales Test %			100.0000%			100.0000%			76.8379%			49.2032%	
Days Boiler #5 had Major Maintenance		0	0	0	0	0	0	0	0	0	0	0	0
Boiler #5 Major Maintenance Adjustment Q1			100.0000%			100.0000%			100.0000%			100.0000%	
Boiler #5 Major Maintenance Adjustment Q4			100.0000%			100.0000%			100.0000%			100.0000%	
Quarterly Fuel Costs - Actual	\$		1,650,020			1,730,111			0			0	
Production Standards - Coal *			0			0			0			1,068,771	
Production Standards - Gas *			0			0			0			(1,111,318)	
Quarterly Fuel Costs - Adjusted	\$		<u>1,650,020</u>			<u>1,730,111</u>			<u>0</u>			<u>(42,547)</u>	
Quarterly Blr 1-5 & 8 Fuel to Steam Input	mmBtu		800,634.00			702,570.00			0.00			0.00	
			2.06			2.46			#DIV/0!			#DIV/0!	
Base fuel amount (per million BTU)	mmBtu	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	
Quarterly Fuel Costs - Collected	\$		3,162,504			2,775,152			0			0	
(Over) or Under Collected Fuel Costs	\$		(1,512,484)			(1,045,040)			0			(42,547)	
85% of change in actual fuel costs	\$		(1,285,611)			(888,284)			0			(36,165)	
Rolling 12-months Steam Btu Sales	mmBtu		2,688,803			2,665,771			1,993,924			1,276,812	
Quarterly Cost Adjustment			(0.4781)			(0.3332)			0.0000			(0.0283)	
Cumulative - QCA			(1.7257)			(1.7352)			(1.2956)			(0.8396)	

* Referring to the tariff page 6.8, Item D; when gas costs are less than coal costs and the coal standard is not met, costs are not imputed to an increased coal cost level.

KCP&L GMO - L&P STEAM QCA RECON
 GL A/C 254002

Prepared by: Jane Scaro
 9/30/2016

Accrual:	Journal	rate	Total billed QCA MMBTU's (from steam CIS+ bills)	(0.3332)	(0.4781)	(0.4843)	(0.4396)	(0.3237)	(0.3904)	(0.4322)	(0.2873)	(0.2048)	(0.1268)	(0.0568)	(0.2641)	
				Q316	Q216	Q116	Q415	Q315	Q215	Q115	Q414	Q314	Q214	Q114	Q413	
	Dec-13	373STMQCA	(0.2641)												(709,319.00)	
	Mar-14	373STMQCA	(0.0568)												(152,530.00)	
	Jun-14	373STMQCA	(0.1268)												(343,113.00)	
	Sep-14	373STMQCA	(0.2048)												(541,316.00)	
	Dec-14	373STMQCA	(0.2873)							(751,638.00)						
	Mar-15	373STMQCA	(0.4322)							(1,136,360.00)						
	Jun-15	373STMQCA	(0.3904)							(1,033,113.00)						
	Sep-15	373STMQCA	(0.3237)					(881,631.00)								
	Dec-15	373STMQCA	(0.4396)				(1,189,232.00)									
	Mar-16	373STMQCA	(0.4843)			(1,297,973.00)										
	Jun-16	373STMQCA	(0.4781)													
	Sep-16	373STMQCA	(0.3332)	(888,284.00)	(1,285,611.00)											
Recovery:			<u>Billed per CSS0001</u>													
	Apr-14	billed	\$ (120,495.84)	245,459.00											64,825.72	
	May-14	billed	\$ (111,450.02)	227,032.00											59,959.15	
	Jun-14	billed	\$ (109,448.61)	222,955.00											58,882.42	
	Transfer Q411 Bal to Q113 r factor															
	Jul-14	billed	\$ 65,292.56	199,002.00										11,303.31	52,556.43	
	Aug-14	billed	\$ 61,926.91	188,744.00										10,720.66	49,847.29	
	Sep-14	billed	\$ 63,875.82	194,684.00										11,058.05	51,416.04	
	Transfer Q112 Bal to Q213 r factor															
	Oct-14	billed	\$ 41,363.09	164,531.00									20,862.53	9,345.36	43,452.64	
	Nov-14	billed	\$ 56,070.74	223,034.00									28,280.71	12,668.33	58,903.28	
	Dec-15	billed	\$ 56,771.65	225,822.00									28,634.23	12,826.69	59,639.59	
	Transfer Q212 Bal to Q313 r factor															
	Jan-15	billed	\$ 154,734.86	240,795.00								49,314.82	30,532.81	13,677.16	63,593.95	
	Feb-15	billed	\$ 166,578.62	259,226.00								53,089.48	32,869.86	14,724.04	68,461.57	
	Mar-15	billed	\$ 152,090.56	236,680.00								48,472.06	30,011.02	13,443.42	62,507.20	
	Transfer Q312 Bal to Q413 r factor														509.46	
	Apr-15	billed	\$ 166,265.42	246,648.00							70,861.96	50,513.51	31,274.97	14,009.61		
	May-15	billed	\$ 149,944.10	222,436.00							63,905.86	45,554.89	28,204.88	12,634.36		
	Jun-15	billed	\$ 150,611.48	223,426.00							64,190.30	45,757.64	28,330.42	12,690.60		
	Transfer Q412 Bal to Q114 r factor														662.48	
	Jul-15	billed	\$ 234,275.83	219,936.00						95,056.35	63,187.61	45,042.89	27,887.88			
	Aug-15	billed	\$ 228,236.14	214,266.00						92,605.76	61,558.62	43,881.68	27,168.93			
	Sep-15	billed	\$ 236,164.43	221,709.00						95,822.63	63,697.00	45,406.00				
	Transfer Q113 Bal to Q214 r factor														(104.41)	
	Oct-15	billed	\$ 249,138.41	189,243.00						73,880.47	81,790.82	54,369.51	38,756.97			
	Nov-15	billed	\$ 290,754.28	220,854.00						86,221.40	95,453.10	63,451.35	45,230.90			
	Dec-15	billed	\$ 286,259.76	217,440.00						84,888.58	93,977.57	62,470.51	44,531.71			
	Transfer Q213 Bal to Q314 r factor														(441.48)	
	Jan-16	billed	\$ 336,386.39	233,553.00					75,601.11	91,179.09	100,941.61	67,099.78				
	Feb-16	billed	\$ 354,423.26	246,076.00					79,654.79	96,068.07	106,354.05	70,697.63				
	Mar-16	billed	\$ 331,773.11	230,350.00					74,564.30	89,928.64	99,557.27	66,179.56				
	Transfer Q313 Bal to Q414 r factor														94.73	
	Apr-16	billed	\$ 386,025.94	243,120.00			106,875.55	78,697.94	94,914.05	105,076.47						
	May-16	billed	\$ 364,323.89	229,452.00			100,867.10	74,273.61	89,578.06	99,169.17						
	Jun-16	billed	\$ 363,426.78	228,887.00			100,618.73	74,090.72	89,357.48	98,924.96						
	Adjust Jan 2016 bills		\$ (3,505.70)	(2,434.00)								(3,505.70)				
	Transfer Q413 Bal to Q115 r factor														327.10	
	Jul-16	billed	\$ 351,855.68	216,287.00		104,747.79	95,079.77	70,012.10	84,438.43							
	Aug-16	billed	\$ 331,301.08	203,652.00		98,628.66	89,525.42	65,922.15	79,505.76							
	Sep-16	billed	\$ 313,941.49	192,981.00		93,460.70	84,834.45	62,467.95	75,339.78							
	Transfer Q114 Bal to Q215 r factor														(114.04)	
	BALANCE PER QCA PERIOD				(888,284.00)	(1,285,611.00)	(1,001,135.85)	(611,430.98)	(226,346.33)	2,072.77	25,191.16	20,126.42	13,795.07	(1,046.47)	(2,765.93)	(14,764.26)

Reconciliation Amount		2,072.77	25,191.16	20,126.42	13,795.07	(1,046.47)	(2,765.93)	(14,764.26)					
Rolling 12-months Steam Btu Sales		2,665,771	2,688,803	2,679,975	2,705,417	2,723,221	2,645,962	2,629,153					
<u>Recovered with R-Factor</u>		0.0008	0.0094	0.0075	0.0051	(0.0004)	(0.0010)	(0.0056)					
<u>Recovered with R-Factor</u>		0.0008	0.0094	0.0075	0.0051	(0.0004)	(0.0010)	(0.0056)					
Jul-15								1,231.64					
Aug-15								1,199.89					
Sep-15								1,241.57					
Transfer Q113 Bal to Q214 r factor													
Oct-15							189.24	1,059.76					
Nov-15							220.85	1,236.78					
Dec-15							217.44	1,217.66					
Transfer Q213 Bal to Q314 r factor													
Jan-16						93.42	233.55	1,307.90					
Feb-16						98.43	246.08	1,378.03					
Mar-16						92.14	230.35	1,289.96					
Transfer Q313 Bal to Q414 r factor													
Apr-16					(1,239.91)	97.25	243.12	1,361.47					
May-16					(1,170.21)	91.78	229.45	1,284.93					
Jun-16					(1,167.32)	91.55	228.89	1,281.77					
Transfer Q413 Bal to Q115 r factor								(327.10)					
Jul-16				(1,622.15)	(1,103.06)	86.51	216.29						
Aug-16				(1,527.39)	(1,038.63)	81.46	203.65						
Sep-16				(1,447.36)	(984.20)	77.19	192.98						
Transfer Q114 Bal to Q215 r factor							114.04						
Balance After R-Factor Recovery	(3,963,159.71)	(888,284.00)	(1,285,611.00)	(1,001,135.85)	(611,430.98)	(226,346.33)	2,072.77	25,191.16	15,529.52	7,091.74	(236.74)	0.00	(0.00)