

Exhibit No.:
Issue: Fuel Adjustment Clause
Witness: Linda J. Nunn
Type of Exhibit: Direct Testimony
Sponsoring Party: KCP&L Greater Missouri Operations Company
Case No.: ER-2016-_____
Date Testimony Prepared: December 30, 2015

MISSOURI PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY

OF

LINDA J. NUNN

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OF

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Case No. ER-2016-____

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

2 A: My name is Linda J. Nunn. My business address is 1200 Main, Kansas City,
3 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
6 Supervisor - Regulatory Affairs.

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

8 A: My general responsibilities include the preparation of rate cases and rate case
9 support for both KCP&L and KCP&L Greater Missouri Operations Company
10 (“Company” or “GMO”). In addition, my responsibilities include the preparation
11 and review of accounting exhibits and schedules associated with Company
12 regulatory filings.

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

14 A: I received a Bachelors of Science Degree in Business Administration with a
15 concentration in Accounting from Northwest Missouri State University in
16 Maryville, Missouri.

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

18 A: I became a Senior Regulatory Analyst with KCP&L in 2008, as a part of the
19 acquisition of Aquila, Inc., by Great Plains Energy Incorporated. In 2013 I was

1 promoted to Supervisor - Regulatory Affairs. Prior to my employment with
2 KCP&L, I was employed by Aquila, Inc. for a total of 11 years. In addition to
3 Regulatory, I have had experience in Accounting, Audit, and Business Services
4 where I had responsibility for guiding restructuring within the delivery division.
5 In addition to my utility experience I was the business manager and controller for
6 two area churches. Prior to that, I was an external auditor with Ernst & Whinney.

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

10 A: I have provided written testimony in various filings made before the MPSC
11 relating to GMO’s Fuel Adjustment Clause (“FAC”). I have also worked closely
12 with many MPSC Staff on numerous filings as well as on rate case issues.

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

14 A: The purpose of my testimony is to support the 14th true-up filing being made by
15 GMO under the provisions in 4 CSR 240-20.090(4) and (5) and the Company’s
16 approved fuel and purchased power cost recovery mechanism or FAC.

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

18 A: The purpose of this true-up filing is to identify the amount over or under-
19 recovered from the fourteenth 12-month recovery period under the Company’s
20 FAC.

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

1 A: Each FAC begins with an accumulation period which covers a six-month period
2 in which the costs of the fuel and purchased power components net of off system
3 sales revenues contained in the FAC are accumulated and compared to the base
4 energy costs that are in rates over that same time frame. The net of the costs
5 compared to the base energy costs in the current rates is the amount to be
6 recovered or returned to customers over the recovery period. After the
7 accumulation period, GMO files with the Commission the Fuel Adjustment Rate
8 (“FAR”). The FAR is the rate that will be charged to customers over the recovery
9 period. Between the accumulation period until the beginning of the recovery
10 period is three months. The recovery period for GMO is 12 months. After the
11 recovery period, a true-up is filed which reflects all the activities and summarizes
12 the balances of the FAC. The balances will then be included in the next FAR
13 filing.

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

16 A: The accumulation period went from December 1, 2013 through May 31, 2014.
17 The recovery period for that accumulation was September 1, 2014 through August
18 31, 2015.

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

21 A: The FAR is calculated based upon projected kWh sales for the recovery period.
22 Since the FAR is based upon a projected number, once actual sales are recorded, a

1 difference exists between the estimate and the actual kWh billed. This difference
2 will be “trued-up” in the next FAC filing.

3 **Q: What was the difference between what was accumulated, along with interest,**
4 **and the amount billed through the recovery mechanism?**

5 A: For the GMO territory served as MPS, the FAC was under-collected by \$867,009.
6 For the GMO territory served as L&P, the FAC was under-collected by \$138,762.

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

8 A: The true-up amount identified in this true-up filing will be included in the next
9 semi-annual FAC rate schedule filing. Since the Company’s fourteenth FAC
10 recovery period ended August 31, 2015, the above under-recoveries will be
11 included in the semi-annual filing to be made on or before January 1, 2016
12 covering the accumulation period of June 1, 2015 through November 30, 2015.

13 **Q: How did you develop the proposed true-up amounts that are being requested**
14 **in this filing?**

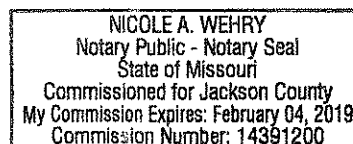
15 A: As indicated above, the true-up amount is the net of the accumulated expenditures
16 over or under the base FAC costs as set in rates during the accumulation period
17 plus interest and any adjustments, and the amount billed during the recovery
18 period. The details associated with this calculation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

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

1 A: As provided by 4 C.S.R. 240-20.090(5), a true-up filing is required at least
2 annually. Pursuant to the Company's FAC tariff, the amount of the true-up will
3 be included in the next accumulation period. The Company requests that the
4 Commission approve the amount to be included in the next accumulation period
5 which will cover the six months ended November 30, 2015.

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

7 A: Yes, it does.



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

Accumulation Period: December 1, 2013 through May 31, 2014
Recovery Period: September 1, 2014 through August 31, 2015

MPS

Accumulation	\$ 20,898,576
11th True-up Over Recovery	60,894
Interest Filed	103,758
Recovery	(20,196,219)
Proposed Adjustment for Under Recovery	\$ 867,009

L&P

Accumulation	\$ 6,313,091
11th True-up Over Recovery	(94,476)
Interest Filed	51,311
Recovery	(6,131,165)
Proposed Adjustment for Under Recovery	\$ 138,762

Short-Term Borrowing Rate:

	Annual	Monthly
Dec-13	1.67%	0.14%
Jan-14	1.66%	0.14%
Feb-14	1.66%	0.14%
Mar-14	1.65%	0.14%
Apr-14	1.65%	0.14%
May-14	1.65%	0.14%

Accumulation

MPS

	Residential	Commercial	Industrial	Streetlights	Gov't-Other	Total Retail	Wholesale	Total
Dec-13	\$ 350,924	\$ 207,808	\$ 64,826	\$ 2,057	\$ 38,671	\$ 664,285	\$ 3,690	\$ 667,975
Jan-14	841,567	457,751	142,764	4,374	84,844	\$ 1,531,300	8,654	1,539,953
Feb-14	3,923,882	2,336,121	841,815	23,375	463,898	\$ 7,589,091	52,475	7,641,567
Mar-14	525,672	381,965	131,283	4,354	70,130	\$ 1,113,403	6,213	1,119,615
Apr-14	2,020,276	1,956,112	811,497	24,164	361,639	\$ 5,173,688	30,836	5,204,523
May-14	1,875,453	1,880,868	690,793	20,814	358,880	\$ 4,826,809	21,434	4,848,243
Total	\$ 9,537,774	\$ 7,220,625	\$ 2,682,977	\$ 79,138	\$ 1,378,061	\$ 20,898,576	\$ 123,301	\$ 21,021,877

	Secondary	Primary	
NSI by Voltage	3,252,608,999	2,814,161,092	438,447,907
Secondary/Primary Distribution		86.52%	13.48%
Accumulation by Voltage	\$ 18,188,152	\$ 2,833,725	\$ 21,021,877

Base Energy by Voltage Level Dec 13-May 14:

CIS+ Secondary Customers	2,637,545,331
CIS+ Primary Customers - MO716	200,580
CIS+ Primary Customers - MO725	7,944,025
CIS+ Primary Customers - MO735	373,189,834
CIS+ Primary Customers - MO737	12,819,959

Total CIS+	3,031,699,729
Other kWh (unbilled, co use, losses)	203,747,252
Total Wholesale Billings (Primary)	17,162,018
Total kwh	3,252,608,999

MPS Recovery

Total	Recovery												Total
	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Recovered
Residential	(920,042)	(562,094)	(560,588)	(840,715)	(973,182)	(851,954)	(864,458)	(570,912)	(502,807)	(662,996)	(953,635)	(1,027,894)	(9,291,276)
Commercial	(667,840)	(547,844)	(519,600)	(589,889)	(607,455)	(576,722)	(591,717)	(530,695)	(523,366)	(590,946)	(669,250)	(675,550)	(7,090,874)
Industrial	(213,916)	(200,194)	(193,674)	(199,414)	(197,157)	(194,043)	(191,009)	(200,150)	(195,232)	(209,593)	(223,615)	(217,527)	(2,435,525)
Gov't-Other	(136,101)	(108,929)	(102,933)	(112,500)	(116,936)	(110,972)	(116,384)	(102,495)	(101,742)	(117,474)	(124,662)	(127,417)	(1,378,544)
Total	(1,937,899)	(1,419,060)	(1,376,795)	(1,742,518)	(1,894,729)	(1,733,692)	(1,763,568)	(1,404,252)	(1,323,147)	(1,581,008)	(1,971,162)	(2,048,389)	(20,196,219)

Primary voltage

Residential	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	(70,914)	(58,209)	(54,087)	(59,367)	(54,276)	(53,580)	(58,339)	(53,561)	(54,748)	(61,052)	(63,456)	(63,843)	(705,434)
Industrial	(139,158)	(130,634)	(126,207)	(131,819)	(131,394)	(128,350)	(124,186)	(131,005)	(126,775)	(137,213)	(145,332)	(138,786)	(1,590,860)
Gov't-Other	(41,527)	(31,517)	(28,900)	(29,265)	(31,319)	(29,588)	(30,329)	(29,663)	(31,019)	(37,076)	(41,996)	(41,756)	(403,956)
Total	(251,599)	(220,361)	(209,194)	(220,452)	(216,989)	(211,517)	(212,854)	(214,230)	(212,542)	(235,342)	(250,785)	(244,385)	(2,700,250)

Current Period CAF	0.00332	Current Period CAF	0.00265
Previous Period CAF	0.00053	Previous Period CAF	0.00332
Annual CAF	0.00385	Annual CAF	0.00597
Previous Period CAF %	86.2337662%	Previous Period CAF %	55.6113903%

Total Primary before recovery period split

Commercial	(82,235)	(67,502)	(62,721)	(68,845)	(62,941)	(62,133)	(104,904)	(96,313)	(98,448)	(109,784)	(114,107)	(114,803)	(1,044,735)
Industrial	(161,373)	(151,489)	(146,355)	(152,863)	(152,369)	(148,839)	(223,310)	(235,573)	(227,966)	(246,736)	(261,336)	(249,564)	(2,357,772)
Gov't-Other	(48,156)	(36,548)	(33,513)	(33,937)	(36,319)	(34,312)	(54,538)	(53,341)	(55,778)	(66,670)	(75,517)	(75,085)	(603,714)
Total	(291,764)	(255,539)	(242,589)	(255,645)	(251,629)	(245,284)	(382,752)	(385,226)	(382,192)	(423,189)	(450,959)	(439,452)	(4,006,220)

Secondary voltage

Residential	(920,042)	(562,094)	(560,588)	(840,715)	(973,182)	(851,954)	(864,458)	(570,912)	(502,807)	(662,996)	(953,635)	(1,027,894)	(9,291,276)
Commercial	(596,926)	(489,635)	(465,513)	(530,522)	(553,179)	(523,143)	(533,378)	(477,134)	(468,618)	(529,893)	(605,794)	(611,707)	(6,385,440)
Industrial	(74,758)	(69,560)	(67,467)	(67,595)	(65,763)	(65,694)	(66,823)	(69,145)	(68,457)	(72,380)	(78,282)	(78,741)	(844,665)
Gov't-Other	(94,574)	(77,412)	(74,033)	(83,234)	(85,616)	(81,383)	(86,055)	(72,831)	(70,723)	(80,398)	(82,666)	(85,662)	(974,588)
Total	(1,686,299)	(1,198,700)	(1,167,601)	(1,522,066)	(1,677,741)	(1,522,174)	(1,550,715)	(1,190,022)	(1,110,605)	(1,345,667)	(1,720,377)	(1,804,004)	(17,495,970)

Current Period CAF	0.00342	Current Period CAF	0.00272
Previous Period CAF	0.00055	Previous Period CAF	0.00342
Annual CAF	0.00397	Annual CAF	0.00614
Previous Period CAF %	86.1460957%	Previous Period CAF %	55.7003257%

KCP&L GMO MPS
FAC BALANCE BY RECOVERY PERIOD & INTEREST CALCULATION

	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
	← Dec-13 Jan-14		Accumulation period		→ Apr-14 May-14		Filing and Approval		Aug-14	← Sep-14 Oct-14 Nov-14 Dec-14			
	Dec-13	Jan-14	Feb-14 60,894	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
C/M (Over)/Under Accrued	664,285	1,531,300	7,589,091	1,113,403	5,173,688	4,826,809							
C/M (Over)/Under Recovery										1,937,899	1,419,060	1,376,795	1,742,518
CUMM (Over)/Under Balance	664,285	2,195,585	9,845,571	10,958,973	16,132,661	20,959,470	21,063,228	21,063,228	21,063,228	19,125,330	17,706,269	16,329,475	14,586,956
Remand Ordered													
Monthly STD rate	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%							
C/M Accrued interest (P/M Bal)	11,767	11,260	11,665	20,395	21,116	27,557							
CUMM Accrued Interest Balance	11,767	23,026	34,691	55,085	76,201	103,758							
Annual True-up													
							← Jun-14 Jul-14		Accumulation period		→ Oct-14 Nov-14 Dec-14		
							Jun-14	Jul-14	Aug-14 (36,639)	Sep-14	Oct-14	Nov-14	Dec-14
C/M (Over)/Under Accrued							1,551,474	1,548,264	2,693,116	2,918,012	3,094,656	4,381,876	
C/M (Over)/Under Recovery													
CUMM (Over)/Under Balance							1,551,474	3,099,737	5,756,214	8,674,226	11,768,882	16,150,758	16,342,790
Remand Ordered													
Monthly STD rate							0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	
C/M Accrued interest (P/M Bal)							28,467.03	29,727.67	31,015.88	33,190.76	33,970.98	35,659.90	
CUMM Accrued Interest Balance							28,467	58,195	89,211	122,401	156,372	192,032	
Annual True-up													
													← Dec-14
C/M (Over)/Under Accrued													1,620,911.34
C/M (Over)/Under Recovery													
CUMM (Over)/Under Balance													1,620,911
Remand Ordered													
Monthly STD rate													0.12%
C/M Accrued interest (P/M Bal)													39,185.71
CUMM Accrued Interest Balance													39,186
Annual True-up													
C/M (Over)/Under Accrued													
C/M (Over)/Under Recovery													
CUMM (Over)/Under Balance													
Remand Ordered													
Monthly STD rate													
C/M Accrued interest (P/M Bal)													
CUMM Accrued Interest Balance													
Annual True-up													

KCP&L GMO MPS
FAC BALANCE BY RECOVERY P

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	
		Recovery Period										
	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15				
C/M (Over)/Under Accrued												
C/M (Over)/Under Recovery	1,894,729	1,733,692	1,763,568	1,404,252	1,323,147	1,581,008	1,971,162	2,048,389				
CUMM (Over)/Under Balance	12,692,227	10,958,535	9,194,967	7,790,715	6,467,568	4,886,560	2,915,398	867,009				
Remand Ordered												
Monthly STD rate												
C/M Accrued interest (P/M Bal)												
CUMM Accrued Interest Balance												
Annual True-up												
	Filing and Approval	Recovery Period										
	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	
C/M (Over)/Under Accrued												
C/M (Over)/Under Recovery			1,403,215	1,117,447	1,052,938	1,258,086	1,568,428	1,629,830	1,496,726	1,266,656	1,054,452	
CUMM (Over)/Under Balance	16,342,790	16,342,790	14,939,575	13,822,128	12,769,190	11,511,105	9,942,677	8,312,847	6,816,121	5,549,466	4,495,013	
Remand Ordered												
Monthly STD rate												
C/M Accrued interest (P/M Bal)												
CUMM Accrued Interest Balance												
Annual True-up												
		Accumulation period				Filing and Approval			Recovery Period			
	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	
C/M (Over)/Under Accrued	141,273.71	6,326.63										
C/M (Over)/Under Recovery		(617,005.39)	(325,031.02)	(1,816,533.63)	(275,169.72)							
CUMM (Over)/Under Balance	1,762,185	1,151,506	826,475	(990,058)	(1,265,228)	(1,061,819)	(1,061,819)	(1,061,819)	(93,867.50)	(79,467.04)	(66,175.00)	
Remand Ordered									(967,952)	(888,485)	(822,310)	
Monthly STD rate	0.12%	0.12%	0.12%	0.12%	0.12%							
C/M Accrued interest (P/M Bal)	39,215.66	36,780.47	33,906.29	29,745.21	24,575.49							
CUMM Accrued Interest Balance	78,401	115,182	149,088	178,833	203,409							
Annual True-up												
						Filing and Approval		Accumulation period		Recovery Period		
						Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	
C/M (Over)/Under Accrued						(281,943.99)	1,904,976.23	867,008.98				
C/M (Over)/Under Recovery								(42,563.34)	(1,640,430.36)	(1,294,585.16)	(28,633.25)	
CUMM (Over)/Under Balance						(281,944)	1,623,032	2,447,478	807,048	(487,538)	(516,171)	
Remand Ordered												
Monthly STD rate						0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	
C/M Accrued interest (P/M Bal)						21,565.84	18,064.68	16,214.97	11,719.03	7,986.26	5,077.69	
CUMM Accrued Interest Balance						21,566	39,631	55,845	67,565	75,551	80,628	
Annual True-up												

Accumulation

L&P

	Residential	Commercial	Industrial	Streetlights	Gov't-Other	Total Retail
Dec-13	\$ 256,054	\$ 179,651	\$ 126,023	\$ 2,294	\$ -	\$ 564,022
Jan-14	759,441	474,930	345,854	5,919	-	1,586,145
Feb-14	1,426,421	995,042	738,256	13,286	-	3,173,006
Mar-14	600,585	502,741	414,492	7,012	-	1,524,830
Apr-14	(526,768)	(702,108)	(612,876)	(10,279)	-	(1,852,031)
May-14	350,389	479,249	479,511	7,970	-	1,317,119
Total	\$ 2,866,122	\$ 1,929,506	\$ 1,491,261	\$ 26,203	\$ -	\$ 6,313,091

	Secondary	Primary	
NSI by Voltage	1,191,963,999	1,049,654,721	142,309,278
Secondary/Primary Distribution		88.06%	11.94%
Accumulation by Voltage	5,559,368	753,724	6,313,091

Base Energy by Voltage Level:

CIS+ Secondary Customers	994,206,794
CIS+ Primary Customers - MO938	3,820,870
CIS+ Primary Customers - MO939	890,079
CIS+ Primary Customers - MO945	55,810,847
CIS+ Primary Customers - MO946	38,645,721
CIS+ Primary Customers - MO947	35,301,427
Total CIS+ (CS5005Y)	1,128,675,738
Other kWh (unbilled, co use, losses)	63,288,261
Total kwh	1,191,963,999

L&P Recovery

Total	Recovery												Total
	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Recovered
Residential	(179,076)	(115,364)	(139,256)	(221,792)	(262,214)	(230,046)	(227,571)	(133,662)	(109,926)	(134,424)	(180,394)	(205,395)	(2,139,120)
Commercial	(194,752)	(164,753)	(164,013)	(185,677)	(197,319)	(176,311)	(184,249)	(163,271)	(131,802)	(203,252)	(194,074)	(199,361)	(2,158,834)
Industrial	(159,291)	(140,796)	(152,608)	(150,953)	(146,894)	(150,603)	(141,231)	(147,913)	(137,990)	(159,124)	(158,872)	(156,189)	(1,802,465)
Gov't-Other	(2,595)	(2,589)	(2,609)	(2,633)	(2,642)	(1,140)	(3,701)	(2,585)	(2,560)	(2,590)	(2,539)	(2,563)	(30,746)
Total	(535,714)	(423,502)	(458,486)	(561,054)	(609,069)	(558,100)	(556,752)	(447,431)	(382,279)	(499,390)	(535,879)	(563,508)	(6,131,165)

Primary voltage

Residential													-
Commercial	(32,317)	(28,447)	(24,991)	(27,505)	(29,383)	(30,101)	(28,802)	(27,217)	(14,878)	(38,019)	(31,539)	(31,691)	(344,892)
Industrial	(38,435)	(30,739)	(39,857)	(37,729)	(34,888)	(40,282)	(33,944)	(35,737)	(35,406)	(36,219)	(40,053)	(37,845)	(441,133)
Gov't-Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	(70,752)	(59,187)	(64,848)	(65,234)	(64,271)	(70,382)	(62,746)	(62,954)	(50,285)	(74,238)	(71,591)	(69,536)	(786,025)

Current Period CAF	0.00290	Current Period CAF	0.00147
Previous Period CAF	0.00042	Previous Period CAF	0.00290
Annual CAF	0.00332	Annual CAF	0.00437
Previous Period CAF %	87.3493976%	Previous Period CAF %	66.3615561%

Total Primary before recovery period split

Commercial	(36,998)	(32,567)	(28,611)	(31,488)	(33,639)	(34,460)	(43,402)	(41,014)	(22,420)	(57,290)	(47,525)	(47,755)	(457,170)
Industrial	(44,001)	(35,191)	(45,629)	(43,194)	(39,940)	(46,115)	(51,150)	(53,852)	(53,354)	(54,578)	(60,355)	(57,028)	(584,388)
Gov't-Other													-
Total	(80,999)	(67,759)	(74,240)	(74,682)	(73,579)	(80,576)	(94,552)	(94,866)	(75,774)	(111,868)	(107,880)	(104,783)	(1,041,558)

Secondary voltage

Residential	(179,076)	(115,364)	(139,256)	(221,792)	(262,214)	(230,046)	(227,571)	(133,662)	(109,926)	(134,424)	(180,394)	(205,395)	(2,139,120)
Commercial	(162,434)	(136,306)	(139,022)	(158,172)	(167,936)	(146,210)	(155,447)	(136,053)	(116,924)	(165,233)	(162,535)	(167,670)	(1,813,942)
Industrial	(120,856)	(110,056)	(112,752)	(113,224)	(112,007)	(110,322)	(107,287)	(112,176)	(102,584)	(122,905)	(118,820)	(118,344)	(1,361,332)
Gov't-Other	(2,595)	(2,589)	(2,609)	(2,633)	(2,642)	(1,140)	(3,701)	(2,585)	(2,560)	(2,590)	(2,539)	(2,563)	(30,746)
Total	(464,961)	(364,315)	(393,638)	(495,820)	(544,798)	(487,718)	(494,006)	(384,476)	(331,994)	(425,152)	(464,288)	(493,972)	(5,345,140)

Current Period CAF	0.00297	Current Period CAF	0.00151
Previous Period CAF	0.00043	Previous Period CAF	0.00297
Annual CAF	0.00340	Annual CAF	0.00448
Previous Period CAF %	87.3529412%	Previous Period CAF %	66.2946429%

KCP&L GMO L&P FAC BALANCE BY RECOVERY PERIOD & INT													
	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
	← Dec-13 Jan-14		Accumulation period Feb-14 (94,476) Mar-14		Apr-14 May-14		Filing and Approval Jun-14 Jul-14		Aug-14	← Sep-14 Oct-14 Nov-14 Dec-14			
C/M (Over)/Under Accrued	564,022	1,586,145	3,173,006	1,524,830	(1,852,031)	1,317,119				535,714	423,502	458,486	561,054
C/M (Over)/Under Recovery													
CUMM (Over)/Under Balance	564,022	2,150,167	5,228,697	6,753,527	4,901,496	6,218,615	6,269,926	6,269,926	6,269,926	5,734,213	5,310,711	4,852,224	4,291,170
Remand Ordered													
Monthly STD rate	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%							
C/M Accrued interest	6,125	6,051	7,239	10,580	12,159	9,157							
CUMM Accrued Interest Balance	6,125	12,176	19,415	29,995	42,154	51,311							
Annual True-up													
							← Jun-14 Jul-14		Accumulation period Aug-14 (89,760) Sep-14		Oct-14 Nov-14		F Dec-14
C/M (Over)/Under Accrued							151,728	619,701	421,217	481,394	886,859	672,113	
C/M (Over)/Under Recovery													
CUMM (Over)/Under Balance							151,728	771,429	1,102,887	1,584,280	2,471,139	3,143,252	3,197,712
Remand Ordered													
Monthly STD rate							0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	
C/M Accrued interest							8,958	8,810	9,134	9,133	8,979	9,448	
CUMM Accrued Interest Balance							8,958	17,767	26,901	36,034	45,012	54,460	
Annual True-up													
													← Dec-14
C/M (Over)/Under Accrued													111,168
C/M (Over)/Under Recovery													
CUMM (Over)/Under Balance													111,168
Remand Ordered													
Monthly STD rate													0.12%
C/M Accrued interest													9,688
CUMM Accrued Interest Balance													9,688
Annual True-up													
C/M (Over)/Under Accrued													
C/M (Over)/Under Recovery													
CUMM (Over)/Under Balance													
Remand Ordered													
Monthly STD rate													
C/M Accrued interest													
CUMM Accrued Interest Balance													
Annual True-up													

KCP&L GMO L&P
FAC BALANCE BY RECOVERY PERIOD & INT

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15
	Jan-15	Recovery Period Feb-15 → Mar-15 → Apr-15 → May-15 → Jun-15 → Jul-15						Aug-15			
C/M (Over)/Under Accrued											
C/M (Over)/Under Recovery	609,069	558,100	556,752	447,431	382,279	499,390	535,879	563,508			
CUMM (Over)/Under Balance	3,682,101	3,124,000	2,567,248	2,119,817	1,737,539	1,238,149	702,270	138,762			
Remand Ordered											
Monthly STD rate											
C/M Accrued interest											
CUMM Accrued Interest Balance											
Annual True-up											
	Filing and Approval Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Recovery Period Jul-15	Aug-15	Sep-15	Oct-15	Nov-15
C/M (Over)/Under Accrued											
C/M (Over)/Under Recovery			282,967	227,386	194,281	253,786	272,341	286,392	265,570	235,528	213,112
CUMM (Over)/Under Balance	3,197,712	3,197,712	2,914,745	2,687,359	2,493,078	2,239,293	1,966,951	1,680,560	1,414,989	1,179,462	966,350
Remand Ordered											
Monthly STD rate											
C/M Accrued interest											
CUMM Accrued Interest Balance											
Annual True-up											
	Jan-15	Accumulation period Feb-15 (332) → Mar-15 → Apr-15 → May-15				Filing and Approval Jun-15 → Jul-15		Aug-15	Sep-15	Recovery Period Oct-15	Nov-15
C/M (Over)/Under Accrued	161,625	(82,882)	(88,412)	(447,569)	31,382						
C/M (Over)/Under Recovery											
CUMM (Over)/Under Balance	272,793	189,578	101,166	(346,402)	(315,020)	(267,851)	(267,851)	(267,851)	(22,944)	(20,360)	(18,422)
Remand Ordered									(244,908)	(224,548)	(206,126)
Monthly STD rate	0.12%	0.12%	0.12%	0.12%	0.12%						
C/M Accrued interest	9,193	8,559	7,759	6,653	5,316						
CUMM Accrued Interest Balance	18,881	27,440	35,200	41,853	47,169						
Annual True-up											
						Jun-15	Jul-15	Aug-15 138,762	Sep-15	Oct-15	Nov-15
C/M (Over)/Under Accrued						(1,114,492)	309,902	(135,460)	528,573	(544,393)	(281,885)
C/M (Over)/Under Recovery											
CUMM (Over)/Under Balance						(1,114,492)	(804,591)	(801,290)	(272,716)	(817,109)	(1,098,994)
Remand Ordered											
Monthly STD rate						0.12%	0.12%	0.12%	0.12%	0.12%	0.12%
C/M Accrued interest						4,699	2,514	1,929	739	1,077	168
CUMM Accrued Interest Balance						4,699	7,213	9,142	9,881	10,958	11,126
Annual True-up											

Short Term Debt Rate

		Revolver Size Tenor (years)		\$ 400,000,000 3	
Day	Date	One Month LIBOR	Applicable Margin	Upfront Fees	Daily Rate
Sunday	December 1, 2013	0.1683%	1.50%		1.6683%
Monday	December 2, 2013	0.1683%	1.50%		1.6683%
Tuesday	December 3, 2013	0.1675%	1.50%		1.6675%
Wednesday	December 4, 2013	0.1685%	1.50%		1.6685%
Thursday	December 5, 2013	0.1679%	1.50%		1.6679%
Friday	December 6, 2013	0.1695%	1.50%		1.6695%
Saturday	December 7, 2013	0.1695%	1.50%		1.6695%
Sunday	December 8, 2013	0.1695%	1.50%		1.6695%
Monday	December 9, 2013	0.1706%	1.50%		1.6706%
Tuesday	December 10, 2013	0.1694%	1.50%		1.6694%
Wednesday	December 11, 2013	0.1674%	1.50%		1.6674%
Thursday	December 12, 2013	0.1666%	1.50%		1.6666%
Friday	December 13, 2013	0.1640%	1.50%		1.6640%
Saturday	December 14, 2013	0.1640%	1.50%		1.6640%
Sunday	December 15, 2013	0.1640%	1.50%		1.6640%
Monday	December 16, 2013	0.1650%	1.50%		1.6650%
Tuesday	December 17, 2013	0.1663%	1.50%		1.6663%
Wednesday	December 18, 2013	0.1668%	1.50%		1.6668%
Thursday	December 19, 2013	0.1645%	1.50%		1.6645%
Friday	December 20, 2013	0.1640%	1.50%		1.6640%
Saturday	December 21, 2013	0.1640%	1.50%		1.6640%
Sunday	December 22, 2013	0.1640%	1.50%		1.6640%
Monday	December 23, 2013	0.1646%	1.50%		1.6646%
Tuesday	December 24, 2013	0.1670%	1.50%		1.6670%
Wednesday	December 25, 2013	0.1670%	1.50%		1.6670%
Thursday	December 26, 2013	0.1670%	1.50%		1.6670%
Friday	December 27, 2013	0.1690%	1.50%		1.6690%
Saturday	December 28, 2013	0.1690%	1.50%		1.6690%
Sunday	December 29, 2013	0.1690%	1.50%		1.6690%
Monday	December 30, 2013	0.1702%	1.50%		1.6702%
Tuesday	December 31, 2013	0.1677%	1.50%		1.6677%
					AVERAGE 1.6671
Wednesday	January 1, 2014	0.1677%	1.50%		1.6677%
Thursday	January 2, 2014	0.1683%	1.50%		1.6683%
Friday	January 3, 2014	0.1647%	1.50%		1.6647%
Saturday	January 4, 2014	0.1647%	1.50%		1.6647%
Sunday	January 5, 2014	0.1647%	1.50%		1.6647%
Monday	January 6, 2014	0.1625%	1.50%		1.6625%
Tuesday	January 7, 2014	0.1615%	1.50%		1.6615%
Wednesday	January 8, 2014	0.1610%	1.50%		1.6610%
Thursday	January 9, 2014	0.1603%	1.50%		1.6603%
Friday	January 10, 2014	0.1604%	1.50%		1.6604%
Saturday	January 11, 2014	0.1604%	1.50%		1.6604%
Sunday	January 12, 2014	0.1604%	1.50%		1.6604%
Monday	January 13, 2014	0.1600%	1.50%		1.6600%
Tuesday	January 14, 2014	0.1590%	1.50%		1.6590%
Wednesday	January 15, 2014	0.1587%	1.50%		1.6587%
Thursday	January 16, 2014	0.1570%	1.50%		1.6570%
Friday	January 17, 2014	0.1570%	1.50%		1.6570%
Saturday	January 18, 2014	0.1570%	1.50%		1.6570%
Sunday	January 19, 2014	0.1570%	1.50%		1.6570%
Monday	January 20, 2014	0.1570%	1.50%		1.6570%

Short Term Debt Rate

		Revolver Size Tenor (years)		\$ 400,000,000 3	
Day	Date	One Month LIBOR	Applicable Margin	Upfront Fees	Daily Rate
Tuesday	January 21, 2014	0.1570%	1.50%		1.6570%
Wednesday	January 22, 2014	0.1580%	1.50%		1.6580%
Thursday	January 23, 2014	0.1580%	1.50%		1.6580%
Friday	January 24, 2014	0.1612%	1.50%		1.6612%
Saturday	January 25, 2014	0.1612%	1.50%		1.6612%
Sunday	January 26, 2014	0.1612%	1.50%		1.6612%
Monday	January 27, 2014	0.1585%	1.50%		1.6585%
Tuesday	January 28, 2014	0.1590%	1.50%		1.6590%
Wednesday	January 29, 2014	0.1595%	1.50%		1.6595%
Thursday	January 30, 2014	0.1585%	1.50%		1.6585%
Friday	January 31, 2014	0.1565%	1.50%		1.6565%
					AVERAGE 1.6603
Saturday	February 1, 2014	0.1565%	1.50%		1.6565%
Sunday	February 2, 2014	0.1565%	1.50%		1.6565%
Monday	February 3, 2014	0.1571%	1.50%		1.6571%
Tuesday	February 4, 2014	0.1575%	1.50%		1.6575%
Wednesday	February 5, 2014	0.1575%	1.50%		1.6575%
Thursday	February 6, 2014	0.1565%	1.50%		1.6565%
Friday	February 7, 2014	0.1555%	1.50%		1.6555%
Saturday	February 8, 2014	0.1555%	1.50%		1.6555%
Sunday	February 9, 2014	0.1555%	1.50%		1.6555%
Monday	February 10, 2014	0.1548%	1.50%		1.6548%
Tuesday	February 11, 2014	0.1543%	1.50%		1.6543%
Wednesday	February 12, 2014	0.1535%	1.50%		1.6535%
Thursday	February 13, 2014	0.1545%	1.50%		1.6545%
Friday	February 14, 2014	0.1545%	1.50%		1.6545%
Saturday	February 15, 2014	0.1545%	1.50%		1.6545%
Sunday	February 16, 2014	0.1545%	1.50%		1.6545%
Monday	February 17, 2014	0.1535%	1.50%		1.6535%
Tuesday	February 18, 2014	0.1540%	1.50%		1.6540%
Wednesday	February 19, 2014	0.1545%	1.50%		1.6545%
Thursday	February 20, 2014	0.1555%	1.50%		1.6555%
Friday	February 21, 2014	0.1555%	1.50%		1.6555%
Saturday	February 22, 2014	0.1555%	1.50%		1.6555%
Sunday	February 23, 2014	0.1555%	1.50%		1.6555%
Monday	February 24, 2014	0.1545%	1.50%		1.6545%
Tuesday	February 25, 2014	0.1545%	1.50%		1.6545%
Wednesday	February 26, 2014	0.1545%	1.50%		1.6545%
Thursday	February 27, 2014	0.1545%	1.50%		1.6545%
Friday	February 28, 2014	0.1555%	1.50%		1.6555%
					AVERAGE 1.6552
Saturday	March 1, 2014	0.1555%	1.50%		1.6555%
Sunday	March 2, 2014	0.1555%	1.50%		1.6555%
Monday	March 3, 2014	0.1553%	1.50%		1.6553%
Tuesday	March 4, 2014	0.1565%	1.50%		1.6565%
Wednesday	March 5, 2014	0.1556%	1.50%		1.6556%
Thursday	March 6, 2014	0.1544%	1.50%		1.6544%
Friday	March 7, 2014	0.1565%	1.50%		1.6565%
Saturday	March 8, 2014	0.1565%	1.50%		1.6565%
Sunday	March 9, 2014	0.1565%	1.50%		1.6565%
Monday	March 10, 2014	0.1550%	1.50%		1.6550%
Tuesday	March 11, 2014	0.1558%	1.50%		1.6558%
Wednesday	March 12, 2014	0.1555%	1.50%		1.6555%

Short Term Debt Rate

		Revolver Size		\$ 400,000,000	
		Tenor (years)		3	
Day	Date	One Month LIBOR	Applicable Margin	Upfront Fees	Daily Rate
Thursday	March 13, 2014	0.1550%	1.50%		1.6550%
Friday	March 14, 2014	0.1565%	1.50%		1.6565%
Saturday	March 15, 2014	0.1565%	1.50%		1.6565%
Sunday	March 16, 2014	0.1565%	1.50%		1.6565%
Monday	March 17, 2014	0.1562%	1.50%		1.6562%
Tuesday	March 18, 2014	0.1568%	1.50%		1.6568%
Wednesday	March 19, 2014	0.1576%	1.50%		1.6576%
Thursday	March 20, 2014	0.1545%	1.50%		1.6545%
Friday	March 21, 2014	0.1543%	1.50%		1.6543%
Saturday	March 22, 2014	0.1543%	1.50%		1.6543%
Sunday	March 23, 2014	0.1543%	1.50%		1.6543%
Monday	March 24, 2014	0.1543%	1.50%		1.6543%
Tuesday	March 25, 2014	0.1538%	1.50%		1.6538%
Wednesday	March 26, 2014	0.1530%	1.50%		1.6530%
Thursday	March 27, 2014	0.1525%	1.50%		1.6525%
Friday	March 28, 2014	0.1518%	1.50%		1.6518%
Saturday	March 29, 2014	0.1518%	1.50%		1.6518%
Sunday	March 30, 2014	0.1518%	1.50%		1.6518%
Monday	March 31, 2014	0.1520%	1.50%		1.6520%
					AVERAGE 1.6549
Tuesday	April 1, 2014	0.1510%	1.50%		1.6510%
Wednesday	April 2, 2014	0.1520%	1.50%		1.6520%
Thursday	April 3, 2014	0.1525%	1.50%		1.6525%
Friday	April 4, 2014	0.1525%	1.50%		1.6525%
Saturday	April 5, 2014	0.1525%	1.50%		1.6525%
Sunday	April 6, 2014	0.1525%	1.50%		1.6525%
Monday	April 7, 2014	0.1520%	1.50%		1.6520%
Tuesday	April 8, 2014	0.1504%	1.50%		1.6504%
Wednesday	April 9, 2014	0.1509%	1.50%		1.6509%
Thursday	April 10, 2014	0.1525%	1.50%		1.6525%
Friday	April 11, 2014	0.1522%	1.50%		1.6522%
Saturday	April 12, 2014	0.1522%	1.50%		1.6522%
Sunday	April 13, 2014	0.1522%	1.50%		1.6522%
Monday	April 14, 2014	0.1517%	1.50%		1.6517%
Tuesday	April 15, 2014	0.1514%	1.50%		1.6514%
Wednesday	April 16, 2014	0.1520%	1.50%		1.6520%
Thursday	April 17, 2014	0.1522%	1.50%		1.6522%
Friday	April 18, 2014	0.1522%	1.50%		1.6522%
Saturday	April 19, 2014	0.1522%	1.50%		1.6522%
Sunday	April 20, 2014	0.1522%	1.50%		1.6522%
Monday	April 21, 2014	0.1522%	1.50%		1.6522%
Tuesday	April 22, 2014	0.1523%	1.50%		1.6523%
Wednesday	April 23, 2014	0.1523%	1.50%		1.6523%
Thursday	April 24, 2014	0.1518%	1.50%		1.6518%
Friday	April 25, 2014	0.1520%	1.50%		1.6520%
Saturday	April 26, 2014	0.1520%	1.50%		1.6520%
Sunday	April 27, 2014	0.1520%	1.50%		1.6520%
Monday	April 28, 2014	0.1503%	1.50%		1.6503%
Tuesday	April 29, 2014	0.1515%	1.50%		1.6515%
Wednesday	April 30, 2014	0.1505%	1.50%		1.6505%
					AVERAGE 1.6519
Thursday	May 1, 2014	0.1505%	1.50%		1.6505%
Friday	May 2, 2014	0.1515%	1.50%		1.6515%

Short Term Debt Rate

		Revolver Size Tenor (years)		\$ 400,000,000 3	
Day	Date	One Month LIBOR	Applicable Margin	Upfront Fees	Daily Rate
Saturday	May 3, 2014	0.1515%	1.50%		1.6515%
Sunday	May 4, 2014	0.1515%	1.50%		1.6515%
Monday	May 5, 2014	0.1515%	1.50%		1.6515%
Tuesday	May 6, 2014	0.1505%	1.50%		1.6505%
Wednesday	May 7, 2014	0.1515%	1.50%		1.6515%
Thursday	May 8, 2014	0.1503%	1.50%		1.6503%
Friday	May 9, 2014	0.1516%	1.50%		1.6516%
Saturday	May 10, 2014	0.1516%	1.50%		1.6516%
Sunday	May 11, 2014	0.1516%	1.50%		1.6516%
Monday	May 12, 2014	0.1511%	1.50%		1.6511%
Tuesday	May 13, 2014	0.1511%	1.50%		1.6511%
Wednesday	May 14, 2014	0.1511%	1.50%		1.6511%
Thursday	May 15, 2014	0.1510%	1.50%		1.6510%
Friday	May 16, 2014	0.1493%	1.50%		1.6493%
Saturday	May 17, 2014	0.1493%	1.50%		1.6493%
Sunday	May 18, 2014	0.1493%	1.50%		1.6493%
Monday	May 19, 2014	0.1485%	1.50%		1.6485%
Tuesday	May 20, 2014	0.1478%	1.50%		1.6478%
Wednesday	May 21, 2014	0.1485%	1.50%		1.6485%
Thursday	May 22, 2014	0.1500%	1.50%		1.6500%
Friday	May 23, 2014	0.1505%	1.50%		1.6505%
Saturday	May 24, 2014	0.1505%	1.50%		1.6505%
Sunday	May 25, 2014	0.1505%	1.50%		1.6505%
Monday	May 26, 2014	0.1505%	1.50%		1.6505%
Tuesday	May 27, 2014	0.1505%	1.50%		1.6505%
Wednesday	May 28, 2014	0.1500%	1.50%		1.6500%
Thursday	May 29, 2014	0.1510%	1.50%		1.6510%
Friday	May 30, 2014	0.1510%	1.50%		1.6510%
Saturday	May 31, 2014	0.1510%	1.50%		1.6510%

AVERAGE 1.6505