BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of the Application of Kansas City) Power & Light Company for Approval to) Make Certain Changes for Electric Service to) Begin the Implementation of Its Regulatory) Plan)

Case No. ER-2006-0314

STAFF RESPONSE TO ORDER DIRECTING SCENARIOS

Comes now the Staff of the Missouri Public Service Commission (Staff) and files the 32 attached Scenarios - A.1 to A.8, B.1 to B.8, C.1 to C.8 and D.1 to D.8 - in quantification of the various scenarios set out on page 3 of the Commission's December 12, 2006 Order Directing Scenarios. The Staff started on this project as soon as possible given other schedule commitments and has been working diligently to get these materials to the Commission and the parties as soon as possible. This project is not inconsequential given the number of scenarios and the additional amortization calculation. In an effort to expedite matters, the Staff stayed in close contact with Kansas City Power & Light Company (KCPL), providing KCPL the Staff's analysis for KCPL to verify and for KCPL's own use. The Staff also contacted other parties as the Staff deemed it advisable or necessary. The Staff completed the attached documents in the early hours of Thursday morning, December 14, 2006 and then proceeded to draft this narrative description. A more detailed narrative description can be provided if the Commission deems that necessary or advisable. The Staff was concerned with providing this document as soon as possible given the need to file these documents expeditiously.

Each of the attached scenario pages matches one of the 32 scenarios identified on page 3 of the Commission's December 12, 2006 Order Directing Scenarios.

EXPLANATION OF SCENARIO SHEETS

The quickest way to respond to the Commission's Order was for the Staff to use the Staff's Reconciliation / Reconcilement form so that is what the Staff has done. The Commission and the parties will have to bear with the Staff as it endeavors to explain how the lines on these pages should be read. The issue value for each of the assumptions requested in each scenario has been calculated consistent with prior Reconciliation / Reconcilement calculations provided to the Commission in this case. Each value represents the difference between KCPL's requested level of rate relief for that item and the level specified in the particular scenario.

Assumptions On Pages 1 and 2 Of Commission's December 12, 2006 Order & <u>KCPL's Requested ROE Of 11.50%</u> – Line No. 1 Of Each Scenario

Line No. 1 of each of the 32 scenarios shows KCPL's revenue requirement given the assumptions on pages 1 and 2 of the Commission's December 12, 2006 Order Directing Scenarios, <u>KCPL's requested ROE of 11.50%</u>, the level of off-system sales as requested by KCPL and ice storm costs resolved in KCPL's favor. KCPL's requested ROE of 11.50% was used on Line No. 1 in order to generate a value for the difference between KCPL's requested 11.50% ROE and the 11.25%, 11.00%, 10.50% and 10.00% ROE assumptions specified for the various scenarios indicated by the Commission. The method used to value the ROE differences is consistent with the method used in prior Reconciliation / Reconcilement calculations provided to the Commission.

Return On Equity (ROE) – Line No. 2 Of Each Scenario

Line No. 2 of each of the 32 scenarios shows the revenue requirement difference going from KCPL's requested ROE of 11.50% to one of the Commission's ROE scenarios. Thus, Line No. 2 for Scenarios A.1 to A.8 shows the revenue requirement difference going from KCPL's requested ROE of 11.50% to an ROE of 10%. Line No. 2 for Scenarios B.1 to B.8 shows the

revenue requirement difference going from KCPL's requested ROE of 11.50% to an ROE of 10.5%. Line No. 2 for Scenarios C.1 to C.8 shows the revenue requirement difference going from KCPL's requested ROE of 11.50% to an ROE of 11%. Line No. 2 for Scenarios D.1 to D.8 shows the revenue requirement difference going from KCPL's requested ROE of 11.50% to an ROE of 11.25%.

The Staff believes that the specific information that the Commission requested for the ROE scenarios A, B, C, and D follows immediately below.

The revenue requirement difference of going from an ROE of 10.00% to an ROE of 10.50% is an increase in revenue requirement of \$5,598,286.

The revenue requirement difference of going from an ROE of 10.50% to an ROE of 11.00% is an increase in revenue requirement of \$5,598,287.

The revenue requirement difference of going from an ROE of 11.00% to an ROE of 11.25% is an increase in revenue requirement of \$2,695,471.

<u>Off-System Sales – Line No. 17 Of Each Scenario</u>

Line No. 17 of each of the 32 scenarios shows the revenue requirement difference between the off-system sales identified for each scenario and the level of off-system sales as requested by KCPL. Thus, Line No. 17 for Scenarios A.3 and A.4, B.3 and B.4, C.3 and C.4, and D.3 and D.4 shows the revenue requirement difference going from the level of off-system sales as requested by KCPL to the level of off-system sales as requested by OPC and DOE. Line No. 17 for Scenarios A.5 and A.6, B.5 and B.6, C.5 and C.6, and D.5 and D.6 shows the revenue requirement difference going from the level of off-system sales as requested by KCPL to the level of off-system sales as requested by Staff. Line No. 17 for Scenarios A.7 and A.8, B.7 and B.8, C.7 and C.8, and D.7 and D.8 shows the revenue requirement difference going from the level of off-system sales as requested by KCPL to the level of off-system sales as requested by Praxair.

The revenue requirement difference of going from the level of off-system sales as requested by KCPL to the level of off-system sales as requested by OPC and DOE is a decrease in revenue requirement of \$20,406,516.

The revenue requirement difference of going from the level of off-system sales as requested by KCPL to the level of off-system sales as requested by Staff is a decrease in KCPL's revenue requirement of \$15,243,462.

The revenue requirement difference of going from the level of off-system sales as requested by KCPL to the level of off-system sales as requested by Praxair is a decrease in KCPL's revenue requirement of \$21,805,882.

Ice Storm Costs – Line No. 6 and Line No. 25 Of Each Scenario

Line No. 6 and Line No. 25 of each of the 32 scenarios show the separate components of the revenue requirement difference going from resolving ice storm costs in KCPL's favor. Thus, Line No. 6 and Line No. 25 for Scenarios A.2, A.4, A.6, and A.8, B.2, B.4, B.6, and B.8, C.2, C.4, C.6, and C.8, and D.2, D.4, D.6, and D.8 show the separate components of the revenue requirement difference going from resolving ice storm costs in KCPL's favor to resolving ice storm costs in DOE's favor. The value of DOE's adjustment is the sum of the numbers on line No. 6 (rate base impact) and Line No. 25 (income statement impact). The rate base difference on Line No. 6 changes slightly between the A, B, C and D scenarios.

Line No. 34 Of Each Scenario

Line No. 34 is titled "Total Value of All Issues." The number shown on this line indicates the difference between KCPL's revenue requirement given KCPL's requested level of

off-system sales, ice storm costs and ROE of 11.5% and the 32 scenarios specified on page 3 of the Commission's December 12, 2006 Order Directing Scenarios for these three issues.

Line No. 35 Of Each Scenario

Line No. 35 shows numbers in three columns, as does Line No. 1. The first column titled "Before Regulatory Plan Amortization" shows KCPL's revenue requirement based on the scenario specified in the Commission's December 12, 2006 Order Directing Scenarios without any KCPL Experimental Regulatory Plan additional amortization calculation. The second column titled "Add Regulatory Plan Amortization" shows the KCPL Experimental Regulatory Plan additional amortization on Line No. 35 will also appear on Line No. 36.) The third column titled "With Regulatory Plan Amortization" shows the sum of the two preceding columns, and, thus, is KCPL's revenue requirement with the KCPL Experimental Regulatory Plan additional amortization calculation included. (The number in this column on Line No. 35 will also appear on Line No. 37.)

Wherefore the Staff hereby submits this Staff response to the Commission's December 12, 2006 Order Directing Scenarios.

Respectfully submitted,

/s/ Steven Dottheim Steven Dottheim Chief Deputy General Counsel Mo. Bar No. 29149

Attorney for the Staff of the Missouri Public Service Commission P. O. Box 360 Jefferson City, MO 65102 (573) 751-7489 (Phone) (573) 751-9285 (Fax) steve.dottheim@psc.mo.gov

Certificate of Service

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or emailed to all counsel of record on this 14th day of December, 2006.

/s/ Steven Dottheim

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			Before	Add	With
ne No.			Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment		31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure				~····
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.%	·	(\$16,587,515)		
	Return on Equity Issue - Ror Lat 1:30 %, Stati - 10. %		(\$10,001,010)		
	Rate Base Issues :		_ <u> </u>		
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0		
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0		
5	Regulatory Asset - Regulatory Expense - KCPL Position		0		
6	January 2002 Ice Storm	·	0		
7	Deferred Costs-LED-LDI project - Staff Position		0		
8	Deferred Costs-CORPDP-KCPL - Staff Position		0		
-9	Sub-Total - Rate Base Issues		0		
					<u>-</u>
	Jurisdictional Allocation Issue - Excluding Off System Sales				
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0		
11	Other Plant Allocation Factors - Rate Base		0		
12	Other Reserve Allocation Factors - Rate Base		0		
13	Booked Revenue - Unadjusted		0		
14	Total Oper.& Maint. Expense - Unadjusted		0		
15	Jursidictional Allocation Issue - Staff Position		1		
·	Income Statement - Revenue Issues				
16	Normalize Weather - Staff Position		50		
17	Off-System Sales Margin		50		
18	Off System Sales - Unused Energy Allocator - Staff Position		50		
19	Sub Total - Revenue Issues		\$0		
					
	Income Statement - Expense Issues		0		
20	Property Taxes - Staff Position		0		
	Remove L ong Term Incentive Compensation - Staff Position		0		
22	Normalize Bad Debt Expense - KCPL Position				
23	Remove Severance Costs - Staff Position		0	<u></u>	<u> </u>
24	Annualize Rate Case Expense - KCPL Position		0		
25	AAO Amortization-lee Storm		0		— — —
26	Annualize Payroll Taxes - Staff Position		0	ł	
27	Payroll Annualization - Staff Position		0	<u>↓</u>	
28	Incentive Compensation - Staff Position		0	<u> </u>	
29	Production Maintenance Expense - KCPL Position		0	}	}
30	Injuries & Damages - KCPL Position		0	<u>}</u>	
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position Annualize Depreciation Expense - KCPL Position		0	·	
32					·
33	Sub Total - Operations & Maintenance Expense Issues	 <u></u>			
34	Total Value of All Issues		(16,587,514)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization		14,834,884	36,123,047	50,957,93
36	Regulatory Plan Amortization - Book Depreciation Increase		36,123,047	L	
37	Staff Revenue Requirement After Regulatory Plan Amortization		50,957,931	1	1

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				Before	Add	With
				Regulatory Plan	Regulatory Plan	Regulatory Plan
ine No.	Manage Otto Deven 8 Links Devenue Development			Amortization 31,422,398	Amortization 21,651,058	Amortization 53,073,456
1	Kansas City Power & Light Revenue Requirment			51,422,390	21,051,050	53,073,456
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.%			(\$16,587,515)		
				(\$10,001,010)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		(204,145)			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			(204,145)		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			· · · ·
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint, Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		\$0			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			\$0		
						· • • • • • • • • • • • • • •
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0	· · · · · · · · · · · · · · · · · · ·		
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		(4,562,002)	· · · ·		
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position	 	0	ļ		
29	Production Maintenance Expense - KCPL Position		0	ł		
30	Injuries & Damages - KCPL Position		0	[
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0	(
33	Sub Total - Operations & Maintenance Expense Issues	\longrightarrow		(4,562,001)		
34	Total Value of All Issues			(21,353,661)		
			1	121,000,001		
~~~				40.000 707	00.040.4	10 144
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			10,068,737	36,049,127	46,117,863
36	Regulatory Plan Amortization - Book Depreciation Increase			36,049,127		
37	Staff Revenue Requirement After Regulatory Plan Amortization			46,117,863		
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				Before	Add	With
				Regulatory Plan	Regulatory Plan	Regulatory Plan
ine No.		<u> </u>		Amortization	Amortization	Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure			(0.0 007 545)		
2	Return on Equity Issue - KCPL-11.50%, Staff - 10%			(\$16,587,515)		·····-···
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			0		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0		· · · · ·	
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			· · · · · ·
14	Total Oper & Maint. Expense - Unadjusted	• ·	0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$20,406,516)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$20,406,516)		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		0			
26	Annualize Payroll Taxes - Staff Position		0			· · · · · · · · · · · · · · · · · · ·
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues		ļ	0		
34	Total Value of All Issues			(36,994,030)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			(5,571,632)	36,123,047	30,551,415
	Desidence Disc Association - Deals Designation - La sectore			20 400 017		
36	Regulatory Plan Amortization - Book Depreciation Increase			36,123,047		
37	Staff Revenue Requirement After Regulatory Plan Amortization			30,551,415		
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	<u></u>		1		l	

ne No.				Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure	<u>+-</u>				
	Return on Equity Issue - KCPL-11.50%, Staff - 10%			(\$16,587,515)		
	Rate Base Issues :					
	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		(204,145)			
	Deferred Costs-LED-LDI project - Staff Position		0			
	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base issues			(204,145)		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
	Other Reserve Allocation Factors - Rate Base		0			
	Booked Revenue - Unadjusted		0			
14	Total Oper & Maint. Expense - Unadjusted		0			
15	Jursidictional Aliocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		\$20,406,516)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			•••
19	Sub Total - Revenue Issues			(\$20,406,516)		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		(4,562,002)			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			· · · ·
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			(4,562,001)		
34	Total Value of All Issues	·		(41,760,177)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			(10,337,779)	36,049,127	25,711,348
36	Regulatory Plan Amortization - Book Depreciation Increase			36,049,127		
				25,711,348		

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				Before	Add	With
ne No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
·	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 10%			(\$16,587,515)		
2	Neturi on Equity issue - Kor E-11.00%, Stan - 10%			(010,007,010)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		O			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		ŏ			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0	• • • • • • • • • • • • • • • • • • • •		
9	Sub-Total - Rate Base Issues			0		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$15,243,462)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$15,243,462)		• • • • • • • • • • • • • • • • • • • •
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position	· · · ·	0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-lce Storm		0			
26	Annualize Payroll Taxes - Staff Position	1	0			· · · ·
27	Payroll Annualization - Staff Position		0		· · · · · · · · · · · · · · · · · · ·	
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			0		
34	Total Value of All Issues			(31,830,977)		
				[31,030,377]		
05						
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization		· · · · · · · · · · · · · · · · · · ·	(408,578)	36,123,047	35,714,468
36	Regulatory Plan Amortization - Book Depreciation Increase		t	36,123,047		
37	Staff Revenue Requirement After Regulatory Plan Amortization		1	35,714,468		

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ine No.			Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment	[]	31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure	 			
2	Return on Equity Issue - KCPL-11.50%, Staff - 10%		(\$16,587,515)		
	Data Rasa Jasuar -	 []			
2	Rate Base Issues : AFUDC on Hawthorn 5 rebuild - KCPL Position				
3	Eliminate Depr. Related to AFUDC Adj KCPL Position	 0			
4	Regulatory Asset - Regulatory Expense - KCPL Position	 0			
<u> </u>	January 2002 Ice Storm	 (204,145)			
7	Deferred Costs-LED-LDI project - Staff Position	 (204,145)			
8	Deferred Costs-CORPOP-KCPL - Staff Position	 0			
9	Sub-Total - Rate Base Issues	 0	(204.445)		
9	Sub-Total - Rate Base Issues	 	(204,145)		
	Jurisdictional Allocation Issue - Excluding Off System Sales	 			
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)	 0			
11	Other Plant Allocation Factors - Rate Base	 0			
12	Other Reserve Allocation Factors - Rate Base	 0			
13	Booked Revenue - Unadjusted	 0			
13	Total Oper & Maint. Expense - Unadjusted	 0			·
14	Jursidictional Allocation Issue - Staff Position	 , v	1		
15		 † ·	1		
	Income Statement - Revenue Issues	 			
16	Normalize Weather - Staff Position	 \$0			
17	Off-System Sales Margin	 (\$15,243,462)			
18	Off System Sales - Unused Energy Allocator - Staff Position	\$0			
19	Sub Total - Revenue Issues	 	(\$15,243,462)		
	Income Statement - Expense Issues				
20	Property Taxes - Staff Position	 0			
21	Remove L ong Term Incentive Compensation - Staff Position	 0			
22	Normalize Bad Debt Expense - KCPL Position	0			
23	Remove Severance Costs - Staff Position	 0			
24	Annualize Rate Case Expense - KCPL Position	0			
25	AAO Amortization-Ice Storm	 (4,562,002)			
26	Annualize Payroll Taxes - Staff Position	0			
27	Payroll Annualization - Staff Position	0	· · · · · · · · · · · · · · · · · · ·		
28	Incentive Compensation - Staff Position	0			
29	Production Maintenance Expense - KCPL Position	 0			· · ····
30	Injuries & Damages - KCPL Position	0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position	 0			
32	Annualize Depreciation Expense - KCPL Position	0			
33	Sub Total - Operations & Maintenance Expense Issues		(4,562,001)		
24	Y-4-117-1	 	(00.507.404)		
34	Total Value of All Issues	 	(36,597,124)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization		(5,174,725)	36,049,127	30,874,401
36	Regulatory Plan Amortization - Book Depreciation Increase	 	36,049,127		
37	Staff Revenue Requirement After Regulatory Plan Amortization	 1	30,874,401		
	Total Revenue Requirement Alter Regulatory Flan Amonazation		30,074,401	·	

				Before	Add	With
ine No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 10%			(\$16,587,515)		
				(++0,00+,0+0/		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			<u> </u>
5	Regulatory Asset - Regulatory Expense - KCPL Position		0		(	<u> </u>
6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		a			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			0		
	Lucia di Aleva I Aleva di se la sua di se OK Desta - Calas					
40	Jurisdictional Allocation Issue - Excluding Off System Sales		<u>-</u> -			
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base					
		l	0			
13 14	Booked Revenue - Unadjusted		0			
14	Total Oper & Maint. Expense - Unadjusted Jursidictional Allocation Issue - Staff Position		· · · · · ·	1		
15			·			
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$21,805,882)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$21,805,882)		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0	·		
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position				······································	
23	Remove Severance Costs - Staff Position				······································	
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm	····	0			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0		·	
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position					
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0		·	
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			0		
34	Total Value of All Issues			(38,393,396)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			(6,970,998)	36,123,047	29,152,049
36	Regulatory Plan Amortization - Book Depreciation Increase			36,123,047		
37	Staff Revenue Requirement After Regulatory Plan Amortization			29,152,049		

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				Before	Add	With
ne No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment	·		31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure		┝━────┤		<u> </u>	
2	Return on Equity Issue - KCPL-11.50%, Staff - 10%			(\$16,587,515)		
2	Return on Equity Issue - RCFE-11.50%, Stan - 10%		<u>}</u>	(313,307,313)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		(204,145)			
7	Deferred Costs-LED-LDI project - Staff Position		0		·	
8	Deferred Costs-CORPDP-KCPL - Staff Position		0	·		
9	Sub-Total - Rate Base Issues		<u> </u>	(204,145)		
						·
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position	_		1		
	Income Statement - Revenue Issues		ļ			
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$21,805,882)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
. 19	Sub Total - Revenue Issues		<u> </u>	(\$21,805,882)		
	Income Statement - Expense Issues	· · · ·				
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		(4,562,002)			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			····.
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			(4,562,001)		
34	Total Value of All Issues			(43,159,543)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			(11,737,145)	36,049,127	24,311,982
36	Regulatory Plan Amortization - Book Depreciation Increase			36,049,127		
37	Staff Revenue Requirement After Regulatory Plan Amortization		<u> </u>	24,311,982		
<i>.</i> ,	stan interente medanement Alter regulatory Fran Allo lization	-	1			

#### Scenario - B.1

				Before	Add	With
ne No				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.5%			(\$10,989,229)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0	··		
_45	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
	Regulatory Asset - Regulatory Expense - KCPL Position		0			
<u>6</u>	January 2002 Ice Storm		0	~		
_7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			0		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		Ó	·		
11	Other Plant Allocation Factors - Rate Base		0		_ <del>_</del> ··	
12	Other Reserve Allocation Factors - Rate Base					
13	Booked Revenue - Unadjusted		0			
14	Total Oper & Maint. Expense - Unadjusted		0		· ·	
15	Jursidictional Allocation Issue - Staff Position					
15				1		
	Income Statement - Revenue Issues		i	·		
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		\$0			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			\$0		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		0			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			0		
24				(40.000.000)		
34	Total Value of All Issues			(10,989,228)		
		·				
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			20,433,170	30,524,731	50,957,90
36	Regulatory Plan Amortization - Book Depreciation Increase			30,524,731		
	Integuiarory man Amonization - book Depreciation increase			30,524,731		
37	Staff Revenue Requirement After Regulatory Plan Amortization			50,957,901		

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ine No.			Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment	 	31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure	 			
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.5.%		(\$10,989,229)		
	Rate Base Issues :	 			
3	AFUDC on Hawthorn 5 rebuild - KCPL Position	 0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position	0	<del>_</del>		
5	Regulatory Asset - Regulatory Expense - KCPL Position				
6	January 2002 Ice Storm	 (210,851)			······································
7	Deferred Costs-LED-LDI project - Staff Position	 0			
8	Deferred Costs-CORPDP-KCPL - Staff Position	0			· · · · · · · ·
9	Sub-Total - Rate Base Issues		(210.851)		
	Jurisdictional Allocation Issue - Excluding Off System Sales	 			
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)	 0			
11	Other Plant Allocation Factors - Rate Base	 0			
12	Other Reserve Allocation Factors - Rate Base	0			
13	Booked Revenue - Unadjusted	 0			
14	Total Oper.& Maint, Expense - Unadjusted	 0			
15	Jursidictional Allocation Issue - Staff Position		1		
	Income Statement - Revenue Issues	 ······			
16	Normalize Weather - Staff Position	\$0		· · · · · · · · · · · · · · · · · · ·	
17	Off-System Sales Margin	 \$0			······································
18	Off System Sales - Unused Energy Allocator - Staff Position	 \$0			
19	Sub Total - Revenue Issues		\$0		
	Income Statement - Expense Issues	 			
20	Property Taxes - Staff Position	 0			
21	Remove L ong Term Incentive Compensation - Staff Position	 0			
22	Normalize Bad Debt Expense - KCPL Position	 0		· · · · · · · · ·	
23	Remove Severance Costs - Staff Position	 0		··	
24	Annualize Rate Case Expense - KCPL Position	 0	<u></u>		
25	AAO Amortization-Ice Storm	 (4,562,002)			
26	Annualize Payroll Taxes - Staff Position	 0	······································	· · · · ·	
27	Payroll Annualization - Staff Position	 0			
28	Incentive Compensation - Staff Position	 0		· ·	
29	Production Maintenance Expense - KCPL Position	 0			
30	Injuries & Damages - KCPL Position	0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position	0			
32	Annualize Depreciation Expense - KCPL Position	0			
33	Sub Total - Operations & Maintenance Expense Issues		(4,562,001)		
34	Total Value of All Issues	 	(15,762,081)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization	 	15,660,318	30,457,517	46,117,83
		 <u> </u>			
36	Regulatory Plan Amortization - Book Depreciation Increase		30,457,517		

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				Before	Add	With
Line No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.5%			(\$10,989,229)		
ļ						
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			0		
			l			
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		··· ·
			l			· · · · · · · · · · · · · · · · · · ·
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$20,406,516)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$20,406,516)		
	Income Statement - Expense Issues		ļ			
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-lice Storm		0			
26	Annualize Payroll Taxes - Staff Position Payroll Annualization - Staff Position		0			
27			- 0 0		·	
28	Incentive Compensation - Staff Position					
29 30	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
31	Annualize Depreciation Expense - KCPL Position				·	
32		ł		0		
33	Sub Total - Operations & Maintenance Expense Issues	— <del> </del> –	· · · · ·	0		
34	Total Value of All Issues			(24 205 744)		
34	Total value of All Issues		+	(31,395,744)		
			1			
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization	_		26,654	30,524,731	30,551,385
36	Regulatory Plan Amortization - Book Depreciation Increase			30,524,731		
37	Staff Revenue Requirement After Regulatory Plan Amortization		ł	30,551,385		
	Sear Revenue Requirement Anter Regulatory Flan Astoritzation			50,001,000		· · · ·
				I	3	1

#### Scenario - B.4

ie No.				Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment	·	,	31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.5%		L	(\$10,989,229)		
	Rate Base Issues : AFUDC on Hawthorn 5 rebuild - KCPL Position					
3 4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0	···		
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		(210,851)			
7	Deferred Costs-LED-LDI project - Staff Position		(210,031)			
8	Deferred Costs-CORPDP-KCPL - Staff Position	·	0			
9	Sub-Total - Rate Base Issues		<b>~</b>	(210,851)		
				(210,001)		
	Jurisdictional Allocation Issue - Excluding Off System Sales		<u>├──</u> ─-			
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		Ö			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted	·	0			
14	Total Oper& Maint. Expense - Unadjusted		0		_	
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$20,406,516)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues		ļ	(\$20,406,516)		
	lane me Statement Even and lane					
20	Income Statement - Expense Issues Property Taxes - Staff Position		0			
20	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0	·		
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		(4,562,002)			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0		· · · · · · · · · · · · · · · · · · ·	
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			(4,562,001)		
			<b> </b>			
34	Total Value of All Issues			(36,168,596)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			(4,746,198)	30,457,517	25,711,31
36	Regulatory Plan Amortization - Book Depreciation Increase			30,457,517		
37	Staff Revenue Requirement After Regulatory Plan Amortization		ł	25,711,318		· · ·
31	I STATE NEVERICE NEUTRINERI ARE REQUIRED FIAN AMORIZATION	3	1	23.711.318	1 1	

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#### Senario B.5

				Before	Add	With
ine No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.5%			(\$10,080,000)		
	Return on Equity Issue - ROPL-11.50%, Stan - 10.5%			(\$10,989,229)		
	Rate Base Issues :					···
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0		···	
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0			
	Deferred Costs-CORPDP-KCPL - Staff Position		0			·····
9	Sub-Total - Rate Base Issues			0		
9				<u> </u>		<u> </u>
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			···
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint, Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position					
			· · · ·			
	Income Statement - Revenue Issues		·	······································		
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$15,243,462)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0		· · · ·	
19	Sub Total - Revenue Issues			(\$15,243,462)		
15				(\$10,240,402)	·	<u> </u>
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			·
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		0			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		o			
28	Incentive Compensation - Staff Position	<del>[_</del>	0			
29	Production Maintenance Expense - KCPL Position		0		·	· · · · · · · · · · · · · · · · · · ·
30	Injuries & Damages - KCPL Position		0		·····	
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		ů č		·	····
33	Sub Total - Operations & Maintenance Expense Issues	+·	†	0		
34	Total Value of All Issues	<u> </u>	ł	(26,232,690)	<u> </u>	
				(20,202,000)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			5,189,708	30,524,731	35,714,439
					00,024,701	30,1 (4,400
36	Regulatory Plan Amortization - Book Depreciation Increase			30,524,731		
37	Staff Revenue Requirement After Regulatory Plan Amortization			35,714,439		

#### Scenario B.6

				Before	Add	With
ne No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment		-	31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure			<u> </u>		
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.5%			(\$10,989,229)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0		,	<u></u>
<u>4</u> 5	Eliminate Depr. Related to AFUDC Adj KCPL Position Regulatory Asset - Regulatory Expense - KCPL Position		0			
 	January 2002 Ice Storm		0			
-7	Deferred Costs-LED-LDI project - Staff Position		10,851) 0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		- 0		·{	
9	Sub-Total - Rate Base Issues	<b> _  </b>		(210,851)		
_ <b>~</b>				(210,031)		<u> </u>
	Jurisdictional Allocation Issue - Excluding Off System Sales	<del>    _</del>				
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper & Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0	/		
17	Off-System Sales Margin	(\$15,24				
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$15,243,462)		
	Income Statement - Expense Issues	<u> </u>	- · · ·		·	
20	Property Taxes - Staff Position		0		·	
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm	(4,56	52,002)			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0	<u> </u>		
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0		, , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , ,	
30	Injuries & Damages - KCPL Position		0	<u>├</u>		
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0	┟─────┤		
32	Annualize Depreciation Expense - KCPL Position		0	(1.500.001)		
33	Sub Total - Operations & Maintenance Expense Issues			(4,562,001)		
34	Total Value of All Issues			(31,005,543)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			416,856	30,457,517	30,874,37
36	Regulatory Plan Amortization - Book Depreciation Increase			30,457,517		
37	Staff Revenue Requirement After Regulatory Plan Amortization	··		30,874,372		
	Start - Seconde Requirements Parter Regulatory Film Amortization					

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#### Scenario - B.7

			Before	Add	With
			Regulatory Plan	<b>Regulatory Plan</b>	Regulatory Plan
ne No		 	Amortization	Amortization	Amortization
	Kansas City Power & Light Revenue Requirment	 	31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure	 <u>-</u>			
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.5%	 	(\$10,989,229)		
<u> </u>		 	(#10,305,223)		~
	Rate Base issues :	 	···		
3	AFUDC on Hawthorn 5 rebuild - KCPL Position	 0		··	
4	Eliminate Depr. Related to AFUDC Adj KCPL Position	 0			
5	Regulatory Asset - Regulatory Expense - KCPL Position	 0			
6	January 2002 Ice Storm	 			
7	Deferred Costs-LED-LDI project - Staff Position	 0	··		
8	Deferred Costs-CORPDP-KCPL - Staff Position	 	—— <b>—</b> —————————————————————————————————		
9	Sub-Total - Rate Base Issues	 			
<u> </u>		 			·
	Jurisdictional Allocation Issue - Excluding Off System Sales	 			
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)	 0			
11	Other Plant Allocation Factors - Rate Base	 0			
12	Other Reserve Allocation Factors - Rate Base	 0			
13	Booked Revenue - Unadjusted	 			
14	Total Oper & Maint. Expense - Unadjusted	 0			·
15	Jursidictional Allocation Issue - Staff Position	 t	1		
	Income Statement - Revenue Issues				
16	Normalize Weather - Staff Position	\$0			
17	Off-System Sales Margin	 (\$21,805,882)			
18	Off System Sales - Unused Energy Allocator - Staff Position	 \$0			
19	Sub Total - Revenue Issues		(\$21,805,882)		
	Income Statement - Expense Issues	 i			
20	Property Taxes - Staff Position	 0			
21					
	Remove Long Term Incentive Compensation - Staff Position				
	Remove L ong Term Incentive Compensation - Staff Position	 0			
22	Normalize Bad Debt Expense - KCPL Position	 0 0			
22 23	Normalize Bad Debt Expense - KCPL Position Remove Severance Costs - Staff Position	 0 0 0			
22 23 24	Normalize Bad Debt Expense - KCPL Position Remove Severance Costs - Staff Position Annualize Rate Case Expense - KCPL Position	0 0 0 0			
22 23 24 25	Normalize Bad Debt Expense - KCPL Position Remove Severance Costs - Staff Position Annualize Rate Case Expense - KCPL Position AAO Amortization-Ice Storm	0 0 0 0			
22 23 24 25 26	Normalize Bad Debt Expense - KCPL Position Remove Severance Costs - Staff Position Annualize Rate Case Expense - KCPL Position AAO Amortization-Ice Storm Annualize Payroll Taxes - Staff Position	0 0 0 0 0 0 0			
22 23 24 25 26 27	Normalize Bad Debt Expense - KCPL Position           Remove Severance Costs - Staff Position           Annualize Rate Case Expense - KCPL Position           AAO Amortization-Ice Storm           Annualize Payroll Taxes - Staff Position           Payroll Annualization - Staff Position	0 0 0 0 0 0 0			
22 23 24 25 26 27 28	Normalize Bad Debt Expense - KCPL Position           Remove Severance Costs - Staff Position           Annualize Rate Case Expense - KCPL Position           AAO Amortization-Ice Storm           Annualize Payroll Taxes - Staff Position           Payroll Annualization - Staff Position           Incentive Compensation - Staff Position	0 0 0 0 0 0 0 0			
22 23 24 25 26 27 28 29	Normalize Bad Debt Expense - KCPL Position           Remove Severance Costs - Staff Position           Annualize Rate Case Expense - KCPL Position           AAO Amortization-Ice Storm           Annualize Payroll Taxes - Staff Position           Payroll Annualization - Staff Position           Incentive Compensation - Staff Position           Production Maintenance Expense - KCPL Position	0 0 0 0 0 0 0 0 0 0 0 0			
22 23 24 25 26 27 28 29 30	Normalize Bad Debt Expense - KCPL Position           Remove Severance Costs - Staff Position           Annualize Rate Case Expense - KCPL Position           AAO Amortization-Lee Storm           AAO Amortization-Lee Storm           Payroll Taxes - Staff Position           Payroll Annualize Payroll Taxes - Staff Position           Incentive Compensation - Staff Position           Production Maintenance Expense - KCPL Position           Injuries & Damages - KCPL Position	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			
22 23 24 25 26 27 28 29 30 31	Normalize Bad Debt Expense - KCPL Position           Remove Severance Costs - Staff Position           Annualize Rate Case Expense - KCPL Position           AAO Amortization-Ice Storm           Annualize Payroll Taxes - Staff Position           Payroll Annualization - Staff Position           Incentive Compensation - Staff Position           Production Maintenance Expense - KCPL Position           Injuries & Damages - KCPL Position           Transmission and Distribution (T&D) Maint Expense - KCPL Position				
22 23 24 25 26 27 28 29 30 31 32	Normalize Bad Debt Expense - KCPL Position           Remove Severance Costs - Staff Position           Annualize Rate Case Expense - KCPL Position           AAO Amortization-loc Storm           Annualize Payroll Taxes - Staff Position           Payroll Annualization - Staff Position           Incentive Compensation - Staff Position           Production Maintenance Expense - KCPL Position           Injuries & Damages - KCPL Position           Transmission and Distribution (T&D) Maint Expense - KCPL Position           Annualize Depreciation Expense - KCPL Position	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			
22 23 24 25 26 27 28 29 30 31	Normalize Bad Debt Expense - KCPL Position           Remove Severance Costs - Staff Position           Annualize Rate Case Expense - KCPL Position           AAO Amortization-Ice Storm           Annualize Payroll Taxes - Staff Position           Payroll Annualization - Staff Position           Incentive Compensation - Staff Position           Production Maintenance Expense - KCPL Position           Injuries & Damages - KCPL Position           Transmission and Distribution (T&D) Maint Expense - KCPL Position				
22 23 24 25 26 27 28 29 30 31 32	Normalize Bad Debt Expense - KCPL Position           Remove Severance Costs - Staff Position           Annualize Rate Case Expense - KCPL Position           AAO Amortization-loc Storm           Annualize Payroll Taxes - Staff Position           Payroll Annualization - Staff Position           Incentive Compensation - Staff Position           Production Maintenance Expense - KCPL Position           Injuries & Damages - KCPL Position           Transmission and Distribution (T&D) Maint Expense - KCPL Position           Annualize Depreciation Expense - KCPL Position		0		
22 23 24 25 26 27 28 29 30 31 32 33	Normalize Bad Debt Expense - KCPL Position           Remove Severance Costs - Staff Position           Annualize Rate Case Expense - KCPL Position           AAO Amortization-Ice Storm           Annualize Payroll Taxes - Staff Position           Payroll Annualization - Staff Position           Incentive Compensation - Staff Position           Production Maintenance Expense - KCPL Position           Injuries & Damages - KCPL Position           Transmission and Distribution (T&D) Maint Expense - KCPL Position           Annualize Depreciation Expense - KCPL Position           Sub Total - Operations & Maintenance Expense Issues				
22 23 24 25 26 27 28 29 30 31 32 33	Normalize Bad Debt Expense - KCPL Position         Remove Severance Costs - Staff Position         Annualize Rate Case Expense - KCPL Position         AAO Amortization-Ice Storm         Annualize Payroll Taxes - Staff Position         Payroll Annualization - Staff Position         Incentive Compensation - Staff Position         Production Maintenance Expense - KCPL Position         Injuries & Damages - KCPL Position         Transmission and Distribution (T&D) Maint Expense - KCPL Position         Sub Total - Operations & Maintenance Expense Issues         Total Value of All Issues		(32,795,110)	30.524.731	29.152.020
22 23 24 25 26 27 28 29 30 31 32 33 33 34	Normalize Bad Debt Expense - KCPL Position           Remove Severance Costs - Staff Position           Annualize Rate Case Expense - KCPL Position           AAO Amortization-Ice Storm           Annualize Payroll Taxes - Staff Position           Payroll Annualization - Staff Position           Incentive Compensation - Staff Position           Production Maintenance Expense - KCPL Position           Injuries & Damages - KCPL Position           Transmission and Distribution (T&D) Maint Expense - KCPL Position           Annualize Depreciation Expense - KCPL Position           Sub Total - Operations & Maintenance Expense Issues			30,524,731	29,152,020
22 23 24 25 26 27 28 29 30 31 32 33 33 34	Normalize Bad Debt Expense - KCPL Position         Remove Severance Costs - Staff Position         Annualize Rate Case Expense - KCPL Position         AAO Amortization-Ice Storm         Annualize Payroll Taxes - Staff Position         Payroll Annualization - Staff Position         Incentive Compensation - Staff Position         Production Maintenance Expense - KCPL Position         Injuries & Damages - KCPL Position         Transmission and Distribution (T&D) Maint Expense - KCPL Position         Sub Total - Operations & Maintenance Expense Issues         Total Value of All Issues		(32,795,110)	30,524,731	29,152,020

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#### Scenario - B.8

ine No.				Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.5%			(\$10,989,229)		
<u>-</u>				(\$10,000,220)		·
	Rate Base Issues :		·			
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position			· · · · · · · · · · · · · · · · · · ·		
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		(210,851)			· · · · · · · · · · · · · · · · · · ·
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		ō			
9	Sub-Total - Rate Base Issues		1	(210,851)		·····
	Jurisdictional Allocation Issue - Excluding Off System Sales		ļļ			
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$21,805,882)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$21,805,882)		
	Income Statement - Expense Issues			·		· · · · · · · · · · · · · · · · · · ·
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position					
22	Normalize Bad Debt Expense - KCPL Position	·	0			
23	Remove Severance Costs - Staff Position				· · · · · · · · · · · · · · · · · · ·	
24	Annualize Rate Case Expense - KCPL Position					
25	AAO Amortization-Ice Storm		(4,562,002)			
26	Annualize Payroll Taxes - Staff Position					
27	Payroll Annualization - Staff Position	·	0			
28	Incentive Compensation - Staff Position		0	· · · · · · · · · · · · · · · · · · ·		
29	Production Maintenance Expense - KCPL Position		0	··	·····	
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			(4,562,001)		
34	Total Value of All Issues			(37,567,962)		
			· · · · · · · · · · · · · · · · · · ·	(07,007,002)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			(6,145,564)	30,457,517	24,311,953
36	Regulatory Plan Amortization - Book Depreciation Increase		<u>+</u>	30,457,517		
37	Staff Revenue Requirement After Regulatory Plan Amortization	ł.		24,311,953		
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#### Scenario - C.1

				Before	Add	With
ine No				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure		<u> </u>			
2	Return on Equity Issue - KCPL-11.50%, Staff - 11.%		······	(\$5,390,942)		
	Rate Base Issues :				···	
_3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
	Eliminate Depr. Related to AFUDC Adj KCPL Position		0		<u>├──</u> ──	
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
7	January 2002 Ice Storm	·	0			
-	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0		<u> </u>	
9	Sub-Total - Rate Base Issues	}		0		
	Invitedictional Allocation Issue - Evoluting Off System Salss				<u> </u>	
10	Jurisdictional Allocation Issue - Excluding Off System Sales				┝┄ᢥ	
11	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) Other Plant Allocation Factors - Rate Base		0	·		
12	Other Reserve Allocation Factors - Rate Base		0		┝───────────────────────────────	
13	Booked Revenue - Unadjusted		0			
14			0	· · · · · · · · · · · · · · · · · · ·	-···	
15	Total Oper.& Maint. Expense - Unadjusted Jursidictional Allocation Issue - Staff Position		<u> </u>	1	<u> </u>	,
10				├- <u></u> `··	<u>├────────────────</u> ──┤	
	Income Statement - Revenue Issues		h		· ·	
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		\$0		·	
18	Off System Sales Margin		\$0		<u>}</u> ,}	
19	Sub Total - Revenue Issues					
19	Sub Total - Revenue Issues		·	\$0		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position	<del>}</del>	0		·	
21	Remove L ong Term Incentive Compensation - Staff Position		0		·····	······································
22	Normalize Bad Debt Expense - KCPL Position		0		···	
23	Remove Severance Costs - Staff Position			<u> </u>	·	
24	Annualize Rate Case Expense - KCPL Position			· · · · · · · · · · · · · · · · · · ·	<u>}</u>	
25	AAO Amortization-Ice Storm				├── · · <u>-</u> -	
26	Annualize Payroll Taxes - Staff Position		0	······		
27	Payroll Annualization - Staff Position		0	· · · · · · · · · · · · · · · · · · ·		<u> </u>
28	Incentive Compensation - Staff Position		0	<u> </u>	┝╶╌──╸┤	
29	Production Maintenance Expense - KCPL Position		0	<u> </u>	┼──────┤	
30	Injuries & Damages - KCPL Position		0		╞╾╍╼╍┤	
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0		<u>├──</u> ─ <u>─</u> ┤	
32	Annualize Depreciation Expense - KCPL Position		0	<u> </u>	· · · · · · · · · · · · · · · · · · ·	
33	Sub Total - Operations & Maintenance Expense Issues					
<u> </u>			<u>├───</u> ─	<u> </u>		
34	Total Value of All Issues	<u> </u>		(5,390,942)		
			<u>}</u>	(0,000,342)	<u> </u>	
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization		<u>}</u>	26,031,457	24,926,416	50,957,87
36	Regulatory Plan Amortization - Book Depreciation Increase			24,926,416	<u> </u>	
37	Staff Revenue Requirement After Regulatory Plan Amortization			50,957,872		
			<u> </u> _			

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#### Scenario - C.2

				Before	Add	With
ine No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Date of Determine (). Or with a Characteria					
	Rate of Return & Capital Structure			100 000	·····	
2	Return on Equity Issue - KCPL-11.50%, Staff - 11.%			(\$5,390,942)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position	· · ·	ŏ			
5	Regulatory Asset - Regulatory Expense - KCPL Position		ő			· · · ·
6	January 2002 Ice Storm		(217,556)			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			(217,556)		
				(=(===)		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base	-	0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		\$0			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			\$0		
	Income Statement - Expense Issues					
<u>20</u> 21	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position Normalize Bad Debt Expense - KCPL Position		0			
22	Remove Severance Costs - Staff Position		0			
23	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		(4,562,002)			
26	Annualize Payroll Taxes - Staff Position		(4,302,002)			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
	Production Maintenance Expense - KCPL Position		0			
- 29						
29 30					1	
	Injuries & Damages - KCPL Position		0			
30						• · · ·
30 31	Injuries & Damages - KCPL Position Transmission and Distribution (T&D) Maint Expense - KCPL Position		0	(4.562.001)		
30 31 32	Injuries & Damages - KCPL Position Transmission and Distribution (T&D) Maint Expense - KCPL Position Annualize Depreciation Expense - KCPL Position		0	(4,562,001)		
30 31 32	Injuries & Damages - KCPL Position Transmission and Distribution (T&D) Maint Expense - KCPL Position Annualize Depreciation Expense - KCPL Position		0	(4,562,001)		
30 31 32 33	Injuries & Damages - KCPL Position Transmission and Distribution (T&D) Maint Expense - KCPL Position Annualize Depreciation Expense - KCPL Position Sub Total - Operations & Maintenance Expense Issues		0			
30 31 32 33	Injuries & Damages - KCPL Position Transmission and Distribution (T&D) Maint Expense - KCPL Position Annualize Depreciation Expense - KCPL Position Sub Total - Operations & Maintenance Expense Issues		0		24,865,907	46,117,805
30 31 32 33 	Injuries & Damages - KCPL Position Transmission and Distribution (T&D) Maint Expense - KCPL Position Annualize Depreciation Expense - KCPL Position Sub Total - Operations & Maintenance Expense Issues Total Value of All Issues Staff Revenue Requirement - Prior to Regulatory Plan Amortization		0	(10,170,500) 21,251,899	24,865,907	46,117,805
30 31 32 33 34	Injuries & Damages - KCPL Position Transmission and Distribution (T&D) Maint Expense - KCPL Position Annualize Depreciation Expense - KCPL Position Sub Total - Operations & Maintenance Expense Issues Total Value of All Issues		0	(10,170,500)	24,865,907	46,117,805

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#### Scenario - C.3

				Before	Add	With
ine No				Regulatory Plan	Regulatory Plan	Regulatory Plan
ine No.	Kannan City Bayyan & Light Bayanya Banyingant			Amortization	Amortization	Amortization
	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 11%		┝━━╸-━━━╸ ┢	(\$5,390,942)		
				(\$3,330,342)		
	Rate Base issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
- 9	Sub-Total - Rate Base Issues			0		
	Jurisdictional Allocation Issue - Excluding Off System Sales		t t		— — t	
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0		· · · · · · · · · · · · · · · · · · ·	
12	Other Reserve Allocation Factors - Rate Base	- +	0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0		······	·
15	Jursidictional Allocation Issue - Staff Position			1		
·						
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$20,406,516)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$20,406,516)	_	
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		0	·		
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position	·	0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			·
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position	··	0			
33	Sub Total - Operations & Maintenance Expense Issues		· · · · · · · · · · · · · · · · · · ·	0		
34	Total Value of All Januar	<u> </u>	<u></u>	(05 703 4		
	Total Value of All Issues		<u> </u>	(25,797,457)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			5,624,941	24.926.416	30,551,356
	out to rende hequitement - i nor to requilitory i fair Americanon	<u></u>	<u> </u>	<u>J</u> JZ4,341	24,520,410	
36	Regulatory Plan Amortization - Book Depreciation Increase			24,926,416		
37	Staff Revenue Requirement After Regulatory Plan Amortization			30,551,356		
			· · · · · · · · · · · · · · · · · · ·		<u> </u>	•

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#### Scenario - C.4

				Before	Add	With
ine No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Deterrite Deterrite 1 Deterrite 1			. <u> </u>		
	Rate of Return & Capital Structure		·			
2	Return on Equity Issue - KCPL-11.50%, Staff - 11%			(\$5,390,942)		
						·
	Rate Base Issues :					
	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			·
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
<u>    6                                </u>	January 2002 Ice Storm	<u>_</u>	(217,556)			
_7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			(217,556)		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$20,406,516)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$20,406,516)		
	lasses Statement Example Incurs					
	Income Statement - Expense Issues Property Taxes - Staff Position					<u> </u>
20			0			
21	Remove Long Term Incentive Compensation - Staff Position	· · · · · · · · · · · · · · · · · · ·	0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		(4,562,002)			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0		·	
28	Incentive Compensation - Staff Position	ł	0			
29	Production Maintenance Expense - KCPL Position	<del></del> +	0			·
30	Injuries & Damages - KCPL Position		0			·
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues		· · · ·	(4,562,001)		
34	Total Value of All Issues	<u> </u>	<u> </u> }	(30,577,016)		
				(00,0,1,010)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			845,383	24,865,907	25,711,289
36	Regulatory Plan Amortization - Book Depreciation Increase		<u>├</u> ────┤	24,865,907		
37	Staff Revenue Requirement After Regulatory Plan Amortization			25,711,289		<u> </u>
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#### Scenario C.5

				Before	Add	With
ne No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment	·		31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure		┝━━━-┥			
2	Return on Equity Issue - KCPL-11.50%, Staff - 11%		┟╌╼─────┦	(\$5,390,942)		
	Retain on Equity issue - ROPL-11.50%, Stan - 11%	·	<u>├</u>	(\$5,390,942)	····-	
	Rate Base issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			···
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			0		
			└─────			
10	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) Other Plant Allocation Factors - Rate Base		0	<b></b> _		·
11 12	Other Plant Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
13	Total Oper & Maint. Expense - Unadjusted		0			
14	Jursidictional Allocation Issue - Staff Position					
10				·		
	Income Statement - Revenue Issues					· · · · · · · · · · · · · · · · · · ·
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$15,243,462)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$15,243,462)		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0		· · · · · · · · · · · · · · · · · · ·	
25	AAO Amortization-Ice Storm		0			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			· · · · · · · · · · · · · · · · · · ·
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			0		
				(00.001.000)		
34	Total Value of All Issues			(20,634,404)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			10,787,994	24,926,416	35,714,410
36	Populaton Des Americation - Pook Depresiation Instance		 	24 000 410		
ახ	Regulatory Plan Amortization - Book Depreciation Increase			24,926,416		
37	Staff Revenue Requirement After Regulatory Plan Amortization					

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#### Scenario C.6

				Before	Add	With
ine No		_		Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
<u> </u>	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 11%			(\$5,390,942)	······	
				(\$0,000,042)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0	·		
5	Regulatory Asset - Regulatory Expense - KCPL Position	······································	0			
6	January 2002 Ice Storm		(217,556)			
7	Deferred Costs-LED-LDI project - Staff Position		(217,550)			
8	Deferred Costs-CORPDP-KCPL - Staff Position		ő			
9	Sub-Total - Rate Base Issues			(047.550)		
				(217,556)		
	Juriedictional Allocation Issue - Evoluting Off System Sales		<u> </u>			
40	Jurisdictional Allocation Issue - Excluding Off System Sales					
<u>10</u> 11	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) Other Plant Allocation Factors - Rate Base		0		<u> </u>	
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper & Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position		<u>}</u>	1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$15,243,462)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$15,243,462)		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		(4,562,002)			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0		· · · · · · · · · · · · · · · · · · ·	
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0	·······		
30	Injuries & Damages - KCPL Position		0			· · · · · · · · · · · · · · · · · · ·
	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0		· _ · ·	
31			1		· · · · · · · · · · · · · · · · · · ·	
	Annualize Depreciation Expense - KCPL Position		0			
31	Annualize Depreciation Expense - KCPL Position Sub Total - Operations & Maintenance Expense Issues		0	(4,562,001)		
31 32			0	(4,562,001) ( <b>25,413,962</b> )		
31 32 33 34	Sub Total - Operations & Maintenance Expense Issues Total Value of All Issues			(25,413,962)		
31 32 33	Sub Total - Operations & Maintenance Expense Issues				24,865,907	30,874,34
31 32 33 34	Sub Total - Operations & Maintenance Expense Issues Total Value of All Issues			(25,413,962)	24,865,907	30,874,343

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				Before	Add	With
Líne No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	ranous ony robor a Light toronto roquin				· · · · · · · · · · · · · · · · · · ·	
	Rate of Return & Capital Structure					
	Return on Equity Issue - KCPL-11.50%, Staff - 11%			(\$5,390,942)		
<u> </u>	rectain on Equity 18806 (Ter E Theore, etch Trite					
	Rate Base Issues :					
	AFUDC on Hawthorn 5 rebuild - KCPL Position		Ö			
	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			· · · ·
5	Regulatory Asset - Regulatory Expense - KCPL Position		ō			
6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0			
	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			0		
9	Sub-Total - Rate base issues			Ŭ		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)	-+	0		<u>↓</u>	
10	Other Plant Allocation Factors - Rate Base	<u>_</u>			<u> </u>	
	Other Reserve Allocation Factors - Rate Base		0			i
12			0	· · · · · · · · · · · · · · · · · · ·		
	Booked Revenue - Unadjusted Total Oper & Maint. Expense - Unadjusted	<u> </u>	0			
14 15	Jursidictional Allocation Issue - Staff Position	<u> </u>	····· · · · · · · · · · · · · · · · ·	1		
15						· · · · · · · · · · · · · · · · · · ·
<u> </u>	Income Statement - Revenue Issues				· · · · · · · · · · · · · · · · · · ·	
16	Normalize Weather - Staff Position		\$0		+	
17	Off-System Sales Margin		(\$21,805,882)	i		
18	Off System Sales - Unused Energy Allocator - Staff Position	·	\$0			
10	Sub Total - Revenue issues			(\$21,805,882)	· · · · · · · · · · · · · · · · · · ·	
19	Sub Total - Revenue issues			(\$21,000,002)		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
	Remove L ong Term Incentive Compensation - Staff Position		0			· · · · · · · · · · · · · · · · · · ·
21 22	Normalize Bad Debt Expense - KCPL Position	<u> </u>	0			
22	Remove Severance Costs - Staff Position		0			· · · · · · · · · · · · · · · · · · ·
23	Annualize Rate Case Expense - KCPL Position	}	0		+	····
24	AAO Amortization-Ice Storm		0	·	· · · · · ·	ł
25	Annualize Payroll Taxes - Staff Position		0			
			0		+	
27	Payroll Annualization - Staff Position		0	· · · · · · · · · · · · · · · · · · ·	<u> </u>	<u> </u>
28	Production Maintenance Expense - KCPL Position		0	<u> </u>	+	
29	Injuries & Damages - KCPL Position		0		+	
	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0	<u> </u>	· · · ·	
31	Annualize Depreciation Expense - KCPL Position	—	0		+	
32 33		<del>_</del>	<u> </u>	0	<u> </u>	<u> </u>
33	Sub Total - Operations & Maintenance Expense Issues	<u> </u>	+		<u>+</u>	<u> </u>
34	Total Value of Ali Issues	—— <del> </del> -	+	(27,196,823)		
34	Total value OF All ISSUES	+		(21,100,020)		
		<u> </u>	+	<u> </u>		+
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization		+	4,225,575	24,926,416	29,151,990
	oran nevenue negationent. There negativery then saterburion		1			
	Regulatory Plan Amortization - Book Depreciation Increase		+	24,926,416	4	
36						
36 37	Staff Revenue Requirement After Regulatory Plan Amortization	<u>+</u> -	+	29,151,990		

			Before	Add	With
ine No.			Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment		31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure				
2	Return on Equity Issue - KCPL-11.50%, Staff - 11%		(\$5,390,942)	·	
2	Return on Equity issue - RCPL-11.30%, Stall - 11%		(\$5,390,942)		
	Rate Base Issues :			·	
3	AFUDC on Hawthorn 5 rebuild - KCPL Position	0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position				
5	Regulatory Asset - Regulatory Expense - KCPL Position			·	
6	January 2002 Ice Storm	(217,556)	· · · ·	·	
7	Deferred Costs-LED-LDI project - Staff Position	0	· · · · · · · · · · · · · · · · · · ·		·
8	Deferred Costs-CORPDP-KCPL - Staff Position	0			
9	Sub-Total - Rate Base Issues	· · · · · · · · · · · · · · · · · · ·	(217,556)	·	······································
				· · · · · · · · · · · · · · · · · · ·	
	Jurisdictional Allocation Issue - Excluding Off System Sales				
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)	0			
11	Other Plant Allocation Factors - Rate Base	0			
12	Other Reserve Allocation Factors - Rate Base	0			
13	Booked Revenue - Unadjusted	0			
14	Total Oper& Maint. Expense - Unadjusted	0			
15	Jursidictional Allocation Issue - Staff Position		1		
	· · · · · · · · · · · · · · · · · · ·				
	Income Statement - Revenue Issues				
16	Normalize Weather - Staff Position	\$0		· · · · · · · · · · · · · · · · · · ·	
17	Off-System Sales Margin	(\$21,805,882)			
18	Off System Sales - Unused Energy Allocator - Staff Position	\$0			
19	Sub Total - Revenue Issues		(\$21,805,882)		
	Income Statement European Income				
20	Income Statement - Expense Issues Property Taxes - Staff Position	0			
20	Remove L ong Term Incentive Compensation - Staff Position			···· · · · · · · · · · · · · · · · · ·	
21	Normalize Bad Debt Expense - KCPL Position	0	· · · · · · · · · · · · · · · · · · ·		····-
22	Remove Severance Costs - Staff Position	0		·	
24	Annualize Rate Case Expense - KCPL Position				
25	AAO Amortization-Ice Storm	(4,562,002)			
26	Annualize Payroll Taxes - Staff Position	0			
27	Payroll Annualization - Staff Position	0			
28	Incentive Compensation - Staff Position	0	·		
29	Production Maintenance Expense - KCPL Position				····
30	Injuries & Damages - KCPL Position		··		
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position	0			
32	Annualize Depreciation Expense - KCPL Position	0	· · · · · · · · · · · · · · · · · · ·		
33	Sub Total - Operations & Maintenance Expense Issues		(4,562,001)		
34	Total Value of All Issues		(31,976,381)		
-					
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization		(553,983)	24,865,907	24,311,923
36	Regulatory Plan Amortization - Book Depreciation Increase		24,865,907		
37	Staff Revenue Requirement After Regulatory Plan Amortization		24,300,007	╉╼╾╾╍╼╼╼┥	

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				Before	Add	With
ine No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 11.25.%			(\$2,695,471)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0		·	
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			0		
	Indiational Allocation Ionus - Evaluation Off System Salas					
10	Jurisdictional Allocation Issue - Excluding Off System Sales		^			
10 11	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) Other Plant Allocation Factors - Rate Base		0			····
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
10						· · · · · · · · · · · · · · · · · · ·
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		\$0			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			\$0		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		0			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
	Production Maintenance Expense - KCPL Position		0			
29						
30	Injuries & Damages - KCPL Position		0			
30 31	Injuries & Damages - KCPL Position Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
30 31 32	Injuries & Damages - KCPL Position Transmission and Distribution (T&D) Maint Expense - KCPL Position Annualize Depreciation Expense - KCPL Position		0			
30 31	Injuries & Damages - KCPL Position Transmission and Distribution (T&D) Maint Expense - KCPL Position		0	0		
30 31 32 33	Injuries & Damages - KCPL Position Transmission and Distribution (T&D) Maint Expense - KCPL Position Annualize Depreciation Expense - KCPL Position Sub Total - Operations & Maintenance Expense Issues		0			
30 31 32	Injuries & Damages - KCPL Position Transmission and Distribution (T&D) Maint Expense - KCPL Position Annualize Depreciation Expense - KCPL Position		0	0 (2,695,470)		
30 31 32 33	Injuries & Damages - KCPL Position Transmission and Distribution (T&D) Maint Expense - KCPL Position Annualize Depreciation Expense - KCPL Position Sub Total - Operations & Maintenance Expense Issues		0		22,230,930	50,957,858
30 31 32 33 34 35	Injuries & Damages - KCPL Position Transmission and Distribution (T&D) Maint Expense - KCPL Position Annualize Depreciation Expense - KCPL Position Sub Total - Operations & Maintenance Expense Issues Total Value of All Issues Staff Revenue Requirement - Prior to Regulatory Plan Amortization		0	(2,695,470)	22,230,930	50,957,858
30 31 32 33 33 34	Injuries & Damages - KCPL Position Transmission and Distribution (T&D) Maint Expense - KCPL Position Annualize Depreciation Expense - KCPL Position Sub Total - Operations & Maintenance Expense Issues Total Value of All Issues		0	(2,695,470)	22,230,930	50,957,858

#### Scenario - D.2

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		Before	Add	With		
Line No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
				(\$2,695,471)		····
2	Return on Equity Issue - KCPL-11.50%, Staff - 11.25.%			(#2,050,471)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		(220,785)			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			(220,785)		
9	Sub-Total - Nate Base Issues			(		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
10						
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		\$0			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			\$0		
	Income Statement - Expense Issues					· ·
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			<u> </u>
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		(4,562,002)			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position	T	0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			1
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			(4,562,001)		
34	Total Value of All Issues			(7,478,257)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			23,944,141	22,173,650	46,117,791
36	Perculatory Blas Amortization - Book Depression Increase			22,173,650		
1 30	Regulatory Plan Amortization - Book Depreciation Increase	i .		46,117,791	······································	<u>+</u>
37	Staff Revenue Requirement After Regulatory Plan Amortization					

				Before Regulatory Plan	Add Regulatory Plan	With Regulatory Plan
Line No.				Amortization	Amortization	Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
						· · · · · ·
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 11.25%			(\$2,695,471)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			0		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
10	Income Statement - Revenue Issues			·		
<u>16</u> 17	Normalize Weather - Staff Position		\$0			
18	Off-System Sales Margin		(\$20,406,516)			
10	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues	· · · ·		(\$20,406,516)		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position					
20	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position	· · · · · · · · · · · · · · · · · · ·	0			
23	Remove Severance Costs - Staff Position		0	·		
24	Annualize Rate Case Expense - KCPL Position	··	0			
25	AAO Amortization-lee Storm					
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			· · · · · ·
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			·
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			0		
50				·		
34	Total Value of All Issues			(23,101,986)		· · · · · · · · · · · · · · · · · · ·
				(23,101,300)		
26	Staff Davanue Daminement, Dava & Daval from Dire American				00.000.000	
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			8,320,412	22,230,930	30,551,342
36	Regulatory Plan Amortization - Book Depreciation Increase			22,230,930		
37	Staff Revenue Requirement After Regulatory Plan Amortization			30,551,342		
			1		· · · · · · · · · · · · · · · · · · ·	

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## Scenario - D.4

Line No.			Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment	 	31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure	 			
2	Return on Equity Issue - KCPL-11.50%, Staff - 11.25%		(\$2,695,471)		
	Rate Base Issues :				
3	AFUDC on Hawthorn 5 rebuild - KCPL Position	 0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position	 0			
5	Regulatory Asset - Regulatory Expense - KCPL Position	 0			
6	January 2002 Ice Storm	 (220,785)			
7	Deferred Costs-LED-LDI project - Staff Position	 0			
8	Deferred Costs-CORPDP-KCPL - Staff Position	 0			
9	Sub-Total - Rate Base Issues	 	(220,785)		
	Jurisdictional Allocation Issue - Excluding Off System Sales				
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)	0			
11	Other Plant Allocation Factors - Rate Base	0			
12	Other Reserve Allocation Factors - Rate Base	0			
13	Booked Revenue - Unadjusted	0			
14	Total Oper & Maint. Expense - Unadjusted	0			
15	Jursidictional Allocation Issue - Staff Position	 	1		
	Income Statement - Revenue Issues			·	
16	Normalize Weather - Staff Position	 \$0			
17	Off-System Sales Margin	 (\$20,406,516)			
18	Off System Sales - Unused Energy Allocator - Staff Position	 \$0			
19	Sub Total - Revenue Issues	 	(\$20,406,516)		
	Income Statement - Expense Issues	 			
20	Property Taxes - Staff Position	 0	· · · · ·		
20	Remove L ong Term Incentive Compensation - Staff Position	 0			
22	Normalize Bad Debt Expense - KCPL Position	 0			
23	Remove Severance Costs - Staff Position	 			
24	Annualize Rate Case Expense - KCPL Position	 0			
25	AAO Amortization-Ice Storm	 (4,562,002)	· ····-		
26	Annualize Payroll Taxes - Staff Position	 0			
27	Payroll Annualization - Staff Position	 0		· · ·	
28	Incentive Compensation - Staff Position	 0			
29	Production Maintenance Expense - KCPL Position	 0		1	
30	Injuries & Damages - KCPL Position	 0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position	0			
32	Annualize Depreciation Expense - KCPL Position	 0			
33	Sub Total - Operations & Maintenance Expense Issues	 	(4,562,001)		
34	Total Value of All Issues	 	(27,884,773)		· · · · · · · · · · · · · · · · · · ·
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization		3,537,625	22,173,650	25,711,275
36	Regulatory Plan Amortization - Book Depreciation Increase		22,173,650		
37	Staff Revenue Requirement After Regulatory Plan Amortization		25,711,275	1	

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				Before	Add	With
ine No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
	Return on Equity Issue - KCPL-11.50%, Staff - 11.25%	· · · · · · · ·		(\$2,695,471)		
2	Return on Equity Issue - KOPL-11.50%, Stall - 11.25%			(\$2,693,471)		· · · · · ·
	Rate Base issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		Ó			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base issues			0		
,						
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$15,243,462)			
18	Off System Sales Margin		\$0			
19	Sub Total - Revenue Issues		<b>40</b>	(\$15,243,462)		
				\??		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		0			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position	1	0			
33	Sub Total - Operations & Maintenance Expense Issues			0		
34	Total Value of All Issues			(17,938,933)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization		<u> </u>	13,483,466	22,230,930	35,714,396
36	Regulatory Plan Amortization - Book Depreciation Increase		·	22,230,930		
37	Staff Revenue Requirement After Regulatory Plan Amortization			35,714,396		
37						

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#### Scenario D.6

			Before	Add	With
Line No.			Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment		31,422,398	21,651,058	53,073,456
	Data of Dature & Constal Structure	 			
	Rate of Return & Capital Structure	 	(\$2,695,471)		
2	Return on Equity Issue - KCPL-11.50%, Staff - 11.25%	 	(#2,035,411)		· · · · · · · · · · · · · · · · · · ·
<u></u>	Rate Base Issues :	 			
3	AFUDC on Hawthorn 5 rebuild - KCPL Position	0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position	 0			
5	Regulatory Asset - Regulatory Expense - KCPL Position	0			
6	January 2002 Ice Storm	 (220,785)			
7	Deferred Costs-LED-LDI project - Staff Position	0			
	Deferred Costs-CORPDP-KCPL - Staff Position	0			
9	Sub-Total - Rate Base issues	 	(220,785)		
9		 			
	Jurisdictional Allocation Issue - Excluding Off System Sales	 			
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)	0			
11	Other Plant Allocation Factors - Rate Base	0			
12	Other Reserve Allocation Factors - Rate Base	0			
13	Booked Revenue - Unadjusted	 0			
14	Total Oper & Maint, Expense - Unadjusted	 0			
15	Jursidictional Allocation Issue - Staff Position		1		
10					
	Income Statement - Revenue Issues				
16	Normalize Weather - Staff Position	\$0			
17	Off-System Sales Margin	(\$15,243,462)			
18	Off System Sales - Unused Energy Allocator - Staff Position	\$0			
19	Sub Total - Revenue Issues	 	(\$15,243,462)		
	Income Statement - Expense Issues	 			
20	Property Taxes - Staff Position	 0			
21	Remove L ong Term Incentive Compensation - Staff Position	 0			<u> </u>
22	Normalize Bad Debt Expense - KCPL Position	 0			
23	Remove Severance Costs - Staff Position	 0			
24	Annualize Rate Case Expense - KCPL Position	 0			
25	AAO Amortization-Ice Storm	 (4,562,002)			
26	Annualize Payroll Taxes - Staff Position	 0			
27	Payroll Annualization - Staff Position	0			
28	Incentive Compensation - Staff Position	0			
29	Production Maintenance Expense - KCPL Position	0			
30	Injuries & Damages - KCPL Position	0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position	 0		L	
32	Annualize Depreciation Expense - KCPL Position	0			
33	Sub Total - Operations & Maintenance Expense Issues		(4,562,001)		
34	Total Value of All Issues		(22,721,719)		
1				00.473.650	30,874,329
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization	 	8,700,679	22,173,650	00,01 4,020
		 		22,173,650	50,01 4,020
35 36 37	Staff Revenue Requirement - Prior to Regulatory Plan Amortization Regulatory Plan Amortization - Book Depreciation Increase Staff Revenue Requirement After Regulatory Plan Amortization	 	8,700,679 22,173,650 30,874,329	22,173,650	

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				Before	Adđ	With
				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
Line No.	C D D D D D D D D D D D D D D D D D D D	·		31,422,398	21,651,058	53,073,456
1	Kansas City Power & Light Revenue Requirment			01,122,000	21,000,000	
	Pris of Detum & Conital Structure					
	Rate of Return & Capital Structure Return on Equity Issue - KCPL-11.50%, Staff - 11.25%			(\$2,695,471)		
2	Return on Equity Issue - RCPL-11.50%, Stall - 11.25%			(\$2,000,411)		
	Rate Base Issues :		0			
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
	Regulatory Asset - Regulatory Expense - KCPL Position		0			
	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0			
	Deferred Costs-CORPDP-KCPL - Staff Position		U U			-
9	Sub-Total - Rate Base Issues			0		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
	Booked Revenue - Unadjusted	_	0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
	Off-System Sales Margin		(\$21,805,882)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$21,805,882)		
				· · · · · · · · · · · · · · · · · · ·		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove Long Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0	· · ·		
22	Remove Severance Costs - Staff Position					
23	Annualize Rate Case Expense - KCPL Position		0		·	
24	AAO Amortization-Ice Storm		0	· · · · ·		
	Annualize Payroll Taxes - Staff Position		0			
26	Payroll Annualization - Staff Position		0			
27			0			
28	Incentive Compensation - Staff Position	-	0			
	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0	ł	·	
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0	· · · -		
32	Annualize Depreciation Expense - KCPL Position	<u> </u>				
33	Sub Total - Operations & Maintenance Expense Issues		+			
			+	(04 504 555		
34	Total Value of All Issues			(24,501,352)	4	
			-			00 454 575
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			6,921,046	22,230,930	29,151,976
36	Regulatory Plan Amortization - Book Depreciation Increase			22,230,930		
37	Staff Revenue Requirement After Regulatory Plan Amortization			29,151,976		ļ
			1		1	1

ne No.				Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 11.25%			(\$2,695,471)		
2				(\$2,030,471)		
	Rate Base Issues :		· · · ·			
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0	·		
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		(220,785)			
7	Deferred Costs-LED-LDI project - Staff Position		(220,785)			
8	Deferred Costs-CCRPDP-KCPL - Staff Position	<u>}</u>	0			
9	Sub-Total - Rate Base Issues		, v	(000 705)		
9				(220,785)		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
<u>10</u> 11	Other Plant Allocation Factors - Rate Base		0			
11	Other Reserve Allocation Factors - Rate Base	—	0			·
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint, Expense - Unadjusted		0	·	<u> </u>	
15	Jursidictional Allocation Issue - Staff Position		<u> </u>	1		··· ··
15				·	—···	
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$21,805,882)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$21,805,882)		
· · · ·	Income Statement - Expense Issues		·			
20	Property Taxes - Staff Position		0		——···	
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		(4,562,002)			
26	Annualize Payroll Taxes - Staff Position		0			· · · · · ·
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			<u> </u>
30	Injuries & Damages - KCPL Position		0	· · · · · · · · · · · · · · · · · · ·		
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0		<u></u>	·····
32	Annualize Depreciation Expense - KCPL Position		0		······································	
33	Sub Total - Operations & Maintenance Expense Issues			(4,562,001)	······································	
34	Total Value of All Issues			(29,284,139)	······	
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			2,138,260	22,173,650	24,311,90
36	Regulatory Plan Amortization - Book Depreciation Increase	<u> </u>	· · -	22,173,650		
37	Staff Revenue Requirement After Regulatory Plan Amortization		<u>–                                    </u>	24,311,909		· · · · ·
57	Total Revenue Requirement Alter Regulatory Fian Amorization	i .	1	24,311,303		